



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

DRAFT V10

2010-2011

Closing of the Books

Wednesday, September 14, 2011

Agenda

- Executive Summary
 - Unaudited Actuals
 - Unrestricted General Fund
 - Unaudited Actuals
 - Ending Fund Balance 2010-11
 - Structural Deficit
 - Ending Fund Balance 2011-12
 - Cash Flows
 - Operating Results
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Executive Summary

- The District's unrestricted general ending fund balance is approximately \$27.8M dollars, \$0.9M lower than anticipated.
- The reserve for economic uncertainty is \$12.6M which reflects the 3% required per Board Policy.
- As of June 30, 2011, the general fund cash balance was \$7M. This balance includes \$25M borrowed from the Building Fund. If we did not borrow these funds, the cash balance would have been a negative \$18M. (State deferrals were approximately \$40M)
- The unrestricted beginning balance was reduced by \$2.6M due to the identification of prior year expenses paid in 2010-11. These expenses were related to Special Education, Home to School Transportation and prior year Payroll Tax Penalties.
- The Cash remaining for the unspent portion of the State Loan (Fund 17) is \$2.7M at year end.
- The Structural Deficit (Ongoing expenses over ongoing revenues) is (\$7.1M), up from (\$6M) estimated at 3rd interim.

Unaudited Actuals



2010-11 Unaudited Actuals

Unrestricted General Fund

Unrestricted General Fund		2010-11 Closing	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 184,528,088	\$ 183,192,335	\$ 1,335,753	1
Other Revenue		94,873,140	97,385,524	(2,512,383)	2
Transfer-In & Sources		5,265,220	5,265,220	-	
Total Revenues & Sources	a	284,666,448	285,843,079	(1,176,630)	
Salaries,Supplies,Services & Equipment		230,272,346	232,402,252	(2,129,906)	3
Other Outgo (Pass Throughs / Debt Service)		12,087,932	12,783,740	(695,808)	4
Indirect Cost (Expense Offset)		(5,172,495)	(7,467,151)	2,294,656	5
Contributions & Transfers Out		33,605,253	35,968,020	(2,362,768)	6
Total Expenses & Uses	b	270,793,036	273,686,861	(2,893,826)	
Change in Fund Balance	a-b=c	13,873,413	12,156,217	1,717,195	
Beginning Fund Balance		16,470,627	16,470,627	-	
Adjustments		(2,572,725)	-	(2,572,725)	7
Adjusted Beginning Balance	d	13,897,902	16,470,627	(2,572,725)	
Ending Fund Balance	c+d=e	\$ 27,771,315	\$ 28,626,844	\$ (855,530)	
See explanations on next page					

2010-11 Unaudited Actuals

Unrestricted General Fund Explanations Page 1 of 3

	<u>Incr/(Decr)</u>
1 Revenue Limit - Increase from Third Interim 2010-11	
Reimbursement for excess PERS cost for Peace Officers	\$ 454,516
Increase in Unemployment Insurance Rev related to Rev Limit	411,664
Decrease in Special Ed Transfer	321,466
Prior Year Adjustment	61,132
Other - Net	86,975
Total Increase in Revenue Limit From Third Interim Budget 2010-11	\$ 1,335,753
2 Other Revenue - Decrease from Third Interim 2010-11	
Federal Revenues:	
Other - net	\$ (71,238)
Total Unrestricted Federal Revenue	\$ (71,238)
State Revenue	
Lower Charter Pass Through income due to lower Avg Daily Attend (ADA) generated	\$ (795,966)
K-3 Class Size Reduction-Decrease due to adjustments to Claim made by the State	(477,840)
Other State Rev lower than budgeted(Tier 3 & other State rev)	(434,928)
Other - net	(17,175)
Total Unrestricted State Revenue	\$ (1,725,909)
Local Revenue:	
Lower reimb from Regional Occupation Program (R.O.P.) than budgeted due to lower exps incurred	\$ (470,547)
Lower Interest income than budgeted (lower cash balances)	(338,694)
Other - net	94,004
Total Local income	\$ (715,237)
Total Other Revenue Decrease from Third Interim Budget 2010-11	\$ (2,512,383)
TOTAL REV & SOURCES - NET DECREASE FROM THIRD INTERIM BUDGET 2010-11	\$ (1,176,630)

2010-11 Unaudited Actuals

Unrestricted General Fund Explanations Page 2 of 3

	<u>Incr/(Decr)</u>
3 Salaries,Supplies,Services & Equipment	
K-12 School site budget Decrease from Third Interim	
Net - Immaterial difference	\$ (1,078)
Total School Site Budgets	\$ (1,078)
Central site Decrease from Third Interim	
Central Departments exps lower than budgeted	\$ (1,778,393)
Central costs reduced and charged to restricted Stimulus funding (SFSF)	(1,741,186)
Total Central Department Budgets	\$ (3,519,579)
District Wide Budget Increase from Third Interim (Sites 998 & 999)	
District Wide exps lower than budgeted	\$ (350,435)
SFSF offset budgeted to District Wide but actually offset was booked against a Central site	1,741,186
Total District Wide Budgets	\$ 1,390,751
Total Salaries,Supplies,Services & Equipment - Decrease from Third Interim Budget 2010-11	\$ (2,129,906)
4 Other Outgo (Pass Throughs / Debt Service):	
Lower Charter Pass Through due to lower Avg Daily Attend (ADA) generated	\$ (795,966)
Increase in transfer to R.O.P. due slightly higher revenue received over budget	61,979
Other - net	38,179
Total Other Outgo Increase from Third Interim Budget 2010-11	\$ (695,808)
5 Indirect Cost (Expense Offset):	
Interpgm Indirect is down (offset is lower due to lower actual exps in restricted programs)	\$ 1,844,614
Interfund Indirect is down (offset is lower due to lower actual exps in other restricted Funds)	450,042
Total Indirect Cost Decrease (Exps Offset) from Third Interim Budget 2010-11	\$ 2,294,656
6 Contributions & Transfers Out:	
Lower Transfer to Adult Ed Fund due to lower exps incurred in the Adult Ed Fund than budgeted	\$ (1,532,124)
Lower RRMA Contrib.(Repair & Maint) due to lower exps incurred than budgeted	(427,937)
Lower Spec Ed Contrib. due to the use of significant one-time Stimulus Funds	(259,005)
Lower Spec Ed Transportation Contrib. due to recording certain prior year exps as a "Restatement" of Fund Bal	(178,351)
ROTC Contribution	34,669
Total Contrib. & Transfers Out - Decrease from Third Interim Budget 2010-11	\$ (2,362,768)
TOTAL EXPENSES & USES - NET DECREASE FROM THIRD INTERIM BUDGET	\$ (2,893,826)

2010-11 Unaudited Actuals

Unrestricted General Fund Explanations Page 3 of 3

7 Beginning Fund Balance Restatements	
Restate 09-10 AC Transit Home-to Schl expense recorded in 2010-11	\$ (975,000)
Restate 09-10 Special Ed transportation expense recorded in 2010-11	(492,049)
Restate prior year IRS penalties related to Payroll tax payments recorded in 2010-11	(992,110)
Restate prior year Federal interest income reimbursed in 2010-11	(113,566)
Total Beginning Balance Restatement Decrease from Third Interim Budget 2010-11	\$ (2,572,725)

2010-11 Unaudited Actuals

Unrestricted General Fund - Ending Fund Balance

Unrestricted General Fund	2010-11 Closing	2010-11 3rd Interim	Diff
Ending Fund Balance	\$ 27,771,315	\$ 28,626,844	\$ (855,530)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,562,815	\$ 8,818,658	\$ 3,744,157
Revolving Cash	148,114	150,000	(1,886)
Audit Findings & One-time Items	7,500,000	9,039,780	(1,539,780)
Designated for Cash Deferred Pmts from The State	7,560,386	10,618,406	(3,058,020)
Total Ending Fund Balance	\$ 27,771,315	\$ 28,626,844	\$ (855,530)
<p>Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Department of Education. Board policy requires 3%. Reserve for Economic Uncertainty is 3% for closing and 2% for 3rd Interim.</p>			

2010-11 Structural Deficit

Unrestricted General Fund – Closing vs. 3rd Interim

Structural Deficit for Unrestricted General Fund Closing vs. 3rd Interim - 2010-11			
	Closing	3rd Interim	Difference
Excess of revenues over expenses	\$ 13,873,413	\$ 12,156,217	\$ 1,717,195
Less Non-Reoccurring Unrestr Gen Fund Rev Sources:			
1 Adult Education Tier 3 Flex Revenues	(9,082,553)	(7,500,000)	(1,582,553)
2 Deferred Maintenance Tier 3 Flex Revenues	(1,552,828)	(1,552,828)	-
3 State Loan to pay Debt Service for State Loan	(2,094,903)	(2,094,903)	-
4 Reduction to RRMA Facilities Contribution	(1,440,603)	(1,012,646)	(427,957)
5 One-Time Stimulus (State Fiscal Stabilization Funds)	(1,741,186)	(1,741,186)	-
6 Mandated Costs Reimb (Recorded on cash basis- only when received)	(1,702,125)	(1,702,125)	-
7 E-Rate Revenues related to 2009-10	(1,795,074)	(1,795,074)	-
8 Increase Contrib. to Sped Ed Trans (Due to Pr Yr Exp not Accrued)		955,000	(955,000)
9 Expense Reduction for Costs Charged Against a One-Time Resource	(1,358,389)	-	(1,358,389)
10 Prior Year Revenue Limit Adjustment	(175,925)	(114,793)	(61,132)
Non-Reoccurring Unrestricted General Fund Rev/Exps	\$ (20,943,586)	\$ (18,090,679)	\$ (2,852,907)
Total Structural Deficit Bgt 2010-11	\$ (7,070,174)	\$ (5,934,462)	\$ (1,135,711)

2010-11 Unaudited Actuals

Unrestricted General Fund – 2011-12 Ending Fund Balance

(Based on Actual Beginning Balance)

Unrestricted General Fund	2011-12 Bgt w/actual Beg Bal	2011-12 Bgt w/est. Beg Bal	Diff
Ending Fund Balance	\$ 44,261,655	\$ 45,117,185	\$ (855,530)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 11,765,754	\$ 11,765,754	\$ -
Revolving Cash	148,114	150,000	(1,886)
Audit Findings & One-time Items	7,500,000	8,228,785	(728,786) a
Designated \$349/ADA until State Bgt Passed		12,689,204	(12,689,204) b
Designated for Deferred Cash Pmts from The State	24,002,421	10,618,406	13,384,014 b
Designated for Early Retirement Incentive Pmt	845,367	1,665,035	(819,668) c
Total Ending Fund Balance	\$ 44,261,655	\$ 45,117,185	\$ (855,530)
<p>Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept of Ed. Board policy requires 3%. Reserve for Economic Uncertainty is 3% for 2011-12</p> <p>a Revised estimate of multi-year audit finding exposure</p> <p>b Reserve for Deferred Cash Pmts is required due to significant deferral of cash pmts by the State of Calif. (over \$40M for 2010-11). Cash balance for the General Fund was approx \$7M after Board approved borrowing of \$25M (cash would have been negative \$18M without the borrowing)</p> <p>c Amt designated for Early Retirement Incentive is lower due to additional revenue from other sources (Federal Jobs Bill Stimulus) received to pay incentives</p>			

Cash Flows



Cash Flow Analysis: 2010-11

Explanations

- Cash balance as of June 30, 2011, for the General Fund was approx. \$7M
- Due to significant deferral, approx. \$40M, of cash payments by the State of California, Board approved borrowing of \$25M from the Building Fund
- Cash would have been negative \$18M without the borrowing

Cash Flow Analysis: 2010-11

July 2010 – December 2010

Actual Cash Balance	July 2010 Actual	August 2010 Actual	September 2010 Actual	October 2010 Actual	November 2010 Actual	December 2010 Actual
Beginning Cash	\$ 6,872,149	\$ 1,756,543	\$ 11,625,934	\$ 32,894,741	\$ 18,418,909	\$ 1,365,679
Total Receipts	5,084,044	12,790,862	55,944,965	19,248,211	37,431,062	88,427,436
Total Disbursements	8,773,441	15,597,542	37,434,988	36,042,068	61,425,622	40,357,631
A/R & A/P	(1,426,209)	12,676,071	2,758,830	2,318,025	6,941,331	1,458,610
Net Increase / Decrease	(5,115,606)	9,869,391	21,268,807	(14,475,832)	(17,053,230)	49,528,415
Ending Cash	\$ 1,756,543	\$ 11,625,934	\$ 32,894,741	\$ 18,418,909	\$ 1,365,679	\$ 50,894,094

Cash Flow Analysis: 2010-11

January 2011 – June 2011

Actual Cash Balance	January 2011 Actual	February 2011 Actual	March 2011 Actual	April 2011 Actual	May 2011 Actual	June 2011 Actual
Beginning Cash	50,894,094	56,996,933	28,755,656	13,887,049	40,354,346	13,295,736
Total Receipts	38,877,426	1,532,006	22,094,137	66,537,205	18,120,219	91,373,551
Total Disbursements	34,892,265	36,206,078	38,154,118	38,309,081	41,555,009	43,552,208
A/R & A/P	2,117,678	6,432,794	1,191,374	(1,760,826)	(3,623,820)	(54,184,254)
Net Increase / Decrease	6,102,839	(28,241,278)	(14,868,607)	26,467,297	(27,058,610)	(6,362,911)
Ending Cash	\$ 56,996,933	\$ 28,755,656	\$ 13,887,049	\$ 40,354,346	\$ 13,295,736	\$ 6,932,825

Operating Results



2010-11 Payroll Results

➤ Total Payroll Runs		96
➤ Number of Payroll Checks, Direct Deposits & Manual Checks:		
➤ Checks	27,274	
➤ Direct Deposits	73,851	
➤ Manual Checks	<u>425</u>	
➤ Total Checks, Direct Deposits & Manuals		101,550
➤ Number of Payroll Checks Issued due to HR/PR Errors:		
➤ Human Resources (HR)	554	
➤ Payroll (PR)	<u>108</u>	
➤ Total Checks Issued due to HR/Payroll Errors		652
➤ Percentage of Payroll & HR Errors		0.64%

2010-11 Work Order Summary Reports

Department of Buildings and Grounds (Totals)

	#	%
Total Work Orders Submitted	14,191	
Completed	13,836	98%
Not Completed	355	2%
Completed On Time	10,839	76%
Not Completed On Time	2,997	24%

	Totals	Priority 1 (1-2 days)	Priority 2 (1-7 days)	Priority 3 (10-30 days)	Priority 4 (30-90 days)
Completed On Time	10,839	2,904	4,838	1,926	1,171
Not Completed On Time	<u>2,997</u>	<u>1,171</u>	<u>1,529</u>	<u>258</u>	<u>39</u>
Total Completed	13,836	4,075	6,367	2,184	1,210
Completed On Time	76%	70%	74%	85%	93%
Not Completed On Time	24%	30%	26%	15%	7%

2010-11 Purchase Orders

Processing Timeframes – Page 1 of 2

- Total Number of Purchase Orders Issued 11,203
- Total Dollars of Purchase Orders Issued \$226M
- Average Days From Requisition Entry to Final Approval 4*
- Average Days for Final Requisition Approval to Purchase Order Issuance 5*
- Average Days for Requisition to Purchase Order 9*

Requisition Entry to Issuance of Purchase Order

	0-5 Days*	6-15 Days*	16-30 Days*	31-60 Days*	60+ Days*	Totals
# of P.O.'s	7,986	1,822	507	583	305	11,203
%	71%	16%	5%	5%	3%	100%
Cumulative %	71%	87%	92%	97%	100%	100%

* Calendar Days include Holidays and Weekends

2010-11 Purchase Orders

Processing Timeframes – Page 1 of 2

Final Requisition Approval to Issuance of Purchase Order

	0-5 Days*	6-15 Days*	16-30 Days*	31-60 Days*	60+ Days*	Totals
# of P.O.'s	9,995	461	256	326	165	11,203
%	89%	4%	2%	3%	2%	100%
Cumulative %	89%	93%	95%	98%	100%	100%

* Calendar Days include Holidays and Weekends

2010-11 Help Desk Ticket Request

Number of Tickets (Open to Close)

- No. of open tickets at beginning of year: 174
- No. of tickets opened during the year: 12,575
- No. of tickets closed during the year: 12,571
- No. of open tickets at end of year: 178

- Average # of tickets closed each month = 1,047 (approx. 50 tickets per day)

2010-11 Consultant Expenses

Summary 2010-11 vs. 2009-10

OUSD Summary of Consultant Exps			
Consultants 5825,5826,5827, 5830 FY 2010-11			
	Unrestr	Restr	Total
Schools	\$ 4,251,695	\$ 14,285,750	\$ 18,537,445
Central	3,922,624	29,854,817	33,777,441
District Wide	2,067,209	-	2,067,209
	\$ 10,241,529	\$ 44,140,566	\$ 54,382,095

OUSD Summary of Consultant Exps			
Consultants 5825,5826,5827, 5830 FY 2009-10			
	Unrestr	Restr	Total
Schools	\$ 3,975,725	\$ 14,993,742	\$ 18,969,467
Central	4,553,284	26,667,532	31,220,816
District Wide	805,429	-	805,429
	\$ 9,334,437	\$ 41,661,274	\$ 50,995,711

OUSD Summary of Consultant Exps			
Consultants 5825,5826,5827, 5830 Difference			
	Unrestr	Restr	Total
Schools	\$ 275,971	\$ (707,993)	\$ (432,022)
Central	(630,660)	3,187,285	2,556,625
District Wide	1,261,781	-	1,261,781
	\$ 907,092	\$ 2,479,292	\$ 3,386,384

2010-11 Consultant Expenses

Top Five Vendors

	Vendor Name	Amt
Schools-Unrestricted		
1	STREET ACADEMY FOUNDATION	577,383
2	PERALTA COMMUNITY COLLEGE	429,837
3	PLAYWORKS	354,700
4	OAKLAND SMALL SCHOOLS FOUNDATION	326,852
5	BAY AREA COMMUNITY RESOURCES	147,109
Schools-Restricted		
1	BAY AREA COMMUNITY RESOURCES	2,755,062
2	ASPIRANET	1,631,523
3	EAST BAY ASIAN YOUTH CENTER	1,457,064
4	SAFE PASSAGES	605,006
5	YMCA OF THE EAST BAY	584,290
Central-Unrestricted		
1	NEW TEACHER PROJECT, THE	627,923
2	PARADIGM HEALTHCARE SERVICES	212,395
3	COLLEGE SUMMIT	183,000
4	WALKER'S CHARTER	149,235
5	HATCHUEL TABERNIK & ASSOCIATES	111,488
Central-Restricted		
1	AC TRANSIT DISTRICT	3,200,000
2	SENECA CENTER,	2,039,579
3	SYLVAN LEARNING CENTER	1,624,112
4	SPEECH PATHOLOGY GROUP	1,513,230
5	LINCOLN CHILD CENTER,	1,351,310
District Wide- Unrestricted		
1	CALIFORNIA STATE CONTROLLER	400,000
2	ADVANCEPATH ACADEMICS	250,307
3	ALAMEDA COUNTY REGISTRAR OF VOTERS	204,572
4	AMERICAN APPRAISAL ASSOCIATES,	166,000
5	SCHOOL INNOVATIONS & ADVOCACY	160,600

Any Questions?



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Appendix: Unrestricted General Fund Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc Elementary Schools	Working Budget	YTD Actual	Diff
144	PARKER	\$ 888,300	\$ 969,077	\$ (80,777)
154	SOBRANTE PARK	\$ 1,045,141	\$ 1,112,092	\$ (66,951)
138	MARKHAM	\$ 1,675,625	\$ 1,725,277	\$ (49,652)
175	MANZANITA SEED	\$ 1,056,676	\$ 1,103,232	\$ (46,555)
103	BROOKFIELD	\$ 1,584,129	\$ 1,620,391	\$ (36,261)
105	BURCKHALTER	\$ 793,450	\$ 827,305	\$ (33,855)
101	ALLENDALE	\$ 1,918,556	\$ 1,950,010	\$ (31,454)
139	MAXWELL PARK	\$ 1,057,168	\$ 1,086,172	\$ (29,003)
133	LINCOLN	\$ 2,874,050	\$ 2,901,426	\$ (27,376)
165	ACORN WOODLAND K-5	\$ 1,047,069	\$ 1,072,365	\$ (25,296)
178	BRIDGES ACADEMY @ MELROSE	\$ 1,755,900	\$ 1,779,303	\$ (23,403)
106	CHABOT	\$ 2,399,176	\$ 2,419,876	\$ (20,700)
143	MONTCLAIR	\$ 1,956,225	\$ 1,973,401	\$ (17,176)
129	LAFAYETTE	\$ 1,180,180	\$ 1,195,174	\$ (14,994)
118	GARFIELD	\$ 2,534,527	\$ 2,548,368	\$ (13,841)
179	MANZANITA COMMUNITY SCHOOL	\$ 1,165,593	\$ 1,177,002	\$ (11,409)
131	LAUREL	\$ 2,227,879	\$ 2,237,368	\$ (9,490)
148	REDWOOD HEIGHTS	\$ 1,507,349	\$ 1,516,131	\$ (8,783)
113	LEARNING WITHOUT LIMITS	\$ 1,510,950	\$ 1,518,817	\$ (7,867)
145	PERALTA	\$ 1,360,179	\$ 1,365,510	\$ (5,331)

Appendix: Unrestricted General Fund Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	YTD Actual	Diff
Elementary Schools				
182	MARTIN LUTHER KING JR. K-3	\$ 980,039	\$ 983,203	\$ (3,164)
130	LAKEVIEW	\$ 1,377,669	\$ 1,380,776	\$ (3,107)
125	NEW HIGHLAND ACADEMY	\$ 1,403,607	\$ 1,406,712	\$ (3,105)
127	HILLCREST	\$ 1,524,522	\$ 1,525,481	\$ (959)
185	ASCEND	\$ 1,815,578	\$ 1,815,393	\$ 185
115	EMERSON	\$ 1,211,906	\$ 1,211,620	\$ 285
132	LAZEAR	\$ 1,356,690	\$ 1,355,617	\$ 1,073
149	COMMUNITY UNITED ELEMENTARY	\$ 1,565,096	\$ 1,563,348	\$ 1,749
168	CARL MUNCK	\$ 1,555,985	\$ 1,554,210	\$ 1,775
136	HORACE MANN	\$ 1,433,428	\$ 1,431,354	\$ 2,074
174	MARSHALL	\$ 911,827	\$ 909,059	\$ 2,769
181	EMNCOMPASS SMALL SCHOOL	\$ 1,189,875	\$ 1,186,746	\$ 3,129
172	FRED T KOREMATSU DISCOVERY AC	\$ 1,460,416	\$ 1,456,627	\$ 3,789
108	CLEVELAND	\$ 1,571,145	\$ 1,566,977	\$ 4,168
142	JOAQUIN MILLER	\$ 1,618,962	\$ 1,614,635	\$ 4,326
146	PIEDMONT AVENUE	\$ 1,557,673	\$ 1,552,799	\$ 4,873
114	GLOBAL FAMILY SCHOOL	\$ 1,551,056	\$ 1,545,117	\$ 5,939
151	SEQUOIA	\$ 1,663,847	\$ 1,657,536	\$ 6,311
119	GLENVIEW	\$ 1,899,494	\$ 1,892,569	\$ 6,924
111	CROCKER HIGHLANDS	\$ 1,678,968	\$ 1,670,881	\$ 8,087
170	HOOVER	\$ 1,401,792	\$ 1,393,536	\$ 8,256
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 1,284,979	\$ 1,273,662	\$ 11,317

Appendix: Unrestricted General Fund Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc Elementary Schools	Working Budget	YTD Actual	Diff
177	ESPERANZA ACADEMY	\$ 1,477,503	\$ 1,465,987	\$ 11,515
117	FRUITVALE	\$ 2,048,331	\$ 2,034,190	\$ 14,140
166	HOWARD	\$ 899,945	\$ 885,755	\$ 14,191
123	FUTURES ELEMENTARY	\$ 1,437,781	\$ 1,423,291	\$ 14,490
183	PREP LITERARY ACAD/CULTURAL EX	\$ 939,729	\$ 925,196	\$ 14,533
191	SANKOFA ACADEMY	\$ 689,162	\$ 673,830	\$ 15,332
171	KAISER	\$ 1,245,949	\$ 1,225,153	\$ 20,796
157	THORNHILL	\$ 1,632,590	\$ 1,609,779	\$ 22,811
150	SANTA FE	\$ 1,095,400	\$ 1,072,295	\$ 23,106
121	LA ESCUELITA	\$ 1,195,473	\$ 1,167,710	\$ 27,763
193	REACH ACADEMY	\$ 1,194,505	\$ 1,164,255	\$ 30,250
122	GRASS VALLEY	\$ 1,215,041	\$ 1,181,453	\$ 33,589
116	FRANKLIN	\$ 3,288,163	\$ 3,249,544	\$ 38,620
102	BELLA VISTA	\$ 2,320,317	\$ 2,276,059	\$ 44,258
112	GREENLEAF ELEMENTARY	\$ 1,915,912	\$ 1,870,468	\$ 45,444
192	RISE	\$ 1,496,112	\$ 1,441,122	\$ 54,990
107	EAST OAKLAND PRIDE	\$ 2,035,111	\$ 1,967,038	\$ 68,073
190	THINK COLLEGE NOW	\$ 1,258,517	\$ 1,147,365	\$ 111,152
		\$ 90,938,217	\$ 90,826,645	\$ 111,572

Appendix: Unrestricted General Fund Middle School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	YTD Actual	Diff
	Middle Schools			
203	FRICK MIDDLE	\$ 1,295,747	\$ 1,353,217	\$ (57,470)
213	WESTLAKE MIDDLE	\$ 2,275,921	\$ 2,332,773	\$ (56,853)
204	WEST OAKLAND MIDDLE	\$ 786,077	\$ 820,283	\$ (34,206)
206	BRET HARTE MIDDLE	\$ 2,391,011	\$ 2,410,769	\$ (19,758)
232	COLISEUM COLLEGE PREP ACADEMY	\$ 1,358,029	\$ 1,366,917	\$ (8,888)
201	CLAREMONT MIDDLE	\$ 1,536,263	\$ 1,539,351	\$ (3,088)
212	ROOSEVELT MIDDLE	\$ 2,218,651	\$ 2,221,354	\$ (2,703)
208	ALTERNATIVE LEARNING COMMUNITY	\$ 513,689	\$ 514,084	\$ (395)
221	ELMHURST COMMUNITY PREP	\$ 1,262,595	\$ 1,258,601	\$ 3,995
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,354,731	\$ 1,346,352	\$ 8,379
215	MADISON MIDDLE	\$ 1,107,636	\$ 1,091,493	\$ 16,144
224	ALLIANCE ACADEMY	\$ 1,363,435	\$ 1,346,825	\$ 16,610
236	URBAN PROMISE ACADEMY	\$ 1,132,726	\$ 1,114,822	\$ 17,905
210	EDNA BREWER MIDDLE	\$ 2,843,064	\$ 2,824,278	\$ 18,785
235	MELROSE LEADERSHIP ACAD	\$ 1,142,585	\$ 1,122,850	\$ 19,734
211	MONTERA MIDDLE	\$ 3,464,395	\$ 3,411,278	\$ 53,117
228	UNITED FOR SUCCESS ACADEMY	\$ 1,551,019	\$ 1,481,495	\$ 69,524
		\$ 27,597,573	\$ 27,556,742	\$ 40,832

Appendix: Unrestricted General Fund High School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	YTD Actual	Diff
	High Schools			
306	SKYLINE HIGH SCHOOL	\$ 6,718,111	\$ 6,983,455	\$ (265,344)
346	BUSINESS INFORMATION TECH HI	\$ 957,345	\$ 1,092,477	\$ (135,132)
304	OAKLAND HIGH SCHOOL	\$ 6,213,765	\$ 6,332,496	\$ (118,731)
344	YOUTH EMPOWERMENT SCHOOL	\$ 600,568	\$ 693,814	\$ (93,247)
348	E.OAK.SCH. OF THE ARTS HI.SCH.	\$ 944,888	\$ 1,007,608	\$ (62,721)
351	MCCLYMONDS	\$ 986,939	\$ 1,046,411	\$ (59,472)
347	LEADERSHIP PREPARATORY HI SCH	\$ 1,062,844	\$ 1,083,580	\$ (20,737)
342	MANDELA HIGH	\$ 1,220,293	\$ 1,226,799	\$ (6,506)
335	LIFE ACADEMY	\$ 972,046	\$ 978,542	\$ (6,496)
309	BUNCHE ACADEMY	\$ 1,136,803	\$ 1,140,505	\$ (3,703)
343	COLLEGE PREP MEDIA	\$ 1,152,160	\$ 1,152,597	\$ (437)
313	STREET ACADEMY	\$ 560,214	\$ 560,055	\$ 160
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 1,018,271	\$ 1,017,738	\$ 534
338	METWEST	\$ 719,222	\$ 718,488	\$ 734
339	ARCHITECTURE ACAD & COLL PREP	\$ 1,323,912	\$ 1,322,608	\$ 1,304
314	FAR WEST HIGH SCHOOL	\$ 624,237	\$ 620,043	\$ 4,194
333	COMMUNITY DAY SCHOOL	\$ 762,655	\$ 750,545	\$ 12,110
310	DEWEY HIGH SCHOOL	\$ 1,644,512	\$ 1,619,686	\$ 24,826
305	OAKLAND TECH HIGH SCHOOL	\$ 6,424,527	\$ 6,386,355	\$ 38,172
352	RUDSDALE CONTINUATION	\$ 988,435	\$ 899,202	\$ 89,232
330	INDEPENDENT STUDY 9-12	\$ 875,917	\$ 755,587	\$ 120,330
		\$ 36,907,664	\$ 37,388,593	\$ (480,929)

Appendix: Restricted General Fund

Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc	Budget	Actual	Diff
	Elementary Schools			
154	SOBRANTE PARK	\$ 311,056	\$ 331,052	\$ (19,996)
166	HOWARD	\$ 250,124	\$ 260,591	\$ (10,468)
133	LINCOLN	\$ 636,075	\$ 642,988	\$ (6,913)
101	ALLENDALE	\$ 472,402	\$ 478,443	\$ (6,042)
185	ASCEND	\$ 675,232	\$ 679,718	\$ (4,485)
172	FRED T KOREMATSU DISCOVERY AC	\$ 398,040	\$ 401,709	\$ (3,669)
111	CROCKER HIGHLANDS	\$ 48,189	\$ 48,131	\$ 58
142	JOAQUIN MILLER	\$ 8,611	\$ 8,469	\$ 142
143	MONTCLAIR	\$ 5,023	\$ 4,714	\$ 309
175	MANZANITA SEED	\$ 279,890	\$ 278,691	\$ 1,199
145	PERALTA	\$ 245,935	\$ 243,951	\$ 1,984
131	LAUREL	\$ 440,136	\$ 436,236	\$ 3,901
127	HILLCREST	\$ 9,271	\$ 5,216	\$ 4,055
148	REDWOOD HEIGHTS	\$ 90,366	\$ 85,762	\$ 4,604
157	THORNHILL	\$ 6,100	\$ 87	\$ 6,013
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 389,181	\$ 382,776	\$ 6,405
193	Reach Academy	\$ 348,560	\$ 341,694	\$ 6,865
171	KAISER	\$ 36,531	\$ 25,753	\$ 10,778
119	GLENVIEW	\$ 282,596	\$ 271,153	\$ 11,444

Appendix: Restricted General Fund Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc	Budget	Actual	Diff
	Elementary Schools			
129	LAFAYETTE	\$ 651,491	\$ 639,829	\$ 11,661
165	ACORN WOODLAND K-5	\$ 564,417	\$ 552,183	\$ 12,234
168	CARL MUNCK	\$ 345,526	\$ 332,260	\$ 13,266
183	PREP LITERARY ACAD/CULTURAL EX	\$ 293,936	\$ 279,333	\$ 14,603
105	BURCKHALTER	\$ 220,414	\$ 204,922	\$ 15,492
181	ENCOMPASS	\$ 348,977	\$ 333,427	\$ 15,550
174	MARSHALL	\$ 282,737	\$ 266,753	\$ 15,984
132	LAZEAR	\$ 415,398	\$ 399,330	\$ 16,068
102	BELLA VISTA	\$ 521,241	\$ 503,220	\$ 18,021
123	FUTURES ELEMENTARY	\$ 451,525	\$ 430,340	\$ 21,185
146	PIEDMONT AVENUE	\$ 292,950	\$ 266,761	\$ 26,189
115	EMERSON	\$ 285,812	\$ 258,070	\$ 27,741
192	RISE	\$ 395,131	\$ 364,071	\$ 31,060
113	LEARNING WITHOUT LIMITS	\$ 491,163	\$ 456,356	\$ 34,807
121	LA ESCUELITA	\$ 327,587	\$ 291,951	\$ 35,635
191	SANKOFA ACADEMY	\$ 236,481	\$ 200,261	\$ 36,220
130	LAKEVIEW	\$ 289,513	\$ 250,876	\$ 38,638
151	SEQUOIA	\$ 279,588	\$ 240,010	\$ 39,578
117	FRUITVALE	\$ 509,223	\$ 468,095	\$ 41,128
108	CLEVELAND	\$ 347,475	\$ 305,429	\$ 42,046
112	GREENLEAF ELEMENTARY	\$ 540,966	\$ 497,157	\$ 43,809

Appendix: Restricted General Fund Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc	Budget	Actual	Diff
Elementary Schools				
178	BRIDGES ACADEMY @ MELROSE	\$ 889,225	\$ 842,412	\$ 46,813
103	BROOKFIELD	\$ 951,732	\$ 901,231	\$ 50,502
182	MARTIN LUTHER KING JR. K-3	\$ 593,420	\$ 542,857	\$ 50,563
114	GLOBAL FAMILY SCHOOL	\$ 487,480	\$ 436,806	\$ 50,674
177	ESPERANZA ACADEMY	\$ 864,634	\$ 813,792	\$ 50,843
150	SANTA FE	\$ 595,049	\$ 543,404	\$ 51,646
149	COMMUNITY UNITED ELEMENTARY	\$ 492,527	\$ 440,604	\$ 51,923
138	MARKHAM	\$ 885,645	\$ 829,911	\$ 55,734
170	HOOVER	\$ 731,961	\$ 675,115	\$ 56,847
122	GRASS VALLEY	\$ 300,260	\$ 241,897	\$ 58,363
136	HORACE MANN	\$ 767,651	\$ 707,020	\$ 60,631
139	MAXWELL PARK	\$ 674,170	\$ 612,691	\$ 61,479
179	MANZANITA COMMUNITY SCHOOL	\$ 686,111	\$ 623,700	\$ 62,411
106	CHABOT	\$ 105,982	\$ 41,232	\$ 64,750
190	THINK COLLEGE NOW	\$ 367,552	\$ 295,420	\$ 72,132
144	PARKER	\$ 387,364	\$ 296,249	\$ 91,115
107	EAST OAKLAND PRIDE	\$ 589,962	\$ 490,515	\$ 99,447
118	GARFIELD	\$ 1,690,350	\$ 1,569,566	\$ 120,783
125	NEW HIGHLAND ACADEMY	\$ 924,500	\$ 803,486	\$ 121,013
116	FRANKLIN	\$ 897,345	\$ 724,683	\$ 172,662
		\$ 26,907,793	\$ 24,900,361	\$ 2,007,431

Appendix: Restricted General Fund Middle School Budgets Excluding Utilities and Custodial

Site	Site Desc	Budget	Actual	Diff
	Middle Schools			
203	FRICK MIDDLE	\$ 1,323,436	\$ 1,357,046	\$ (33,610)
213	WESTLAKE MIDDLE	\$ 819,912	\$ 837,382	\$ (17,470)
236	URBAN PROMISE ACADEMY	\$ 906,776	\$ 914,782	\$ (8,006)
232	COLISEUM COLLEGE PREP ACADEMY	\$ 663,587	\$ 651,134	\$ 12,454
225	EXPLORE MIDDLE	\$ 20,908	\$ 3,421	\$ 17,487
224	ALLIANCE ACADEMY	\$ 450,493	\$ 432,229	\$ 18,264
235	MELROSE LEADERSHIP ACAD	\$ 569,480	\$ 545,481	\$ 23,999
212	ROOSEVELT MIDDLE	\$ 753,552	\$ 728,359	\$ 25,194
208	ALTERNATIVE LEARNING COMMUNITY	\$ 227,442	\$ 189,928	\$ 37,514
204	WEST OAKLAND MIDDLE	\$ 312,477	\$ 272,582	\$ 39,895
215	MADISON MIDDLE	\$ 950,068	\$ 898,559	\$ 51,509
226	ROOTS INTERNATIONAL ACADEMY	\$ 443,032	\$ 382,603	\$ 60,429
206	BRET HARTE MIDDLE	\$ 655,903	\$ 582,058	\$ 73,845
210	EDNA BREWER MIDDLE	\$ 674,667	\$ 597,628	\$ 77,039
201	CLAREMONT MIDDLE	\$ 1,174,638	\$ 1,093,341	\$ 81,296
211	MONTERA MIDDLE	\$ 399,692	\$ 196,987	\$ 202,705
221	ELMHURST COMMUNITY PREP	\$ 1,577,124	\$ 995,405	\$ 581,719
228	UNITED FOR SUCCESS ACADEMY	\$ 1,700,366	\$ 1,009,237	\$ 691,129
		\$ 13,623,555	\$ 11,688,163	\$ 1,935,392

Appendix: Restricted General Fund High School Budgets Excluding Utilities and Custodial

Site	Site Desc	Budget	Actual	Diff
	High Schools			
333	COMMUNITY DAY SCHOOL	\$ 180,612	\$ 187,937	\$ (7,325)
343	COLLEGE PREP MEDIA	\$ 526,124	\$ 526,828	\$ (704)
348	E.OAK.SCH. OF THE ARTS H.SCH.	\$ 196,487	\$ 194,729	\$ 1,758
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 413,998	\$ 410,169	\$ 3,829
347	LEADERSHIP PREPARATORY HI SCH	\$ 235,309	\$ 230,973	\$ 4,336
309	BUNCHE ACADEMY	\$ 286,465	\$ 280,160	\$ 6,305
335	LIFE ACADEMY	\$ 571,005	\$ 544,403	\$ 26,602
314	FAR WEST HIGH SCHOOL	\$ 352,746	\$ 316,573	\$ 36,173
311	GATEWAY TO COLLEGE	\$ 36,944	\$ -	\$ 36,944
313	STREET ACADEMY	\$ 276,116	\$ 236,928	\$ 39,188
310	DEWEY HIGH SCHOOL	\$ 453,880	\$ 408,313	\$ 45,566
342	MANDELA HIGH	\$ 509,955	\$ 462,319	\$ 47,636
339	ARCHITECTURE ACAD & COLL PREP	\$ 615,735	\$ 553,770	\$ 61,965
352	RUDSDALE CONTINUATION	\$ 368,619	\$ 303,100	\$ 65,519
344	YOUTH EMPOWERMENT SCHOOL	\$ 506,606	\$ 437,924	\$ 68,682
330	INDEPENDENT STUDY 9-12	\$ 120,308	\$ 51,548	\$ 68,760
338	METWEST	\$ 394,997	\$ 297,707	\$ 97,290
304	OAKLAND HIGH SCHOOL	\$ 1,808,701	\$ 1,687,704	\$ 120,997
351	MCCLYMONDS HIGH	\$ 573,006	\$ 435,397	\$ 137,609
346	BUSINESS INFORMATION TECH HI	\$ 194,119	\$ 51,151	\$ 142,968
306	SKYLINE HIGH SCHOOL	\$ 1,388,769	\$ 1,208,191	\$ 180,579
305	OAKLAND TECH HIGH SCHOOL	\$ 1,350,968	\$ 1,162,713	\$ 188,255
		\$ 11,361,471	\$ 9,988,539	\$ 1,372,932

Appendix: Summary of All Funds

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2010-11 Unaudited Actual	2010-11 3rd Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 230,272,346	\$ 232,427,013	\$ (2,154,667)	-1%
01	Gen Fund - Restricted	\$ 171,472,991	\$ 190,245,157	\$ (18,772,166)	-10%
Total General Fund		\$ 401,745,337	\$ 422,672,170	\$ (20,926,833)	-5%
11	Adult Education	\$ 6,505,174	\$ 8,254,730	\$ (1,749,556)	-21%
12	Child Development	\$ 13,877,879	\$ 17,032,488	\$ (3,154,609)	-19%
13	Cafeteria	\$ 14,659,728	\$ 15,696,491	\$ (1,036,763)	-7%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 2,851,534	\$ 2,926,239	\$ (74,705)	-3%
21	Gen.Oblig. Bonds	\$ 66,376,061	\$ 151,590,282	\$ (85,214,221)	-56%
25	Dev Fee / Redevel	\$ 3,015,622	\$ 4,635,721	\$ (1,620,099)	-35%
30	State School Bldg	\$ -	\$ -	\$ -	0%
35	State Modernization	\$ 3,102,536	\$ 14,504,335	\$ (11,401,799)	-79%
40	Williams Settlement	\$ 3,306,344	\$ 6,416,712	\$ (3,110,368)	-48%
Total Facility Funds		\$ 78,652,097	\$ 180,073,289	\$ (101,421,192)	-82%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ 1,791	\$ -	\$ 1,791	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 15,143,854	\$ 18,230,211	\$ (3,086,357)	-17%
ALL FUNDS		\$ 530,585,860	\$ 661,959,380	\$ (131,373,520)	-24%

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

Appendix: 2010-11 Unaudited Actuals

Restricted General Fund

Restricted General Fund	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 10,026,377	\$ 10,367,142	\$ (340,765)	
Other Revenue	134,262,445	146,080,663	(11,818,218)	(1)
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	146,382,604	158,541,587	(12,158,983)	
Salaries,Supplies,Services & Equipment	171,472,991	190,245,157	(18,772,166)	
Other outgo (Pass Through / Debt Service)	1,564,294	1,031,975	532,319	
Indirect Cost	3,699,404	5,329,924	(1,630,520)	
Contributions & Transfers Out	(28,769,227)	(29,599,870)	830,643	
Total Expenses & Uses	147,967,462	167,007,186	(19,039,724)	(1)
Change in Fund Balance	(1,584,858)	(8,465,599)	6,880,741	
Beginning Fund Balance	12,117,553	12,117,553	-	
Ending Fund Balance	\$ 10,532,695	\$ 3,651,954	6,880,741	

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

(1) Revenue is recorded when earned and expended accordingly. Decrease from 3rd Interim is primarily due to Federal revenues + program expanded less than budgeted. Amounts are budgeted assuming all its restricted resources, resulting in carryover into the subsequent year.

Appendix: Summary of Funds

Adult Education – Fund 11

Adult Education Fund 11	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 2,057,810	\$ 1,847,163	210,647	
Transfer-In & Sources	2,742,243	4,274,367	(1,532,124)	(1)
Total Revenues & Sources	4,800,053	6,121,530	(1,321,478)	
Salaries,Supplies,Services & Equipment	6,505,174	8,254,730	(1,749,556)	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	214,619	376,879	(162,260)	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	6,719,793	8,631,609	(1,911,816)	(2)
Change in Fund Balance	(1,919,740)	(2,510,079)	590,339	
Beginning Fund Balance	4,851,124	4,851,124	-	
Restatement from Year End Close	-	158,955	(158,955)	
Adjusted Beginning Fund Balance	4,851,124	5,010,079	(158,955)	
Ending Fund Balance	\$ 2,931,384	\$ 2,500,000	\$ 431,384	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(1) Reduced Transfer in from General Fund (Tier III Flex Resources) as a result of lower than anticipated expenses.				
(2) Expenses lower due to the downsizing of programs				

Appendix: Summary of Funds

Child Development – Fund 12

Child Development Fund 12	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 14,879,842	\$ 18,090,273	(3,210,431)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	14,879,842	18,090,273	(3,210,431)	
Salaries,Supplies,Services & Equipment	13,877,879	17,032,488	(3,154,609)	
Other outgo (Charter Pass Thru / Debt Service)	6,739	-	6,739	
Indirect Cost	622,888	863,312	(240,424)	
Contributions & Transfers Out	265,470	194,474	70,996	
Total Expenses & Uses	14,772,976	18,090,274	(3,317,298)	(1)
Change in Fund Balance	106,866	(1)	106,867	
Beginning Fund Balance	596,681	740,822	(144,141)	
Ending Fund Balance	\$ 703,547	\$ 740,821	\$ (37,274)	
<p>Purpose of Fund - Accts for fed, state and local revenues for child development programs Note - \$1.3m of the funding for ECE is from Title1 which is recorded as part of the Restricted General Fund.</p> <p>(1) Revenue decrease reflects actual enrollment decrease and expenditures were adjusted accordingly.</p> <p>Decrease reflects reduction in enrollment + related expenses; therefore, earned revenues are reduced accordingly.</p>				

Appendix: Summary of Funds

Cafeteria – Fund 13

Cafeteria Fund 13	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 16,190,231	\$ 15,715,101	475,130	(1)
Transfer-In & Sources	208,246	137,250	70,996	
Total Revenues & Sources	16,398,477	15,852,351	546,126	
Salaries,Supplies,Services & Equipment	14,659,728	15,696,491	(1,036,763)	
Other outgo	-	-	-	
Indirect Cost	635,583	682,941	(47,358)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	15,502,154	16,586,275	(1,084,121)	(2)
Change in Fund Balance	896,323	(733,924)	1,630,247	
Beginning Fund Balance	733,924	733,924	-	
Ending Fund Balance	\$ 1,630,247	\$ (0)	\$ 1,630,247	
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
(1) The revenue reflects a slight increase in Federal & State reimbursements due to increased meal participation.				
(2) Decrease in expenses reflects a conservative effort on the part of Nutrition Services to control food and supply costs.				

Appendix: Summary of Funds

Deferred Maintenance – Fund 14

Deferred Maintenance Fund 14	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ (457)	\$ 623	(1,080)
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,093,325	2,094,405	(1,080)
Salaries,Supplies,Services & Equipment	2,851,534	2,926,239	(74,705)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,851,534	2,926,239	(74,705)
Change in Fund Balance	(758,209)	(831,834)	73,625
Beginning Fund Balance	831,834	831,834	-
Ending Fund Balance	\$ 73,625	\$ (0)	\$ 73,625
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

Appendix: Summary of Funds

Spec. Reserve (State Loan) – Fund 17

Other Cap Outlay Fund 17(State Loan)	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ 56,090	\$ 722,378	(666,288) (1)
Transfer-In & Sources	1,130,000	1,130,000	-
Total Revenues & Sources	1,186,090	1,852,378	(666,288)
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	(908,813)	(242,525)	(666,288)
Beginning Fund Balance	3,592,909	3,592,909	-
Ending Fund Balance	\$ 2,684,096	\$ 3,350,384	\$ (666,288)
<p>Purpose of Fund - Accts for \$35 million of the State loan.</p> <p>(1) Amt represents final repayment from Fund 25 related to Certificate of Participation (COP-Debt) payoff in 2008-09 amount.</p> <p>Amount represents interest income. Decrease is due to lower cash balances + interest rates.</p>			

Appendix: Summary of Funds

Building Fund – Fund 21

Building Fund 21	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 820,977	\$ 920,297	(99,320)	
Transfer-In & Sources	1,194,557	1,189,453	5,104	
Total Revenues & Sources	2,015,534	2,109,750	(94,216)	
Salaries,Supplies,Services & Equipment	66,376,061	151,590,282	(85,214,221)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	68,469,843	153,684,064	(85,214,221)	
Change in Fund Balance	(66,454,309)	(151,574,314)	85,120,005	
Beginning Fund Balance	179,248,741	179,248,741	-	
Ending Fund Balance	\$ 112,794,432	\$ 27,674,427	\$ 85,120,005	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1) Decrease in projected construction expenses is due to the time of progress on construction projects. Many projects were expanded during the summer after June 30 (year end).				

Appendix: Summary of Funds

Development/Redevelopment Fees– Fund 25

Capital Facility Fund 25	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 4,125,451	\$ 3,810,680	\$ 314,771	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	4,125,451	3,810,680	314,771	
Salaries,Supplies,Services & Equipment	3,015,622	4,635,721	(1,620,099)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	8,806,837	9,240,000	(433,163)	
Total Expenses & Uses	11,822,459	13,875,721	(2,053,262)	
Change in Fund Balance	(7,697,008)	(10,065,041)	2,368,033	
Beginning Fund Balance	12,552,926	12,552,926	-	
Ending Fund Balance	\$ 4,855,918	\$ 2,487,885	\$ 2,368,033	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1) Exps for equip rental, surveys, and utility hook-ups were less than anticipated in 2010-11.				

Appendix: Summary of Funds

School Building Fund – Fund 30

State School Facility Fund 30	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ 6,970	\$ 1,866	5,104
Transfer-In & Sources	-	-	-
Total Revenues & Sources	6,970	1,866	5,104
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	1,194,557	1,189,453	5,104
Total Expenses & Uses	1,194,557	1,189,453	5,104
Change in Fund Balance	(1,187,587)	(1,187,587)	-
Beginning Fund Balance	1,187,587	1,187,587	-
Ending Fund Balance	\$ -	-	\$ -
Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)			

Appendix: Summary of Funds

County School Facility Fund – Fund 35

County School Facility Fund 35	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ 6,667,138	\$ 6,677,408	(10,270)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	6,667,138	6,677,408	(10,270)
Salaries,Supplies,Services & Equipment	3,102,536	14,504,335	(11,401,799)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	3,102,536	14,504,335	(11,401,799) (1)
Change in Fund Balance	3,564,602	(7,826,927)	11,391,529
Beginning Fund Balance	10,162,921	10,162,921	-
Ending Fund Balance	\$ 13,727,523	\$ 2,335,994	\$ 11,391,529
<p>Purpose of Fund - Accts for revenues and expenses associated with statewide modernization</p> <p>(1) Decrease in projected construction expenses is due to the time of progress on construction projects. Many projects were expanded during the summer after June 30 (year end).</p>			

Appendix: Summary of Funds

Special Reserve (Williams) – Fund 40

Special Reserve Fund 40	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 3,359,148	\$ 4,194,980	(835,832)	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	3,359,148	4,194,980	(835,832)	
Salaries,Supplies,Services & Equipment	3,306,344	6,416,712	(3,110,368)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	3,306,344	6,416,712	(3,110,368)	
Change in Fund Balance	52,804	(2,221,732)	2,274,536	
Beginning Fund Balance	2,221,732	2,221,732	-	
Ending Fund Balance	\$ 2,274,536	\$ -	\$ 2,274,536	
<p>Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC)</p> <p>(1) Due to late receipt of funds, anticipated projects with associated expenses were delayed. Most of the Air Resource and the MFYC work will take place in FY 2011-12</p>				

Appendix: Summary of Funds

Bond Interest/Redemption – Fund 51

Bond Interest & Redemption Fund 51	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ 52,830,661	\$ 48,206,054	4,624,607 (1)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	52,830,661	48,206,054	4,624,607
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	50,348,211	50,831,815	(483,604) (1)
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	50,348,211	50,831,815	(483,604)
Change in Fund Balance	2,482,450	(2,625,762)	5,108,212
Beginning Fund Balance	36,411,385	36,411,385	-
Ending Fund Balance	\$ 38,893,835	\$ 33,785,623	\$ 5,108,212
<p>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</p> <p>(1) Amt recorded at year end represents actual funds collected by Alameda County Tax Assessor's Office to pay for the G.O. Bond debt on behalf of OUSD.</p>			

Appendix: Summary of Funds

Tax Override – Fund 53

Tax Override Fund 53	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ (18,289)	\$ 10	(18,299)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	(18,289)	10	(18,299)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	1,791	-	1,791
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	1,791	-	1,791
Change in Fund Balance	(20,080)	10	(20,090)
Beginning Fund Balance	20,181	20,181	-
Ending Fund Balance	\$ 101	\$ 20,191	\$ (20,090)
<p>Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.</p>			

Appendix: Summary of Funds

Debt Service – Fund 56

Debt Service Fund 56	2010-11 Actual	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ 6	\$ 18,102	(18,096)
Transfer-In & Sources	7,676,837	8,110,000	(433,163)
Total Revenues & Sources	7,676,843	8,128,102	(451,259)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	8,014,337	8,110,000	(95,663)
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	8,014,337	8,110,000	(95,663)
Change in Fund Balance	(337,494)	18,102	(355,596)
Beginning Fund Balance	341,181	341,181	(0)
Ending Fund Balance	\$ 3,687	\$ 359,283	\$ (355,596)
<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>			

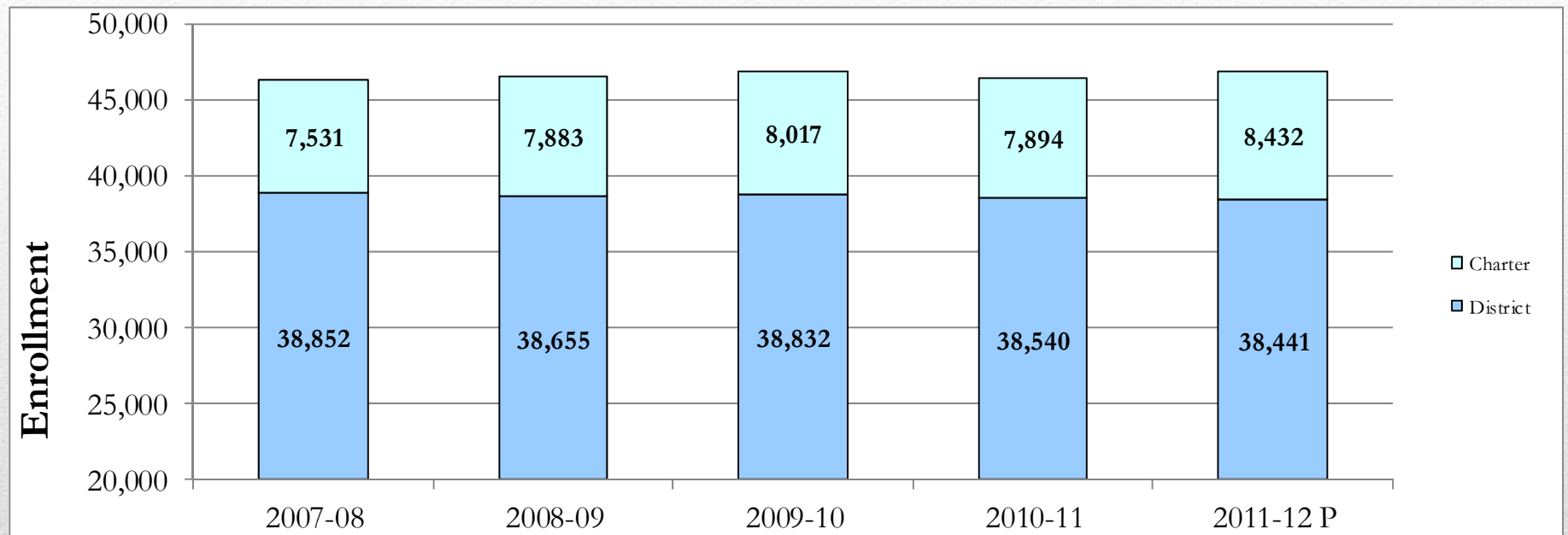
Appendix: Summary of Funds

Self Insurance – Fund 67

Self Insurance Fund 67	2010-11 Actual	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 17,270,896	\$ 16,385,728	885,168	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	17,270,896	16,385,728	885,168	
Salaries,Supplies,Services & Equipment	15,143,854	18,230,211	(3,086,357)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,456,250	2,456,250	-	
Total Expenses & Uses	17,600,104	20,686,461	(3,086,357)	
Change in Fund Balance	(329,208)	(4,300,733)	3,971,525	
Beginning Fund Balance	12,273,287	12,273,288	(1)	
Ending Fund Balance	\$ 11,944,079	\$ 7,972,555	\$ 3,971,524	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1) The District experienced less than anticipated worker's compensation expenses.				
(2) Revenue increase due to higher contribution for premium cost related to salaries.				

Appendix: Enrollment & ADA Over Time

Key Budget Indicators



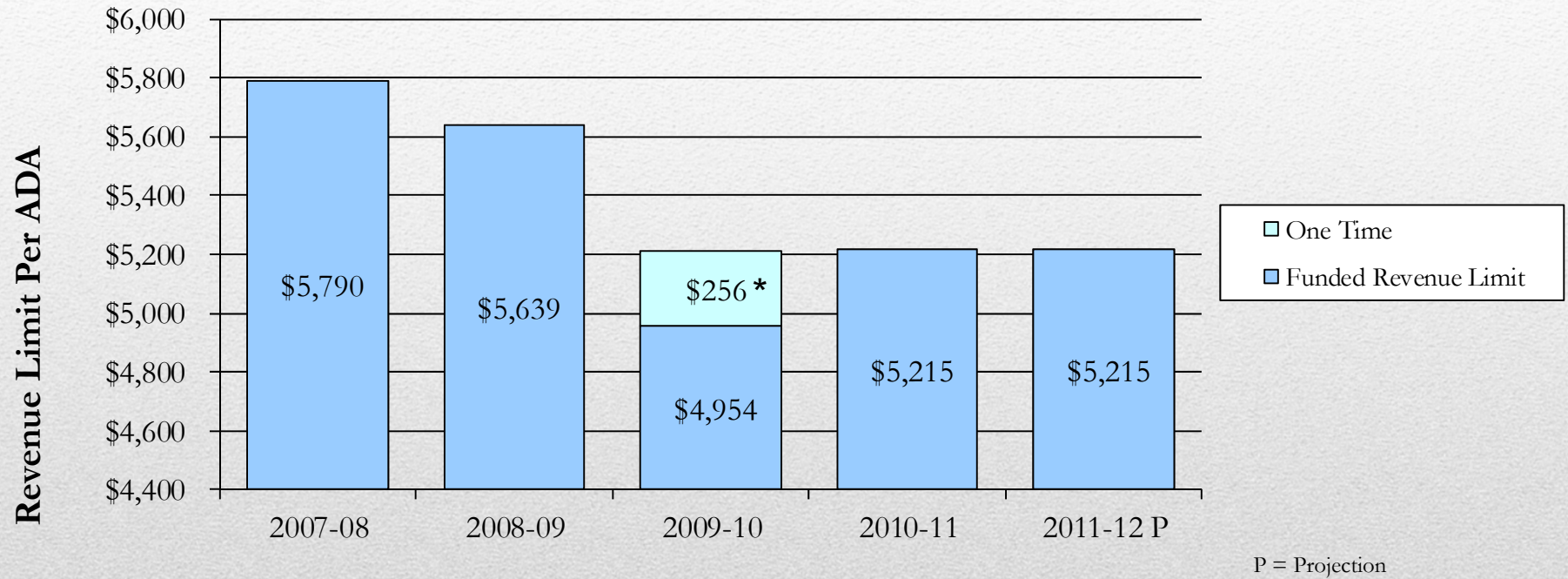
P = Projection

Change in Charter enroll	303	352	134	(123)	538*
Change in District enroll	(1,112)	(197)	177	(140)	(251)
Anticipated District ADA %	94.5%	94.52%	93.94%	94.84%	94.84%

* New School Vincent Academy; Existing School Increase Enrollment

Appendix: Revenue Limit & COLA Over Time

Key Budget Indicators

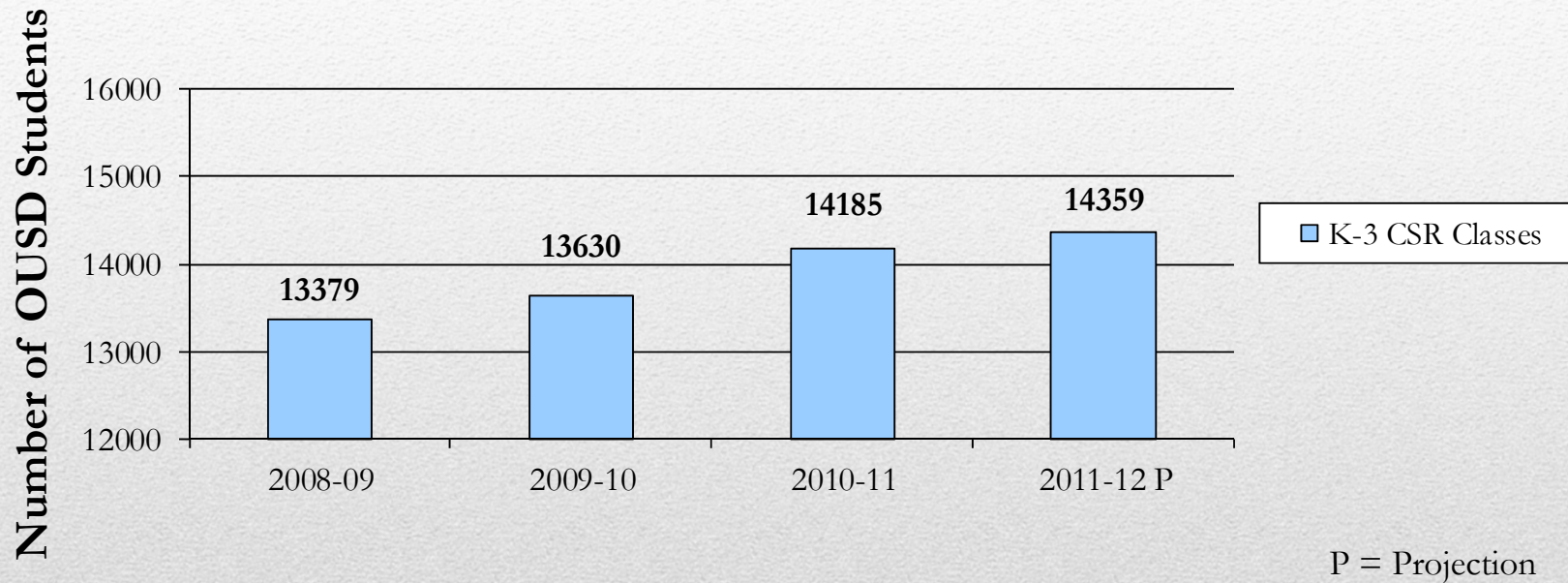


Statutory COLA	4.53%	5.66%	4.25%	(0.39%)	2.24%
Deficited COLA	0.00%	(7.84%)	(18.36%)	(18.36%)	19.75%

* \$256/ADA One Time Deduction

Appendix: Class Size Reduction Enrollment (K-3)

Key Budget Indicators



<u>100% Reimburse Rate</u> K-3 (per student)	2008-09	2009-10	2010-11	2011-12 P
	\$1,071	\$1,071	\$1,071	\$1,071

Appendix: Other Key Budget Indicators

Key Indicators	2007-08	2008-09	2009-10	2010-11	2011-12P
Indirect Cost Rate	6.04%	6.00%	4.75%	5.17%	4.25%
Earned Interest	\$3,795,478	\$1,269,327	\$305,589	\$156,752	\$150,000
Lottery – Unrestricted (per student)	\$114.81	\$109.76	\$110.00	\$112.00	\$117.00
Lottery – Restricted (per student)	\$16.38	\$13.52	\$16.00	\$17.00	\$17.00
Emergency State Loan Repayment - \$65 Mil (Net of Interest Income)	\$3,768,596	\$3,819,156	\$3,854,984	\$3,877,522	\$3,877,522
Emergency State Loan Repayment - \$35 Mil	\$2,094,903	\$2,094,903	\$2,094,403	\$2,094,403	\$2,094,403
FCMAT Multi-Year Recovery	\$304,000	\$0.00	\$0.00	\$0.00	\$0.00

Appendix:

OUSD Emergency State Loan: Initial Drawdown (\$65M)

Payment #	Date (June)	Principal Balance	Scheduled Payment	Principal Portion	Interest Portion
1	2004	65,000,000	3,890,534	2,734,834	1,165,700
2	2005	62,265,166	3,890,534	2,783,459	1,107,075
3	2006	59,481,707	3,890,534	2,832,949	1,057,585
4	2007	56,648,758	3,890,534	2,883,319	1,007,215
5	2008	53,765,439	3,890,534	2,934,585	955,949
6	2009	50,830,854	3,890,534	2,986,761	903,773
7	2010	47,844,093	3,890,534	3,039,866	850,688
8	2011	44,804,227	3,890,534	3,093,915	796,619
9	2012	41,710,312	3,890,534	3,148,925	741,609
10	2013	38,561,387	3,890,534	3,204,913	685,621
11	2014	35,356,474	3,890,534	3,261,896	628,638
12	2015	32,094,578	3,890,534	3,319,892	570,642
13	2016	28,774,686	3,890,534	3,378,920	511,614
14	2017	25,395,766	3,890,534	3,438,997	451,537
15	2018	21,956,769	3,890,534	3,500,143	390,391
16	2019	18,456,626	3,890,534	3,562,375	328,159
17	2020	14,894,251	3,890,534	3,625,714	264,820
18	2021	11,268,537	3,890,534	3,690,179	200,355
19	2022	7,578,358	3,890,534	3,755,791	134,743
20	2023	3,822,567	3,890,532	3,822,57	67,965
Total		0	77,810,678	65,000,000	12,810,678

Appendix: OUSD Emergency State Loan: 2nd Drawdown (\$35M)

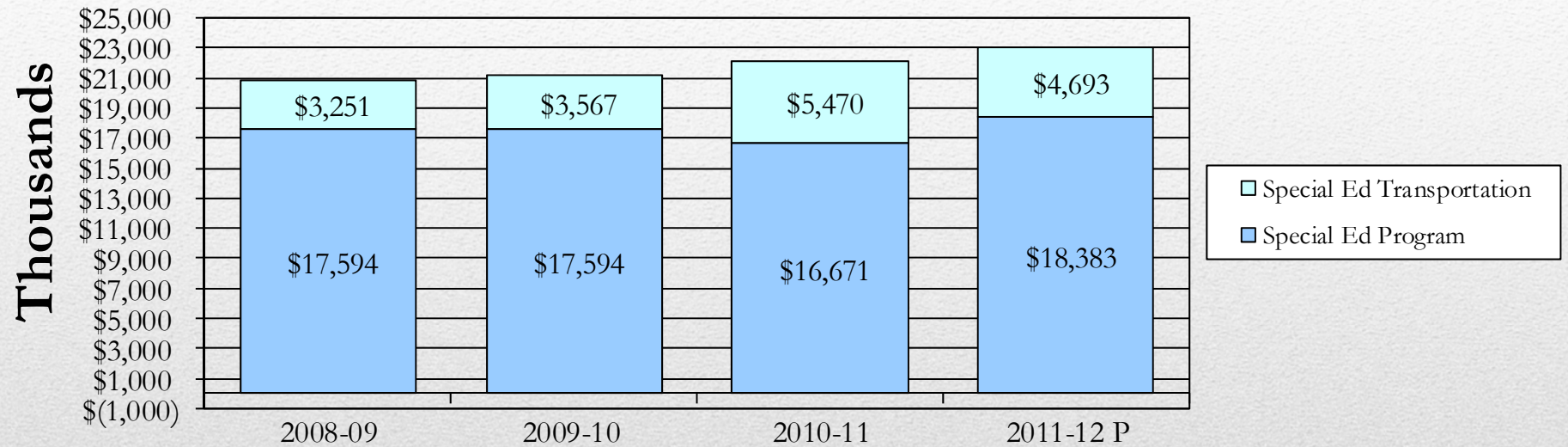
Fund 17 Balance						Loan Balance				
Year Ending	Beg Balance	Interest Earnings + Repayment	Approved Exp	Loan Payment	Ending Balance	Year Ending	Principal Balance	Scheduled Payment	Principal Portion	Interest Portion
		1%				30-Jun-06	\$ 35,000,000			
30-Jun-07	\$ 32,881,406	\$ 479,497	\$ -	\$ 2,094,903	\$ 31,266,000	30-Jun-07	35,000,000	\$ 2,094,903	\$ 1,472,603	\$ 622,300
30-Jun-08	31,266,000	1,264,792	1,622,201	2,094,903	28,813,689	30-Jun-08	33,527,397	2,094,903	1,498,786	596,117
30-Jun-09	28,813,689	816,485	7,823,275	2,094,903	19,711,996	30-Jun-09	32,028,611	2,094,903	1,525,434	569,469
30-Jun-10	19,711,996	2,092,487	16,116,671	2,094,903	3,592,909	30-Jun-10	30,503,177	2,094,903	1,552,557	542,346
30-Jun-11	3,592,909	1,186,090		2,094,903	2,684,096	30-Jun-11	28,950,620	2,094,903	1,580,161	514,742
30-Jun-12	2,684,096	26,841			2,710,936	30-Jun-12	27,370,459	2,094,903	1,608,256	486,647
30-Jun-13	2,710,936	27,109			2,738,046	30-Jun-13	25,762,203	2,094,903	1,636,851	458,052
30-Jun-14	2,738,046	27,380			2,765,426	30-Jun-14	24,125,352	2,094,903	1,665,954	428,949
30-Jun-15	2,765,426	27,654			2,793,081	30-Jun-15	22,459,398	2,094,903	1,695,575	399,328
30-Jun-16	2,793,081	27,931			2,821,011	30-Jun-16	20,763,823	2,094,903	1,725,722	369,181
30-Jun-17	2,821,011	28,210			2,849,222	30-Jun-17	19,038,101	2,094,903	1,756,406	338,497
30-Jun-18	2,849,222	28,492			2,877,714	30-Jun-18	17,281,695	2,094,903	1,787,634	307,269
30-Jun-19	2,877,714	28,777			2,906,491	30-Jun-19	15,494,061	2,094,903	1,819,419	275,484
30-Jun-20	2,906,491	29,065			2,935,556	30-Jun-20	13,674,642	2,094,903	1,851,768	243,135
30-Jun-21	2,935,556	29,356			2,964,911	30-Jun-21	11,822,874	2,094,903	1,884,692	210,211
30-Jun-22	2,964,911	29,649			2,994,560	30-Jun-22	9,938,182	2,094,903	1,918,202	176,701
30-Jun-23	2,994,560	29,946			3,024,506	30-Jun-23	8,019,980	2,094,903	1,952,308	142,595
30-Jun-24	3,024,506	30,245			3,054,751	30-Jun-24	6,067,672	2,094,903	1,987,020	107,883
30-Jun-25	3,054,751	30,548			3,085,299	30-Jun-25	4,080,652	2,094,903	2,022,349	72,554
30-Jun-26	3,085,299	30,853			3,116,152	30-Jun-26	2,058,303	2,094,900	2,058,303	36,597
30-Jun-27						30-Jun-27	(0)			
		\$ 6,271,407	\$ 25,562,147	\$ 10,474,515			\$ 41,898,057	\$ 35,000,000	\$ 6,898,057	

Appendix:

OUSD Outstanding General Obligation Bonds

Name	Dated Date	MEASURE C Original Par	MEASURE A Original Par	MEASURE B Original Par	Total Principal Outstanding 6/30/2011	Interest Rate	Comments
Series A	5/23/1995	\$ 30,515,640			\$ -		REFUNDED
Series B	7/30/1997	9,999,976			-	5.18%	REFUNDED
Series C	5/20/1998	<i>Refunding</i>			-	5.08%	REFUNDED
Series D	5/20/1998	5,999,277			-	5.40%	REFUNDED
Series E	5/1/1999	10,000,000			-	5.09%	REFUNDED
Series F	4/1/2000	75,000,000			1,495,000	5.85%	PARTIALLY REFUNDED
Series 2001	6/1/2001	38,215,107			-	5.10%	} Issued as one series; REFUNDED
Series 2001	6/1/2001		61,999,893		-	5.10%	
Series 2002	8/1/2002		100,000,000		94,490,000	4.92%	
Series 2005	8/31/2005		141,000,000		136,335,000	4.38%	
Series 2006	11/28/2006			130,000,000	116,690,000	4.45%	
Series 2009	8/1/2009			185,000,000	185,000,000	5.76%	
Issued against Authorization:		\$ 169,730,000	\$ 302,999,893	\$ 315,000,000			
Still available to be issued:				\$ 120,000,000			
2007 Refunding	8/1/2007				192,150,000	4.48%	
TOTAL OUTSTANDING					\$ 726,160,000		

Appendix: Special Education Contribution



P = Projection

District contribution
to special education
as % of total
Unrestricted General
Funds

7.7%

7.9%

7.6%

8.0%