



OAKLAND UNIFIED
SCHOOL DISTRICT

expect **Success**

2009-2010 2nd Interim Financial Report

Wednesday, March 10, 2010

every student. every classroom. every day.

Financial Services Team

- Anthony Smith, Ph.D. – Superintendent
- Vernon Hal – Chief Financial Officer
- Roberta Sadler – Controller
- Sandra Anderson-Knox – Financial Services Manager
- Marrecio Coleman – Accounting Manager
- Vincent Matthews – State Trustee

Financial Services Support Team

Budget Staff

- Roxanne Dunn – Financial Services Associate II
- Linda Wu – Financial Services Associate II
- Katema Slocum – Financial Services Associate II
- Diane O’Hara – Financial Services Associate I
- Keisha Smith – Financial Services Associate I
- Marla Williams – Financial Services Associate I
- Ruth Dubose – Financial Services Associate I
- Cecelia Shields – Financial Services Associate I

Financial Services Support Team

Accounting Staff

- Waly Ndiaye – Financial Accountant II
- Quyen Ngo – Financial Accountant II
- Azeb Legesse – Financial Accountant I
- Minh Co – Financial Accountant I
- Michael Ezeh – Financial Accountant I
- David Lewis – Financial Accountant I
- Ryan Nguyen – Financial Accountant I
- Adan Hernandez – Accounting Technician, Receivables Billing

Agenda

- Executive Summary
- Government Fiscal Outlook
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Cash Flows
- Appendix
 - School Budgets
 - Other Funds

Executive Summary



Executive Summary

- The District is projected to meet its required 2% reserve for economic uncertainty for 2009-2010.
- Staff is recommending submittal of the Second Interim Financial Report to the ACOE as a “Qualified” certification.
- Due to the State continuing to defer payments to school districts this year, the District is projecting a general fund cash shortfall of **\$ 22 million**.
- During the year, the District will continue to closely monitor and manage its cash position.

Executive Summary

- Although the national economy may be turning around, the State budget is projected to have a **\$21 billion** shortfall in 2010-2011.
- With education representing approximately half of the State budget, significant cuts to education have been proposed by the Governor.
- The District now projects it will need to cut approximately **\$85.5 million** (\$37.5 million from unrestricted and \$48.0 million from restricted) from the general fund expenses for fiscal year 2010-2011.

Government Fiscal Outlook



State Fiscal Outlook

Current-Year Issues

- No cuts to the current-year revenue limit
 - This year is tough enough already
- Cash is still a major problem
 - Accounting issues for current-year deferrals
 - Cash balances for most districts are perilously low
- Second Interim certifications will require difficult multiyear projections
 - Remember:
 - Qualified means you can't balance the budget
 - Negative means you expect to run out of cash
- Collective bargaining continues to be difficult

Unrestricted General Fund Overview

Second Interim 2009-2010



Unrestricted General Fund Overview

Second Interim 2009-2010

Unrestricted General Fund	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 171,305,024	\$ 173,662,739	(2,357,715)	1
Other Revenue	80,801,067	81,386,966	(585,899)	2
Transfer-In & Sources	4,317,563	4,020,754	296,809	3
Total Revenues & Sources	256,423,654	259,070,459	(2,646,805)	
Salaries,Supplies,Services & Equipment	246,561,675	246,745,343	(183,668)	4
Other outgo (Pass Throughs / Debt Service)	12,393,689	12,389,271	4,418	5
Indirect Cost (Expense Offset)	(6,820,828)	(6,241,413)	(579,415)	6
Contributions & Transfers Out	30,812,328	31,662,328	(850,000)	7
Total Expenses & Uses	282,946,864	284,555,529	(1,608,665)	
Change in Fund Balance	(26,523,210)	(25,485,070)	(1,038,140)	
Beginning Fund Balance	28,195,603	28,195,603	-	
Restatement of Tier 3 Flex to Unrestricted	7,812,543	7,812,543	-	
Adjusted Beginning Balance	36,008,146	36,008,146	-	
Ending Fund Balance	\$ 9,484,936	\$ 10,523,076	\$ (1,038,140)	
See explanations on next page				

Unrestricted General Fund Overview

Second Interim 2009-2010

Explanation of Major Fluctuations 1 of 2

		<u>Incr/(Decr)</u>
1	Revenue Limit - Decrease from 1st Interim:	
	444 low er estimated Avg Daily Attendance (ADA)	\$ (2,310,623)
	Other immaterial Adjustments	(47,092)
	Total Decrease in Revenue Limit From First Interim	\$ (2,357,715)
2	Other Revenue - Net Decrease from 1st Interim:	
	Federal Revenue	\$ 48,569
	State Revenue	25,000
	Local Reveune:	
	interest Income (Low er cash balances & rates)	(704,554)
	Other Local	45,086
	Total Local income	(659,468)
	Total Other Revenue Decrease from First Interim	\$ (585,899)
3	Transfer-In & Sources - Increase from 1st Interim:	
	Sources - Assumes additional payment by Chabot Science Ctr.	296,809
	Total Transfer-In & Sources Decrease	\$ 296,809
	TOTAL REVENUES & SOURCES - NET DECREASE	\$ (2,646,805)

Unrestricted General Fund Overview

Second Interim 2009-2010

Explanation of Major Fluctuations 2 of 2

		<u>Incr/(Decr)</u>
4	Salaries,Supplies,Services & Equipment:	
	Immaterial Net Changes	\$ (183,668)
	Total Salaries,Supplies,Services & Equipment Decr	\$ (183,668)
5	Other Outgo (Pass Throughs / Debt Service):	
	Immaterial Change Related to Charter Schls Transfers Out	\$ 4,418
	Total Other Outgo Increase	\$ 4,418
6	Indirect Cost (Expense Offset):	
	Interpgm - \$10M+ of add'l Restr Res Added after 1st Interim	\$ (598,161)
	Interfund	\$ 18,746
	Total Indirect Cost Increase (Expense Offset)	\$ (579,415)
7	Contributions & Transfers Out:	
	Elim C.O.P. Debt Pmt for Chabot Science Ctr from Gen Fd	\$ (850,000)
	Total Contributions & Transfers Out Increase	\$ (850,000)
	TOTAL EXPENSES & USES - NET DECREASE	\$ (1,608,665)

Unrestricted General Fund Overview

Second Interim 2009-2010

Ending Fund Balance

Unrestricted General Fund	2009-10 2nd Interim	2009-10 1st Interim	Diff
Ending Fund Balance	\$ 9,484,936	\$ 10,523,076	\$ (1,038,140)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 9,279,163	\$ 9,104,329	\$ 174,835
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	55,772	1,268,747	(1,212,975)
Total Ending Fund Balance	\$ 9,484,936	\$ 10,523,076	\$ (1,038,140)
Reserve for Economic Uncertainty is the 2% minimum required for OUSD			
Note - " <u>Components of the Ending Fund Balance</u> " does not include the set-aside to resolve the cash reconciliation or the payroll liabilities issues. The State Loan will be used to address these issues.			

Restricted General Fund Second Interim 2009-2010



Restricted General Fund

Second Interim 2009-2010

Overview

Restricted General Fund	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 10,358,858	\$ 10,358,858	\$ -	
Other Revenue	154,529,322	153,362,554	1,166,768	(a)
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	166,981,962	165,815,194	\$ 1,166,768	
Salaries,Supplies,Services & Equipment	203,504,798	194,521,487	8,983,311	(b)
Other outgo (Pass Throughs / Debt Service)	1,301,630	773,670	527,960	(c)
Indirect Cost	4,448,667	3,850,506	598,161	(d)
Contributions & Transfers Out	(28,484,756)	(28,484,756)	-	
Total Expenses & Uses	180,770,339	170,660,907	10,109,432	
Change in Fund Balance	(13,788,377)	(4,845,713)	(8,942,664)	
Beginning Fund Balance	22,049,330	22,049,330	-	
Restatement of Tier 3 Flex to Unrestricted	(7,812,543)	(7,812,543)	-	
Adjusted Beginning Balance	14,236,787	14,236,787	-	
Ending Fund Balance	\$ 448,410	\$ 9,391,074	\$ (8,942,664)	
(a) Increase local revenue				
(b) Fund balances designated across various object codes				
(c) Charter school pass thru, special ed., tuition to other counties				
(d) Due to increased expenses				

Cash Flows



Cash Flows

Second Interim 2009-2010 Analysis

Actual Cash Balance	July 2009 Actual	August 2009 Actual	September 2009 Actual	October 2009 Actual	November 2009 Actual	December 2009 Actual
Beginning Cash	\$ 41,340,223	\$ 28,674,669	\$ 34,813,167	\$ 32,583,482	\$ 21,589,804	\$ 8,621,391
Total Receipts	737,736	9,179,905	47,591,981	23,813,209	21,358,408	68,936,148
Total Disbursements	25,978,739	12,955,638	34,168,238	38,570,973	37,471,163	35,679,691
A/R & A/P	12,575,449	9,914,231	(15,653,428)	3,764,086	3,144,342	2,867,430
Net Increase / Decrease	(12,665,554)	6,138,498	(2,229,685)	(10,993,678)	(12,968,413)	36,123,887
Ending Cash	\$ 28,674,669	\$ 34,813,167	\$ 32,583,482	\$ 21,589,804	\$ 8,621,391	\$ 44,745,278

Cash Flows

Second Interim 2009-2010 Analysis

Actual Cash Balance	January 2010 Actual	February 2010 Projected	March 2010 Projected	April 2010 Projected	May 2009 Projected	June 2009 Projected
Beginning Cash	\$ 44,745,278	\$ 53,516,267	\$ 30,765,195	\$ 17,583,930	\$ 28,566,492	\$ 10,318,858
Total Receipts	47,291,714	28,384,578	37,954,386	62,118,212	32,888,017	27,821,648
Total Disbursements	38,083,938	51,543,696	51,543,696	51,543,696	51,543,696	51,543,696
A/R & A/P	(436,787)	408,045	408,045	408,045	408,045	(8,646,898)
Net Increase / Decrease	8,770,989	(22,751,072)	(13,181,265)	10,982,562	(18,247,633)	(32,368,945)
Ending Cash	\$ 53,516,267	\$ 30,765,195	\$ 17,583,930	\$ 28,566,492	\$ 10,318,858	\$ (22,050,087)

Cash Flows

Second Interim 2009-2010

Analysis Update

- State Controller's Office (SCO) has not expressed an audit opinion on our financial statements due to cash not being reconciled prior to fiscal year 2002-03.
- A CPA firm has reconciled cash for all funds through June 30, 2009 and has determined that the General Fund cash is overstated by approximately \$7 million. The 2009-10 beginning cash balance includes this negative adjustment.
- The cash flow as of Second Interim is reflecting a negative cash balance of \$22 million.

Cash Flows

Second Interim 2009-2010

Assumptions

- These assumptions support the cash flow analysis:
- Cash flow for projected months (February through June) are based on a straight line projection based upon the budget.
 - Portion of total receipts for state revenue assumes the state will continue to defer the school district's cash apportionments for the revenue limit totaling approximately \$26.0 million.
 - Portion of total receipts for local revenue assumes parcel tax payment of \$10 million (payment in April).
 - In order to ensure there is sufficient cash to meet financial obligations, a resolution may be brought to BOE for approval of temporary inter-fund borrowing.

Thank You

Any Questions?



APPENDIX: Table of Contents

Second Interim 2009-2010 (Pages 1 of 2)

- Unrestricted General Fund (Elementary Schools 1 of 3) – Page 26
- Unrestricted General Fund (Elementary Schools 2 of 3) – Page 27
- Unrestricted General Fund (Elementary Schools 3 of 3) – Page 28
- Unrestricted General Fund (Middle Schools) – Page 29
- Unrestricted General Fund (High Schools) – Page 30
- Restricted General Fund (Elementary Schools 1 of 3) – Page 31
- Restricted General Fund (Elementary Schools 2 of 3) – Page 32
- Restricted General Fund (Elementary Schools 3 of 3) – Page 33
- Restricted General Fund (Middle Schools) – Page 34
- Restricted General Fund (High Schools) – Page 35

APPENDIX: Table of Contents

Second Interim 2009-2010 (Pages 2 of 2)

- Fund 11 – Adult Education Fund - Page 36
- Fund 12 – Child Development Fund - Page 37
- Fund 13 – Cafeteria Fund - Page 38
- Fund 14 – Deferred Maintenance Fund - Page 39
- Fund 17 – Other Cap Outlay Fund (State Loan) - Page 40
- Fund 21 – Building Fund - Page 41
- Fund 25 – Capital Facility Fund - Page 42
- Fund 30 – State School Facility Fund - Page 43
- Fund 35 – County School Facility Fund - Page 44
- Fund 40 – Williams Settlement Fund - Page 45
- Fund 51 – Bond Interest & Redemption Fund - Page 46
- Fund 53 – Tax Override Fund - Page 47
- Fund 56 – Debt Service Fund - Page 48
- Fund 67 – Self Insurance Fund - Page 49

Appendix: Unrestricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Elementary Schools 1 of 3

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Elementary Schools					
183	PREP LITERARY ACAD/CULTURAL EX	1,091,294	442,838	694,540	(46,084)
186	INTERNATIONAL COMMUNITY SCHOOL	1,205,238	482,162	747,797	(24,720)
131	LAUREL	2,113,337	840,143	1,291,428	(18,234)
148	REDWOOD HEIGHTS	1,485,461	581,376	922,165	(18,080)
174	MARSHALL	879,230	343,604	552,485	(16,859)
150	SANTA FE	1,385,775	556,607	840,074	(10,906)
172	FRED T KOREMATSU DISCOVERY AC	1,593,984	622,821	979,342	(8,178)
105	BURCKHALTER	768,856	296,518	478,789	(6,451)
165	ACORN WOODLAND K-5	1,090,373	427,612	666,046	(3,284)
106	CHABOT	2,350,080	909,717	1,438,665	1,698
190	THINK COLLEGE NOW	1,246,890	537,549	705,237	4,104
139	MAXWELL PARK	1,267,074	472,501	789,870	4,703
117	FRUITVALE	2,283,648	881,842	1,392,640	9,167
121	LA ESCUELITA	1,156,117	444,686	697,344	14,087
154	SOBRANTE PARK	1,155,019	428,719	710,639	15,662
118	GARFIELD	2,995,674	1,114,095	1,864,513	17,066
129	LAFAYETTE	1,194,813	431,157	743,992	19,664
175	MANZANITA SEED	1,039,882	382,275	636,938	20,669

Appendix: Unrestricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Elementary Schools 2 of 3

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Elementary Schools					
170	HOOVER	1,445,381	552,025	869,445	23,910
132	LAZEAR	1,560,111	585,401	950,572	24,139
108	CLEVELAND	1,681,676	651,360	995,765	34,551
151	SEQUOIA	1,749,456	686,086	1,028,511	34,859
112	GREENLEAF ELEMENTARY	2,111,149	792,331	1,280,693	38,125
125	NEW HIGHLAND ACADEMY	1,669,341	586,108	1,043,498	39,735
138	MARKHAM	1,781,552	669,056	1,072,681	39,815
166	HOWARD	990,340	377,470	571,115	41,755
144	PARKER	1,040,731	368,690	626,591	45,449
192	RISE	1,627,029	585,795	994,941	46,293
103	BROOKFIELD	1,733,024	647,523	1,034,029	51,472
130	LAKEVIEW	1,472,916	548,287	872,866	51,763
171	KAISER	1,257,689	459,332	737,983	60,375
114	GLOBAL FAMILY SCHOOL	1,766,671	642,694	1,063,115	60,863
145	PERALTA	1,398,297	529,793	807,556	60,948
122	GRASS VALLEY	1,220,428	462,065	689,442	68,922
179	MANZANITA COMMUNITY SCHOOL	1,261,448	432,567	758,724	70,157

Appendix: Unrestricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Elementary Schools 3 of 3

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Elementary Schools					
176	TILDEN PRE-K TO 2nd	351,797	97,517	164,910	89,369
182	MARTIN LUTHER KING JR. K-3	1,047,416	376,066	581,392	89,958
146	PIEDMONT AVENUE	1,623,999	602,176	929,043	92,780
119	GLENVIEW	2,008,080	737,155	1,175,869	95,056
177	ESPERANZA ACADEMY	1,522,180	546,114	876,992	99,074
181	Encompass Small School	1,158,615	403,129	654,750	100,736
127	HILLCREST	1,674,649	594,545	977,136	102,968
143	MONTCLAIR	2,028,006	708,160	1,215,872	103,975
185	ASCEND	1,657,917	587,565	963,619	106,733
193	Reach Academy	1,378,253	443,130	821,811	113,311
133	LINCOLN	2,852,588	1,089,967	1,645,447	117,174
142	JOAQUIN MILLER	1,624,199	588,327	918,417	117,455
115	EMERSON	1,250,199	449,967	681,333	118,900
136	HORACE MANN	1,493,058	519,819	849,056	124,184
123	FUTURES ELEMENTARY	1,420,354	466,122	825,448	128,783
178	BRIDGES ACADEMY @ MELROSE	1,830,020	654,587	1,042,156	133,277
107	EAST OAKLAND PRIDE	1,955,724	661,364	1,134,094	160,266
157	THORNHILL	1,784,117	620,669	996,867	166,580
111	CROCKER HIGHLANDS	1,772,242	628,166	960,704	183,372
102	BELLA VISTA	2,353,336	794,543	1,327,779	231,013
116	FRANKLIN	3,429,186	1,236,529	1,933,193	259,464
TOTAL ELEMENTARY		\$ 95,789,250	\$ 35,354,930	\$ 56,545,139	\$ 3,889,182

Appendix: Unrestricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Middle Schools

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Middle Schools					
225	Explore Middle School	898,180	342,005	578,359	(22,184)
203	FRICK MIDDLE	1,575,158	596,294	962,404	16,460
206	BRET HARTE MIDDLE	2,470,985	937,839	1,500,881	32,265
208	ALTERNATIVE LEARNING COMMUNITY	561,005	207,208	306,803	46,995
204	WEST OAKLAND MIDDLE	974,255	356,468	567,558	50,229
226	ROOTS INTERNATIONAL ACADEMY	1,462,639	570,129	840,715	51,795
235	MELROSE LEADERSHIP ACAD	899,554	311,107	522,442	66,005
213	WESTLAKE MIDDLE	2,462,168	864,439	1,512,334	85,395
211	MONTERA MIDDLE	3,529,919	1,321,943	2,104,361	103,614
201	CLAREMONT MIDDLE	1,452,940	506,668	833,897	112,374
232	COLISEUM COLLEGE PREP ACADEMY	1,358,952	401,747	830,834	126,371
215	MADISON MIDDLE	1,103,163	371,635	604,652	126,876
224	ALLIANCE ACADEMY	1,379,156	496,599	754,801	127,756
236	URBAN PROMISE ACADEMY	1,263,576	410,244	716,647	136,685
221	ELMHURST COMMUNITY PREP	1,390,300	479,294	751,688	159,318
212	ROOSEVELT MIDDLE	2,453,339	889,542	1,379,415	184,382
210	EDNA BREWER MIDDLE	3,050,661	1,027,792	1,759,213	263,656
228	UNITED FOR SUCCESS ACADEMY	1,664,494	506,210	888,244	270,039
TOTAL MIDDLE		\$ 29,950,444	\$ 10,597,164	\$ 17,415,248	\$ 1,938,032

Appendix: Unrestricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial High Schools

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
High Schools					
348	E.OAK.SCH. OF THE ARTS HI.SCH.	998,542	449,992	726,236	(177,685)
355	ADVANCEDPATH ACADEMY	269,866	143,177	245,716	(119,026)
306	SKYLINE HIGH SCHOOL	7,255,412	2,777,137	4,535,284	(57,009)
333	Community Day School	583,529	243,241	352,562	(12,274)
351	EXPER, EXCELL, COMM, EMPOW LEA	1,020,108	356,724	667,768	(4,383)
314	FAR WEST HIGH SCHOOL	751,447	279,688	474,656	(2,897)
345	SHARED SERVICES FREMONT FEDERA	9,000	1,969	7,670	(639)
350	BUSINESS SCH OF TECHNOLOGY	416,518	150,910	261,684	3,923
344	YOUTH EMPOWERMENT SCHOOL	855,651	320,593	524,059	10,999
338	MetWest	726,770	269,022	439,796	17,953
342	MANDELA HIGH	1,321,399	484,653	815,117	21,629
353	OAKLAND INTERNATIONAL HIGH SCH	918,244	332,744	561,108	24,391
347	LEADERSHIP PREPARATORY HI SCH	1,186,469	427,424	734,169	24,876
310	DEWEY HIGH SCHOOL	1,343,747	501,238	807,177	35,332
313	STREET ACADEMY	477,006	6,224	434,142	36,640
343	COLLEGE PREP MEDIA	1,408,444	517,550	853,066	37,828
339	ARCHITECTURE ACAD & COLL PREP	1,450,290	542,549	867,801	39,940
335	LIFE ACADEMY	1,007,500	359,561	598,900	49,038
309	BUNCHE ACADEMY	1,124,327	390,102	682,749	51,475
352	RUDSDALE CONTINUATION	871,754	362,157	435,489	74,108
330	INDEPENDENT STUDY 9-12	909,972	337,141	480,382	92,450
346	BUSINESS INFORMATION TECH HI	1,135,583	380,132	638,514	116,936
340	VISUAL & PERFORMING ARTS FREM	1,317,238	418,467	681,805	216,966
305	OAKLAND TECH HIGH SCHOOL	6,484,508	2,382,542	3,854,381	247,585
304	OAKLAND HIGH SCHOOL	7,007,299	2,495,079	4,245,151	267,069
TOTAL HIGH		40,850,623	14,930,016	24,925,382	995,225

Appendix: Restricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Elementary Schools 1 of 3

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Elementary Schools					
171	KAISER	2,840	2,390	16,306	(15,855)
148	REDWOOD HEIGHTS	7,708	4,309	7,339	(3,940)
157	THORNHILL	8,114	2,862	4,007	1,244
127	HILLCREST	12,862	1,406	8,942	2,514
143	MONTCLAIR	7,302	1,724	2,586	2,993
142	JOAQUIN MILLER	6,896	-	-	6,896
111	CROCKER HIGHLANDS	45,948	28,082	10,143	7,723
173	RUBICON SDC	22,674	-	-	22,674
105	BURCKHALTER	265,136	110,924	129,783	24,430
106	CHABOT	63,190	20,301	17,197	25,692
103	BROOKFIELD	815,643	349,747	438,647	27,249
175	MANZANITA SEED	429,105	189,122	206,088	33,895
191	SANKOFA ACADEMY	234,424	106,067	92,689	35,668
139	MAXWELL PARK	645,572	289,674	317,351	38,546
115	EMERSON	320,161	114,841	158,598	46,722
176	TILDEN PRE-K TO 2nd	83,339	12,644	21,687	49,009
154	SOBRANTE PARK	382,073	114,139	218,042	49,892
183	PREP LITERARY ACAD/CULTURAL EX	355,945	128,130	177,703	50,113
192	RISE	475,717	216,901	200,296	58,520

Appendix: Restricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Elementary Schools 2 of 3

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Elementary Schools					
146	PIEDMONT AVENUE	334,417	131,888	142,787	59,742
129	LAFAYETTE	593,212	221,922	309,818	61,472
181	Encompass Small School	409,827	153,251	192,448	64,128
138	MARKHAM	770,563	271,042	433,088	66,433
186	INTERNATIONAL COMMUNITY SCHOOL	442,601	148,038	210,178	84,385
131	LAUREL	654,600	233,649	335,874	85,077
174	MARSHALL	367,241	128,604	151,802	86,835
119	GLENVIEW	277,386	100,082	90,227	87,076
122	GRASS VALLEY	311,889	121,203	102,406	88,280
190	THINK COLLEGE NOW	466,137	168,435	207,249	90,453
151	SEQUOIA	339,377	122,876	124,873	91,628
102	BELLA VISTA	694,955	243,151	358,946	92,858
145	PERALTA	258,693	62,684	100,186	95,822
144	PARKER	475,465	154,879	223,053	97,533
179	MANZANITA COMMUNITY SCHOOL	614,626	239,596	277,111	97,919
166	HOWARD	277,120	79,624	97,648	99,848
150	SANTA FE	534,596	159,059	275,047	100,491
165	ACORN WOODLAND K-5	677,055	218,825	354,516	103,714
117	FRUITVALE	693,881	232,318	348,544	113,019
101	ALLENDALE	563,377	162,344	282,476	118,558
172	FRED T KOREMATSU DISCOVERY AC	538,945	169,191	250,839	118,915

Appendix: Restricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Elementary Schools 3 of 3

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Elementary Schools					
182	MARTIN LUTHER KING JR. K-3	529,122	174,928	234,151	120,044
108	CLEVELAND	382,047	113,775	145,376	122,896
114	GLOBAL FAMILY SCHOOL	584,033	181,713	278,373	123,947
168	CARL MUNCK	417,354	123,389	160,943	133,021
130	LAKEVIEW	413,203	86,122	188,411	138,670
113	LEARNING WITHOUT LIMITS	529,592	238,431	149,224	141,937
185	ASCEND	728,697	225,812	360,921	141,964
178	BRIDGES ACADEMY @ MELROSE	892,608	283,332	462,935	146,340
136	HORACE MANN	773,803	238,384	385,104	150,315
121	LA ESCUELITA	421,783	97,783	171,388	152,611
170	HOOVER	674,836	186,790	321,308	166,738
133	LINCOLN	925,884	332,050	408,846	184,988
177	ESPERANZA ACADEMY	760,893	225,974	344,857	190,062
193	Reach Academy	435,600	95,925	149,597	190,078
123	FUTURES ELEMENTARY	461,335	109,420	124,995	226,920
149	COMMUNITY UNITED ELEMENTARY	512,007	103,824	179,561	228,623
125	NEW HIGHLAND ACADEMY	827,228	227,269	364,201	235,757
112	GREENLEAF ELEMENTARY	651,625	162,274	229,492	259,859
132	LAZEAR	527,448	98,338	160,660	268,449
107	EAST OAKLAND PRIDE	664,335	150,837	215,209	298,289
116	FRANKLIN	1,049,644	220,533	394,478	434,634
118	GARFIELD	1,786,486	664,765	682,381	439,339
TOTAL ELEMENTARY		29,430,171	9,557,592	13,008,930	6,863,649

Appendix: Restricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial Middle Schools

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
Middle Schools					
208	ALTERNATIVE LEARNING COMMUNITY	101,656	24,800	88,918	(12,062)
202	ELMHURST MIDDLE	2,818	-	-	2,818
206	BRET HARTE MIDDLE	791,169	289,387	490,547	11,235
225	Explore Middle School	334,199	104,606	145,462	84,130
235	MELROSE LEADERSHIP ACADEMY	607,456	256,824	254,636	95,996
221	ELMHURST COMMUNITY PREP	621,325	233,183	291,221	96,921
224	ALLIANCE ACADEMY	632,322	204,810	289,030	138,482
236	URBAN PROMISE ACADEMY	768,002	246,613	378,184	143,205
226	ROOTS INTERNATIONAL ACADEMY	553,310	212,585	193,999	146,725
203	FRICK MIDDLE	1,320,772	470,920	695,790	154,062
215	MADISON MIDDLE	733,327	235,813	330,203	167,311
213	WESTLAKE MIDDLE	968,584	378,487	405,612	184,486
212	ROOSEVELT MIDDLE	966,728	342,457	436,005	188,267
232	COLISEUM COLLEGE PREP ACADEMY	685,658	278,123	217,512	190,023
211	MONTERA MIDDLE	322,271	51,877	74,760	195,634
228	UNITED FOR SUCCESS ACADEMY	652,654	162,841	279,893	209,920
210	EDNA BREWER MIDDLE	776,542	277,090	286,896	212,556
204	WEST OAKLAND MIDDLE	424,982	78,927	131,215	214,840
201	CLAREMONT MIDDLE	853,146	261,978	338,924	252,244
TOTAL MIDDLE		12,116,920	4,111,321	5,328,806	2,676,793

Appendix: Restricted Second Interim 2009-2010 General Fund Overview School Budgets Excluding Utilities and Custodial High Schools

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Working Bgt	Encum	Exps	Avail Bal
High Schools					
333	Community Day School	22,987	7,038	7,875	8,074
350	BUSINESS SCH OF TECHNOLOGY	62,768	25,428	22,434	14,906
330	INDEPENDENT STUDY 9-12	111,168	14,052	36,926	60,190
309	BUNCHE ACADEMY	376,316	156,827	157,085	62,404
346	BUSINESS INFORMATION TECH HI	360,780	108,182	158,487	94,111
352	RUDSDALE CONTINUATION	388,134	144,270	145,408	98,457
338	MetWest	412,667	171,078	137,159	104,430
310	DEWEY HIGH SCHOOL	500,838	208,330	185,861	106,647
313	STREET ACADEMY	303,136	97,920	96,181	109,035
353	OAKLAND INTERNATIONAL HIGH SCH	497,296	168,248	198,715	130,333
348	E.OAK.SCH. OF THE ARTS HI.SCH.	297,529	58,275	102,154	137,099
340	VISUAL & PERFORMING ARTS FREM	474,607	159,484	174,109	141,014
343	COLLEGE PREP MEDIA	691,111	247,421	293,467	150,222
314	FAR WEST HIGH SCHOOL	355,756	90,188	110,699	154,870
344	YOUTH EMPOWERMENT SCHOOL	653,743	249,102	241,812	162,830
342	MANDELA HIGH	702,614	222,654	289,971	189,989
339	ARCHITECTURE ACAD & COLL PREP	723,368	208,471	320,714	194,183
347	LEADERSHIP PREPARATORY HI SCH	341,679	50,173	87,188	204,318
351	EXPER, EXCELL, COMM, EMPOW LEA	733,648	184,611	314,634	234,403
335	LIFE ACADEMY	625,820	173,044	217,399	235,377
305	OAKLAND TECH HIGH SCHOOL	1,884,068	573,588	825,553	484,927
306	SKYLINE HIGH SCHOOL	1,825,387	540,665	743,239	541,483
304	OAKLAND HIGH SCHOOL	2,265,396	610,943	856,874	797,579
TOTAL HIGH		14,610,817	4,469,989	5,723,945	4,416,883

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 12,502,448	\$ 12,480,597	\$ 21,851	(a)
Transfer-In & Sources			-	
Total Revenues & Sources	12,502,448	12,480,597	21,851	
Salaries, Supplies, Services & Equipment	13,407,417	13,350,967	56,450	(b)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost (Expense Offset)	685,876	685,876	-	
Contributions & Transfers Out		-	-	
Total Expenses & Uses	14,093,293	14,036,843	56,450	
Change in Fund Balance	(1,590,845)	(1,556,246)	(34,599)	
Beginning Fund Balance	4,975,626	4,975,626	-	
Restatement of Tier 3 Flex from deferred revenues	508,859	508,859	-	
	5,484,485	5,484,485	-	
Ending Fund Balance	\$ 3,893,640	\$ 3,928,239	\$ (34,599)	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(a)	Increase due to slight change in CBET apportionment and local fees received			
(b)	Increase due to slight changes in increased revenue and slight changes in programmatic expenditures			

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 23,662,033	\$ 23,662,033	\$ -	(a)
Transfer-In & Sources			-	
Total Revenues & Sources	23,662,033	23,662,033	-	
Salaries, Supplies, Services & Equipment	22,222,355	22,238,491	(16,136)	(b)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost (Expense Offset)	1,057,056	1,057,056	-	
Contributions & Transfers Out	378,958	362,822	16,136	
Total Expenses & Uses	23,658,369	23,658,369	-	
Change in Fund Balance	3,664	3,664	-	
Beginning Fund Balance	1,297,053	1,297,053	-	
Ending Fund Balance	\$ 1,300,717	\$ 1,300,717	\$ -	
Purpose of Fund - Accts for fed, state and local revenues for child development programs				
(a)	Amount represents 100% of the contract, OUSD historically earns approximately 84% of the CDC contract			
(b)	The interfund transfer out is to match Fund 13's nutritional service costs for Early Childhood			

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 14,952,075	\$ 15,047,514	\$ (95,439)	(a)
Transfer-In & Sources	555,524	539,388	16,136	(b)
Total Revenues & Sources	15,507,599	15,586,902	(79,303)	
Salaries, Supplies, Services & Equipment	14,891,284	14,730,682	160,602	
Other outgo	-	-	-	
Indirect Cost	629,229	647,975	(18,746)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	15,727,356	15,585,500	141,856	
Change in Fund Balance	(219,757)	1,402	(221,159)	
Beginning Fund Balance	219,757	219,757	-	
Ending Fund Balance	\$ -	\$ 221,159	\$ (221,159)	
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
(a)	decrease in local food sales			
(b)	Fund 12 transfer in			

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,766,876	\$ 3,766,876	\$ -	
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	5,860,658	5,860,658	-	
Salaries,Supplies,Services & Equipment	7,409,858	7,009,858	400,000	(a)
Other outgo			-	
Indirect Cost			-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	7,409,858	7,009,858	400,000	
Change in Fund Balance	(1,549,200)	(1,149,200)	(400,000)	
Beginning Fund Balance	1,610,177	1,610,177	-	
Ending Fund Balance	\$ 60,977	\$ 460,977	\$ (400,000)	
Purpose of Fund - Accts for state apportionments and matching funds for deferred maintenance				
(a) Increase in expenditures is due to an increase in project obligation for the Roosevelt Pavement Project.				

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund (State Loan)

Other Cap Outlay Fund 17 (State Loan)	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 722,378	\$ 634,463	\$ 87,915	(a)
Transfer-In & Sources	1,955,000	1,955,000	-	
Total Revenues & Sources	2,677,378	2,589,463	87,915	
Salaries,Supplies,Services & Equipment			-	
Other outgo			-	
Indirect Cost			-	
Contributions & Transfers Out	1,397,246	1,397,246	-	
Total Expenses & Uses	1,397,246	1,397,246	-	
Change in Fund Balance	1,280,132	1,192,217	87,915	
Beginning Fund Balance	19,711,996	19,711,996	-	
Ending Fund Balance	\$ 20,992,128	\$ 20,904,213	\$ 87,915	
Purpose of Fund - Accts for \$35 million of the State loan.				
(a) Additional interest income				

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

Building Fund 21	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,976,505	\$ 3,972,327	\$ 4,178	
Transfer-In & Sources	\$ 185,000,000	185,000,000	-	
Total Revenues & Sources	188,976,505	188,972,327	4,178	
Salaries,Supplies,Services & Equipment	116,114,246	110,724,276	5,389,970	(a)
Other outgo		-	-	
Indirect Cost		-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	118,208,028	112,818,058	5,389,970	
Change in Fund Balance	70,768,477	76,154,269	(5,385,792)	
Beginning Fund Balance	56,799,167	56,799,167	-	
Ending Fund Balance	\$ 127,567,644	\$ 132,953,436	\$ (5,385,792)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(a) Additional capital outlay for special projects				

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facility Fund 25	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 5,198,383	\$ 5,198,383	\$ -	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,198,383	5,198,383	-	
Salaries,Supplies,Services & Equipment	3,221,076	3,221,076	-	
Other outgo		-	-	
Indirect Cost		-	-	
Contributions & Transfers Out	2,805,000	1,955,000	850,000	(a)
Total Expenses & Uses	6,026,076	5,176,076	850,000	
Change in Fund Balance	(827,693)	22,307	(850,000)	
Beginning Fund Balance	3,645,691	3,645,691	-	
Ending Fund Balance	\$ 2,817,998	\$ 3,667,998	\$ (850,000)	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(a) COP pmnt related to Chabot Science Center previously budgeted in unrestricted general fund				

APPENDIX: Other Fund Balances

Fund 30 – State School Facility Fund

State School Facility Fund 30	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 2,057,019	\$ 57,019	\$ 2,000,000	(a)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	2,057,019	57,019	2,000,000	
Salaries, Supplies, Services & Equipment	3,703,572	2,903,572	800,000	(b)
Other outgo		-	-	
Indirect Cost		-	-	
Contributions & Transfers Out		-	-	
Total Expenses & Uses	3,703,572	2,903,572	800,000	
Change in Fund Balance	(1,646,553)	(2,846,553)	1,200,000	
Beginning Fund Balance	2,846,553	2,846,553	-	
Ending Fund Balance	\$ 1,200,000	\$ -	\$ 1,200,000	
Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)				
(a)	The 2 million dollar grant for the Caldecott Tunnel Projects (Clarmont/Chabot) was received.			
(b)	Reallocation of expenditures to preserve additional fund balance			

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

County School Facility Fund 35	2009-10 2nd Interim	2009-10 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 984,956	\$ 984,956	\$ -	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	984,956	984,956	-	
Salaries,Supplies,Services & Equipment	8,001,831	6,926,831	1,075,000	(a)
Other outgo		-	-	
Indirect Cost		-	-	
Contributions & Transfers Out		-	-	
Total Expenses & Uses	8,001,831	6,926,831	1,075,000	
Change in Fund Balance	(7,016,875)	(5,941,875)	(1,075,000)	
Beginning Fund Balance	12,731,080	12,731,080	-	
Ending Fund Balance	\$ 5,714,205	\$ 6,789,205	\$ (1,075,000)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(a) Increase is due to McClymonds Football Field Project.				

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

Williams Settlement Fund 40	2009-10	2009-10	Diff	
	2nd Interim	1st Interim		
Revenue Limit (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	10,919,198	4,453,454	6,465,744	(a)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	10,919,198	4,453,454	6,465,744	
Salaries, Supplies, Services & Equipment	10,903,198	2,735,423	8,167,775	(b)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	10,903,198	2,735,423	8,167,775	
Change in Fund Balance	16,000	1,718,031	(1,702,031)	
Beginning Fund Balance	171,916	171,916	-	
Ending Fund Balance	\$ 187,916	\$ 1,889,947	\$ (1,702,031)	
Purpose of Fund - Accts for the rev and exp associated with the " <u>Williams Settlement</u> "				
(a)	Increase due to additional cash received for Williams Settlement after 1st interim			
(b)	Fund balance designated for supplies			

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund	2009-10 2nd Interim	2009-10 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 37,035,671	\$ 37,035,671	\$ -
Transfer-In & Sources			-
Total Revenues & Sources	37,035,671	37,035,671	-
Salaries, Supplies, Services & Equipment			-
Other outgo			-
Indirect Cost			-
Contributions & Transfers Out	39,123,100	39,123,100	-
Total Expenses & Uses	39,123,100	39,123,100	-
Change in Fund Balance	(2,087,429)	(2,087,429)	-
Beginning Fund Balance	25,893,581	25,893,581	-
Ending Fund Balance	\$ 23,806,152	\$ 23,806,152	\$ -
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	2009-10 2nd Interim	2009-10 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue			\$ -
Transfer-In & Sources	432	432	-
Total Revenues & Sources	432	432	-
Salaries,Supplies,Services & Equipment			-
Other outgo			-
Indirect Cost			-
Contributions & Transfers Out			-
Total Expenses & Uses	-	-	-
Change in Fund Balance	432	432	-
Beginning Fund Balance	34,866	34,866	-
Ending Fund Balance	\$ 35,298	\$ 35,298	\$ -
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	2009-10 2nd Interim	2009-10 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 18,102	\$ 18,102	\$ -
Transfer-In & Sources	850,000	850,000	-
Total Revenues & Sources	868,102	868,102	-
Salaries, Supplies, Services & Equipment			-
Other outgo	868,102	868,102	-
Indirect Cost			-
Contributions & Transfers Out			-
Total Expenses & Uses	868,102	868,102	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	21,788	21,788	-
Ending Fund Balance	\$ 21,788	\$ 21,788	\$ -
Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) Source of funding is Inter-Fund Transfers in			

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2009-10 2nd Interim	2009-10 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 18,380,785	\$ 18,380,785	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	18,380,785	18,380,785	-
Salaries,Supplies,Services & Equipment	19,021,737	19,021,737	-
Other outgo		-	-
Indirect Cost		-	-
Contributions & Transfers Out	2,206,250	2,206,250	-
Total Expenses & Uses	21,227,987	21,227,987	-
Change in Fund Balance	(2,847,202)	(2,847,202)	-
Beginning Fund Balance	11,223,044	11,223,044	-
Ending Fund Balance	\$ 8,375,842	\$ 8,375,842	\$ -
Purpose of Fund - Accts for self-insurance activities from other operating funds			