



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

DRAFT v13

2012-2013

Closing of the Books

Wednesday, September 11, 2013

Agenda

- Executive Summary
- Unaudited Actuals
 - Unrestricted General Fund
 - Unaudited Actuals
 - Ending Fund Balance 2012-13
 - Fund Balance Reconciliation
 - 2013-14 Estimated Ending Fund Balance Reconciliation
 - Structural Deficit
- Cash Flows
- Operating Results
 - Payroll
 - Buildings & Grounds
 - Technology Services Help Desk
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- Appendix

Executive Summary

- The District's unrestricted general fund ending fund balance is approximately **\$19.8M** dollars, **(\$7.4M)** lower than anticipated at Third Interim (Adj.). The **(\$7.4M)** decrease from Third Interim (Adj.) is due to the following:

	Rev & Exp 2012/13	Beginning Bal for 2012/13	Total
Medi-Cal Administrative Activities (MAA) Revenue Not Received	(\$1.3M)	(\$1.3M)	(\$2.6M)
Audit Adjustments From 2010-11 Booked 2012-13	-	(\$1.4M)	(\$1.4M)
Other One-time Prior Year Adjust.	-	(\$1.5M)	(\$1.5M)
Lower Indirect Cost Offset Than Budgeted	(\$0.9M)	-	(\$0.9M)
Settlement of Prior Year Audit Findings	(\$0.8M)	-	(\$0.8M)
Other	(\$0.2M)	-	(\$0.2M)
Totals	(\$3.2M)	(\$4.2M)	(\$7.4M)

- The reserve for economic uncertainty is **\$12.3M** which reflects the 3% required per Board Policy.
- As of June 30, 2013, the general fund cash balance was **\$45.3M**. This balance includes **\$40M** borrowed from the Alameda County Treasurer as well as Prop 30 cash of **\$42M** received at the end of June 2013. If we did not borrow these funds and receive the Prop 30 cash at year end, the cash balance would have been a negative **\$36.7M**. (State deferrals were approximately **\$22.8M**)

Unaudited Actuals



2012-13 Unaudited Actuals

Unrestricted General Fund

Unrestricted General Fund		2012-13 Actuals	2012-13 3rd Interim (Adj)	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 175,559,632	\$ 176,806,857	\$ (1,247,225)	1
Other Revenue		85,110,001	85,871,268	(761,267)	2
Transfer-In & Sources		1,126,389	1,323,260	(196,871)	3
Total Revenues & Sources	a	261,796,022	264,001,385	(2,205,363)	
Salaries,Supplies,Services & Equipment		232,440,708	229,527,979	2,912,729	4
Other Outgo (Pass Throughs / Debt Service)		8,920,261	8,951,416	(31,155)	5
Indirect Cost (Expense Offset)		(4,358,434)	(5,287,734)	929,300	6
Contributions & Transfers Out		33,677,440	36,500,047	(2,822,607)	7
Total Expenses & Uses	b	270,679,975	269,691,708	988,267	
Change in Fund Balance	a-b=c	(8,883,953)	(5,690,322)	(3,193,630)	
Beginning Fund Balance	d	32,869,089	32,869,089	-	
Adjustments		(4,168,945)	-	(4,168,945)	8
Adjusted Beginning Balance		28,700,143	32,869,089	(4,168,945)	
Ending Fund Balance	c+d=e	\$ 19,816,191	\$ 27,178,766	\$ (7,362,575)	

2012-13 Unaudited Actuals

Unrestricted General Fund Explanations Page 1 of 3

Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Decrease from 3rd Interim 2012-13	
	Reduction of 67 ADA From 3rd Interim	\$ (348,470)
	Reduction in Unemployment Insurance Income as part of the Rev Limit	(863,225)
	Elimination of Estimated Pr Yr Adjustment	379,008
	Increased Transfer to Special Ed	(413,034)
	Other Net	(1,504)
	Total Revenue Limit Decrease from 3rd Interim 2012-13	(1,247,225)
2	Other Revenue - Decrease from 3rd Interim 2012-13	
	Decrease/Elimination M.A.A. Revenue - State of Calif seeking to Resolve Funding Issues with the Federal Govt	\$ (1,331,454)
	Reduction in Charter Pass Through Revenue	(70,403)
	Increase in Lottery Revenue	247,337
	Increase in Leases & Rentals	396,705
	Other - Net	(3,451)
	Total Other Revenue Decrease from 3rd Interim 2012-13	(761,266)
3	Transfer-In & Sources - Decrease from 3rd Interim 2012-13	
	Decrease in Self Insurance Transfer Covering Certain Property & Liability Costs	\$ (196,871)
	Transfers In & Sources Decrease from 3rd Interim 2012-13	(196,871)
	TOTAL REVENUES & SOURCES DECREASE from 3rd Interim 2012-13	\$ (2,205,362)

2012-13 Unaudited Actuals

Unrestricted General Fund Explanations Page 2 of 3

Explanation of Fluctuations - Expenses & Uses		
4	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Increase from 3rd Interim 2012-13	
	Net Increase in All Levels (Elem, Middle, High)	\$ 1,654,012
	Total K-12 School site budget Increase from 3rd Interim 2012-13	1,654,012
	Central site Decrease from 3rd Interim 2012-13	
	Net Decrease in Central Office Expenses	\$ (675,404)
	Total Central site Decrease from 3rd Interim 2012-13	(675,404)
	District Wide Budget Increase from 3rd Interim 2012-13 (Sites 998 & 999)	
	Increase in Utilities - Mainly Telephone (Net of Erate)	\$ 1,194,769
	Educ Audit Appeals Panel Settlements (Settlements from Audit Findings)	775,004
	Other net	(35,652)
	Total District Wide Budget Increase from 3rd Interim 2012-13 (Sites 998 & 999)	1,934,121
	Total Salaries,Supplies,Services & Equipment Increase from 3rd Interim 2012-13	2,912,729
5	Other Outgo (Pass Throughs / Debt Service):	
	Reduction in Charter Pass Through	\$ (70,403)
	Other - Net	39,248
	Total Other Outgo (Pass Throughs / Debt Service) Decrease from 3rd Interim 2012-13	(31,155)
6	Indirect Cost (Expense Offset):	
	Interprogram Indirect Decrease from 3rd Interim	\$ 916,854
	Interfund Indirect Decrease	12,446
	Total Indirect Cost Decrease (Exps Offset) from 3rd Interim 2012-13	929,300
7	Contributions & Transfers Out:	
	Decrease in RRMA Contributions	\$ (2,606,538)
	Decrease in Spec Ed Pgm Contribution	(245,306)
	Decrease in Home-to-School Transportation Contributions	(59,052)
	Other - Net	88,288
	Total Contributions & Transfers Out Decrease From 3rd Interim 2012-13	(2,822,607)
	TOTAL EXPENSES & USES Increase from 3rd Interim 2012-13	\$ 988,267

2011-12 Unaudited Actuals

Explanation of Fluctuations - Beginning Fund Balance

8	Beginning Fund Balance	
	M.A.A. Revs Dispute Between the Feds & the State - 2011/12	\$ (1,333,000)
	Audit Adjustments From 2010/11 Audit Recorded in 2012/13	(1,322,505)
	ThunderRoad - Spec Ed Pgm run by ACOE (2011/12 cost not recorded)	(808,192)
	AdvancePath (Settlement for Reimbursement Less Than What Was Recorded)	(283,261)
	Rev Over Accrual	(278,763)
	Charter School - Writeoff of Over Pmt Reimbursement; Amt Subsequently Received 13/14	(149,820)
	Accounts Payable - Prior Year Writeoffs	572,973
	Other	(566,378)
Total Beginning Fund Balance Adjustment to the reported 3rd Interim 2012-13		(4,168,945)
TOTAL BEGINNING FUND BALANCE Decrease from 3rd Interim 2012-13		(4,168,945)

2012-13 Unaudited Actuals

Unrestricted General Fund - Ending Fund Balance & Components

Unrestricted General Fund	2012-13 Actuals	2012-13 3rd Interim (Adj)	Diff
Ending Fund Balance	\$ 19,816,191	\$ 27,178,766	\$ (7,362,575)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,299,577	\$ 12,584,862	\$ (285,285)
Designated for the Following:			
1 Cash Deferred Pmts from the State	2,605,624	6,048,646	(3,443,022)
2 Audit Findings & One-time Items	3,889,051	7,500,000	(3,610,949)
8 Early Retirement Pgm Approved 2011-12	895,258	895,258	-
9 Revolving Cash	126,681	150,000	(23,319)
Total Ending Fund Balance	\$ 19,816,191	\$ 27,178,766	\$ (7,362,575)
<p>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 \$4,099,859</p>			

2012-13 Unaudited Actuals

Unrestricted General Fund – Closing vs. 3rd Interim Ending Fund Balance Reconciliation

Unrestricted General Fund Ending Fund Balance Reconciliation		Reserve for Economic Uncertainty	Deferred Pmts from the State	Audit Findings & 1- time Items	Early Retirement Pgm Approved 2011-12	Revolving Cash	TOTAL
ESTIMATED ENDING FUND BAL - 2012/13 3RD INTERIM (ADJ)	A	\$ 12,584,862	\$ 6,048,646	\$ 7,500,000	\$ 895,258	\$ 150,000	\$ 27,178,766
CHANGE IN FUND BALANCE RELATED TO FISCAL YEAR 2012/13							
M.A.A. Revs Dispute Between the Feds & the State - 2012/13			(1,331,454)				(1,331,454)
Lower Indirect Costs (Exp Offset from Other Funds & Restr funds)			(929,300)				(929,300)
Lower Net Revenues & Transfers In (Other than M.A.A.)			(873,909)				(873,909)
Audit Findings Settlements (For 6/07 & 07/08 Audits-Partial Pmt)				(775,004)			(775,004)
Lower Operating Net Exps, (Exps,Contrib,Transfers Out-Other than Settlement)			716,037				716,037
Total Change in Ending Fund Balance Related To FY 2012/13	B	-	(2,418,626)	(775,004)	-	-	(3,193,630)
ADJUSTMENTS TO BEGINNING BALANCE							
Adjustment to Actual Revolving Cash			\$ 23,319			\$ (23,319)	\$ -
Reduction in Required Reserve based on Calc of Total Actual Exps		\$ (285,285)	285,285				-
M.A.A. Revs Dispute Between the Feds & the State - 2011/12			(1,333,000)				(1,333,000)
Audit Adjustments From 2010/11 Audit Recorded in 2012/13				\$ (1,322,505)			(1,322,505)
ThunderRoad - Spec Ed Pgm Run by ACOE (2011/12 cost not recorded)				(808,192)			(808,192)
AdvancePath (Reimb settlement with vendor was less than what was recorded)				(283,261)			(283,261)
Prior Year Revenue Estimate More Than Actual				(278,763)			(278,763)
Charter School - Write-Off of Over Pmt Reimb; Amt Subsequently Rec'd 13/14				(149,820)			(149,820)
Accounts Payable - Prior Year Write-Offs				572,973			572,973
Other				(566,378)			(566,378)
Total Adjustments to Beginning Fund Balance	C	(285,285)	(1,024,396)	(2,835,945)	-	(23,319)	(4,168,945)
NET CHANGE TO THE ENDING FUND BAL-CLOSING VS 3RD INTERIM	B+C=D	(285,285)	(3,443,022)	(3,610,949)	-	(23,319)	(7,362,575)
UNAUDITED ACTUAL ENDING FUND BALANCE - 2012/13	A+D+E	\$ 12,299,577	\$ 2,605,624	\$ 3,889,051	\$ 895,258	\$ 126,681	\$ 19,816,191

2012-13 Unaudited Actuals

Unrestricted General Fund – Est. 2013/14 Ending Fund Balance Reconciliation

UNRESTRICTED GENERAL FUND	Based on Actual Ending Bal 12/13 & Adj MAA Rev 2013/14	Based on Budget Adoption	Diff	
Estimated Ending Fund Balance - 2013/14	\$ 25,539,416	\$ 40,234,715	\$ (14,695,299)	
Reserve for Economic Uncertainty	11,903,934	11,903,934	-	
DESIGNATED FOR THE FOLLOWING:			-	
Audit Findings & One-time Items	\$ 3,889,051	\$ 7,500,000	\$ (3,610,949)	(1)
One-Time Employee Compensation	-	6,000,000	(6,000,000)	(2)
Designated For Unallocated On-Going Costs	4,197,942	5,530,666	(1,332,724)	(3)
Estimated Cost of the 2% On-going Salary Increase Proposed	4,000,000	4,000,000	-	
Designated For Other Contingencies		2,729,575	(2,729,575)	(4)
Avail for One-Time Invest (Spec Ed , HR System, Schl Accountability)	503,232	1,525,283	(1,022,051)	(4)
Early Retirement Pgm Approved 2011-12	895,258	895,258	-	
Revolving Cash	150,000	150,000	-	
Estimated Ending Fund Balance - 2013/14	\$ 25,539,416	\$ 40,234,715	\$ (14,695,299)	
(1) Difference due to the following:				
Audit Findings Settlements (For 6/07 & 07/08 Audits-Partial Pmt) Recorded in 2012-13			\$ (775,004)	
Audit Adjustments From the 10/11 Audit Recorded in 2012/13			(1,322,505)	
ThunderRoad - Spec Ed Pgm run by ACOE (2011/12 cost not recorded); Adjusted Beg Bal 12/13			(808,192)	
Other One-Time Adjustments - Recorded in 2012-13 (Adjusted Beginning Balance 2012-13)			(705,248)	
			\$ (3,610,949)	
(2) Difference due to the following:				
Bonus Expended in 12/13, not Needed in Fund Balance for 13/14			\$ (6,000,000)	
			\$ (6,000,000)	
(3) Difference due to the following:				
Elim MAA Rev for Bgtd 13/14 - Issue between State & Fed Gov't			\$ (1,332,724)	
			\$ (1,332,724)	
(4) Difference of These two items is \$(3,751,668) and is due to the following:				
Elim MAA Rev for 2 Prior yrs (11/12; 12/13) - Issue between State & Fed Gov't			\$ (2,664,454)	
Operating Results / Closing 12/13 (Less Audit Finding Settlement & MAA Rev 12/13)			(1,087,172)	
			\$ (3,751,626)	
Note 1 - Still Assumes LCFF Increased Rev is \$12.5M. This assumes 80% Free & Reduced and ELL Students. Each 5% Reduction Costs Appox \$1M				
Note 2 - Any Money Allocated to "One-Time Investments" in Addition to the \$503,190 is a Use of "Unallocated On-Going Cost" Not Budgeted				
M.A.A. = Medical Administrative Activities (Reimb from Fed Gov't); LCFF = Local Control Funding Formula; ELL = English Language Learners				

2012-13 Structural Deficit

Unrestricted General Fund – Closing vs. 3rd Interim

Structural (Deficit) / Surplus for Unrestr Gen Fund - 2012-13 Actuals vs. 3rd Interim 2012-13 (Adj)

		2013-14 Actuals	2012-13 3rd Interim (Adj)	Diff
Excess of Revenues Over (Under) Expenses	A	\$ (8,883,953)	\$ (5,690,322)	\$ (3,193,630)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.		(4,381,538)	(2,475,000)	(1,906,538)
2 State Loan to pay Debt Service for State Loan		(589,193)	(589,193)	-
3 One-time Bonus		5,898,103	6,000,000	(101,897)
4 Expenditures Over Budget (Excluding Audit Finding Settlement)		2,130,554		2,130,554
5 Temporary Reduction in M.A.A. Revenue (Waiting for Feds & State to Resolve)		1,331,454		1,331,454
6 Net Reductions Not Made at Schools for Fall Revisions Based on Actual Enrollment		1,054,305	1,054,305	-
7 Audit Findings Settlements (For 6/07 & 07/08 Audits-Partial Pmt)		775,004		775,004
8 One-time Support for Audit work		635,000	635,000	-
9 Payment of Early Retirement Program		604,742	604,742	-
10 T.S.A. Strategy (Three year strategy-Yr 2 is 2013-14)		592,699	592,699	-
11 Board/Bond (Measure J) Election Expense		267,267	267,267	-
12 One-time costs for Administrator on Special Assignment (ASA)		172,000	172,000	-
13 Write-offs		168,177	100,000	68,177
14 Prior Year Adjustments		(5,456)	438,857	(444,313)
One-Time Unrestricted General Fund Revenues /Expenses	B	8,653,119	6,800,677	1,852,442
Structural (Deficit)/Surplus After Deducted One-Time Items	A+B=C	\$ (230,833)	\$ 1,110,355	\$ (1,341,188)

Cash Flows



Cash Flow Analysis: 2012-13

Explanations

- Cash balance as of June 30, 2013, for the General Fund was approx. **\$45.3M**.
- Due to significant deferrals (approx. **\$22.8M**) of cash payments by the State of California, the Board approved borrowing of **\$40M** from the Alameda County Treasurer.
- Prop 30 cash of approximately **\$42M** was received just prior to the end of the fiscal year.
- The cash would have been negative **\$36.7M** without the borrowing and the receipt of Prop 30 cash just prior to the end of the fiscal year.

Cash Flow Analysis: 2012-13

July 2012 – December 2012

Actual Cash Balance	July 2012 Actual	August 2012 Actual	September 2012 Actual	October 2012 Actual	November 2012 Actual	December 2012 Actual
Beginning Cash	\$ 9,251,111	\$ 38,317,478	\$ 31,806,280	\$ 42,054,103	\$ 68,329,815	\$ 28,366,915
Total Receipts	1,114,501	4,861,673	39,850,943	15,561,617	17,683,225	58,892,985
Total Disbursements	12,566,249	14,520,582	31,012,448	36,249,821	33,377,779	38,434,719
A/R & A/P	40,518,115	3,147,711	1,409,327	46,963,917	(24,268,346)	1,222,244
Net Increase / Decrease	29,066,367	(6,511,198)	10,247,822	26,275,713	(39,962,900)	21,680,510
Ending Cash	\$ 38,317,478	\$ 31,806,280	\$ 42,054,103	\$ 68,329,815	\$ 28,366,915	\$ 50,047,425

Cash Flow Analysis: 2012-13

January 2013 – June 2013

Actual Cash Balance	January 2013 Actual	February 2013 Actual	March 2013 Actual	April 2013 Actual	May 2013 Actual	June 2013 Actual
Beginning Cash	50,047,425	73,968,640	59,431,076	43,399,676	53,684,336	24,649,341
Total Receipts	57,725,522	13,929,293	20,499,650	44,643,640	21,546,297	102,455,189
Total Disbursements	34,551,471	34,440,494	36,859,936	35,573,874	40,081,197	62,317,339
A/R & A/P	747,163	5,973,637	328,887	1,214,894	(10,500,095)	(19,490,267)
Net Increase / Decrease	23,921,214	(14,537,564)	(16,031,399)	10,284,660	(29,034,995)	20,647,583
Ending Cash	\$ 73,968,640	\$ 59,431,076	\$ 43,399,676	\$ 53,684,336	\$ 24,649,341	\$ 45,296,924

Any Questions?



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Operating Results



2012-13 vs. 2011-12 Payroll Results

	FY 2012-13	FY 2011-12	Diff
Total Payroll Runs	93	94	(1)
Number of Payroll Checks, Direct Deposits & Manual Checks:			
<u>Checks</u>	19,729	20,546	(817)
<u>Direct Deposit</u>	77,859	75,733	2,126
<u>Manual Checks</u>	<u>346</u>	<u>380</u>	(34)
Total Checks, Direct Deposits & Manuals	97,934	96,659	(1,275)
Number of Payroll Checks Issued due to HR/PR Errors:			
<u>Human Resources (HR)</u>	398	509	(111)
<u>Payroll (PR)</u>	<u>108</u>	<u>90</u>	<u>18</u>
Total Checks Issued due to HR/Payroll Errors	506	599	(93)
Percentage of Payroll & HR Errors	0.37%	0.62%	(0.25%)

2012-13 vs. 2011-12 Work Order Summary Reports

Department of Buildings and Grounds (Totals)

	FY 2012-13	FY 2011-12	Diff
Total Work Orders Submitted	18,212	16,148	2,064
Completed	16,419	15,344	1,075
%	90.15%	95.02%	(4.87%)
Not Completed	1,793	804	989
%	9.85%	4.98%	4.87%
Completed On Time	12,282	12,304	(22)
%	67.44%	76.20%	(8.76%)
Not Completed On Time	4,137	3,040	1,097
	22.72%	18.83%	3.89%

2012-13 vs. 2011-12 Priority Work Order Summary

Department of Buildings and Grounds (Totals)

	<u>FY 2012-13</u> Totals	<u>FY 2012-13</u> Priority 1 (1-2 days)	<u>FY 2012-13</u> Priority 2 (1-7 days)	<u>FY 2012-13</u> Priority 3 (10-30 days)	<u>FY 2012-13</u> Priority 4 (30-90 days)
Completed On Time	12,282	1,782	7,727	2,772	1
%	74.80%	72.82%	70.36%	92.74%	100.00%
Not Completed On Time	<u>4,137</u>	<u>665</u>	<u>3,255</u>	<u>217</u>	<u>0</u>
%	25.20%	27.18%	29.64%	7.26%	0.00%
Total Completed	16,419	2,447	10,982	2,989	1

	<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

2012-13 vs. 2011-12 Help Desk Ticket Request

Number of Tickets (Open to Close)

	FY 2012-13	FY 2011-12	Diff
No. of open tickets at beginning of year:	301	178	(56)
No. of tickets opened during the year:	12,399	14,595	(2,196)
No. of tickets closed during the year:	12,173	14,472	(2,299)
No. of open tickets at end of year:	527	301	(75)
Average # of tickets closed each month:	1,014 (approx. 48 tickets a day)	1,206 (approx. 57 tickets a day)	(192)

2012-13 Consultant Expenses

Summary 2012-13 vs. 2011-12

OUSD Summary of Consultant Exps			
Consultants 5825,5826,5827, 5830 FY 2012-13			
	Unrestr	Restr	Total
Schools	\$ 3,204,550	\$ 13,093,661	\$ 16,298,211
Central	3,580,405	27,436,029	31,016,434
District Wide	3,698,953	3,698,876	7,397,830
	\$ 10,483,908	\$ 44,228,566	\$ 54,712,474

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 Difference			
	Unrestr	Restr	Total
Schools	\$ 696,842	\$ (796,494)	\$ (99,652)
Central	323,933	1,421,223	1,745,156
District Wide	(1,652,753)	(6,945,317)	(8,598,070)
	\$ (631,978)	\$ (6,320,588)	\$ (6,952,566)

2012-13 Consultant Expenses - Top Five Vendors

Vendor Name		Amt	Description
Schools-Unrestricted			
1	STREET ACADEMY FOUNDATION	465,015	Pmt to Street Academy School
2	PERALTA COMMUNITY COLLEGE DISTRICT	398,553	Gateway to College Pgm
3	OAKLAND SCHOOLS FOUNDATION	317,790	
4	PLAYWORKS	241,459	
5	HERO,	151,500	
Schools-Restricted			
1	BAY AREA COMMUNITY RESOURCES	2,813,811	
2	EAST BAY ASIAN YOUTH CENTER	1,787,660	
3	ASPIRANET	1,411,800	
4	CITIZEN SCHOOLS	810,000	
5	ALTERNATIVES IN ACTION	637,569	
Central-Unrestricted			
1	OAKLAND HOUSING AUTHORITY	200,736	
2	WALKER'S CHARTER	191,679	Buses for OAL Sports
3	FAGEN FRIEDMAN & FULFROST,	180,586	
4	COLLEGE SUMMIT	178,200	
5	PODESTA GROUP	167,772	
Central-Restricted			
1	SPEECH PATHOLOGY GROUP	2,503,389	Special Ed
2	SPECTRUM CENTER	1,913,560	Special Ed
3	AC TRANSIT DISTRICT	1,812,226	Transportation
4	SENECA CENTER	1,698,240	Special Ed
5	ALAMEDA COUNTY BEHAVIORAL	1,621,272	Special Ed
District Wide- Unrestricted			
1	URBAN STRATEGIES COUNCIL	661,098	
2	UNION BANK - ACCT. #6746041500	604,742	Early Retirement Pmt
3	OLSON HAGEL AND FISHBURN	230,000	
4	ALAMEDA COUNTY REGISTRAR OF VOTERS	223,857	
5	NEXUS IS INC.	174,816	
District Wide- Restricted			
1	SYLVAN LEARNING CENTER	956,995	Title I (S.E.S.)
2	TUTORWORKS,	864,222	Title I (S.E.S.)
3	MOVING FORWARD EDUCATION,	408,293	Title I (S.E.S.)
4	LEARN IT ONLINE,	205,879	Title I (S.E.S.)
5	EXTREME LEARNING	192,989	Title I (S.E.S.)

Appendix: Unrestricted General Fund

Elementary School Budgets - Excluding Utilities and Custodial

Page 1 of 2

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
165	ACORN WOODLAND K-5	\$ 1,132,332	\$ 1,076,382	\$ 55,950	4.94%
121	LA ESCUELITA	\$ 1,551,041	\$ 1,476,672	\$ 74,369	4.79%
192	RISE	\$ 1,399,073	\$ 1,332,881	\$ 66,193	4.73%
149	COMMUNITY UNITED ELEMENTARY	\$ 1,664,019	\$ 1,592,498	\$ 71,521	4.30%
154	SOBRANTE PARK	\$ 928,140	\$ 891,784	\$ 36,356	3.92%
179	MANZANITA COMMUNITY SCHOOL	\$ 1,293,242	\$ 1,243,005	\$ 50,238	3.88%
166	HOWARD	\$ 778,474	\$ 748,685	\$ 29,789	3.83%
191	SANKOFA ACADEMY	\$ 1,496,878	\$ 1,443,261	\$ 53,617	3.58%
193	Reach Academy	\$ 1,326,830	\$ 1,282,469	\$ 44,361	3.34%
105	BURCKHALTER	\$ 1,377,245	\$ 1,333,492	\$ 43,753	3.18%
182	MARTIN LUTHER KING JR. K-3	\$ 1,186,836	\$ 1,150,315	\$ 36,521	3.08%
107	EAST OAKLAND PRIDE	\$ 1,845,142	\$ 1,794,854	\$ 50,288	2.73%
157	THORNHILL	\$ 1,599,147	\$ 1,563,305	\$ 35,842	2.24%
143	MONTCLAIR	\$ 2,123,752	\$ 2,078,777	\$ 44,975	2.12%
115	EMERSON	\$ 1,290,058	\$ 1,265,853	\$ 24,205	1.88%
123	FUTURES ELEMENTARY	\$ 1,334,486	\$ 1,312,724	\$ 21,762	1.63%
144	PARKER	\$ 898,701	\$ 884,109	\$ 14,592	1.62%
168	CARL MUNCK	\$ 1,476,372	\$ 1,454,797	\$ 21,575	1.46%
117	FRUITVALE	\$ 1,612,589	\$ 1,595,994	\$ 16,595	1.03%
148	REDWOOD HEIGHTS	\$ 1,430,448	\$ 1,417,036	\$ 13,412	0.94%
136	HORACE MANN	\$ 1,424,047	\$ 1,410,791	\$ 13,256	0.93%
145	PERALTA	\$ 1,410,216	\$ 1,397,253	\$ 12,963	0.92%
175	MANZANITA SEED	\$ 1,388,938	\$ 1,377,848	\$ 11,090	0.80%
142	JOAQUIN MILLER	\$ 1,694,859	\$ 1,682,341	\$ 12,517	0.74%
112	GREENLEAF ELEMENTARY	\$ 2,099,254	\$ 2,084,242	\$ 15,012	0.72%
118	GARFIELD	\$ 2,506,615	\$ 2,489,353	\$ 17,262	0.69%

Appendix: Unrestricted General Fund

Elementary School Budgets - Excluding Utilities and Custodial

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
114	GLOBAL FAMILY SCHOOL	\$ 1,657,002	\$ 1,646,726	\$ 10,276	0.62%
111	CROCKER HIGHLANDS	\$ 1,760,899	\$ 1,751,761	\$ 9,138	0.52%
172	FRED T KOREMATSU DISCOVERY AC	\$ 1,601,172	\$ 1,597,339	\$ 3,834	0.24%
177	ESPERANZA ACADEMY	\$ 1,389,968	\$ 1,386,882	\$ 3,086	0.22%
133	LINCOLN	\$ 3,016,130	\$ 3,012,005	\$ 4,125	0.14%
116	FRANKLIN	\$ 3,138,750	\$ 3,135,261	\$ 3,489	0.11%
170	HOOVER	\$ 1,312,742	\$ 1,312,567	\$ 174	0.01%
178	BRIDGES ACADEMY @ MELROSE	\$ 1,739,929	\$ 1,740,369	\$ (440)	-0.03%
127	HILLCREST	\$ 1,563,224	\$ 1,563,911	\$ (687)	-0.04%
138	MARKHAM	\$ 1,559,357	\$ 1,561,025	\$ (1,669)	-0.11%
151	SEQUOIA	\$ 1,698,192	\$ 1,700,770	\$ (2,578)	-0.15%
106	CHABOT	\$ 2,361,861	\$ 2,366,583	\$ (4,722)	-0.20%
129	LAFAYETTE	\$ 1,121,415	\$ 1,125,927	\$ (4,512)	-0.40%
146	PIEDMONT AVENUE	\$ 1,560,529	\$ 1,568,636	\$ (8,107)	-0.52%
171	KAISER	\$ 1,158,397	\$ 1,167,652	\$ (9,255)	-0.80%
125	NEW HIGHLAND ACADEMY	\$ 1,285,182	\$ 1,295,577	\$ (10,395)	-0.81%
101	ALLENDALE	\$ 1,711,088	\$ 1,733,315	\$ (22,228)	-1.30%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 938,964	\$ 952,038	\$ (13,075)	-1.39%
103	BROOKFIELD	\$ 1,467,524	\$ 1,493,805	\$ (26,281)	-1.79%
119	GLENVIEW	\$ 1,894,981	\$ 1,932,355	\$ (37,374)	-1.97%
131	LAUREL	\$ 2,191,153	\$ 2,245,635	\$ (54,482)	-2.49%
102	BELLA VISTA	\$ 2,056,323	\$ 2,113,841	\$ (57,518)	-2.80%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 1,448,552	\$ 1,493,659	\$ (45,107)	-3.11%
181	Encompass Small School	\$ 1,181,461	\$ 1,222,607	\$ (41,146)	-3.48%
108	CLEVELAND	\$ 1,438,572	\$ 1,498,159	\$ (59,588)	-4.14%
190	THINK COLLEGE NOW	\$ 1,131,587	\$ 1,184,006	\$ (52,419)	-4.63%
122	GRASS VALLEY	\$ 1,245,814	\$ 1,423,240	\$ (177,426)	-14.24%
		\$ 82,899,502	\$ 82,606,372	\$ 293,130	0.35%

Appendix: Unrestricted General Fund

Middle School Budgets - Excluding Utilities and Custodial

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
235	MELROSE LEADERSHIP ACAD	\$ 1,423,233	\$ 1,267,241	\$ 155,993	10.96%
211	MONTERA MIDDLE	\$ 3,392,282	\$ 3,194,895	\$ 197,387	5.82%
224	ALLIANCE ACADEMY	\$ 1,234,559	\$ 1,180,310	\$ 54,250	4.39%
228	UNITED FOR SUCCESS ACADEMY	\$ 1,472,271	\$ 1,466,618	\$ 5,654	0.38%
221	ELMHURST COMMUNITY PREP	\$ 1,256,746	\$ 1,254,671	\$ 2,074	0.17%
213	WESTLAKE MIDDLE	\$ 2,100,118	\$ 2,097,016	\$ 3,102	0.15%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 1,584,875	\$ 1,584,653	\$ 221	0.01%
206	BRET HARTE MIDDLE	\$ 2,090,798	\$ 2,100,217	\$ (9,418)	-0.45%
210	EDNA BREWER MIDDLE	\$ 2,762,676	\$ 2,779,711	\$ (17,035)	-0.62%
204	WEST OAKLAND MIDDLE	\$ 933,498	\$ 944,647	\$ (11,149)	-1.19%
212	ROOSEVELT MIDDLE	\$ 2,074,177	\$ 2,101,820	\$ (27,643)	-1.33%
236	URBAN PROMISE ACADEMY	\$ 1,153,542	\$ 1,173,768	\$ (20,226)	-1.75%
215	MADISON MIDDLE	\$ 1,490,982	\$ 1,523,438	\$ (32,457)	-2.18%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,162,145	\$ 1,207,739	\$ (45,594)	-3.92%
203	FRICK MIDDLE	\$ 1,399,247	\$ 1,574,963	\$ (175,716)	-12.56%
201	CLAREMONT MIDDLE	\$ 1,322,315	\$ 1,539,952	\$ (217,637)	-16.46%
		\$ 26,853,463	\$ 26,991,659	\$ (138,196)	-0.51%

Appendix: Unrestricted General Fund

High School Budgets - Excluding Utilities and Custodial

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
352	RUDSDALE CONTINUATION	\$ 874,954	\$ 836,096	\$ 38,858	4.44%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 1,090,868	\$ 1,063,376	\$ 27,492	2.52%
310	DEWEY HIGH SCHOOL	\$ 1,194,858	\$ 1,164,781	\$ 30,077	2.52%
330	INDEPENDENT STUDY 9-12	\$ 1,056,042	\$ 1,031,622	\$ 24,420	2.31%
309	BUNCHE ACADEMY	\$ 995,837	\$ 978,318	\$ 17,519	1.76%
311	Gateway to College	\$ 398,553	\$ 398,553	\$ -	0.00%
313	STREET ACADEMY	\$ 465,015	\$ 465,015	\$ -	0.00%
306	SKYLINE HIGH SCHOOL	\$ 6,328,111	\$ 6,341,043	\$ (12,932)	-0.20%
335	LIFE ACADEMY	\$ 1,401,940	\$ 1,412,314	\$ (10,374)	-0.74%
351	McClymonds	\$ 1,180,906	\$ 1,202,223	\$ (21,317)	-1.81%
333	Community Day School	\$ 1,238,131	\$ 1,266,512	\$ (28,382)	-2.29%
304	OAKLAND HIGH SCHOOL	\$ 5,708,085	\$ 5,886,073	\$ (177,988)	-3.12%
305	OAKLAND TECH HIGH SCHOOL	\$ 7,011,982	\$ 7,284,685	\$ (272,704)	-3.89%
338	MetWest	\$ 773,925	\$ 806,641	\$ (32,716)	-4.23%
301	CASTLEMONT HIGH SCHOOL	\$ 2,355,537	\$ 2,621,094	\$ (265,558)	-11.27%
302	FREMONT HIGH SCHOOL	\$ 3,001,619	\$ 3,417,818	\$ (416,199)	-13.87%
		\$ 35,076,362	\$ 36,176,165	\$ (1,099,802)	-3.14%

Appendix: Restricted General Fund

Elementary School Budgets – Descending Order of Available Budget

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
157	THORNHILL	\$ 5,696	\$ 2,605	\$ 3,091	54.26%
171	KAISER	\$ 66,515	\$ 31,220	\$ 35,295	53.06%
127	HILLCREST	\$ 37,875	\$ 26,209	\$ 11,666	30.80%
143	MONTCLAIR	\$ 6,031	\$ 4,186	\$ 1,844	30.58%
191	SANKOFA ACADEMY	\$ 276,052	\$ 196,858	\$ 76,162	27.59%
192	RISE	\$ 361,261	\$ 261,208	\$ 97,440	26.97%
193	Reach Academy	\$ 344,100	\$ 260,451	\$ 81,752	23.76%
125	NEW HIGHLAND ACADEMY	\$ 628,371	\$ 484,563	\$ 142,273	22.64%
116	FRANKLIN	\$ 752,057	\$ 585,693	\$ 166,364	22.12%
107	EAST OAKLAND PRIDE	\$ 452,707	\$ 349,454	\$ 97,410	21.52%
102	BELLA VISTA	\$ 460,594	\$ 375,323	\$ 84,671	18.38%
148	REDWOOD HEIGHTS	\$ 164,719	\$ 124,130	\$ 29,739	18.05%
103	BROOKFIELD	\$ 578,405	\$ 475,850	\$ 95,667	16.54%
166	HOWARD	\$ 229,126	\$ 180,550	\$ 36,739	16.03%
179	MANZANITA COMMUNITY SCHOOL	\$ 547,908	\$ 465,080	\$ 79,430	14.50%
106	CHABOT	\$ 119,898	\$ 103,962	\$ 15,937	13.29%
175	MANZANITA SEED	\$ 341,352	\$ 301,495	\$ 39,858	11.68%
151	SEQUOIA	\$ 352,081	\$ 310,299	\$ 40,545	11.52%
190	THINK COLLEGE NOW	\$ 317,797	\$ 282,373	\$ 35,424	11.15%
114	GLOBAL FAMILY SCHOOL	\$ 427,987	\$ 383,288	\$ 44,699	10.44%
122	GRASS VALLEY	\$ 259,301	\$ 221,170	\$ 26,523	10.23%
111	CROCKER HIGHLANDS	\$ 33,845	\$ 30,401	\$ 3,445	10.18%
182	MARTIN LUTHER KING JR. K-3	\$ 293,180	\$ 258,867	\$ 29,185	9.95%
136	HORACE MANN	\$ 577,331	\$ 530,037	\$ 47,294	8.19%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 238,765	\$ 219,851	\$ 18,915	7.92%
146	PIEDMONT AVENUE	\$ 293,846	\$ 269,557	\$ 21,644	7.37%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 422,759	\$ 394,401	\$ 28,358	6.71%

Appendix: Restricted General Fund

Elementary School Budgets – Descending Order of Available Budget

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
121	LA ESCUELITA	\$ 287,578	\$ 269,828	\$ 17,750	6.17%
123	FUTURES ELEMENTARY	\$ 320,743	\$ 302,679	\$ 17,465	5.45%
117	FRUITVALE	\$ 419,133	\$ 396,759	\$ 20,008	4.77%
129	LAFAYETTE	\$ 289,407	\$ 277,842	\$ 11,565	4.00%
118	GARFIELD	\$ 986,505	\$ 948,535	\$ 36,967	3.75%
138	MARKHAM	\$ 560,043	\$ 541,899	\$ 18,094	3.23%
178	BRIDGES ACADEMY @ MELROSE	\$ 667,168	\$ 645,657	\$ 21,401	3.21%
181	Encompass Small School	\$ 328,871	\$ 316,504	\$ 9,764	2.97%
145	PERALTA	\$ 214,403	\$ 208,561	\$ 5,842	2.72%
142	JOAQUIN MILLER	\$ 6,486	\$ 6,311	\$ 175	2.69%
144	PARKER	\$ 330,811	\$ 322,250	\$ 8,561	2.59%
177	ESPERANZA ACADEMY	\$ 362,211	\$ 353,583	\$ 8,628	2.38%
149	COMMUNITY UNITED ELEMENTARY	\$ 416,004	\$ 402,258	\$ 9,667	2.32%
172	FRED T KOREMATSU DISCOVERY AC	\$ 395,687	\$ 387,632	\$ 8,055	2.04%
131	LAUREL	\$ 412,900	\$ 409,282	\$ 3,618	0.88%
105	BURCKHALTER	\$ 243,828	\$ 242,210	\$ 1,003	0.41%
168	CARL MUNCK	\$ 257,218	\$ 257,153	\$ 66	0.03%
113	LEARNING WITHOUT LIMITS	\$ 98,896	\$ 98,897	\$ (0)	0.00%
112	GREENLEAF ELEMENTARY	\$ 484,255	\$ 487,005	\$ (2,751)	-0.57%
165	ACORN WOODLAND K-5	\$ 554,409	\$ 553,644	\$ (5,251)	-0.95%
154	SOBRANTE PARK	\$ 266,482	\$ 228,591	\$ (3,481)	-1.31%
108	CLEVELAND	\$ 278,227	\$ 261,151	\$ (4,409)	-1.58%
170	HOOVER	\$ 308,694	\$ 314,204	\$ (5,510)	-1.79%
133	LINCOLN	\$ 684,935	\$ 692,489	\$ (21,264)	-3.10%
115	EMERSON	\$ 262,674	\$ 276,103	\$ (13,430)	-5.11%
119	GLENVIEW	\$ 301,365	\$ 297,004	\$ (18,978)	-6.30%
101	ALLENDALE	\$ 395,163	\$ 428,409	\$ (34,471)	-8.72%
185	ASCEND	\$ 161,138	\$ 175,755	\$ (14,617)	-9.07%
		\$ 18,884,794	\$ 17,231,274	\$ 1,465,834	7.76%

Appendix: Restricted General Fund

Middle School Budgets – Descending Order of Available Budget

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
269	Oakland Community Day Middle	\$ 7,320	\$ -	\$ 7,320	100.00%
211	MONTERA MIDDLE	\$ 434,184	\$ 261,775	\$ 151,500	34.89%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,772,895	\$ 1,398,765	\$ 345,263	19.47%
204	WEST OAKLAND MIDDLE	\$ 166,861	\$ 122,065	\$ 28,797	17.26%
203	FRICK MIDDLE	\$ 751,666	\$ 664,676	\$ 84,948	11.30%
224	ALLIANCE ACADEMY	\$ 1,797,319	\$ 1,481,907	\$ 199,010	11.07%
210	EDNA BREWER MIDDLE	\$ 534,812	\$ 484,704	\$ 50,108	9.37%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 611,678	\$ 559,763	\$ 51,911	8.49%
213	WESTLAKE MIDDLE	\$ 598,356	\$ 522,916	\$ 50,120	8.38%
201	CLAREMONT MIDDLE	\$ 749,107	\$ 666,508	\$ 62,241	8.31%
228	UNITED FOR SUCCESS ACADEMY	\$ 2,125,669	\$ 1,975,644	\$ 150,025	7.06%
212	ROOSEVELT MIDDLE	\$ 650,789	\$ 607,190	\$ 43,171	6.63%
221	ELMHURST COMMUNITY PREP	\$ 2,235,276	\$ 2,108,339	\$ 126,107	5.64%
235	MELROSE LEADERSHIP ACAD	\$ 438,434	\$ 414,189	\$ 24,245	5.53%
206	BRET HARTE MIDDLE	\$ 461,992	\$ 444,324	\$ 17,668	3.82%
236	URBAN PROMISE ACADEMY	\$ 669,334	\$ 644,718	\$ 24,616	3.68%
215	MADISON MIDDLE	\$ 680,699	\$ 683,321	\$ (22,119)	-3.25%
		\$ 14,686,392	\$ 13,040,803	\$ 1,394,932	9.50%

Appendix: Restricted General Fund

High School Budgets – Descending Order of Available Budget

Site	Site Description	Working Budget	YTD Actual	Diff (Over)/Under	% Avail
311	Gateway to College	\$ 2,680	\$ -	\$ 2,680	100.00%
352	RUDSDALE CONTINUATION	\$ 344,157	\$ 238,103	\$ 106,055	30.82%
313	STREET ACADEMY	\$ 250,506	\$ 148,827	\$ 74,501	29.74%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,694,073	\$ 1,197,860	\$ 490,149	28.93%
302	FREMONT HIGH SCHOOL	\$ 1,075,898	\$ 769,993	\$ 305,905	28.43%
338	MetWest	\$ 426,825	\$ 319,019	\$ 107,806	25.26%
306	SKYLINE HIGH SCHOOL	\$ 1,546,630	\$ 1,275,330	\$ 269,458	17.42%
304	OAKLAND HIGH SCHOOL	\$ 1,724,106	\$ 1,425,533	\$ 282,095	16.36%
330	INDEPENDENT STUDY 9-12	\$ 148,105	\$ 128,203	\$ 19,656	13.27%
333	Community Day School	\$ 232,035	\$ 204,505	\$ 27,530	11.86%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 460,680	\$ 411,080	\$ 48,880	10.61%
351	McClymonds	\$ 400,843	\$ 376,171	\$ 20,887	5.21%
301	CASTLEMONT HIGH SCHOOL	\$ 696,200	\$ 660,242	\$ 35,958	5.16%
335	LIFE ACADEMY	\$ 587,372	\$ 574,014	\$ 4,874	0.83%
310	DEWEY HIGH SCHOOL	\$ 407,232	\$ 420,091	\$ (12,859)	-3.16%
309	BUNCHE ACADEMY	\$ 252,740	\$ 265,187	\$ (12,448)	-4.93%
		\$ 10,250,081	\$ 8,414,160	\$ 1,771,127	17.28%

Appendix: Summary of All Funds

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2012-13 Unaudited Actuals	2012-13 3rd Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 232,440,707	\$ 228,019,840	\$ 4,420,867	1.9%
01	Gen Fund - Restricted	\$ 165,854,888	\$ 185,079,011	\$ (19,224,123)	-10.4%
Total General Fund		\$ 398,295,595	\$ 413,098,851	\$ (14,803,256)	-3.6%
11	Adult Education	\$ 2,002,379	\$ 2,388,920	\$ (386,541)	-16.2%
12	Child Development	\$ 11,828,864	\$ 11,707,945	\$ 120,919	1.0%
13	Cafeteria	\$ 17,417,446	\$ 18,588,406	\$ (1,170,960)	-6.3%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 626,242	\$ 2,094,989	\$ (1,468,747)	-70.1%
21	Gen.Oblig. Bonds	\$ 34,191,615	\$ 49,926,497	\$ (15,734,882)	-31.5%
25	Dev Fee / Redevel	\$ 9,550,681	\$ 9,881,764	\$ (331,083)	-3.4%
30	State School Bldg	\$ -	\$ -	\$ -	
35	State Modernization	\$ 57,713,497	\$ 83,998,595	\$ (26,285,098)	-31.3%
40	Williams Settlement	\$ 5,225,745	\$ 5,275,896	\$ (50,151)	-1.0%
Total Facility Funds		\$ 107,307,780	\$ 151,177,740	\$ (43,869,960)	-29.0%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 17,726,244	\$ 17,098,743	\$ 627,501	3.7%
ALL FUNDS		\$ 554,578,308	\$614,060,605	\$ (59,482,297)	-9.7%

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

Appendix: 2012-13 Unaudited Actuals

Restricted General Fund

Restricted General Fund	2012-13 Actual	2013-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,772,747	\$ 10,100,161	\$ 672,586
Other Revenue	124,101,989	133,058,922	(8,956,933)
Transfer-In & Sources	2,093,782	2,093,782	0
Total Revenues & Sources	136,968,518	145,252,865	(8,284,347)
Salaries,Supplies,Services & Equipment	165,854,888	185,079,011	(19,224,123)
Other outgo	995,283	174,672	820,611
Indirect Cost	3,039,422	3,956,276	(916,855)
Contributions & Transfers Out	(30,583,658)	(33,406,265)	2,822,607
Total Expenses & Uses	139,305,935	155,803,694	(16,497,759)
Change in Fund Balance	(2,337,417)	(10,550,829)	8,213,412
Beginning Fund Balance	12,652,883	12,384,173	268,710
Ending Fund Balance	\$ 10,315,466	\$ 1,833,344	\$ 8,482,122
<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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 721,584	\$ 801,697	\$ (80,113)
Transfer-In & Sources	1,000,000	1,000,000	-
Total Revenues & Sources	1,721,584	1,801,697	(80,113)
Salaries,Supplies,Services & Equipment	2,060,354	2,388,920	(328,566)
Other outgo	-	19,658	(19,658)
Indirect Cost	60,610	-	60,610
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,120,964	2,408,578	(287,614)
Change in Fund Balance	(399,380)	(606,881)	207,501
Beginning Fund Balance	818,605	606,881	211,724
Ending Fund Balance	\$ 497,294	\$ (1)	\$ 630,949
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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 12,325,668	\$ 12,161,543	\$ 164,126
Transfer-In & Sources	-	-	-
Total Revenues & Sources	12,325,668	12,161,543	164,126
Salaries,Supplies,Services & Equipment	11,828,864	11,707,945	120,919
Other outgo	-	-	-
Indirect Cost	502,099	515,635	(13,536)
Contributions & Transfers Out	57,224	57,224	-
Total Expenses & Uses	12,388,187	12,280,804	107,384
Change in Fund Balance	(62,519)	(119,261)	56,742
Beginning Fund Balance	377,449	233,096	144,352
Ending Fund Balance	\$ 314,930	\$ 113,835	\$ 201,095
Purpose of Fund - Accts for fed, state and local revenues for child development programs			

Appendix: Summary of Funds

Cafeteria – Fund 13

Cafeteria Fund 13	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 17,353,105	\$ 16,974,637	\$ 378,468
Transfer-In & Sources	-	-	-
Total Revenues & Sources	17,353,105	16,974,637	378,468
Salaries,Supplies,Services & Equipment	17,417,446	18,588,406	(1,170,960)
Other outgo	-	-	-
Indirect Cost	756,303	796,166	(39,863)
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	18,380,592	19,591,415	(1,210,823)
Change in Fund Balance	(1,027,487)	(2,616,778)	1,589,291
Beginning Fund Balance	2,530,353	2,616,778	(86,425)
Ending Fund Balance	\$ 1,502,866	\$ 0	\$ 1,502,866
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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 3,399	\$ 1,207	\$ 2,192
Transfer-In & Sources	2,093,782	2,093,782	(0)
Total Revenues & Sources	2,097,181	2,094,989	2,192
Salaries,Supplies,Services & Equipment	626,242	2,094,989	(1,468,747)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	626,242	2,094,989	(1,468,747)
Change in Fund Balance	1,470,939	0	1,470,939
Beginning Fund Balance	991,107	-	991,107
Ending Fund Balance	\$ 2,462,046	\$ 0	\$ 2,462,046
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)	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 937	\$ -	\$ 937
Transfer-In & Sources	-	-	-
Total Revenues & Sources	937	-	937
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	589,193	589,193	(0)
Total Expenses & Uses	589,193	589,193	(0)
Change in Fund Balance	(588,256)	(589,193)	937
Beginning Fund Balance	595,305	595,306	(1)
Ending Fund Balance	\$ 7,049	\$ 6,113	\$ 936
Purpose of Fund - Accts for \$35 million of the State loan.			

Appendix: Summary of Funds

Building Fund – Fund 21

Building Fund 21	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 409,519	\$ 326,411	\$ 83,108
Transfer-In & Sources	-	-	-
Total Revenues & Sources	409,519	326,411	83,108
Salaries,Supplies,Services & Equipment	34,499,730	49,926,497	(15,426,767)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,093,782	2,093,782	(0)
Total Expenses & Uses	36,593,512	52,020,279	(15,426,767)
Change in Fund Balance	(36,183,993)	(51,693,868)	15,509,875
Beginning Fund Balance	68,153,250	72,349,824	(4,196,574)
Ending Fund Balance	\$ 31,969,257	\$ 20,655,956	\$ 11,313,301
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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 5,894,263	\$ 3,563,242	\$ 2,331,021
Revenue received post 3rd Interim reporting	-	-	-
Transfer-In & Sources	-	-	-
Total Revenues & Sources	5,894,263	3,563,242	2,331,021
Salaries,Supplies,Services & Equipment	9,550,681	9,881,764	(331,083)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	9,550,681	9,881,764	(331,083)
Change in Fund Balance	(3,656,418)	(6,318,522)	2,662,104
Beginning Fund Balance	7,536,509	8,022,676	(486,167)
Ending Fund Balance	\$ 3,880,091	\$ 1,704,154	\$ 2,175,937
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies			

Appendix: Summary of Funds

State School Building Lease-Purchase – Fund 30

State School Building Fund 30	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 482	\$ -	\$ 482
	-	-	-
Transfer-In & Sources	-	-	-
Total Revenues & Sources	482	-	482
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	482	-	482
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ 482	\$ -	\$ 482
Purpose of Fund - Modernize School Buildings			

Appendix: Summary of Funds

County School Facility Fund – Fund 35

County School Facility Fund 35	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 77,893,792	\$ 56,026,112	\$ 21,867,680
Transfer-In & Sources	-	-	-
Total Revenues & Sources	77,893,792	56,026,112	21,867,680
Salaries,Supplies,Services & Equipment	57,746,097	83,998,595	(26,252,498)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	57,746,097	83,998,595	(26,252,498)
Change in Fund Balance	20,147,695	(27,972,483)	48,120,178
Beginning Fund Balance	27,782,558	27,972,483	(189,926)
Ending Fund Balance	\$ 47,930,253	\$ 0	\$ 47,930,252
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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,951,119	\$ 4,873,592	\$ 77,527
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,951,119	4,873,592	77,527
Salaries,Supplies,Services & Equipment	5,225,745	5,275,896	(50,151)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	5,225,745	5,275,896	(50,151)
Change in Fund Balance	(274,626)	(402,304)	127,678
Beginning Fund Balance	1,238,170	1,124,588	113,582
Ending Fund Balance	\$ 963,544	\$ 722,284	\$ 241,260
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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 63,298,362	\$ 51,965,660	\$ 11,332,702
Transfer-In & Sources	-	-	-
Total Revenues & Sources	63,298,362	51,965,660	11,332,702
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	57,224,755	48,449,559	8,775,195
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	57,224,755	48,449,559	8,775,195
Change in Fund Balance	6,073,607	3,516,101	2,557,507
Beginning Fund Balance	44,938,153	45,714,431	(776,278)
Ending Fund Balance	\$ 51,011,760	\$ 49,230,532	\$ 1,781,228
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	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ 13,734	\$(13,734)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	13,734	(13,734)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	13,734	(13,734)
Beginning Fund Balance	-	84,850	(84,850)
Ending Fund Balance	\$ -	\$ 98,584	\$(98,584)
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

Self Insurance – Fund 67

Self Insurance Fund 67	2012-13 Actual	2012-13 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$16,315,682	\$17,121,454	\$ (805,772)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	16,315,682	17,121,454	(805,772)
Salaries,Supplies,Services & Equipment	17,726,244	17,098,743	627,501
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	273,129	470,000	(196,871)
Total Expenses & Uses	17,999,373	17,568,743	430,630
Change in Fund Balance	(1,683,691)	(447,289)	(1,236,402)
Beginning Fund Balance	12,330,345	11,696,907	633,438
Ending Fund Balance	\$10,646,654	\$11,249,618	\$ (602,964)
Purpose of Fund - Accts for self-insurance activities from other operating funds			