



OAKLAND UNIFIED
SCHOOL DISTRICT

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Draft
V.4

2009-2010 3rd Interim Financial Report

Wednesday, May 26, 2010

every student. every classroom. every day.

Financial Services Team

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

Financial Services Support Team

Budget Staff

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

Financial Services Support Team

Accounting Staff

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

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Cash Flow Projections
- Appendix
 - School Budgets
 - Other Funds

Executive Summary



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Executive Summary

- The District is projected to meet its required 2% reserve for economic uncertainty for 2009-2010.
- Staff is recommending submittal of the Third Interim Financial Report to the Alameda County Office of Education as a “Qualified” certification.
- Due to the State continuing to defer payments to school districts this year, the District is projecting the General Fund to have a cash shortfall of **\$22 million**.
- The Board has approved temporary interfund borrowing of **\$25 million** from the Building Fund to cover the short-term cash flow shortage.

Unrestricted General Fund Overview

Third Interim 2009-2010



Unrestricted General Fund Overview

Third Interim 2009-2010

Unrestricted General Fund	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 172,117,785	\$ 171,305,024	\$ 812,761	1
Other Revenue	89,721,244	80,801,067	8,920,177	2
Transfer-In & Sources	4,817,563	4,317,563	500,000	3
Total Revenues & Sources	266,656,592	256,423,654	10,232,938	
Salaries,Supplies,Services & Equipment	246,561,675	246,561,675	-	
Other outgo (Pass Throughs / Debt Service)	11,657,136	12,393,689	(736,553)	4
Indirect Cost (Expense Offset)	(6,841,074)	(6,820,828)	(20,246)	5
Contributions & Transfers Out	41,623,731	30,812,328	10,811,403	6
Total Expenses & Uses	293,001,468	282,946,864	10,054,604	
Change in Fund Balance	(26,344,876)	(26,523,210)	178,334	
Beginning Fund Balance	28,195,603	28,195,603	-	
Restatement of Tier 3 Flex to Unrestricted	7,812,543	7,812,543	-	
Adjusted Beginning Balance	36,008,146	36,008,146	-	
Ending Fund Balance	\$ 9,663,270	\$ 9,484,936	\$ 178,334	
See explanations on next page				

Unrestricted General Fund Overview

Third Interim 2009-2010

Explanation of Major Fluctuations 1 of 3

	<u>Incr/(Decr)</u>
1 Revenue Limit - Increase from 2nd Interim:	
83 higher estimated Avg Daily Attendance (ADA)	\$ 459,415
Other - Primarily Prior year adjustment of \$345,298	353,345
Total Increase in Revenue Limit From Second Interim Reporting	\$ 812,761
2 Other Revenue - Net Increase from 2nd Interim:	
State Revenue	
K-3 Class Size Reduction (CSR)-More penalty due to larger class sizes	(706,032)
Charter Pass Thru (See Other Outgo - #5)	(736,553)
Adult Ed Tier 3 (All \$\$ flexed thru Gen Fd then transferred)	10,811,403
Prior Year Adjustment to State Apportionments	(441,576)
Other state - immaterial	17,658
Total Unrestricted State Revenue	8,944,900
Local Reveune:	
Other Local - immaterial	(24,723)
Total Local income	(24,723)
Total Other Revenue Increase from Second Interim Reporting	\$ 8,920,177
3 Transfer-In & Sources - Increase from 2nd Interim:	
Williams (Fund 40) Beginning Balance - (New Tier 3 Flex)	500,000
Total Transfer-In & Sources Increase from Second Interim Reporting	\$ 500,000
TOTAL REV & SOURCES - NET INCREASE FROM 2ND INT.	\$ 10,232,938

Unrestricted General Fund Overview

Third Interim 2009-2010

Explanation of Major Fluctuations 2 of 3

	<u>Incr/(Decr)</u>
4 Other Outgo (Pass Throughs / Debt Service):	
Charter Pass Thru (See State Revenue - #2)	\$ (736,553)
Total Other Outgo Decrease FROM Second Interim Reporting	\$ (736,553)
5 Indirect Cost (Expense Offset):	
Interprogram - immaterial	\$ (638)
Interfund - immaterial	\$ (19,608)
Total Indirect Cost Increase (Exps Offset) from Second Interim Reporting	\$ (20,246)
6 Contributions & Transfers Out:	
Adult Ed Tier 3 (All \$\$ flexed thru Gen Fd then transferred to Adult Ed, See #2)	\$ 10,811,403
Total Contrib. & Transfers Out Increase from Second Interim Reporting	\$ 10,811,403
TOTAL EXPENSES & USES - NET INCREASE FROM 2ND INTERIM	\$ 10,054,604

Unrestricted General Fund Overview

Third Interim 2009-2010

Explanation of Major Fluctuations without Transfers In & Out 3 of 3

Change in Revenues & Sources:	
Increase in Revenue Limit by 83 ADA	\$ 459,415
Decrease in K-3 CSR due to larger class sizes	(706,032)
William (Fund 40) Beginning Balance (New Tier 3 Flex)	500,000
Prior year net adjustments (Rev Limit & Other State)	(88,231)
Net Decrease in Other State & Local Revenues	(7,065)
	158,088
Change in Expenses & Uses:	
Increase in Indirect Cost (Expense Offset)	(20,246)
	(20,246)
Net Increase in Fund Balance	\$ 178,334

Unrestricted General Fund Overview

Third Interim 2009-2010

Ending Fund Balance

Unrestricted General Fund	2009-10 <u>3rd Interim</u>	2009-10 <u>2nd Interim</u>	<u>Diff</u>
Ending Fund Balance	\$ 9,663,270	\$ 9,484,936	\$ 178,334
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 9,461,680	\$ 9,274,344	\$ 187,336
Revolving Cash	150,000	150,000	\$ -
Audit Findings & One-time Items	51,591	60,592	\$ (9,002)
Total Ending Fund Balance	\$ 9,663,271	\$ 9,484,936	\$ 178,334

Reserve for Economic Uncertainty is the 2% minimum required for OUSD

Note - "Components of the Ending Fund Balance" does not include the set-aside to resolve the cash reconciliation or the payroll liabilities issues. The State Loan (Fund 17) will be used to address these issues.

Restricted General Fund

Third Interim 2009-2010



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Restricted General Fund

Third Interim 2009-2010

Overview

Restricted General Fund	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 10,389,856	\$ 10,358,858	\$ 30,998	(a)
Other Revenue	153,891,950	154,526,184	(634,234)	(b)
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	166,375,588	166,978,824	\$ (603,236)	
Salaries,Supplies,Services & Equipment	202,800,756	203,644,372	(843,616)	(b)
Other outgo (Pass Through / Debt Service)	1,298,242	1,301,630	(3,388)	(a)
Indirect Cost	4,468,275	4,448,667	19,608	(a)
Contributions & Transfers Out	(28,484,756)	(28,484,756)	-	
Total Expenses & Uses	180,082,517	180,909,913	(827,396)	
Change in Fund Balance	(13,706,929)	(13,931,089)	224,160	
Beginning Fund Balance	22,049,330	22,049,330	-	
Restatement of Tier 3 Flex to Unrestricted	(7,812,543)	(7,812,543)	-	
Adjusted Beginning Balance	14,236,787	14,236,787	-	
Ending Fund Balance	\$ 529,858	\$ 305,698	\$ 224,160	
<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>				
<p>(a) The changes are immaterial.</p>				
<p>(b) Decrease due to Special Ed state re-certification and fewer charters are utilizing district SELPA.</p>				

Cash Flow Projections



Cash Flow Projections

Third Interim 2009-2010 Analysis

1 of 2

Actual Cash Balance	July 2009 Actual	August 2009 Actual	September 2009 Actual	October 2009 Actual	November 2009 Actual	December 2009 Actual
Beginning Cash	\$ 41,340,223	\$ 28,674,669	\$ 34,813,167	\$ 32,583,482	\$ 23,499,578	\$ 10,531,165
Total Receipts	737,736	9,179,905	47,591,981	25,722,983	21,358,408	68,936,148
Total Disbursements	25,978,739	12,955,638	34,168,238	38,570,973	37,471,163	35,679,691
A/R & A/P	12,575,449	9,914,231	(15,653,428)	3,764,086	3,144,342	2,867,430
Net Increase / Decrease	(12,665,554)	6,138,498	(2,229,685)	(9,083,904)	(12,968,413)	36,123,887
Ending Cash	\$ 28,674,669	\$ 34,813,167	\$ 32,583,482	\$ 23,499,578	\$ 10,531,165	\$ 46,655,052

Cash Flow Projections

Third Interim 2009-2010 Analysis

2 of 2

Actual Cash Balance	January 2010 Actual	February 2010 Actual	March 2010 Actual	April 2010 Projected	May 2010 Projected	June 2010 Projected
Beginning Cash	\$ 46,655,052	\$ 55,426,041	\$ 29,334,203	\$ 15,914,854	\$ 26,797,413	\$ 8,449,777
Total Receipts	47,291,714	11,934,787	27,949,300	70,089,309	40,859,114	35,792,745
Total Disbursements	38,083,938	38,030,310	41,494,463	59,332,564	59,332,564	59,332,564
A/R & A/P	(436,787)	3,685	125,814	125,814	125,814	(6,534,110)
Net Increase / Decrease	8,770,989	(26,091,838)	(13,419,349)	10,882,559	(18,347,636)	(30,073,929)
Ending Cash	\$ 55,426,041	\$ 29,334,203	\$ 15,914,854	\$ 26,797,413	\$ 8,449,777	\$ (21,624,152)

Cash Flow Projections

Third Interim 2009-2010

Analysis Update

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

Cash Flow Projections

Third Interim 2009-2010

Assumptions

- These assumptions support the cash flow analysis:
- Cash flow for projected months (April through June) are based on a straight line projection based upon the budget.
 - Portion of total receipts for state revenue assumes the state will continue to defer the school district's cash apportionments for the revenue limit totaling approximately **\$26.0 million**.
 - Portion of total receipts for local revenue assumes parcel tax payment of **\$10 million** (payment in April).
 - In order to ensure there is sufficient cash to meet financial obligations, a resolution was approved by the Board of Education to temporarily borrow funds from the Building Fund.

Thank You

Any Questions?



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Appendix: Unrestricted

Third Interim 2009-2010 General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

Third Interim 2009-10 Unrestricted General Fund - Sorted by Available Balance

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
ELEMENTARY SCHOOLS					
116	FRANKLIN	3,428,186	671,145	2,575,474	181,567
102	BELLA VISTA	2,353,336	426,184	1,783,979	143,173
103	BROOKFIELD	1,733,024	318,409	1,340,402	74,213
176	TILDEN PRE-K TO 2nd	351,797	54,398	223,826	73,573
127	HILLCREST	1,673,649	313,151	1,305,684	54,814
157	THORNHILL	1,784,117	365,383	1,365,255	53,478
182	MARTIN LUTHER KING JR. K-3	1,047,416	211,736	787,289	48,391
178	BRIDGES ACADEMY @ MELROSE	1,830,020	379,653	1,404,256	46,112
142	JOAQUIN MILLER	1,624,199	339,179	1,240,854	44,166
123	FUTURES ELEMENTARY	1,420,354	255,869	1,121,134	43,351
193	REACH ACADEMY	1,378,253	278,650	1,056,882	42,721
149	COMMUNITY UNITED ELEMENTARY	1,564,707	303,649	1,225,452	35,606
168	CARL MUNCK	1,571,588	310,555	1,226,403	34,631
111	CROCKER HIGHLANDS	1,772,242	409,129	1,329,089	34,024
130	LAKEVIEW	1,472,916	273,073	1,166,626	33,217
179	MANZANITA COMMUNITY SCHOOL	1,261,448	223,822	1,006,342	31,284
185	ASCEND	1,657,317	332,625	1,293,776	30,916
101	ALLENDALE	2,202,365	421,042	1,750,622	30,701
119	GLENVIEW	2,004,350	411,927	1,563,572	28,852
192	RISE	1,627,029	317,249	1,282,167	27,613

Appendix: Unrestricted

Third Interim 2009-2010 General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 3

Third Interim 2009-10 Unrestricted General Fund - Sorted by Available Balance

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
ELEMENTARY SCHOOLS					
115	EMERSON	1,250,199	286,135	937,691	26,373
181	ENCOMPASS SMALL SCHOOL	1,158,615	243,996	888,358	26,261
177	ESPERANZA ACADEMY	1,521,985	312,214	1,184,706	25,065
114	GLOBAL FAMILY SCHOOL	1,766,671	334,678	1,410,682	21,310
171	KAISER	1,257,689	252,639	984,674	20,377
143	MONTCLAIR	2,028,006	397,999	1,615,235	14,772
144	PARKER	1,040,730	196,287	830,440	14,003
166	HOWARD	990,340	213,293	764,225	12,822
191	SANKOFA ACADEMY	604,359	154,109	437,627	12,623
146	PIEDMONT AVENUE	1,623,999	353,224	1,258,228	12,547
125	NEW HIGHLAND ACADEMY	1,669,341	295,698	1,361,741	11,902
108	CLEVELAND	1,681,676	327,357	1,342,430	11,889
136	HORACE MANN	1,493,058	311,309	1,171,352	10,397
170	HOOVER	1,445,381	273,703	1,162,312	9,366
154	SOBRANTE PARK	1,155,019	208,884	937,922	8,213
107	EAST OAKLAND PRIDE	1,955,724	444,106	1,503,584	8,034
138	MARKHAM	1,781,552	337,263	1,436,363	7,925
145	PERALTA	1,398,047	298,572	1,092,314	7,160
113	LEARNING WITHOUT LIMITS	1,560,313	333,358	1,222,769	4,186
132	LAZEAR	1,560,111	273,216	1,283,182	3,713

Appendix: Unrestricted

Third Interim 2009-2010 General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 3 of 3

Third Interim 2009-10 Unrestricted General Fund - Sorted by Available Balance					
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
ELEMENTARY SCHOOLS					
121	LA ESCUELITA	1,156,117	220,164	933,136	2,818
133	LINCOLN	2,848,281	584,547	2,261,391	2,343
190	THINK COLLEGE NOW	1,235,316	246,277	986,764	2,275
112	GREENLEAF ELEMENTARY	2,111,149	387,395	1,724,757	(1,003)
118	GARFIELD	2,995,674	581,414	2,415,565	(1,305)
172	FRED T KOREMATSU DISCOVERY AC	1,593,984	313,762	1,282,524	(2,301)
106	CHABOT	2,350,080	441,537	1,913,949	(5,406)
122	GRASS VALLEY	1,220,428	247,041	979,952	(6,564)
174	MARSHALL	882,230	170,740	719,292	(7,802)
165	ACORN WOODLAND K-5	1,090,373	209,438	890,675	(9,740)
151	SEQUOIA	1,749,456	363,150	1,396,880	(10,574)
186	INTERNATIONAL COMMUNITY SCHOO	1,213,675	263,746	963,070	(13,142)
150	SANTA FE	1,385,775	289,676	1,109,849	(13,750)
129	LAFAYETTE	1,194,319	211,018	997,756	(14,456)
175	MANZANITA SEED	1,039,882	198,683	856,746	(15,546)
117	FRUITVALE	2,283,648	445,100	1,855,726	(17,178)
105	BURCKHALTER	768,856	146,966	641,382	(19,492)
139	MAXWELL PARK	1,267,074	235,757	1,051,677	(20,359)
148	REDWOOD HEIGHTS	1,488,461	290,157	1,224,992	(26,688)
131	LAUREL	2,113,337	404,601	1,740,315	(31,579)
183	PREP LITERARY ACAD/CULTURAL EX	1,091,294	214,189	932,611	(55,505)
TOTAL ELEMENTARY SCHOOLS		95,780,537	18,930,224	75,753,927	1,096,386

Appendix: Unrestricted

Third Interim 2009-2010 General Fund Overview

Middle School Budgets Excluding Utilities and Custodial

Third Interim 2009-10 Unrestricted General Fund - Sorted by Available Balance

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
MIDDLE SCHOOLS					
212	ROOSEVELT MIDDLE	2,453,339	470,658	1,873,127	109,554
215	MADISON MIDDLE	1,103,163	187,409	816,362	99,392
211	MONTERA MIDDLE	3,529,919	658,731	2,806,459	64,729
221	ELMHURST COMMUNITY PREP	1,390,300	297,626	1,035,831	56,843
224	ALLIANCE ACADEMY	1,379,156	315,912	1,007,606	55,639
210	EDNA BREWER MIDDLE	3,050,661	514,461	2,487,850	48,350
226	ROOTS INTERNATIONAL ACADEMY	1,458,782	306,821	1,127,839	24,122
201	CLAREMONT MIDDLE	1,451,440	286,018	1,146,273	19,148
206	BRET HARTE MIDDLE	2,470,985	449,191	2,007,361	14,433
213	WESTLAKE MIDDLE	2,462,168	439,000	2,009,953	13,216
235	MELROSE LEADERSHIP ACAD	857,807	174,169	673,165	10,474
232	COLISEUM COLLEGE PREP ACADEMY	1,358,952	310,637	1,045,858	2,458
203	FRICK MIDDLE	1,575,158	280,008	1,293,399	1,751
208	ALTERNATIVE LEARNING COMMUNIT	561,005	123,487	438,552	(1,033)
236	URBAN PROMISE ACADEMY	1,263,576	296,643	973,079	(6,146)
204	WEST OAKLAND MIDDLE	974,255	235,878	763,666	(25,289)
225	EXPLORE MIDDLE SCHOOL	837,893	182,265	746,095	(90,467)
TOTAL MIDDLE SCHOOLS		28,178,559	5,528,914	22,252,473	397,173

Appendix: Unrestricted

Third Interim 2009-2010 General Fund Overview

High School Budgets Excluding Utilities and Custodial

Third Interim 2009-10 Unrestricted General Fund - Sorted by Available Balance

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
HIGH SCHOOLS					
305	OAKLAND TECH HIGH SCHOOL	6,484,508	1,250,070	5,144,638	89,800
304	OAKLAND HIGH SCHOOL	7,007,299	1,347,907	5,593,370	66,022
339	ARCHITECTURE ACAD & COLL PREP	1,450,290	286,788	1,107,243	56,260
352	RUDSDALE CONTINUATION	871,754	218,975	626,361	26,417
330	INDEPENDENT STUDY 9-12	909,972	231,567	654,069	24,337
335	LIFE ACADEMY	1,007,500	190,749	798,237	18,514
313	STREET ACADEMY	477,006	23,822	436,894	16,291
346	BUSINESS INFORMATION TECH HI	1,135,583	209,909	917,860	7,814
353	OAKLAND INTERNATIONAL HIGH SCH	917,944	189,207	723,800	4,937
309	BUNCHE ACADEMY	1,124,307	207,943	913,476	2,887
338	MET WEST	726,770	150,503	577,931	(1,664)
345	SHARED SERVICES FREMONT FEDERA	9,000	2,171	8,796	(1,967)
310	DEWEY HIGH SCHOOL	1,343,747	241,054	1,109,032	(6,339)
350	BUSINESS SCH OF TECHNOLOGY	416,518	80,215	345,908	(9,605)
344	YOUTH EMPOWERMENT SCHOOL	855,651	160,533	705,588	(10,471)
342	MANDELA HIGH	1,321,399	239,811	1,093,819	(12,231)
347	LEADERSHIP PREPARATORY HI SCH	1,186,469	231,228	969,729	(14,488)
314	FAR WEST HIGH SCHOOL	752,037	143,512	627,431	(18,906)
343	COLLEGE PREP MEDIA	1,408,444	262,990	1,166,896	(21,442)
333	COMMUNITY DAY SCHOOL	583,529	140,889	491,636	(48,996)
351	EXPER, EXCELL, COMM, EMPOW LEA	1,020,108	205,063	875,644	(60,598)
306	SKYLINE HIGH SCHOOL	7,255,412	1,356,228	6,002,331	(103,147)
355	ADVANCEDPATH ACADEMY	269,866	74,015	340,108	(144,257)
348	E.OAK.SCH. OF THE ARTS HI.SCH.	998,542	223,402	984,875	(209,735)
TOTAL HIGH SCHOOLS		39,533,655	7,668,552	32,215,672	(350,569)

Appendix: Restricted

Third Interim 2009-2010 General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

Third Interim 2009-10 Restricted General Fund - Sorted by Available Balance

Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
ELEMENTARY SCHOOLS					
116	FRANKLIN	1,048,144	148,832	524,145	375,168
118	GARFIELD	1,784,665	429,647	1,086,975	268,043
112	GREENLEAF ELEMENTARY	650,125	113,108	339,080	197,936
125	NEW HIGHLAND ACADEMY	825,507	133,592	518,685	173,230
113	LEARNING WITHOUT LIMITS	528,092	167,456	202,562	158,075
149	COMMUNITY UNITED ELEMENTARY	510,853	117,093	240,403	153,358
123	FUTURES ELEMENTARY	459,835	153,231	162,219	144,384
108	CLEVELAND	394,138	57,491	198,565	138,082
136	HORACE MANN	775,080	124,661	520,504	129,915
178	BRIDGES ACADEMY @ MELROSE	890,850	155,118	607,223	128,509
107	EAST OAKLAND PRIDE	662,835	236,916	299,249	126,670
121	LA ESCUELITA	420,283	61,324	236,900	122,059
132	LAZEAR	525,948	134,509	273,928	117,511
101	ALLENDALE	561,877	100,824	370,316	90,737
179	MANZANITA COMMUNITY SCHOOL	612,936	148,462	378,021	86,453
193	REACH ACADEMY	409,100	130,349	192,373	86,378
177	ESPERANZA ACADEMY	759,179	187,788	485,691	85,699
166	HOWARD	275,620	61,454	133,855	80,312
182	MARTIN LUTHER KING JR. K-3	527,462	117,602	331,948	77,913
114	GLOBAL FAMILY SCHOOL	582,533	108,387	397,206	76,940

Appendix: Restricted

Third Interim 2009-2010 General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 3

Third Interim 2009-10 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
ELEMENTARY SCHOOLS					
185	ASCEND	727,197	143,942	506,319	76,936
102	BELLA VISTA	707,309	110,077	525,243	71,989
168	CARL MUNCK	417,354	94,320	252,027	71,007
170	HOOVER	673,125	130,810	474,686	67,629
144	PARKER	473,804	103,409	308,094	62,301
139	MAXWELL PARK	643,858	116,199	465,737	61,922
117	FRUITVALE	692,381	141,598	490,763	60,020
122	GRASS VALLEY	311,889	107,963	146,835	57,091
192	RISE	474,217	114,641	303,491	56,084
191	SANKOFA ACADEMY	232,924	56,487	127,249	49,188
133	LINCOLN	925,119	220,799	656,954	47,365
176	TILDEN PRE-K TO 2nd	83,339	6,098	30,034	47,207
145	PERALTA	257,193	87,556	125,767	43,870
181	ENCOMPASS SMALL SCHOOL	408,327	94,112	272,359	41,856
183	PREP LITERARY ACAD/CULTURAL EX	356,059	75,822	238,668	41,568
115	EMERSON	318,661	69,868	208,146	40,647
151	SEQUOIA	349,417	98,486	210,667	40,264
131	LAUREL	665,970	117,026	511,671	37,272
154	SOBRANTE PARK	380,573	61,967	283,020	35,585
172	FRED T KOREMATSU DISCOVERY AC	538,131	114,389	389,319	34,423

Appendix: Restricted

Third Interim 2009-2010 General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Third Interim 2009-10 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
ELEMENTARY SCHOOLS					
174	MARSHALL	374,894	99,070	242,214	33,609
150	SANTA FE	532,888	147,535	353,427	31,926
190	THINK COLLEGE NOW	468,695	117,961	319,724	31,010
129	LAFAYETTE	592,026	124,910	439,238	27,878
119	GLENVIEW	275,886	94,504	154,135	27,246
186	INTERNATIONAL COMMUNITY SCHOOL	441,101	103,745	313,250	24,105
173	RUBICON SDC	22,674	-	-	22,674
130	LAKEVIEW	411,703	109,089	281,211	21,403
138	MARKHAM	769,763	135,089	613,409	21,265
146	PIEDMONT AVENUE	336,119	99,971	221,465	14,683
165	ACORN WOODLAND K-5	675,391	143,423	521,027	10,941
175	MANZANITA SEED	427,605	128,526	290,063	9,016
106	CHABOT	61,190	17,883	38,042	5,265
103	BROOKFIELD	814,443	187,456	622,674	4,312
143	MONTCLAIR	7,302	1,121	3,447	2,733
127	HILLCREST	12,862	2,774	9,812	277
111	CROCKER HIGHLANDS	45,948	24,565	21,270	113
171	KAISER	2,840	3,538	0	(699)
105	BURCKHALTER	263,636	72,490	191,936	(789)
148	REDWOOD HEIGHTS	7,708	1,865	9,852	(4,008)
TOTAL ELEMENTARY SCHOOLS		29,386,578	6,568,930	18,673,094	4,144,554

Appendix: Restricted

Third Interim 2009-2010 General Fund Overview

Middle School Budgets Excluding Utilities and Custodial

Third Interim 2009-10 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
MIDDLE SCHOOLS					
210	EDNA BREWER MIDDLE	775,042	166,804	378,883	229,355
201	CLAREMONT MIDDLE	851,229	183,428	481,878	185,923
211	MONTERA MIDDLE	322,371	41,917	98,529	181,925
213	WESTLAKE MIDDLE	967,084	234,114	575,260	157,710
203	FRICK MIDDLE	1,341,748	242,283	950,880	148,584
226	ROOTS INTERNATIONAL ACADEMY	551,810	150,831	272,720	128,259
212	ROOSEVELT MIDDLE	964,678	220,534	628,971	115,173
228	UNITED FOR SUCCESS ACADEMY	650,604	130,393	405,652	114,559
215	MADISON MIDDLE	731,564	167,652	452,392	111,521
236	URBAN PROMISE ACADEMY	766,376	145,104	521,398	99,875
232	COLISEUM COLLEGE PREP ACADEMY	684,158	182,767	414,423	86,968
204	WEST OAKLAND MIDDLE	421,202	128,878	227,421	64,903
225	EXPLORE MIDDLE SCHOOL	332,699	46,202	231,067	55,429
235	MELROSE LEADERSHIP ACAD	607,456	216,364	338,769	52,322
221	ELMHURST COMMUNITY PREP	619,825	74,771	494,298	50,755
224	ALLIANCE ACADEMY	630,822	130,392	459,509	40,921
208	ALTERNATIVE LEARNING COMMUNITY	101,656	35,030	63,950	2,675
206	BRET HARTE MIDDLE	789,669	167,178	638,813	(16,322)
TOTAL MIDDLE SCHOOLS		12,109,992	2,664,643	7,634,812	1,810,537

Appendix: Restricted

Third Interim 2009-2010 General Fund Overview

High School Budgets Excluding Utilities and Custodial

Third Interim 2009-10 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
HIGH SCHOOLS					
304	OAKLAND HIGH SCHOOL	2,358,354	510,344	1,371,940	476,070
305	OAKLAND TECH HIGH SCHOOL	1,884,068	377,445	1,197,155	309,468
306	SKYLINE HIGH SCHOOL	1,866,933	498,198	1,107,226	261,509
347	LEADERSHIP PREPARATORY HI SCH	341,679	48,559	112,930	180,190
335	LIFE ACADEMY	625,820	168,432	325,880	131,508
339	ARCHITECTURE ACAD & COLL PREP	723,368	160,362	441,447	121,560
340	VISUAL & PERFORMING ARTS FREM	474,607	124,754	239,244	110,609
351	EXPER, EXCELL, COMM, EMPOW LEA	714,981	177,364	434,403	103,215
348	E.OAK.SCH. OF THE ARTS HI.SCH.	297,529	58,982	141,050	97,497
310	DEWEY HIGH SCHOOL	510,199	169,014	250,818	90,367
314	FAR WEST HIGH SCHOOL	355,756	101,964	164,280	89,512
344	YOUTH EMPOWERMENT SCHOOL	653,743	188,673	379,701	85,370
338	MET WEST	412,667	117,902	210,380	84,386
342	MANDELA HIGH	699,990	189,702	432,757	77,531
343	COLLEGE PREP MEDIA	691,111	183,876	429,915	77,319
352	RUDSDALE CONTINUATION	388,134	121,934	204,175	62,024
330	INDEPENDENT STUDY 9-12	111,168	7,025	43,951	60,192
313	STREET ACADEMY	303,136	124,600	123,943	54,593
353	OAKLAND INTERNATIONAL HIGH SCH	497,296	134,880	312,953	49,463
346	BUSINESS INFORMATION TECH HI	365,675	74,128	244,503	47,045
309	BUNCHE ACADEMY	376,316	134,507	217,028	24,781
350	BUSINESS SCH OF TECHNOLOGY	70,075	16,321	29,424	24,331
333	COMMUNITY DAY SCHOOL	22,987	5,384	1,383	16,220
TOTAL HIGH SCHOOLS		14,745,594	3,694,349	8,416,485	2,634,760

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 1,736,661	\$ 12,502,448	\$ (10,765,787)	(a)
Transfer-In & Sources	10,811,403	-	10,811,403	(a)
Total Revenues & Sources	12,548,064	12,502,448	45,616	
Salaries,Supplies,Services & Equipment	13,453,033	13,407,417	45,616	(b)
Other outgo (Charter Pass Thru / Debt Service)		-	-	
Indirect Cost	685,876	685,876	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	14,138,909	14,093,293	45,616	
Change in Fund Balance	(1,590,845)	(1,590,845)	-	
Beginning Fund Balance	4,975,626	4,975,626	-	
Restatement of Tier 3 Flex from deferred revenues	508,859	508,859	-	
	5,484,485	5,484,485	-	
Ending Fund Balance	\$ 3,893,640	\$ 3,893,640	\$ -	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(a)	Adult Ed state resources are Tier 3 flexed. There was an accounting change for these resources between 2nd and 3rd interim. These Tier 3 resources are to be recorded into the General Fund and then transferred to the Adult Fund, therefore reclassified from Other Revenue to Transfer-In. Net difference of \$45,616 is immaterial.			
(b)	Increase due to slight change in programmatic expenditures.			

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue*	\$ 23,927,189	\$ 23,662,033	\$ 265,156
Transfer-In & Sources			-
Total Revenues & Sources	23,927,189	23,662,033	265,156
Salaries,Supplies,Services & Equipment	22,486,873	22,222,355	264,518
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	1,057,694	1,057,056	638
Contributions & Transfers Out	378,958	378,958	-
Total Expenses & Uses	23,923,525	23,658,369	265,156
Change in Fund Balance	3,664.00	3,664.00	-
Beginning Fund Balance	1,297,053	1,297,053	-
Ending Fund Balance	\$ 1,300,717	\$ 1,300,717	\$ -
Purpose of Fund - Accts for fed, state and local revenues for child development programs			
*Note: Revenue represents 100% of the contract, OUSD historically earns approx 84% of the CDC contract			
(a)	The increase represents a Facilities Improvement Grant received subsequent to 2nd Interim and the related expenses.		

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 14,952,075	\$ 14,952,075	\$ -
Transfer-In & Sources	555,524	555,524	-
Total Revenues & Sources	15,507,599	15,507,599	-
Salaries,Supplies,Services & Equipment	14,891,284	14,891,284	-
Other outgo	-	-	-
Indirect Cost	629,229	629,229	-
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	15,727,356	15,727,356	-
Change in Fund Balance	(219,757)	(219,757)	-
Beginning Fund Balance	219,757	219,757	-
Ending Fund Balance	\$ -	\$ -	\$ -
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm			

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 3,766,876	\$ 3,766,876	\$ -
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	5,860,658	5,860,658	-
Salaries,Supplies,Services & Equipment	7,409,858	7,409,858	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	7,409,858	7,409,858	-
Change in Fund Balance	(1,549,200)	(1,549,200) 0	-
Beginning Fund Balance	1,610,177	1,610,177	-
Ending Fund Balance	\$ 60,977	\$ 60,977 0 \$	-
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund (State Loan)

Other Cap Outlay Fund 17(State Loan)	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 722,378	\$ 722,378	\$ -
Transfer-In & Sources	1,955,000	1,955,000	-
Total Revenues & Sources	2,677,378	2,677,378	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	1,397,246	1,397,246	-
Total Expenses & Uses	1,397,246	1,397,246	-
Change in Fund Balance	1,280,132	1,280,132	-
Beginning Fund Balance	19,711,996	19,711,996	-
Ending Fund Balance	\$ 20,992,128	\$ 20,992,128	\$ -
Purpose of Fund - Accts for \$35 million of the State loan.			

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

Building Fund 21	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 3,988,335	\$ 3,976,505	11,830	(a)
Transfer-In & Sources	\$ 185,000,000	\$ 185,000,000	-	
Total Revenues & Sources	188,988,335	188,976,505	11,830	
Salaries,Supplies,Services & Equipment	116,114,246	116,114,246	-	
Other outgo		-	-	
Indirect Cost		-	-	
Contributions & Transfers Out	12,019,586	2,093,782	9,925,804	(b)
Total Expenses & Uses	128,133,832	118,208,028	9,925,804	
Change in Fund Balance	60,854,502	70,768,477	(9,913,975)	(b)
Beginning Fund Balance	56,799,167	56,799,167	-	
Ending Fund Balance	\$ 117,653,669	\$ 127,567,644	\$ (9,913,975)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(a) The change in revenue is immaterial.				
(b) In prior years G.O. Bond funds were used to pay off COP debt. As a result of an audit finding it was initially determined that was an inappropriate use of funds. A subsequent legal opion reversed this decision.				

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facility Fund 25	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 5,237,318	\$ 5,198,383	38,935	
Transfer-In & Sources	9,925,804	-	9,925,804	(a)
Total Revenues & Sources	15,163,122	5,198,383	9,964,739	
Salaries,Supplies,Services & Equipment	3,971,076	3,221,076	750,000	(b)
Other outgo		-	-	
Indirect Cost		-	-	
Contributions & Transfers Out	2,805,000	2,805,000	-	
Total Expenses & Uses	6,776,076	6,026,076	750,000	
Change in Fund Balance	8,387,046	(827,693)	9,214,739	(a)
Beginning Fund Balance	3,645,691	3,645,691	-	
Ending Fund Balance	\$ 12,032,737	\$ 2,817,998	\$ 9,214,739	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(a) In prior years G.O. Bond funds were used to pay off COP debt. As a result of an audit finding it was initially determined that was an inappropriate use of funds. A subsequent legal opinion reversed this decision.				
(b) Increase due to additional projects				

APPENDIX: Other Fund Balances

Fund 30 – State School Facility Fund

State School Facility Fund 30	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 57,019	\$ 2,057,019	\$ (2,000,000)	(a)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	57,019	2,057,019	(2,000,000)	
Salaries,Supplies,Services & Equipment	2,903,572	3,703,572	(800,000)	(b)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,903,572	3,703,572	(800,000)	
Change in Fund Balance	(2,846,553)	(1,646,553)	(1,200,000)	
Beginning Fund Balance	2,846,553	2,846,553	-	
Ending Fund Balance	\$ -	\$ 1,200,000	\$ (1,200,000)	
Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)				
(a)	Decrease due to transfer into Williams Fund (40) to reverse out of compliance Air Revenue Board revenue.			
(b)	Decreases in accordance with the revenue adjustment into Fund 40.			

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

County School Facility Fund 35	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 243,289	\$ 984,956	(741,667)	(a)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	243,289	984,956	(741,667)	
Salaries,Supplies,Services & Equipment	8,176,073	8,001,831	174,242	(b)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	8,176,073	8,001,831	174,242	
Change in Fund Balance	(7,932,784)	(7,016,875)	(915,909)	(a)
Beginning Fund Balance	12,731,080	12,731,080	-	
Ending Fund Balance	\$ 4,798,296	\$ 5,714,205	\$ (915,909)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(a) Revised budget for interest income based on YTD actuals				
(b) Increase due to the Downtown project.				

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

Williams Settlement Fund 40	2009-10 3rd Interim	2009-10 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ -	\$ -	
Other Revenue	12,944,993	10,919,198	2,025,796	(a)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	12,944,993	10,919,198	2,025,796	
Salaries,Supplies,Services & Equipment	3,605,423	10,903,198	(7,297,775)	(b)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	500,000	-	500,000	(c)
Total Expenses & Uses	4,105,423	10,903,198	(6,797,775)	
Change in Fund Balance	8,839,571	16,000	8,823,571	
Beginning Fund Balance	171,916	171,916	-	
Ending Fund Balance	\$ 9,011,487	\$ 187,916	\$ (1,702,031)	
Purpose of Fund - Accts for the rev and exp associated with the " <u>Williams Settlement</u> "				
(a) Air Resource Board funds moved from Fund 30 for the Caldecott Tunnel project.				
(b) Reduction due to unallocated expenditures moved to the fund balance.				
(c) Beginning Balance now Tier 3 Flex. Transfer portion of beginning fund balance to General Fund.				

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 37,035,671	\$ 37,035,671	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	37,035,671	37,035,671	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	39,123,100	39,123,100	-
Total Expenses & Uses	39,123,100	39,123,100	-
Change in Fund Balance	(2,087,429)	(2,087,429)	-
Beginning Fund Balance	25,893,581	25,893,581	-
Ending Fund Balance	\$ 23,806,152	\$ 23,806,152	\$ -
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties			

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

Tax Override Fund 53	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue			
Transfer-In & Sources	\$ 432	\$ 432	\$ -
Total Revenues & Sources	432	432	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	432	432	-
Beginning Fund Balance	34,866	34,866	-
Ending Fund Balance	\$ 35,298	\$ 35,298	\$ -
<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: Other Fund Balances

Fund 56 – Debt Service Fund

Debt Service Fund 56	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 18,102	\$ 18,102	\$ -
Transfer-In & Sources	850,000	850,000	-
Total Revenues & Sources	868,102	868,102	-
Salaries,Supplies,Services & Equipment		-	-
Other outgo	868,102	868,102	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	868,102	868,102	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	21,788	21,788	-
Ending Fund Balance	\$ 21,788	\$ 21,788	\$ -
Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) Source of funding is through Inter-Fund Transfers from other funds.			

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2009-10 3rd Interim	2009-10 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 18,380,785	\$ 18,380,785	\$ -
Transfer-In & Sources		-	-
Total Revenues & Sources	18,380,785	18,380,785	-
Salaries,Supplies,Services & Equipment	19,021,737	19,021,737	-
Other outgo		-	-
Indirect Cost		-	-
Contributions & Transfers Out	2,206,250	2,206,250	-
Total Expenses & Uses	21,227,987	21,227,987	-
Change in Fund Balance	(2,847,202)	(2,847,202)	-
Beginning Fund Balance	11,223,044	11,223,044	-
Ending Fund Balance	\$ 8,375,842	\$ 8,375,842	\$ -
Purpose of Fund - Accts for self-insurance activities from other operating funds			