



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# Historical Data on Restricted Programs Requiring Unrestricted General Fund Investments

Special Education, Early Childhood Education, Nutrition Services



**Budget and Finance Committee  
October 16, 2017**

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# Content

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## Historical Financial Data:

- Special Education
- Early Childhood Education
- Nutrition Services

# Historical Financial Data

## Special Education



SPEC ED RESOURCE 6500	Adopted Budget	Diff	2016-17 Actuals	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
<b>Revenue</b>									
Rev Limit							-		-
Taxes	2,412,110	(244,835)	2,656,945	244,835	2,412,110	509,494	1,902,616	138,698	1,763,918
State Apportionment	21,202,270	785,765	20,416,505	(785,765)	21,202,270	(308,982)	21,511,252	(183,365)	21,694,617
Other State		(125,194)	125,194	125,194	-	(661,951)	661,951	626,969	34,982
Other Local	1,283,166	(11,601)	1,294,767	(252,463)	1,547,230	(841,831)	2,389,061	322,904	2,066,157
<b>Total Revenue</b>	<b>24,897,546</b>	404,135	<b>24,493,411</b>	(668,199)	<b>25,161,610</b>	(1,303,270)	<b>26,464,880</b>	905,206	<b>25,559,674</b>
<b>Expenditures</b>									
Cert Sal	31,738,301	848,927	30,889,374	1,106,523	29,782,850	3,313,284	26,469,566	3,745,719	22,723,847
Class Sal	12,241,140	(175,441)	12,416,581	882,931	11,533,651	1,548,330	9,985,320	948,608	9,036,712
Benefits	21,242,871	1,074,162	20,168,709	1,565,542	18,603,167	1,485,628	17,117,539	2,181,529	14,936,011
<b>Total Sal &amp; Ben</b>	<b>65,222,312</b>	1,747,648	<b>63,474,664</b>	3,554,996	<b>59,919,668</b>	6,347,243	<b>53,572,425</b>	6,875,856	<b>46,696,569</b>
Non Sal	2,857,974	851,545	2,006,429	(510,718)	2,517,147	(428,473)	2,945,620	(829,808)	3,775,428
NPS/NPA	13,998,059	(1,426,850)	15,424,909	528,068	14,896,840	(399,769)	15,296,610	(991,634)	16,288,244
<b>Total Non-Sal</b>	<b>16,856,033</b>	(575,305)	<b>17,431,338</b>	17,350	<b>17,413,987</b>	(828,242)	<b>18,242,229</b>	(1,821,443)	<b>20,063,672</b>
<b>Total Expenditures</b>	<b>82,078,345</b>	1,172,343	<b>80,906,002</b>	3,572,346	<b>77,333,655</b>	5,519,001	<b>71,814,655</b>	5,054,413	<b>66,760,242</b>
<b>Exps over Rev</b>	(57,180,799)	(768,208)	(56,412,591)	(4,240,546)	(52,172,045)	(6,822,271)	(45,349,775)	(4,149,207)	(41,200,568)
<b>Contribution</b>	<b>57,180,799</b>	768,208	<b>56,412,591</b>	4,240,546	<b>51,534,414</b>	6,822,271	<b>45,349,775</b>	4,149,207	<b>41,200,568</b>
Other Spec Ed Expenses	14,633,724	\$ (669,156)	\$ 15,302,881	\$ (181,111)	\$ 15,483,991	\$ 817,490	\$ 14,666,501	\$ (163,450)	\$ 14,829,951
<b>TOTAL EXPENSES</b>	<b>\$ 96,712,069</b>	\$ 503,187	<b>\$ 96,208,883</b>	\$ 3,391,236	<b>\$ 92,817,647</b>	\$ 6,336,491	<b>\$ 86,481,156</b>	\$ 4,890,964	<b>\$ 81,590,192</b>
Note 1 - Amounts above include legal expenses some of which were paid by the Self Insurance Fund starting 14-15									
Note 2 - Amounts above exclude any and all cost associated with Special Ed Transportation.									

# Historical Financial Data

## Early Childhood Education



EARLY CHILDHOOD EDUCATION FUND - HISTORICAL FINANCIAL DATA										
Fund 12		2017-18 Adopted Budget	Diff	2016-17 Actual	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
DESCRIPTION										
REVENUE:		11,719,574	224,379	11,495,194	792,390	10,702,804	(483,134)	11,185,938	(214,056)	11,399,994
<b>TOTAL REVENUES</b>	<b>a</b>	<b>11,719,574</b>	<b>224,379</b>	<b>11,495,194</b>	<b>792,390</b>	<b>10,702,804</b>	<b>(483,134)</b>	<b>11,185,938</b>	<b>(214,056)</b>	<b>11,399,994</b>
EXPENDITURES:										
CERT SAL		2,056,072	(1,385,009)	3,441,082	533,368	2,907,714	185,389	2,722,325	(444,501)	3,166,826
CLASS SAL		3,289,332	(348,511)	3,637,842	389,567	3,248,275	362,686	2,885,588	58,380	2,827,208
BENEFITS		4,110,218	208,538	3,901,680	587,474	3,314,206	172,689	3,141,517	(105,985)	3,247,502
BOOKS & SUPPLIES		50,000	(32,431)	82,431	(76,108)	158,539	62,024	96,515	(36,728)	133,243
OPERATING EXPENDITURES		1,336,916	(535,159)	1,872,075	88,559	1,783,516	(221,193)	2,004,709	(134,102)	2,138,811
CAPITAL OUTLAY			-		-		-		-	
TRANSFERS / INDIRECT		658,253	(82,171)	740,424	100,276	640,149	(11,779)	651,928	39,095	612,832
<b>TOTAL EXPENDITURES</b>	<b>b</b>	<b>11,500,791</b>	<b>(2,174,743)</b>	<b>13,675,534</b>	<b>1,623,136</b>	<b>12,052,398</b>	<b>549,815</b>	<b>11,502,583</b>	<b>(623,840)</b>	<b>12,126,423</b>
Expenses over Revenues	a-b=c	218,783	2,399,122	(2,180,340)	(830,746)	(1,349,594)	(1,032,949)	(316,645)	409,784	(726,429)
Transfer from Gen Fund	d		(2,170,737)	2,170,737	821,143	1,349,594	1,024,594	325,000	(127,213)	452,213
<b>NET CHANGE</b>	<b>c+d=e</b>	<b>218,783</b>	<b>228,385</b>	<b>(9,603)</b>	<b>(9,603)</b>	<b>-</b>	<b>(8,355)</b>	<b>8,355</b>	<b>282,571</b>	<b>(274,216)</b>
Beginning Fund Balance	f	1,519		10,361		10,361		1,723		314,929
Adjustments	g			761				283		(38,990)
<b>Adjusted Beginning Fund Balance</b>	<b>f+g=h</b>	<b>1,519</b>	<b>-</b>	<b>11,122</b>	<b>-</b>	<b>10,361</b>	<b>-</b>	<b>2,006</b>	<b>-</b>	<b>275,939</b>
<b>Ending Fund Balance</b>	<b>e+h=i</b>	<b>220,302</b>	<b>228,385</b>	<b>1,519</b>	<b>(9,603)</b>	<b>10,361</b>	<b>(8,355)</b>	<b>10,361</b>	<b>8,638</b>	<b>1,723</b>
Total cost to Title I	j	3,399,747	1,376,701	\$ 2,023,046	(796,946)	\$ 2,819,993	718,768	\$ 2,101,224	1,867,596	233,628
Total cost of Program Inc Title I	b+j=k	\$ 14,900,538	(798,043)	\$ 15,698,580	826,190	\$ 14,872,391	1,268,583	\$ 13,603,808	1,243,756	\$ 12,360,051
Total program cost funded outside of the fund	d+j=l	\$ 3,399,747		\$ 4,193,783		\$ 4,169,587		\$ 2,426,224		\$ 685,841
Percent of cost funded outside of the fund	l/k=m	23%		27%		28%		18%		6%

# Historical Financial Data

## Nutrition Services\*



NUTRITION SERVICES - HISTORICAL FINANCIAL DATA										
Fund 13 - Cafeteria Fund		2017-18 Adopted Budget	Diff	2016-17 Actual	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
DESCRIPTION										
REVENUE:		18,374,620	554,358	17,820,262	(440,331)	18,260,593	228,412	18,032,182	430,132	17,602,049
<b>TOTAL REVENUES</b>	<b>a</b>	<b>18,374,620</b>	<b>554,358</b>	<b>17,820,262</b>	<b>(440,331)</b>	<b>18,260,593</b>	<b>228,412</b>	<b>18,032,182</b>	<b>430,132</b>	<b>17,602,049</b>
EXPENDITURES:										
CLASS SAL		6,670,822	(223,134)	6,893,955	432,084	6,461,871	1,309,254	5,152,618	186,654	4,965,963
BENEFITS		3,574,962	194,837	3,380,125	443,888	2,936,237	269,452	2,666,786	11,236	2,655,549
BOOKS & SUPPLIES		8,262,521	(1,210,288)	9,472,809	(294,430)	9,767,239	(272,866)	10,040,105	188,121	9,851,985
OPERATING EXPENDITURES		241,060	153,698	87,362	66,853	20,509	201,525	(181,016)	(510,751)	329,735
CAPITAL OUTLAY		18,000	(48,385)	66,385	22,630	43,756	(31,062)	74,818	74,818	
TRANSFERS / INDIRECT		1,111,843	(65,263)	1,177,106	(3,569)	1,180,675	(24,662)	1,205,337	112,682	1,092,655
<b>TOTAL EXPENDITURES</b>	<b>b</b>	<b>19,879,208</b>	<b>(1,198,535)</b>	<b>21,077,743</b>	<b>667,455</b>	<b>20,410,288</b>	<b>1,451,640</b>	<b>18,958,648</b>	<b>62,760</b>	<b>18,895,887</b>
Expenses over Revenues	a-b=c	(1,504,588)	1,752,893	(3,257,481)	(1,107,786)	(2,149,695)	(1,223,229)	(926,466)	367,372	(1,293,838)
Transfer from Gen Fund	d	1,504,588	(1,746,651)	3,251,239	1,101,544	2,149,695	1,403,682	746,013	746,013	-
<b>NET CHANGE</b>	<b>c+d=f</b>	<b>-</b>	<b>6,242</b>	<b>(6,242)</b>	<b>(6,242)</b>	<b>-</b>	<b>180,453</b>	<b>(180,453)</b>	<b>1,113,385</b>	<b>(1,293,838)</b>
Beginnign Fund Balance	g	(2,408)	(6,242)	3,834	-	3,834	(205,194)	209,028	(1,293,838)	1,502,866
Adjustments	h		-		-		24,741	(24,741)	(24,741)	
<b>Adjusted Beginning Fund Balance</b>	<b>g+h=i</b>	<b>(2,408)</b>	<b>(6,242)</b>	<b>3,834</b>	<b>-</b>	<b>3,834</b>	<b>(180,453)</b>	<b>184,287</b>	<b>(1,318,579)</b>	<b>1,502,866</b>
Ending Fund Balance	f+i=j	(2,408)	-	(2,408)	(6,242)	3,834	-	3,834	(205,194)	209,028
Percent of cost funded outside of the fund	d/b=k			15%		11%		4%		

\* Non-material error exists in 2016-17 and 2015-16 actuals which will be corrected at next report

# Next Steps

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- A deeper dive will be done for each program by the program managers at subsequent meetings.
- Please forward any questions or any additional information requests ahead of each meeting

# EVERY STUDENT THRIVES!



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