



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

DRAFT V5

2011-2012

Closing of the Books

Wednesday, September 12, 2012

Agenda

- Executive Summary
- Unaudited Actuals
 - Unrestricted General Fund
 - Unaudited Actuals
 - Ending Fund Balance 2011-12
 - Structural Deficit
- Cash Flows
- Operating Results
 - Payroll
 - Buildings & Grounds
 - Technology Services Help Desk
 - Consultants
- Appendix

Executive Summary

- The District's unrestricted general ending fund balance is approximately \$32.9M dollars, \$0.8M lower than anticipated at Third Interim.
- The reserve for economic uncertainty is \$12.3M which reflects the 3% required per Board Policy.
- As of June 30, 2012, the general fund cash balance was \$9M. This balance includes \$45M borrowed from the Alameda County Treasurer. If we did not borrow these funds, the cash balance would have been a negative \$36M. (State deferrals were approximately \$57M)
- The Cash remaining for the unspent portion of the State Loan (Fund 17) is \$.6M at year end.

Unaudited Actuals



2011-12 Unaudited Actuals

Unrestricted General Fund

| Unrestricted General Fund | | 2011-12 Closing | 2011-12 3rd Interim | Diff | |
|--|--------------|----------------------------|--------------------------------|---------------------|----------|
| Revenue Limit (\$ for Student Attendance) | | \$ 181,984,368 | \$ 182,579,657 | \$ (595,289) | 1 |
| Other Revenue | | 85,990,711 | 86,385,686 | (394,975) | 2 |
| Transfer-In & Sources | | 5,648,744 | 5,387,268 | 261,476 | 3 |
| Total Revenues & Sources | a | 273,623,823 | 274,352,612 | (728,788) | |
| Salaries,Supplies,Services & Equipment | | 223,274,129 | 224,289,205 | (1,015,076) | 4 |
| Other Outgo (Pass Throughs / Debt Service) | | 9,242,352 | 10,307,998 | (1,065,646) | 5 |
| Indirect Cost (Expense Offset) | | (3,903,752) | (4,986,333) | 1,082,581 | 6 |
| Contributions & Transfers Out | | 39,250,336 | 40,045,818 | (795,482) | 7 |
| Total Expenses & Uses | b | 267,863,065 | 269,656,688 | (1,793,623) | |
| Change in Fund Balance | a-b=c | 5,760,758 | 4,695,924 | 1,064,835 | |
| Beginning Fund Balance | d | 27,771,316 | 27,771,316 | - | |
| Adjustments | | (662,985) | 1,191,345 | (1,854,330) | 8 |
| Adjusted Beginning Balance | | 27,108,331 | 28,962,661 | (1,854,330) | |
| Ending Fund Balance | c+d=e | \$ 32,869,089 | \$ 33,658,584 | \$ (789,495) | |
| See explanations on next page | | | | | |

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 1 of 4

| Explanation of Fluctuations - Revenues & Sources | |
|---|--|
| 1 | Revenue Limit - Decrease from 3rd Interim 2011-12 |
| | Decrease in Unemployment Insurance Reimb |
| | Reduction of 29 ADA |
| | Prior Year Adjustment |
| | Other Net |
| | Decrease in Special Ed Transfer |
| | \$ (595,289) |
| 2 | Other Revenue - Decrease from 3rd Interim 2011-12 |
| | State - Charter Pass Through |
| | State -Other State Income |
| | State - K-3 Class Size Reduction |
| | State - Other State - Prior Year |
| | Local - Lease Income |
| | Fed - Main & Operations |
| | Local -Parcel Tax |
| | Fed - Flood Control |
| | State - Mandated Cost (Recorded based on actual cash received) |
| | Local - Other |
| | Local -Transfer from ROP - One Time |
| | State - Lottery Revenue |
| | \$ (394,975) |
| 3 | Transfer-In & Sources - Increase from 3rd Interim 2011-12 |
| | Increase in Transfer In from Self Insurance to Cover Property & Liability Claims |
| | \$ 261,476 |
| | \$ 261,476 |
| | \$ (728,788) |

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 2 of 4

| Explanation of Fluctuations - Expenses & Uses | | |
|---|---|-----------------------|
| 4 | Salaries,Supplies,Services & Equipment | |
| | K-12 School site budget Increase from 3rd Interim 2011-12 | |
| | Elementary Schools | \$ 937,281 |
| | Middle Schools | 652,143 |
| | High Schools | 1,222,944 |
| | Total K-12 School site budget Increase from 3rd Interim 2011-12 | 2,812,368 |
| | Central site Decrease from 3rd Interim 2011-12 | |
| | OUSD Police Department | \$ (500,565) |
| | Leadership Curric & Instruction | 134,423 |
| | Human Resources Services, Supp | (122,911) |
| | Risk Management | (296,264) |
| | Summer Programs | (244,143) |
| | Complementary Learning | 11,178 |
| | Labor Relations | (54,701) |
| | Other - net | (867,706) |
| | Total Central site decrease from 3rd Interim 2011-12 | (1,940,687) |
| | District Wide Budget decrease from 3rd Interim 2011-12 (Sites 998 & 999) | |
| | State Unemployment Charge - 999 | \$ (1,495,284) |
| | Measure G - 998 | (764,228) |
| | Measure G / Teacher Retention - 999 | (589,301) |
| | Unemployment (Cert & Class Local Experience) - 999 | (387,604) |
| | Legal Settlements - 999 | (280,017) |
| | One-time costs to support certain schools - 998 | (265,981) |
| | Catastrophic Leave / Long-term subs - 998 | (233,836) |
| | One-time costs to support enrollment overages at certain high schools - 998 | (216,160) |
| | Other Net 998 / 999 | (379,111) |
| | Tier III Contingency - 998 / 999 | 137,133 |
| | Erate Reimbursement (Offset Telephone Expenditures) - 998 / 999 | 815,871 |
| | Utilities - 999 | 1,771,760 |
| | Total District Wide Budget decrease from 3rd Interim 2011-12 (Sites 998 & 999) | (1,886,758) |
| | Total Salaries,Supplies,Services & Equipment Decrease From 3rd Interim 2011-12 | \$ (1,015,076) |

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations

Page 3 of 4

| Explanation of Fluctuations - Expenses & Uses | | |
|--|---|-----------------------|
| 5 | Other Outgo (Pass Throughs / Debt Service): | |
| | Other Outgo | \$ (850,190) |
| | Decrease in Charter transfers | (205,820) |
| | Decrease in Debt Service (State Loan) | (9,636) |
| | Total Other Outgo (Pass Throughs / Debt Service) Decrease from 3rd Interim 2011-12 | \$ (1,065,646) |
| 6 | Indirect Cost (Expense Offset): | |
| | Interpgm Indirect | \$ 830,782 |
| | Interfund Indirect | 251,799 |
| | Total Indirect Cost Decrease (Exps Offset) From 3rd Interim 2011-12 | \$ 1,082,581 |
| 7 | Contributions & Transfers Out: | |
| | Decrease in Spec Ed Transportation Contribution | \$ (1,148,351) |
| | Increase in ROTC Contribution | 31,653 |
| | Increase in Spec Education Program Contribution | 321,216 |
| | Total Contributions & Transfers Out Decrease From 3rd Interim 2011-12 | \$ (795,482) |
| | TOTAL EXPENSES & USES Decrease from 3rd Interim 2011-12 | \$ (1,793,623) |

2011-12 Unaudited Actuals

Unrestricted General Fund Explanations Page 4 of 4

Explanation of Fluctuations - Beginning Fund Balance

| | | |
|----------|---|----------------------|
| 8 | Beginning Fund Balance | |
| | Prior Yr adjustment related to reconciling Payroll Liability accounts | \$ (1,084,434) |
| | Write-off of prior Receivables - Local | (404,314) |
| | Settlement of prior year IRS penalties | (365,582) |
| | Total Beginning Fund Balance Decrease From 3rd Interim 2011-12 | \$(1,854,330) |

2011-12 Unaudited Actuals

Unrestricted General Fund - Ending Fund Balance

| Unrestricted General Fund | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|----------------------|------------------------|---------------------|
| Ending Fund Balance | \$ 32,869,089 | \$ 33,658,584 | \$ (789,495) |
| Components of the Ending Fund Balance: | | | |
| Reserve for Economic Uncertainty | \$ 12,326,790 | \$ 13,137,601 | \$ (810,811) |
| Revolving Cash | 150,000 | 150,000 | - |
| Audit Findings & One-time Items | 7,500,000 | 7,500,000 | - |
| Designated for Cash Deferred Pmts from the State | 12,892,298 | 12,870,983 | 21,315 |
| Total Ending Fund Balance | \$ 32,869,089 | \$ 33,658,584 | \$ (789,495) |
| 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 \$4,108,930 | | | |

2011-12 Structural Deficit

Unrestricted General Fund – Closing vs. 3rd Interim

| Structural Deficit for Unrestricted General Fund - Closing 2011-12 vs. 3rd Interim 2011-12 | | | | |
|--|--------------|---------------------|---------------------|---------------------|
| | | Closing 2011-12 | 3rd Interim | Difference |
| Excess of revenues over expenses | A | \$ 5,760,758 | \$ 4,695,924 | \$ 1,064,835 |
| Less One-Time Unrestricted General Fund Revenues & Expenses: | | | | |
| 1 Transfer In from Adult Ed to Pay for Early Retirement Program | | (2,570,393) | (2,570,393) | - |
| 2 Payment of Early Retirement Program | | 3,252,155 | 3,345,367 | (93,212) |
| 3 State Loan to pay Debt Service for State Loan | | (2,094,903) | (2,094,903) | - |
| 4 One-time transfer from R.O.P. | | (840,836) | (528,241) | (312,595) |
| 5 One-time costs to support enrollment overages at high schools | | 110,881 | 327,041 | (216,160) |
| 6 One-time costs to support certain struggling schools | | 982,019 | 1,248,000 | (265,981) |
| 7 Mandated Costs (Recorded on cash basis- only when received) | | (570,332) | (570,332) | - |
| 8 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40. | | (1,290,001) | (1,290,001) | - |
| 9 Prior Year State Revenues | | 388,453 | | 388,453 |
| 10 Write-offs | | 22,142 | 800,000 | (777,858) |
| One-Time Unrestricted General Fund Revenues /Expenses | B | (2,610,815) | (1,333,462) | (1,277,353) |
| Structural (Deficit) / Surplus After Deducted One-Time Items | A+B=C | \$ 3,149,943 | \$ 3,362,462 | \$ (212,518) |

Cash Flows



Cash Flow Analysis: 2011-12

Explanations

- Cash balance as of June 30, 2012, for the General Fund was approx. \$9M
- Due to significant deferrals, approx. \$57M, of cash payments by the State of California, Board approved borrowing of \$45M from the Alameda County Treasurer
- Cash would have been negative \$36M without the borrowing

Cash Flow Analysis: 2011-12

July 2011 – December 2011

| Actual Cash Balance | July 2011 Actual | August 2011 Actual | September 2011 Actual | October 2011 Actual | November 2011 Actual | December 2011 Actual |
|-------------------------|------------------------|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|
| Beginning Cash | \$ 6,080,718 | \$ (5,788,702) | \$ 21,705,671 | \$ 50,450,592 | \$ 28,233,683 | \$ 18,257,570 |
| Total Receipts | 1,147,359 | 7,540,337 | 49,965,569 | 9,934,118 | 21,412,485 | 57,547,421 |
| Total Disbursements | 10,971,578 | 11,171,148 | 35,273,983 | 35,509,975 | 36,004,165 | 43,599,375 |
| A/R & A/P | (2,045,201) | 31,125,184 | 14,053,335 | 3,358,947 | 4,615,567 | 376,168 |
| Net Increase / Decrease | (11,869,420) | 27,494,373 | 28,744,921 | (22,216,910) | (9,976,113) | 14,324,214 |
| Ending Cash | \$ (5,788,702) | \$ 21,705,671 | \$ 50,450,592 | \$ 28,233,683 | \$ 18,257,570 | \$ 32,581,784 |

Cash Flow Analysis: 2011-12

January 2012 – June 2012

| Actual Cash Balance | January 2012 Actual | February 2012 Actual | March 2012 Actual | April 2012 Actual | May 2012 Actual | June 2012 Actual |
|-------------------------|---------------------------|----------------------------|-------------------------|-------------------------|-----------------------|------------------------|
| Beginning Cash | 32,581,784 | 70,559,150 | 48,408,782 | 31,557,445 | 29,670,936 | 28,423,240 |
| Total Receipts | 68,228,420 | 10,375,799 | 18,749,471 | 59,272,513 | 39,813,884 | 120,039,914 |
| Total Disbursements | 35,784,416 | 36,340,435 | 35,852,217 | 59,216,745 | 40,583,576 | 54,807,496 |
| A/R & A/P | 5,533,362 | 3,814,268 | 251,409 | (1,942,277) | (478,005) | (84,404,546) |
| Net Increase / Decrease | 37,977,366 | (22,150,368) | (16,851,336) | (1,886,509) | (1,247,697) | (19,172,128) |
| Ending Cash | \$ 70,559,150 | \$ 48,408,782 | \$ 31,557,445 | \$ 29,670,936 | \$ 28,423,240 | \$ 9,251,112 |

Operating Results



2011-12 vs. 2010-11 Payroll Results

| | FY 2011-12 | FY 2010-11 | Diff |
|---|------------|------------|---------|
| Total Payroll Runs | 94 | 96 | (2) |
| Number of Payroll Checks, Direct Deposits & Manual Checks: | | | |
| <u>Checks</u> | 20,546 | 27,274 | (6,728) |
| <u>Direct Deposit</u> | 75,733 | 73,851 | 1,882 |
| <u>Manual Checks</u> | <u>380</u> | <u>425</u> | (45) |
| Total Checks, Direct Deposits & Manuals | 96,659 | 101,550 | (4,891) |
| Number of Payroll Checks Issued due to HR/PR Errors: | | | |
| <u>Human Resources (HR)</u> | 509 | 554 | (45) |
| <u>Payroll (PR)</u> | <u>90</u> | <u>108</u> | (18) |
| Total Checks Issued due to HR/Payroll Errors | 599 | 652 | (53) |
| Percentage of Payroll & HR Errors | 0.62% | 0.64% | (0.02%) |

2011-12 vs. 2010-11 Work Order Summary Reports

Department of Buildings and Grounds (Totals)

| | FY 2011-12 | FY 2010-11 | Diff |
|------------------------------------|---------------|---------------|--------------|
| Total Work Orders Submitted | 16,148 | 14,230 | 1,918 |
| Completed | 15,344 | 13,997 | 1,347 |
| % | 95.02% | 98.36% | (3.34%) |
| Not Completed | 804 | 233 | 571 |
| % | 4.98% | 1.64% | 3.34% |
| Completed On Time | 12,304 | 10,876 | 1,428 |
| % | 76.20% | 76.43% | (.23%) |
| Not Completed On Time | 3,040 | 3,121 | (81) |
| | 18.83% | 21.93% | (3.11%) |

2011-12 vs. 2010-11 Priority Work Order Summary

Department of Buildings and Grounds (Totals)

| | <u>FY 2011-12</u> Totals | <u>FY 2011-12</u> Priority 1 (1-2 days) | <u>FY 2011-12</u> Priority 2 (1-7 days) | <u>FY 2011-12</u> Priority 3 (10-30 days) | <u>FY 2011-12</u> Priority 4 (30-90 days) |
|------------------------|-----------------------------|---|---|---|---|
| Completed On Time | 12,304 | 1,618 | 6,089 | 4,377 | 220 |
| % | 80.19% | 68.85% | 74.37% | 95.46% | 99.10% |
| Not Completed On Time | <u>3,040</u> | <u>732</u> | <u>2,098</u> | <u>208</u> | <u>2</u> |
| % | 19.81% | 31.15% | 25.63% | 4.54% | 0.90% |
| Total Completed | 15,344 | 2,350 | 8,187 | 4,585 | 222 |

| | <u>FY 2010-11</u> Totals | <u>FY 2010-11</u> Priority 1 (1-2 days) | <u>FY 2010-11</u> Priority 2 (1-7 days) | <u>FY 2010-11</u> Priority 3 (10-30 days) | <u>FY 2010-11</u> Priority 4 (30-90 days) |
|------------------------|-----------------------------|---|---|---|---|
| Completed On Time | 10,876 | 2,921 | 4,845 | 1,934 | 1,175 |
| % | 77.70% | 70.93% | 75.35% | 86.80% | 96.31% |
| Not Completed On Time | <u>3,121</u> | <u>1,197</u> | <u>1,585</u> | <u>294</u> | <u>45</u> |
| % | 22.30% | 29.07% | 24.65% | 13.20% | 3.69% |
| Total Completed | 13,997 | 4,118 | 6,430 | 2,228 | 1,221 |

2011-12 vs. 2010-11 Help Desk Ticket Request

Number of Tickets (Open to Close)

| | FY 2011-12 | FY 2010-11 | Diff |
|---|--|--|-------------------------------------|
| No. of open tickets at beginning of year: | 178 | 174 | 4 |
| No. of tickets opened during the year: | 14,595 | 12,575 | 2,020 |
| No. of tickets closed during the year: | 14,472 | 12,571 | 1,901 |
| No. of open tickets at end of year: | 301 | 178 | 123 |
| Average # of tickets closed each month: | 1,206 (approx. 57 tickets a day) | 1,047 (approx. 50 tickets a day) | 159 (approx. 7 tickets a day) |

2011-12 Consultant Expenses

Summary 2011-12 vs. 2010-11

| OUSD Summary of Consultant Exps | | | |
|--|----------------------|----------------------|----------------------|
| Consultants 5825,5826,5827, 5830 FY 2011-12 | | | |
| | Unrestr | Restr | Total |
| Schools | \$ 2,507,708 | \$ 13,890,155 | \$ 16,397,863 |
| Central | 3,256,472 | 26,014,806 | 29,271,278 |
| District Wide | 5,351,707 | 10,644,193 | 15,995,900 |
| | \$ 11,115,887 | \$ 50,549,154 | \$ 61,665,040 |

| OUSD Summary of Consultant Exps | | | |
|--|----------------------|----------------------|----------------------|
| Consultants 5825,5826,5827, 5830 FY 2010-11 | | | |
| | Unrestr | Restr | Total |
| Schools | \$ 4,251,695 | \$ 14,285,750 | \$ 18,537,445 |
| Central | 3,922,624 | 29,854,817 | 33,777,441 |
| District Wide | 2,067,209 | - | 2,067,209 |
| | \$ 10,241,529 | \$ 44,140,566 | \$ 54,382,095 |

| OUSD Summary of Consultant Exps | | | |
|--|-------------------|---------------------|---------------------|
| Consultants 5825,5826,5827, 5830 Difference | | | |
| | Unrestr | Restr | Total |
| Schools | \$ (1,743,987) | \$ (395,595) | \$ (2,139,582) |
| Central | (666,152) | (3,840,011) | (4,506,163) |
| District Wide | 3,284,497 | 10,644,193 | 13,928,690 |
| | \$ 874,358 | \$ 6,408,587 | \$ 7,282,945 |

2011-12 Consultant Expenses

Top Five Vendors

| | Vendor Name | Amt | Description |
|------------------------------------|------------------------------------|-----------|----------------------------------|
| Schools-Unrestricted | | | |
| 1 | STREET ACADEMY FOUNDATION | 540,600 | Pmt to Street Academy School |
| 2 | PERALTA COMMUNITY COLLEGE DISTRICT | 429,837 | Gateway to College Pgm |
| 3 | SENECA CENTER | 54,250 | |
| 4 | OAKLAND SCHOOLS FOUNDATION | 46,186 | |
| 5 | OAKLAND SCHOOLS FOUNDATION | 40,000 | |
| Schools-Restricted | | | |
| 1 | CITIZEN SCHOOLS | 360,000 | |
| 2 | EAST BAY ASIAN YOUTH CENTER | 236,752 | |
| 3 | CITIZEN SCHOOLS | 234,000 | |
| 4 | EAST BAY ASIAN YOUTH CENTER | 231,260 | |
| 5 | EAST BAY ASIAN YOUTH CENTER | 214,438 | |
| Central-Unrestricted | | | |
| 1 | WALKER'S CHARTER | 236,514 | Buses for OAL Sports |
| 2 | STUBBS & LEONE | 196,161 | |
| 3 | COLLEGE SUMMIT | 182,880 | |
| 4 | OAKLAND HOUSING AUTHORITY | 155,335 | |
| 5 | VERITAM INCORPORATED | 153,778 | |
| Central-Restricted | | | |
| 1 | AC TRANSIT DISTRICT | 2,412,774 | Transportation |
| 2 | SPEECH PATHOLOGY GROUP | 2,250,982 | Special Ed |
| 3 | SENECA CENTER | 1,617,242 | Special Ed |
| 4 | SPECTRUM CENTER | 1,470,958 | Special Ed |
| 5 | ALAMEDA COUNTY BEHAVIORAL | 1,024,968 | Special Ed |
| District Wide- Unrestricted | | | |
| 1 | UNION BANK - ACCT. #6746041500 | 2,088,258 | Early Retirement Pmt |
| 2 | UNION BANK - ACCT. #6746041500 | 775,249 | Early Retirement Pmt |
| 3 | URBAN STRATEGIES COUNCIL | 538,525 | |
| 4 | CALIFORNIA STATE CONTROLLER | 349,474 | Audit Fees |
| 5 | UNION BANK - ACCT. #6746041500 | 229,515 | Early Retirement Pmt |
| District Wide- Restricted | | | |
| 1 | UNION BANK - ACCT. #6746041500 | 7,358,609 | Early Retirement Pmt (Jobs Bill) |
| 2 | SYLVAN LEARNING CENTER | 919,831 | Title I (S.E.S.) |
| 3 | TUTORWORKS, | 830,271 | Title I (S.E.S.) |
| 4 | EXTREME LEARNING | 318,040 | Title I (S.E.S.) |
| 5 | MOVING FORWARD EDUCATION, | 278,136 | Title I (S.E.S.) |

Any Questions?



Appendices

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Appendix: Unrestricted General Fund Elementary School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|-------------------------|----------------|--------------|----------------------|---------|
| 123 | FUTURES ELEMENTARY | \$ 1,298,934 | \$ 1,434,146 | \$ (135,212) | -10.4% |
| 174 | MARSHALL | \$ 790,641 | \$ 867,937 | \$ (78,426) | -9.9% |
| 115 | EMERSON | \$ 1,080,613 | \$ 1,172,239 | \$ (93,426) | -8.6% |
| 125 | NEW HIGHLAND ACADEMY | \$ 1,234,754 | \$ 1,337,791 | \$ (103,406) | -8.4% |
| 146 | PIEDMONT AVENUE | \$ 1,452,686 | \$ 1,551,693 | \$ (100,807) | -6.9% |
| 129 | LAFAYETTE | \$ 1,080,711 | \$ 1,142,895 | \$ (62,184) | -5.8% |
| 181 | Encompass Small School | \$ 1,033,410 | \$ 1,077,640 | \$ (44,975) | -4.4% |
| 127 | HILLCREST | \$ 1,400,671 | \$ 1,450,117 | \$ (49,446) | -3.5% |
| 139 | MAXWELL PARK | \$ 1,024,958 | \$ 1,045,646 | \$ (35,403) | -3.5% |
| 107 | EAST OAKLAND PRIDE | \$ 1,891,582 | \$ 1,944,377 | \$ (53,110) | -2.8% |
| 168 | CARL MUNCK | \$ 1,415,504 | \$ 1,453,991 | \$ (38,487) | -2.7% |
| 101 | ALLENDALE | \$ 1,625,921 | \$ 1,660,813 | \$ (34,892) | -2.1% |
| 145 | PERALTA | \$ 1,275,362 | \$ 1,299,733 | \$ (26,920) | -2.1% |
| 148 | REDWOOD HEIGHTS | \$ 1,349,363 | \$ 1,376,825 | \$ (27,462) | -2.0% |
| 118 | GARFIELD | \$ 2,181,831 | \$ 2,222,001 | \$ (44,170) | -2.0% |
| 177 | ESPERANZA ACADEMY | \$ 1,360,377 | \$ 1,385,351 | \$ (24,974) | -1.8% |
| 113 | LEARNING WITHOUT LIMITS | \$ 1,466,032 | \$ 1,492,724 | \$ (26,691) | -1.8% |
| 133 | LINCOLN | \$ 2,765,027 | \$ 2,812,682 | \$ (47,656) | -1.7% |
| 165 | ACORN WOODLAND K-5 | \$ 917,008 | \$ 932,452 | \$ (15,444) | -1.7% |

Appendix: Unrestricted General Fund Elementary School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------|--------------|----------------------|---------|
| 102 | BELLA VISTA | \$ 2,061,302 | \$ 2,093,749 | \$ (32,447) | -1.6% |
| 178 | BRIDGES ACADEMY @ MELROSE | \$ 1,636,387 | \$ 1,657,736 | \$ (21,350) | -1.3% |
| 130 | LAKEVIEW | \$ 1,248,443 | \$ 1,263,826 | \$ (15,383) | -1.2% |
| 191 | SANKOFA ACADEMY | \$ 775,207 | \$ 775,019 | \$ (8,177) | -1.1% |
| 172 | FRED T KOREMATSU DISCOVERY AC | \$ 1,451,639 | \$ 1,466,045 | \$ (14,948) | -1.0% |
| 117 | FRUITVALE | \$ 1,698,123 | \$ 1,714,145 | \$ (16,285) | -1.0% |
| 149 | COMMUNITY UNITED ELEMENTARY | \$ 1,457,875 | \$ 1,470,399 | \$ (12,524) | -0.9% |
| 112 | GREENLEAF ELEMENTARY | \$ 1,680,669 | \$ 1,694,986 | \$ (14,316) | -0.9% |
| 170 | HOOVER | \$ 1,279,165 | \$ 1,289,502 | \$ (10,398) | -0.8% |
| 142 | JOAQUIN MILLER | \$ 1,539,459 | \$ 1,551,225 | \$ (11,766) | -0.8% |
| 136 | HORACE MANN | \$ 1,331,171 | \$ 1,338,966 | \$ (7,795) | -0.6% |
| 119 | GLENVIEW | \$ 1,832,673 | \$ 1,836,442 | \$ (3,769) | -0.2% |
| 143 | MONTCLAIR | \$ 1,819,086 | \$ 1,814,391 | \$ (3,251) | -0.2% |
| 175 | MANZANITA SEED | \$ 1,088,519 | \$ 1,090,315 | \$ (1,796) | -0.2% |
| 106 | CHABOT | \$ 2,204,437 | \$ 2,207,993 | \$ (3,623) | -0.2% |
| 108 | CLEVELAND | \$ 1,466,276 | \$ 1,467,486 | \$ (1,210) | -0.1% |
| 144 | PARKER | \$ 826,536 | \$ 827,167 | \$ (631) | -0.1% |
| 138 | MARKHAM | \$ 1,435,837 | \$ 1,435,197 | \$ 537 | 0.0% |
| 114 | GLOBAL FAMILY SCHOOL | \$ 1,381,242 | \$ 1,380,661 | \$ 581 | 0.0% |
| 192 | RISE | \$ 1,341,447 | \$ 1,338,998 | \$ 1,397 | 0.1% |
| 186 | INTERNATIONAL COMMUNITY SCHOOL | \$ 1,303,879 | \$ 1,301,881 | \$ 1,748 | 0.1% |

Appendix: Unrestricted General Fund Elementary School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------------|----------------------|----------------------|--------------|
| 131 | LAUREL | \$ 2,031,193 | \$ 2,027,591 | \$ 3,603 | 0.2% |
| 185 | ASCEND | \$ 1,693,233 | \$ 1,689,581 | \$ 3,652 | 0.2% |
| 193 | Reach Academy | \$ 1,177,445 | \$ 1,174,196 | \$ 3,249 | 0.3% |
| 111 | CROCKER HIGHLANDS | \$ 1,568,305 | \$ 1,562,701 | \$ 5,604 | 0.4% |
| 154 | SOBRANTE PARK | \$ 985,527 | \$ 980,338 | \$ 5,189 | 0.5% |
| 171 | KAISER | \$ 1,149,638 | \$ 1,142,141 | \$ 7,497 | 0.6% |
| 179 | MANZANITA COMMUNITY SCHOOL | \$ 1,193,418 | \$ 1,186,004 | \$ 7,414 | 0.6% |
| 183 | PREP LITERARY ACAD/CULTURAL EX | \$ 923,057 | \$ 904,960 | \$ 18,097 | 0.8% |
| 150 | SANTA FE | \$ 898,540 | \$ 889,406 | \$ 9,134 | 1.0% |
| 151 | SEQUOIA | \$ 1,526,999 | \$ 1,506,375 | \$ 20,624 | 1.3% |
| 103 | BROOKFIELD | \$ 1,337,273 | \$ 1,319,823 | \$ 17,450 | 1.3% |
| 190 | THINK COLLEGE NOW | \$ 1,136,664 | \$ 1,120,786 | \$ 15,878 | 1.3% |
| 157 | THORNHILL | \$ 1,514,278 | \$ 1,494,061 | \$ 20,217 | 1.3% |
| 132 | LAZEAR | \$ 1,089,395 | \$ 1,071,402 | \$ 17,993 | 1.6% |
| 105 | BURCKHALTER | \$ 726,227 | \$ 714,101 | \$ 12,126 | 1.7% |
| 182 | MARTIN LUTHER KING JR. K-3 | \$ 925,923 | \$ 908,241 | \$ 17,682 | 1.7% |
| 116 | FRANKLIN | \$ 3,035,541 | \$ 2,959,209 | \$ 76,332 | 2.5% |
| 166 | HOWARD | \$ 839,240 | \$ 812,465 | \$ 26,775 | 3.2% |
| 122 | GRASS VALLEY | \$ 1,075,080 | \$ 1,034,618 | \$ 40,462 | 3.8% |
| 121 | LA ESCUELITA | \$ 1,232,141 | \$ 1,111,595 | \$ 120,546 | 9.8% |
| | | \$ 83,563,876 | \$ 84,286,776 | \$ (784,047) | -0.9% |

Appendix: Unrestricted General Fund Middle School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------------|----------------------|----------------------|--------------|
| 226 | ROOTS INTERNATIONAL ACADEMY | \$ 1,191,161 | \$ 1,299,739 | \$ (109,240) | -9.2% |
| 211 | MONTERA MIDDLE | \$ 3,042,913 | \$ 3,187,995 | \$ (147,782) | -4.9% |
| 213 | WESTLAKE MIDDLE | \$ 2,069,802 | \$ 2,126,538 | \$ (66,158) | -3.2% |
| 236 | URBAN PROMISE ACADEMY | \$ 1,091,423 | \$ 1,124,293 | \$ (32,870) | -3.0% |
| 215 | MADISON MIDDLE | \$ 1,070,929 | \$ 1,100,781 | \$ (29,852) | -2.8% |
| 206 | BRET HARTE MIDDLE | \$ 2,281,571 | \$ 2,310,039 | \$ (31,755) | -1.4% |
| 232 | COLISEUM COLLEGE PREP ACADEMY | \$ 1,453,746 | \$ 1,470,043 | \$ (16,297) | -1.1% |
| 203 | FRICK MIDDLE | \$ 1,371,339 | \$ 1,381,396 | \$ (10,945) | -0.8% |
| 212 | ROOSEVELT MIDDLE | \$ 2,174,455 | \$ 2,191,084 | \$ (16,629) | -0.8% |
| 201 | CLAREMONT MIDDLE | \$ 1,504,368 | \$ 1,515,257 | \$ (10,889) | -0.7% |
| 235 | MELROSE LEADERSHIP ACAD | \$ 1,123,126 | \$ 1,124,864 | \$ (6,738) | -0.6% |
| 221 | ELMHURST COMMUNITY PREP | \$ 1,176,857 | \$ 1,180,391 | \$ (4,446) | -0.4% |
| 210 | EDNA BREWER MIDDLE | \$ 2,536,821 | \$ 2,540,219 | \$ (3,399) | -0.1% |
| 204 | WEST OAKLAND MIDDLE | \$ 840,165 | \$ 833,447 | \$ 2,018 | 0.2% |
| 228 | UNITED FOR SUCCESS ACADEMY | \$ 1,352,726 | \$ 1,346,705 | \$ 6,022 | 0.4% |
| 224 | ALLIANCE ACADEMY | \$ 1,198,672 | \$ 1,189,202 | \$ 9,470 | 0.8% |
| 208 | ALTERNATIVE LEARNING COMMUNITY | \$ 524,230 | \$ 510,679 | \$ 13,360 | 2.5% |
| | | \$ 26,004,305 | \$ 26,432,672 | \$ (456,130) | -1.8% |

Appendix: Unrestricted General Fund High School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------------|----------------------|----------------------|--------------|
| 346 | BUSINESS INFORMATION TECH HI | \$ 751,986 | \$ 871,288 | \$ (119,656) | -15.9% |
| 343 | COLLEGE PREP MEDIA | \$ 803,420 | \$ 924,779 | \$ (121,359) | -15.1% |
| 347 | LEADERSHIP PREPARATORY HI SCH | \$ 590,414 | \$ 668,201 | \$ (77,868) | -13.2% |
| 355 | ADVANCEDPATH ACADEMY | \$ 385,184 | \$ 426,113 | \$ (40,928) | -10.6% |
| 338 | MetWest | \$ 668,170 | \$ 728,756 | \$ (60,586) | -9.1% |
| 309 | BUNCHE ACADEMY | \$ 938,146 | \$ 1,006,324 | \$ (72,261) | -7.7% |
| 348 | E.OAK.SCH. OF THE ARTS HI.SCH. | \$ 1,051,833 | \$ 1,124,196 | \$ (72,363) | -6.9% |
| 351 | EXPER, EXCELL, COMM, EMPOW LEA | \$ 916,603 | \$ 946,882 | \$ (30,279) | -3.3% |
| 306 | SKYLINE HIGH SCHOOL | \$ 5,771,040 | \$ 5,957,012 | \$ (186,007) | -3.2% |
| 333 | Community Day School | \$ 642,687 | \$ 660,057 | \$ (18,018) | -2.8% |
| 305 | OAKLAND TECH HIGH SCHOOL | \$ 5,829,216 | \$ 5,984,164 | \$ (154,948) | -2.7% |
| 335 | LIFE ACADEMY | \$ 867,025 | \$ 886,758 | \$ (19,733) | -2.3% |
| 339 | ARCHITECTURE ACAD & COLL PREP | \$ 1,145,254 | \$ 1,163,992 | \$ (18,782) | -1.6% |
| 342 | MANDELA HIGH | \$ 924,197 | \$ 931,534 | \$ (7,337) | -0.8% |
| 304 | OAKLAND HIGH SCHOOL | \$ 5,387,544 | \$ 5,403,835 | \$ (16,291) | -0.3% |
| 311 | Gateway to College | \$ 429,837 | \$ 429,837 | \$ (0) | 0.0% |
| 353 | OAKLAND INTERNATIONAL HIGH SCH | \$ 955,455 | \$ 951,392 | \$ 4,063 | 0.4% |
| 310 | DEWEY HIGH SCHOOL | \$ 1,285,382 | \$ 1,258,106 | \$ 27,233 | 2.1% |
| 330 | INDEPENDENT STUDY 9-12 | \$ 664,835 | \$ 650,159 | \$ 14,676 | 2.2% |
| 352 | RUDSDALE CONTINUATION | \$ 770,343 | \$ 751,945 | \$ 17,147 | 2.2% |
| 314 | FAR WEST HIGH SCHOOL | \$ 684,164 | \$ 668,341 | \$ 15,824 | 2.3% |
| 313 | STREET ACADEMY | \$ 560,797 | \$ 540,600 | \$ 20,197 | 3.6% |
| | | \$ 32,023,532 | \$ 32,934,269 | \$ (917,276) | -2.9% |

Appendix: Restricted General Fund Elementary School Budgets

Page 1 of 3

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|-------------------------------|----------------|--------------|----------------------|--------------|
| 129 | LAFAYETTE | \$ 530,149 | \$ 550,534 | \$ (20,385) | -3.8% |
| 146 | PIEDMONT AVENUE | \$ 294,295 | \$ 302,421 | \$ (8,127) | -2.8% |
| 131 | LAUREL | \$ 427,124 | \$ 434,253 | \$ (7,129) | -1.7% |
| 130 | LAKEVIEW | \$ 276,118 | \$ 280,526 | \$ (4,407) | -1.6% |
| 133 | LINCOLN | \$ 653,608 | \$ 663,486 | \$ (9,879) | -1.5% |
| 151 | SEQUOIA | \$ 266,232 | \$ 264,527 | \$ 1,705 | 0.6% |
| 138 | MARKHAM | \$ 685,540 | \$ 680,658 | \$ 4,882 | 0.7% |
| 145 | PERALTA | \$ 194,242 | \$ 192,448 | \$ 1,794 | 0.9% |
| 111 | CROCKER HIGHLANDS | \$ 53,314 | \$ 52,807 | \$ 507 | 1.0% |
| 177 | ESPERANZA ACADEMY | \$ 646,549 | \$ 639,703 | \$ 6,847 | 1.1% |
| 118 | GARFIELD | \$ 1,128,769 | \$ 1,114,516 | \$ 14,253 | 1.3% |
| 143 | MONTCLAIR | \$ 4,773 | \$ 4,706 | \$ 66 | 1.4% |
| 172 | FRED T KOREMATSU DISCOVERY AC | \$ 397,472 | \$ 391,026 | \$ 6,446 | 1.6% |
| 191 | SANKOFA ACADEMY | \$ 228,533 | \$ 212,955 | \$ 3,733 | 1.6% |
| 115 | EMERSON | \$ 262,503 | \$ 258,173 | \$ 4,330 | 1.6% |
| 175 | MANZANITA SEED | \$ 287,751 | \$ 282,158 | \$ 5,593 | 1.9% |
| 182 | MARTIN LUTHER KING JR. K-3 | \$ 469,868 | \$ 460,140 | \$ 9,728 | 2.1% |
| 150 | SANTA FE | \$ 412,742 | \$ 403,772 | \$ 8,970 | 2.2% |

Appendix: Restricted General Fund Elementary School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------|------------|----------------------|--------------|
| 179 | MANZANITA COMMUNITY SCHOOL | \$ 575,168 | \$ 561,368 | \$ 13,800 | 2.4% |
| 121 | LA ESCUELITA | \$ 296,419 | \$ 287,913 | \$ 8,080 | 2.7% |
| 102 | BELLA VISTA | \$ 486,952 | \$ 424,588 | \$ 17,747 | 3.6% |
| 170 | HOOVER | \$ 549,102 | \$ 527,408 | \$ 21,694 | 4.0% |
| 112 | GREENLEAF ELEMENTARY | \$ 478,263 | \$ 458,813 | \$ 19,451 | 4.1% |
| 105 | BURCKHALTER | \$ 191,848 | \$ 183,553 | \$ 8,294 | 4.3% |
| 185 | ASCEND | \$ 623,964 | \$ 596,483 | \$ 27,481 | 4.4% |
| 154 | SOBRANTE PARK | \$ 286,637 | \$ 271,565 | \$ 15,072 | 5.3% |
| 178 | BRIDGES ACADEMY @ MELROSE | \$ 735,205 | \$ 695,579 | \$ 39,627 | 5.4% |
| 116 | FRANKLIN | \$ 777,252 | \$ 733,034 | \$ 44,218 | 5.7% |
| 108 | CLEVELAND | \$ 297,235 | \$ 279,848 | \$ 17,386 | 5.8% |
| 149 | COMMUNITY UNITED ELEMENTARY | \$ 401,528 | \$ 376,986 | \$ 24,542 | 6.1% |
| 193 | Reach Academy | \$ 314,129 | \$ 293,374 | \$ 20,755 | 6.6% |
| 136 | HORACE MANN | \$ 614,159 | \$ 572,836 | \$ 41,323 | 6.7% |
| 103 | BROOKFIELD | \$ 634,768 | \$ 588,472 | \$ 46,296 | 7.3% |
| 165 | ACORN WOODLAND K-5 | \$ 556,682 | \$ 514,858 | \$ 41,824 | 7.5% |
| 183 | PREP LITERARY ACAD/CULTURAL EX | \$ 251,759 | \$ 232,456 | \$ 19,302 | 7.7% |
| 181 | Encompass Small School | \$ 305,990 | \$ 270,442 | \$ 23,680 | 7.7% |
| 192 | RISE | \$ 381,446 | \$ 349,336 | \$ 32,110 | 8.4% |
| 114 | GLOBAL FAMILY SCHOOL | \$ 431,810 | \$ 389,647 | \$ 40,586 | 9.4% |
| 144 | PARKER | \$ 356,536 | \$ 323,007 | \$ 33,529 | 9.4% |
| 106 | CHABOT | \$ 213,180 | \$ 191,370 | \$ 21,810 | 10.2% |

Appendix: Restricted General Fund

Elementary School Budgets Page 3 of 3

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------------|----------------------|----------------------|-------------|
| 168 | CARL MUNCK | \$ 309,568 | \$ 273,672 | \$ 35,896 | 11.6% |
| 174 | MARSHALL | \$ 232,798 | \$ 205,525 | \$ 27,273 | 11.7% |
| 148 | REDWOOD HEIGHTS | \$ 74,255 | \$ 65,409 | \$ 8,847 | 11.9% |
| 119 | GLENVIEW | \$ 294,316 | \$ 257,872 | \$ 36,444 | 12.4% |
| 132 | LAZEAR | \$ 355,305 | \$ 309,839 | \$ 45,465 | 12.8% |
| 139 | MAXWELL PARK | \$ 463,122 | \$ 402,850 | \$ 60,271 | 13.0% |
| 123 | FUTURES ELEMENTARY | \$ 331,902 | \$ 286,213 | \$ 45,152 | 13.6% |
| 117 | FRUITVALE | \$ 473,178 | \$ 408,282 | \$ 64,896 | 13.7% |
| 190 | THINK COLLEGE NOW | \$ 337,581 | \$ 290,710 | \$ 46,871 | 13.9% |
| 101 | ALLENDALE | \$ 414,552 | \$ 354,160 | \$ 60,392 | 14.6% |
| 113 | LEARNING WITHOUT LIMITS | \$ 402,119 | \$ 340,750 | \$ 61,001 | 15.2% |
| 125 | NEW HIGHLAND ACADEMY | \$ 737,498 | \$ 623,787 | \$ 113,117 | 15.3% |
| 107 | EAST OAKLAND PRIDE | \$ 480,681 | \$ 405,863 | \$ 74,618 | 15.5% |
| 186 | INTERNATIONAL COMMUNITY SCHOOL | \$ 374,117 | \$ 304,942 | \$ 69,175 | 18.5% |
| 166 | HOWARD | \$ 219,058 | \$ 163,079 | \$ 55,978 | 25.6% |
| 142 | JOAQUIN MILLER | \$ 9,061 | \$ 6,411 | \$ 2,650 | 29.3% |
| 122 | GRASS VALLEY | \$ 263,042 | \$ 164,638 | \$ 98,404 | 37.4% |
| 171 | KAISER | \$ 47,148 | \$ 27,128 | \$ 20,020 | 42.5% |
| 157 | THORNHILL | \$ 6,241 | \$ 420 | \$ 5,822 | 93.3% |
| 127 | HILLCREST | \$ 7,796 | \$ - | \$ 7,796 | 100.0% |
| | | | | | |
| | | \$ 22,812,950 | \$ 21,203,292 | \$ 1,537,623 | 6.7% |

Appendix: Restricted General Fund

Middle School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------------|----------------------|----------------------|--------------|
| 213 | WESTLAKE MIDDLE | \$ 744,982 | \$ 801,312 | \$ (56,330) | -7.6% |
| 201 | CLAREMONT MIDDLE | \$ 818,184 | \$ 826,647 | \$ (13,170) | -1.6% |
| 206 | BRET HARTE MIDDLE | \$ 557,703 | \$ 561,171 | \$ (3,468) | -0.6% |
| 232 | COLISEUM COLLEGE PREP ACADEMY | \$ 641,063 | \$ 626,247 | \$ 13,055 | 2.0% |
| 215 | MADISON MIDDLE | \$ 684,112 | \$ 663,671 | \$ 20,442 | 3.0% |
| 236 | URBAN PROMISE ACADEMY | \$ 657,789 | \$ 617,188 | \$ 40,601 | 6.2% |
| 208 | ALTERNATIVE LEARNING COMMUNITY | \$ 146,648 | \$ 133,968 | \$ 9,525 | 6.5% |
| 210 | EDNA BREWER MIDDLE | \$ 561,455 | \$ 515,557 | \$ 37,163 | 6.6% |
| 203 | FRICK MIDDLE | \$ 759,336 | \$ 702,089 | \$ 57,247 | 7.5% |
| 212 | ROOSEVELT MIDDLE | \$ 702,108 | \$ 641,689 | \$ 60,419 | 8.6% |
| 228 | UNITED FOR SUCCESS ACADEMY | \$ 2,486,058 | \$ 2,263,675 | \$ 221,752 | 8.9% |
| 204 | WEST OAKLAND MIDDLE | \$ 249,631 | \$ 212,717 | \$ 26,914 | 10.8% |
| 226 | ROOTS INTERNATIONAL ACADEMY | \$ 624,119 | \$ 431,111 | \$ 193,008 | 30.9% |
| 221 | ELMHURST COMMUNITY PREP | \$ 2,644,005 | \$ 1,811,655 | \$ 832,350 | 31.5% |
| 235 | MELROSE LEADERSHIP ACAD | \$ 494,411 | \$ 327,522 | \$ 159,298 | 32.2% |
| 224 | ALLIANCE ACADEMY | \$ 639,942 | \$ 398,896 | \$ 241,046 | 37.7% |
| 211 | MONTERA MIDDLE | \$ 352,911 | \$ 118,992 | \$ 217,628 | 61.7% |
| | | \$ 13,764,457 | \$ 11,654,106 | \$ 2,057,480 | 14.9% |

Appendix: Restricted General Fund

High School Budgets Excluding Utilities and Custodial

| Site | Site Desc | Working Budget | YTD Actual | Diff (Over)/Under | % Avail |
|------|--------------------------------|----------------------|---------------------|----------------------|--------------|
| 347 | LEADERSHIP PREPARATORY HI SCH | \$ 136,986 | \$ 139,592 | \$ (2,606) | -1.9% |
| 346 | BUSINESS INFORMATION TECH HI | \$ 145,579 | \$ 144,499 | \$ 1,079 | 0.7% |
| 344 | YOUTH EMPOWERMENT SCHOOL | \$ 288,684 | \$ 281,782 | \$ 6,901 | 2.4% |
| 353 | OAKLAND INTERNATIONAL HIGH SCH | \$ 511,459 | \$ 480,039 | \$ 31,421 | 6.1% |
| 310 | DEWEY HIGH SCHOOL | \$ 383,007 | \$ 349,487 | \$ 33,520 | 8.8% |
| 309 | BUNCHE ACADEMY | \$ 267,351 | \$ 239,745 | \$ 25,347 | 9.5% |
| 343 | COLLEGE PREP MEDIA | \$ 502,921 | \$ 436,667 | \$ 49,139 | 9.8% |
| 335 | LIFE ACADEMY | \$ 497,983 | \$ 437,852 | \$ 54,476 | 10.9% |
| 348 | E.OAK.SCH. OF THE ARTS HI.SCH. | \$ 129,109 | \$ 114,665 | \$ 14,444 | 11.2% |
| 314 | FAR WEST HIGH SCHOOL | \$ 303,985 | \$ 259,902 | \$ 42,383 | 13.9% |
| 304 | OAKLAND HIGH SCHOOL | \$ 1,588,793 | \$ 1,351,572 | \$ 237,221 | 14.9% |
| 351 | EXPER, EXCELL, COMM, EMPOW LEA | \$ 375,715 | \$ 319,183 | \$ 56,532 | 15.0% |
| 339 | ARCHITECTURE ACAD & COLL PREP | \$ 584,331 | \$ 474,915 | \$ 94,416 | 16.2% |
| 306 | SKYLINE HIGH SCHOOL | \$ 1,434,822 | \$ 1,184,141 | \$ 250,681 | 17.5% |
| 305 | OAKLAND TECH HIGH SCHOOL | \$ 1,551,693 | \$ 1,181,900 | \$ 349,425 | 22.5% |
| 352 | RUDSDALE CONTINUATION | \$ 351,922 | \$ 245,408 | \$ 90,142 | 25.6% |
| 333 | Community Day School | \$ 101,286 | \$ 74,669 | \$ 26,617 | 26.3% |
| 338 | MetWest | \$ 444,289 | \$ 321,927 | \$ 120,916 | 27.2% |
| 342 | MANDELA HIGH | \$ 523,224 | \$ 351,712 | \$ 171,512 | 32.8% |
| 330 | INDEPENDENT STUDY 9-12 | \$ 128,785 | \$ 71,161 | \$ 50,924 | 39.5% |
| 313 | STREET ACADEMY | \$ 263,682 | \$ 155,380 | \$ 105,017 | 39.8% |
| 311 | Gateway to College | \$ 5,507 | \$ - | \$ 5,507 | 100.0% |
| | | \$ 10,521,113 | \$ 8,616,199 | \$ 1,815,013 | 17.3% |

Appendix: Summary of All Funds

| Fd # | Fund Description | EXPENSES (Object Codes 1000-6999) | | | |
|--|-------------------------|------------------------------------|------------------------|-----------------|--------|
| | | 2011-12 Closing | 2011-12 3rd Interim | Difference | |
| | | \$\$\$ | \$\$\$ | \$\$\$ | % |
| General Fund | | | | | |
| 01 | Gen Fund - Unrestricted | \$ 223,274,127 | \$ 228,019,840 | \$ (4,745,713) | -2.1% |
| 01 | Gen Fund - Restricted | \$ 175,920,068 | \$ 197,004,226 | \$ (21,084,158) | -10.7% |
| Total General Fund | | \$ 399,194,195 | \$ 425,024,066 | \$ (25,829,871) | -6.1% |
| 11 | Adult Education | \$ 2,254,631 | \$ 2,859,461 | \$ (604,830) | -21.2% |
| 12 | Child Development | \$ 15,406,378 | \$ 18,148,351 | \$ (2,741,973) | -15.1% |
| 13 | Cafeteria | \$ 15,936,887 | \$ 17,828,886 | \$ (1,891,999) | -10.6% |
| 17 | State Loan | \$ - | \$ - | \$ - | |
| Facility Related Funds | | | | | |
| 14 | Deferred Maintenance | \$ 1,178,512 | \$ 2,167,923 | \$ (989,411) | -45.6% |
| 21 | Gen.Oblig. Bonds | \$ 93,864,855 | \$ 98,185,968 | \$ (4,321,113) | -4.4% |
| 25 | Dev Fee / Redevel | \$ 2,675,307 | \$ 4,567,528 | \$ (1,892,221) | -41.4% |
| 35 | State Modernization | \$ 2,285,974 | \$ 16,417,291 | \$ (14,131,317) | -86.1% |
| 40 | Williams Settlement | \$ 5,397,959 | \$ 9,469,461 | \$ (4,071,502) | -43.0% |
| Total Facility Funds | | \$ 105,402,607 | \$ 130,808,171 | \$ (25,405,564) | -19.4% |
| 51 | Bond Int & Redemption | \$ - | \$ - | \$ - | |
| 53 | Tax Override | \$ 1,305 | \$ - | \$ 1,305 | |
| 56 | Debt Serv (COPS Pmts) | \$ - | \$ - | \$ - | |
| 67 | Self Insurance | \$ 15,740,902 | \$ 20,995,801 | \$ (5,254,899) | -25.0% |
| ALL FUNDS | | \$ 553,936,906 | \$615,664,737 | \$ (61,727,831) | -10.0% |
| Note - Description and purpose of Funds are noted in appendix for each fund | | | | | |

Appendix: 2011-12 Unaudited Actuals

Restricted General Fund

| Restricted General Fund | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------------|--------------------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | \$ 9,999,465 | \$ 10,045,676 | \$ (46,211) |
| Other Revenue | 134,383,264 | 145,676,120 | (11,292,856) |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - |
| Total Revenues & Sources | 146,476,511 | 157,815,578 | (11,339,067) |
| Salaries,Supplies,Services & Equipment | 175,920,068 | 197,004,226 | (21,084,158) |
| Other outgo | 297,467 | 550,582 | (253,115) |
| Indirect Cost | 2,646,545 | 3,477,327 | (830,782) |
| Contributions & Transfers Out | (35,834,138) | (36,629,620) | 795,482 |
| Total Expenses & Uses | 143,029,941 | 164,402,515 | (21,372,573) |
| Change in Fund Balance | 3,446,570 | (6,586,937) | 10,033,507 |
| Beginning Fund Balance | 10,532,695 | 10,532,695 | - |
| Ending Fund Balance | \$ 13,979,265 | \$ 3,945,758 | \$ 10,033,507 |
| <p>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, federal Stimulus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, Title II, Title III & other state, fed & local grants</p> | | | |

Appendix: Summary of Funds

Adult Education – Fund 11

| Adult Education Fund 11 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------------|--------------------------------|-------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 1,430,765 | \$ 1,410,744 | \$ 20,021 |
| Transfer-In & Sources | 1,322,416 | 1,322,416 | - |
| Total Revenues & Sources | 2,753,181 | 2,733,160 | 20,021 |
| Salaries,Supplies,Services & Equipment | 2,254,631 | 2,859,461 | (604,830) |
| Other outgo | - | - | - |
| Indirect Cost | 40,936 | 62,998 | (22,062) |
| Contributions & Transfers Out | 2,570,393 | 2,570,393 | (0) |
| Total Expenses & Uses | 4,865,960 | 5,492,853 | (626,893) |
| Change in Fund Balance | (2,112,779) | (2,759,693) | 646,914 |
| Beginning Fund Balance | 2,931,383 | 2,931,383 | (0) |
| Ending Fund Balance | \$ 818,604 | \$ 171,690 | \$ 646,913 |
| Purpose of Fund - Accts for fed, state and local revenues for adult ed programs | | | |

Appendix: Summary of Funds

Child Development – Fund 12

| Child Development Fund 12 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|----------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 15,698,694 | \$ 19,081,870 | \$ (3,383,176) |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 15,698,694 | 19,081,870 | (3,383,176) |
| Salaries,Supplies,Services & Equipment | 15,406,378 | 18,148,351 | (2,741,973) |
| Other outgo | - | - | - |
| Indirect Cost | 553,119 | 703,522 | (150,403) |
| Contributions & Transfers Out | 226,306 | 229,997 | (3,691) |
| Total Expenses & Uses | 16,185,803 | 19,081,870 | (2,896,067) |
| Change in Fund Balance | (487,109) | (0) | (487,109) |
| Beginning Fund Balance | 703,547 | 703,547 | (0) |
| Ending Fund Balance | \$ 216,438 | \$ 703,547 | \$ (487,109) |
| Purpose of Fund - Accts for fed, state and local revenues for child development programs | | | |

Appendix: Summary of Funds

Cafeteria – Fund 13

| Cafeteria Fund 13 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 17,624,331 | \$ 16,975,194 | \$ 649,137 |
| Transfer-In & Sources | 169,082 | 172,773 | (3,691) |
| Total Revenues & Sources | 17,793,413 | 17,147,967 | 645,446 |
| Salaries,Supplies,Services & Equipment | 15,936,887 | 17,828,886 | (1,891,999) |
| Other outgo | - | - | - |
| Indirect Cost | 663,152 | 742,486 | (79,334) |
| Contributions & Transfers Out | 206,843 | 206,843 | - |
| Total Expenses & Uses | 16,806,882 | 18,778,215 | (1,971,333) |
| Change in Fund Balance | 986,531 | (1,630,247) | 2,616,779 |
| Beginning Fund Balance | 1,630,247 | 1,630,247 | (0) |
| Ending Fund Balance | \$ 2,616,778 | \$ (0) | \$ 2,616,778 |
| Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm | | | |

Appendix: Summary of Funds

Deferred Maintenance – Fund 14

| Deferred Maintenance Fund 14 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|----------------------------|--------------------------------|-------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 2,176 | \$ 516 | \$ 1,660 |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | (0) |
| Total Revenues & Sources | 2,095,958 | 2,094,299 | 1,659 |
| Salaries,Supplies,Services & Equipment | 1,178,512 | 2,167,923 | (989,411) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 1,178,512 | 2,167,923 | (989,411) |
| Change in Fund Balance | 917,446 | (73,624) | 991,070 |
| Beginning Fund Balance | 73,624 | 73,624 | - |
| Ending Fund Balance | \$ 991,070 | \$ (0) | \$ 991,070 |
| Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance | | | |

Appendix: Summary of Funds

Spec. Reserve (State Loan) – Fund 17

| Other Cap Outlay Fund 17(State Loan) | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|--------------------|------------------------|-----------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 6,113 | \$ - | \$ 6,113 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 6,113 | - | 6,113 |
| 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 | (2,088,790) | (2,094,903) | 6,113 |
| Beginning Fund Balance | 2,684,096 | 2,688,338 | (4,242) |
| Ending Fund Balance | \$ 595,306 | \$ 593,435 | \$ 1,871 |
| Purpose of Fund - Accts for \$35 million of the State loan. | | | |

Appendix: Summary of Funds

Building Fund – Fund 21

| Building Fund 21 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|----------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 514,029 | \$ 333,934 | \$ 180,095 |
| Transfer-In & Sources | 55,000,000 | 55,000,000 | - |
| Total Revenues & Sources | 55,514,029 | 55,333,934 | 180,095 |
| Salaries,Supplies,Services & Equipment | 93,864,855 | 98,185,968 | (4,321,113) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 2,093,782 | 2,093,782 | - |
| Total Expenses & Uses | 95,958,637 | 100,279,750 | (4,321,113) |
| Change in Fund Balance | (40,444,608) | (44,945,816) | 4,501,208 |
| Beginning Fund Balance | 112,794,432 | 112,794,432 | (0) |
| Ending Fund Balance | \$ 72,349,824 | \$ 67,848,616 | \$ 4,501,208 |
| Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds | | | |

Appendix: Summary of Funds

Development/Redevelopment Fees– Fund 25

| Capital Facilities Fund 25 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 7,356,423 | \$ 4,235,293 | \$ 3,121,130 |
| Revenue received post 3rd Interim reporting | - | - | - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 7,356,423 | 4,235,293 | 3,121,130 |
| Salaries,Supplies,Services & Equipment | 2,675,307 | 4,567,528 | (1,892,221) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 2,675,307 | 4,567,528 | (1,892,221) |
| Change in Fund Balance | 4,681,116 | (332,235) | 5,013,351 |
| Beginning Fund Balance | 4,859,605 | 4,855,918 | 3,687 |
| Ending Fund Balance | \$ 9,540,721 | \$ 4,523,683 | \$ 5,017,038 |
| Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies | | | |

Appendix: Summary of Funds

County School Facility Fund – Fund 35

| County School Facility Fund 35 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------|------------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 16,462,262 | \$ 16,412,207 | \$ 50,054 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 16,462,262 | 16,412,207 | 50,054 |
| Salaries,Supplies,Services & Equipment | 2,285,974 | 16,417,291 | (14,131,317) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 2,285,974 | 16,417,291 | (14,131,317) |
| Change in Fund Balance | 14,176,288 | (5,084) | 14,181,371 |
| Beginning Fund Balance | 13,733,824 | 13,727,523 | 6,301 |
| Ending Fund Balance | \$ 27,910,111 | \$ 13,722,439 | \$ 14,187,672 |
| Purpose of Fund - Accts for revenues and expenses associated with statewide modernization | | | |

Appendix: Summary of Funds

Special Reserve (Williams) – Fund 40

| Special Reserve Fund 40 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|---------------------|------------------------|--------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 4,373,341 | \$ 7,718,416 | \$ (3,345,076) |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 4,373,341 | 7,718,416 | (3,345,076) |
| Salaries,Supplies,Services & Equipment | 5,397,959 | 9,469,461 | (4,071,502) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 5,397,959 | 9,469,461 | (4,071,502) |
| Change in Fund Balance | (1,024,618) | (1,751,045) | 726,426 |
| Beginning Fund Balance | 2,274,536 | 2,149,206 | 125,330 |
| Ending Fund Balance | \$ 1,249,918 | \$ 398,161 | \$ 851,757 |
| Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC) | | | |

Appendix: Summary of Funds

Bond Interest/Redemption – Fund 51

| Bond Interest & Redemption Fund 51 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------|------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 57,464,925 | \$ 50,544,087 | \$ 6,920,838 |
| Transfer-In & Sources | 772,517 | - | 772,517 |
| Total Revenues & Sources | 58,237,442 | 50,544,087 | 7,693,355 |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | 51,411,732 | 48,447,619 | 2,964,113 |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 51,411,732 | 48,447,619 | 2,964,113 |
| Change in Fund Balance | 6,825,710 | 2,096,468 | 4,729,241 |
| Beginning Fund Balance | 38,888,720 | 38,893,835 | (5,115) |
| Ending Fund Balance | \$ 45,714,430 | \$ 40,990,303 | \$ 4,724,126 |
| Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. | | | |
| Pmts made from taxes levied by Counties | | | |

Appendix: Summary of Funds

Tax Override – Fund 53

| Tax Override Fund 53 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|--|----------------------------|--------------------------------|--------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 13,706 | \$ 84,749 | \$ (71,043) |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 13,706 | 84,749 | (71,043) |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | 1,305 | - | 1,305 |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 1,305 | - | 1,305 |
| Change in Fund Balance | 12,401 | 84,749 | (72,348) |
| Beginning Fund Balance | 101 | 101 | 0 |
| Ending Fund Balance | \$ 12,502 | \$ 84,850 | \$ (72,348) |
| Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies. | | | |

Appendix: Summary of Funds

Debt Service – Fund 56

| Debt Service Fund 56 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|----------------------------|--------------------------------|-------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 1 | \$ - | \$ 1 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 1 | - | 1 |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | 1 | - | 1 |
| Beginning Fund Balance | 0 | 3,687 | (3,687) |
| Ending Fund Balance | \$ 1 | \$ 3,687 | \$ (3,686) |
| Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) | | | |
| Source of funding is through Inter-Fund Transfers from other funds. | | | |

Appendix: Summary of Funds

Self Insurance – Fund 67

| Self Insurance Fund 67 | 2011-12 Closing | 2011-12 3rd Interim | Diff |
|---|----------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 16,313,111 | \$ 15,666,537 | \$ 646,574 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 16,313,111 | 15,666,537 | 646,574 |
| Salaries,Supplies,Services & Equipment | 15,740,902 | 20,995,801 | (5,254,899) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 719,381 | 457,905 | 261,476 |
| Total Expenses & Uses | 16,460,283 | 21,453,706 | (4,993,423) |
| Change in Fund Balance | (147,172) | (5,787,169) | 5,639,997 |
| Beginning Fund Balance | 11,844,079 | 11,994,079 | (150,000) |
| Ending Fund Balance | \$ 11,696,907 | \$ 6,206,910 | \$ 5,489,997 |
| Purpose of Fund - Accts for self-insurance activities from other operating funds | | | |