



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students



2010-2011 1st Interim Financial Report

Tuesday, December 14, 2010

Financial Services Team

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

Financial Services Support Team

Budget Staff

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

Financial Services Support Team

Accounting Staff

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

Agenda

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

Executive Summary



Executive Summary

Page 1 of 2

- The District is projected to meet its required 2% reserve for economic uncertainty for 2010-2011.
- Staff is recommending submittal of the First Interim Financial Report to the ACOE as a “Qualified” certification.
- Due to the State continuing to defer payments to school districts this year, the District is projecting a general fund cash shortfall of **\$23M**. During the year, the District will continue to closely monitor and manage its cash position.
- The State budget fully restored Child Development program funding; thus the \$5M initially borrowed from Adult Ed based on the Governor’s May Revise was returned. However, only \$2.5M of these monies have been budgeted in Adult Ed programs. The remaining \$2.5M is reserved pending the outcome of the Governor's January 2011 Budget.

Executive Summary

Page 2 of 2

- Although the national economy may be turning around, the State budget is projected to have a **\$19 billion** shortfall in 2011-2012.*
- Five weeks after the state budget passed (on Oct. 8th) with promises to close a \$19 billion shortfall, the budget gap is now \$26 billion.*
- A special session of the Legislature will occur on Dec. 6 to begin dealing with a projected \$6 billion shortfall in the \$126 billion budget passed in October.*
- The new Governor will present his preliminary State budget in January. This will have more information regarding possible mid-year reductions in the current year and any additional reductions, if any, needed for the 2011-2012 fiscal year.

*New York Times 11/17/2010

Executive Summary

Major Concerns 1 of 2

- With the adoption of the State Budget, several good things happened:
 - Increase of 5.17% in Revenue Limit dollars
 - Childcare programs were fully restored
 - Adult Ed doesn't have to contribute \$5M to Early Childhood Education;
- The State Budget passed in October increased our Revenue Limit funds by \$10.6M; however, this revenue is deferred and in our reserves. It is not available for use since it was not appropriated by the Legislature.
- Although the new State Budget included new provisions that brought increased revenue to OUSD; there is still a real possibility of midyear cuts that would need to be implemented in February.
- Because of the instability of the State Budget and cash flow concerns, OUSD has identified \$22.1M in deferred and current revenue that is unallocated pending the outcome of the Governor's January 2011 Budget. This action has been supported by School Services of California and the Common Message from Alameda County Office of Education.

Executive Summary

Major Concerns 2 of 2

| Monies Held by OUSD | | |
|---|----------------------|--|
| Pending the outcome of the Governor's January 2011 Budget | | |
| <u>Revenue Source</u> | <u>Amount</u> | <u>Description</u> |
| 10/11 State Budget Revenue Limit Increase | \$ 10,600,000 | Deferred Payments - \$\$ to be rec'd in July 2011 |
| Federal Education Jobs Bill | 6,200,000 | Cash Rec'd., Not Budgeted, pending the outcome of State Budget |
| 10/11 Unrestricted General Fund Beginning Balance | 2,800,000 | |
| Adult Ed - Unbudgeted Flexed Revenues | 2,500,000 | |
| Total | \$ 22,100,000 | |

Government Fiscal Outlook



The State Budget

The State Budget



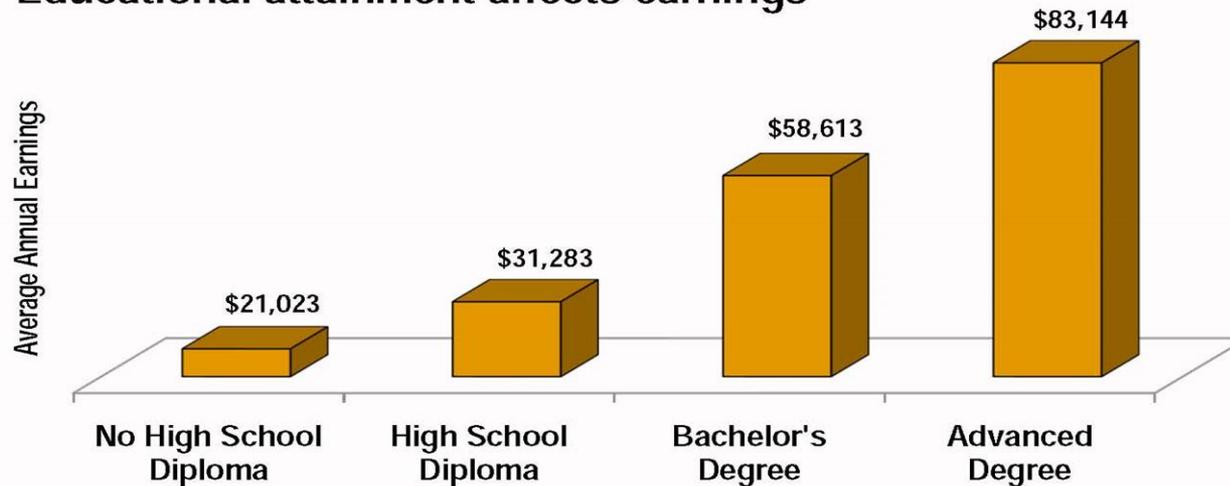
- What are the provisions of the new State Budget?
 - Much improved from the May Revision
 - Reverses 3.85% cut and negative cost-of-living adjustment (COLA)
 - Restores child care cuts
 - No supplanting with Federal Jobs Bill funding
 - Several other positive surprises
 - Still, there are concerns:
 - Will there be midyear cuts?
 - Loss of Tier III and class-size reduction (CSR) flexibility will cut into the gains
- Longer term, we need real Budget reform
 - We need more dollars, and a more stable source of funding
 - We are still at the bottom of the ranking in education spending

The Value on Education

The Value of Education



- Education, especially K-12, is critical to the economic success of individuals and our state as a whole
 - Personal income accounts for more than half of state General Fund revenues
 - Educational attainment affects earnings



Source: U.S. Census, Education Attainment in the United States, 2009

California's Spending

California's Spending Lags the Nation



| California's Schools Lag Behind Other States on a Number of Measures | | | |
|--|-----------------|------------|--------------|
| | California Rank | California | Rest of U.S. |
| K-12 Spending Per Student (2009-10)* | 44 | \$8,826 | \$11,372 |
| K-12 Spending as a Percentage of Personal Income (2008-09)* | 46 | 3.28% | 4.25% |
| Number of K-12 Students Per Teacher (2009-10)* | 50 | 21.3 | 13.8 |
| Number of K-12 Students Per Administrator (2007-08) | 46 | 358 | 216 |
| Number of K-12 Students Per Guidance Counselor (2007-08) | 49 | 809 | 440 |
| Number of K-12 Students Per Librarian (2007-08) | 50 | 5,038 | 809 |

*2008-09 and 2009-10 data are estimated.

Note: "California Rank" and "Rest of U.S." exclude the District of Columbia. Spending per student and number of students per teacher are based on Average Daily Attendance (ADA). Number of students per administrator, guidance counselor, and librarian are based on statewide enrollment.

Source: National Education Association, National Center for Education Statistics, and U.S. Bureau of Economic Analysis

Child Care Cuts

Child Care Cuts Reversed



- The Governor's May Revision proposal to eliminate California Work Opportunity and Responsibility to Kids (CalWORKs), including related child care programs, was overturned
- As a result, the number of state-funded child care slots remains unchanged from 2009-10 levels
- However, the Budget includes a \$300 million reduction, which is based on a proposed rate reduction for license-exempt (i.e., family) child care programs
 - A reallocation of prior-year funds for current-year programs, however, is expected to result in a net reduction of about \$50 million

Federal Update

Federal Funds Update



- The big changes in restricted funding are all in the area of federal funds
 - \$1.2 billion in the form of Federal Jobs monies
 - The last 10% of SFSF
 - Another year left to spend ARRA funding
- While welcomed, the additional federal funds come with a major limitation
 - They are all one-time in nature, which provides a form of resuscitation, but we continue to have a hard time breathing on our own

Categorical Funding

The World of Categorical Funding: Changes Big and Small



- There do not appear to be any major changes to state programs for 2010-11
 - Flexibility continues through 2012-13 with an uncertain future ahead
- Federal funding increased, but it remains one time in nature
 - \$1.2 billion in Federal Education Jobs money – new for 2010-11
 - More than \$9 billion in ARRA funding received to date, which must be fully expended by September 30, 2011
 - About \$415 million has been awarded in School Improvement Grants
- Given the ongoing nature of state funding cuts, while categorical funding seems stable for 2010-11, the way in which such resources are viewed may necessitate change

Apportionment Deferrals

2010-11 Apportionment Deferrals



- Apportionment deferrals for LEAs continue to be the state's solution to its own cash flow problems – making these problems worse for LEAs
- The State Budget includes additional deferrals:
 - Permanent deferral in the amount of \$1.7 billion with timing proposed for April/May 2011 to July 2011
 - One-time deferral from October 2010 to November 2010 with the dollar amount to be determined
- Remember the Generally Accepted Accounting Principles address the accounting treatment of deferrals that cross fiscal years
 - Verify with your audit firm before recording on your books

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2010-2011

Revenues and Expenses

| Unrestricted General Fund | | 2010-11 <u>First Interim</u> | 2010-11 <u>Adopted</u> | <u>Diff</u> | |
|--|--------------|---|-----------------------------------|----------------------|----------|
| Revenue Limit (\$ for Student Attendance) | | \$ 181,978,115 | \$ 171,359,709 | \$ 10,618,406 | 1 |
| Other Revenue | | 91,392,691 | 93,999,851 | (2,607,160) | 2 |
| Transfer-In & Sources | | 5,015,220 | 5,015,220 | - | |
| Total Revenues & Sources | a | 278,386,026 | 270,374,780 | 8,011,246 | |
| Salaries,Supplies,Services & Equipment | | 231,633,128 | 231,033,542 | 599,586 | 3 |
| Other outgo (Pass Throughs / Debt Service) | | 12,496,565 | 11,225,065 | 1,271,500 | 4 |
| Indirect Cost (Expense Offset) | | (6,735,210) | (4,701,182) | (2,034,028) | 5 |
| Contributions & Transfers Out | | 34,464,081 | 38,114,689 | (3,650,608) | 6 |
| Total Expenses & Uses | b | 271,858,564 | 275,672,114 | (3,813,550) | |
| Change in Fund Balance | a-b=c | 6,527,462 | (5,297,334) | 11,824,796 | |
| Beginning Fund Balance | d | 16,470,627 | 13,600,724 | 2,869,903 | |
| Ending Fund Balance | c+d=e | \$ 22,998,089 | \$ 8,303,390 | \$ 14,694,699 | |
| See explanations on next page | | | | | |

Unrestricted General Fund Overview

Explanation of Major Fluctuations

1 of 2

| | <u>Incr/(Decr)</u> |
|---|-----------------------|
| 1 Revenue Limit - Increase from Adopted Budget 2010-11 | |
| Higher revenue / ADA - \$270 | \$ 9,738,849 |
| Increase in Unemployment Insurance Rev related to Rev Limit | \$ 887,115 |
| Other - Net | \$ (7,557) |
| Total Increase in Revenue Limit From Adopted Budget 2010-11 | \$ 10,618,406 |
| 2 Other Revenue - Decrease from Adopted Budget 2010-11 | |
| Federal Revenues: | |
| Federal Pass Through To Charters | (4,418) |
| Total Unrestricted Federal Revenue | (4,418) |
| State Revenue | |
| Charter Pass Through | 1,275,918 |
| Other State - Adult Ed | (3,766,536) |
| Other State Rev (Including Tier3) | (5,941) |
| Total Unrestricted State Revenue | (2,496,559) |
| Local Revenue: | |
| Other Local - Net | (106,183) |
| Total Local income | (106,183) |
| Total Other Revenue Decrease from Adopted Budget 2010-11 | \$ (2,607,160) |
| TOTAL REV & SOURCES - NET INCREASE FROM ADOPTED BUDGET 2010-11 | \$ 8,011,246 |

Unrestricted General Fund Overview

Explanation of Major Fluctuations

2 of 2

| | <u>Incr/(Decr)</u> |
|---|-----------------------|
| 3 Salaries,Supplies,Services & Equipment | |
| K-12 School site budget increase | 1,786,177 |
| Centrally Funded school site budgets decrease | (567,264) |
| Central site Reductions | (157,041) |
| District Wide Budget Reductions | (462,286) |
| Total Salaries,Supplies,Services & Equipment - Incr from Adopted Budget 2010-11 | \$ 599,586 |
| 4 Other Outgo (Pass Throughs / Debt Service): | |
| Charter Pass Thru (See State Revenue - #2) | \$ 1,271,500 |
| Total Other Outgo Increase from Adopted Budget 2010-11 | \$ 1,271,500 |
| 5 Indirect Cost (Expense Offset): | |
| Interpgm Indirect is up (offset is higher thus exps are up) due to additional expense | \$ (1,579,514) |
| Interfund Indirect is up (offset is lower thus exps are up) due to cuts in the other funds | \$ (454,514) |
| Total Indirect Cost Increase (Exps Offset) from Adopted Budget 2010-11 | \$ (2,034,028) |
| 6 Contributions & Transfers Out: | |
| Adult Ed Tier 3 (All \$\$ flexed thru Gen Fd then transferred). Less transferred, more retained | \$ (3,766,537) |
| Increase in Contribution to Special Ed | \$ 115,929 |
| Total Contrib. & Transfers Out - Decrease from Adopted Budget 2010-11 | \$ (3,650,609) |
| TOTAL EXPENSES & USES - NET DECREASE FROM 2009-10 Estimate | \$ (3,813,551) |

Unrestricted General Fund Overview

Ending Fund Balance

| Unrestricted General Fund | 2010-11 First Interim | 2010-11 Adopted | Diff |
|--|--------------------------|---------------------|----------------------|
| Ending Fund Balance | \$ 22,998,089 | \$ 8,303,390 | \$ 14,694,699 |
| Components of the Ending Fund Balance: | | | |
| Reserve for Economic Uncertainty | \$ 8,656,086 | \$ 8,043,675 | \$ 612,411 |
| Revolving Cash | 150,000 | 150,000 | - |
| Audit Findings & One-time Items | 3,573,597 | 109,716 | 3,463,881 |
| Designated for Deferred Pmts from The State | 10,618,406 | - | 10,618,406 |
| Total Ending Fund Balance | \$ 22,998,089 | \$ 8,303,390 | \$ 14,694,699 |
| Reserve for Economic Uncertainty is the 2% minimum required for OUSD | | | |

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

| Structural Deficit for Unrestricted Gen Fund 1st Interim 2010-11 | |
|---|-----------------------|
| Excess of revenues over expenses | \$ 6,527,462 |
| Less Non-Reoccurring Unrestr Gen Fund Rev Sources: | |
| 1 Adult Education Tier 3 Flex Revenues | (7,500,000) |
| 2 Deferred Maintenance Tier 3 Flex Revenues | (1,420,510) |
| 3 State Loan to pay Debt Service for State Loan | (2,094,903) |
| 4 Reduction to RRMA Facilities Contribution | (1,012,646) |
| Non-Reoccurring Unrestricted General Fund Revenues | (12,028,060) |
| Total Structural Deficit for the First Interim Bgt 2010-11* | \$ (5,500,598) |

*NOTE: If the \$10.6M in Revenue Limit deferred payments from the State is not received the structural deficit will increase to \$16.1M.

Restricted General Fund

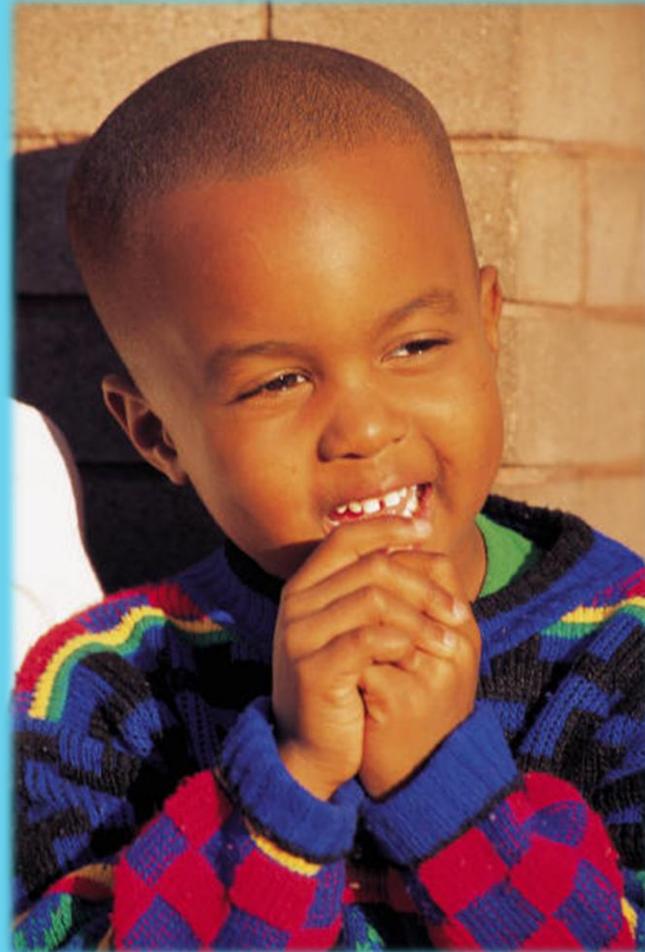


Restricted General Fund

Overview

| Restricted General Fund | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|---|--|----------------------------|----------------------|------------|
| Revenue Limit (\$ for Student Attendance) | \$ 10,367,142 | \$ 10,389,856 | \$ (22,714) | |
| Other Revenue | 140,205,776 | 114,027,974 | 26,177,802 | (1) |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - | |
| Total Revenues & Sources | 152,666,700 | 126,511,612 | \$ 26,155,088 | |
| Salaries,Supplies,Services & Equipment | 183,269,100 | 150,562,633 | 32,706,467 | |
| Other outgo (Pass Through / Debt Service) | 610,571 | 346,514 | 264,057 | |
| Indirect Cost | 5,094,787 | 3,515,273 | 1,579,514 | |
| Contributions & Transfers Out | (28,028,736) | (27,912,808) | (115,928) | |
| Total Expenses & Uses | 160,945,722 | 126,511,612 | 34,434,110 | (1) |
| Change in Fund Balance | (8,279,022) | - | (8,279,022) | |
| Beginning Fund Balance | 12,117,553 | 520,788 | 11,596,765 | (2) |
| Ending Fund Balance | \$ 3,838,531 | \$ 520,788 | \$ 3,317,743 | |
| FTE's | 1,426.0 | 1,396.5 | 29.5 | |
| <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) | <p>Revenue increase primarily due to the loading of carryover for NCLB, Title I Stimulus, Special Education stimulus, Microsoft reimbursement and the loading of additional revenues such as School Improvement Grants, etc.</p> | | | |
| (2) | <p>Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books</p> | | | |
| <p>Note: Federal Jobs bill cash received of \$6.2 Mil. Use of funds will not be determined until after the Governor's proposed 2011-12 budget in January 2011. Accounting rules require this cash to be recognized as revenues when expended. Therefore revenue amount not included in the budget.</p> | | | | |

Multi-Year Projections



Multi-Year Projections

Unrestricted General Fund

| Unrestricted General Fund | | 2010-11 First Interim | 2011-12 Estimate | 2012-13 Estimate |
|--|--------------|----------------------------------|-----------------------------|-----------------------------|
| Revenue Limit (\$ for Student Attendance) | | \$ 181,978,115 | \$ 181,102,364 | \$ 185,622,567 |
| Other Revenue | | 91,392,691 | 91,327,231 | 79,109,831 |
| Transfer-In & Sources | | 5,015,220 | 2,920,317 | 2,920,317 |
| Total Revenues & Sources | a | 278,386,026 | 275,349,912 | 267,652,715 |
| Salaries,Supplies,Services & Equipment | | 231,633,129 | 231,413,190 | 222,894,342 |
| Other outgo (Pass Throughs / Debt Service) | | 12,496,565 | 12,496,565 | 12,617,703 |
| Indirect Cost (Expense Offset) | | (6,735,210) | (6,524,962) | (6,572,522) |
| Contributions & Transfers Out | | 34,464,081 | 37,965,121 | 38,713,192 |
| Total Expenses & Uses | b | 271,858,566 | 275,349,914 | 267,652,715 |
| Change in Fund Balance | a-b=c | 6,527,461 | (1) | (0) |
| Beginning Fund Balance | d | 16,470,627 | 22,998,088 | 22,998,086 |
| Ending Fund Balance | c+d=e | \$ 22,998,088 | \$ 22,998,086 | \$ 22,998,086 |
| See assumptions on next page | | | | |

Multi-Year Projections

Unrestricted General Fund

Assumptions

- Enrollment ADA is flat at 36,118 for all 3 fiscal years, (2010-11, 2011-12 and 2012-13).
- Revenue Limit funds was increased using the recommended COLA's of 0% 2010-11, 0% in 2011-12 and 1.9% for 2012-13.
- 2012-13 revenue does not include \$13M in K-3 Class Size Reduction revenue due to the reinstatement of the original penalties that were more punitive.
- Unrestricted General Fund retained Adult Ed Flex resources of \$7.5 M for 2010-2011 and \$4.5 for the two subsequent years (2011-2012; 2012-2013).
- Certificated and Classified Salaries include a proposed mid-year salary increase of 2% which is in addition to a 1.5% step and column increase.
- Non-salary expenses were increased using the estimated California Consumer Price Index of 1.8% in 2011-12 and 2.10% in 2012-13.
- Health and Welfare costs include a 10% cost increase for both 2011-12 and 2012-13.
- Based on the above assumptions, it is estimated that the district will need to cut unrestricted expenses of \$7.9M in 2011-12 and \$16.5M in 2012-13.

Note: All years refer to the fiscal year: July 1 thru June 30.

Cash Flows



Cash Flows

2010-2011 Analysis

| Actual Cash Balance | July 2010 Actual | August 2010 Actual | September 2010 Actual | October 2010 Actual | November 2010 Projected | December 2010 Projected |
|-------------------------|------------------------|--------------------------|-----------------------------|---------------------------|-------------------------------|-------------------------------|
| Beginning Cash | \$ 6,872,149 | \$ 1,756,543 | \$ 11,625,934 | \$ 32,894,741 | \$ 18,418,909 | \$ 17,310,167 |
| Total Receipts | 5,084,044 | 12,790,862 | 55,944,965 | 19,259,904 | 56,282,563 | 79,293,128 |
| Total Disbursements | 8,773,441 | 15,597,542 | 37,434,988 | 36,042,068 | 60,178,682 | 42,659,997 |
| A/R & A/P | (1,426,209) | 12,676,071 | 2,758,830 | 2,306,332 | 2,787,377 | 2,199,399 |
| Net Increase / Decrease | (5,115,606) | 9,869,391 | 21,268,807 | (14,475,832) | (1,108,742) | 38,832,530 |
| Ending Cash | \$ 1,756,543 | \$ 11,625,934 | \$ 32,894,741 | \$ 18,418,909 | \$ 17,310,167 | \$ 56,142,696 |

Cash Flows

2010-2011 Analysis

| Actual Cash Balance | January 2011 Projected | February 2011 Projected | March 2011 Projected | April 2011 Projected | May 2011 Projected | June 2011 Projected |
|-------------------------|------------------------------|-------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Beginning Cash | 56,142,696 | 42,645,758 | 36,117,825 | 973,416 | 44,720,349 | 28,144,066 |
| Total Receipts | 24,509,596 | 31,420,225 | 2,736,031 | 81,199,278 | 21,304,157 | 36,205,460 |
| Total Disbursements | 40,205,934 | 40,147,556 | 40,079,839 | 39,651,743 | 40,079,839 | 53,689,560 |
| A/R & A/P | 2,199,399 | 2,199,399 | 2,199,399 | 2,199,399 | 2,199,399 | (34,402,006) |
| Net Increase / Decrease | (13,496,939) | (6,527,933) | (35,144,409) | 43,746,934 | (16,576,283) | (51,886,106) |
| Ending Cash | \$ 42,645,758 | \$ 36,117,825 | \$ 973,416 | \$ 44,720,349 | \$ 28,144,066 | \$ (23,742,040) |

Cash Flows

Analysis

- The cash flow as of 1st Interim is reflecting a **negative** cash balance of \$23.7 million.
- In order to ensure there is sufficient cash to meet financial obligations, a resolution will be brought to BOE for approval of temporary interfund borrowing.

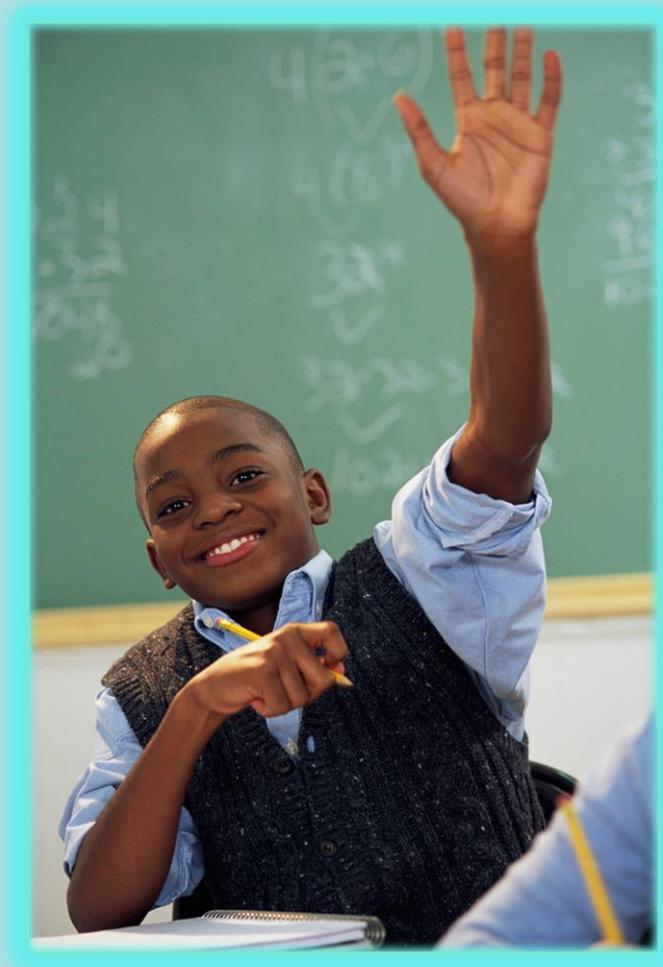
Cash Flows

Assumptions

- These assumptions support the cash flow analysis:
 - Cash flow for projected months (**November through June**) are based on a straight line projection based upon the budget.
 - Portion of total receipts for state revenue assumes the state will continue to defer the school district's cash apportionments for the revenue limit totaling approximately \$29.2 million.
 - Portion of total receipts for local revenue assumes parcel tax payments of \$20 million (\$10M in December and \$10M in April).

Thank You

Any Questions?



APPENDIX: Table of Contents

1 of 2

- Unrestricted General Fund (Elementary Schools 1 of 3) – Page 38
- Unrestricted General Fund (Elementary Schools 2 of 3) – Page 39
- Unrestricted General Fund (Elementary Schools 3 of 3) – Page 40
- Unrestricted General Fund (Middle Schools) – Page 41
- Unrestricted General Fund (High Schools) – Page 42
- Restricted General Fund (Elementary Schools 1 of 3) – Page 43
- Restricted General Fund (Elementary Schools 2 of 3) – Page 44
- Restricted General Fund (Elementary Schools 3 of 3) – Page 45
- Restricted General Fund (Middle Schools) – Page 46
- Restricted General Fund (High Schools) – Page 47
- General Fund Overview (Fund Balances) – Page 48

APPENDIX: Table of Contents

2 of 2

- Fund 11 – Adult Education Fund - Page 49
- Fund 12 – Child Development Fund - Page 50
- Fund 13 – Cafeteria Fund – Page 51
- Fund 14 – Deferred Maintenance Fund – Page 52
- Fund 17 – Other Cap Outlay Fund (State Loan) – Page 53
- Fund 21 – Building Fund – Page 54
- Fund 25 – Capital Facility Fund – Page 55
- Fund 30 – State School Facility Fund – Page 56
- Fund 35 – County School Facility Fund – Page 57
- Fund 40 – Williams Settlement Fund – Page 58
- Fund 51 – Bond Interest & Redemption Fund – Page 59
- Fund 53 – Tax Override Fund – Page 60
- Fund 56 – Debt Service Fund – Page 61
- Fund 67 – Self Insurance Fund – Page 62

Appendix: Unrestricted General Fund Overview

Elementary Schools 1 of 3

First Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance Elementary Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|------------------------|-------------|-----------|----------|-----------|
| 178 | BRIDGES ACADEMY* | 1,755,900 | 1,226,397 | 555,420 | (25,917) |
| 144 | PARKER* | 888,300 | 603,238 | 298,163 | (13,101) |
| 154 | SOBRANTE PARK** | 1,050,628 | 708,913 | 354,498 | (12,783) |
| 175 | MANZANITA SEED | 1,056,676 | 717,892 | 345,539 | (6,755) |
| 139 | MAXWELL PARK | 1,057,168 | 702,733 | 348,507 | 5,929 |
| 105 | BURCKHALTER | 793,450 | 520,748 | 261,852 | 10,850 |
| 138 | MARKHAM | 1,674,625 | 1,128,856 | 530,134 | 15,636 |
| 179 | MANZANITA | 1,165,593 | 806,032 | 340,861 | 18,700 |
| 136 | HORACE MANN | 1,433,428 | 973,883 | 435,494 | 24,051 |
| 101 | ALLENDALE | 1,917,556 | 1,294,296 | 598,676 | 24,584 |
| 151 | SEQUOIA | 1,663,847 | 1,124,114 | 510,545 | 29,187 |
| 166 | HOWARD | 899,945 | 577,587 | 289,436 | 32,922 |
| 168 | CARL MUNCK | 1,555,985 | 1,041,209 | 477,719 | 37,057 |
| 125 | NEW HIGHLAND ACADEMY | 1,403,607 | 896,976 | 464,144 | 42,488 |
| 148 | REDWOOD HEIGHTS | 1,507,349 | 994,208 | 469,601 | 43,540 |
| 121 | LA ESCUELITA | 1,194,973 | 773,844 | 376,951 | 44,178 |
| 183 | PREP LITERARY ACAD/CUL | 939,729 | 603,669 | 286,326 | 49,734 |
| 129 | LAFAYETTE | 1,179,180 | 758,445 | 370,266 | 50,469 |
| 117 | FRUITVALE | 2,048,331 | 1,383,024 | 614,802 | 50,505 |
| 132 | LAZEAR | 1,356,690 | 882,780 | 422,510 | 51,400 |
| 174 | MARSHALL | 911,827 | 578,713 | 278,680 | 54,435 |

*Excess unrestricted expenses to be moved to available restricted funding.

**Excess unrestricted expenses to be moved to anticipated additional Title I carryover.

Appendix: Unrestricted General Fund Overview

Elementary Schools 2 of 3

First Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance Elementary Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|----------------------------|-------------|-----------|----------|-----------|
| 103 | BROOKFIELD | 1,584,129 | 1,038,863 | 488,851 | 56,416 |
| 172 | FRED T KOREMATSU | 1,460,416 | 945,389 | 455,714 | 59,313 |
| 127 | HILLCREST | 1,530,716 | 1,002,673 | 465,298 | 62,745 |
| 191 | SANKOFA ACADEMY | 689,162 | 416,362 | 209,111 | 63,689 |
| 108 | CLEVELAND | 1,571,145 | 1,034,341 | 472,064 | 64,741 |
| 157 | THORNHILL | 1,632,590 | 1,062,425 | 504,438 | 65,727 |
| 150 | SANTA FE | 1,095,400 | 683,109 | 345,882 | 66,409 |
| 145 | PERALTA | 1,374,680 | 883,318 | 415,806 | 75,555 |
| 115 | EMERSON | 1,211,906 | 727,265 | 397,246 | 87,395 |
| 119 | GLENVIEW | 1,958,994 | 1,241,703 | 627,872 | 89,419 |
| 106 | CHABOT | 2,399,176 | 1,585,440 | 724,183 | 89,553 |
| 142 | JOAQUIN MILLER | 1,618,962 | 1,028,643 | 488,092 | 102,227 |
| 182 | MARTIN LUTHER KING JR. K-3 | 980,039 | 591,534 | 283,909 | 104,596 |
| 130 | LAKEVIEW | 1,377,669 | 854,851 | 417,657 | 105,161 |
| 177 | ESPERANZA ACADEMY | 1,477,503 | 921,745 | 448,991 | 106,767 |
| 149 | COMMUNITY UNITED | 1,565,096 | 979,206 | 477,693 | 108,197 |
| 185 | ASCEND | 1,814,578 | 1,164,689 | 536,007 | 113,882 |
| 143 | MONTCLAIR | 1,956,225 | 1,263,378 | 575,846 | 117,000 |
| 165 | ACORN WOODLAND K-5 | 1,047,069 | 634,037 | 292,983 | 120,050 |
| 131 | LAUREL | 2,227,879 | 1,467,543 | 637,823 | 122,512 |
| 181 | ENCOMPASS | 1,189,875 | 701,567 | 364,873 | 123,435 |

Appendix: Unrestricted General Fund Overview

Elementary Schools 3 of 3

| First Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance | | | | | |
|--|-------------------------|--------------------|-------------------|-------------------|------------------|
| Elementary Schools | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
| 111 | CROCKER HIGHLANDS | 1,678,968 | 1,059,706 | 495,681 | 123,581 |
| 170 | HOOVER | 1,401,572 | 879,537 | 397,953 | 124,081 |
| 193 | REACH | 1,194,505 | 696,026 | 364,529 | 133,950 |
| 123 | FUTURES ELEMENTARY | 1,418,931 | 866,937 | 415,848 | 136,146 |
| 171 | KAISER | 1,245,949 | 747,584 | 344,209 | 154,156 |
| 113 | LEARNING WITHOUT LIMITS | 1,510,950 | 926,176 | 430,318 | 154,456 |
| 122 | GRASS VALLEY | 1,219,242 | 742,304 | 320,989 | 155,948 |
| 114 | GLOBAL FAMILY SCHOOL | 1,551,056 | 941,319 | 450,360 | 159,377 |
| 112 | GREENLEAF ELEMENTARY | 1,915,912 | 1,207,209 | 545,410 | 163,293 |
| 186 | INTERNATIONAL COMMUNITY | 1,284,979 | 758,902 | 360,620 | 165,456 |
| 133 | LINCOLN | 2,872,550 | 1,874,335 | 820,075 | 178,140 |
| 190 | THINK COLLEGE NOW | 1,258,517 | 747,627 | 325,282 | 185,608 |
| 118 | GARFIELD | 2,534,527 | 1,608,603 | 734,791 | 191,132 |
| 116 | FRANKLIN | 3,287,263 | 2,120,294 | 937,418 | 229,551 |
| 146 | PIEDMONT AVENUE | 1,560,745 | 903,259 | 426,562 | 230,924 |
| 102 | BELLA VISTA | 2,320,317 | 1,431,175 | 652,605 | 236,536 |
| 107 | EAST OAKLAND PRIDE | 2,035,111 | 1,186,726 | 568,773 | 279,612 |
| 192 | RISE | 1,586,007 | 844,524 | 405,817 | 335,665 |
| | | 91,095,097 | 58,067,881 | 27,257,703 | 5,769,513 |

Appendix: Unrestricted General Fund Overview

Middle Schools

First Interim 2010-11 Unrestricted General Fund - Sorted by Ascending Available Balance Middle Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|-------------------------|-------------------|-------------------|------------------|------------------|
| 203 | FRICK MIDDLE* | 1,300,140 | 984,984 | 434,683 | (119,526) |
| 208 | BARACK OBAMA ACADEMY * | 513,689 | 347,740 | 190,137 | (24,188) |
| 204 | WEST OAKLAND MIDDLE | 786,077 | 472,165 | 262,378 | 51,534 |
| 213 | WESTLAKE MIDDLE | 2,275,921 | 1,502,636 | 702,592 | 70,693 |
| 235 | MELROSE LEADERSHIP | 1,142,585 | 705,205 | 341,698 | 95,681 |
| 206 | BRET HARTE MIDDLE | 2,391,011 | 1,565,857 | 722,721 | 102,434 |
| 212 | ROOSEVELT MIDDLE | 2,220,498 | 1,447,394 | 662,941 | 110,163 |
| 215 | MADISON MIDDLE | 1,107,636 | 663,825 | 327,481 | 116,331 |
| 221 | ELMHURST COMMUNITY PREP | 1,262,595 | 758,573 | 370,236 | 133,786 |
| 226 | ROOTS INTERNATIONAL | 1,354,731 | 801,063 | 417,075 | 136,593 |
| 236 | URBAN PROMISE ACADEMY | 1,162,576 | 660,612 | 342,855 | 159,110 |
| 228 | UNITED FOR SUCCESS | 1,551,019 | 882,061 | 479,271 | 189,687 |
| 232 | COLISEUM COLLEGE PREP | 1,447,579 | 764,854 | 441,442 | 241,282 |
| 210 | EDNA BREWER MIDDLE | 2,844,280 | 1,700,249 | 877,844 | 266,188 |
| 224 | ALLIANCE ACADEMY | 1,363,435 | 703,664 | 346,900 | 312,871 |
| 211 | MONTERA MIDDLE | 3,464,395 | 2,125,048 | 1,016,697 | 322,650 |
| 201 | CLAREMONT MIDDLE | 1,536,263 | 767,190 | 401,325 | 367,748 |
| | | | | | |
| | | 26,424,290 | 15,868,136 | 7,903,591 | 2,652,562 |

*Excess unrestricted expenses to be moved to available restricted funding.

Appendix: Unrestricted General Fund Overview

High Schools

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

High Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|------------------------------|-------------------|-------------------|-------------------|------------------|
| 355 | ADVANCED PATH ACADEMY* | 361,671 | 293,683 | 109,567 | (41,580) |
| 346 | BUSINESS INFORMATION TECH** | 955,799 | 636,133 | 357,350 | (37,684) |
| 344 | YOUTH EMPOWERMENT SCHOOL* | 600,568 | 405,325 | 215,652 | (20,409) |
| 348 | E.OAK.SCH. OF THE ARTS** | 944,888 | 618,291 | 331,606 | (5,009) |
| 335 | LIFE ACADEMY | 971,046 | 628,480 | 310,287 | 32,279 |
| 306 | SKYLINE HIGH SCHOOL | 6,695,611 | 4,524,478 | 2,136,526 | 34,608 |
| 343 | COLLEGE PREP MEDIA | 1,152,160 | 725,237 | 373,591 | 53,332 |
| 347 | LEADERSHIP PREPARATORY HI SC | 1,062,844 | 649,893 | 354,412 | 58,538 |
| 314 | FAR WEST HIGH SCHOOL | 624,237 | 369,347 | 194,807 | 60,084 |
| 339 | ARCHITECTURE ACAD & COLL PRE | 1,323,912 | 826,970 | 419,907 | 77,035 |
| 342 | MANDELA HIGH | 1,220,293 | 744,712 | 396,907 | 78,674 |
| 353 | OAKLAND INTERNATIONAL HIGH | 1,018,271 | 638,340 | 300,288 | 79,643 |
| 351 | EXPER, EXCELL, COMM, EMPOW L | 988,939 | 621,079 | 286,971 | 80,890 |
| 338 | MetWest | 719,222 | 399,374 | 180,130 | 139,718 |
| 333 | Community Day School | 761,955 | 410,645 | 211,445 | 139,866 |
| 309 | BUNCHE ACADEMY | 1,196,503 | 670,812 | 367,605 | 158,086 |
| 330 | INDEPENDENT STUDY 9-12 | 875,917 | 438,296 | 208,235 | 229,386 |
| 304 | OAKLAND HIGH SCHOOL | 6,213,451 | 4,049,946 | 1,921,866 | 241,638 |
| 352 | RUDSDALE CONTINUATION | 988,435 | 508,826 | 217,876 | 261,732 |
| 313 | STREET ACADEMY | 480,214 | - | 208,632 | 271,583 |
| 310 | DEWEY HIGH SCHOOL | 1,644,512 | 865,798 | 459,976 | 318,739 |
| 305 | OAKLAND TECH HIGH SCHOOL | 6,424,527 | 4,080,415 | 1,827,185 | 516,927 |
| 311 | Gateway to College | 685,000 | - | - | 685,000 |
| | | 37,909,975 | 23,106,078 | 11,390,820 | 3,413,076 |

*Budget not sufficient for all current expenses. However, the site will be reimbursed for its labor costs.

**Excess unrestricted expenses to be moved to available restricted funding.

Appendix: Restricted General Fund Overview

Elementary Schools 1 of 3

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

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|--------------------|-------------|---------|----------|-----------|
| 166 | HOWARD | 247,885 | 152,827 | 94,761 | 297 |
| 143 | MONTCLAIR | 6,492 | 3,027 | 1,416 | 2,049 |
| 127 | HILLCREST | 2,870 | - | 762 | 2,109 |
| 111 | CROCKER HIGHLANDS | 25,449 | 22,502 | - | 2,948 |
| 171 | KAISER | 3,830 | - | - | 3,830 |
| 142 | JOAQUIN MILLER | 6,132 | - | - | 6,132 |
| 157 | THORNHILL | 7,214 | - | 87 | 7,127 |
| 154 | SOBRANTE PARK | 295,025 | 173,039 | 114,273 | 7,714 |
| 131 | LAUREL | 435,685 | 292,604 | 134,802 | 8,279 |
| 173 | RUBICON SDC | 11,175 | - | - | 11,175 |
| 146 | PIEDMONT AVENUE | 262,690 | 178,909 | 69,459 | 14,322 |
| 119 | GLENVIEW | 276,796 | 204,004 | 56,687 | 16,105 |
| 145 | PERALTA | 233,421 | 145,400 | 71,768 | 16,253 |
| 106 | CHABOT | 69,153 | 48,786 | 3,821 | 16,546 |
| 105 | BURCKHALTER | 201,478 | 121,308 | 63,302 | 16,868 |
| 174 | MARSHALL | 244,344 | 139,941 | 83,597 | 20,806 |
| 148 | REDWOOD HEIGHTS | 50,853 | 19,807 | 3,953 | 27,093 |
| 123 | FUTURES ELEMENTARY | 413,701 | 251,708 | 134,660 | 27,332 |
| 186 | INT'L COMM SCHOOL | 365,856 | 245,597 | 92,405 | 27,854 |
| 168 | CARL MUNCK | 331,138 | 233,032 | 67,722 | 30,384 |
| 122 | GRASS VALLEY | 272,479 | 175,740 | 65,002 | 31,737 |

Appendix: Restricted General Fund Overview

Elementary Schools 2 of 3

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

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|----------------------------|-------------|---------|----------|-----------|
| 181 | ENCOMPASS | 342,559 | 215,750 | 93,796 | 33,013 |
| 130 | LAKEVIEW | 251,464 | 123,796 | 94,340 | 33,329 |
| 191 | SANKOFA ACADEMY | 226,373 | 135,861 | 55,842 | 34,670 |
| 133 | LINCOLN | 701,292 | 481,153 | 183,289 | 36,850 |
| 175 | MANZANITA SEED | 299,544 | 184,797 | 77,007 | 37,740 |
| 149 | COMMUNITY UNITED | 457,835 | 289,643 | 129,409 | 38,783 |
| 172 | FRED T KOREMATSU | 404,260 | 239,476 | 125,815 | 38,969 |
| 183 | PREP LITERARY ACAD | 283,588 | 163,081 | 76,438 | 44,068 |
| 193 | REACH ACADEMY | 351,348 | 193,152 | 111,047 | 47,149 |
| 129 | LAFAYETTE | 654,878 | 310,544 | 292,246 | 52,088 |
| 192 | RISE | 387,322 | 237,342 | 95,768 | 54,211 |
| 117 | FRUITVALE | 526,857 | 320,792 | 149,155 | 56,909 |
| 165 | ACORN WOODLAND K-5 | 556,448 | 401,440 | 97,950 | 57,058 |
| 190 | THINK COLLEGE NOW | 375,639 | 245,056 | 62,206 | 68,377 |
| 115 | EMERSON | 291,656 | 123,968 | 93,558 | 74,130 |
| 121 | LA ESCUELITA | 340,713 | 177,037 | 86,023 | 77,653 |
| 185 | ASCEND | 645,527 | 328,552 | 239,298 | 77,678 |
| 101 | ALLENDALE | 483,834 | 259,388 | 141,629 | 82,817 |
| 182 | MARTIN LUTHER KING JR. K-3 | 579,635 | 241,213 | 252,565 | 85,857 |
| 108 | CLEVELAND | 357,108 | 207,383 | 59,303 | 90,422 |
| 151 | SEQUOIA | 285,474 | 150,552 | 43,150 | 91,772 |

Appendix: Restricted General Fund Overview

Elementary Schools 3 of 3

| First Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance | | | | | |
|--|-------------------------|--------------------|-------------------|------------------|------------------|
| Elementary Schools | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
| 102 | BELLA VISTA | 533,307 | 307,162 | 134,316 | 91,828 |
| 103 | BROOKFIELD | 919,171 | 435,100 | 390,012 | 94,059 |
| 132 | LAZEAR | 444,059 | 156,395 | 188,059 | 99,605 |
| 138 | MARKHAM | 864,085 | 403,341 | 358,256 | 102,488 |
| 113 | LEARNING WITHOUT LIMITS | 474,648 | 252,525 | 115,776 | 106,346 |
| 114 | GLOBAL FAMILY SCHOOL | 476,108 | 209,914 | 150,357 | 115,837 |
| 177 | ESPERANZA ACADEMY | 871,262 | 427,548 | 327,053 | 116,661 |
| 179 | MANZANITA | 698,143 | 300,222 | 275,736 | 122,186 |
| 170 | HOOVER | 709,654 | 310,406 | 276,146 | 123,103 |
| 178 | BRIDGES ACADEMY | 897,370 | 471,196 | 303,044 | 123,130 |
| 144 | PARKER | 402,687 | 185,307 | 75,526 | 141,854 |
| 139 | MAXWELL PARK | 675,947 | 303,627 | 225,691 | 146,629 |
| 150 | SANTA FE | 617,640 | 257,026 | 212,641 | 147,973 |
| 136 | HORACE MANN | 775,356 | 391,217 | 228,977 | 155,162 |
| 112 | GREENLEAF ELEMENTARY | 519,422 | 223,977 | 134,452 | 160,993 |
| 107 | EAST OAKLAND PRIDE | 560,500 | 232,078 | 120,222 | 208,201 |
| 116 | FRANKLIN | 865,522 | 370,798 | 257,434 | 237,290 |
| 125 | NEW HIGHLAND ACADEMY | 926,712 | 343,498 | 296,848 | 286,366 |
| 118 | GARFIELD | 1,743,579 | 732,697 | 697,579 | 313,302 |
| | | 26,542,195 | 13,752,248 | 8,386,432 | 4,403,515 |

Appendix: Restricted General Fund Overview

Middle Schools

First Interim 2010-11 Restricted General Fund - Sorted by Ascending Available Balance

Middle Schools

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|-------------------------|-------------------|------------------|------------------|------------------|
| 201 | CLAREMONT MIDDLE | 1,149,214 | 571,428 | 539,218 | 38,569 |
| 212 | ROOSEVELT MIDDLE | 733,593 | 479,626 | 197,493 | 56,474 |
| 206 | BRET HARTE MIDDLE | 603,304 | 329,610 | 209,346 | 64,348 |
| 236 | URBAN PROMISE ACADEMY | 931,106 | 408,990 | 452,718 | 69,399 |
| 204 | WEST OAKLAND MIDDLE | 316,483 | 125,591 | 119,233 | 71,660 |
| 232 | COLISEUM COLLEGE PREP | 652,787 | 454,739 | 122,239 | 75,808 |
| 226 | ROOTS INTERNATIONAL | 449,371 | 267,967 | 98,881 | 82,523 |
| 215 | MADISON MIDDLE | 936,867 | 390,049 | 426,481 | 120,336 |
| 224 | ALLIANCE ACADEMY | 457,491 | 238,755 | 93,624 | 125,112 |
| 208 | ALTERNATIVE LEARNING | 204,677 | 52,695 | 16,081 | 135,901 |
| 210 | EDNA BREWER MIDDLE | 638,355 | 364,622 | 130,262 | 143,472 |
| 235 | MELROSE LEADERSHIP ACAD | 546,966 | 328,573 | 70,675 | 147,718 |
| 213 | WESTLAKE MIDDLE | 828,912 | 411,104 | 232,545 | 185,264 |
| 211 | MONTERA MIDDLE | 319,254 | 56,413 | 43,685 | 219,156 |
| 203 | FRICK MIDDLE | 1,376,292 | 659,822 | 490,965 | 225,505 |
| 221 | ELMHURST COMMUNITY PREP | 1,652,798 | 570,711 | 97,219 | 984,869 |
| 228 | UNITED FOR SUCCESS | 1,764,464 | 295,089 | 109,323 | 1,360,052 |
| | | 13,561,933 | 6,005,783 | 3,449,988 | 4,106,163 |

Appendix: Restricted General Fund Overview

High Schools

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

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal |
|------|----------------------------|-------------------|------------------|------------------|------------------|
| 350 | BUSINESS SCH OF TECH | 3,917 | - | - | 3,917 |
| 343 | COLLEGE PREP MEDIA | 569,995 | 408,965 | 148,213 | 12,817 |
| 353 | OAKLAND INTERNATIONAL | 312,694 | 203,319 | 95,037 | 14,339 |
| 310 | DEWEY HIGH SCHOOL | 431,730 | 300,904 | 115,396 | 15,431 |
| 340 | VISUAL & PERFORMING ARTS | 17,950 | - | - | 17,950 |
| 348 | E.OAK.SCH. OF THE ARTS | 179,935 | 122,099 | 37,054 | 20,782 |
| 309 | BUNCHE ACADEMY | 287,121 | 186,198 | 67,892 | 33,030 |
| 330 | INDEPENDENT STUDY 9-12 | 91,725 | 24,806 | 26,717 | 40,202 |
| 314 | FAR WEST HIGH SCHOOL | 304,035 | 188,567 | 70,111 | 45,357 |
| 342 | MANDELA HIGH | 480,699 | 312,542 | 117,040 | 51,117 |
| 347 | LEADERSHIP PREPARATORY | 229,890 | 110,365 | 66,702 | 52,823 |
| 313 | STREET ACADEMY | 263,968 | 115,286 | 82,184 | 66,498 |
| 339 | ARCHITECTURE ACAD | 636,792 | 393,299 | 148,611 | 94,882 |
| 352 | RUDSDALE CONTINUATION | 373,824 | 176,246 | 82,212 | 115,366 |
| 344 | YOUTH EMPOWERMENT | 438,023 | 246,394 | 73,568 | 118,061 |
| 351 | EXPER, EXCELL, COMM, EMPOW | 564,624 | 314,143 | 123,490 | 126,990 |
| 338 | METWEST | 376,102 | 183,692 | 60,781 | 131,629 |
| 335 | LIFE ACADEMY | 533,148 | 276,700 | 124,066 | 132,382 |
| 333 | COMMUNITY DAY SCHOOL | 154,362 | 12,484 | 5,515 | 136,363 |
| 346 | BUSINESS INFORMATION TECH | 227,129 | 52,654 | 26,079 | 148,396 |
| 306 | SKYLINE HIGH SCHOOL | 1,296,770 | 755,889 | 350,546 | 190,335 |
| 305 | OAKLAND TECH HIGH SCHOOL | 1,280,290 | 697,081 | 343,395 | 239,814 |
| 304 | OAKLAND HIGH SCHOOL | 1,921,228 | 963,395 | 474,175 | 483,658 |
| | | 10,975,952 | 6,045,028 | 2,638,785 | 2,292,140 |

General Fund Overview

Fund Balances

| Fd # | Fund Description | EXPENSES (Object Codes 1000-6999) | | | | | | | |
|-------------------------------|-------------------------|------------------------------------|----------------|----------------------------|----------------|----------------------|------------|--------------|-----------|
| | | 2010-11 First Interim | | 2010-11 Adopted Budgets | | Difference | | | |
| | | \$\$\$ | FTE's | \$\$\$ | FTE's | \$\$\$ | % | FTE's | % |
| General Fund | | | | | | | | | |
| 01 | Gen Fund - Unrestricted | 231,633,128 | 2,671.5 | \$ 231,033,542 | 2,628.7 | \$ 599,586 | 0% | 42.8 | 2% |
| 01 | Gen Fund - Restricted | 183,269,100 | 1,426.0 | \$ 150,562,633 | 1,396.5 | \$ 32,706,467 | 22% | 29.5 | 2% |
| Total General Fund | | 414,902,228 | 4,097.4 | \$ 381,596,175 | 4,025.2 | \$ 33,306,053 | 9% | 72.2 | 2% |
| 11 | Adult Education (1) | 8,143,161 | 71.1 | \$ 4,635,207 | 37.0 | \$ 3,507,954 | 76% | 34.1 | 92% |
| 12 | Child Development (2) | 12,502,738 | 225.9 | \$ 8,677,480 | 96.4 | \$ 3,825,258 | 44% | 129.5 | 134% |
| 13 | Cafeteria | 14,398,174 | 153.0 | \$ 13,528,048 | 152.3 | \$ 870,126 | 6% | 0.7 | 0% |
| 17 | State Loan | - | - | \$ - | - | \$ - | - | - | - |
| Facility Related Funds | | | | | | | | | |
| 14 | Deferred Maintenance | 2,925,772 | - | \$ 2,154,758 | - | \$ 771,014 | 36% | - | - |
| 21 | Gen.Oblig. Bonds | 133,675,024 | 23.1 | \$ 104,510,530 | 21.6 | \$ 29,164,494 | 28% | 1.5 | 7% |
| 25 | Dev Fee / Redevel | 3,726,671 | 13.0 | \$ 2,416,671 | 11.0 | \$ 1,310,000 | 54% | 2.0 | 18% |
| 30 | State School Bldg | - | - | \$ 847,517 | 1.0 | \$ (847,517) | -100% | (1.0) | -100% |
| 35 | State Modernization | 7,897,107 | - | \$ 5,197,776 | - | \$ 2,699,331 | 52% | - | - |
| 40 | Williams Settlement | 6,395,664 | 8.0 | \$ 7,823,929 | 8.0 | \$ (1,428,265) | -18% | - | 0% |
| Total Facility Funds | | 154,620,238 | 44.1 | \$ 122,951,181 | 41.6 | \$ 31,669,057 | 26% | 2.5 | 6% |
| 51 | Bond Int & Redemption | - | - | \$ - | - | \$ - | - | - | - |
| 53 | Tax Override | - | - | \$ - | - | \$ - | - | - | - |
| 56 | Debt Serv (COPS Pmts) | - | - | \$ - | - | \$ - | - | - | - |
| 67 | Self Insurance | 18,480,212 | 6.0 | \$ 18,480,212 | 6.0 | \$ (0) | 0% | - | 0% |
| ALL FUNDS | | \$ 623,046,751 | 4,597.5 | \$ 549,868,303 | 4,358.5 | \$ 73,178,448 | 13% | 239.0 | 5% |

(1) State budget approved in October reversed the cuts in Child Development programs announced in May. included in District budget as of First Reading. Impact will be included in final budget.

(2) \$5M returned to Adult Ed since funds not needed by ECE since child development program funds restored in State budget. \$2.5M has not been budgeted for programs to date.

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

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

| Adult Education Fund 11 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|--|----------------------------|-----------------------|------------|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 1,737,673 | \$ 1,732,925 | \$ 4,748 | |
| Transfer-In & Sources | 4,273,259 | 8,039,795 | (3,766,536) | (1) |
| Total Revenues & Sources | 6,010,932 | 9,772,720 | \$ (3,761,788) | |
| Salaries,Supplies,Services & Equipment | 8,143,161 | 4,635,207 | 3,507,954 | (2) |
| Other outgo (Charter Pass Thru / Debt Service) | - | - | - | |
| Indirect Cost | 377,845 | 137,513 | 240,332 | |
| Contributions & Transfers Out | - | 5,000,000 | (5,000,000) | (3) |
| Total Expenses & Uses | 8,521,006 | 9,772,720 | (1,251,714) | |
| Change in Fund Balance | (2,510,074) | - | (2,510,074) | |
| Beginning Fund Balance | 4,851,124 | 3,766,535 | 1,084,589 | |
| Restatement from Year End Close | 158,955 | | 158,955 | |
| Adjusted Beginning Fund Balance | 5,010,079 | 3,766,535 | 1,243,544 | (4) |
| Ending Fund Balance | \$ 2,500,005 | \$ 3,766,535 | \$ (1,266,530) | |
| FTE's | 71.1 | 37.0 | 34.07 | (5) |
| Purpose of Fund - Accts for fed, state and local revenues for adult ed programs | | | | |
| (1) | Due to technical requirements, the estimated beginning fund balance was reflected in the interfund transfer in order to balance the fund. Amount properly stated in 1st Int. | | | |
| (2) | Budget for adoption assumed cuts to certificated staff that required the passage of the state budget by the end of July. Certificated staff brought back because the state budget was not passed until October. Also, carryover budgets added since adoption. | | | |
| (3) | Amount represents transfer to Early Childhood fund budgeted at adoption because the anticipated state budget cut funding to Early Childhood. Passage of the state budget included funding for Early Childhood therefore the \$5 mil Transfer from Adult Ed was not longer required. | | | |
| (4) | Beginning fund balance adjusted to actuals after the 09/10 closing of the books | | | |
| (5) | Certificated staff brought back due to no final state budget at the end of July (see #2 above). | | | |

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

| Child Development Fund 12 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|---|----------------------------------|----------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue* | \$ 13,320,222 | \$ 4,310,000 | \$ 9,010,222 | (1) |
| Transfer-In & Sources | - | 5,000,000 | (5,000,000) | (2) |
| Total Revenues & Sources | 13,320,222 | 9,310,000 | 4,010,222 | |
| Salaries,Supplies,Services & Equipment | 12,502,738 | 8,677,480 | 3,825,258 | (3) |
| Other outgo (Charter Pass Thru / Debt Service) | - | - | - | |
| Indirect Cost | 633,411 | 448,447 | 184,964 | |
| Contributions & Transfers Out | 184,073 | 184,073 | - | |
| Total Expenses & Uses | 13,320,222 | 9,310,000 | 4,010,222 | |
| Change in Fund Balance | (1) | - | (1) | |
| Beginning Fund Balance | 740,822 | 1,300,718 | (559,896) | (4) |
| Ending Fund Balance | \$ 740,821 | \$ 1,300,718 | \$ (559,897) | |
| FTE's | 225.9 | 96.4 | 129.5 | (5) |
| <p>Purpose of Fund - Accts for fed, state and local revenues for child development programs Note - \$1.3m of the funding for ECE is from Title1 which is recorded as part of the Restricted General Fund.</p> | | | | |
| <p>(1) Amount represents increase in state funding as the state budget was passed in October restoring funding to Early Childhood Education (ECE)</p> | | | | |
| <p>(2) Amount represents transfer from Adult Ed at adoption because the anticipated state budget cut funding for Early Childhood. State budget passed restoring ECE's ability to earn its own revenue and is based on enrollment; thus the \$5mil transfer in was no longer needed.</p> | | | | |
| <p>(3) Expenditure budgets increased to coincide with the restoration of ECE funding from the State</p> | | | | |
| <p>(4) Beginning fund balance adjusted to actuals after the 09/10 closing of the books</p> | | | | |
| <p>(5) Since the state budget passed restoring ECE's ability to earn its own revenue, FTE's were brought back to match the program restoration</p> | | | | |

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

| Cafeteria Fund 13 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|---|----------------------------|----------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 14,305,108 | \$ 14,139,688 | \$ 165,420 | (1) |
| Transfer-In & Sources | 195,152 | 195,152 | - | |
| Total Revenues & Sources | 14,500,260 | 14,334,840 | 165,420 | |
| Salaries,Supplies,Services & Equipment | 14,398,174 | 13,528,048 | 870,126 | (2) |
| Other outgo | - | - | - | |
| Indirect Cost | 629,167 | 599,949 | 29,218 | |
| Contributions & Transfers Out | 206,843 | 206,843 | - | |
| Total Expenses & Uses | 15,234,184 | 14,334,840 | 899,344 | |
| Change in Fund Balance | (733,924) | - | (733,924) | |
| Beginning Fund Balance | 733,924 | - | 733,924 | (3) |
| Ending Fund Balance | \$ - | \$ - | \$ - | |
| FTE's | 153.0 | 152.3 | 0.7 | |
| Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm | | | | |
| 1) | Farmer's Market subsidiary; Fresh Fruits & Veggies grant award | | | |
| 2) | Increase in expenses due to bulk food purchased for student nutrition | | | |
| 3) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

| Deferred Maintenance Fund 14 | 2010-11 First Interim | 2010-11 Adopted | Diff |
|---|--|----------------------------|----------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 155 | \$ - | \$ 155 |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - |
| Total Revenues & Sources | 2,093,937 | 2,093,782 | 155 |
| Salaries,Supplies,Services & Equipment | 2,925,772 | 2,154,758 | 771,014 (1) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 2,925,772 | 2,154,758 | 771,014 |
| Change in Fund Balance | (831,834) | (60,976) | (770,858) |
| Beginning Fund Balance | 831,834 | 60,976 | 770,858 (2) |
| Ending Fund Balance | \$ (0) | \$ - | \$ (0) |
| FTE's | - | - | - |
| Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance | | | |
| (1) | Increase in allocation to program expenses due to increase in beginning fund balance after 2009-2010 closing of the books | | |
| (2) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | |

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund (State Loan)

| Other Cap Outlay Fund 17(State Loan) | 2010-11 First Interim | 2010-11 Adopted | Diff |
|--|--------------------------|----------------------|------------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 722,378 | \$ 722,378 | \$ - |
| Transfer-In & Sources | 1,130,000 | 1,130,000 | - |
| Total Revenues & Sources | 1,852,378 | 1,852,378 | - |
| 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 | (242,525) | (242,525) | - |
| Beginning Fund Balance | 3,592,909 | 20,992,128 | (17,399,219) (1) |
| Ending Fund Balance | \$ 3,350,384 | \$ 20,749,603 | \$ (17,399,219) |
| FTE's | - | - | - |
| Purpose of Fund - Accts for \$35 million of the State loan. | | | |
| (1) \$16.5M was used from the State Loan to cover the Cash and Payroll liabilities recorded at the end of fiscal year 2009-2010. Thus, the Beginning Fund Balance was adjusted to actuals after the 09/10 closing of the books. | | | |

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

| Building Fund 21 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|---|---|----------------------------|----------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 865,901 | \$ 865,300 | \$ 601 | |
| Transfer-In & Sources | 1,188,736 | - | 1,188,736 | (1) |
| Total Revenues & Sources | 2,054,637 | 865,300 | 1,189,337 | |
| Salaries,Supplies,Services & Equipment | 133,675,024 | 104,510,530 | 29,164,494 | (2) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | 2,093,782 | 2,093,782 | - | |
| Total Expenses & Uses | 135,768,806 | 106,604,312 | 29,164,494 | |
| Change in Fund Balance | (133,714,169) | (105,739,012) | (27,975,157) | |
| Beginning Fund Balance | 179,248,741 | 117,653,670 | 61,595,071 | (3) |
| Ending Fund Balance | \$ 45,534,572 | \$ 11,914,658 | \$ 33,619,914 | |
| FTE's | 23.1 | 21.6 | 1.5 | |
| Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds | | | | |
| (1) | Transfer of funds from Fund 30 (see explanation for Fund 30) | | | |
| (2) | Increase in projected expenses and movement of expenses from Fund 30 to Fund 21 | | | |
| (3) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

| Capital Facility Fund 25 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|---|----------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 3,187,951 | \$ 2,634,333 | \$ 553,618 | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 3,187,951 | 2,634,333 | 553,618 | |
| Salaries,Supplies,Services & Equipment | 3,726,671 | 2,416,671 | 1,310,000 | (2) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | 9,240,000 | 9,240,000 | - | |
| Total Expenses & Uses | 12,966,671 | 11,656,671 | 1,310,000 | |
| Change in Fund Balance | (9,778,720) | (9,022,338) | (756,382) | |
| Beginning Fund Balance | 12,552,926 | 12,032,736 | 520,190 | (3) |
| Ending Fund Balance | \$ 2,774,206 | \$ 3,010,398 | \$ (236,192) | |
| FTE's | 13.00 | 11.00 | 2.0 | |
| Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies | | | | |
| (1) | Projected increase in Redevelopment funds. | | | |
| (2) | Increase in project expenses based on increased revenues and beginning fund balance | | | |
| (3) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 30 – State School Facility Fund

| State School Facility Fund 30 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|---|--------------------|------------------|------------|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 1,149 | \$ 847,517 | \$ (846,368) | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 1,149 | 847,517 | (846,368) | |
| Salaries,Supplies,Services & Equipment | - | 847,517 | (847,517) | (1) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | 1,188,736 | - | 1,188,736 | (1) |
| Total Expenses & Uses | 1,188,736 | 847,517 | 341,219 | |
| Change in Fund Balance | (1,187,587) | - | (1,187,587) | |
| Beginning Fund Balance | 1,187,587 | (0) | 1,187,587 | (2) |
| Ending Fund Balance | \$ - | \$ (0) | \$ 0 | |
| FTE's | - | 1.0 | (1.0) | (1) |
| Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds) | | | | |
| (1) | In August of 2010 the Facilities Department submitted an appeal request for repayment of interest from this Fund to the State arguing that the funds placed here belonged in Fund 21 therefore requiring the exemption of the requested repayment. This appeal was approved and required the termination of the Fund. The funds reflected in State School Fund 30 which fund the Downtown Relocation Project and the Security Camera Project have been transferred back to Fund 21 along with the expenses previously reflected at 2010-11 Budget Adoption. | | | |
| (2) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

| County School Facility Fund 35 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|---|---------------------|-----------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 70,180 | \$ 5,267,956 | \$ (5,197,776) | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 70,180 | 5,267,956 | (5,197,776) | |
| Salaries,Supplies,Services & Equipment | 7,897,107 | 5,197,776 | 2,699,331 | (2) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 7,897,107 | 5,197,776 | 2,699,331 | |
| Change in Fund Balance | (7,826,927) | 70,180 | (7,897,107) | |
| Beginning Fund Balance | 10,162,921 | 4,798,296 | 5,364,625 | (3) |
| Ending Fund Balance | \$ 2,335,994 | \$ 4,868,476 | \$ (2,532,481) | |
| FTE's | - | - | - | |
| Purpose of Fund - Accts for revenues and expenses associated with statewide modernization | | | | |
| (1) | Due to technical requirements, a portion of the estimated beginning fund balance at adoption is reflected in revenue, amount properly stated in the beginning fund balance at 1st interim. | | | |
| (2) | Increase in project expenses | | | |
| (3) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

| Special Reserve Fund 40 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|---|---|--------------------|----------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 4,173,932 | \$ 5,720,217 | \$ (1,546,285) | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 4,173,932 | 5,720,217 | (1,546,285) | |
| Salaries,Supplies,Services & Equipment | 6,395,664 | 7,823,929 | (1,428,265) | (2) |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 6,395,664 | 7,823,929 | (1,428,265) | |
| Change in Fund Balance | (2,221,732) | (2,103,712) | (118,020) | |
| Beginning Fund Balance | 2,221,732 | 2,153,713 | 68,019 | (3) |
| Ending Fund Balance | \$ 0 | \$ 50,001 | \$ (50,001) | |
| FTE's | 8.0 | 8.0 | - | |
| 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) | | | | |
| (1) | Decrease in available revenue for Williams Settlement after 2009-2010 closing of the books. | | | |
| (2) | Decrease in expenses due to decrease in revenue | | | |
| (3) | Beginning fund balance adjusted to actuals after the 2009-2010 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

| Bond Interest & Redemption Fund 51 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|---|----------------------------|----------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 48,206,054 | \$ 37,361,522 | \$ 10,844,532 | (1) |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 48,206,054 | 37,361,522 | 10,844,532 | |
| Salaries,Supplies,Services & Equipment | - | - | - | |
| Other outgo | 50,831,815 | 39,123,100 | 11,708,715 | (1) |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 50,831,815 | 39,123,100 | 11,708,715 | |
| Change in Fund Balance | (2,625,762) | (1,761,578) | (864,184) | |
| Beginning Fund Balance | 36,411,385 | 23,806,153 | 12,605,232 | (2) |
| Ending Fund Balance | \$ 33,785,623 | \$ 22,044,575 | \$ 11,741,049 | |
| FTE's | - | - | - | |
| Purpose of Fund - Acts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties | | | | |
| (1) | Additional Tax Revenue and Expenditures based on information provided by the County Office of Education. | | | |
| (2) | Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | |

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

| Tax Override Fund 53 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|----------------------------------|----------------------------|--------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 10 | \$ - | \$ 10 | |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 10 | - | 10 | |
| Salaries,Supplies,Services & Equipment | - | - | - | |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | - | - | - | |
| Change in Fund Balance | 10 | - | 10 | |
| Beginning Fund Balance | 20,181 | 35,298 | (15,117) | (1) |
| Ending Fund Balance | \$ 20,191 | \$ 35,298 | \$ (15,107) | |
| FTE's | - | - | - | |
| Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies. | | | | |
| (1) Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | | |

APPENDIX: Other Fund Balances

Fund 56 – Debt Service Fund

| Debt Service Fund 56 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|----------------------------------|----------------------------|-------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 18,102 | \$ 18,102 | \$ - | |
| Transfer-In & Sources | 8,110,000 | 8,110,000 | - | |
| Total Revenues & Sources | 8,128,102 | 8,128,102 | - | |
| Salaries,Supplies,Services & Equipment | - | - | - | |
| Other outgo | 8,110,000 | 8,110,000 | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 8,110,000 | 8,110,000 | - | |
| Change in Fund Balance | 18,102 | 18,102 | - | |
| Beginning Fund Balance | 341,181 | - | 341,181 | (1) |
| Ending Fund Balance | \$ 359,283 | \$ 18,102 | \$ 341,181 | |
| 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) Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | | |

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

| Self Insurance Fund 67 | 2010-11 First Interim | 2010-11 Adopted | Diff | |
|--|----------------------------------|----------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance) | | | | |
| Other Revenue | \$ 16,385,728 | \$ 16,385,728 | \$ - | |
| Transfer-In & Sources | - | - | - | |
| Total Revenues & Sources | 16,385,728 | 16,385,728 | - | |
| Salaries,Supplies,Services & Equipment | 18,480,212 | 18,480,212 | (0) | |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | 2,206,250 | 2,206,250 | - | |
| Total Expenses & Uses | 20,686,462 | 20,686,462 | (0) | |
| Change in Fund Balance | (4,300,734) | (4,300,734) | 0 | |
| Beginning Fund Balance | 12,273,288 | 8,375,842 | 3,897,446 | (1) |
| Ending Fund Balance | \$ 7,972,554 | \$ 4,075,108 | \$ 3,897,446 | |
| FTE's | 6.0 | 6.0 | 0 | |
| Purpose of Fund - Accts for self-insurance activities from other operating funds | | | | |
| (1) Beginning Fund Balance adjusted to actuals after the 09/10 closing of the books | | | | |