



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

V.11

2011-2012 1st Interim Financial Report

Wednesday, December 14, 2011

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Multi-Year Projections
- Cash Flows
- Operating Results
 - Employee Pay Results
 - Buildings & Grounds Work Orders
 - Purchase Orders
 - Technology Services HelpDesk
- Appendix
 - General Fund Revenues and Expenses 2011-12
 - General Fund Assumptions
 - School Budgets
 - Other Funds

Executive Summary



Executive Summary

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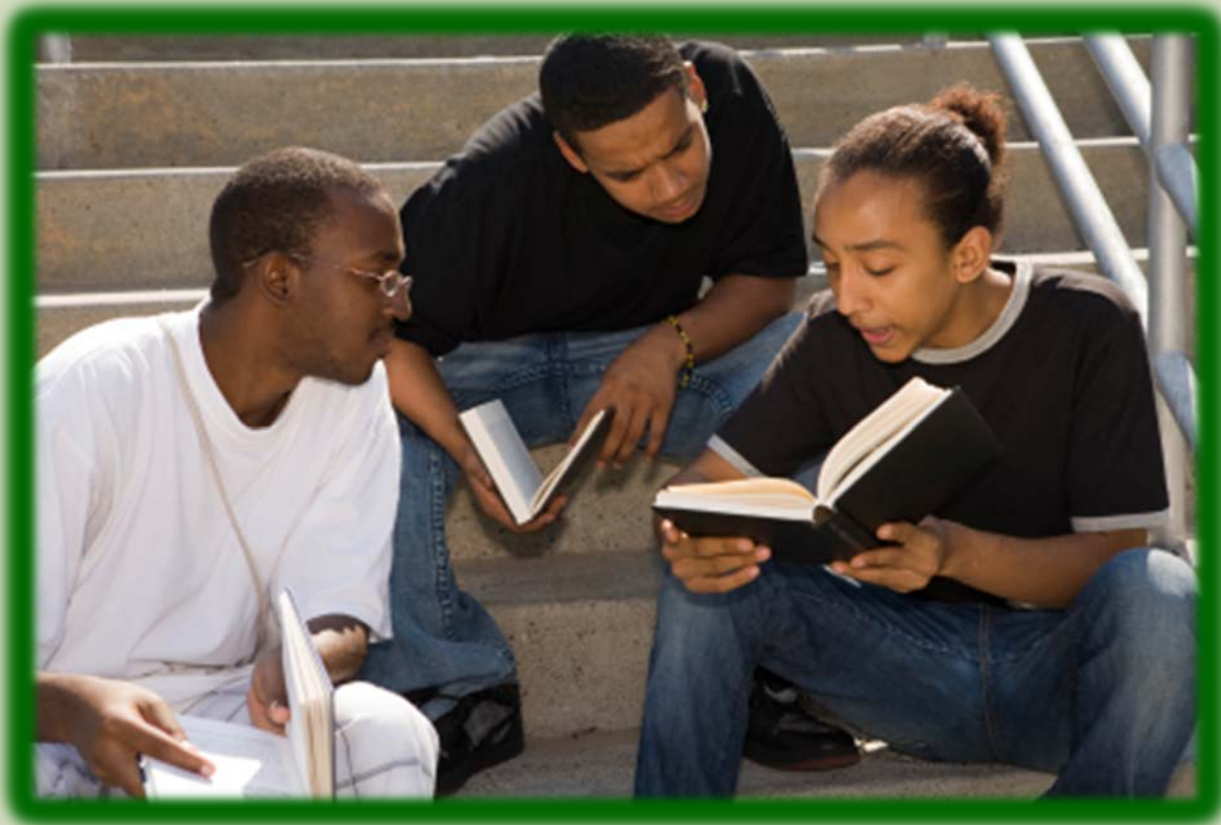
- The District is projected to meet its required 3% reserve for economic uncertainty as board policy stipulates.
- Staff is recommending submittal of the First Interim Financial Report to the ACOE as a “Qualified” certification.
- The impact of the State Budget Act Midyear “Trigger” language is reflected in the First Interim Report for OUSD.

Executive Summary

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- The District is projected to have a positive Ending Fund Balance of \$33M down from \$45M at Budget Adoption, a loss of \$12 Million.
- The General Fund Projected Unrestricted Revenues have decreased by \$6.2M, due to:
 - Loss of \$7.1M in Revenue Limit Sources (of which \$6.1M relates to impending mid-year state cuts)
 - Loss of Other Revenue Sources of \$1.7M
 - Increase in the Transfers In from Adult Ed of \$2.6M to fund a portion of the payment for the Early Retirement program
- Expenditures increased by \$2.4M primarily related to the payment of the Early Retirement program.
- Other Outgo increased by \$3.1M, primarily due to an increase of \$2.8M in contributions to Special Education transportation related to proposed mid-year state budget reductions.

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2011-2012

Revenues and Expenses

| Unrestricted General Fund | | 2011-12 1st Interim | 2011-12 Adopted Bgt | Diff | |
|--------------------------------------------|--------------|------------------------|------------------------|------------------------|---|
| Revenue Limit (\$ for Student Attendance) | | \$ 176,250,844 | \$ 183,315,681 | \$ (7,064,837) | 1 |
| Other Revenue | | 88,265,894 | 90,004,743 | (1,738,849) | 2 |
| Transfer-In & Sources | | 5,701,288 | 3,130,895 | 2,570,393 | 3 |
| Total Revenues & Sources | a | 270,218,026 | 276,451,319 | (6,233,293) | |
| Salaries,Supplies,Services & Equipment | | 224,404,569 | 222,006,904 | 2,397,665 | 4 |
| Other Outgo (Pass Throughs / Debt Service) | | 9,030,367 | 9,006,244 | 24,123 | 5 |
| Indirect Cost (Expense Offset) | | (4,514,626) | (3,792,993) | (721,633) | 6 |
| Contributions & Transfers Out | | 35,853,957 | 32,740,823 | 3,113,134 | 7 |
| Total Expenses & Uses | b | 264,774,267 | 259,960,979 | 4,813,289 | |
| Change in Fund Balance | a-b=c | 5,443,759 | 16,490,340 | (11,046,582) | |
| Beginning Fund Balance | d | 27,771,316 | 28,626,844 | (855,529) | |
| Ending Fund Balance | c+d=e | \$ 33,215,074 | \$ 45,117,185 | \$ (11,902,110) | |
| See explanations on next page | | | | | |

Unrestricted General Fund Overview

Explanation of Major Fluctuations

1 of 2

Explanation of Fluctuations - Revenues & Sources

| | | |
|----------|---------------------------------------------------------------------------------------|-----------------------|
| 1 | Revenue Limit - Decrease from Adopted Budget 2011-12 | |
| | Assume 300 ADA reduction from Adopted Bgt due to lower enrollment | \$ (1,564,645) |
| | Assumes Mid-Yr. Trigger reduction of \$189/ADA (Undeficitd) | (6,815,104) |
| | Increase in Unemployment Insurance Revenue related to Revenue Limit | 1,200,954 |
| | Decrease in PERS Reduction Revenue for Peace Officers | (200,985) |
| | Decrease in Special Ed Transfer | 321,467 |
| | Other -Net | (6,524) |
| | Total Revenue Limit Decrease from Adopted Budget | \$ (7,064,837) |
| 2 | Other Revenue - Decrease from Adopted Budget 2011-12 | |
| | Other State Rev (Tier3 adj from State) - Mainly Supp Instr (1.2M-Adj to pr yr actual) | \$ (1,435,904) |
| | K-3 Class Size Reduction (Based on lower enroll & higher avg class sizes) | (605,383) |
| | Interest (Based on Prior Yr. actual) | (338,694) |
| | Mandated Cost (Recorded based on actual cash received) | 570,332 |
| | Other -Net | 70,799 |
| | Total Other Revenue Decrease from Adopted Budget | \$ (1,738,849) |
| 3 | Transfer-In & Sources - Increase from Adopted Budget 2011-12 | |
| | Transfer in from Adult Ed Fund Bal to help pay the Early Retirement Cost - One Time | \$ 2,570,393 |
| | Transfers In & Sources Increase from Adopted Budget | \$ 2,570,393 |
| | TOTAL REVENUES & SOURCES DECREASE FROM ADOPTED BUDGET | \$ (6,233,293) |

Unrestricted General Fund Overview

Explanation of Major Fluctuations

2 of 2

| Explanation of Fluctuations - Expenses & Uses | | |
|-----------------------------------------------|------------------------------------------------------------------------------------------------|---------------------|
| 4 | Salaries,Supplies,Services & Equipment | |
| | K-12 School site budget Decrease from Adopted Budget 2011-12 | |
| | School Site Budget Reductions Due to 20th Day Consolidations (Enrollment lower than projected) | \$ (1,179,242) |
| | Transfer of Measure G Art from District Wide account (see below) | 412,935 |
| | Total K-12 School site budget Decrease from Adopted Budget | (766,307) |
| | Central site Increase from Adopted Budget 2011-12 | |
| | Increase to fund position to transition school dosures (School Portfolio Mgt Office) | \$ 156,665 |
| | Board Office Carryover | 88,864 |
| | Measure G funds for Recruitment. Transferred from District Wide (Site 999) | 81,563 |
| | Increase bgt for Complementary Learning / Family & Community Office | 72,841 |
| | Tech Services Carryover of State Loan funds | 27,390 |
| | Transfer Adult Ed Flex Res (0504) to Adult Ed Fund 11 (Reduce Exp, Incr Transfer) | (307,369) |
| | Other Net | 9,870 |
| | Total Central site Increase from Adopted Budget 2011-12 | 129,825 |
| | District Wide Budget Increase from Adopted Budget 2011-12 (Sites 998 & 999) | |
| | Exps for put of Early Retirement Program (See Transfers In from Adult Ed for Partial Funding) | \$ 3,345,367 |
| | Exps for Advance Path Contract Omitted from Adopted Bgt | 399,948 |
| | Adjustment for Updated Employee on loan data | (231,662) |
| | Allocate Measure G Art to Sites (see above) | (412,935) |
| | Other Net | (66,571) |
| | Total District Wide Budget Increase from Adopted Budget 2011-12 (Sites 998 & 999) | 3,034,147 |
| | Total Salaries,Supplies,Services & Equipment Increase | \$ 2,397,665 |
| 5 | Other Outgo (Pass Throughs / Debt Service): | |
| | Adjustment to Charter transfers | \$ 24,123 |
| | Total Other Outgo (Pass Throughs / Debt Service) | \$ 24,123 |
| 6 | Indirect Cost (Expense Offset): | |
| | Interpgm Indirect is higher (offset is higher thus restricted exps are up) | \$ (699,599) |
| | Interfund Indirect is higher (offset is higher thus restricted exps are up) | (22,034) |
| | Total Indirect Cost Increase (Exps Offset) from Adopted Budget | \$ (721,633) |
| 7 | Contributions & Transfers Out: | |
| | Trans Adult Ed Flex Res (0504) to Adult Ed Fund 11 (Reduce Exp, Ind Indirect, from site 922) | \$ 322,416 |
| | Incr Spec Ed Transportation Contrib (Part of Mid-year trigger - Elim 50% of funding) | \$ 2,790,718 |
| | Total Contributions & Transfers Out Increase from Adopted Budget | \$ 3,113,134 |
| | TOTAL EXPENSES & USES | \$ 4,813,289 |

Unrestricted General Fund Overview

Ending Fund Balance

| Unrestricted General Fund | 2011-12 1st Interim | 2011-12 Adopted Bgt | Diff |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|
| Ending Fund Balance | \$ 33,215,074 | \$ 45,117,185 | \$ (11,902,110) |
| Components of the Ending Fund Balance: | | | |
| Reserve for Economic Uncertainty | \$ 12,608,041 | \$ 11,765,754 | \$ 842,287 |
| Revolving Cash | 150,000 | 150,000 | - |
| Audit Findings & One-time Items | 7,500,000 | 8,228,785 | (728,785) |
| Designated \$349/ADA until State Bgt Passed | - | 12,689,204 | (12,689,204) |
| Designated for Cash Deferred Pmts from The State | 12,957,033 | 10,618,406 | 2,338,627 |
| Designated for Early Retirement Incentive Pmt | - | 1,665,035 | (1,665,035) |
| Total Ending Fund Balance | \$ 33,215,074 | \$ 45,117,185 | \$ (11,902,110) |
| <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 \$4,202,680</p> | | | |

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

| Structural Deficit for Unrestricted General Fund - First Interim vs. Adopted Budget 2011-12 | | | | |
|----------------------------------------------------------------------------------------------------|--------------|------------------------|------------------------|------------------------|
| | | | Bgt Dev '11-12 | Difference |
| Excess of revenues over expenses | A | \$ 5,443,759 | \$ 16,490,340 | \$ (11,046,582) |
| Less One-Time Unrestr Gen Fund Rev Sources: | | | | |
| 1 Transfer In from Adult Ed to Pay for Early Retirement Program | | (2,570,393) | | (2,570,393) |
| 2 Payment of Early Retirement Program | | 3,345,367 | | 3,345,367 |
| 3 State Loan to pay Debt Service for State Loan | | (2,094,923) | (2,094,923) | - |
| 4 Mandated Costs (Recorded on cash basis- only when received) | | (570,332) | - | (570,332) |
| One-Time Unrestricted General Fund Rev/Exps | B | \$ (1,890,281) | \$ (2,094,923) | \$ 204,642 |
| Structural (Deficit) / Surplus After Deducted One-Time Items | A+B=C | \$ 3,553,478 | \$ 14,395,417 | \$ (10,841,940) |
| Less Non-Reoccurring Unrestricted General Fund Revenue Sources: | | | | |
| 5 Adult Ed (Tier 3 Flex) Revenues | | (11,824,699) | (11,778,367) | (46,332) |
| 6 Expenses Related to Adult Ed(Tier 3 Flex) Revenues | | 3,000,000 | 3,344,000 | (344,000) |
| 7 Transfer Out to Adult Ed Fund (Fund 11) | | 1,322,416 | 1,000,000 | 322,416 |
| 8 Deferred Maintenance (Tier 3 Flex) Revenues | | (1,552,828) | (1,552,828) | - |
| 9 Reduction to RRMA Facilities Contribution | | (1,462,645) | (1,462,645) | - |
| Non-Reoccurring Unrestr General Fund Revenue Sources | D | \$ (10,517,756) | \$ (10,449,840) | \$ (67,916) |
| Total Structural (Deficit) /Surplus | D+E=F | \$ (6,964,279) | \$ 3,945,577 | \$ (10,909,856) |

Restricted General Fund



2011-2012 Restricted General Fund Overview

- Restricted expenditures total approximately \$184.4 million
- \$44.3 million is allocated to schools
- \$140.1 million is allocated centrally
 - Special Education – \$85.8 million
 - Buildings & Grounds - \$8.5 million
 - Early Retirement Program – \$8.2 million
 - Title I (Sup. Edu. Serv.-SES) – \$4.4 million
 - Professional Development Title I – \$2 million

Restricted General Fund

Overview

| Restricted General Fund | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------|-------------------|------------|
| Revenue Limit (\$ for Student Attendance) | \$ 10,045,676 | \$ 10,367,142 | \$ (321,466) | |
| Other Revenue | 137,339,712 | 119,819,820 | 17,519,892 | (1) |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - | |
| Total Revenues & Sources | 149,479,170 | 132,280,744 | 17,198,426 | |
| Salaries,Supplies,Services & Equipment | 184,373,710 | 159,227,590 | 25,146,120 | |
| Other outgo (Pass Through / Debt Service) | 496,858 | 288,923 | 207,935 | |
| Indirect Cost | 3,060,964 | 2,361,365 | 699,599 | |
| Contributions & Transfers Out | (32,437,759) | (29,647,040) | (2,790,719) | |
| Total Expenses & Uses | 155,493,773 | 132,230,838 | 23,262,935 | (1) |
| Change in Fund Balance | (6,014,603) | 49,906 | (6,064,509) | |
| Beginning Fund Balance | 10,532,695 | 3,729,045 | 6,803,650 | (2) |
| Ending Fund Balance | \$ 4,518,092 | \$ 3,778,951 | 49,906 | |
| FTE's | 1,370.8 | 1,330.5 | 40.2 | |
| <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> | | | | |
| (1) | Increase primarily due to the additional loading of Federal and Local resources after Adopted Budget | | | |
| (2) | Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget | | | |

Multi-Year Projections



Multi-Year Projections

Unrestricted General Fund

| Unrestricted General Fund | | 2011-12 BGT DEV | 2012-13 | 2013-14 |
|--------------------------------------------|--------------|----------------------------|----------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | | \$ 176,250,844 | \$ 183,065,947 | \$ 183,065,947 |
| Other Revenue | | 88,265,894 | 88,200,654 | 89,842,706 |
| Transfer-In, Sources & Contrib | | (28,830,253) | (31,402,977) | (31,921,112) |
| Total Revenues & Sources | a | 235,686,485 | 239,863,625 | 240,987,541 |
| Salaries, Supplies, Services & Equipment | | 224,404,569 | 229,083,367 | 234,013,447 |
| Other outgo (Pass Throughs / Debt Service) | | 9,030,367 | 9,030,367 | 9,119,730 |
| Indirect Cost (Expense Offset) | | (4,514,626) | (5,914,184) | (5,953,516) |
| Transfers Out | | 1,322,416 | 1,322,416 | 1,546,108 |
| Total Expenses & Uses | b | 230,242,726 | 233,521,967 | 238,725,768 |
| Change in Fund Balance | a-b=c | 5,443,759 | 6,341,658 | 2,261,773 |
| Beginning Fund Balance | d | 27,771,316 | 33,215,075 | 39,556,733 |
| Ending Fund Balance | c+d=e | \$ 33,215,075 | \$ 39,556,733 | \$ 41,818,506 |

Multi-Year Projections

Unrestricted General Fund

Assumptions

Cash Flows



Cash Flows

2010-2011 Analysis

Cash Flows

2010-2011 Analysis

Cash Flows

Analysis

Cash Flows

Assumptions

Operating Results



Employee Pay Results Comparison

July-Oct 2010 vs July-Oct 2011

| | 2011-12 | 2010-11 | Diff | |
|--------------------------------------------------------|---------------|---------------|----------------|--------------|
| | Jul - Oct | Jul - Oct | Amt | % |
| Total Payroll Runs | 42 | 42 | - | 0.0% |
| Number of Check, Direct Deposits & Manuals: | | | | |
| Checks | 6,335 | 7,987 | (1,652) | -20.7% |
| Direct Deposits | 21,690 | 22,374 | (684) | -3.1% |
| Manuals | 178 | 223 | (45) | -20.2% |
| Totalf Check, Direct Deposits & Manuals | 28,203 | 30,584 | (2,381) | -7.8% |
| Number of Checks Issued Due to HR/PR Errors: | | | | |
| Human Resources (HR) | 244 | 160 | 84 | 52.5% |
| Payroll (P/R) | 47 | 74 | (27) | -36.5% |
| Total Checks Issued Due to HR/PR Errors | 291 | 234 | 57 | 24.4% |
| Percentage of P/R & HR Errors | 1.03% | 0.77% | 0.27% | 34.9% |

Buildings & Grounds Work Orders

July-Oct 2010 vs July-Oct 2011

| | 2010 | | 2011 | | 2010-2011 Comparison |
|-------------------------------|------|--------|------|--------|----------------------|
| Total Work Orders Submitted | 4697 | | 5606 | | +909 |
| Completed | 4256 | 90.61% | 4668 | 83.27% | +412 |
| Not Completed | 441 | 9.39% | 938 | 16.73% | -497 |
| Overall Completed on time | 3689 | 78.54% | 3846 | 68.61% | +157 |
| Overall Not Completed on time | 567 | 12.07% | 822 | 14.66% | -255 |

| Work Order Data | Totals 2010 | Totals 2011 | 2010 Priority 1 (1-2 Days) | 2011 Priority 1 (1-2 Days) | 2010 Priority 2 (1-7 Days) | 2011 Priority 2 (1-7 Days) | 2010 Priority 3 (10-30 Days) | 2011 Priority 3 (10-30 Days) | 2010 Priority 4 (30-90 Days) | 2011 Priority 4 (30-90 Days) |
|-----------------------|-------------|-------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Completed On Time | 3689 | 3846 | 1218 | 401 | 1495 | 1786 | 478 | 1470 | 498 | 189 |
| Not Completed OnTime | 567 | 822 | 307 | 224 | 232 | 565 | 28 | 33 | 0 | 0 |
| Total Completed | 4256 | 4668 | 1525 | 625 | 1727 | 2351 | 506 | 1503 | 498 | 189 |
| Completed On Time | 86.68% | 68.61% | 79.87% | 64.16% | 86.57% | 75.97% | 94.47% | 97.80% | 100.00% | 100.00% |
| Not Completed On Time | 13.32% | 14.66% | 20.13% | 35.84% | 13.43% | 24.03% | 5.53% | 2.20% | 0.00% | 0.00% |

Purchase Order Processing Timelines

July-Oct 2010 vs July-Oct 2011

| | July 1, 2011-Oct. 31, 2011 | July 1, 2010-Oct. 31, 2010 | Difference |
|----------------------------------------------------------|----------------------------|----------------------------|------------|
| Total Number of Purchase Orders Issued | 3,557 | 3,550 | 7 |
| Total Dollars of Purchase Orders Issued | \$140M | \$169M | \$29M |
| Avg Days for Final Requisition Approval to P.O. Issuance | 4* | 8* | (4) |
| Avg Days for Requisition to P.O. | 7* | 12* | (5) |

* Calendar Days include Holidays and Weekends

Purchase Order Processing Timelines

July-Oct 2010 vs July-Oct 2011 (continued)

| Requisition Entry to Issuance of Purchase Order | | | | | | | | | |
|-------------------------------------------------|----------------------------|------|--------------|----------------------------|------|--------------|-------------|-----|--------------|
| | July 1, 2011-Oct. 31, 2011 | | | July 1, 2010-Oct. 31, 2010 | | | Difference | | |
| | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % |
| 0-5 * | 2623 | 74% | 74% | 2316 | 65% | 65% | 307 | 9% | 9% |
| 6-15 Days* | 554 | 15% | 89% | 589 | 17% | 82% | (35) | -2% | 7% |
| 16-30 Days* | 171 | 5% | 94% | 187 | 5% | 87% | (16) | 0% | 7% |
| 31-60 Days* | 176 | 5% | 99% | 293 | 8% | 95% | (117) | -3% | 4% |
| 60+ Days* | 33 | 1% | 100% | 165 | 5% | 100% | (132) | -4% | 0% |
| Totals | 3557 | 100% | 100% | 3550 | 100% | 100% | 7 | 0% | 0% |

*Calendar Days include Holidays and Weekends

| Final Requisition Approval to Issuance of Purchase Order | | | | | | | | | |
|----------------------------------------------------------|----------------------------|------|--------------|----------------------------|------|--------------|-------------|-----|--------------|
| | July 1, 2011-Oct. 31, 2011 | | | July 1, 2010-Oct. 31, 2010 | | | Difference | | |
| | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % |
| 0-5 * | 3184 | 89% | 89% | 2849 | 80% | 80% | 335 | 9% | 9% |
| 6-15 Days* | 161 | 5% | 94% | 234 | 7% | 87% | (73) | -2% | 7% |
| 16-30 Days* | 115 | 3% | 97% | 165 | 5% | 92% | (50) | -2% | 5% |
| 31-60 Days* | 81 | 2% | 99% | 196 | 5% | 97% | (115) | -3% | 2% |
| 60+ Days* | 16 | 1% | 100% | 106 | 3% | 100% | (90) | -2% | 0% |
| Totals | 3557 | 100% | 100% | 3550 | 100% | 100% | 7 | 0% | 0% |

*Calendar Days include Holidays and Weekends

Technology Services Support Ticket Analysis

July-Oct 2010 vs July-Oct 2011

| Tech Serv - Help Desk Ticket Request Number of Tickets (Open to Close) | 2011-12 | 2010-11 | Diff | |
|-----------------------------------------------------------------------------------|----------------|----------------|-------------|---------|
| Num of Open Tickets - Beginning of Year | 179 | 175 | 4 | a |
| Tickets Opened - July through Oct | 6,015 | 4,375 | 1,640 | b |
| Tickets Closed - July through Oct | 5,900 | 4,209 | 1,691 | c |
| Num of Open Tickets - End of October | 294 | 341 | (47) | a+b-c=d |
| Avg # of Tickets closed per month | 1,475 | 1,052 | 423 | c/4=e |

Thank You

Any Questions?



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Overview of Unrestricted General Fund Revenues and Expenses 2011-12

Unrestricted revenues and sources, after adjustments for the state's anticipated midyear cuts, total \$270.2 million

- Use of Unrestricted Revenues & Sources for 2011-12 are as follows:
 - School sites - \$160 million (59%)
 - The state loan, transfers out, contributions to Special Education and Buildings & Grounds - \$44.9 million (17%)
 - Central Office (net of indirect cost) - \$42.6 million (16%)
 - District wide in centrally funded school expenses - \$17.2 million (6%)
 - Contributions to fund balance - \$5.4 million (2%)

Overview of Unrestricted General Fund Revenues and Expenses 2011-12 (continued)

| Unrestricted General Fund - First Interm 2011-12 | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------|-----------------------|----------------|-------------|
| Total Resources / Sources: | | | \$ 270,218,026 | a | 100% |
| Expenses & Uses: | | | | | |
| Unrestricted Allocations to Schools (Incl Measure G Art) | | | \$ 159,995,906 | b | 59% |
| 1 | Other Outgo | 9,030,367 | | | 3% |
| 2 | Transfer Out | 1,322,416 | | | 0% |
| 3 | Contributions | 34,531,541 | | | 13% |
| Contrib., Other Outgo & Transfers Out | | | 44,884,324 | c | 17% |
| Central Office (Includes \$1.9M of Adult Ed Flex) | | 47,163,548 | | | 17% |
| Indirect Cost Offset | | (4,514,626) | | | -2% |
| Net Central Office Estimated Costs | | | 42,648,922 | d | 16% |
| 4 | District wide -999 (Incl 1 time pmt for early retirement in 2011-12) | 10,542,764 | | | 4% |
| 5 | Ctrlly Bgtd Site Cost (998) - Incl Measure G Art (\$413K) & Adult Ed Flex (\$1.1M) | 6,702,351 | | | 2% |
| Addition to Fund Balance (Amt Not Bgtd - For Audit Findings & State Deferrals) | | 5,443,759 | | | 2% |
| District Wide & Other Ctrlly Bgt Schl Costs | | | 22,688,874 | e | 8% |
| Total Other than Schl Allocations | | | \$ 110,222,120 | c+d+e=f | 41% |
| Total Exps, Transfers Out, Other Uses and Adds to Fund Bal | | | \$ 270,218,026 | b+f=g | 100% |
| Note - Revenue assumes 300 ADA reduction from Adopted 2011-12; Mid-year Trigger reduction of \$189/ADA | | | | | |
| 1 | State Loan \$6.0M; Charter Transfer \$2.6M; Other \$.4M | | | | |
| 2 | Transfer of Adult Ed Flex Rev to Adult Ed Fund | | | | |
| 3 | SPED Pgm \$18.4M; SPED Trans \$7.5M- (Incl \$2.8M of trigger reductions); B&G \$8.5M | | | | |
| 5 | Utilities, SUI, Tech Lic; Tchr on loan, Civic Ctr; Early Retirement Pmt; Contingencies; etc. | | | | |
| 6 | LT Illness; Music Tchr; Utilities; SPED Prep, Secondary Literacy Coaches etc. | | | | |
| Note 2 - Uses avail for exps equal \$220M - 76% is for Schls & Ctrlly funded for Schls; 19% for Ctrl off (net of Indirect); 5% for District Wide Costs | | | | | |

2011-12 Unrestricted General Fund Assumptions (1 of 2)

| | 2011-12 1st Interim | 2011-12 Adopted Bgt | Diff |
|-------------------------------------------------------|------------------------|------------------------|----------------|
| Rev for Student Attendance (Rev Limit) | | | |
| Rev / ADA | \$ 5,026 | \$ 5,215 | \$ (189) |
| Avg Daily Attendance (ADA) | 36,059 | 36,359 | (300) |
| Other State Revenue | | | |
| K-3 CSR | \$ 11,502,272 | \$ 12,107,655 | \$ (605,383) |
| Other State-Mainly Tier 3 Flex (Exclng Adult Ed Flex) | \$ 29,352,837 | \$ 30,835,073 | \$ (1,482,236) |
| Adult Ed Flex | \$ 11,824,699 | \$ 11,778,367 | \$ 46,332 |
| Lottery | \$ 4,892,986 | \$ 4,855,806 | \$ 37,180 |
| Mandated Cost Reimbursement | \$ 570,332 | \$ - | \$ 570,332 |
| Charter Pass Through | \$ 2,622,280 | \$ 2,598,157 | \$ 24,123 |
| Local | | | |
| Measure G Parcel Tax | \$ 20,704,600 | \$ 20,704,600 | \$ - |
| Interagency | \$ 468,664 | \$ 468,664 | \$ - |
| E-Rate Reimbursement | \$ 3,730,634 | \$ 3,730,634 | \$ - |
| Interest Income | \$ 156,752 | \$ 495,446 | \$ (338,694) |
| Transfer In | | | |
| State Loan Draw down from Fund 17 | \$ 2,094,903 | \$ 2,094,903 | \$ - |
| Self Insur Fund (67) to cover Prop & Legal | \$ 321,905 | \$ 321,905 | \$ - |

2011-12 Unrestricted General Fund Assumptions (2 of 2)

| | 2011-12 1st Interim | 2011-12 Adopted Bgt | Diff |
|----------------------------------------------------|------------------------|------------------------|---------------------|
| Other Outgo | | | |
| Charter Transfers | \$ 2,622,280 | \$ 2,598,157 | \$ 24,123 |
| Debt Service (State Loan) | \$ 5,985,457 | \$ 5,985,457 | \$ - |
| Transfers Out | | | |
| Adult Ed Transfer | \$ 1,322,416 | \$ 1,000,000 | \$ 322,416 |
| Net Adult Ed Maintained in the General Fund | \$ 10,502,283 | \$ 10,778,367 | \$ (276,084) |
| Contributions | | | |
| Special Ed Program | \$ (18,382,610) | \$ (18,382,610) | \$ - |
| Special Ed Transportation | \$ (7,483,756) | \$ (4,693,038) | \$ (2,790,718) |
| RRMA (Bldgs & Grounds) | \$ (8,515,268) | \$ (8,515,268) | \$ - |
| Expenses | | | |
| School Site Bgts | \$ 160,014,695 | \$ 160,781,002 | \$ (766,307) |
| Bgted Centrally for Schools (Site 998) | \$ 6,702,351 | \$ 6,621,849 | \$ 80,502 |
| Salary Increase 2% Raise Mid-Year) | \$ - | \$ - | \$ - |
| Net Schools Related Budgets | \$ 166,717,046 | \$ 167,402,851 | \$ (685,805) |
| Central Bgts | \$ 47,163,548 | \$ 47,033,723 | \$ 129,825 |
| Indirect Cost (Central Bgt offset) | \$ (4,514,626) | \$ (3,792,993) | \$ (721,633) |
| Net Central Bgts | \$ 42,648,922 | \$ 43,240,730 | \$ (591,808) |
| District Wide Bgts (Site 999) | \$ 10,542,763 | \$ 7,570,330 | \$ 2,972,433 |
| Health Benefits increase | 10% | 10% | |
| Pmt for Early Retirement | | | |
| Federal Jobs Bill | \$ 7,095,923 | \$ 6,276,255 | \$ 819,668 |
| Adult Ed Beginning Balance (Flex- TIER 3) | \$ 2,500,000 | \$ 2,500,000 | \$ - |
| Designated General Fund Fund Balance | \$ 845,367 | \$ 1,665,035 | \$ (819,668) |
| Total Cost of Early Retirement | \$ 10,441,290 | \$ 10,441,290 | \$ - |

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|---------------------------|-------------|-----------|----------|-----------|-------------|
| 174 | MARSHALL | 790,641 | 555,094 | 291,072 | (55,524) | -7.0% |
| 102 | BELLA VISTA | 2,061,302 | 1,489,992 | 671,798 | (100,488) | -4.9% |
| 129 | LAFAYETTE | 1,080,711 | 756,196 | 375,194 | (50,679) | -4.7% |
| 146 | PIEDMONT AVENUE | 1,452,686 | 1,016,237 | 459,237 | (22,788) | -1.6% |
| 177 | ESPERANZA ACADEMY | 1,348,182 | 929,860 | 437,805 | (19,482) | -1.4% |
| 127 | HILLCREST | 1,400,671 | 970,951 | 444,154 | (14,435) | -1.0% |
| 168 | CARL MUNCK | 1,410,283 | 973,201 | 445,424 | (8,341) | -0.6% |
| 133 | LINCOLN | 2,766,227 | 1,906,280 | 863,124 | (3,178) | -0.1% |
| 101 | ALLENDALE | 1,625,921 | 1,092,941 | 528,414 | 4,567 | 0.3% |
| 136 | HORACE MANN | 1,331,171 | 910,181 | 413,285 | 7,706 | 0.6% |
| 108 | CLEVELAND | 1,466,276 | 996,401 | 453,090 | 16,784 | 1.1% |
| 142 | JOAQUIN MILLER | 1,539,459 | 1,040,975 | 480,406 | 18,077 | 1.2% |
| 170 | HOOVER | 1,279,165 | 871,684 | 392,326 | 15,155 | 1.2% |
| 145 | PERALTA | 1,273,007 | 859,419 | 396,530 | 17,057 | 1.3% |
| 112 | GREENLEAF ELEMENTARY | 1,680,669 | 1,099,728 | 557,228 | 23,713 | 1.4% |
| 130 | LAKEVIEW | 1,248,443 | 829,275 | 398,500 | 20,668 | 1.7% |
| 178 | BRIDGES ACADEMY @ MELROSE | 1,636,387 | 1,104,059 | 501,887 | 30,441 | 1.9% |
| 107 | EAST OAKLAND PRIDE | 1,891,582 | 1,218,177 | 638,038 | 35,367 | 1.9% |
| 131 | LAUREL | 2,031,193 | 1,387,003 | 606,083 | 38,107 | 1.9% |
| 143 | MONTCLAIR | 1,819,086 | 1,236,153 | 548,765 | 34,168 | 1.9% |
| 123 | FUTURES ELEMENTARY | 1,298,934 | 868,304 | 404,467 | 26,163 | 2.0% |
| 125 | NEW HIGHLAND ACADEMY | 1,232,527 | 821,007 | 386,143 | 25,377 | 2.1% |

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|-------------------------------|-------------|-----------|----------|-----------|-------------|
| 117 | FRUITVALE | 1,698,123 | 1,141,525 | 518,816 | 37,782 | 2.2% |
| 138 | MARKHAM | 1,415,151 | 920,536 | 460,459 | 34,157 | 2.4% |
| 115 | EMERSON | 1,080,613 | 705,225 | 345,699 | 29,689 | 2.7% |
| 171 | KAISER | 1,147,583 | 768,327 | 347,047 | 32,208 | 2.8% |
| 119 | GLENVIEW | 1,832,673 | 1,229,802 | 550,057 | 52,814 | 2.9% |
| 185 | ASCEND | 1,691,063 | 1,135,930 | 506,172 | 48,961 | 2.9% |
| 139 | MAXWELL PARK | 1,026,458 | 662,784 | 330,792 | 32,882 | 3.2% |
| 179 | MANZANITA COMMUNITY SCHOOL | 1,194,418 | 785,489 | 363,594 | 45,335 | 3.8% |
| 103 | BROOKFIELD | 1,337,273 | 890,962 | 394,817 | 51,494 | 3.9% |
| 148 | REDWOOD HEIGHTS | 1,346,033 | 879,955 | 412,142 | 53,936 | 4.0% |
| 111 | CROCKER HIGHLANDS | 1,568,305 | 1,037,609 | 465,725 | 64,971 | 4.1% |
| 151 | SEQUOIA | 1,500,977 | 989,987 | 447,443 | 63,546 | 4.2% |
| 118 | GARFIELD | 2,181,831 | 1,412,343 | 676,702 | 92,786 | 4.3% |
| 149 | COMMUNITY UNITED ELEMENTARY | 1,455,228 | 950,585 | 437,921 | 66,721 | 4.6% |
| 106 | CHABOT | 2,204,437 | 1,429,150 | 667,423 | 107,864 | 4.9% |
| 144 | PARKER | 819,469 | 537,052 | 242,048 | 40,369 | 4.9% |
| 191 | SANKOFA ACADEMY | 773,612 | 500,245 | 234,780 | 38,587 | 5.0% |
| 116 | FRANKLIN | 3,035,541 | 1,955,028 | 924,950 | 155,563 | 5.1% |
| 175 | MANZANITA SEED | 1,086,472 | 704,655 | 324,891 | 56,926 | 5.2% |
| 192 | RISE | 1,338,992 | 873,203 | 392,988 | 72,801 | 5.4% |
| 172 | FRED T KOREMATSU DISCOVERY AC | 1,451,693 | 908,629 | 463,359 | 79,704 | 5.5% |
| 157 | THORNHILL | 1,514,278 | 979,820 | 448,283 | 86,176 | 5.7% |
| 166 | HOWARD | 837,483 | 528,531 | 254,654 | 54,298 | 6.5% |

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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| First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|---------------------------------------------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Elementary Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 165 | ACORN WOODLAND K-5 | 917,008 | 553,370 | 302,609 | 61,029 | 6.7% |
| 113 | LEARNING WITHOUT LIMITS | 1,466,032 | 937,583 | 430,429 | 98,020 | 6.7% |
| 181 | ENCOMPASS SMALL SCHOOL | 1,030,684 | 628,833 | 322,568 | 79,282 | 7.7% |
| 183 | PREP LITERARY ACAD/CULTURAL EX | 921,572 | 573,446 | 275,776 | 72,350 | 7.9% |
| 114 | GLOBAL FAMILY SCHOOL | 1,381,242 | 871,191 | 400,537 | 109,514 | 7.9% |
| 132 | LAZEAR | 1,089,395 | 675,854 | 316,603 | 96,938 | 8.9% |
| 154 | SOBRANTE PARK | 976,656 | 589,912 | 298,637 | 88,106 | 9.0% |
| 186 | INTERNATIONAL COMMUNITY SCHOOL | 1,302,064 | 798,746 | 374,865 | 128,453 | 9.9% |
| 182 | MARTIN LUTHER KING JR. K-3 | 925,923 | 559,963 | 264,261 | 101,699 | 11.0% |
| 105 | BURCKHALTER | 814,674 | 478,471 | 244,267 | 91,935 | 11.3% |
| 122 | GRASS VALLEY | 1,074,925 | 634,276 | 301,134 | 139,515 | 13.0% |
| 190 | THINK COLLEGE NOW | 1,136,664 | 668,235 | 316,499 | 151,931 | 13.4% |
| 150 | SANTA FE | 898,540 | 497,940 | 257,124 | 143,477 | 16.0% |
| 193 | REACH ACADEMY | 1,177,355 | 668,195 | 318,643 | 190,518 | 16.2% |
| 121 | LA ESCUELITA | 1,233,141 | 641,691 | 325,027 | 266,423 | 21.6% |
| | | 83,548,106 | 54,638,195 | 25,652,711 | 3,257,200 | 3.9% |

Appendix: Unrestricted General Fund Overview

Middle School Budgets Excluding Utilities and Custodial

First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance

Middle Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|--------------------------------|-------------------|-------------------|------------------|------------------|-------------|
| 236 | URBAN PROMISE ACADEMY | 1,089,061 | 756,191 | 378,760 | (45,890) | -4.2% |
| 211 | MONTERA MIDDLE | 3,042,913 | 2,139,498 | 970,593 | (67,178) | -2.2% |
| 206 | BRET HARTE MIDDLE | 2,281,571 | 1,576,159 | 710,909 | (5,496) | -0.2% |
| 213 | WESTLAKE MIDDLE | 2,069,802 | 1,381,419 | 691,529 | (3,146) | -0.2% |
| 204 | WEST OAKLAND MIDDLE | 840,165 | 542,144 | 286,595 | 11,427 | 1.4% |
| 212 | ROOSEVELT MIDDLE | 2,174,455 | 1,464,818 | 668,851 | 40,787 | 1.9% |
| 232 | COLISEUM COLLEGE PREP ACADEMY | 1,453,746 | 983,727 | 438,740 | 31,278 | 2.2% |
| 215 | MADISON MIDDLE | 1,070,929 | 700,753 | 345,418 | 24,758 | 2.3% |
| 221 | ELMHURST COMMUNITY PREP | 1,174,217 | 754,788 | 375,468 | 43,961 | 3.7% |
| 201 | CLAREMONT MIDDLE | 1,504,368 | 969,922 | 456,061 | 78,385 | 5.2% |
| 235 | MELROSE LEADERSHIP ACAD | 1,123,358 | 712,761 | 349,443 | 61,155 | 5.4% |
| 210 | EDNA BREWER MIDDLE | 2,536,821 | 1,604,674 | 766,648 | 165,498 | 6.5% |
| 226 | ROOTS INTERNATIONAL ACADEMY | 1,192,161 | 749,938 | 363,867 | 78,357 | 6.6% |
| 228 | UNITED FOR SUCCESS ACADEMY | 1,352,726 | 773,759 | 413,763 | 165,204 | 12.2% |
| 224 | ALLIANCE ACADEMY | 1,198,672 | 665,083 | 347,985 | 185,604 | 15.5% |
| 203 | FRICK MIDDLE | 1,368,354 | 769,879 | 368,137 | 230,339 | 16.8% |
| 208 | ALTERNATIVE LEARNING COMMUNITY | 524,230 | 203,676 | 87,972 | 232,582 | 44.4% |
| | | 25,997,549 | 16,749,187 | 8,020,737 | 1,227,625 | 4.7% |

Appendix: Unrestricted General Fund Overview

High Schools Excluding Utilities and Custodial

First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance

High Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|--------------------------------|-------------------|-------------------|-------------------|----------------|-------------|
| 343 | COLLEGE PREP MEDIA | 803,420 | 599,509 | 279,493 | (75,582) | -9.4% |
| 309 | BUNCHE ACADEMY | 909,950 | 655,354 | 332,133 | (77,537) | -8.5% |
| 338 | METWEST | 668,170 | 483,811 | 232,894 | (48,535) | -7.3% |
| 346 | BUSINESS INFORMATION TECH HI | 751,986 | 519,464 | 276,961 | (44,439) | -5.9% |
| 347 | LEADERSHIP PREPARATORY HI SCH | 590,414 | 409,945 | 206,382 | (25,913) | -4.4% |
| 342 | MANDELA HIGH | 924,197 | 667,389 | 295,661 | (38,854) | -4.2% |
| 355 | ADVANCEDPATH ACADEMY | 357,084 | 233,305 | 133,802 | (10,023) | -2.8% |
| 306 | SKYLINE HIGH SCHOOL | 5,762,989 | 3,986,683 | 1,844,299 | (67,993) | -1.2% |
| 335 | LIFE ACADEMY | 867,025 | 580,025 | 291,184 | (4,183) | -0.5% |
| 311 | GATEWAY TO COLLEGE | 429,837 | 420,429 | 9,408 | - | 0.0% |
| 313 | STREET ACADEMY | 560,797 | 476,677 | 84,120 | - | 0.0% |
| 304 | OAKLAND HIGH SCHOOL | 5,387,543 | 3,549,114 | 1,699,340 | 139,090 | 2.6% |
| 305 | OAKLAND TECH HIGH SCHOOL | 5,829,216 | 3,810,961 | 1,838,835 | 179,421 | 3.1% |
| 352 | RUDSDALE CONTINUATION | 770,343 | 439,569 | 298,660 | 32,114 | 4.2% |
| 353 | OAKLAND INTERNATIONAL HIGH SCH | 956,055 | 611,341 | 296,857 | 47,857 | 5.0% |
| 339 | ARCHITECTURE ACAD & COLL PREP | 1,145,254 | 741,521 | 343,304 | 60,428 | 5.3% |
| 333 | COMMUNITY DAY SCHOOL | 642,687 | 375,842 | 227,118 | 39,726 | 6.2% |
| 351 | EXPER, EXCELL, COMM, EMPOW LEA | 918,163 | 560,502 | 250,973 | 106,688 | 11.6% |
| 314 | FAR WEST HIGH SCHOOL | 684,164 | 392,952 | 207,651 | 83,561 | 12.2% |
| 310 | DEWEY HIGH SCHOOL | 1,287,212 | 704,425 | 377,257 | 205,531 | 16.0% |
| 330 | INDEPENDENT STUDY 9-12 | 665,334 | 376,805 | 170,627 | 117,903 | 17.7% |
| 348 | E.OAK.SCH. OF THE ARTS Hl.SCH. | 1,051,833 | 566,720 | 287,937 | 197,176 | 18.7% |
| 344 | YOUTH EMPOWERMENT SCHOOL | (117,068) | 92,096 | 54,414 | (263,578) | 225.1% |
| | | 31,846,607 | 21,254,440 | 10,039,309 | 552,858 | 1.7% |

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|--------------------------------|-------------|------------|------------|-------------|-------------|
| 129 | LAFAYETTE | \$ 489,817 | \$ 353,781 | \$ 158,410 | \$ (22,374) | -4.6% |
| 150 | SANTA FE | \$ 395,194 | \$ 297,950 | \$ 105,892 | \$ (8,647) | -2.2% |
| 103 | BROOKFIELD | \$ 600,839 | \$ 398,341 | \$ 181,545 | \$ 20,953 | 3.5% |
| 146 | PIEDMONT AVENUE | \$ 266,691 | \$ 190,183 | \$ 64,813 | \$ 11,695 | 4.4% |
| 111 | CROCKER HIGHLANDS | \$ 52,737 | \$ 50,010 | \$ - | \$ 2,727 | 5.2% |
| 149 | COMMUNITY UNITED ELEMENTARY | \$ 376,619 | \$ 264,813 | \$ 91,859 | \$ 19,947 | 5.3% |
| 175 | MANZANITA SEED | \$ 238,528 | \$ 158,988 | \$ 65,475 | \$ 14,065 | 5.9% |
| 106 | CHABOT | \$ 212,457 | \$ 139,661 | \$ 60,048 | \$ 12,747 | 6.0% |
| 130 | LAKEVIEW | \$ 254,903 | \$ 154,305 | \$ 84,391 | \$ 16,207 | 6.4% |
| 102 | BELLA VISTA | \$ 424,265 | \$ 277,778 | \$ 117,502 | \$ 28,985 | 6.8% |
| 182 | MARTIN LUTHER KING JR. K-3 | \$ 432,976 | \$ 269,134 | \$ 133,296 | \$ 30,547 | 7.1% |
| 172 | FRED T KOREMATSU DISCOVERY AC | \$ 353,962 | \$ 230,457 | \$ 92,981 | \$ 30,523 | 8.6% |
| 138 | MARKHAM | \$ 649,694 | \$ 395,040 | \$ 194,157 | \$ 60,497 | 9.3% |
| 183 | PREP LITERARY ACAD/CULTURAL EX | \$ 236,964 | \$ 140,081 | \$ 74,557 | \$ 22,327 | 9.4% |
| 101 | ALLENDALE | \$ 345,406 | \$ 203,099 | \$ 107,802 | \$ 34,505 | 10.0% |
| 151 | SEQUOIA | \$ 232,939 | \$ 164,148 | \$ 45,220 | \$ 23,571 | 10.1% |
| 193 | REACH ACADEMY | \$ 269,774 | \$ 157,443 | \$ 85,005 | \$ 27,326 | 10.1% |
| 179 | MANZANITA COMMUNITY SCHOOL | \$ 520,812 | \$ 330,412 | \$ 135,438 | \$ 54,962 | 10.6% |
| 131 | LAUREL | \$ 382,767 | \$ 247,897 | \$ 94,413 | \$ 40,456 | 10.6% |
| 121 | LA ESCUELITA | \$ 282,581 | \$ 172,241 | \$ 80,296 | \$ 30,044 | 10.6% |
| 192 | RISE | \$ 326,817 | \$ 229,020 | \$ 61,378 | \$ 36,419 | 11.1% |
| 170 | HOOVER | \$ 543,162 | \$ 337,462 | \$ 143,906 | \$ 61,794 | 11.4% |
| 154 | SOBRANTE PARK | \$ 267,708 | \$ 158,708 | \$ 78,329 | \$ 30,671 | 11.5% |

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|---------------------------|--------------|------------|------------|------------|-------------|
| 181 | ENCOMPASS SMALL SCHOOL | \$ 290,988 | \$ 199,225 | \$ 57,885 | \$ 33,878 | 11.6% |
| 136 | HORACE MANN | \$ 565,940 | \$ 335,776 | \$ 161,571 | \$ 68,593 | 12.1% |
| 145 | PERALTA | \$ 174,774 | \$ 135,117 | \$ 16,356 | \$ 23,301 | 13.3% |
| 133 | LINCOLN | \$ 542,174 | \$ 332,751 | \$ 134,863 | \$ 74,560 | 13.8% |
| 185 | ASCEND | \$ 588,020 | \$ 322,766 | \$ 182,889 | \$ 82,365 | 14.0% |
| 178 | BRIDGES ACADEMY @ MELROSE | \$ 677,373 | \$ 382,967 | \$ 191,325 | \$ 103,081 | 15.2% |
| 143 | MONTCLAIR | \$ 4,242 | \$ 2,474 | \$ 1,060 | \$ 707 | 16.7% |
| 174 | MARSHALL | \$ 206,325 | \$ 132,122 | \$ 39,025 | \$ 35,179 | 17.1% |
| 125 | NEW HIGHLAND ACADEMY | \$ 648,971 | \$ 368,835 | \$ 158,272 | \$ 121,864 | 18.8% |
| 191 | SANKOFA ACADEMY | \$ 211,098 | \$ 135,514 | \$ 35,834 | \$ 39,751 | 18.8% |
| 118 | GARFIELD | \$ 1,078,295 | \$ 585,102 | \$ 285,723 | \$ 207,470 | 19.2% |
| 117 | FRUITVALE | \$ 435,492 | \$ 242,426 | \$ 106,312 | \$ 86,754 | 19.9% |
| 116 | FRANKLIN | \$ 704,359 | \$ 339,113 | \$ 221,190 | \$ 144,056 | 20.5% |
| 113 | LEARNING WITHOUT LIMITS | \$ 368,927 | \$ 190,164 | \$ 103,089 | \$ 75,674 | 20.5% |
| 108 | CLEVELAND | \$ 247,636 | \$ 149,393 | \$ 46,902 | \$ 51,340 | 20.7% |
| 115 | EMERSON | \$ 237,867 | \$ 108,471 | \$ 79,642 | \$ 49,755 | 20.9% |
| 144 | PARKER | \$ 329,220 | \$ 182,410 | \$ 74,800 | \$ 72,010 | 21.9% |
| 177 | ESPERANZA ACADEMY | \$ 628,543 | \$ 322,835 | \$ 167,416 | \$ 138,292 | 22.0% |
| 114 | GLOBAL FAMILY SCHOOL | \$ 421,036 | \$ 212,927 | \$ 109,383 | \$ 98,726 | 23.4% |
| 105 | BURCKHALTER | \$ 197,977 | \$ 99,741 | \$ 48,796 | \$ 49,441 | 25.0% |
| 168 | CARL MUNCK | \$ 286,617 | \$ 191,893 | \$ 22,915 | \$ 71,809 | 25.1% |
| 190 | THINK COLLEGE NOW | \$ 306,079 | \$ 191,587 | \$ 36,151 | \$ 78,341 | 25.6% |
| 165 | ACORN WOODLAND K-5 | \$ 539,675 | \$ 317,120 | \$ 84,335 | \$ 138,219 | 25.6% |
| 166 | HOWARD | \$ 202,326 | \$ 126,860 | \$ 16,611 | \$ 58,855 | 29.1% |

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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**First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance
Elementary Schools**

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|--------------------------------|---------------|---------------|--------------|--------------|-------------|
| 148 | REDWOOD HEIGHTS | \$ 70,369 | \$ 33,860 | \$ 15,230 | \$ 21,279 | 30.2% |
| 112 | GREENLEAF ELEMENTARY | \$ 453,871 | \$ 208,893 | \$ 105,650 | \$ 139,328 | 30.7% |
| 139 | MAXWELL PARK | \$ 433,639 | \$ 197,677 | \$ 102,047 | \$ 133,916 | 30.9% |
| 132 | LAZEAR | \$ 332,020 | \$ 145,253 | \$ 84,107 | \$ 102,661 | 30.9% |
| 186 | INTERNATIONAL COMMUNITY SCHOOL | \$ 329,035 | \$ 178,642 | \$ 39,264 | \$ 111,130 | 33.8% |
| 119 | GLENVIEW | \$ 238,918 | \$ 108,504 | \$ 45,853 | \$ 84,561 | 35.4% |
| 171 | KAISER | \$ 29,744 | \$ 16,046 | \$ 2,423 | \$ 11,275 | 37.9% |
| 122 | GRASS VALLEY | \$ 259,184 | \$ 99,105 | \$ 49,451 | \$ 110,628 | 42.7% |
| 107 | EAST OAKLAND PRIDE | \$ 461,064 | \$ 165,874 | \$ 89,022 | \$ 206,167 | 44.7% |
| 123 | FUTURES ELEMENTARY | \$ 306,962 | \$ 120,913 | \$ 25,228 | \$ 160,821 | 52.4% |
| 127 | HILLCREST | \$ 7,604 | \$ - | \$ - | \$ 7,604 | 100.0% |
| 142 | JOAQUIN MILLER | \$ 7,521 | \$ - | \$ - | \$ 7,521 | 100.0% |
| 157 | THORNHILL | \$ 5,151 | \$ - | \$ - | \$ 5,151 | 100.0% |
| | | \$ 20,986,648 | \$ 12,203,306 | \$ 5,197,334 | \$ 3,586,009 | 17.1% |

Appendix: Restricted General Fund Overview

Middle Schools Excluding Utilities and Custodial

First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance

Middle Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|--------------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| 201 | CLAREMONT MIDDLE | \$ 791,423 | \$ 538,933 | \$ 225,448 | \$ 27,041 | 3.4% |
| 203 | FRICK MIDDLE | \$ 714,471 | \$ 496,788 | \$ 173,163 | \$ 44,519 | 6.2% |
| 232 | COLISEUM COLLEGE PREP ACADEMY | \$ 582,520 | \$ 403,326 | \$ 92,513 | \$ 86,681 | 14.9% |
| 210 | EDNA BREWER MIDDLE | \$ 539,309 | \$ 331,885 | \$ 122,702 | \$ 84,722 | 15.7% |
| 224 | ALLIANCE ACADEMY | \$ 380,847 | \$ 208,941 | \$ 110,565 | \$ 61,341 | 16.1% |
| 206 | BRET HARTE MIDDLE | \$ 517,872 | \$ 296,820 | \$ 132,312 | \$ 88,740 | 17.1% |
| 213 | WESTLAKE MIDDLE | \$ 699,906 | \$ 415,475 | \$ 164,048 | \$ 120,383 | 17.2% |
| 212 | ROOSEVELT MIDDLE | \$ 632,638 | \$ 346,827 | \$ 150,044 | \$ 135,768 | 21.5% |
| 236 | URBAN PROMISE ACADEMY | \$ 628,464 | \$ 316,105 | \$ 177,472 | \$ 134,887 | 21.5% |
| 215 | MADISON MIDDLE | \$ 652,056 | \$ 339,270 | \$ 168,164 | \$ 144,622 | 22.2% |
| 235 | MELROSE LEADERSHIP ACAD | \$ 476,067 | \$ 306,964 | \$ 59,277 | \$ 109,826 | 23.1% |
| 226 | ROOTS INTERNATIONAL ACADEMY | \$ 391,901 | \$ 212,033 | \$ 85,800 | \$ 94,068 | 24.0% |
| 204 | WEST OAKLAND MIDDLE | \$ 238,153 | \$ 117,425 | \$ 49,560 | \$ 71,169 | 29.9% |
| 221 | ELMHURST COMMUNITY PREP | \$ 2,158,376 | \$ 741,702 | \$ 397,979 | \$ 1,018,695 | 47.2% |
| 228 | UNITED FOR SUCCESS ACADEMY | \$ 2,425,863 | \$ 661,063 | \$ 329,617 | \$ 1,435,183 | 59.2% |
| 208 | ALTERNATIVE LEARNING COMMUNITY | \$ 142,884 | \$ 55,690 | \$ - | \$ 87,194 | 61.0% |
| 211 | MONTERA MIDDLE | \$ 333,048 | \$ 23,511 | \$ (1,084) | \$ 310,620 | 93.3% |
| 202 | ELMHURST MIDDLE | \$ 2,818 | \$ - | \$ - | \$ 2,818 | 100.0% |
| 225 | EXPLORE MIDDLE SCHOOL | \$ 12,579 | \$ - | \$ - | \$ 12,579 | 100.0% |
| | | \$ 45,279,950 | \$ 24,363,416 | \$ 10,356,079 | \$ 10,560,455 | 23.3% |

Appendix: Restricted General Fund Overview

High Schools Excluding Utilities and Custodial

First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance High Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|--------------------------------|---------------|---------------|---------------|---------------|-------------|
| 310 | DEWEY HIGH SCHOOL | \$ 411,338 | \$ 253,352 | \$ 140,584 | \$ 17,402 | 4.2% |
| 353 | OAKLAND INTERNATIONAL HIGH SCH | \$ 417,970 | \$ 269,316 | \$ 118,262 | \$ 30,392 | 7.3% |
| 309 | BUNCHE ACADEMY | \$ 270,830 | \$ 171,780 | \$ 57,582 | \$ 41,469 | 15.3% |
| 348 | E.OAK.SCH. OF THE ARTS HLSCH. | \$ 129,128 | \$ 74,176 | \$ 31,849 | \$ 23,104 | 17.9% |
| 346 | BUSINESS INFORMATION TECH HI | \$ 168,418 | \$ 95,201 | \$ 42,256 | \$ 30,961 | 18.4% |
| 342 | MANDELA HIGH | \$ 412,798 | \$ 246,773 | \$ 85,629 | \$ 80,396 | 19.5% |
| 304 | OAKLAND HIGH SCHOOL | \$ 1,345,796 | \$ 726,943 | \$ 352,828 | \$ 266,025 | 19.8% |
| 347 | LEADERSHIP PREPARATORY HI SCH | \$ 170,194 | \$ 93,831 | \$ 41,968 | \$ 34,394 | 20.2% |
| 352 | RUDSDALE CONTINUATION | \$ 347,489 | \$ 197,790 | \$ 73,735 | \$ 75,963 | 21.9% |
| 343 | COLLEGE PREP MEDIA | \$ 503,887 | \$ 259,624 | \$ 132,106 | \$ 112,157 | 22.3% |
| 339 | ARCHITECTURE ACAD & COLL PREP | \$ 541,252 | \$ 275,608 | \$ 139,232 | \$ 126,412 | 23.4% |
| 351 | EXPER, EXCELL, COMM, EMPOW LEA | \$ 407,294 | \$ 220,733 | \$ 72,236 | \$ 114,325 | 28.1% |
| 330 | INDEPENDENT STUDY 9-12 | \$ 96,477 | \$ 32,346 | \$ 35,953 | \$ 28,178 | 29.2% |
| 305 | OAKLAND TECH HIGH SCHOOL | \$ 1,203,424 | \$ 557,404 | \$ 291,367 | \$ 354,653 | 29.5% |
| 306 | SKYLINE HIGH SCHOOL | \$ 1,238,151 | \$ 565,979 | \$ 298,601 | \$ 373,572 | 30.2% |
| 335 | LIFE ACADEMY | \$ 475,180 | \$ 216,602 | \$ 108,477 | \$ 150,101 | 31.6% |
| 314 | FAR WEST HIGH SCHOOL | \$ 259,404 | \$ 129,436 | \$ 47,064 | \$ 82,904 | 32.0% |
| 344 | YOUTH EMPOWERMENT SCHOOL | \$ 406,858 | \$ 210,591 | \$ 38,779 | \$ 157,488 | 38.7% |
| 313 | STREET ACADEMY | \$ 256,494 | \$ 111,149 | \$ 32,206 | \$ 113,139 | 44.1% |
| 338 | METWEST | \$ 367,360 | \$ 139,568 | \$ 55,122 | \$ 172,670 | 47.0% |
| 333 | COMMUNITY DAY SCHOOL | \$ 93,929 | \$ 6,822 | \$ 1,703 | \$ 85,405 | 90.9% |
| 311 | GATEWAY TO COLLEGE | \$ 33,716 | \$ - | \$ - | \$ 33,716 | 100.0% |
| | | \$ 89,222,409 | \$ 47,636,443 | \$ 20,354,657 | \$ 21,231,309 | 23.8% |

General Fund Overview

Fund Balances

| Fd # | Fund Description | EXPENSES (Object Codes 1000-6999) | | | | | | | |
|-----------------------------------------------------------------------------|-------------------------|------------------------------------|----------------|---------------------------|----------------|-----------------------|-------------|--------------|-----------|
| | | 2011-12 1st Interim | | 2011-12 Adopted Budget | | Difference | | | |
| | | \$\$\$ | FTE's | \$\$\$ | FTE's | \$\$\$ | % | FTE's | % |
| General Fund | | | | | | | | | |
| 01 | Gen Fund - Unrestricted | \$ 224,404,569 | 2,528.5 | \$ 222,006,904 | 2,424.1 | \$ 2,397,665 | 1% | 104.4 | 4% |
| 01 | Gen Fund - Restricted | \$ 184,373,710 | 1,370.8 | \$ 159,227,590 | 1,330.5 | \$ 25,146,120 | 16% | 40.2 | 3% |
| Total General Fund | | \$ 408,778,279 | 3,899.2 | \$ 381,234,494 | 3,754.6 | \$ 27,543,785 | 7% | 144.6 | 4% |
| 11 | Adult Education | \$ 2,475,468 | 16.9 | \$ 1,910,743 | - | \$ 564,725 | 30% | 16.9 | #DIV/0! |
| 12 | Child Development | \$ 19,532,580 | 182.1 | \$ 15,298,139 | 166.2 | \$ 4,234,441 | 28% | 15.9 | 10% |
| 13 | Cafeteria | \$ 16,591,848 | 165.4 | \$ 14,818,841 | 162.5 | \$ 1,773,008 | 12% | 2.9 | 2% |
| 17 | State Loan | \$ - | - | \$ - | - | \$ - | - | - | - |
| Facility Related Funds | | | | | | | | | |
| 14 | Deferred Maintenance | \$ 2,167,418 | - | \$ 2,093,782 | - | \$ 73,636 | 4% | - | - |
| 21 | Gen.Oblig. Bonds | \$ 90,869,200 | 23.9 | \$ 25,551,445 | 23.0 | \$ 65,317,755 | 256% | 0.9 | 4% |
| 25 | Dev Fee / Redevel | \$ 4,783,028 | 17.0 | \$ 3,888,258 | 17.0 | \$ 894,770 | 23% | - | 0% |
| 30 | State School Bldg | \$ - | - | \$ - | - | \$ - | #DIV/0! | - | #DIV/0! |
| 35 | State Modernization | \$ 10,612,639 | 1.0 | \$ 10,678,737 | 1.0 | \$ (66,098) | -1% | - | 0% |
| 40 | Williams Settlement | \$ 4,846,779 | 8.0 | \$ 1,873,062 | 8.0 | \$ 2,973,717 | 159% | - | 0% |
| Total Facility Funds | | \$ 113,279,064 | 49.9 | \$ 44,085,284 | 49.0 | \$ 69,193,780 | 157% | 0.9 | 2% |
| 51 | Bond Int & Redemption | \$ - | - | \$ - | - | \$ - | - | - | - |
| 53 | Tax Override | \$ - | - | \$ - | - | \$ - | - | - | - |
| 56 | Debt Serv (COPS Pmts) | \$ - | - | \$ - | - | \$ - | - | - | - |
| 67 | Self Insurance | \$ 21,401,706 | 10.0 | \$ 21,151,706 | 6.0 | \$ 250,000 | 1% | 4.0 | 67% |
| ALL FUNDS | | \$ 582,058,946 | 4,323.5 | \$ 478,499,207 | 4,138.3 | \$ 103,559,739 | 22% | 185.2 | 4% |
| Note - Description and purpose of Funds are noted in appendix for each fund | | | | | | | | | |

Other Fund Balances

Fund Balances Detail

FIRST INTERIM 2011-12

| Fund Num | Fund Descript | Beginning Balance | In | | | In Contrib. | Total Resources | Other | | | Total Disburse | Ending Balance | |
|-------------------------------|-----------------------|--------------------|--------------------|-------------------|----------------|--------------|--------------------|----------------------|---------------------|------------------|---------------------|----------------------|--------------------|
| | | | Revenues | Transfers | Other Sources | | | Expenses | Outgo | Indirect | | | Out Transfers |
| 01 | Gen Fund - Unrestr | 27,771,316 | 264,516,738 | 5,251,288 | 450,000 | (34,531,540) | 235,686,486 | (224,404,569) | (9,030,367) | 4,514,626 | (1,322,416) | (230,242,726) | 33,215,076 |
| 01 | Gen Fund - Restr | 10,532,695 | 147,385,388 | 2,093,782 | - | 34,531,541 | 184,010,711 | (184,373,710) | (496,858) | (3,060,964) | (2,093,782) | (190,025,314) | 4,518,092 |
| Total General Fund | | 38,304,011 | 411,902,126 | 7,345,070 | 450,000 | 1 | 419,697,197 | (408,778,279) | (9,527,225) | 1,453,662 | (3,416,198) | (420,268,040) | 37,733,168 |
| 11 | Adult Education | 2,931,383 | 1,216,050 | 1,322,416 | - | - | 2,538,466 | (2,475,468) | - | (62,999) | (2,570,393) | (5,108,860) | 360,989 |
| 12 | Child Development | 704,101 | 20,492,197 | - | - | - | 20,492,197 | (19,532,580) | - | (703,522) | (256,649) | (20,492,751) | 703,547 |
| 13 | Cafeteria | 1,630,247 | 15,656,161 | 199,425 | - | - | 15,855,586 | (16,591,848) | - | (687,142) | (206,843) | (17,485,833) | - |
| 17 | State Loan | 2,684,096 | - | - | - | - | - | - | - | - | (2,094,903) | (2,094,903) | 589,193 |
| Facility Related Funds | | | | | | | | | | | | | |
| 14 | Deferred Maintenance | 73,624 | 12 | 2,093,782 | - | - | 2,093,794 | (2,167,418) | - | - | - | (2,167,418) | - |
| 21 | Gen.Oblig. Bonds | 112,794,432 | 90,378 | - | - | - | 90,378 | (90,869,200) | - | - | (2,093,782) | (92,962,982) | 19,921,828 |
| 25 | Dev Fee / Redevel | 4,855,918 | 3,772,120 | - | - | - | 3,772,120 | (4,783,028) | - | - | - | (4,783,028) | 3,845,010 |
| 30 | St School Bldg | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | St Modernization | 13,727,523 | 25,000 | - | - | - | 25,000 | (10,612,639) | - | - | - | (10,612,639) | 3,139,884 |
| 40 | Williams Settlement | 2,274,536 | 3,086,251 | - | - | - | 3,086,251 | (4,846,779) | - | - | - | (4,846,779) | 514,008 |
| Total Facility Funds | | 133,726,033 | 6,973,761 | 2,093,782 | - | - | 9,067,543 | (113,279,064) | - | - | (2,093,782) | (115,372,846) | 27,420,730 |
| 51 | Bond Int & Redemption | 38,893,835 | 48,391,858 | - | - | - | 48,391,858 | - | (48,391,858) | - | - | (48,391,858) | 38,893,835 |
| 53 | Tax Override | 101 | - | - | - | - | - | - | - | - | - | - | 101 |
| 56 | Debt Service | 3,687 | - | - | - | - | - | - | - | - | - | - | 3,687 |
| 67 | Self Insurance | 11,944,079 | 15,666,537 | - | - | - | 15,666,537 | (21,401,706) | - | - | (321,905) | (21,723,611) | 5,887,005 |
| ALL FUNDS | | 230,821,573 | 520,298,690 | 10,960,693 | 450,000 | 1 | 531,709,384 | (582,058,946) | (57,919,083) | (1) | (10,960,673) | (650,938,703) | 111,592,254 |

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

| Adult Education Fund 11 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|------------------------------------------------|--------------------------------|----------------------------|-----------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 1,216,050 | \$ 956,180 | 259,870 | |
| Transfer-In & Sources | 1,322,416 | 1,000,000 | 322,416 | (1) |
| Total Revenues & Sources | 2,538,466 | 1,956,180 | 582,286 | |
| Salaries,Supplies,Services & Equipment | 2,475,468 | 1,910,743 | 564,725 | (2) |
| Other outgo (Charter Pass Thru / Debt Service) | - | - | - | |
| Indirect Cost | 62,999 | 45,437 | 17,562 | |
| Contributions & Transfers Out | 2,570,393 | - | 2,570,393 | (3) |
| Total Expenses & Uses | 5,108,860 | 1,956,180 | 3,152,680 | |
| Change in Fund Balance | (2,570,394) | - | (2,570,394) | |
| Beginning Fund Balance | 2,931,383 | 2,500,000 | 431,383 | (4) |
| Ending Fund Balance | \$ 360,989 | \$ 2,500,000 | \$ (2,139,011) | |
| FTE's | 16.9 | - | 16.9 | |

Purpose of Fund - Accts for fed, state and local revenues for adult ed programs

- (1) Additional "Flex" resource transferred in from General Fund. Amt and exps initially recorded there.
- (2) Additional exps budgeted due to increase in resources.
- (3) Transfer to the General Fund to assist in the payment of the Early Retirement Program approved by the Board 2010-11. Funds are Tier 3 flex funds, thus unrestricted.
- (4) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

| Child Development Fund 12 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|------------------------------------------------|--------------------------------|----------------------------|--------------------|------------|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 20,492,197 | \$ 16,198,177 | \$ 4,294,020 | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 20,492,197 | 16,198,177 | 4,294,020 | |
| Salaries,Supplies,Services & Equipment | 19,532,580 | 15,298,139 | 4,234,441 | |
| Other outgo (Charter Pass Thru / Debt Service) | - | - | - | |
| Indirect Cost | 703,522 | 723,389 | (19,867) | |
| Contributions & Transfers Out | 256,649 | 176,649 | 80,000 | |
| Total Expenses & Uses | 20,492,751 | 16,198,177 | 4,294,574 | (1) |
| Change in Fund Balance | (554) | - | (554) | |
| Beginning Fund Balance | 704,101 | 740,821 | (36,720) | |
| Ending Fund Balance | \$ 703,547 | \$ 740,821 | \$ (37,274) | |
| FTE's | 182.1 | 166.2 | 15.92 | |

Purpose of Fund - Accts for fed, state and local revenues for child development programs

- (1) Revenues project a 10% reduction from the current 10-11 fiscal year, resulting in a 10% reduction in total expenses

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

| Cafeteria Fund 13 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 15,656,161 | \$ 15,569,061 | \$ 87,100 |
| Transfer-In & Sources | 199,425 | 119,425 | 80,000 |
| Total Revenues & Sources | 15,855,586 | 15,688,486 | 167,100 |
| Salaries,Supplies,Services & Equipment | 16,591,848 | 14,818,841 | 1,773,008 |
| Other outgo | - | - | - |
| Indirect Cost | 687,142 | 662,802 | 24,340 |
| Contributions & Transfers Out | 206,843 | 206,843 | - |
| Total Expenses & Uses | 17,485,833 | 15,688,486 | 1,797,348 (1) |
| Change in Fund Balance | (1,630,247) | - | (1,630,247) |
| Beginning Fund Balance | 1,630,247 | (0) | 1,630,248 (2) |
| Ending Fund Balance | \$ (0) | \$ (0) | \$ 0 |
| FTE's | 165.4 | 162.5 | 2.88 |
| Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm | | | |
| (1) Increase in exp due to loading of the unspent beginning fund balance | | | |
| (2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget | | | |

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

| Deferred Maintenance Fund 14 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|------------------------------------------------------------------------------------------------------------|------------------------|--------------------|---------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 12 | \$ - | \$ 12 | |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - | |
| Total Revenues & Sources | 2,093,794 | 2,093,782 | 12 | |
| Salaries,Supplies,Services & Equipment | 2,167,418 | 2,093,782 | 73,636 | (1) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 2,167,418 | 2,093,782 | 73,636 | |
| Change in Fund Balance | (73,624) | - | (73,624) | |
| Beginning Fund Balance | 73,624 | - | 73,624 | (2) |
| Ending Fund Balance | \$ - | \$ - | \$ - | |
| FTE's | - | - | - | |
| Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance | | | | |
| (1) Increase in exp due to loading of the unspent beginning fund balance | | | | |
| (2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget | | | | |

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund (State Loan)

| Other Cap Outlay Fund 17(State Loan) | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|-------------------------------------------|------------------------|---------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ - | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | - | - | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 2,094,903 | 2,094,903 | - |
| Total Expenses & Uses | 2,094,903 | 2,094,903 | - |
| Change in Fund Balance | (2,094,903) | (2,094,903) | - |
| Beginning Fund Balance | 2,684,096 | 3,350,384 | (666,288) (1) |
| Ending Fund Balance | \$ 589,193 | \$ 1,255,481 | \$ (666,288) |
| FTE's | - | - | - |

Purpose of Fund - Accts for \$35 million of the State loan.

(1) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

| Building Fund 21 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|-------------------------------------------|--------------------------------|----------------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 90,378 | \$ - | 90,378 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 90,378 | - | 90,378 |
| Salaries,Supplies,Services & Equipment | 90,869,200 | 25,551,445 | 65,317,755 (1) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 2,093,782 | 2,093,782 | - |
| Total Expenses & Uses | 92,962,982 | 27,645,227 | 65,317,755 |
| Change in Fund Balance | (92,872,604) | (27,645,227) | (65,227,377) |
| Beginning Fund Balance | 112,794,432 | 27,674,427 | 85,120,006 (2) |
| Ending Fund Balance | \$ 19,921,828 | \$ 29,200 | \$ 19,892,628 |
| FTE's | 23.9 | 23.0 | 0.90 |

Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds

(1) Increase in construction exp due to loading of the unspent beginning fund balance

(2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

| Capital Facility Fund 25 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 3,772,120 | \$ 3,770,000 | \$ 2,120 | |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 3,772,120 | 3,770,000 | 2,120 | |
| Salaries,Supplies,Services & Equipment | 4,783,028 | 3,888,258 | 894,770 | (1) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 4,783,028 | 3,888,258 | 894,770 | |
| Change in Fund Balance | (1,010,908) | (118,258) | (892,650) | |
| Beginning Fund Balance | 4,855,918 | 2,487,885 | 2,368,033 | (2) |
| Ending Fund Balance | \$ 3,845,010 | \$ 2,369,627 | \$ 1,475,383 | |
| FTE's | 17.0 | 17.0 | - | |
| Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies | | | | |
| (1) Increase in exp due to loading of the unspent beginning fund balance | | | | |
| (2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget | | | | |

APPENDIX: Other Fund Balances

Fund 30 – State School Facility Fund

| State School Facility Fund 30 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------------|--------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ - | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | - | - | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | - | - | - |
| Beginning Fund Balance | - | 0 | (0) |
| Ending Fund Balance | \$ - | \$ 0 | \$ (0) |
| FTE's | - | - | - |
| Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds) | | | |

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

| County School Facility Fund 35 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|-------------------------------------------|------------------------|--------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 25,000 | \$ 9,080,874 | (9,055,874) | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 25,000 | 9,080,874 | (9,055,874) | |
| Salaries,Supplies,Services & Equipment | 10,612,639 | 10,678,737 | (66,098) | |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 10,612,639 | 10,678,737 | (66,098) | |
| Change in Fund Balance | (10,587,639) | (1,597,863) | (8,989,776) | |
| Beginning Fund Balance | 13,727,523 | 2,335,994 | 11,391,529 | (2) |
| Ending Fund Balance | \$ 3,139,884 | \$ 738,131 | \$ 2,401,753 | |
| FTE's | 1.00 | 1.00 | - | |

Purpose of Fund - Accts for revenues and expenses associated with statewide modernization

Due to technical requirements at Adoption revenue reflected is stated within Beginning Fund Balance
 (1) remaining \$25,000 reflects projected interest earnings for the current year.

(2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

| | | | | |
|----------------------------------------|-------------------|------------------|-------------------|-----|
| Other Revenue | \$ 3,086,251 | \$ 1,873,062 | \$ 1,213,189 | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 3,086,251 | 1,873,062 | 1,213,189 | |
| Salaries,Supplies,Services & Equipment | 4,846,779 | 1,873,062 | 2,973,717 | (2) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 4,846,779 | 1,873,062 | 2,973,717 | |
| Change in Fund Balance | (1,760,528) | - | (1,760,528) | |
| Beginning Fund Balance | 2,274,536 | (0) | 2,274,536 | (3) |
| Ending Fund Balance | \$ 514,008 | \$ (0) | \$ 514,008 | |
| FTE's | 8.0 | 8.0 | - | |

**Purpose of Fund - Accts for the rev and exp associated with the "Williams Settlement",
Air Resource Board and the McClymonds Family Youth Center (MFYC)**

- (1) Establishment of the Urban Forestry Grant within this Fund.
- (2) Increase in exp due to loading of the unspent beginning fund balance
- (3) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

| Bond Interest & Redemption Fund 51 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 48,391,858 | \$ 48,391,858 | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 48,391,858 | 48,391,858 | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | 48,391,858 | 48,391,858 | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 48,391,858 | 48,391,858 | - |
| Change in Fund Balance | - | - | - |
| Beginning Fund Balance | 38,893,835 | 33,785,623 | 5,108,212 |
| Ending Fund Balance | \$ 38,893,835 | \$ 33,785,623 | \$ 5,108,212 |
| FTE's | - | - | - |
| <p>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</p> | | | |

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

| Tax Override Fund 53 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|---------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ - | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | - | - | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | - | - | - |
| Beginning Fund Balance | 101 | 0 | 100 |
| Ending Fund Balance | \$ 101 | \$ 0 | \$ 100 |
| FTE's | - | - | - |
| <p>Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.</p> | | | |

APPENDIX: Other Fund Balances

Fund 56 – Debt Service Fund

| Debt Service Fund 56 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff |
|-------------------------------------------|--------------------------------|----------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ - | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | - | - | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | - | - | - |
| Beginning Fund Balance | 3,687 | 359,283 | (355,596) (1) |
| Ending Fund Balance | \$ 3,687 | \$ 359,283 | \$ (355,596) |
| FTE's | | | - |

Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's)
Source of funding is through Inter-Fund Transfers from other funds.

(1) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

| Self Insurance Fund 67 | 2011-12 1st Interim | 2011-12 Bgt Dev | Diff | |
|-------------------------------------------|--------------------------------|----------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 15,666,537 | \$ 15,666,537 | \$ - | |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 15,666,537 | 15,666,537 | - | |
| Salaries,Supplies,Services & Equipment | 21,401,706 | 21,151,706 | 250,000 | |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | 321,905 | 321,905 | - | |
| Total Expenses & Uses | 21,723,611 | 21,473,611 | 250,000 | |
| Change in Fund Balance | (6,057,074) | (5,807,074) | (250,000) | |
| Beginning Fund Balance | 11,944,079 | 7,972,555 | 3,971,524 | (1) |
| Ending Fund Balance | \$ 5,887,005 | \$ 2,165,480 | \$ 3,721,524 | |
| FTE's | 10.0 | 6.0 | 4.0 | |

Purpose of Fund - Accts for self-insurance activities from other operating funds

(1) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget