



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

V.16

2012-2013

1st Interim Financial Report

Wednesday, December 12, 2012

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 - Technology Services HelpDesk

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 First Interim Financial Report to the ACOE as a “Qualified” certification due to incomplete audits and unresolved prior audit findings.
- The passage of the State Proposition 30 means flat State funding and thus no mid-year reductions are required.
- The projected average daily attendance (ADA) is 750 lower than Adopted Budget. The decrease in revenue limit dollars is \$3.9M.
- The District is projected to have a positive Unrestricted Fund Balance of \$33M down from \$36M at Adopted Budget, a loss of \$3M.

- The General Fund Projected Unrestricted Revenues have decreased by \$3.6M, due to:
 - Decrease of \$3.9M in Revenue Limit Sources all due to a projected decrease of 750 ADA from Adopted Budget
 - A net increase of Other Revenue Sources of \$0.3M
- Expenditures decreased by \$1.4M primarily due to:
 - Decrease of school expenditures of \$1.3M due to lower enrollment
 - Increase for early retirement plan, consultants and other items funded from the Ending Fund Balance of \$1.4M
 - Decrease of Other Outgo of \$0.3M
 - Increase of indirect costs (an expense offset) due to carryovers added after Adopted Budget of \$1.2M

UNRESTRICTED GENERAL FUND OVERVIEW



UNRESTRICTED GENERAL FUND OVERVIEW

ESTIMATE FOR 2012-2013

REVENUES AND EXPENSES

Unrestricted General Fund		2012-13 1st Interim	2012-13 Bgt Dev	Difference	
Revenue Limit (\$ for Student Attendance)		\$ 176,595,544	\$ 180,508,004	\$ (3,912,460)	1
Other Revenue		86,956,634	86,653,297	303,336	2
Transfer-In & Sources		1,323,260	1,323,260	-	
Total Revenues & Sources	a	264,875,438	268,484,562	(3,609,124)	
Salaries,Supplies,Services & Equipment		223,066,584	222,894,637	171,947	3
Other Outgo (Pass Throughs / Debt Service)		9,916,484	10,202,725	(286,241)	4
Indirect Cost (Expense Offset)		(5,002,162)	(3,756,723)	(1,245,439)	5
Contributions & Transfers Out		36,500,047	36,500,047	-	
Total Expenses & Uses	b	264,480,953	265,840,686	(1,359,733)	
				-	
Change in Fund Balance	a-b=c	394,485	2,643,875	(2,249,391)	
				-	
Beginning Fund Balance	d	32,869,089	33,658,584	(789,495)	6
				-	
Ending Fund Balance	c+d=e	\$ 33,263,574	\$ 36,302,459	\$ (3,038,886)	
See explanations on next page					

UNRESTRICTED GENERAL FUND OVERVIEW

EXPLANATION OF MAJOR FLUCTUATIONS

1 OF 3

Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Decrease from Adopted Budget 2012-13	
	Reduction in ADA (Estimated - 750 ADA Decrease)	\$ (3,912,460)
	Total Revenue Limit Decrease from Adopted Budget 2012-13	(3,912,460)
2	Other Revenue - Change from Adopted Budget 2012-13	
	Mandated Cost Block Grant	\$ 965,797
	Lottery Revenue	391,310
	Unrestricted Federal Income	(23,107)
	Local	(103,376)
	Other State -Net	(358,748)
	K-3 Class Size Reduction	(515,021)
	Total Other Revenue Increase from Adopted Budget 2012-13	303,336
	TOTAL REVENUES & SOURCES DECREASE from Adopted Budget 2012-13	(3,609,124)

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 Adopted Budget 2012-13	
	Transfer from Site 998 to cover cost of TSA Strategy (see below)	\$ 592,699
	Transfer of Measure G Art from Central Budget (See Below)	371,749
	Transfer to school to replace loss of "after school" funding (see below)	92,000
	Reductions from schools due to lower enrollment	(1,297,957)
	Total K-12 School site budget Decrease from 3rd Interim 2011-12	(241,509)
	Central site Increase from Adopted Budget 2012-13	
	Administrator on Special Assignment (ASA) cost allocated to expense from Fund Balance	\$ 172,000
	Board Office Carryover	30,533
	Transfer from Districtwide to cover short fall of ASA cost in Fund Balance (see below)	19,958
	Transfer from Quality Community Schools Development Department to Site 998 to help pay for literacy coaches	(211,467)
	Total Central site Increase from Adopted Budget 2012-13	11,024
	District Wide Budget Increase from Adopted Budget 2012-13 (Sites 998 & 999)	
	Consultant cost allocated to expense from Fund Balance	635,000
	Transfer From Fund Balance to partially pay the Early Retirement Cost	604,742
	Transfer from Quality Community Schools Development Department to Site 998 to help pay for literacy coaches	211,467
	Miscellaneous Other	27,629
	Transfer from Districtwide to cover short fall of ASA cost in Fund Balance	(19,958)
	Transfer to school to replace loss of "after school" funding	(92,000)
	Measure G Art Reclassed to Schools from Site 998	(371,749)
	Transfer from Site 998 to cover cost of TSA Strategy	(592,699)
	Total District Wide Budget Increase from Adopted Budget 2012-13 (Sites 998 & 999)	402,432
	Total Salaries,Supplies,Services & Equipment Increase from Adopted Budget 2012-13	171,947
4	Other Outgo (Pass Throughs / Debt Service):	
	Reduction in other Outgo partially based on prior year actuals	\$ (286,241)
	Total Other Outgo (Pass Throughs / Debt Service) Decrease from Adopted Budget 2012-13	(286,241)
5	Indirect Cost (Expense Offset):	
	Interfund Indirect is lower than Adopted Budget	\$ 21,027
	Interprogram Indirect is higher than Adopted Budget Due to more Resources being loaded	(1,266,466)
	Total Indirect Cost Increase (Exps Offset) from Adopted Budget 2012-13	(1,245,439)
	TOTAL EXPENSES & USES Decrease from Adopted Budget 2012-13	(1,359,733)

UNRESTRICTED GENERAL FUND OVERVIEW

EXPLANATION OF MAJOR FLUCTUATIONS

Explanation of Fluctuations - Beginning Fund Balance

6	Beginning Fund Balance		
	Beginning Fund Balance Adjusted to Reflect Actual Based on Closing of the Books 2011-12	\$	(789,495)
	Total Beginning Fund Balance Adjustment to the reported Adopted Budget 2012-13		(789,495)
	TOTAL BEGINNING FUND BALANCE Decrease from Adopted Budget 2012-13		(789,495)

UNRESTRICTED GENERAL FUND OVERVIEW

ENDING FUND BALANCE

Unrestricted General Fund	2012-13 1st Interim	2012-13 Bgt Dev	Difference
Ending Fund Balance	\$ 33,263,574	\$ 36,302,459	\$ (3,038,886)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,418,276	\$ 11,889,837	\$ 528,438
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	7,500,000	8,307,000	(807,000)
Designated \$441/ADA (Mid-Year Cut if State Taxes Incr Fails)	-	13,542,053	(13,542,053)
Designated for Early Retirement Pgm Approved 2011-12	895,258	1,500,000	(604,742)
Designated for Cash Deferred Pmts from the State	12,300,040	913,569	11,386,471
Total Ending Fund Balance	\$ 33,263,574	\$ 36,302,459	\$ (3,038,886)
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 \$4,139,425			

UNRESTRICTED GENERAL FUND OVERVIEW

STRUCTURAL DEFICIT / ONE-TIME ITEMS

Structural Deficit for Unrestr Gen Fund - First Interim 2012-13 vs. Bgt Adoption 2012-13

		2012-13 1st Interim	2012-13 Adopted Bgt	Difference
Excess of revenues over expenses	A	\$ 394,485	\$ 2,643,875	\$ (2,249,391)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.		(2,475,000)	(4,000,001)	1,525,001
2 State Loan to pay Debt Service for State Loan		(589,193)	(589,193)	-
3 Write-offs		100,000	260,390	(160,390)
4 One-time costs for Administrator on Special Assignment (ASA)		172,000		172,000
5 TSA Strategy (Three year strategy)		592,699	600,000	(7,301)
6 Payment of Early Retirement Program		604,742		604,742
7 One-time Support for Audit work		635,000		635,000
8 Net Reductions Not Made at Schools for Fall Revisions Based on Actual Enrollment		1,054,305		1,054,305
One-Time Unrestricted General Fund Revenues /Expenses	B	94,553	(3,728,804)	3,823,357
Structural (Deficit) / Surplus After Deducted One-Time Items ^{A+B=C} \$ 489,038 \$ (1,084,929) \$ 1,573,967				

RESTRICTED GENERAL FUND



2012-2013 RESTRICTED GENERAL FUND OVERVIEW

- Restricted expenditures total approximately \$178.9 million
- \$ 40.1 million is allocated to schools
- \$138.8 million is allocated centrally.
Amount primarily includes:
 - Special Education – \$86.1 million
 - Buildings & Grounds - \$4.0 million
 - Title I (Sup. Edu. Serv.-SES) – \$4.5 million
 - Professional Development Title I – \$1.4 million

RESTRICTED GENERAL FUND OVERVIEW

Restricted General Fund	2012-13 1st Interim	2012-13 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,100,161	\$ 10,100,161	\$ -
Other Revenue	128,126,197	120,941,869	7,184,328
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	140,320,140	133,135,812	7,184,328
Salaries,Supplies,Services & Equipment	178,938,875	162,795,199	16,143,676
Other outgo (Pass Through / Debt Service)	266,936	452,733	(185,797)
Indirect Cost	3,662,025	2,395,558	1,266,467
Contributions & Transfers Out	(33,406,265)	(33,406,265)	-
Total Expenses & Uses	149,461,571	132,237,225	17,224,345
Change in Fund Balance	(9,141,431)	898,587	(10,040,018)
Beginning Fund Balance	12,218,845	-	12,218,845
Ending Fund Balance	\$ 3,077,415	\$ 898,587	\$ 2,178,828
<p>Purpose of Fund - Accounts for restricted resources in the General Fund such as Special Education, federal Stimulus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, Title II, Title III & other state, federal & local grants</p>			

MULTI-YEAR PROJECTIONS



MULTI-YEAR PROJECTIONS UNRESTRICTED GENERAL FUND

Unrestricted General Fund		2012-13	2013-14	2014-15
Revenue Limit (\$ for Student Attendance)		\$ 176,595,545	\$ 177,340,574	\$ 178,092,877
Other Revenue		86,956,633	86,956,633	88,377,741
Transfer-In, Sources & Contrib		(34,176,787)	(37,757,613)	(38,293,643)
Total Revenues & Sources	a	229,375,391	226,539,594	228,176,974
Salaries, Supplies, Services & Equipment		223,066,584	222,621,363	224,198,133
Other outgo (Pass Throughs / Debt Service)		9,916,484	9,916,484	10,016,353
Indirect Cost (Expense Offset)		(5,002,162)	(6,998,252)	(7,037,512)
Transfers Out		1,000,000	1,000,000	1,000,000
Total Expenses & Uses	b	228,980,906	226,539,595	228,176,974
Change in Fund Balance	a-b=c	394,485	(0)	0
Beginning Fund Balance	d	33,658,582	33,263,572	33,263,572
Adjustments		(789,495)	-	-
Adjusted Beginning Balance		32,869,087	33,263,572	33,263,572
Ending Fund Balance	c+d=e	\$ 33,263,572	\$ 33,263,572	\$ 33,263,573

MULTI-YEAR PROJECTIONS UNRESTRICTED GENERAL FUND ASSUMPTIONS

- ADA is 34,493 and all revenue limit source projections to remain flat for the next two years.
- Certificated and Classified Salaries include a 1.5% step and column increase.
- Non-salary expenses were increased using an estimated California Consumer Price Index of 2.40 % in 2013-14 and 2.60% in 2014-15.
- Health and Welfare costs include a 10% cost increase for Kaiser and 5% for HealthNet for both 2013-14 and 2014-15 (a blended rate of 8.5% used).
- Based on the above assumptions, it is estimated that the district will need to cut unrestricted expenses in 2013-14 and 2014-15 (\$6.1M and \$4.3M respectively).

FISCAL IMPACT ANALYSIS OF SCHOOL CONSOLIDATIONS

	On-Going Net Savings	One-Time Expenses		
	(a) General Fund Unrestricted	(b) General Fund Unrestricted	(c) Facilities Funds	Total
Lakeview	\$ 880,282	\$ 140,423	\$ 1,142,288	\$ 1,282,711
Maxwell	\$ 893,020	\$ 23,210	\$ 53,137	\$ 76,347
Santa Fe	\$ 754,487	\$ 78,140	\$ 42,791	\$ 120,931
Marshall	\$ 677,149	\$ 17,910	\$ 1,168,003	\$ 1,185,912
Total	\$ 3,204,939	\$ 259,683	\$ 2,406,218	\$ 2,665,901

Notes & Assumptions

(a) Each site's unrestricted budget for 2011-12, less revenue related to students who left OUSD due to closure (not historical attrition) and less the estimated costs of teacher positions required to serve students who didn't leave.

(b) Expenses related to transportation, staff training, transition support for students and families, extra pay for teachers to pack, and Summer 2012 security at Lakeview campus.

(c) Purchase and installation of portables at Burckhalter and Grass Valley (related to Lakeview and Marshall) and moving services.

THANK YOU
ANY QUESTIONS?



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UNRESTRICTED GENERAL FUND ASSUMPTIONS

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First Interim 2012-13 Unrestricted General Fund Assumptions				Explanations
	2012-13 1st Interim	2012-13 Adopted Bgt	Diff	
Rev for Student Attendance (Rev Limit)				
Rev / ADA	\$ 5,217	\$ 5,217	-	
Average Daily Attendance (ADA)	34,493	35,243	(750)	Estimated ADA Loss Based on Lower Enrollment
Other State Revenue				
K-3 Class Size Reduction (CSR)	\$ 10,620,278	\$ 11,135,299	\$ (515,021)	Reduction Based on Lower Enrollment
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)	\$ 29,009,543	\$ 29,364,831	\$ (355,288)	Adjustment Based on Prior Year Actuals
Adult Ed Flex	\$ 11,821,239	\$ 11,824,699	\$ (3,460)	
Lottery	\$ 5,178,215	\$ 4,786,905	\$ 391,310	Based on Lower Enrollment offset by Higher Rev / ADA than Bgtd (Based on Prior Yr. Actual)
Mandated Cost Reimbursement	\$ 965,797	\$ -	\$ 965,797	Assuming OUSD Receives Mandated Block Grant - \$28 / ADA
Charter Pass Through	\$ 3,741,119	\$ 3,794,638	\$ (53,519)	
Local				
Measure G Parcel Tax	\$ 20,700,590	\$ 20,704,600	\$ (4,010)	Adjustment Based on Prior Year Actuals
Interagency	\$ 512,393	\$ 617,592	\$ (105,199)	Adjustment Based on Prior Year Actuals
Lease and Rental Income	\$ 1,427,519	\$ 1,427,519	\$ -	
Other Local (Including Charter School Rev)	\$ 2,751,096	\$ 2,751,096	\$ -	
Interest Income	\$ 162,585	\$ 156,752	\$ 5,833	
Transfer In				
State Loan Draw down from Fund 17	\$ 589,193	\$ 589,193	\$ -	
Adult Education (Tier 3 Flex)	\$ -	\$ -	\$ -	
Self Insurance Fund (Fund 67) to cover Prop & Legal	\$ 470,000	\$ 470,000	\$ -	

UNRESTRICTED GENERAL FUND ASSUMPTIONS

2 OF 2

First Interim 2012-13 Unrestricted General Fund Assumptions				Explanations
	2012-13 1st Interim	2012-13 Adopted Bgt	Diff	
Other Outgo				
Charter Transfers	\$ 3,741,119	\$ 3,794,638	\$ (53,519)	
Debt Service (State Loan)	\$ 5,985,477	\$ 5,985,477	\$ -	
ROP Transfer (Rev ind in Tier 3 Flex)	\$ -	\$ -	\$ -	
Transfers Out				
Adult Ed Transfer	\$ 1,000,000	\$ 1,000,000	\$ -	
Net Adult Ed Maintained in the General Fund	\$ 10,821,239	\$ 10,824,699	\$ (3,460)	
Contributions				
Special Ed Program	\$ (26,210,487)	\$ (26,210,487)	\$ -	
Special Ed Transportation	\$ (5,144,826)	\$ (5,144,826)	\$ -	
RRMA (Buildings & Grounds)	\$ (4,040,268)	\$ (4,040,268)	\$ -	
Expenses				
School Site Budgets	\$ 162,757,276	\$ 162,998,784	\$ (241,509)	Site Reductions Due to Enrollment offset by Transfers to Sites for TSA Strategy & Meas G Art
Budgeted Centrally for Schools (Site 998)	\$ 6,232,421	\$ 6,867,540	\$ (635,119)	Mainly Transfers to Schls for Meas G Art Bgt & TSA Strategy Budget transferred to 3 High Schools
Net Schools Related Budgets	\$ 168,989,696	\$ 169,866,324	\$ (876,628)	
Central Budgets	\$ 49,301,137	\$ 49,290,112	\$ 11,024	
Indirect Cost (Central Bgt offset)	\$ (5,002,162)	\$ (3,756,723)	\$ (1,245,439)	Higher Expenses Budgeted in Restricted Resources & Other Funds
Net Central Budgets	\$ 44,298,975	\$ 45,533,389	\$ (1,234,415)	
District Wide Budgets (Site 999)	\$ 4,775,751	\$ 3,738,200	\$ 1,037,551	Mainly \$635K from Fund Bal for Consult; \$604K from Fund Bal for Early Retirement Pmt
Health Benefits increase	8.1%	8.1%	\$ -	
Pmt for Early Retirement			\$ -	
Designated General Fund-Fund Balance	\$ 895,258	\$ 1,500,000	\$ (604,742)	Pmt Allocated to Expense from Fund Balance

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

PAGE 1 OF 3

First Interim 2012-13 Unrestricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
122	GRASS VALLEY	1,245,814	896,534	423,174	(73,894)	-5.90%
190	THINK COLLEGE NOW	1,131,587	792,872	356,122	(17,407)	-1.50%
102	BELLA VISTA	2,056,323	1,399,989	655,907	427	0.00%
131	LAUREL	2,191,153	1,511,393	660,588	19,172	0.90%
125	NEW HIGHLAND ACADEMY	1,285,182	862,360	409,941	12,881	1.00%
103	BROOKFIELD	1,467,524	972,380	470,682	24,463	1.70%
119	GLENVIEW	1,895,581	1,282,437	578,719	34,425	1.80%
127	HILLCREST	1,563,224	1,050,200	481,129	31,895	2.00%
186	INTERNATIONAL COMMUNITY SCHOOL	1,448,552	977,723	440,453	30,376	2.10%
170	HOOVER	1,312,892	870,009	413,914	28,969	2.20%
183	PREP LITERARY ACAD/CULTURAL EX	938,964	626,483	291,027	21,454	2.30%
133	LINCOLN	3,016,130	2,037,573	903,984	74,573	2.50%
145	PERALTA	1,410,216	945,146	429,702	35,367	2.50%
116	FRANKLIN	3,138,896	2,096,217	951,245	91,434	2.90%
129	LAFAYETTE	1,121,415	738,378	346,416	36,621	3.30%
177	ESPERANZA ACADEMY	1,389,968	927,304	411,522	51,141	3.70%
117	FRUITVALE	1,612,589	1,053,041	494,934	64,614	4.00%

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

PAGE 2 OF 3

First Interim 2012-13 Unrestricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
151	SEQUOIA	1,698,192	1,101,980	523,244	72,968	4.30%
166	HOWARD	778,474	503,190	240,562	34,722	4.50%
101	ALLENDALE	1,711,088	1,071,128	558,235	81,724	4.80%
172	FRED T KOREMATSU DISCOVERY AC	1,601,172	1,034,799	487,826	78,546	4.90%
106	CHABOT	2,361,861	1,522,771	720,570	118,520	5.00%
107	EAST OAKLAND PRIDE	1,845,142	1,219,482	527,062	98,598	5.30%
111	CROCKER HIGHLANDS	1,760,899	1,136,111	519,594	105,194	6.00%
146	PIEDMONT AVENUE	1,560,529	999,061	468,125	93,342	6.00%
171	KAISER	1,158,397	731,323	357,114	69,960	6.00%
136	HORACE MANN	1,424,047	918,939	418,283	86,825	6.10%
181	Encompass Small School	1,181,461	718,954	390,696	71,812	6.10%
112	GREENLEAF ELEMENTARY	2,099,254	1,351,007	617,478	130,769	6.20%
192	RISE	1,399,073	920,804	392,184	86,085	6.20%
148	REDWOOD HEIGHTS	1,430,448	914,592	424,380	91,476	6.40%
178	BRIDGES ACADEMY @ MELROSE	1,739,929	1,098,860	519,661	121,408	7.00%
193	Reach Academy	1,326,830	866,531	367,575	92,723	7.00%
175	MANZANITA SEED	1,388,938	884,590	405,012	99,337	7.20%
144	PARKER	901,007	565,277	268,061	67,669	7.50%

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

PAGE 3 OF 3

First Interim 2012-13 Unrestricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
115	EMERSON	1,290,058	810,972	379,702	99,383	7.70%
179	MANZANITA COMMUNITY SCHOOL	1,293,257	786,381	406,588	100,288	7.80%
138	MARKHAM	1,546,457	971,935	450,537	123,985	8.00%
121	LA ESCUELITA	1,552,634	968,572	456,290	127,773	8.20%
157	THORNHILL	1,599,147	1,006,230	459,383	133,534	8.40%
142	JOAQUIN MILLER	1,694,859	1,046,688	503,498	144,673	8.50%
108	CLEVELAND	1,438,572	843,630	449,697	145,245	10.10%
149	COMMUNITY UNITED ELEMENTARY	1,661,519	1,018,095	469,082	174,342	10.50%
168	CARL MUNCK	1,476,372	921,540	399,673	155,159	10.50%
118	GARFIELD	2,506,615	1,518,726	720,940	266,949	10.60%
105	BURCKHALTER	1,377,245	805,931	421,103	150,211	10.90%
154	SOBRANTE PARK	928,140	573,241	251,999	102,900	11.10%
114	GLOBAL FAMILY SCHOOL	1,657,002	1,006,142	463,977	186,884	11.30%
182	MARTIN LUTHER KING JR. K-3	1,186,836	704,599	343,099	139,138	11.70%
143	MONTCLAIR	2,123,752	1,245,775	604,980	272,997	12.90%
123	FUTURES ELEMENTARY	1,334,486	775,033	377,475	181,978	13.60%
191	SANKOFA ACADEMY	1,496,878	822,703	407,698	266,477	17.80%
165	ACORN WOODLAND K-5	1,132,332	605,338	293,597	233,397	20.60%
		82,888,913	53,030,968	24,785,366	5,072,579	6.12%

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

First Interim 2012-13 Unrestricted General Fund - Sorted by Ascending Available Balance						
Middle Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
201	CLAREMONT MIDDLE	1,322,315	967,256	490,963	(135,904)	-10.3%
203	FRICK MIDDLE	1,399,247	1,029,640	485,373	(115,766)	-8.3%
232	COLISEUM COLLEGE PREP ACADEMY	1,584,875	1,086,793	471,486	26,595	1.7%
204	WEST OAKLAND MIDDLE	933,498	608,967	305,429	19,102	2.0%
212	ROOSEVELT MIDDLE	2,075,177	1,359,649	637,311	78,217	3.8%
228	UNITED FOR SUCCESS ACADEMY	1,472,271	960,435	449,037	62,800	4.3%
213	WESTLAKE MIDDLE	2,100,118	1,337,218	649,788	113,113	5.4%
206	BRET HARTE MIDDLE	2,090,798	1,316,206	639,230	135,362	6.5%
211	MONTERA MIDDLE	3,392,282	2,103,244	959,517	329,521	9.7%
235	MELROSE LEADERSHIP ACAD	1,423,233	907,130	378,375	137,729	9.7%
236	URBAN PROMISE ACADEMY	1,158,603	690,369	352,226	116,008	10.0%
210	EDNA BREWER MIDDLE	2,762,676	1,688,911	783,662	290,103	10.5%
215	MADISON MIDDLE	1,490,982	899,812	433,533	157,637	10.6%
221	ELMHURST COMMUNITY PREP	1,256,746	732,756	351,099	172,891	13.8%
226	ROOTS INTERNATIONAL ACADEMY	1,162,145	642,723	354,598	164,824	14.2%
224	ALLIANCE ACADEMY	1,234,559	635,363	363,639	235,557	19.1%
		26,859,524	16,966,472	8,105,264	1,787,787	6.7%

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

First Interim 2012-13 Unrestricted General Fund - Sorted by Ascending Available Balance						
High Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
302	FREMONT HIGH SCHOOL	3,016,057	2,358,051	1,529,364	(871,358)	-28.9%
311	Gateway to College	430,000	430,000	-	-	0.0%
313	STREET ACADEMY	582,643	320,454	262,189	(0)	0.0%
304	OAKLAND HIGH SCHOOL	5,708,085	3,816,098	1,787,652	104,335	1.8%
338	MetWest	773,925	503,049	254,415	16,461	2.1%
305	OAKLAND TECH HIGH SCHOOL	7,011,982	4,683,909	2,134,478	193,595	2.8%
306	SKYLINE HIGH SCHOOL	6,330,611	4,130,430	1,924,117	276,064	4.4%
301	CASTLEMONT HIGH SCHOOL	2,659,380	1,415,523	1,120,218	123,639	4.6%
330	INDEPENDENT STUDY 9-12	1,064,042	658,957	317,243	87,842	8.3%
353	OAKLAND INTERNATIONAL HIGH SCH	1,090,868	690,963	300,152	99,753	9.1%
309	BUNCHE ACADEMY	1,005,837	580,729	308,560	116,548	11.6%
351	MCCLYMONDS	1,178,546	609,393	429,759	139,394	11.8%
310	DEWEY HIGH SCHOOL	1,214,462	702,854	359,933	151,674	12.5%
335	LIFE ACADEMY	1,401,940	774,708	392,393	234,839	16.8%
333	Community Day School	1,353,208	647,242	330,983	374,982	27.7%
352	RUDSDALE CONTINUATION	944,954	425,518	241,430	278,006	29.4%
		35,766,540	22,747,878	11,692,886	1,325,775	3.7%

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

PAGE 1 OF 3

First Interim 2012-13 Restricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
108	CLEVELAND	\$ 261,270	\$ 207,263	\$ 68,221	\$ (14,214)	-5.40%
101	ALLENDALE	\$ 379,479	\$ 239,785	\$ 132,144	\$ 7,549	2.00%
131	LAUREL	\$ 390,687	\$ 269,745	\$ 111,912	\$ 9,031	2.30%
143	MONTCLAIR	\$ 4,318	\$ 2,935	\$ 1,251	\$ 132	3.10%
117	FRUITVALE	\$ 358,632	\$ 226,578	\$ 120,165	\$ 11,888	3.30%
193	Reach Academy	\$ 267,776	\$ 131,891	\$ 126,960	\$ 8,926	3.30%
175	MANZANITA SEED	\$ 261,056	\$ 178,754	\$ 69,642	\$ 12,661	4.80%
115	EMERSON	\$ 248,157	\$ 161,264	\$ 73,052	\$ 13,840	5.60%
166	HOWARD	\$ 185,770	\$ 126,630	\$ 48,046	\$ 11,094	6.00%
146	PIEDMONT AVENUE	\$ 271,629	\$ 195,824	\$ 58,942	\$ 16,863	6.20%
149	COMMUNITY UNITED ELEMENTA	\$ 350,660	\$ 232,130	\$ 96,484	\$ 22,046	6.30%
129	LAFAYETTE	\$ 258,372	\$ 167,067	\$ 71,919	\$ 19,386	7.50%
183	PREP LITERARY ACAD/CULTURAL	\$ 210,305	\$ 131,394	\$ 61,909	\$ 17,003	8.10%
111	CROCKER HIGHLANDS	\$ 34,450	\$ 21,500	\$ 10,000	\$ 2,950	8.60%
165	ACORN WOODLAND K-5	\$ 508,770	\$ 354,866	\$ 109,850	\$ 44,053	8.70%
171	KAISER	\$ 41,960	\$ 38,000	\$ -	\$ 3,960	9.40%
172	FRED T KOREMATSU DISCOVERY A	\$ 344,783	\$ 214,965	\$ 95,946	\$ 33,872	9.80%

**APPENDIX: RESTRICTED
GENERAL FUND OVERVIEW
ELEMENTARY SCHOOL BUDGETS
EXCLUDING UTILITIES AND CUSTODIAL**
PAGE 1 OF 3

Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
105	BURCKHALTER	\$ 213,423	\$ 135,605	\$ 55,282	\$ 22,537	10.60%
138	MARKHAM	\$ 543,828	\$ 339,937	\$ 145,654	\$ 58,237	10.70%
170	HOOVER	\$ 287,911	\$ 176,566	\$ 79,797	\$ 31,547	11.00%
136	HORACE MANN	\$ 529,590	\$ 331,992	\$ 136,623	\$ 60,975	11.50%
154	SOBRANTE PARK	\$ 240,476	\$ 145,220	\$ 67,704	\$ 27,552	11.50%
182	MARTIN LUTHER KING JR. K-3	\$ 227,035	\$ 140,272	\$ 60,661	\$ 26,102	11.50%
178	BRIDGES ACADEMY @ MELROSE	\$ 620,032	\$ 370,768	\$ 174,833	\$ 74,431	12.00%
177	ESPERANZA ACADEMY	\$ 357,245	\$ 223,030	\$ 90,213	\$ 44,002	12.30%
190	THINK COLLEGE NOW	\$ 292,404	\$ 178,581	\$ 77,077	\$ 36,745	12.60%
118	GARFIELD	\$ 936,580	\$ 560,443	\$ 252,753	\$ 123,383	13.20%
133	LINCOLN	\$ 589,436	\$ 385,979	\$ 120,053	\$ 83,404	14.10%
123	FUTURES ELEMENTARY	\$ 301,954	\$ 197,121	\$ 60,515	\$ 44,318	14.70%

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

PAGE 3 OF 3

First Interim 2012-13 Restricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
103	BROOKFIELD	\$ 559,124	\$ 337,353	\$ 137,877	\$ 83,893	15.00%
116	FRANKLIN	\$ 626,855	\$ 336,109	\$ 193,625	\$ 97,121	15.50%
144	PARKER	\$ 316,576	\$ 192,483	\$ 74,317	\$ 49,777	15.70%
179	MANZANITA COMMUNITY SCHOO	\$ 492,651	\$ 290,192	\$ 121,130	\$ 81,329	16.50%
168	CARL MUNCK	\$ 247,526	\$ 169,307	\$ 35,168	\$ 43,052	17.40%
106	CHABOT	\$ 129,589	\$ 82,171	\$ 23,659	\$ 23,759	18.30%
112	GREENLEAF ELEMENTARY	\$ 441,312	\$ 215,973	\$ 135,389	\$ 89,949	20.40%
185	ASCEND	\$ 161,138	\$ 87,056	\$ 37,008	\$ 37,074	23.00%
191	SANKOFA ACADEMY	\$ 253,449	\$ 140,023	\$ 54,807	\$ 58,619	23.10%
114	GLOBAL FAMILY SCHOOL	\$ 405,814	\$ 206,384	\$ 104,503	\$ 94,927	23.40%
145	PERALTA	\$ 178,804	\$ 116,135	\$ 19,530	\$ 43,139	24.10%
192	RISE	\$ 322,607	\$ 179,135	\$ 64,444	\$ 79,028	24.50%
121	LA ESCUELITA	\$ 282,117	\$ 148,994	\$ 63,216	\$ 69,907	24.80%
125	NEW HIGHLAND ACADEMY	\$ 590,186	\$ 312,045	\$ 130,394	\$ 147,747	25.00%
102	BELLA VISTA	\$ 420,566	\$ 206,623	\$ 108,005	\$ 105,938	25.20%
119	GLENVIEW	\$ 267,432	\$ 137,467	\$ 58,241	\$ 71,724	26.80%
181	Encompass Small School	\$ 293,756	\$ 150,461	\$ 64,481	\$ 78,814	26.80%
186	INTERNATIONAL COMMUNITY SC	\$ 368,757	\$ 151,912	\$ 102,467	\$ 114,378	31.00%
151	SEQUOIA	\$ 319,995	\$ 172,946	\$ 43,053	\$ 103,996	32.50%
122	GRASS VALLEY	\$ 238,111	\$ 111,341	\$ 45,286	\$ 81,485	34.20%
107	EAST OAKLAND PRIDE	\$ 408,420	\$ 199,626	\$ 57,892	\$ 150,903	36.90%
148	REDWOOD HEIGHTS	\$ 106,591	\$ 35,084	\$ 18,152	\$ 53,355	50.10%
		\$ 16,949,367	\$ 10,064,926	\$4,270,253	\$2,614,188	15.42%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW MIDDLE SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

First Interim 2012-13 Restricted General Fund - Sorted by Ascending Available Balance						
Middle Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
215	MADISON MIDDLE	\$ 614,810	\$ 448,974	\$ 182,597	\$ (16,761)	-2.70%
210	EDNA BREWER MIDDLE	\$ 442,938	\$ 317,377	\$ 112,546	\$ 13,016	2.90%
236	URBAN PROMISE ACADEMY	\$ 594,890	\$ 381,027	\$ 172,241	\$ 41,622	7.00%
206	BRET HARTE MIDDLE	\$ 454,178	\$ 294,845	\$ 119,007	\$ 40,325	8.90%
201	CLAREMONT MIDDLE	\$ 722,887	\$ 467,078	\$ 178,616	\$ 77,194	10.70%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 578,069	\$ 391,361	\$ 103,393	\$ 83,315	14.40%
203	FRICK MIDDLE	\$ 719,596	\$ 386,026	\$ 157,221	\$ 176,348	24.50%
212	ROOSEVELT MIDDLE	\$ 602,967	\$ 329,049	\$ 115,884	\$ 158,033	26.20%
224	ALLIANCE ACADEMY	\$ 1,472,999	\$ 714,046	\$ 371,559	\$ 387,395	26.30%
228	UNITED FOR SUCCESS ACADEMY	\$ 2,073,810	\$ 1,044,033	\$ 408,926	\$ 620,851	29.90%
213	WESTLAKE MIDDLE	\$ 553,854	\$ 296,722	\$ 89,059	\$ 168,074	30.30%
235	MELROSE LEADERSHIP ACAD	\$ 418,219	\$ 212,203	\$ 44,978	\$ 161,039	38.50%
211	MONTERA MIDDLE	\$ 298,836	\$ 122,551	\$ 56,060	\$ 120,225	40.20%
221	ELMHURST COMMUNITY PREP	\$ 2,140,469	\$ 818,432	\$ 432,420	\$ 889,617	41.60%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,516,117	\$ 570,481	\$ 272,214	\$ 673,422	44.40%
204	WEST OAKLAND MIDDLE	\$ 145,317	\$ 57,014	\$ 3,867	\$ 84,436	58.10%
		\$13,349,957	\$6,851,218	\$2,820,587	\$ 3,678,152	27.55%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW HIGH SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

First Interim 2012-13 Restricted General Fund - Sorted by Ascending Available Balance						
High Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
330	INDEPENDENT STUDY 9-12	\$ 61,615	\$ 35,742	\$ 36,351	\$ (10,478)	-17.00%
310	DEWEY HIGH SCHOOL	\$ 354,546	\$ 232,247	\$ 104,136	\$ 18,163	5.10%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 377,233	\$ 234,501	\$ 97,912	\$ 44,821	11.90%
313	STREET ACADEMY	\$ 237,561	\$ 164,241	\$ 17,573	\$ 55,747	23.50%
333	Community Day School	\$ 254,826	\$ 149,382	\$ 43,947	\$ 61,498	24.10%
304	OAKLAND HIGH SCHOOL	\$ 1,481,712	\$ 747,593	\$ 375,203	\$ 358,916	24.20%
306	SKYLINE HIGH SCHOOL	\$ 1,253,157	\$ 699,029	\$ 214,796	\$ 339,332	27.10%
351	MCCLYMONDS	\$ 337,383	\$ 153,110	\$ 90,714	\$ 93,559	27.70%
309	BUNCHE ACADEMY	\$ 268,783	\$ 173,126	\$ 18,746	\$ 76,912	28.60%
335	LIFE ACADEMY	\$ 473,461	\$ 213,735	\$ 105,428	\$ 154,298	32.60%
352	RUDDSDALE CONTINUATION	\$ 303,771	\$ 165,277	\$ 34,959	\$ 103,535	34.10%
338	MetWest	\$ 419,887	\$ 206,603	\$ 29,222	\$ 184,062	43.80%
302	FREMONT HIGH SCHOOL	\$ 771,985	\$ 348,180	\$ 76,640	\$ 347,165	45.00%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,580,104	\$ 588,147	\$ 170,123	\$ 821,834	52.00%
301	CASTLEMONT HIGH SCHOOL	\$ 640,898	\$ 252,389	\$ 10,164	\$ 378,345	59.00%
		\$ 8,816,921	\$ 4,363,300	\$ 1,425,912	\$ 3,027,709	34.34%

GENERAL FUND OVERVIEW FUND BALANCES SUMMARY

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2012-13 1st Interim	2012-13 Bgt Dev	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 223,066,584	\$ 222,894,637	\$ 171,947	0.1%
01	Gen Fund - Restricted	\$ 178,938,875	\$ 162,795,199	\$ 16,143,676	9.9%
Total General Fund		\$ 402,005,459	\$ 385,689,836	\$ 16,315,623	4.2%
11	Adult Education	\$ 2,240,430	\$ 1,470,442	\$ 769,988	52.4%
12	Child Development	\$ 11,700,445	\$ 13,589,963	\$ (1,889,518)	-13.9%
13	Cafeteria	\$ 18,472,596	\$ 16,034,520	\$ 2,438,076	15.2%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 2,093,818	\$ 2,093,782	\$ 36	0.0%
21	Gen.Oblig. Bonds	\$ 49,020,923	\$ 54,227,483	\$ (5,206,559)	-9.6%
25	Dev Fee / Redevel	\$ 10,539,621	\$ 6,681,324	\$ 3,858,297	57.7%
30	State School Bldg	\$ -	\$ -	\$ -	
35	State Modernization	\$ 65,641,563	\$ 24,487,637	\$ 41,153,926	168.1%
40	Williams Settlement	\$ 5,258,196	\$ 4,700,572	\$ 557,624	11.9%
Total Facility Funds		\$ 132,554,122	\$ 92,190,798	\$ 40,363,324	\$ 0
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 16,126,538	\$ 16,126,538	\$ -	0.0%
ALL FUNDS		\$ 583,099,589	\$ 525,102,097	\$ 57,997,492	11.0%
Note - Description and purpose of Funds are noted in appendix for each fund					

OTHER FUND BALANCES FUND BALANCES DETAIL

1st INTERIM 2012-13

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	32,869,087	263,552,178	1,323,260	-	(35,500,047)	229,375,391	(223,066,584)	(9,916,484)	5,002,162	(1,000,000)	(228,980,906)	33,263,573
01	Gen Fund - Restr	12,218,845	138,226,358	2,093,782	-	35,500,047	175,820,187	(178,938,875)	(266,936)	(3,662,025)	(2,093,782)	(184,961,617)	3,077,415
Total General Fund		45,087,933	401,778,535	3,417,042	-	-	405,195,577	(402,005,459)	(10,183,420)	1,340,138	(3,093,782)	(413,942,523)	36,340,987
11	Adult Education	607,219	652,348	1,000,000	-	-	1,652,348	(2,240,430)	-	(19,137)	-	(2,259,567)	-
12	Child Development	233,096	12,154,043	-	-	-	12,154,043	(11,700,445)	-	(515,635)	(57,224)	(12,273,304)	113,835
13	Cafeteria	2,616,778	16,868,027	-	-	-	16,868,027	(18,472,596)	-	(805,366)	(206,843)	(19,484,805)	-
17	State Loan	595,306	-	-	-	-	-	-	-	-	(589,193)	(589,193)	6,113
Facility Related Funds													
14	Deferred Maintenance	-	36	2,093,782	-	-	2,093,818	(2,093,818)	-	-	-	(2,093,818)	-
21	Gen.Oblig. Bonds	72,349,824	43,272	-	-	-	43,272	(49,020,923)	-	-	(2,093,782)	(51,114,706)	21,278,390
25	Dev Fee / Redevel	9,978,293	3,555,061	-	-	-	3,555,061	(10,539,621)	-	-	-	(10,539,621)	2,993,733
30	St School Bldg	-	-	-	-	-	-	-	-	-	-	-	-
35	St Modernization	27,972,483	37,699,105	-	-	-	37,699,105	(65,641,563)	-	-	-	(65,641,563)	30,025
40	Williams Settlement	1,124,588	4,838,789	-	-	-	4,838,789	(5,258,196)	-	-	-	(5,258,196)	705,181
Total Facility Funds		111,425,188	46,136,263	2,093,782	-	-	48,230,045	(132,554,122)	-	-	(2,093,782)	(134,647,904)	25,007,328
51	Bond Int & Redemption	45,714,431	51,965,660	-	-	-	51,965,660	-	(48,449,559)	-	-	(48,449,559)	49,230,532
53	Tax Override	84,850	13,705	-	-	-	13,705	-	-	-	-	-	98,555
56	Debt Service	3,687	-	-	-	-	-	-	-	-	-	-	3,687
67	Self Insurance	11,696,907	17,103,538	-	-	-	17,103,538	(16,126,538)	-	-	(470,000)	(16,596,538)	12,203,907
ALL FUNDS		218,065,395	546,672,119	6,510,824	-	-	553,182,943	(583,099,589)	(58,632,979)	-	(6,510,824)	(648,243,393)	123,004,944

APPENDIX: OTHER FUND BALANCES

FUND 11 - ADULT EDUCATION FUND

Adult Education Fund 11	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 652,348	\$ 470,442	\$ 181,906	1
Transfer-In & Sources	1,000,000	1,000,000	-	
Total Revenues & Sources	1,652,348	1,470,442	181,906	
Salaries,Supplies,Services & Equipment	2,240,430	1,470,442	769,988	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	19,137	-	19,137	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,259,567	1,470,442	789,125	
Change in Fund Balance	(607,219)	-	(607,219)	
Beginning Fund Balance	607,219	-	607,219	
Ending Fund Balance	\$ -	\$ -	\$ 607,219	
Purpose of Fund - Accounts for federal, state and local revenues for adult ed programs				
1	Increase of fee base revenue and awards			
2	Increased expenditures to align with available resources which includes beginning fund balance			

APPENDIX: OTHER FUND BALANCES FUND 12 - CHILD DEVELOPMENT FUND

Child Development Fund 12	2012-13 1st Interim	2012-13 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 12,154,043	\$ 14,441,185	\$ (2,287,142)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	12,154,043	14,441,185	(2,287,142)
Salaries,Supplies,Services & Equipment	11,700,445	13,589,963	(1,889,518)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	515,635	642,130	(126,495)
Contributions & Transfers Out	57,224	209,092	(151,868)
Total Expenses & Uses	12,273,304	14,441,185	(2,167,881)
Change in Fund Balance	(119,261)	-	(119,261)
Beginning Fund Balance	233,096	55,004	178,093
Ending Fund Balance	\$ 113,835	\$ 55,004	\$ 58,831
Purpose of Fund - Accounts for federal, state and local revenues for child development programs			

APPENDIX: OTHER FUND BALANCES

FUND 13 - CAFETERIA FUND

Cafeteria Fund 13	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 16,868,027	\$ 16,808,530	\$ 59,497	
Transfer-In & Sources	-	151,868	(151,868)	1
Total Revenues & Sources	16,868,027	16,960,398	(92,371)	
Salaries,Supplies,Services & Equipment	18,472,596	16,034,520	2,438,076	2
Other outgo	-	-	-	
Indirect Cost	805,366	719,035	86,331	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	19,484,805	16,960,398	2,524,407	
Change in Fund Balance	(2,616,778)	(0)	(2,616,778)	
Beginning Fund Balance	2,616,778	-	2,616,778	
Ending Fund Balance	0	\$ (0)	\$ 0	
Purpose of Fund - Accounts for federal, state and local resources to operate the food service program				
1	Decrease due to reclassification of amount to expenditures; net impact is an offset to expenses.			
2	Increased expenditures to align with available resources which includes beginning fund balance			

APPENDIX: OTHER FUND BALANCES

FUND 14 - DEFERRED MAINTENANCE FUND

Deferred Maintenance Fund 14	2012-13 1st Interim	2012-13 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 36	\$ -	\$ 36
Transfer-In & Sources	2,093,782	2,093,782	(0)
Total Revenues & Sources	2,093,818	2,093,782	36
Salaries,Supplies,Services & Equipment	2,093,818	2,093,782	36
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,093,818	2,093,782	36
Change in Fund Balance	-	0	(0)
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ 0	\$ (0)
Purpose of Fund - Accounts 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)	2012-13 1st Interim	2012-13 Bgt Dev	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	589,193	589,193	-
Total Expenses & Uses	589,193	589,193	-
Change in Fund Balance	(589,193)	(589,193)	-
Beginning Fund Balance	595,306	589,193	6,113
Ending Fund Balance	\$ 6,113	\$ (0)	\$ 6,113
Purpose of Fund - Accounts for \$35 million of the State loan.			

APPENDIX: OTHER FUND BALANCES

FUND 21 - BUILDING FUND

Building Fund 21	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 43,272	\$ -	\$ 43,272	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	43,272	-	43,272	
Salaries,Supplies,Services & Equipment	49,020,923	54,227,483	(5,206,559)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	51,114,706	56,321,265	(5,206,559)	
Change in Fund Balance	(51,071,434)	(56,321,265)	5,249,831	
Beginning Fund Balance	72,349,824	67,823,660	4,526,164	
Ending Fund Balance	\$ 21,278,390	\$ 11,502,395	\$ 9,775,995	
Purpose of Fund - Accounts for proceeds from the sale and expenses of locally approved G.O. bonds				
1 Receipt of Interest				
2 Reduction of expenditures after Adopted Budget.				

APPENDIX: OTHER FUND BALANCES

FUND 25 - CAPITAL FACILITY FUND

Capital Facilities Fund 25	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,555,061	\$ 3,555,061	\$ -	
Revenue received post 3rd Interim reporting	-	-	-	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	3,555,061	3,555,061	-	
Salaries,Supplies,Services & Equipment	10,539,621	6,681,324	3,858,297	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	10,539,621	6,681,324	3,858,297	
Change in Fund Balance	(6,984,560)	(3,126,263)	(3,858,297)	
Beginning Fund Balance	9,978,293	5,900,013	4,078,280	2
Ending Fund Balance	\$ 2,993,733	\$ 2,773,750	\$ 219,983	
Purpose of Fund - Accounts for funds received from developers fees & Redevelopment Agencies				
1	Increased expenditures to align with available resources which includes beginning fund balance			
2	Adjustment to beginning balance after Closing of Books			

APPENDIX: OTHER FUND BALANCES

FUND 35 - COUNTY SCHOOL FACILITY FUND

County School Facility Fund 35	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 37,699,105	\$ 10,765,198	\$ 26,933,907	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	37,699,105	10,765,198	26,933,907	
Salaries,Supplies,Services & Equipment	65,641,563	24,487,637	41,153,926	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	65,641,563	24,487,637	41,153,926	
Change in Fund Balance	(27,942,458)	(13,722,439)	(14,220,019)	
Beginning Fund Balance	27,972,483	13,752,440	14,220,044	3
Ending Fund Balance	\$ 30,025	\$ 30,001	\$ 25	
Purpose of Fund - Accounts for revenues and expenses associated with statewide modernization				
1 Increase due to additional receipts of County Apportionments				
2 Increased expenditures to align with available resources which includes beginning fund balance				
3 Adjustment to beginning balance after Closing of Books				

APPENDIX: OTHER FUND BALANCES

FUND 40 - WILLIAMS SETTLEMENT FUND

Special Reserve Fund 40	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 4,838,789	\$ 4,700,572	\$ 138,217	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	4,838,789	4,700,572	138,217	
Salaries,Supplies,Services & Equipment	5,258,196	4,700,572	557,624	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	5,258,196	4,700,572	557,624	
Change in Fund Balance	(419,407)	-	(419,407)	
Beginning Fund Balance	1,124,588	398,161	726,427	3
Ending Fund Balance	\$ 705,181	\$ 398,161	\$ 307,020	
Purpose of Fund - Accounts for the revenue and expense associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC)				
1	Increase due to additional receipt of Urban Forestry Grant revenue			
2	Increased expenditures to align with available resources which includes beginning fund balance			
3	Adjustment to beginning balance after Closing of Books			

APPENDIX: OTHER FUND BALANCES

FUND 51 - BOND INTEREST & REDEMPTION FUND

Bond Interest & Redemption Fund 51	2012-13 1st Interim	2012-13 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 51,965,660	\$ 50,544,087	\$ 1,421,573	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	51,965,660	50,544,087	1,421,573	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	48,449,559	48,447,619	1,940	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	48,449,559	48,447,619	1,940	
Change in Fund Balance	3,516,101	2,096,468	1,419,632	
Beginning Fund Balance	45,714,431	40,990,303	4,724,128	2
Ending Fund Balance	\$ 49,230,532	\$ 43,086,771	\$ 6,143,760	
Purpose of Fund - Accounts for repayment of principal and interest of locally approved G.O. bonds.				
Pmts made from taxes levied by Counties				
1	Increase due to additional receipt of revenue from Alameda County Treasury			
2	Adjustment to Beginning Fund Balance due to year end closing			

APPENDIX: OTHER FUND BALANCES

FUND 53 - TAX OVERRIDE FUND

Tax Override Fund 53	2012-13 1st Interim	2012-13 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,705	\$ 13,705	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,705	13,705	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	13,705	13,705	-
Beginning Fund Balance	84,850	84,850	-
Ending Fund Balance	\$ 98,555	\$ 98,555	\$ -
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	2012-13 1st Interim	2012-13 Bgt Dev	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	\$ -
<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	2012-13 1st Interim	2012-13 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 17,103,538	\$ 17,066,538	\$ 37,000
Transfer-In & Sources	-	-	-
Total Revenues & Sources	17,103,538	17,066,538	37,000
Salaries,Supplies,Services & Equipment	16,126,538	16,126,538	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	470,000	470,000	-
Total Expenses & Uses	16,596,538	16,596,538	-
Change in Fund Balance	507,000	470,000	37,000
Beginning Fund Balance	11,696,907	-	11,696,907
Ending Fund Balance	\$ 12,203,907	\$ 470,000	\$ 11,733,907
Purpose of Fund - Accounts for self-insurance activities from other operating funds			

OPERATING RESULTS



BUILDINGS & GROUNDS WORK ORDERS SUMMARY JULY-OCT 2011 vs. JULY-OCT 2012

Overall Work Order Request Data	July - Oct. 2012		July - Oct. 2011		Difference	
Total Work Orders Submitted	6,231		5,606		625	
Completed	5,163	83%	4,880	87%	283	-4%
Not Completed	1,068	17%	726	13%	342	4%
Overall Completed on time	4,266	83%	4,018	82%	248	0%
Overall Not Completed on time	897	17%	862	18%	35	0%

BUILDINGS & GROUNDS WORK ORDERS DETAIL JULY-OCT 2011 vs. JULY-OCT 2012

Year	Work Order Data	Totals 2012	2012 Priority 1 (1-2 Days)	2012 Priority 2 (1-7 Days)	2012 Priority 3 (10-30 Days)	2012 Priority 4 (30-90 Days)
July 2012- Oct 2012						
	Completed On Time	4,266	686	2,069	1,511	0
	Not Completed OnTime	897	163	670	64	0
	Total Completed	5,163	849	2,739	1,575	0
	Completed On Time	83%	81%	76%	96%	0%
	Not Completed On Time	17%	19%	24%	4%	0%
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- Oct 2011						
	Completed On Time	4,018	447	1,936	1,448	0
	Not Completed OnTime	862	250	580	32	0
	Total Completed	4,880	697	2,516	1,480	0
	Completed On Time	82%	64%	77%	98%	100%
	Not Completed On Time	18%	36%	23%	2%	0%

PURCHASE ORDER PROCESSING TIMELINES JULY-OCT 2011 vs. JULY-OCT 2012

	July - Oct. 2012	July - Oct. 2011	Difference
Total Number of Purchase Orders Issues	4,325	3,345	980
Total Dollars of Purchase Orders Issued	\$150M	\$163M	(\$13M)
Avg Days for Final Requisition Approval to P.O. Issuance	3*	4*	-1
Avg Days for Requisition to P.O.	5*	7*	-2
* Calendar Days include Holidays and Weekends			

PURCHASE ORDER PROCESSING TIMELINES

JULY-OCT 2011 vs. JULY-OCT 2012

(CONTINUED)

Requisition Entry to Issuance of Purchase Order									
	July 2012 - October 2012			July 2011 - October 2011			Difference		
	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %
0-5 Days*	3,393	78%	78%	2606	78%	78%	787	0%	0%
6-15 Days*	593	14%	92%	395	11%	89%	198	3%	3%
16-30 Days*	186	4%	96%	117	3%	92%	69	1%	4%
31-60 Days*	116	3%	99%	163	5%	97%	(47)	-2%	2%
60 + Days*	37	1%	100%	64	3%	100%	(27)	-2%	0%
Totals	4,325	100%	100%	3,345	100%	100%	980	0%	0%
*Calendar Days include Holidays and Weekends									
Final Requisition Approval to Issuance of Purchase Order									
	July 2012 - October 2012			July 2011 - October 2011			Difference		
	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %
0-5 Days*	3,820	88%	88%	2606	78%	78%	1,214	10%	10%
6-15 Days*	335	7%	95%	395	11%	89%	(60)	-4%	6%
16-30 Days*	86	2%	97%	117	3%	92%	(31)	-1%	5%
31-60 Days*	71	2%	99%	163	5%	97%	(92)	-3%	2%
60 + Days*	13	1%	100%	64	3%	100%	(51)	-2%	0%
Totals	4,325	100%	100%	3,345	100%	100%	980	0%	0%
*Calendar Days include Holidays and Weekends									

TECHNOLOGY SERVICES SUPPORT TICKET ANALYSIS JULY-OCT 2011 VS JULY-OCT 2012

Tech Serv - Help Desk Ticket Request Number of Tickets (Open to Close)	July 2012 - Oct 2012	July 2011 - Oct 2011	Diff	
Num of Open Tickets - Beginning of Year	303	181	122	a
Tickets Opened - July through Oct	5,398	6,013	(615)	b
Tickets Closed - July through Oct	5,121	5,898	(777)	c
Num of Open Tickets - End of Oct	580	296	284	a+b-c=d
Avg # of Tickets closed per month	732	843	(111)	c/4=e