



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

DRAFT  
V.6

# 2010-2011 2<sup>nd</sup> Interim Financial Report

Wednesday, March 9, 2011

# Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Multi-Year Projections
- Cash Flows
- Appendix
  - School Budgets
  - Other Funds

# Executive Summary

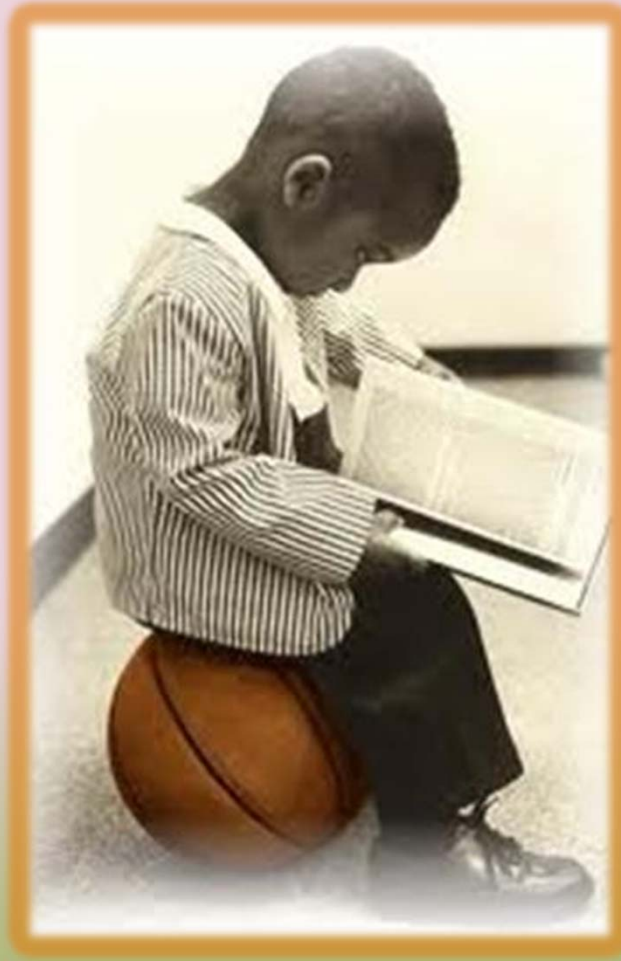
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# Executive Summary

- The District is projected to meet its required 2% reserve for economic uncertainty for 2010-2011.
- Staff is recommending submittal of the Second 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 a general fund cash shortfall of **(\$19.7 M)**. During the year, the District will continue to closely monitor and manage its cash position.
- Unrestricted General Fund Balance increased approx. \$5M due primarily to one time funds (Mandated Cost Revenue, E-Rate Reimbursement 09-10 & Stimulus-SFSF)
- Projected ADA increased by 100 over 1<sup>st</sup> Interim representing a net \$.4M in Revenue Limit. E-Rate reimbursement for 10-11 increased \$1.6M. These increases were offset by Special Education Transportation contribution of \$2M.

# Unrestricted General Fund Overview



# Unrestricted General Fund Overview

## Estimate for 2010-2011

### Revenues and Expenses

Unrestricted General Fund		2010-11 2nd Interim	2010-11 First Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 182,346,941	\$ 181,978,115	\$ 368,826	1
Other Revenue		96,368,299	91,392,691	4,975,608	2
Transfer-In & Sources		5,265,220	5,015,220	250,000	3
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>283,980,459</b>	<b>278,386,026</b>	<b>5,594,433</b>	
Salaries,Supplies,Services & Equipment		230,328,493	231,633,128	(1,304,635)	4
Other Outgo (Pass Throughs / Debt Service)		12,733,350	12,496,565	236,785	5
Indirect Cost (Expense Offset)		(6,993,506)	(6,735,210)	(258,296)	6
Contributions & Transfers Out		36,420,189	34,464,081	1,956,108	7
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>272,488,526</b>	<b>271,858,564</b>	<b>629,962</b>	
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>11,491,933</b>	<b>6,527,462</b>	<b>4,964,471</b>	
Beginning Fund Balance	<b>d</b>	16,470,627	16,470,627	-	
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 27,962,560</b>	<b>\$ 22,998,089</b>	<b>\$ 4,964,471</b>	
See explanations on next page					

# Unrestricted General Fund Overview

## Explanation of Major Fluctuations

1 of 2

	<u>Incr/(Decr)</u>
<b>1 Revenue Limit - Increase from First Interim 2010-11</b>	
Higher ADA Estimate - (100 based on P-1)	\$ 528,157
Decrease in Unemployment Insurance Rev related to Rev Limit	(159,331)
<b>Total Increase in Revenue Limit From First Interim Budget 2010-11</b>	<b>\$ 368,826</b>
<b>2 Other Revenue - Increase from First Interim 2010-11</b>	
<b>State Revenue</b>	
Mandated Cost (Recorded based on actual cash received)	\$ 1,702,125
Other State Rev (Tier3 adj from State)	(105,497)
<b>Total Unrestricted State Revenue</b>	<b>\$ 1,596,628</b>
<b>Local Revenue:</b>	
E-Rate (\$1,795K related to 2009-10; \$1,584K incr for 2010-11)	\$ 3,378,980
<b>Total Local income</b>	<b>\$ 3,378,980</b>
<b>Total Other Revenue Decrease from First Interim Budget 2010-11</b>	<b>\$ 4,975,608</b>
<b>3 Transfer-In &amp; Sources - Increase from First Interim 2010-11</b>	
Transfer from Self Insur to cover expts related to Claremont Fire (see below)	\$ 250,000
<b>Total Transfer-In &amp; Sources Increase from First Interim Budget 2010-11</b>	<b>\$ 250,000</b>
<b>TOTAL REV &amp; SOURCES - NET INCREASE FROM FIRST INTERIM BUDGET 2010-1</b>	<b>\$ 5,594,433</b>

# Unrestricted General Fund Overview

## Explanation of Major Fluctuations

2 of 2

	<u>Incr/(Decr)</u>
<b>4 Salaries,Supplies,Services &amp; Equipment</b>	
<b>K-12 School site budget increase</b>	
Transfer of Measure G Music funds from Ctrl to sites (see below)	\$ 18,850
Other net	(1,990)
<b>Total School Site Budgets</b>	<b>\$ 16,860</b>
<b>Central site Reductions</b>	
Add'l Prop Exp - Claremont fire (Amt pd by incr transfer from Self Ins- see above)	\$ 250,000
Transfer of Tech Licenses fees to Distr Wide Location (see below)	(990,096)
Transfer of Measure G Music funds from Ctrl to sites (see above)	(18,850)
Other Net	75,187
<b>Total Central Department Budgets</b>	<b>\$ (683,759)</b>
<b>District Wide Budget Reductions</b>	
Transfer of Tech Licenses fees to Distr Wide Location (see above)	\$ 990,096
Fed Stimulus SFSF - Move Unrestr Exp to Restr Res 3200 (ONE-TIME)	(1,741,186)
Other Net (PERS reduction Adjustment)	113,354
<b>Total District Wide Budgets</b>	<b>\$ (637,736)</b>
<b>Total Salaries,Supplies,Services &amp; Equipment - Incr from 1st Interim Budget 2010-11</b>	<b>\$ (1,304,635)</b>
<b>5 Other Outgo (Pass Throughs / Debt Service):</b>	
Mainly Remittance of interest earned on Federal funds	\$ 236,785
<b>Total Other Outgo Increase from 1st Interim Budget 2010-11</b>	<b>\$ 236,785</b>
<b>6 Indirect Cost (Expense Offset):</b>	
Interpgm Indirect is up (offset is higher thus exps are up)	\$ (204,953)
Interfund Indirect is up (offset is higher thus exps are up)	(53,343)
<b>Total Indirect Cost Increase (Exps Offset) from 1st Interim Budget 2010-11</b>	<b>\$ (258,296)</b>
<b>7 Contributions &amp; Transfers Out:</b>	
Adult Ed Tier 3 (All \$\$ flexed thru Gen Fd then transferred)	\$ 1,108
Increase in Contribution to Special Ed Transportation	1,955,000
<b>Total Contrib. &amp; Transfers Out - Decrease from 1st Interim Budget 2010-11</b>	<b>\$ 1,956,108</b>
<b>TOTAL EXPENSES &amp; USES - NET DECREASE FROM 1st INTERIM BUDGET</b>	<b>\$ 629,962</b>



# Unrestricted General Fund Overview

## Ending Fund Balance

Unrestricted General Fund	2010-11 2nd Interim	2010-11 First Interim	Diff
Ending Fund Balance	\$ 27,962,560	\$ 22,998,089	\$ 4,964,471
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	\$ 8,731,843	\$ 8,656,086	\$ 75,757
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	8,462,311	3,573,597	4,888,714
Designated for Deferred Pmts from The State	10,618,406	10,618,406	-
<b>Total Ending Fund Balance</b>	<b>\$ 27,962,560</b>	<b>\$ 22,998,089</b>	<b>\$ 4,964,471</b>
Reserve for Economic Uncertainty is the 2% minimum required for OUSD			

# Unrestricted General Fund Overview

## Structural Deficit / One-Time Items

### Structural Deficit for Unrestricted General Fund 2nd Interim vs. 1st Interim 2010-11

	2nd Interim	1st Interim	Difference	
Excess of revenues over expenses	\$ 11,491,933	\$ 6,527,462	\$ 4,964,471	
<b>Less Non-Reoccurring Unrestr Gen Fund Rev Sources:</b>				
1 Adult Education Tier 3 Flex Revenues	(7,500,000)	(7,500,000)	-	
2 Deferred Maintenance Tier 3 Flex Revenues	(1,552,828)	(1,420,510)	(132,318)	
3 State Loan to pay Debt Service for State Loan	(2,094,903)	(2,094,903)	-	
4 Reduction to RRMA Facilities Contribution	(1,012,646)	(1,012,646)	-	
5 One-Time Stimulus (State Fiscal Stabilization Funds)	(1,741,186)		(1,741,186)	
6 Mandated Costs (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	
<b>Non-Reoccurring Unrestricted General Fund Rev/Exps</b>	<b>\$ (16,443,762)</b>	<b>\$ (12,028,060)</b>	<b>\$ (4,415,703)</b>	
<b>Total Structural Deficit Bgt 2010-11</b>	<b>\$ (4,951,829)</b>	<b>\$ (5,500,598)</b>	<b>\$ 548,768</b>	<b>1</b>
1 Incr due to incr in E-rate rev of \$1,583,906 for 2010-11 and Rev Limit of \$368,826, offset by incr in contrib (\$1M), decr in other state rev (\$237,815) and incr in other net exps (\$116,149)				

# Restricted General Fund

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# Restricted General Fund Overview

<b>Restricted General Fund</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)	\$ 10,367,142	\$ 10,367,142	\$ -	
Other Revenue	143,254,195	140,205,776	3,048,419	(1)
Transfer-In & Sources	2,093,782	2,093,782	-	
<b>Total Revenues &amp; Sources</b>	<b>155,715,119</b>	<b>152,666,700</b>	<b>3,048,419</b>	
Salaries,Supplies,Services & Equipment	187,823,953	183,269,100	4,554,853	
Other outgo (Pass Through / Debt Service)	1,031,973	610,571	421,402	
Indirect Cost	5,299,740	5,094,787	204,953	
Contributions & Transfers Out	(30,052,039)	(28,028,736)	(2,023,303)	
<b>Total Expenses &amp; Uses</b>	<b>164,103,627</b>	<b>160,945,722</b>	<b>3,157,905</b>	<b>(1)</b>
Change in Fund Balance	(8,388,508)	(8,279,022)	(109,486)	
Beginning Fund Balance	12,117,553	12,117,553	-	
<b>Ending Fund Balance</b>	<b>\$ 3,729,045</b>	<b>\$ 3,838,531</b>	<b>(109,485.6)</b>	
FTE's	1,460.4	1,426.0	34.4	
<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 &amp; other state, fed &amp; local grants</p>				
(1)	Increase primarily due to the additional loading of Federal and Local resources after First Interim			
<p>Note: Federal Jobs bill cash received of \$6.2 Mil. Use of funds will not be determined until after a decision is made about implementing the Early Retirement program . Accounting rules require this cash to be recognized as revenues when expended. Therefore revenue amount not included in the budget.</p>				

# Multi-Year Projections



# Multi-Year Projections

## Unrestricted General Fund

Unrestricted General Fund		2010-11 2nd Interim	2011-12 Estimate	2012-13 Estimate
Revenue Limit (\$ for Student Attendance)		\$ 182,346,941	\$ 170,194,021	\$ 170,670,437
Other Revenue		96,368,299	91,756,799	92,814,433
Transfer-In, Sources & Contrib		(26,880,602)	(29,511,735)	(30,256,080)
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>251,834,638</b>	<b>232,439,084</b>	<b>233,228,790</b>
Salaries,Supplies,Services & Equipment		230,328,493	219,209,402	219,699,939
Other outgo (Pass Throughs / Debt Service)		12,733,350	12,733,350	12,858,478
Indirect Cost (Expense Offset)		(6,993,506)	(6,778,034)	(6,827,686)
Transfers Out		4,274,367	7,274,367	7,498,059
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>240,342,704</b>	<b>232,439,085</b>	<b>233,228,790</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>11,491,934</b>	<b>(0)</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>d</b>	<b>16,470,627</b>	<b>27,962,561</b>	<b>27,962,561</b>
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 27,962,561</b>	<b>\$ 27,962,561</b>	<b>\$ 27,962,562</b>

# Multi-Year Projections

## Unrestricted General Fund

### Assumptions

- ADA is 36,218 and projected to increase 100 ADA the next two years.
- Revenue Limit funds assumes 0% funded COLA's for the next three years.
  - The funded revenue limit will decrease by \$349 in 2011-12 and flat for 2012-13 based on the deficit factor. If the extension of taxes does pass we would lose approximately \$19 per student. If the extension does not pass we lose an additional \$330 per student. This makes up the \$349 included in our assumptions.
- Unrestricted General Fund retained Adult Ed Flex resources of \$7.5 M for 2010-11 and \$4.5 for the two subsequent years (2011-12; 2012-13)
- Certificated and Classified Salaries include the Superintendent's recommendation for a mid-year salary increase of 2% for 2011-12 which is in addition to a 1.5% step and column increase. This mid-year salary increase is to fulfill the directive of the Board to develop strategies that work towards an increase in compensation for all employees. Any salary increase is subject to approval by Board.
- Non-salary expenses were increased using the estimated California Consumer Price Index of 1.7% in 2011-12 and 2.20% in 2012-13.
- Health and Welfare costs include a 10% cost increase for both 2011-12 and 2012-13.
- Based on the above assumptions, it is estimated that the district will need to cut unrestricted expenses of \$20.5M in 2011-12 and \$8.6M in 2012-13.



# Cash Flows





# Cash Flows

## 2010-2011 Analysis

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	19,248,212	37,431,061	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
<b>Ending Cash</b>	<b>\$ 1,756,543</b>	<b>\$ 11,625,934</b>	<b>\$ 32,894,741</b>	<b>\$ 18,418,909</b>	<b>\$ 1,365,679</b>	<b>\$ 50,894,094</b>

# Cash Flows

## 2010-2011 Analysis

Actual Cash Balance	January 2011 Actual	February 2011 Projected	March 2011 Projected	April 2011 Projected	May 2011 Projected	June 2011 Projected
Beginning Cash	50,894,094	56,996,933	41,399,767	10,011,036	53,368,044	39,520,604
Total Receipts	38,877,426	19,101,972	6,325,169	83,571,892	22,316,794	40,280,784
Total Disbursements	34,892,265	37,631,670	40,646,431	43,147,416	39,096,765	63,874,222
A/R & A/P	2,117,678	2,932,532	2,932,532	2,932,532	2,932,532	(35,582,818)
Net Increase / Decrease	6,102,839	(15,597,166)	(31,388,731)	43,357,008	(13,847,440)	(59,176,256)
<b>Ending Cash</b>	<b>\$ 56,996,933</b>	<b>\$ 41,399,767</b>	<b>\$ 10,011,036</b>	<b>\$ 53,368,044</b>	<b>\$ 39,520,604</b>	<b>\$ (19,655,652)</b>

# Cash Flows

## Analysis

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- The cash flow as of 2<sup>nd</sup> Interim is reflecting a **negative** cash balance of \$19.7 million.
- In order to ensure there is sufficient cash to meet financial obligations, staff will continue to closely monitor and manage cash.

# Cash Flows

## Assumptions

- These assumptions support the cash flow analysis:
  - Cash flow for projected months (**February through June**) are based primarily on straight line and prior year actuals.
  - State revenue assumes the state will continue to defer the school district's cash apportionments. The total revenue limit deferred is approximately \$39 million.
  - Portion of total receipts for local revenue assumes parcel tax payment of \$20 million (\$10M in December and \$10M in April).

# Thank You

## Any Questions?



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# Appendix: Unrestricted

## General Fund Overview

### Elementary Schools 1 of 3

**Second Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance**  
**Elementary Schools Excluding Custodial & Utilities**

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
154	SOBRANTE PARK	1,183,368	410,431	787,221	(14,284)
144	PARKER	1,077,371	357,207	722,777	(2,613)
105	BURCKHALTER	929,589	307,552	609,848	12,188
175	MANZANITA SEED	1,207,606	413,756	776,054	17,796
129	LAFAYETTE	1,355,612	435,626	892,165	27,821
142	JOAQUIN MILLER	1,784,128	631,822	1,118,910	33,396
101	ALLENDALE	2,109,270	743,826	1,330,634	34,810
136	HORACE MANN	1,610,962	557,753	1,018,280	34,929
121	LA ESCUELITA	1,255,173	443,731	771,257	40,185
178	BRIDGES ACADEMY @ MELROSE	1,908,106	702,717	1,164,068	41,321
166	HOWARD	1,036,502	332,068	659,979	44,455
138	MARKHAM	1,864,441	642,739	1,175,890	45,812
191	SANKOFA ACADEMY	832,367	268,648	512,873	50,846
103	BROOKFIELD	1,833,015	618,713	1,162,159	52,143
145	PERALTA	1,505,985	524,367	928,844	52,774
179	MANZANITA COMMUNITY SCHOOL	1,314,754	452,580	809,113	53,062
127	HILLCREST	1,658,119	589,226	1,015,662	53,231
165	ACORN WOODLAND K-5	1,182,642	401,571	726,610	54,461
123	FUTURES ELEMENTARY	1,547,187	537,304	952,802	57,082



# Appendix: Unrestricted General Fund Overview

## Elementary Schools 2 of 3

### Second Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance Elementary Schools Excluding Custodial & Utilities

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
148	REDWOOD HEIGHTS	1,649,731	581,743	1,009,259	58,729
172	FRED T KOREMATSU DISCOVERY AC	1,608,503	537,836	1,007,426	63,242
108	CLEVELAND	1,713,560	601,824	1,044,985	66,751
174	MARSHALL	1,057,137	329,968	659,520	67,649
149	COMMUNITY UNITED ELEMENTARY	1,674,502	584,751	1,022,080	67,671
151	SEQUOIA	1,805,141	641,047	1,094,492	69,601
125	NEW HIGHLAND ACADEMY	1,546,654	492,203	982,291	72,159
168	CARL MUNCK	1,727,036	606,011	1,048,711	72,314
139	MAXWELL PARK	1,258,869	406,279	778,280	74,310
157	THORNHILL	1,763,509	612,185	1,075,454	75,870
132	LAZEAR	1,508,457	509,835	921,920	76,702
119	GLENVIEW	2,150,726	727,611	1,345,242	77,873
130	LAKEVIEW	1,521,336	522,012	918,935	80,388
106	CHABOT	2,575,280	911,928	1,577,363	85,990
177	ESPERANZA ACADEMY	1,619,405	532,519	997,398	89,487
150	SANTA FE	1,251,204	396,171	764,974	90,059
170	HOOVER	1,589,302	545,670	951,717	91,914
131	LAUREL	2,417,217	901,826	1,420,703	94,688
111	CROCKER HIGHLANDS	1,817,308	642,146	1,078,346	96,817
185	ASCEND	2,068,236	680,340	1,288,327	99,569
112	GREENLEAF ELEMENTARY	2,064,947	687,297	1,277,922	99,728

# Appendix: Unrestricted

## General Fund Overview

### Elementary Schools 3 of 3

#### Second Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance

#### Elementary Schools Excluding Custodial & Utilities

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
115	EMERSON	1,371,515	408,305	859,163	104,047
117	FRUITVALE	2,327,901	787,812	1,432,800	107,289
181	ENCOMPASS SMALL SCHOOL	1,334,540	427,207	799,151	108,182
183	PREP LITERARY ACAD/CULTURAL EX	1,205,740	338,723	757,490	109,526
114	GLOBAL FAMILY SCHOOL	1,648,526	569,042	969,127	110,357
113	LEARNING WITHOUT LIMITS	1,608,421	539,658	945,916	122,846
122	GRASS VALLEY	1,352,768	456,684	771,848	124,236
171	KAISER	1,353,971	459,517	762,452	132,002
143	MONTCLAIR	2,116,735	711,640	1,272,077	133,018
186	INTERNATIONAL COMMUNITY SCHOOL	1,494,208	501,940	856,626	135,641
107	EAST OAKLAND PRIDE	2,185,303	692,515	1,350,629	142,158
118	GARFIELD	2,849,569	929,771	1,771,561	148,237
182	MARTIN LUTHER KING JR. K-3	1,194,699	316,085	727,306	151,308
146	PIEDMONT AVENUE	1,712,581	554,886	1,001,887	155,809
133	LINCOLN	3,096,654	1,083,959	1,849,421	163,274
193	REACH ACADEMY	1,321,409	376,734	776,485	168,190
116	FRANKLIN	3,532,563	1,215,341	2,142,225	174,997
102	BELLA VISTA	2,501,726	868,757	1,451,158	181,812
190	THINK COLLEGE NOW	1,458,904	475,217	798,519	185,168
192	RISE	1,642,148	518,519	907,480	216,149
		<b>100,894,139</b>	<b>34,055,153</b>	<b>61,603,813</b>	<b>5,235,173</b>

# Appendix: Unrestricted General Fund Overview Middle Schools

## Second Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance

### Middle Schools Excluding Custodial & Utilities

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
203	FRICK MIDDLE	1,615,201	566,248	1,056,188	(7,236)
204	WEST OAKLAND MIDDLE	885,011	314,151	576,986	(6,126)
208	ALTERNATIVE LEARNING COMMUNITY	584,486	206,472	369,865	8,148
213	WESTLAKE MIDDLE	2,604,021	866,755	1,694,633	42,633
235	MELROSE LEADERSHIP ACAD	1,273,879	457,701	765,808	50,369
232	COLISEUM COLLEGE PREP ACADEMY	1,522,430	499,399	934,674	88,357
206	BRET HARTE MIDDLE	2,802,421	904,202	1,807,524	90,695
236	URBAN PROMISE ACADEMY	1,303,732	398,390	814,075	91,268
212	ROOSEVELT MIDDLE	2,600,016	790,720	1,703,520	105,775
224	ALLIANCE ACADEMY	1,542,948	523,288	892,325	127,335
221	ELMHURST COMMUNITY PREP	1,447,340	460,220	859,259	127,861
210	EDNA BREWER MIDDLE	3,156,512	1,076,096	1,947,814	132,602
215	MADISON MIDDLE	1,391,692	398,405	857,378	135,909
226	ROOTS INTERNATIONAL ACADEMY	1,573,328	443,317	988,052	141,960
228	UNITED FOR SUCCESS ACADEMY	1,752,746	516,372	1,072,047	164,326
211	MONTERA MIDDLE	3,839,657	1,237,237	2,317,881	284,540
201	CLAREMONT MIDDLE	1,807,106	439,496	971,593	396,017
		<b>31,702,524</b>	<b>10,098,470</b>	<b>19,629,622</b>	<b>1,974,432</b>

# Appendix: Unrestricted General Fund Overview High Schools

## Second Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance High Schools Excluding Custodial & Utilities

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
355	ADVANCEDPATH ACADEMY	361,671	122,804	360,430	(121,563)
346	BUSINESS INFORMATION TECH HI	1,219,857	387,639	870,048	(37,830)
344	YOUTH EMPOWERMENT SCHOOL	778,225	241,624	550,972	(14,372)
311	GATEWAY TO COLLEGE	685,000	674,024	10,976	-
342	MANDELA HIGH	1,416,595	447,618	942,858	26,119
343	COLLEGE PREP MEDIA	1,349,684	427,766	881,703	40,215
348	E.OAK.SCH. OF THE ARTS HI.SCH.	1,202,813	359,770	793,165	49,877
335	LIFE ACADEMY	1,113,900	357,772	705,620	50,507
314	FAR WEST HIGH SCHOOL	723,865	220,263	451,195	52,407
313	STREET ACADEMY	534,403	94,198	387,639	52,566
309	BUNCHE ACADEMY	1,249,833	395,564	801,218	53,050
353	OAKLAND INTERNATIONAL HIGH SCH	1,159,828	372,710	730,657	56,461
351	EXPER, EXCELL, COMM, EMPOW LEA	1,284,302	380,580	815,068	88,653
339	ARCHITECTURE ACAD & COLL PREP	1,519,678	478,607	950,841	90,231
306	SKYLINE HIGH SCHOOL	7,515,578	2,558,960	4,853,180	103,439
333	COMMUNITY DAY SCHOOL	858,138	264,759	483,993	109,386
338	METWEST	737,132	237,571	388,326	111,235
347	LEADERSHIP PREPARATORY HI SCH	1,322,892	356,781	847,497	118,613
304	OAKLAND HIGH SCHOOL	7,100,303	2,305,712	4,623,324	171,268
352	RUDSDALE CONTINUATION	1,040,694	280,434	536,473	223,786
330	INDEPENDENT STUDY 9-12	991,422	269,047	498,581	223,793
310	DEWEY HIGH SCHOOL	1,787,483	527,906	1,027,907	231,670
305	OAKLAND TECH HIGH SCHOOL	7,415,097	2,516,219	4,468,741	430,137
		<b>43,368,392</b>	<b>14,278,329</b>	<b>26,980,412</b>	<b>2,109,650</b>

# Appendix: Restricted General Fund Overview

## Elementary Schools 1 of 3

### Second Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
133	LINCOLN	635,419	291,098	397,412	(53,091)
106	CHABOT	30,592	38,691	21,300	(29,399)
166	HOWARD	251,862	123,087	150,738	(21,963)
123	FUTURES ELEMENTARY	453,264	224,515	234,645	(5,896)
174	MARSHALL	245,814	120,788	129,315	(4,289)
117	FRUITVALE	484,394	200,627	284,067	(300)
143	MONTCLAIR	5,023	1,937	2,713	373
127	HILLCREST	2,504	-	1,316	1,188
131	LAUREL	449,725	174,589	272,947	2,189
157	THORNHILL	6,100	1,675	87	4,338
154	SOBRANTE PARK	312,123	96,309	210,237	5,577
119	GLENVIEW	273,205	145,762	121,695	5,749
175	MANZANITA SEED	281,927	110,203	163,768	7,957
142	JOAQUIN MILLER	8,611	-	-	8,611
185	ASCEND	677,051	286,789	376,614	13,649
173	RUBICON SDC	15,091	-	-	15,091
145	PERALTA	247,674	95,747	134,859	17,068
111	CROCKER HIGHLANDS	48,189	25,387	63	22,740
172	FRED T KOREMATSU DISCOVERY AC	399,778	148,898	227,321	23,559
193	REACH ACADEMY	350,298	124,338	200,236	25,725
186	INTERNATIONAL COMMUNITY SCHOOL	390,920	162,042	200,275	28,604
129	LAFAYETTE	669,874	182,888	453,079	33,907

# Appendix: Restricted General Fund Overview

## Elementary Schools 2 of 3

### Second Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
168	CARL MUNCK	345,360	159,461	149,693	36,206
165	ACORN WOODLAND K-5	562,599	222,906	303,458	36,236
171	KAISER	36,531	-	-	36,531
191	SANKOFA ACADEMY	238,297	95,469	103,684	39,143
132	LAZEAR	417,137	123,771	253,019	40,347
181	ENCOMPASS SMALL SCHOOL	350,716	131,115	178,476	41,125
146	PIEDMONT AVENUE	294,688	113,124	138,689	42,874
151	SEQUOIA	281,327	125,879	111,435	44,012
148	REDWOOD HEIGHTS	90,366	15,028	28,644	46,694
115	EMERSON	287,550	77,016	160,068	50,466
101	ALLENDALE	474,140	159,655	262,072	52,413
183	PREP LITERARY ACAD/CULTURAL EX	295,139	92,381	149,869	52,888
192	RISE	396,869	150,485	189,299	57,085
105	BURCKHALTER	220,952	52,738	109,343	58,871
121	LA ESCUELITA	329,325	106,653	160,333	62,339
130	LAKEVIEW	291,252	70,284	156,861	64,106
103	BROOKFIELD	976,716	298,573	612,330	65,814
102	BELLA VISTA	522,979	189,309	266,207	67,463
149	COMMUNITY UNITED ELEMENTARY	493,770	173,492	247,096	73,182
122	GRASS VALLEY	300,260	105,120	120,537	74,604
190	THINK COLLEGE NOW	369,291	144,203	149,694	75,394

# Appendix: Restricted

## General Fund Overview

### Elementary Schools 3 of 3

#### Second Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
178	BRIDGES ACADEMY @ MELROSE	910,291	272,698	557,577	80,016
108	CLEVELAND	349,214	130,798	129,132	89,284
112	GREENLEAF ELEMENTARY	542,707	210,028	236,797	95,882
113	LEARNING WITHOUT LIMITS	492,902	180,462	213,418	99,022
138	MARKHAM	911,542	241,349	568,325	101,868
114	GLOBAL FAMILY SCHOOL	489,218	138,074	248,347	102,797
150	SANTA FE	615,149	178,943	331,659	104,546
179	MANZANITA COMMUNITY SCHOOL	706,550	204,355	396,206	105,989
177	ESPERANZA ACADEMY	884,575	250,099	521,472	113,004
182	MARTIN LUTHER KING JR. K-3	610,011	130,646	365,065	114,299
139	MAXWELL PARK	692,390	178,439	388,295	125,657
144	PARKER	396,267	111,250	156,644	128,373
170	HOOVER	751,127	200,759	420,115	130,253
136	HORACE MANN	779,738	228,754	409,840	141,144
107	EAST OAKLAND PRIDE	591,701	195,633	227,009	169,059
116	FRANKLIN	874,375	219,239	469,738	185,397
118	GARFIELD	1,740,524	476,753	1,075,492	188,279
125	NEW HIGHLAND ACADEMY	942,156	248,797	500,662	192,697
		<b>27,095,140</b>	<b>8,959,107</b>	<b>14,649,288</b>	<b>3,486,745</b>

# Appendix: Restricted General Fund Overview

## Middle Schools

### Second Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance Middle Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
208	CLAREMONT MIDDLE	71,671	34,503	42,254	(5,086)
202	ELMHURST MIDDLE	2,818	-	-	2,818
212	FRICK MIDDLE	755,585	331,184	412,229	12,172
225	WEST OAKLAND MIDDLE	20,908	-	3,421	17,487
236	BRET HARTE MIDDLE	937,556	243,103	667,535	26,917
235	ALTERNATIVE LEARNING COMMUNITY	561,278	290,785	237,059	33,435
203	EDNA BREWER MIDDLE	1,372,759	399,890	931,474	41,396
204	MONTERA MIDDLE	315,506	102,370	166,524	46,611
224	ROOSEVELT MIDDLE	452,312	182,009	205,253	65,050
226	WESTLAKE MIDDLE	444,762	159,054	220,337	65,371
201	MADISON MIDDLE	1,219,707	349,757	802,209	67,741
206	ELMHURST COMMUNITY PREP	628,270	198,629	352,205	77,436
232	ALLIANCE ACADEMY	665,406	305,912	271,790	87,704
215	EXPLORE MIDDLE SCHOOL	981,571	252,980	622,564	106,027
210	ROOTS INTERNATIONAL ACADEMY	676,486	255,892	310,735	109,859
213	UNITED FOR SUCCESS ACADEMY	821,731	265,626	418,346	137,759
211	COLISEUM COLLEGE PREP ACADEMY	399,692	119,347	67,816	212,529
221	MELROSE LEADERSHIP ACAD	1,701,916	520,618	425,877	755,421
228	URBAN PROMISE ACADEMY	1,837,971	647,145	314,410	876,416
		<b>13,867,906</b>	<b>4,658,803</b>	<b>6,472,040</b>	<b>2,737,062</b>



# Appendix: Restricted General Fund Overview

## High Schools

Second Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance  
High Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal
342	MANDELA HIGH	433,157	185,823	251,204	(3,870)
347	LEADERSHIP PREPARATORY HI SCH	235,309	85,532	148,342	1,435
333	COMMUNITY DAY SCHOOL	23,428	11,519	3,986	7,923
343	COLLEGE PREP MEDIA	524,588	207,866	300,205	16,518
340	VISUAL & PERFORMING ARTS FREM	17,950	-	-	17,950
309	BUNCHE ACADEMY	277,592	117,959	139,582	20,051
314	FAR WEST HIGH SCHOOL	284,469	119,497	140,418	24,554
311	GATEWAY TO COLLEGE	36,944	-	-	36,944
310	DEWEY HIGH SCHOOL	453,880	185,720	227,753	40,407
348	E.OAK.SCH. OF THE ARTS HI.SCH.	196,487	33,942	108,438	54,107
339	ARCHITECTURE ACAD & COLL PREP	614,199	233,063	326,002	55,134
353	OAKLAND INTERNATIONAL HIGH SCH	410,418	159,059	195,909	55,451
352	RUDSDALE CONTINUATION	359,903	150,323	150,211	59,369
330	INDEPENDENT STUDY 9-12	112,270	14,175	37,348	60,748
344	YOUTH EMPOWERMENT SCHOOL	420,269	166,662	187,052	66,555
313	STREET ACADEMY	276,116	71,150	130,545	74,421
306	SKYLINE HIGH SCHOOL	1,263,601	488,839	687,275	87,487
338	METWEST	369,997	116,112	142,206	111,680
335	LIFE ACADEMY	558,254	185,307	246,196	126,752
351	EXPER, EXCELL, COMM, EMPOW LEA	493,330	151,393	203,050	138,886
346	BUSINESS INFORMATION TECH HI	194,050	13,865	32,703	147,483
305	OAKLAND TECH HIGH SCHOOL	1,290,380	448,168	664,481	177,730
304	OAKLAND HIGH SCHOOL	1,878,531	621,612	931,206	325,712
		<b>10,725,123</b>	<b>3,767,586</b>	<b>5,254,111</b>	<b>1,703,426</b>

# General Fund Overview

## Fund Balances Summary

Fd #	Fund Description	EXPENSES ( Object Codes 1000-6999)							
		2010-11 Second Interim		2010-11 First Interim		Difference			
		\$\$\$	FTE's	\$\$\$	FTE's	\$\$\$	%	FTE's	%
<b>General Fund</b>									
01	Gen Fund - Unrestricted	230,328,493	2,683.2	231,633,128	2,671.5	\$ (1,304,635)	-1%	11.7	0%
01	Gen Fund - Restricted	187,823,953	1,460.4	183,269,100	1,426.0	\$ 4,554,853	3%	34.4	2%
<b>Total General Fund</b>		<b>418,152,446</b>	<b>4,143.6</b>	<b>414,902,228</b>	<b>4,097.4</b>	<b>\$ 3,250,218</b>	<b>1%</b>	<b>46.1</b>	<b>1%</b>
11	Adult Education	8,149,958	72.1	8,143,161	71.1	\$ 6,797	0%	1.0	3%
12	Child Development	12,592,800	225.9	12,502,738	225.9	\$ 90,062	1%	-	0%
13	Cafeteria	15,659,719	154.6	14,398,174	153.0	\$ 1,261,545	9%	1.6	1%
17	State Loan	-	-	-	-	\$ -	-	-	-
<b>Facility Related Funds</b>									
14	Deferred Maintenance	2,926,239	-	2,925,772	-	\$ 468	0%	-	-
21	Gen.Oblig. Bonds	147,154,642	23.1	133,675,024	23.1	\$ 13,479,618	13%	-	0%
25	Dev Fee / Redevel	4,565,721	13.0	3,726,671	13.0	\$ 839,050	35%	-	0%
30	State School Bldg	-	-	-	1.0	\$ -	0%	(1.0)	-100%
35	State Modernization	7,897,107	-	7,897,107	-	\$ -	0%	-	-
40	Williams Settlement	6,410,427	8.0	6,395,664	8.0	\$ 14,762	0%	-	0%
<b>Total Facility Funds</b>		<b>168,954,136</b>	<b>44.1</b>	<b>154,620,238</b>	<b>45.1</b>	<b>\$ 14,333,898</b>	<b>12%</b>	<b>(1.0)</b>	<b>-2%</b>
51	Bond Int & Redemption	-	-	-	-	\$ -	-	-	-
53	Tax Override	-	-	-	-	\$ -	-	-	-
56	Debt Serv (COPS Pmts)	-	-	-	-	\$ -	-	-	-
67	Self Insurance	18,230,211	6.0	18,480,212	6.0	\$ (250,000)	-1%	-	0%
<b>ALL FUNDS</b>		<b>\$ 641,739,271</b>	<b>4,646.2</b>	<b>\$ 623,046,751</b>	<b>4,598.5</b>	<b>\$ 18,692,519</b>	<b>3%</b>	<b>47.7</b>	<b>1%</b>
			1.00						
Note - Description and purpose of Funds are noted in appendix for each fund									

# General Fund Overview

## Fund Balances Detail Page 1 of 2

### SECOND INTERIM 2010-11

Fund Num	Fund Descript	Beginning Balance	Revenues	In Transfers	Other Sources	In Contrib.	Total Resources
01	Gen Fund - Unrestr	16,470,627	278,715,240	4,815,220	450,000	(32,145,821)	251,834,639
01	Gen Fund - Restr	12,117,553	150,572,918	2,093,782	-	30,190,821	182,857,521
<b>Total General Fund</b>		<b>28,588,180</b>	<b>429,288,158</b>	<b>6,909,002</b>	<b>450,000</b>	<b>(1,955,000)</b>	<b>434,692,160</b>
11	Adult Education	5,010,079	1,743,408	4,274,367	-		6,017,775
12	Child Development	740,822	13,421,054	-	-		13,421,054
13	Cafeteria	733,924	15,677,483	137,250	-		15,814,733
17	State Loan	3,592,909	722,378	1,130,000	-		1,852,378
<b>Facility Related Funds</b>							
14	Deferred Maintenance	831,834	623	2,093,782	-		2,094,405
21	Gen.Oblig. Bonds	179,248,741	906,248	1,189,453	-		2,095,701
25	Dev Fee / Redevel	12,552,926	3,642,682	-	-		3,642,682
30	St School Bldg	1,187,587	1,866	-	-		1,866
35	St Modernization	10,162,921	70,180	-	-		70,180
40	Williams Settlement	2,221,732	4,188,694	-	-		4,188,694
<b>Total Facility Funds</b>		<b>206,205,741</b>	<b>8,810,294</b>	<b>3,283,235</b>	<b>-</b>	<b>-</b>	<b>12,093,529</b>
51	Bond Int & Redemption	36,411,385	48,206,054	-	-		48,206,054
53	Tax Override	20,181	10	-	-		10
56	Debt Service	341,181	18,102	8,110,000	-		8,128,102
67	Self Insurance	12,273,288	16,385,728	-	-		16,385,728
<b>ALL FUNDS</b>		<b>293,917,690</b>	<b>534,272,669</b>	<b>23,843,854</b>	<b>450,000</b>	<b>(1,955,000)</b>	<b>556,611,523</b>

# General Fund Overview

## Fund Balances Detail Page 2 of 2

### SECOND INTERIM 2010-11

Fund Num	Fund Descript	Expenses	Other Outgo	Indirect	Out Transfers	Other Uses	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	(230,328,493)	(12,733,350)	6,993,506	(4,274,367)	-	(240,342,704)	27,962,562
01	Gen Fund - Restr	(187,823,953)	(1,031,973)	(5,299,740)	(2,093,782)	-	(196,249,448)	(1,274,374)
<b>Total General Fund</b>		(418,152,446)	(13,765,323)	1,693,766	(6,368,149)	-	(436,592,152)	26,688,188
11	Adult Education	(8,149,958)	-	(377,891)	-	-	(8,527,849)	2,500,005
12	Child Development	(12,592,800)	-	(633,780)	(194,474)	-	(13,421,054)	740,821
13	Cafeteria	(15,659,719)	-	(682,095)	(206,843)	-	(16,548,657)	-
17	State Loan	-	-	-	(2,094,903)	-	(2,094,903)	3,350,384
<b>Facility Related Funds</b>								
14	Deferred Maintenance	(2,926,239)	-	-	-	-	(2,926,239)	(0)
21	Gen.Oblig. Bonds	(147,154,642)	-	-	(2,093,782)	-	(149,248,424)	32,096,018
25	Dev Fee / Redevel	(4,565,721)	-	-	(9,240,000)	-	(13,805,721)	2,389,887
30	St School Bldg	-	-	-	(1,189,453)	-	(1,189,453)	0
35	St Modernization	(7,897,107)	-	-	-	-	(7,897,107)	2,335,994
40	Williams Settlement	(6,410,427)	-	-	-	-	(6,410,427)	(0)
<b>Total Facility Funds</b>		(168,954,136)			(12,523,235)	-	(181,477,371)	36,821,900
51	Bond Int & Redemption	-	(50,831,815)	-	-	-	(50,831,815)	33,785,623
53	Tax Override	-					-	20,191
56	Debt Service	-	(8,110,000)	-	-	-	(8,110,000)	359,283
67	Self Insurance	(18,230,211)	-	-	(2,456,250)	-	(20,686,461)	7,972,554
<b>ALL FUNDS</b>		(641,739,271)	(72,707,138)	(0)	(23,843,854)	-	(738,290,263)	112,238,949

# APPENDIX: Other Fund Balances

## Fund 11 – Adult Education Fund

<b>Adult Education Fund 11</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,743,408	\$ 1,737,673	\$ 5,735
Transfer-In & Sources	4,274,367	4,273,259	1,108
<b>Total Revenues &amp; Sources</b>	<b>6,017,775</b>	<b>6,010,932</b>	<b>6,843</b>
Salaries,Supplies,Services & Equipment	8,149,958	8,143,161	6,797
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	377,891	377,845	46
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>8,527,849</b>	<b>8,521,006</b>	<b>6,843</b>
Change in Fund Balance	(2,510,074)	(2,510,074)	(0)
Beginning Fund Balance	4,851,124	4,851,124	-
Restatement from Year End Close	158,955	158,955	-
Adjusted Beginning Fund Balance	5,010,079	5,010,079	-
<b>Ending Fund Balance</b>	<b>\$ 2,500,005</b>	<b>\$ 2,500,005</b>	<b>\$ (0)</b>
FTE's	72.1	71.1	1.0
<b>Purpose of Fund - Accts for fed, state and local revenues for adult ed programs</b>			

# APPENDIX: Other Fund Balances

## Fund 12 – Child Development Fund

<b>Child Development Fund 12</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 13,421,054	\$ 13,320,222	\$ 100,832	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>13,421,054</b>	<b>13,320,222</b>	<b>100,832</b>	
Salaries,Supplies,Services & Equipment	12,592,800	12,502,738	90,062	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	633,780	633,411	369	
Contributions & Transfers Out	194,474	184,073	10,401	
<b>Total Expenses &amp; Uses</b>	<b>13,421,054</b>	<b>13,320,222</b>	<b>100,832</b>	(2)
Change in Fund Balance	(1)	(1)	-	
Beginning Fund Balance	740,822	740,822	-	
<b>Ending Fund Balance</b>	<b>\$ 740,821</b>	<b>\$ 740,821</b>	<b>\$ -</b>	
<b>FTE's</b>	<b>225.9</b>	<b>225.9</b>	<b>-</b>	
<b>Purpose of Fund - Accts for fed, state and local revenues for child development programs</b>				
<b>Note - \$1.3m of the funding for ECE is from Title1 which is recorded as part of the Restricted General Fund.</b>				
<b>(1) Amount represents slight increase in federal and state funding per the award notifications received</b>				
<b>(2) Increase in expense in alignment with increase in local fees received</b>				

# APPENDIX: Other Fund Balances

## Fund 13 – Cafeteria Fund

<b>Cafeteria Fund 13</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 15,677,483	\$ 14,305,108	\$ 1,372,375 (1)
Transfer-In & Sources	137,250	195,152	(57,902)
<b>Total Revenues &amp; Sources</b>	<b>15,814,733</b>	<b>14,500,260</b>	<b>1,314,473</b>
Salaries,Supplies,Services & Equipment	15,659,719	14,398,174	1,261,545 (2)
Other outgo	-	-	-
Indirect Cost	682,095	629,167	52,928
Contributions & Transfers Out	206,843	206,843	-
<b>Total Expenses &amp; Uses</b>	<b>16,548,657</b>	<b>15,234,184</b>	<b>1,314,473</b>
Change in Fund Balance	(733,924)	(733,924)	-
Beginning Fund Balance	733,924	733,924	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE's</b>	<b>154.6</b>	<b>153.0</b>	<b>1.6</b>
<b>Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm</b>			
1)	<b>Revised revenue based on actual revenue from July - October 2010, increased reimbursement rates, and increased breakfast participation.</b>		
2)	<b>Increase in expenses due increase in participation</b>		

# APPENDIX: Other Fund Balances

## Fund 14 – Deferred Maintenance Fund

<b>Deferred Maintenance Fund 14</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 623	\$ 155	\$ 468
Transfer-In & Sources	2,093,782	2,093,782	-
<b>Total Revenues &amp; Sources</b>	<b>2,094,405</b>	<b>2,093,937</b>	<b>468</b>
Salaries,Supplies,Services & Equipment	2,926,239	2,925,772	468
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>2,926,239</b>	<b>2,925,772</b>	<b>468</b>
Change in Fund Balance	(831,834)	(831,834)	(0)
Beginning Fund Balance	831,834	831,834	-
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
FTE's	-	-	-
<b>Purpose of Fund - Accts for state apportionments &amp; matching funds for deferred maintenance</b>			



# APPENDIX: Other Fund Balances

## Fund 17 – Other Cap Outlay Fund (State Loan)

Other Cap Outlay Fund 17(State Loan)	2010-11 2nd Interim	2010-11 First Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 722,378	\$ 722,378	\$ -
Transfer-In & Sources	1,130,000	1,130,000	-
<b>Total Revenues &amp; Sources</b>	<b>1,852,378</b>	<b>1,852,378</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,094,903	2,094,903	-
<b>Total Expenses &amp; Uses</b>	<b>2,094,903</b>	<b>2,094,903</b>	<b>-</b>
Change in Fund Balance	(242,525)	(242,525)	-
Beginning Fund Balance	3,592,909	3,592,909	-
<b>Ending Fund Balance</b>	<b>\$ 3,350,384</b>	<b>\$ 3,350,384</b>	<b>\$ -</b>
FTE's	-	-	-
<b>Purpose of Fund - Accts for \$35 million of the State loan.</b>			

# APPENDIX: Other Fund Balances

## Fund 21 – Building Fund

<b>Building Fund 21</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 906,248	\$ 865,901	\$ 40,347	
Transfer-In & Sources	1,189,453	1,188,736	717	
<b>Total Revenues &amp; Sources</b>	<b>2,095,701</b>	<b>2,054,637</b>	<b>41,064</b>	
Salaries,Supplies,Services & Equipment	147,154,642	133,675,024	13,479,618	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
<b>Total Expenses &amp; Uses</b>	<b>149,248,424</b>	<b>135,768,806</b>	<b>13,479,618</b>	
Change in Fund Balance	(147,152,723)	(133,714,169)	(13,438,554)	
Beginning Fund Balance	179,248,741	179,248,741	-	
<b>Ending Fund Balance</b>	<b>\$ 32,096,018</b>	<b>\$ 45,534,572</b>	<b>\$ (13,438,554)</b>	
<b>FTE's</b>	<b>23.1</b>	<b>23.1</b>	<b>-</b>	
<b>Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds</b>				
<b>(1) Increase is due to projects awarded and started after First Interim</b>				

# APPENDIX: Other Fund Balances

## Fund 25 – Capital Facility Fund

<b>Capital Facility Fund 25</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,642,682	\$ 3,187,951	\$ 454,731	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>3,642,682</b>	<b>3,187,951</b>	<b>454,731</b>	
Salaries,Supplies,Services & Equipment	4,565,721	3,726,671	839,050	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	9,240,000	9,240,000	-	
<b>Total Expenses &amp; Uses</b>	<b>13,805,721</b>	<b>12,966,671</b>	<b>839,050</b>	
Change in Fund Balance	(10,163,039)	(9,778,720)	(384,319)	
Beginning Fund Balance	12,552,926	12,552,926	-	
<b>Ending Fund Balance</b>	<b>\$ 2,389,887</b>	<b>\$ 2,774,206</b>	<b>\$ (384,319)</b>	
<b>FTE's</b>	13.00	13.00	-	
<b>Purpose of Fund - Accts for funds rec'd from developers fees &amp; Redevelopment Agencies</b>				
(1)	Revised revenue based on actual received for Developer and Redevelopment Fees			
(2)	Increase in projected expenses due to the addition of the High School Upgrade projects			

# APPENDIX: Other Fund Balances

## Fund 30 – State School Facility Fund

State School Facility Fund 30	2010-11 2nd Interim	2010-11 First Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,866	\$ 1,149	\$ 717
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>1,866</b>	<b>1,149</b>	<b>717</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	1,189,453	1,188,736	717
<b>Total Expenses &amp; Uses</b>	<b>1,189,453</b>	<b>1,188,736</b>	<b>717</b>
Change in Fund Balance	(1,187,587)	(1,187,587)	0
Beginning Fund Balance	1,187,587	1,187,587	-
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>FTE's</b>	-	1.0	(1.0)
<b>Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)</b>			

# APPENDIX: Other Fund Balances

## Fund 35 – County School Facility Fund

County School Facility Fund 35	2010-11 2nd Interim	2010-11 First Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 70,180	\$ 70,180	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>70,180</b>	<b>70,180</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	7,897,107	7,897,107	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>7,897,107</b>	<b>7,897,107</b>	<b>-</b>
Change in Fund Balance	(7,826,927)	(7,826,927)	-
Beginning Fund Balance	10,162,921	10,162,921	-
<b>Ending Fund Balance</b>	<b>\$ 2,335,994</b>	<b>\$ 2,335,994</b>	<b>\$ -</b>
<b>FTE's</b>	1.00	-	<b>1.0</b>
<b>Purpose of Fund - Accts for revenues and expenses associated with statewide modernization</b>			

# APPENDIX: Other Fund Balances

## Fund 40 – Williams Settlement Fund

<b>Special Reserve Fund 40</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,188,694	\$ 4,173,932	\$ 14,762
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>4,188,694</b>	<b>4,173,932</b>	<b>14,762</b>
Salaries,Supplies,Services & Equipment	6,410,427	6,395,664	14,762
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>6,410,427</b>	<b>6,395,664</b>	<b>14,762</b>
Change in Fund Balance	(2,221,732)	(2,221,732)	(0)
Beginning Fund Balance	2,221,732	2,221,732	-
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>
<b>FTE's</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>
<b>Purpose of Fund - Accts for the rev and exp associated with the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC)</b>			

# APPENDIX: Other Fund Balances

## Fund 51 – Bond Interest & Redemption Fund

<b>Bond Interest &amp; Redemption Fund 51</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 48,206,054	\$ 48,206,054	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>48,206,054</b>	<b>48,206,054</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	50,831,815	50,831,815	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>50,831,815</b>	<b>50,831,815</b>	<b>-</b>
Change in Fund Balance	(2,625,762)	(2,625,762)	-
Beginning Fund Balance	36,411,385	36,411,385	-
<b>Ending Fund Balance</b>	<b>\$ 33,785,623</b>	<b>\$ 33,785,623</b>	<b>\$ -</b>
<b>FTE's</b>	-	-	-
<b>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</b>			

# APPENDIX: Other Fund Balances

## Fund 53 – Tax Override Fund

<b>Tax Override Fund 53</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 10	\$ 10	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>10</b>	<b>10</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	10	10	-
Beginning Fund Balance	20,181	20,181	-
<b>Ending Fund Balance</b>	<b>\$ 20,191</b>	<b>\$ 20,191</b>	<b>\$ -</b>
<b>FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest &amp; Redemption payments to be financed by Ad Valorem levies.</b>			



# APPENDIX: Other Fund Balances

## Fund 56 – Debt Service Fund

<b>Debt Service Fund 56</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 18,102	\$ 18,102	\$ -
Transfer-In & Sources	8,110,000	8,110,000	-
<b>Total Revenues &amp; Sources</b>	<b>8,128,102</b>	<b>8,128,102</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	8,110,000	8,110,000	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>8,110,000</b>	<b>8,110,000</b>	<b>-</b>
Change in Fund Balance	18,102	18,102	-
Beginning Fund Balance	341,181	341,181	-
<b>Ending Fund Balance</b>	<b>\$ 359,283</b>	<b>\$ 359,283</b>	<b>\$ -</b>
FTE's			-
<b>Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's)</b>			
Source of funding is through Inter-Fund Transfers from other funds.			

# APPENDIX: Other Fund Balances

## Fund 67 – Self Insurance Fund

<b>Self Insurance Fund 67</b>	<b>2010-11 2nd Interim</b>	<b>2010-11 First Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 16,385,728	\$ 16,385,728	\$ -	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>16,385,728</b>	<b>16,385,728</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment	18,230,211	18,480,212	(250,000)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,456,250	2,206,250	250,000	(1)
<b>Total Expenses &amp; Uses</b>	<b>20,686,461</b>	<b>20,686,462</b>	<b>(0)</b>	
Change in Fund Balance	(4,300,733)	(4,300,734)	0	
Beginning Fund Balance	12,273,288	12,273,288	-	
<b>Ending Fund Balance</b>	<b>\$ 7,972,554</b>	<b>\$ 7,972,554</b>	<b>\$ 0</b>	
<b>FTE's</b>	<b>6.0</b>	<b>6.0</b>	<b>-</b>	
<b>Purpose of Fund - Accts for self-insurance activities from other operating funds</b>				
<b>(1)</b>	<b>Reallocated expenses to contribution to Fund 1 for Property Loss due to Claremont Fire</b>			

# Financial Services Team

- Anthony Smith, Ph.D. – Superintendent
- Vernon Hal – Deputy Superintendent, Business & Operations
- Roberta Sadler – Controller
- Artise Hardy – Budget Director
- Sandra Anderson-Knox – Financial Services Manager
- Marrecio Coleman – Accounting Manager
- Carlene Naylor – State Trustee
- Mildred Otis – Office Manager II

# 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 Nyo – 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