



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

DRAFT V5

2011-2012

Closing of the Books

Wednesday, September 12, 2012

Agenda

- Executive Summary
- Unaudited Actuals
 - Unrestricted General Fund
 - Unaudited Actuals
 - Ending Fund Balance 2011-12
 - Structural Deficit
- Cash Flows
- Operating Results
 - Payroll
 - Buildings & Grounds
 - Technology Services Help Desk
 - Consultants
- Appendix

Executive Summary

- The District's unrestricted general ending fund balance is approximately \$32.9M dollars, \$0.8M lower than anticipated at Third Interim.
- The reserve for economic uncertainty is \$12.3M which reflects the 3% required per Board Policy.
- As of June 30, 2012, the general fund cash balance was \$9M. This balance includes \$45M borrowed from the Alameda County Treasurer. If we did not borrow these funds, the cash balance would have been a negative \$36M. (State deferrals were approximately \$57M)
- The Cash remaining for the unspent portion of the State Loan (Fund 17) is \$.6M at year end.

Unaudited Actuals



2011-12 Unaudited Actuals

Unrestricted General Fund

Unrestricted General Fund		2011-12 Closing	2011-12 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 181,984,368	\$ 182,579,657	\$ (595,289)	1
Other Revenue		85,990,711	86,385,686	(394,975)	2
Transfer-In & Sources		5,648,744	5,387,268	261,476	3
Total Revenues & Sources	a	273,623,823	274,352,612	(728,788)	
Salaries,Supplies,Services & Equipment		223,274,129	224,289,205	(1,015,076)	4
Other Outgo (Pass Throughs / Debt Service)		9,242,352	10,307,998	(1,065,646)	5
Indirect Cost (Expense Offset)		(3,903,752)	(4,986,333)	1,082,581	6
Contributions & Transfers Out		39,250,336	40,045,818	(795,482)	7
Total Expenses & Uses	b	267,863,065	269,656,688	(1,793,623)	
Change in Fund Balance	a-b=c	5,760,758	4,695,924	1,064,835	
Beginning Fund Balance	d	27,771,316	27,771,316	-	
Adjustments		(662,985)	1,191,345	(1,854,330)	8
Adjusted Beginning Balance		27,108,331	28,962,661	(1,854,330)	
Ending Fund Balance	c+d=e	\$ 32,869,089	\$ 33,658,584	\$ (789,495)	
See explanations on next page					

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 1 of 4

Explanation of Fluctuations - Revenues & Sources	
1	Revenue Limit - Decrease from 3rd Interim 2011-12
	Decrease in Unemployment Insurance Reimb
	Reduction of 29 ADA
	Prior Year Adjustment
	Other Net
	Decrease in Special Ed Transfer
	Total Revenue Limit Decrease from 3rd Interim 2011-12
	\$ (595,289)
2	Other Revenue - Decrease from 3rd Interim 2011-12
	State - Charter Pass Through
	State -Other State Income
	State - K-3 Class Size Reduction
	State - Other State - Prior Year
	Local - Lease Income
	Fed - Main & Operations
	Local -Parcel Tax
	Fed - Flood Control
	State - Mandated Cost (Recorded based on actual cash received)
	Local - Other
	Local -Transfer from ROP - One Time
	State - Lottery Revenue
	Total Other Revenue Decrease from 3rd Interim 2011-12
	\$ (394,975)
3	Transfer-In & Sources - Increase from 3rd Interim 2011-12
	Increase in Transfer In from Self Insurance to Cover Property & Liability Claims
	Transfers In & Sources Increase from 3rd Interim 2011-12
	\$ 261,476
	TOTAL REVENUES & SOURCES DECREASE FROM 3RD INTERIM 2011-12
	\$ (728,788)

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 2 of 4

Explanation of Fluctuations - Expenses & Uses		
4	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Increase from 3rd Interim 2011-12	
	Elementary Schools	\$ 937,281
	Middle Schools	652,143
	High Schools	1,222,944
	Total K-12 School site budget Increase from 3rd Interim 2011-12	2,812,368
	Central site Decrease from 3rd Interim 2011-12	
	OUSD Police Department	\$ (500,565)
	Leadership Curric & Instruction	134,423
	Human Resources Services, Supp	(122,911)
	Risk Management	(296,264)
	Summer Programs	(244,143)
	Complementary Learning	11,178
	Labor Relations	(54,701)
	Other - net	(867,706)
	Total Central site decrease from 3rd Interim 2011-12	(1,940,687)
	District Wide Budget decrease from 3rd Interim 2011-12 (Sites 998 & 999)	
	State Unemployment Charge - 999	\$ (1,495,284)
	Measure G - 998	(764,228)
	Measure G / Teacher Retention - 999	(589,301)
	Unemployment (Cert & Class Local Experience) - 999	(387,604)
	Legal Settlements - 999	(280,017)
	One-time costs to support certain schools - 998	(265,981)
	Catastrophic Leave / Long-term subs - 998	(233,836)
	One-time costs to support enrollment overages at certain high schools - 998	(216,160)
	Other Net 998 / 999	(379,111)
	Tier III Contingency - 998 / 999	137,133
	Erate Reimbursement (Offset Telephone Expenditures) - 998 / 999	815,871
	Utilities - 999	1,771,760
	Total District Wide Budget decrease from 3rd Interim 2011-12 (Sites 998 & 999)	(1,886,758)
	Total Salaries,Supplies,Services & Equipment Decrease From 3rd Interim 2011-12	\$ (1,015,076)

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 3 of 4

Explanation of Fluctuations - Expenses & Uses		
5	Other Outgo (Pass Throughs / Debt Service):	
	Other Outgo	\$ (850,190)
	Decrease in Charter transfers	(205,820)
	Decrease in Debt Service (State Loan)	(9,636)
	Total Other Outgo (Pass Throughs / Debt Service) Decrease from 3rd Interim 2011-12	\$ (1,065,646)
6	Indirect Cost (Expense Offset):	
	Interpgm Indirect	\$ 830,782
	Interfund Indirect	251,799
	Total Indirect Cost Decrease (Exps Offset) From 3rd Interim 2011-12	\$ 1,082,581
7	Contributions & Transfers Out:	
	Decrease in Spec Ed Transportation Contribution	\$ (1,148,351)
	Increase in ROTC Contribution	31,653
	Increase in Spec Education Program Contribution	321,216
	Total Contributions & Transfers Out Decrease From 3rd Interim 2011-12	\$ (795,482)
	TOTAL EXPENSES & USES Decrease from 3rd Interim 2011-12	\$ (1,793,623)

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 4 of 4

Explanation of Fluctuations - Beginning Fund Balance

8	Beginning Fund Balance	
	Prior Yr adjustment related to reconciling Payroll Liability accounts	\$ (1,084,434)
	Write-off of prior Receivables - Local	(404,314)
	Settlement of prior year IRS penalties	(365,582)
	Total Beginning Fund Balance Decrease From 3rd Interim 2011-12	\$(1,854,330)

2011-12 Unaudited Actuals

Unrestricted General Fund - Ending Fund Balance

Unrestricted General Fund	2011-12 Closing	2011-12 3rd Interim	Diff
Ending Fund Balance	\$ 32,869,089	\$ 33,658,584	\$ (789,495)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,326,790	\$ 13,137,601	\$ (810,811)
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	7,500,000	7,500,000	-
Designated for Cash Deferred Pmts from the State	12,892,298	12,870,983	21,315
Total Ending Fund Balance	\$ 32,869,089	\$ 33,658,584	\$ (789,495)
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 \$4,108,930			

2011-12 Structural Deficit

Unrestricted General Fund – Closing vs. 3rd Interim

Structural Deficit for Unrestricted General Fund - Closing 2011-12 vs. 3rd Interim 2011-12				
		Closing 2011-12	3rd Interim	Difference
Excess of revenues over expenses	A	\$ 5,760,758	\$ 4,695,924	\$ 1,064,835
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 Transfer In from Adult Ed to Pay for Early Retirement Program		(2,570,393)	(2,570,393)	-
2 Payment of Early Retirement Program		3,252,155	3,345,367	(93,212)
3 State Loan to pay Debt Service for State Loan		(2,094,903)	(2,094,903)	-
4 One-time transfer from R.O.P.		(840,836)	(528,241)	(312,595)
5 One-time costs to support enrollment overages at high schools		110,881	327,041	(216,160)
6 One-time costs to support certain struggling schools		982,019	1,248,000	(265,981)
7 Mandated Costs (Recorded on cash basis- only when received)		(570,332)	(570,332)	-
8 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.		(1,290,001)	(1,290,001)	-
9 Prior Year State Revenues		388,453		388,453
10 Write-offs		22,142	800,000	(777,858)
One-Time Unrestricted General Fund Revenues /Expenses	B	(2,610,815)	(1,333,462)	(1,277,353)
Structural (Deficit) / Surplus After Deducted One-Time Items	A+B=C	\$ 3,149,943	\$ 3,362,462	\$ (212,518)

Cash Flows



Cash Flow Analysis: 2011-12

Explanations

- Cash balance as of June 30, 2012, for the General Fund was approx. \$9M
- Due to significant deferrals, approx. \$57M, of cash payments by the State of California, Board approved borrowing of \$45M from the Alameda County Treasurer
- Cash would have been negative \$36M without the borrowing

Cash Flow Analysis: 2011-12

July 2011 – December 2011

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

Cash Flow Analysis: 2011-12

January 2012 – June 2012

Actual Cash Balance	January 2012 Actual	February 2012 Actual	March 2012 Actual	April 2012 Actual	May 2012 Actual	June 2012 Actual
Beginning Cash	32,581,784	70,559,150	48,408,782	31,557,445	29,670,936	28,423,240
Total Receipts	68,228,420	10,375,799	18,749,471	59,272,513	39,813,884	120,039,914
Total Disbursements	35,784,416	36,340,435	35,852,217	59,216,745	40,583,576	54,807,496
A/R & A/P	5,533,362	3,814,268	251,409	(1,942,277)	(478,005)	(84,404,546)
Net Increase / Decrease	37,977,366	(22,150,368)	(16,851,336)	(1,886,509)	(1,247,697)	(19,172,128)
Ending Cash	\$ 70,559,150	\$ 48,408,782	\$ 31,557,445	\$ 29,670,936	\$ 28,423,240	\$ 9,251,112

Operating Results



2011-12 vs. 2010-11 Payroll Results

	FY 2011-12	FY 2010-11	Diff
Total Payroll Runs	94	96	(2)
Number of Payroll Checks, Direct Deposits & Manual Checks:			
<u>Checks</u>	20,546	27,274	(6,728)
<u>Direct Deposit</u>	75,733	73,851	1,882
<u>Manual Checks</u>	<u>380</u>	<u>425</u>	(45)
Total Checks, Direct Deposits & Manuals	96,659	101,550	(4,891)
Number of Payroll Checks Issued due to HR/PR Errors:			
<u>Human Resources (HR)</u>	509	554	(45)
<u>Payroll (PR)</u>	<u>90</u>	<u>108</u>	(18)
Total Checks Issued due to HR/Payroll Errors	599	652	(53)
Percentage of Payroll & HR Errors	0.62%	0.64%	(0.02%)

2011-12 vs. 2010-11 Work Order Summary Reports

Department of Buildings and Grounds (Totals)

	FY 2011-12	FY 2010-11	Diff
Total Work Orders Submitted	16,148	14,230	1,918
Completed	15,344	13,997	1,347
%	95.02%	98.36%	(3.34%)
Not Completed	804	233	571
%	4.98%	1.64%	3.34%
Completed On Time	12,304	10,876	1,428
%	76.20%	76.43%	(.23%)
Not Completed On Time	3,040	3,121	(81)
	18.83%	21.93%	(3.11%)

2011-12 vs. 2010-11 Priority Work Order Summary

Department of Buildings and Grounds (Totals)

	<u>FY 2011-12</u> Totals	<u>FY 2011-12</u> Priority 1 (1-2 days)	<u>FY 2011-12</u> Priority 2 (1-7 days)	<u>FY 2011-12</u> Priority 3 (10-30 days)	<u>FY 2011-12</u> Priority 4 (30-90 days)
Completed On Time	12,304	1,618	6,089	4,377	220
%	80.19%	68.85%	74.37%	95.46%	99.10%
Not Completed On Time	<u>3,040</u>	<u>732</u>	<u>2,098</u>	<u>208</u>	<u>2</u>
%	19.81%	31.15%	25.63%	4.54%	0.90%
Total Completed	15,344	2,350	8,187	4,585	222

	<u>FY 2010-11</u> Totals	<u>FY 2010-11</u> Priority 1 (1-2 days)	<u>FY 2010-11</u> Priority 2 (1-7 days)	<u>FY 2010-11</u> Priority 3 (10-30 days)	<u>FY 2010-11</u> Priority 4 (30-90 days)
Completed On Time	10,876	2,921	4,845	1,934	1,175
%	77.70%	70.93%	75.35%	86.80%	96.31%
Not Completed On Time	<u>3,121</u>	<u>1,197</u>	<u>1,585</u>	<u>294</u>	<u>45</u>
%	22.30%	29.07%	24.65%	13.20%	3.69%
Total Completed	13,997	4,118	6,430	2,228	1,221

2011-12 vs. 2010-11 Help Desk Ticket Request

Number of Tickets (Open to Close)

	FY 2011-12	FY 2010-11	Diff
No. of open tickets at beginning of year:	178	174	4
No. of tickets opened during the year:	14,595	12,575	2,020
No. of tickets closed during the year:	14,472	12,571	1,901
No. of open tickets at end of year:	301	178	123
Average # of tickets closed each month:	1,206 (approx. 57 tickets a day)	1,047 (approx. 50 tickets a day)	159 (approx. 7 tickets a day)

2011-12 Consultant Expenses

Summary 2011-12 vs. 2010-11

OUSD Summary of Consultant Exps			
Consultants 5825,5826,5827, 5830 FY 2011-12			
	Unrestr	Restr	Total
Schools	\$ 2,507,708	\$ 13,890,155	\$ 16,397,863
Central	3,256,472	26,014,806	29,271,278
District Wide	5,351,707	10,644,193	15,995,900
	\$ 11,115,887	\$ 50,549,154	\$ 61,665,040

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 Difference			
	Unrestr	Restr	Total
Schools	\$ (1,743,987)	\$ (395,595)	\$ (2,139,582)
Central	(666,152)	(3,840,011)	(4,506,163)
District Wide	3,284,497	10,644,193	13,928,690
	\$ 874,358	\$ 6,408,587	\$ 7,282,945

2011-12 Consultant Expenses

Top Five Vendors

	Vendor Name	Amt	Description
Schools-Unrestricted			
1	STREET ACADEMY FOUNDATION	540,600	Pmt to Street Academy School
2	PERALTA COMMUNITY COLLEGE DISTRICT	429,837	Gateway to College Pgm
3	SENECA CENTER	54,250	
4	OAKLAND SCHOOLS FOUNDATION	46,186	
5	OAKLAND SCHOOLS FOUNDATION	40,000	
Schools-Restricted			
1	CITIZEN SCHOOLS	360,000	
2	EAST BAY ASIAN YOUTH CENTER	236,752	
3	CITIZEN SCHOOLS	234,000	
4	EAST BAY ASIAN YOUTH CENTER	231,260	
5	EAST BAY ASIAN YOUTH CENTER	214,438	
Central-Unrestricted			
1	WALKER'S CHARTER	236,514	Buses for OAL Sports
2	STUBBS & LEONE	196,161	
3	COLLEGE SUMMIT	182,880	
4	OAKLAND HOUSING AUTHORITY	155,335	
5	VERITAM INCORPORATED	153,778	
Central-Restricted			
1	AC TRANSIT DISTRICT	2,412,774	Transportation
2	SPEECH PATHOLOGY GROUP	2,250,982	Special Ed
3	SENECA CENTER	1,617,242	Special Ed
4	SPECTRUM CENTER	1,470,958	Special Ed
5	ALAMEDA COUNTY BEHAVIORAL	1,024,968	Special Ed
District Wide- Unrestricted			
1	UNION BANK - ACCT. #6746041500	2,088,258	Early Retirement Pmt
2	UNION BANK - ACCT. #6746041500	775,249	Early Retirement Pmt
3	URBAN STRATEGIES COUNCIL	538,525	
4	CALIFORNIA STATE CONTROLLER	349,474	Audit Fees
5	UNION BANK - ACCT. #6746041500	229,515	Early Retirement Pmt
District Wide- Restricted			
1	UNION BANK - ACCT. #6746041500	7,358,609	Early Retirement Pmt (Jobs Bill)
2	SYLVAN LEARNING CENTER	919,831	Title I (S.E.S.)
3	TUTORWORKS,	830,271	Title I (S.E.S.)
4	EXTREME LEARNING	318,040	Title I (S.E.S.)
5	MOVING FORWARD EDUCATION,	278,136	Title I (S.E.S.)

Any Questions?



Appendices

Page 1 of 2

Unrestricted General Fund Elementary Schools	1 of 3	Page 26
Unrestricted General Fund Elementary Schools	2 of 3	Page 27
Unrestricted General Fund Elementary Schools	3 of 3	Page 28
Unrestricted General Fund Middle Schools		Page 29
Unrestricted General Fund High Schools		Page 30
Restricted General Fund Elementary Schools	1 of 3	Page 31
Restricted General Fund Elementary Schools	2 of 3	Page 32
Restricted General Fund Elementary Schools	3 of 3	Page 33
Restricted General Fund Middle Schools		Page 34
Restricted General Fund High Schools		Page 35
Summary of All Funds		Page 36
Restricted General Fund		Page 37

Appendices

Page 2 of 2

Fund 11 – Adult Education	Page 38
Fund 12 – Child Development	Page 39
Fund 13 – Cafeteria	Page 40
Fund 14 – Deferred Maintenance	Page 41
Fund 17 – State Loan	Page 42
Fund 21 – Building Fund	Page 43
Fund 25 – Development/Redevelopment Fee	Page 44
Fund 35 – School Facility	Page 45
Fund 40 – Williams	Page 46
Fund 51 – Bond Interest	Page 47
Fund 53 – Tax Override	Page 48
Fund 56 – Debt Service	Page 49
Fund 67 – Self Insurance	Page 50

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

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
123	FUTURES ELEMENTARY	\$ 1,298,934	\$ 1,434,146	\$ (135,212)	-10.4%
174	MARSHALL	\$ 790,641	\$ 867,937	\$ (78,426)	-9.9%
115	EMERSON	\$ 1,080,613	\$ 1,172,239	\$ (93,426)	-8.6%
125	NEW HIGHLAND ACADEMY	\$ 1,234,754	\$ 1,337,791	\$ (103,406)	-8.4%
146	PIEDMONT AVENUE	\$ 1,452,686	\$ 1,551,693	\$ (100,807)	-6.9%
129	LAFAYETTE	\$ 1,080,711	\$ 1,142,895	\$ (62,184)	-5.8%
181	Encompass Small School	\$ 1,033,410	\$ 1,077,640	\$ (44,975)	-4.4%
127	HILLCREST	\$ 1,400,671	\$ 1,450,117	\$ (49,446)	-3.5%
139	MAXWELL PARK	\$ 1,024,958	\$ 1,045,646	\$ (35,403)	-3.5%
107	EAST OAKLAND PRIDE	\$ 1,891,582	\$ 1,944,377	\$ (53,110)	-2.8%
168	CARL MUNCK	\$ 1,415,504	\$ 1,453,991	\$ (38,487)	-2.7%
101	ALLENDALE	\$ 1,625,921	\$ 1,660,813	\$ (34,892)	-2.1%
145	PERALTA	\$ 1,275,362	\$ 1,299,733	\$ (26,920)	-2.1%
148	REDWOOD HEIGHTS	\$ 1,349,363	\$ 1,376,825	\$ (27,462)	-2.0%
118	GARFIELD	\$ 2,181,831	\$ 2,222,001	\$ (44,170)	-2.0%
177	ESPERANZA ACADEMY	\$ 1,360,377	\$ 1,385,351	\$ (24,974)	-1.8%
113	LEARNING WITHOUT LIMITS	\$ 1,466,032	\$ 1,492,724	\$ (26,691)	-1.8%
133	LINCOLN	\$ 2,765,027	\$ 2,812,682	\$ (47,656)	-1.7%
165	ACORN WOODLAND K-5	\$ 917,008	\$ 932,452	\$ (15,444)	-1.7%

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

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
102	BELLA VISTA	\$ 2,061,302	\$ 2,093,749	\$ (32,447)	-1.6%
178	BRIDGES ACADEMY @ MELROSE	\$ 1,636,387	\$ 1,657,736	\$ (21,350)	-1.3%
130	LAKEVIEW	\$ 1,248,443	\$ 1,263,826	\$ (15,383)	-1.2%
191	SANKOFA ACADEMY	\$ 775,207	\$ 775,019	\$ (8,177)	-1.1%
172	FRED T KOREMATSU DISCOVERY AC	\$ 1,451,639	\$ 1,466,045	\$ (14,948)	-1.0%
117	FRUITVALE	\$ 1,698,123	\$ 1,714,145	\$ (16,285)	-1.0%
149	COMMUNITY UNITED ELEMENTARY	\$ 1,457,875	\$ 1,470,399	\$ (12,524)	-0.9%
112	GREENLEAF ELEMENTARY	\$ 1,680,669	\$ 1,694,986	\$ (14,316)	-0.9%
170	HOOVER	\$ 1,279,165	\$ 1,289,502	\$ (10,398)	-0.8%
142	JOAQUIN MILLER	\$ 1,539,459	\$ 1,551,225	\$ (11,766)	-0.8%
136	HORACE MANN	\$ 1,331,171	\$ 1,338,966	\$ (7,795)	-0.6%
119	GLENVIEW	\$ 1,832,673	\$ 1,836,442	\$ (3,769)	-0.2%
143	MONTCLAIR	\$ 1,819,086	\$ 1,814,391	\$ (3,251)	-0.2%
175	MANZANITA SEED	\$ 1,088,519	\$ 1,090,315	\$ (1,796)	-0.2%
106	CHABOT	\$ 2,204,437	\$ 2,207,993	\$ (3,623)	-0.2%
108	CLEVELAND	\$ 1,466,276	\$ 1,467,486	\$ (1,210)	-0.1%
144	PARKER	\$ 826,536	\$ 827,167	\$ (631)	-0.1%
138	MARKHAM	\$ 1,435,837	\$ 1,435,197	\$ 537	0.0%
114	GLOBAL FAMILY SCHOOL	\$ 1,381,242	\$ 1,380,661	\$ 581	0.0%
192	RISE	\$ 1,341,447	\$ 1,338,998	\$ 1,397	0.1%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 1,303,879	\$ 1,301,881	\$ 1,748	0.1%

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

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
131	LAUREL	\$ 2,031,193	\$ 2,027,591	\$ 3,603	0.2%
185	ASCEND	\$ 1,693,233	\$ 1,689,581	\$ 3,465	0.2%
193	Reach Academy	\$ 1,177,445	\$ 1,174,196	\$ 3,189	0.3%
111	CROCKER HIGHLANDS	\$ 1,568,305	\$ 1,562,701	\$ 5,604	0.4%
154	SOBRANTE PARK	\$ 985,527	\$ 980,338	\$ 5,189	0.5%
171	KAISER	\$ 1,149,638	\$ 1,142,141	\$ 6,947	0.6%
179	MANZANITA COMMUNITY SCHOOL	\$ 1,193,418	\$ 1,186,004	\$ 7,414	0.6%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 923,057	\$ 904,960	\$ 7,526	0.8%
150	SANTA FE	\$ 898,540	\$ 889,406	\$ 8,695	1.0%
151	SEQUOIA	\$ 1,526,999	\$ 1,506,375	\$ 19,878	1.3%
103	BROOKFIELD	\$ 1,337,273	\$ 1,319,823	\$ 17,450	1.3%
190	THINK COLLEGE NOW	\$ 1,136,664	\$ 1,120,786	\$ 15,156	1.3%
157	THORNHILL	\$ 1,514,278	\$ 1,494,061	\$ 20,218	1.3%
132	LAZEAR	\$ 1,089,395	\$ 1,071,402	\$ 17,970	1.6%
105	BURCKHALTER	\$ 726,227	\$ 714,101	\$ 12,125	1.7%
182	MARTIN LUTHER KING JR. K-3	\$ 925,923	\$ 908,241	\$ 16,060	1.7%
116	FRANKLIN	\$ 3,035,541	\$ 2,959,209	\$ 76,332	2.5%
166	HOWARD	\$ 839,240	\$ 812,465	\$ 26,775	3.2%
122	GRASS VALLEY	\$ 1,075,080	\$ 1,034,618	\$ 40,326	3.8%
121	LA ESCUELITA	\$ 1,232,141	\$ 1,111,595	\$ 120,527	9.8%
		\$ 83,563,876	\$ 84,286,776	\$ (784,047)	-0.9%

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

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,191,161	\$ 1,299,739	\$ (109,240)	-9.2%
211	MONTERA MIDDLE	\$ 3,042,913	\$ 3,187,995	\$ (147,782)	-4.9%
213	WESTLAKE MIDDLE	\$ 2,069,802	\$ 2,126,538	\$ (66,158)	-3.2%
236	URBAN PROMISE ACADEMY	\$ 1,091,423	\$ 1,124,293	\$ (32,870)	-3.0%
215	MADISON MIDDLE	\$ 1,070,929	\$ 1,100,781	\$ (29,852)	-2.8%
206	BRET HARTE MIDDLE	\$ 2,281,571	\$ 2,310,039	\$ (31,755)	-1.4%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 1,453,746	\$ 1,470,043	\$ (16,297)	-1.1%
203	FRICK MIDDLE	\$ 1,371,339	\$ 1,381,396	\$ (10,945)	-0.8%
212	ROOSEVELT MIDDLE	\$ 2,174,455	\$ 2,191,084	\$ (16,629)	-0.8%
201	CLAREMONT MIDDLE	\$ 1,504,368	\$ 1,515,257	\$ (10,889)	-0.7%
235	MELROSE LEADERSHIP ACAD	\$ 1,123,126	\$ 1,124,864	\$ (6,738)	-0.6%
221	ELMHURST COMMUNITY PREP	\$ 1,176,857	\$ 1,180,391	\$ (4,446)	-0.4%
210	EDNA BREWER MIDDLE	\$ 2,536,821	\$ 2,540,219	\$ (3,399)	-0.1%
204	WEST OAKLAND MIDDLE	\$ 840,165	\$ 833,447	\$ 2,018	0.2%
228	UNITED FOR SUCCESS ACADEMY	\$ 1,352,726	\$ 1,346,705	\$ 6,022	0.4%
224	ALLIANCE ACADEMY	\$ 1,198,672	\$ 1,189,202	\$ 9,470	0.8%
208	ALTERNATIVE LEARNING COMMUNITY	\$ 524,230	\$ 510,679	\$ 13,360	2.5%
		\$ 26,004,305	\$ 26,432,672	\$ (456,130)	-1.8%

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

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
346	BUSINESS INFORMATION TECH HI	\$ 751,986	\$ 871,288	\$ (119,656)	-15.9%
343	COLLEGE PREP MEDIA	\$ 803,420	\$ 924,779	\$ (121,359)	-15.1%
347	LEADERSHIP PREPARATORY HI SCH	\$ 590,414	\$ 668,201	\$ (77,868)	-13.2%
355	ADVANCEDPATH ACADEMY	\$ 385,184	\$ 426,113	\$ (40,928)	-10.6%
338	MetWest	\$ 668,170	\$ 728,756	\$ (60,586)	-9.1%
309	BUNCHE ACADEMY	\$ 938,146	\$ 1,006,324	\$ (72,261)	-7.7%
348	E.OAK.SCH. OF THE ARTS HI.SCH.	\$ 1,051,833	\$ 1,124,196	\$ (72,363)	-6.9%
351	EXPER, EXCELL, COMM, EMPOW LEA	\$ 916,603	\$ 946,882	\$ (30,279)	-3.3%
306	SKYLINE HIGH SCHOOL	\$ 5,771,040	\$ 5,957,012	\$ (186,007)	-3.2%
333	Community Day School	\$ 642,687	\$ 660,057	\$ (18,018)	-2.8%
305	OAKLAND TECH HIGH SCHOOL	\$ 5,829,216	\$ 5,984,164	\$ (154,948)	-2.7%
335	LIFE ACADEMY	\$ 867,025	\$ 886,758	\$ (19,733)	-2.3%
339	ARCHITECTURE ACAD & COLL PREP	\$ 1,145,254	\$ 1,163,992	\$ (18,782)	-1.6%
342	MANDELA HIGH	\$ 924,197	\$ 931,534	\$ (7,337)	-0.8%
304	OAKLAND HIGH SCHOOL	\$ 5,387,544	\$ 5,403,835	\$ (16,291)	-0.3%
311	Gateway to College	\$ 429,837	\$ 429,837	\$ (0)	0.0%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 955,455	\$ 951,392	\$ 4,063	0.4%
310	DEWEY HIGH SCHOOL	\$ 1,285,382	\$ 1,258,106	\$ 27,233	2.1%
330	INDEPENDENT STUDY 9-12	\$ 664,835	\$ 650,159	\$ 14,676	2.2%
352	RUDSDALE CONTINUATION	\$ 770,343	\$ 751,945	\$ 17,147	2.2%
314	FAR WEST HIGH SCHOOL	\$ 684,164	\$ 668,341	\$ 15,824	2.3%
313	STREET ACADEMY	\$ 560,797	\$ 540,600	\$ 20,197	3.6%
		\$ 32,023,532	\$ 32,934,269	\$ (917,276)	-2.9%

Appendix: Restricted General Fund Elementary School Budgets

Page 1 of 3

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
129	LAFAYETTE	\$ 530,149	\$ 550,534	\$ (20,385)	-3.8%
146	PIEDMONT AVENUE	\$ 294,295	\$ 302,421	\$ (8,127)	-2.8%
131	LAUREL	\$ 427,124	\$ 434,253	\$ (7,129)	-1.7%
130	LAKEVIEW	\$ 276,118	\$ 280,526	\$ (4,407)	-1.6%
133	LINCOLN	\$ 653,608	\$ 663,486	\$ (9,879)	-1.5%
151	SEQUOIA	\$ 266,232	\$ 264,527	\$ 1,705	0.6%
138	MARKHAM	\$ 685,540	\$ 680,658	\$ 4,882	0.7%
145	PERALTA	\$ 194,242	\$ 192,448	\$ 1,794	0.9%
111	CROCKER HIGHLANDS	\$ 53,314	\$ 52,807	\$ 507	1.0%
177	ESPERANZA ACADEMY	\$ 646,549	\$ 639,703	\$ 6,847	1.1%
118	GARFIELD	\$ 1,128,769	\$ 1,114,516	\$ 14,253	1.3%
143	MONTCLAIR	\$ 4,773	\$ 4,706	\$ 66	1.4%
172	FRED T KOREMATSU DISCOVERY AC	\$ 397,472	\$ 391,026	\$ 6,446	1.6%
191	SANKOFA ACADEMY	\$ 228,533	\$ 212,955	\$ 3,733	1.6%
115	EMERSON	\$ 262,503	\$ 258,173	\$ 4,330	1.6%
175	MANZANITA SEED	\$ 287,751	\$ 282,158	\$ 5,593	1.9%
182	MARTIN LUTHER KING JR. K-3	\$ 469,868	\$ 460,140	\$ 9,728	2.1%
150	SANTA FE	\$ 412,742	\$ 403,772	\$ 8,970	2.2%

Appendix: Restricted General Fund

Elementary School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
179	MANZANITA COMMUNITY SCHOOL	\$ 575,168	\$ 561,368	\$ 13,800	2.4%
121	LA ESCUELITA	\$ 296,419	\$ 287,913	\$ 8,080	2.7%
102	BELLA VISTA	\$ 486,952	\$ 424,588	\$ 17,747	3.6%
170	HOOVER	\$ 549,102	\$ 527,408	\$ 21,694	4.0%
112	GREENLEAF ELEMENTARY	\$ 478,263	\$ 458,813	\$ 19,451	4.1%
105	BURCKHALTER	\$ 191,848	\$ 183,553	\$ 8,294	4.3%
185	ASCEND	\$ 623,964	\$ 596,483	\$ 27,481	4.4%
154	SOBRANTE PARK	\$ 286,637	\$ 271,565	\$ 15,072	5.3%
178	BRIDGES ACADEMY @ MELROSE	\$ 735,205	\$ 695,579	\$ 39,627	5.4%
116	FRANKLIN	\$ 777,252	\$ 733,034	\$ 44,218	5.7%
108	CLEVELAND	\$ 297,235	\$ 279,848	\$ 17,386	5.8%
149	COMMUNITY UNITED ELEMENTARY	\$ 401,528	\$ 376,986	\$ 24,542	6.1%
193	Reach Academy	\$ 314,129	\$ 293,374	\$ 20,755	6.6%
136	HORACE MANN	\$ 614,159	\$ 572,836	\$ 41,323	6.7%
103	BROOKFIELD	\$ 634,768	\$ 588,472	\$ 46,296	7.3%
165	ACORN WOODLAND K-5	\$ 556,682	\$ 514,858	\$ 41,824	7.5%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 251,759	\$ 232,456	\$ 19,302	7.7%
181	Encompass Small School	\$ 305,990	\$ 270,442	\$ 23,680	7.7%
192	RISE	\$ 381,446	\$ 349,336	\$ 32,110	8.4%
114	GLOBAL FAMILY SCHOOL	\$ 431,810	\$ 389,647	\$ 40,586	9.4%
144	PARKER	\$ 356,536	\$ 323,007	\$ 33,529	9.4%
106	CHABOT	\$ 213,180	\$ 191,370	\$ 21,810	10.2%

Appendix: Restricted General Fund

Elementary School Budgets Page 3 of 3

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
168	CARL MUNCK	\$ 309,568	\$ 273,672	\$ 35,896	11.6%
174	MARSHALL	\$ 232,798	\$ 205,525	\$ 27,273	11.7%
148	REDWOOD HEIGHTS	\$ 74,255	\$ 65,409	\$ 8,847	11.9%
119	GLENVIEW	\$ 294,316	\$ 257,872	\$ 36,444	12.4%
132	LAZEAR	\$ 355,305	\$ 309,839	\$ 45,465	12.8%
139	MAXWELL PARK	\$ 463,122	\$ 402,850	\$ 60,271	13.0%
123	FUTURES ELEMENTARY	\$ 331,902	\$ 286,213	\$ 45,152	13.6%
117	FRUITVALE	\$ 473,178	\$ 408,282	\$ 64,896	13.7%
190	THINK COLLEGE NOW	\$ 337,581	\$ 290,710	\$ 46,871	13.9%
101	ALLENDALE	\$ 414,552	\$ 354,160	\$ 60,392	14.6%
113	LEARNING WITHOUT LIMITS	\$ 402,119	\$ 340,750	\$ 61,001	15.2%
125	NEW HIGHLAND ACADEMY	\$ 737,498	\$ 623,787	\$ 113,117	15.3%
107	EAST OAKLAND PRIDE	\$ 480,681	\$ 405,863	\$ 74,618	15.5%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 374,117	\$ 304,942	\$ 69,175	18.5%
166	HOWARD	\$ 219,058	\$ 163,079	\$ 55,978	25.6%
142	JOAQUIN MILLER	\$ 9,061	\$ 6,411	\$ 2,650	29.3%
122	GRASS VALLEY	\$ 263,042	\$ 164,638	\$ 98,404	37.4%
171	KAISER	\$ 47,148	\$ 27,128	\$ 20,020	42.5%
157	THORNHILL	\$ 6,241	\$ 420	\$ 5,822	93.3%
127	HILLCREST	\$ 7,796	\$ -	\$ 7,796	100.0%
		\$ 22,812,950	\$ 21,203,292	\$ 1,537,623	6.7%

Appendix: Restricted General Fund

Middle School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
213	WESTLAKE MIDDLE	\$ 744,982	\$ 801,312	\$ (56,330)	-7.6%
201	CLAREMONT MIDDLE	\$ 818,184	\$ 826,647	\$ (13,170)	-1.6%
206	BRET HARTE MIDDLE	\$ 557,703	\$ 561,171	\$ (3,468)	-0.6%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 641,063	\$ 626,247	\$ 13,055	2.0%
215	MADISON MIDDLE	\$ 684,112	\$ 663,671	\$ 20,442	3.0%
236	URBAN PROMISE ACADEMY	\$ 657,789	\$ 617,188	\$ 40,601	6.2%
208	ALTERNATIVE LEARNING COMMUNITY	\$ 146,648	\$ 133,968	\$ 9,525	6.5%
210	EDNA BREWER MIDDLE	\$ 561,455	\$ 515,557	\$ 37,163	6.6%
203	FRICK MIDDLE	\$ 759,336	\$ 702,089	\$ 57,247	7.5%
212	ROOSEVELT MIDDLE	\$ 702,108	\$ 641,689	\$ 60,419	8.6%
228	UNITED FOR SUCCESS ACADEMY	\$ 2,486,058	\$ 2,263,675	\$ 221,752	8.9%
204	WEST OAKLAND MIDDLE	\$ 249,631	\$ 212,717	\$ 26,914	10.8%
226	ROOTS INTERNATIONAL ACADEMY	\$ 624,119	\$ 431,111	\$ 193,008	30.9%
221	ELMHURST COMMUNITY PREP	\$ 2,644,005	\$ 1,811,655	\$ 832,350	31.5%
235	MELROSE LEADERSHIP ACAD	\$ 494,411	\$ 327,522	\$ 159,298	32.2%
224	ALLIANCE ACADEMY	\$ 639,942	\$ 398,896	\$ 241,046	37.7%
211	MONTERA MIDDLE	\$ 352,911	\$ 118,992	\$ 217,628	61.7%
		\$ 13,764,457	\$ 11,654,106	\$ 2,057,480	14.9%

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

Site	Site Desc	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
347	LEADERSHIP PREPARATORY HI SCH	\$ 136,986	\$ 139,592	\$ (2,606)	-1.9%
346	BUSINESS INFORMATION TECH HI	\$ 145,579	\$ 144,499	\$ 1,079	0.7%
344	YOUTH EMPOWERMENT SCHOOL	\$ 288,684	\$ 281,782	\$ 6,901	2.4%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 511,459	\$ 480,039	\$ 31,421	6.1%
310	DEWEY HIGH SCHOOL	\$ 383,007	\$ 349,487	\$ 33,520	8.8%
309	BUNCHE ACADEMY	\$ 267,351	\$ 239,745	\$ 25,347	9.5%
343	COLLEGE PREP MEDIA	\$ 502,921	\$ 436,667	\$ 49,139	9.8%
335	LIFE ACADEMY	\$ 497,983	\$ 437,852	\$ 54,476	10.9%
348	E.OAK.SCH. OF THE ARTS HI.SCH.	\$ 129,109	\$ 114,665	\$ 14,444	11.2%
314	FAR WEST HIGH SCHOOL	\$ 303,985	\$ 259,902	\$ 42,383	13.9%
304	OAKLAND HIGH SCHOOL	\$ 1,588,793	\$ 1,351,572	\$ 237,221	14.9%
351	EXPER, EXCELL, COMM, EMPOW LEA	\$ 375,715	\$ 319,183	\$ 56,532	15.0%
339	ARCHITECTURE ACAD & COLL PREP	\$ 584,331	\$ 474,915	\$ 94,416	16.2%
306	SKYLINE HIGH SCHOOL	\$ 1,434,822	\$ 1,184,141	\$ 250,681	17.5%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,551,693	\$ 1,181,900	\$ 349,425	22.5%
352	RUDSDALE CONTINUATION	\$ 351,922	\$ 245,408	\$ 90,142	25.6%
333	Community Day School	\$ 101,286	\$ 74,669	\$ 26,617	26.3%
338	MetWest	\$ 444,289	\$ 321,927	\$ 120,916	27.2%
342	MANDELA HIGH	\$ 523,224	\$ 351,712	\$ 171,512	32.8%
330	INDEPENDENT STUDY 9-12	\$ 128,785	\$ 71,161	\$ 50,924	39.5%
313	STREET ACADEMY	\$ 263,682	\$ 155,380	\$ 105,017	39.8%
311	Gateway to College	\$ 5,507	\$ -	\$ 5,507	100.0%
		\$ 10,521,113	\$ 8,616,199	\$ 1,815,013	17.3%

Appendix: Summary of All Funds

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2011-12 Closing	2011-12 3rd Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 223,274,127	\$ 228,019,840	\$ (4,745,713)	-2.1%
01	Gen Fund - Restricted	\$ 175,920,068	\$ 197,004,226	\$ (21,084,158)	-10.7%
Total General Fund		\$ 399,194,195	\$ 425,024,066	\$ (25,829,871)	-6.1%
11	Adult Education	\$ 2,254,631	\$ 2,859,461	\$ (604,830)	-21.2%
12	Child Development	\$ 15,406,378	\$ 18,148,351	\$ (2,741,973)	-15.1%
13	Cafeteria	\$ 15,936,887	\$ 17,828,886	\$ (1,891,999)	-10.6%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 1,178,512	\$ 2,167,923	\$ (989,411)	-45.6%
21	Gen.Oblig. Bonds	\$ 93,864,855	\$ 98,185,968	\$ (4,321,113)	-4.4%
25	Dev Fee / Redevel	\$ 2,675,307	\$ 4,567,528	\$ (1,892,221)	-41.4%
35	State Modernization	\$ 2,285,974	\$ 16,417,291	\$ (14,131,317)	-86.1%
40	Williams Settlement	\$ 5,397,959	\$ 9,469,461	\$ (4,071,502)	-43.0%
Total Facility Funds		\$ 105,402,607	\$ 130,808,171	\$ (25,405,564)	-19.4%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ 1,305	\$ -	\$ 1,305	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 15,740,902	\$ 20,995,801	\$ (5,254,899)	-25.0%
ALL FUNDS		\$ 553,936,906	\$615,664,737	\$ (61,727,831)	-10.0%
Note - Description and purpose of Funds are noted in appendix for each fund					

Appendix: 2011-12 Unaudited Actuals

Restricted General Fund

Restricted General Fund	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 9,999,465	\$ 10,045,676	\$ (46,211)
Other Revenue	134,383,264	145,676,120	(11,292,856)
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	146,476,511	157,815,578	(11,339,067)
Salaries,Supplies,Services & Equipment	175,920,068	197,004,226	(21,084,158)
Other outgo	297,467	550,582	(253,115)
Indirect Cost	2,646,545	3,477,327	(830,782)
Contributions & Transfers Out	(35,834,138)	(36,629,620)	795,482
Total Expenses & Uses	143,029,941	164,402,515	(21,372,573)
Change in Fund Balance	3,446,570	(6,586,937)	10,033,507
Beginning Fund Balance	10,532,695	10,532,695	-
Ending Fund Balance	\$ 13,979,265	\$ 3,945,758	\$ 10,033,507
<p>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</p>			

Appendix: Summary of Funds

Adult Education – Fund 11

Adult Education Fund 11	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,430,765	\$ 1,410,744	\$ 20,021
Transfer-In & Sources	1,322,416	1,322,416	-
Total Revenues & Sources	2,753,181	2,733,160	20,021
Salaries,Supplies,Services & Equipment	2,254,631	2,859,461	(604,830)
Other outgo	-	-	-
Indirect Cost	40,936	62,998	(22,062)
Contributions & Transfers Out	2,570,393	2,570,393	(0)
Total Expenses & Uses	4,865,960	5,492,853	(626,893)
Change in Fund Balance	(2,112,779)	(2,759,693)	646,914
Beginning Fund Balance	2,931,383	2,931,383	(0)
Ending Fund Balance	\$ 818,604	\$ 171,690	\$ 646,913
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs			

Appendix: Summary of Funds

Child Development – Fund 12

Child Development Fund 12	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 15,698,694	\$ 19,081,870	\$ (3,383,176)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	15,698,694	19,081,870	(3,383,176)
Salaries,Supplies,Services & Equipment	15,406,378	18,148,351	(2,741,973)
Other outgo	-	-	-
Indirect Cost	553,119	703,522	(150,403)
Contributions & Transfers Out	226,306	229,997	(3,691)
Total Expenses & Uses	16,185,803	19,081,870	(2,896,067)
Change in Fund Balance	(487,109)	(0)	(487,109)
Beginning Fund Balance	703,547	703,547	(0)
Ending Fund Balance	\$ 216,438	\$ 703,547	\$ (487,109)
Purpose of Fund - Accts for fed, state and local revenues for child development programs			

Appendix: Summary of Funds

Cafeteria – Fund 13

Cafeteria Fund 13	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 17,624,331	\$ 16,975,194	\$ 649,137
Transfer-In & Sources	169,082	172,773	(3,691)
Total Revenues & Sources	17,793,413	17,147,967	645,446
Salaries,Supplies,Services & Equipment	15,936,887	17,828,886	(1,891,999)
Other outgo	-	-	-
Indirect Cost	663,152	742,486	(79,334)
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	16,806,882	18,778,215	(1,971,333)
Change in Fund Balance	986,531	(1,630,247)	2,616,779
Beginning Fund Balance	1,630,247	1,630,247	(0)
Ending Fund Balance	\$ 2,616,778	\$ (0)	\$ 2,616,778
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm			

Appendix: Summary of Funds

Deferred Maintenance – Fund 14

Deferred Maintenance Fund 14	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 2,176	\$ 516	\$ 1,660
Transfer-In & Sources	2,093,782	2,093,782	(0)
Total Revenues & Sources	2,095,958	2,094,299	1,659
Salaries,Supplies,Services & Equipment	1,178,512	2,167,923	(989,411)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	1,178,512	2,167,923	(989,411)
Change in Fund Balance	917,446	(73,624)	991,070
Beginning Fund Balance	73,624	73,624	-
Ending Fund Balance	\$ 991,070	\$ (0)	\$ 991,070
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)	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 6,113	\$ -	\$ 6,113
Transfer-In & Sources	-	-	-
Total Revenues & Sources	6,113	-	6,113
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,094,903	2,094,903	-
Total Expenses & Uses	2,094,903	2,094,903	-
Change in Fund Balance	(2,088,790)	(2,094,903)	6,113
Beginning Fund Balance	2,684,096	2,688,338	(4,242)
Ending Fund Balance	\$ 595,306	\$ 593,435	\$ 1,871
Purpose of Fund - Accts for \$35 million of the State loan.			

Appendix: Summary of Funds

Building Fund – Fund 21

Building Fund 21	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 514,029	\$ 333,934	\$ 180,095
Transfer-In & Sources	55,000,000	55,000,000	-
Total Revenues & Sources	55,514,029	55,333,934	180,095
Salaries,Supplies,Services & Equipment	93,864,855	98,185,968	(4,321,113)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,093,782	2,093,782	-
Total Expenses & Uses	95,958,637	100,279,750	(4,321,113)
Change in Fund Balance	(40,444,608)	(44,945,816)	4,501,208
Beginning Fund Balance	112,794,432	112,794,432	(0)
Ending Fund Balance	\$ 72,349,824	\$ 67,848,616	\$ 4,501,208
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds			

Appendix: Summary of Funds

Development/Redevelopment Fees– Fund 25

Capital Facilities Fund 25	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 7,356,423	\$ 4,235,293	\$ 3,121,130
Revenue received post 3rd Interim reporting	-	-	-
Transfer-In & Sources	-	-	-
Total Revenues & Sources	7,356,423	4,235,293	3,121,130
Salaries,Supplies,Services & Equipment	2,675,307	4,567,528	(1,892,221)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,675,307	4,567,528	(1,892,221)
Change in Fund Balance	4,681,116	(332,235)	5,013,351
Beginning Fund Balance	4,859,605	4,855,918	3,687
Ending Fund Balance	\$ 9,540,721	\$ 4,523,683	\$ 5,017,038
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies			

Appendix: Summary of Funds

County School Facility Fund – Fund 35

County School Facility Fund 35	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,462,262	\$ 16,412,207	\$ 50,054
Transfer-In & Sources	-	-	-
Total Revenues & Sources	16,462,262	16,412,207	50,054
Salaries,Supplies,Services & Equipment	2,285,974	16,417,291	(14,131,317)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,285,974	16,417,291	(14,131,317)
Change in Fund Balance	14,176,288	(5,084)	14,181,371
Beginning Fund Balance	13,733,824	13,727,523	6,301
Ending Fund Balance	\$ 27,910,111	\$ 13,722,439	\$ 14,187,672
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization			

Appendix: Summary of Funds

Special Reserve (Williams) – Fund 40

Special Reserve Fund 40	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,373,341	\$ 7,718,416	\$ (3,345,076)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,373,341	7,718,416	(3,345,076)
Salaries,Supplies,Services & Equipment	5,397,959	9,469,461	(4,071,502)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	5,397,959	9,469,461	(4,071,502)
Change in Fund Balance	(1,024,618)	(1,751,045)	726,426
Beginning Fund Balance	2,274,536	2,149,206	125,330
Ending Fund Balance	\$ 1,249,918	\$ 398,161	\$ 851,757
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)			

Appendix: Summary of Funds

Bond Interest/Redemption – Fund 51

Bond Interest & Redemption Fund 51	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 57,464,925	\$ 50,544,087	\$ 6,920,838
Transfer-In & Sources	772,517	-	772,517
Total Revenues & Sources	58,237,442	50,544,087	7,693,355
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	51,411,732	48,447,619	2,964,113
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	51,411,732	48,447,619	2,964,113
Change in Fund Balance	6,825,710	2,096,468	4,729,241
Beginning Fund Balance	38,888,720	38,893,835	(5,115)
Ending Fund Balance	\$ 45,714,430	\$ 40,990,303	\$ 4,724,126
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.			
Pmts made from taxes levied by Counties			

Appendix: Summary of Funds

Tax Override – Fund 53

Tax Override Fund 53	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,706	\$ 84,749	\$ (71,043)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,706	84,749	(71,043)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	1,305	-	1,305
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	1,305	-	1,305
Change in Fund Balance	12,401	84,749	(72,348)
Beginning Fund Balance	101	101	0
Ending Fund Balance	\$ 12,502	\$ 84,850	\$ (72,348)
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

Appendix: Summary of Funds

Debt Service – Fund 56

Debt Service Fund 56	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1	\$ -	\$ 1
Transfer-In & Sources	-	-	-
Total Revenues & Sources	1	-	1
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	1	-	1
Beginning Fund Balance	0	3,687	(3,687)
Ending Fund Balance	\$ 1	\$ 3,687	\$ (3,686)
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.			

Appendix: Summary of Funds

Self Insurance – Fund 67

Self Insurance Fund 67	2011-12 Closing	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,313,111	\$ 15,666,537	\$ 646,574
Transfer-In & Sources	-	-	-
Total Revenues & Sources	16,313,111	15,666,537	646,574
Salaries,Supplies,Services & Equipment	15,740,902	20,995,801	(5,254,899)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	719,381	457,905	261,476
Total Expenses & Uses	16,460,283	21,453,706	(4,993,423)
Change in Fund Balance	(147,172)	(5,787,169)	5,639,997
Beginning Fund Balance	11,844,079	11,994,079	(150,000)
Ending Fund Balance	\$ 11,696,907	\$ 6,206,910	\$ 5,489,997
Purpose of Fund - Accts for self-insurance activities from other operating funds			