



OAKLAND UNIFIED  
SCHOOL DISTRICT

expect **Success**

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# 2009-2010 1<sup>st</sup> Interim Financial Report

Wednesday, December 9, 2009

every student. every classroom. every day.

# Financial Services Team

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- Anthony Smith, Ph.D. – Superintendent
- Vernon Hal – Chief Financial Officer
- Roberta Sadler – Controller
- Sandra Anderson-Knox – Financial Services Manager
- Marrecio Coleman – Accounting Manager
- Vincent Matthews – 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

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- 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
  - Federal
  - Local
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Cash Flows
- Appendix
  - Other Funds
  - School Budgets

# Executive Summary

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# Executive Summary

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- The District is projected to meet its required 2% reserve for economic uncertainty for 2009-2010.
- 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 **\$13.8 million**.
- During the year, the District will continue to closely monitor and manage its cash position.

# Executive Summary

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- Although the national economy may be turning around, the State budget is projected to have a **\$21 billion** shortfall in 2010-2011.
- With education representing approximately half of the State budget, significant cuts to education are likely.
- The District projects it will need to cut approximately **\$30 million** from unrestricted expenses for fiscal year 2010-2011.
- The Governor will present his preliminary State budget in January. At that time, we will have more information regarding possible mid-year reductions and what additional reductions, if any, are needed for the 2010-2011 fiscal year.



# Government Fiscal Outlook

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# Government Fiscal Outlook

## Federal Government

### Economic Outlook

#### U.S. Economic Outlook

1

- The broader national economy may be turning the corner
  - ◆ The rate of job loss has slowed considerably
    - Job growth, although likely weak, may occur by the end of the year
  - ◆ Home sales are rising
  - ◆ The stock market is up 50% from its March 2009 low
  - ◆ Third quarter U.S. gross domestic product (GDP) increased 3.5%, the best showing since the recession began

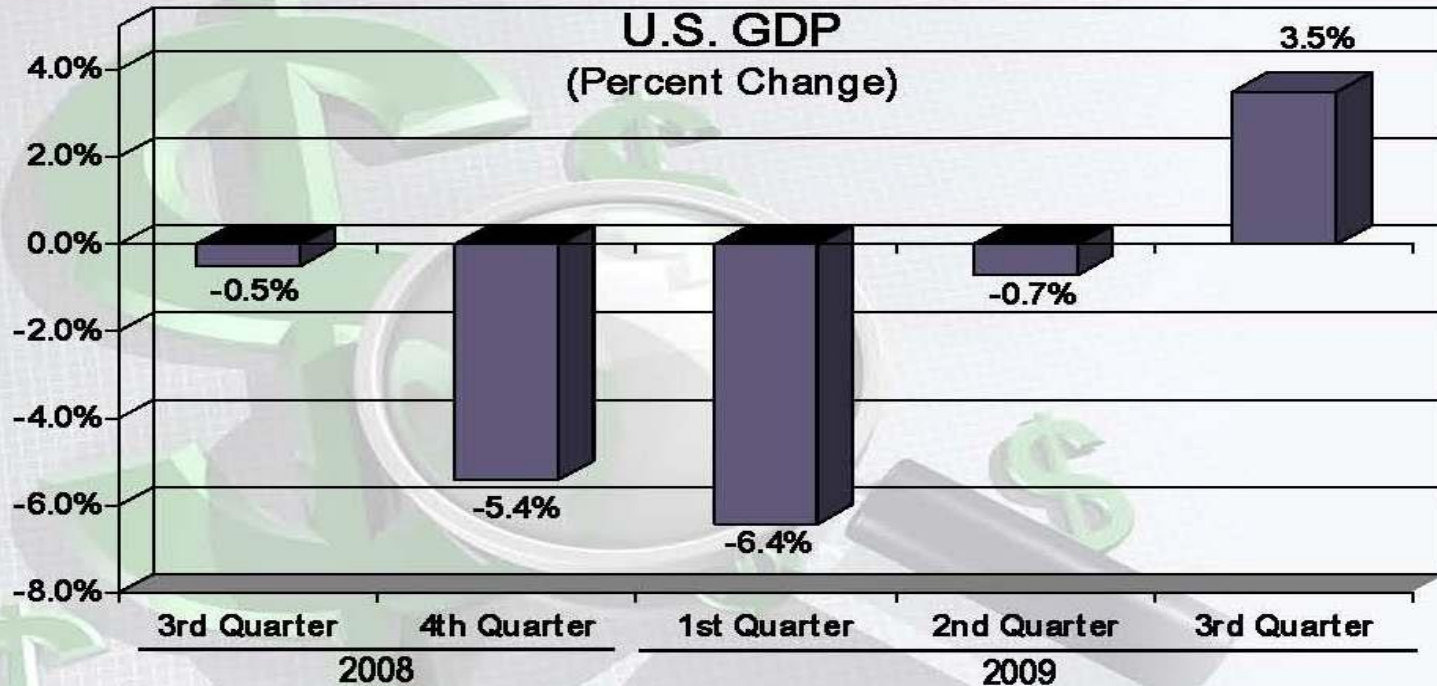
# Government Fiscal Outlook

## Federal Government

### Economic Outlook (Gross Domestic Product)

#### U.S. Economic Outlook

2



Source: U.S. Bureau of Economic Analysis, November 2009

# Government Fiscal Outlook

## Local Government

### Update on 2009-10 State Budget

#### Update on 2009-10 State Budget

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We project a \$6.3 billion shortfall in 2009-10.



Shortfall primarily due to failed budget solutions, including:

- Inability of programs to achieve savings assumed in budget (particularly in corrections and Medi-Cal).
- Inability of the state to sell the State Compensation Insurance Fund.
- Loss of a court case that prohibits the use of transportation funds to achieve General Fund savings.



Also due to higher-than-expected K-14 costs:

- \$1 billion increase in Proposition 98 minimum guarantee.



We project 2009-10 revenues to be \$500 million lower than budget act estimates.

# Government Fiscal Outlook

## Local Government

A look at the 2010 -11 State Budget

### A Look at the 2010-11 State Budget

#### LAO Projection of General Fund Condition If No Corrective Actions Are Taken

(In Millions)

	2008-09	2009-10	2010-11
Prior-year fund balance	\$4,071	-\$4,086	-\$5,246
Revenues and transfers	83,601	88,090	87,793
Total resources available	\$87,672	\$84,004	\$82,547
Expenditures	91,758	89,251	102,196
Ending fund balance	-\$4,086	-\$5,246	-\$19,649
Encumbrances	1,079	1,079	1,079
<b>Reserve<sup>a</sup></b>	<b>-\$5,165</b>	<b>-\$6,325</b>	<b>-\$20,728</b>

<sup>a</sup> Special Fund for Economic Uncertainties. Assumes no transfers to the state's Budget Stabilization Account.



We project a \$14.4 billion shortfall in 2010-11.



Together with carry-in deficit from 2009-10, the state needs to adopt \$21 billion in solutions to balance its budget.

# Government Fiscal Outlook

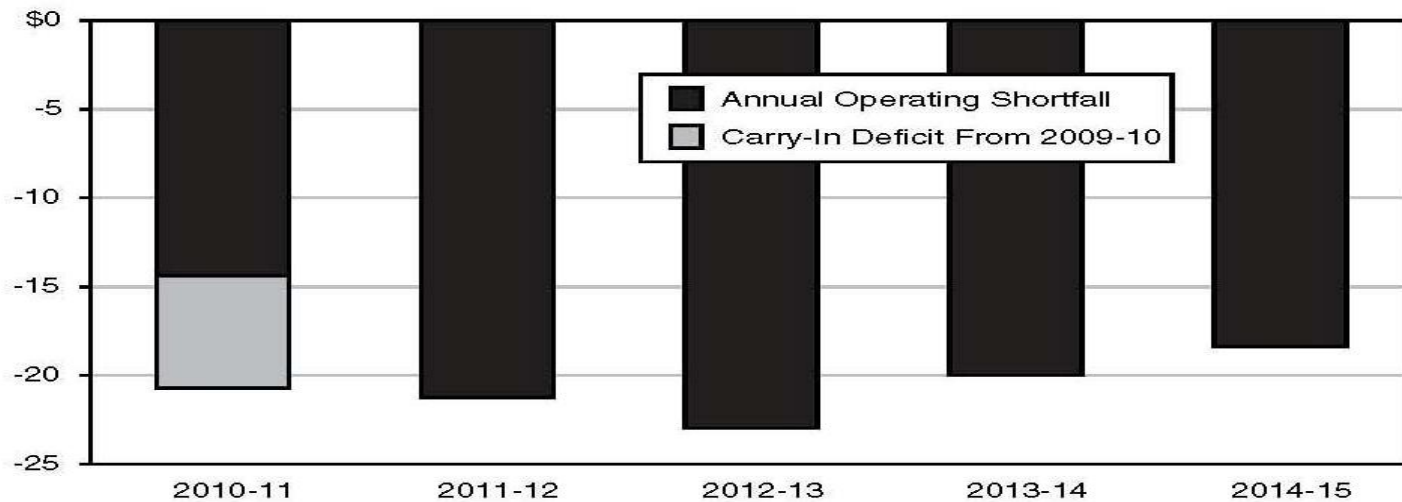
## Local Government

### Operating Shortfalls

#### Operating Shortfalls Persist Throughout Period

##### Huge Operating Shortfalls Projected Throughout Forecast Period

General Fund (In Billions)



# Government Fiscal Outlook

## Local Government

### Explanation of Operating Shortfalls



We project \$22 billion shortfall in 2011-12.

- Shortfall increases due to the expiration of temporary tax increases approved in February 2009.



In 2012-13, shortfall projected to increase to \$23 billion.

- Shortfall further increases because state must begin repayment of its loans from local governments pursuant to Proposition 1A.



Shortfalls projected to decrease slightly at end of forecast period.

# Unrestricted General Fund Overview

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# Unrestricted General Fund Overview

Unrestricted General Fund	2009-10	2009-10	Diff	
	1st Interim	Adoption		
Revenue Limit (\$ for Student Attendance)	\$ 173,662,739	\$ 183,516,742	\$ (9,854,002)	1
Other Revenue	81,386,966	85,736,345	(4,349,379)	2
Transfer-In & Sources	4,020,754	4,926,543	(905,789)	3
<b>Total Revenues &amp; Sources</b>	<b>259,070,459</b>	<b>274,179,629</b>	<b>(15,109,170)</b>	
Salaries, Supplies, Services & Equipment	246,745,343	248,618,141	(1,872,798)	4
Other outgo (Pass Throughs / Debt Service)	12,389,271	10,364,284	2,024,987	5
Indirect Cost (Expense Offset)	(6,241,413)	(5,050,990)	(1,190,423)	6
Contributions & Transfers Out	31,662,328	26,394,687	5,267,641	7
<b>Total Expenses &amp; Uses</b>	<b>284,555,529</b>	<b>280,326,122</b>	<b>4,229,407</b>	
Change in Fund Balance	(25,485,069)	(6,146,492)	(19,338,577)	
			-	
Beginning Fund Balance	28,195,603	15,737,580	12,458,023	8
Restatement of Tier 3 Flex to Unrestricted	7,812,543		7,812,543	8
<b>Adjusted Beginning Balance</b>	<b>36,008,146</b>	<b>15,737,580</b>	<b>20,270,566</b>	
<b>Ending Fund Balance</b>	<b>\$ 10,523,076</b>	<b>\$ 9,591,088</b>	<b>\$ 931,989</b>	
<b>See explanations on next page</b>				

# Unrestricted General Fund Overview

## Explanation of Major Fluctuations

1 of 2

	<u>Incr/(Decr)</u>
<b>1 Revenue Limit - Decrease from Adoption:</b>	
\$25 lower change in ongoing Rev/ADA	\$ (880,694)
One time \$252/ ADA reduction	(9,221,625)
Other immaterial Diff	248,317
<b>Total Decrease in Revenue Limit From Adoption</b>	<b>\$ (9,854,002)</b>
<b>2 Other Revenue - Net Decrease from Adoption:</b>	
State Revenue:	
Tier 3 Flex changes Primarily:	
Fund 03 ROP - Tier3 Flex & Transfer to the R.O.P.	\$ 1,526,904
INSTRUCTIONAL MATERIALS	2,160,280
HIGH PRIORITY SCHLS GRANT (HPSG)-Funding Eliminated	(3,526,400)
TARGETED INSTR IMPROVEMENT (TIIG)	(2,788,973)
SCHOOL & LIBRARY IMPROVEMENT (SLIBG)	(867,528)
Other Tier 3 - Net	51,960
Total State Revenue	(3,443,757)
Local Revenues:	
Parcel Tax - Decr is Carryover moved to Fd Bal	(804,776)
Employees on Loan - Fewer Employees on Loan	(100,846)
Total Local Revenue	(905,622)
<b>Total Other Revenue Decrease from Adoption</b>	<b>\$ (4,349,379)</b>
<b>3 Transfer-In &amp; Sources:</b>	
Sources - Pmt by Chabot Science. Adopted Bgt assumed no pmt	153,191
Decr Drawdown from State Loan Fd (Using Beg Bal Carryover)	\$ (1,058,980)
<b>Total Transfer-In &amp; Sources Decrease</b>	<b>\$ (905,789)</b>

# Unrestricted General Fund Overview

## Explanation of Major Fluctuations

2 of 2

	<u>Incr/(Decr)</u>
<b>4 Salaries,Supplies,Services &amp; Equipment:</b>	
Schl Site Carryover net of fall revisions	\$ 1,818,218
Elim HPSG resource -net of \$830k carryover	(2,528,351)
Unrestr exps moved to SFSF (restricted Stimulus funds)	(6,540,011)
Incr / loading Other Tier 3 Flex res - mainly Instr Mat \$2.7M	4,731,815
Incr budget for use of State Loan funds - mainly carryover	760,901
Other misc net	(115,370)
<b>Total Salaries,Supplies,Services &amp; Equipment Decr</b>	<b>\$ (1,872,798)</b>
<b>5 Other Outgo (Pass Throughs / Debt Service):</b>	
Fund 03 ROP pass through including Beginning Fund Bal	\$ 2,024,987
<b>Total Other Outgo Increase</b>	<b>\$ 2,024,987</b>
<b>6 Indirect Cost (Expense Offset):</b>	
Interprogram	\$ 272,978
Interfund	917,445
<b>Total Indirect Cost Increase (Expense Offset)</b>	<b>\$ 1,190,423</b>
<b>7 Contributions &amp; Transfers Out</b>	
Incr Contrib. to Spec Ed - Pgm (Can't Use Stimulus Offset)	\$ 4,813,894
Incr Contrib. to Spec Ed - Transportation	623,894
Elim Community Day Schl Contrib. (Flex Tier 3 Resource)	(403,937)
Incr Transfer to Cafe Fd to help pay for Closed Campuses	233,790
<b>Total Contributions &amp; Transfers Out Increase</b>	<b>\$ 5,267,641</b>
<b>8 Beginning Fund Balance</b>	
Diff betw een Estimated & Actual 2008/09 Ending F/B	\$ 12,458,023
Adjusted Incr to the Fd Bal for Tier 3 Flex Carryover Res	7,812,543
<b>Total Adjusted Beginning Fund Balance</b>	<b>\$ 20,270,566</b>

# Unrestricted General Fund Overview

## Ending Fund Balance

Unrestricted General Fund	2009-10 1st Interim	2009-10 Adoption	Diff
<b>Ending Fund Balance</b>	<b>\$ 10,523,076</b>	<b>\$ 9,591,088</b>	<b>\$ 931,988</b>
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	\$ 9,104,329	\$ 8,391,976	\$ 712,353
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	1,268,748	1,049,112	219,636
<b>Total Ending Fund Balance</b>	<b>\$ 10,523,076</b>	<b>\$ 9,591,088</b>	<b>\$ 931,988</b>
<b>Reserve for Economic Uncertainty is the 2% minimum required for OUSD</b>			
<b>Note</b> - " <u>Components of the Ending Fund Balance</u> " does not include the set-aside to resolve the cash reconciliation or the payroll liabilities issues. The State Loan will be used to address these issues.			

# Unrestricted General Fund Overview

## Estimate for 2010-2011

### Revenues and Expenses

Unrestricted General Fund	2009-10	Adjustments	2009-10 After
	1st Interim	One Time Items	One Time Items
Revenue Limit (\$ for Student Attendance)	\$ 173,662,739	\$ 9,221,625	182,884,364
Other Revenue	81,386,966	(2,626,072)	78,760,894
Transfer-In & Sources	4,020,754	(1,397,246)	2,623,508
<b>Total Revenues &amp; Sources</b>	<b>259,070,459</b>	<b>5,198,307</b>	<b>264,268,766</b>
Salaries, Supplies, Services & Equipment	246,745,343	6,540,011	253,285,354
Other outgo (Charter Pass Thru / Debt Service)	12,389,271		12,389,271
Indirect Cost (Expense Offset)	(6,241,413)		(6,241,413)
Contributions & Transfers Out	31,662,328	1,000,000	32,662,328
<b>Total Expenses &amp; Uses</b>	<b>284,555,529</b>	<b>7,540,011</b>	<b>292,095,540</b>
Change in Fund Balance	(25,485,069)	(2,341,704)	<b>(27,826,773)</b>
Adjusted Beginning Fund Balance	36,008,146		36,008,146
			-
<b>Ending Fund Balance</b>	<b>\$ 10,523,076</b>	<b>\$ (2,341,704)</b>	<b>\$ 8,181,372</b>

# Unrestricted General Fund Overview

## Summary of 2009-10 One-Time Items

<b>UNRESTRICTED GENERAL FUND ONE-TIME ITEM</b>	
<b>Revenue Limit</b>	
One-time 253 / ADA Reduction	\$ 9,221,625
<b>Other Revenue</b>	
Other State	
DM Match Flex	\$ (1,426,072)
Adult Ed Flex	\$ (1,000,000)
	\$ (2,426,072)
Local	
Microsoft Settle Reimburse	\$ (200,000)
<b>Other Revenue</b>	\$ (2,626,072)
<b>Interfund Transfer In</b>	
State Loan Draw Down	\$ (1,397,246)
<b>Expenses</b>	
Exps moved to one-time restricted SFSF funds	\$ 6,540,011
<b>Contributions</b>	
RRMA Reduction	\$ 1,000,000
	\$ (2,341,704)

# Restricted General Fund

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# Restricted General Fund

## Overview

<b>Restricted General Fund</b>	<b>2009-10 1st Interim</b>	<b>2009-10 Adoption</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)	\$ 10,358,858	\$ 10,358,858	\$ -	
Other Revenue	153,362,554	129,573,861	23,788,693	<b>(a)</b>
Transfer-In & Sources	2,093,782	2,093,782	-	
<b>Total Revenues &amp; Sources</b>	<b>165,815,194</b>	<b>142,026,501</b>	<b>\$ 23,788,693</b>	
Salaries,Supplies,Services & Equipment	194,521,487	160,757,428	33,764,059	<b>(b)</b>
Other outgo (Pass Throughs / Debt Service)	773,670	521,538	252,132	
Indirect Cost	3,850,506	2,933,060	917,446	<b>(c)</b>
Contributions & Transfers Out	(28,484,756)	(23,450,904)	(5,033,852)	<b>(d)</b>
<b>Total Expenses &amp; Uses</b>	<b>170,660,907</b>	<b>140,761,122</b>	<b>29,899,785</b>	
Change in Fund Balance	(4,845,713)	1,265,379	(6,111,092)	
Beginning Fund Balance	22,049,330	2,406,108	19,643,222	<b>(e)</b>
Restatement of Tier 3 Flex to Unrestricted	(7,812,543)		(7,812,543)	<b>(f)</b>
Adjusted Beginning Balance	14,236,787	2,406,108	11,830,679	
<b>Ending Fund Balance</b>	<b>\$ 9,391,074</b>	<b>\$ 3,671,487</b>	<b>\$ 5,719,587</b>	
<b>(a)</b>	Incr in restricted revenue from Adoption is primarily the bgting of Fed. Stimulus funds, Spec Ed & other Federal funds subsequent adoption.			
<b>(b)</b>	Incr in expenses is due primarily to bgting exps related to Federal Stimulus funds & expensing of the beginning fund balance (mainly Fed SFSF.)			
<b>(c)</b>	Increase due to increase in expenditures			
<b>(d)</b>	Contrib. Increase is due to Federal Stimulus funds for Spec Ed are not eligible to be used to offset the District's contribution as was estimated at adoption.			
<b>(e)</b>	Difference between estimate & actual. Adoption assumed minimal carryover from 2008-09			
<b>(f)</b>	Represents beginning balances for "Tier 3 Flex" resources moved to the unrestricted General Fund			



# Cash Flows

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# Cash Flows

## 2009-2010 Analysis

Actual Cash Balance	July 2009 Actual	August 2009 Actual	September 2009 Actual	October 2009 Actual	November 2009 Projected	December 2009 Projected
Beginning Cash	\$ 41,340,223	\$ 28,674,669	\$ 35,361,753	\$ 34,231,367	\$ 24,118,589	\$ 11,342,103
Total Receipts	737,736	9,179,905	47,591,981	24,126,725	31,451,652	70,019,840
Total Disbursements	25,978,739	12,407,052	33,068,939	38,003,589	45,316,025	45,316,025
A/R & A/P	12,575,449	9,914,231	(15,653,428)	3,764,086	1,087,887	1,087,887
Net Increase / Decrease	(12,665,554)	6,687,084	(1,130,386)	(10,112,778)	(12,776,485)	25,791,702
Ending Cash	\$ 28,674,669	\$ 35,361,753	\$ 34,231,367	\$ 24,118,589	\$ 11,342,103	\$ 37,133,806

# Cash Flows

## 2009-2010 Analysis

Actual Cash Balance	January 2010 Projected	February 2010 Projected	March 2010 Projected	April 2010 Projected	May 2009 Projected	June 2009 Projected
Beginning Cash	37,133,806	34,547,435	17,242,010	9,560,582	27,426,640	14,650,155
Total Receipts	41,641,766	26,922,713	36,546,709	62,094,196	31,451,652	26,356,595
Total Disbursements	45,316,025	45,316,025	45,316,025	45,316,025	45,316,025	45,316,025
A/R & A/P	1,087,887	1,087,887	1,087,887	1,087,887	1,087,887	(9,511,183)
Net Increase / Decrease	(2,586,371)	(17,305,425)	(7,681,428)	17,866,058	(12,776,485)	(28,470,612)
Ending Cash	\$ 34,547,435	\$ 17,242,010	\$ 9,560,582	\$ 27,426,640	\$ 14,650,155	\$ (13,820,457)

# Cash Flows

## Analysis Update

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- State Controller's Office (SCO) has not expressed an audit opinion on our financial statements due to cash not being reconciled prior to fiscal year 2002-03.
- A CPA firm has reconciled cash for all funds through June 30, 2009 and has determined that the General Fund cash is overstated by approximately \$7 million. The 2009-10 beginning cash balance includes this negative adjustment.
- The cash flow as of 1<sup>st</sup> Interim is reflecting a negative cash balance of \$13.8 million.

# Cash Flows

## Assumptions

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- 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 \$27.6 million.
  - Portion of total receipts for local revenue assumes parcel tax payment of \$20 million (payments in December and April).
  - In order to ensure there is sufficient cash to meet financial obligations, a resolution may be brought to BOE for approval of temporary interfund borrowing.

# Thank You

## Any Questions?

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# APPENDIX: Table of Contents

## 1 of 2

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- Unrestricted General Fund (Elementary Schools 1 of 3) – Page 33
- Unrestricted General Fund (Elementary Schools 2 of 3) – Page 34
- Unrestricted General Fund (Elementary Schools 3 of 3) – Page 35
- Unrestricted General Fund (Middle Schools) – Page 36
- Unrestricted General Fund (High Schools) – Page 37
- Restricted General Fund (Elementary Schools 1 of 3) – Page 38
- Restricted General Fund (Elementary Schools 2 of 3) – Page 39
- Restricted General Fund (Elementary Schools 3 of 3) – Page 40
- Restricted General Fund (Middle Schools) – Page 41
- Restricted General Fund (High Schools) – Page 42

# APPENDIX: Table of Contents

## 2 of 2

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- Fund 11 – Adult Education Fund - Page 43
- Fund 12 – Child Development Fund - Page 44
- Fund 13 – Cafeteria Fund - Page 45
- Fund 14 – Deferred Maintenance Fund - Page 46
- Fund 17 – Other Cap Outlay Fund (State Loan) - Page 47
- Fund 21 – Building Fund - Page 48
- Fund 25 – Capital Facility Fund - Page 49
- Fund 30 – State School Facility Fund - Page 50
- Fund 35 – County School Facility Fund - Page 51
- Fund 40 – Williams Settlement Fund - Page 52
- Fund 51 – Bond Interest & Redemption Fund - Page 53
- Fund 53 – Tax Override Fund - Page 54
- Fund 56 – Debt Service Fund - Page 55
- Fund 67 – Self Insurance Fund - Page 56



# Appendix: Unrestricted General Fund Overview

Elementary Schools 1 of 3

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
Elementary Schools					
121	LA ESCUELITA	1,215,817	777,834	427,396	10,586
183	PREP LITERARY ACAD/CULTURAL EX	1,357,344	765,660	567,714	23,970
174	MARSHALL	1,024,395	597,569	401,936	24,889
172	FRED T KOREMATSU DISCOVERY AC	1,741,928	1,078,461	625,577	37,891
131	LAUREL	2,302,567	1,469,503	793,021	40,042
148	REDWOOD HEIGHTS	1,617,969	1,007,864	567,526	42,578
105	BURCKHALTER	904,896	505,606	348,670	50,620
165	ACORN WOODLAND K-5	1,240,771	746,363	441,891	52,516
125	NEW HIGHLAND ACADEMY	1,688,656	1,037,340	598,570	52,746
154	SOBRANTE PARK	1,287,654	750,599	481,798	55,257
186	INTERNATIONAL COMMUNITY SCHOO	1,414,123	832,229	520,067	61,827
170	HOOVER	1,632,757	960,828	604,089	67,840
175	MANZANITA SEED	1,190,905	685,855	433,115	71,935
166	HOWARD	1,126,694	653,895	399,711	73,088
150	SANTA FE	1,541,516	934,672	532,612	74,232
114	GLOBAL FAMILY SCHOOL	1,864,033	1,145,237	640,153	78,643
139	MAXWELL PARK	1,468,761	835,563	552,629	80,569
132	LAZEAR	1,711,605	1,035,601	593,945	82,058
193	Reach Academy	1,505,009	837,093	585,812	82,104
108	CLEVELAND	1,824,074	1,133,555	607,303	83,215
106	CHABOT	2,526,063	1,583,972	858,826	83,265

# Appendix: Unrestricted General Fund Overview

## Elementary Schools 2 of 3

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
<b>Elementary Schools</b>					
192	RISE	1,678,384	1,004,657	580,691	93,036
117	FRUITVALE	2,563,217	1,532,112	937,286	93,818
144	PARKER	1,229,771	660,463	472,467	96,842
130	LAKEVIEW	1,616,402	966,361	548,869	101,172
112	GREENLEAF ELEMENTARY	2,260,029	1,375,026	783,803	101,201
115	EMERSON	1,409,180	825,173	480,080	103,926
113	LEARNING WITHOUT LIMITS	1,672,601	991,860	573,224	107,517
171	KAISER	1,365,633	795,970	455,963	113,699
149	COMMUNITY UNITED ELEMENTARY	1,703,986	1,008,541	580,715	114,729
138	MARKHAM	1,972,038	1,165,909	689,066	117,062
129	LAFAYETTE	1,370,221	750,356	501,899	117,965
145	PERALTA	1,545,833	892,289	520,983	132,561
151	SEQUOIA	1,890,682	1,125,292	631,678	133,712
122	GRASS VALLEY	1,353,716	770,811	448,605	134,300
101	ALLENDALE	2,393,049	1,451,391	800,967	140,690
191	SANKOFA ACADEMY	747,620	333,840	270,343	143,437
103	BROOKFIELD	1,981,681	1,130,608	705,344	145,729
179	MANZANITA COMMUNITY SCHOOL	1,410,761	752,093	507,837	150,832
123	FUTURES ELEMENTARY	1,529,783	858,686	519,920	151,177
136	HORACE MANN	1,670,579	952,398	566,405	151,775

# Appendix: Unrestricted General Fund Overview

Elementary Schools 3 of 3

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Elementary Schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
146	PIEDMONT AVENUE	1,775,776	1,037,916	580,679	157,182
176	TILDEN PRE-K TO 2nd	471,645	141,515	168,746	161,384
168	CARL MUNCK	1,742,271	996,362	578,359	167,550
118	GARFIELD	3,310,770	1,952,662	1,179,965	178,142
177	ESPERANZA ACADEMY	1,663,954	929,114	556,434	178,406
142	JOAQUIN MILLER	1,778,975	1,018,891	576,685	183,399
178	BRIDGES ACADEMY @ MELROSE	1,984,736	1,150,778	646,009	187,949
181	Encompass Small School	1,318,128	676,580	453,442	188,105
107	EAST OAKLAND PRIDE	2,135,684	1,156,157	786,072	193,456
182	MARTIN LUTHER KING JR. K-3	1,261,632	648,956	416,045	196,631
119	GLENVIEW	2,195,766	1,233,805	760,468	201,492
190	THINK COLLEGE NOW	1,435,133	734,024	497,718	203,391
133	LINCOLN	3,076,265	1,852,815	1,017,647	205,802
185	ASCEND	1,910,385	1,062,956	637,903	209,526
127	HILLCREST	1,804,966	998,544	596,359	210,062
157	THORNHILL	1,914,985	1,083,870	608,890	222,225
143	MONTCLAIR	2,188,401	1,273,874	668,397	246,129
111	CROCKER HIGHLANDS	1,910,509	1,030,872	582,471	297,165
116	FRANKLIN	3,673,469	2,145,859	1,189,447	338,163
102	BELLA VISTA	2,534,720	1,403,518	783,278	347,924
		<b>105,640,867</b>	<b>61,248,208</b>	<b>36,443,523</b>	<b>7,949,136</b>

# Appendix: Unrestricted General Fund Overview

## Middle Schools

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
Middle schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
225	Explore Middle School	987,730	579,634	403,085	5,011
235	MELROSE LEADERSHIP ACAD	989,104	558,862	379,248	50,995
204	WEST OAKLAND MIDDLE	1,073,149	625,379	369,016	78,754
208	ALTERNATIVE LEARNING COMMUNITY	631,786	331,802	219,615	80,369
203	FRICK MIDDLE	1,925,447	1,012,835	781,484	131,128
226	ROOTS INTERNATIONAL ACADEMY	1,680,913	925,042	594,755	161,116
236	URBAN PROMISE ACADEMY	1,405,370	753,221	485,862	166,287
206	BRET HARTE MIDDLE	2,881,887	1,638,510	1,069,060	174,317
232	COLISEUM COLLEGE PREP ACADEMY	1,433,458	737,282	490,910	205,266
201	CLAREMONT MIDDLE	1,723,672	871,650	618,120	233,902
221	ELMHURST COMMUNITY PREP	1,574,605	791,878	547,523	235,204
215	MADISON MIDDLE	1,386,999	610,032	535,522	241,445
224	ALLIANCE ACADEMY	1,558,220	761,538	526,357	270,326
213	WESTLAKE MIDDLE	2,790,447	1,495,923	993,131	301,393
211	MONTERA MIDDLE	3,905,224	2,259,203	1,335,976	310,046
212	ROOSEVELT MIDDLE	2,832,376	1,525,464	980,732	326,179
228	UNITED FOR SUCCESS ACADEMY	1,866,154	853,821	588,712	423,621
210	EDNA BREWER MIDDLE	3,362,769	1,740,379	1,118,502	503,888
		<b>34,009,309</b>	<b>18,072,455</b>	<b>12,037,607</b>	<b>3,899,247</b>

# Appendix: Unrestricted General Fund Overview

## High Schools

First Interim 2009-10 Unrestricted General Fund - Sorted By Ascending Available Balance					
High Schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
355	ADVANCEDPATH ACADEMY	269,866	244,794	117,235	(92,163)
314	FAR WEST HIGH SCHOOL	856,546	542,116	340,978	(26,547)
338	MetWest	744,680	489,606	263,241	(8,167)
348	E.OAK.SCH. OF THE ARTS HLSCH.	1,256,661	707,591	554,296	(5,225)
345	SHARED SERVICES FREMONT FEDERA	6,250	1,000	8,419	(3,169)
333	Community Day School	678,838	399,658	279,155	25
353	OAKLAND INTERNATIONAL HIGH SCH	1,059,552	614,721	414,401	30,431
339	ARCHITECTURE ACAD & COLL PREP	1,645,955	960,672	612,405	72,878
344	YOUTH EMPOWERMENT SCHOOL	1,033,116	541,255	416,918	74,943
343	COLLEGE PREP MEDIA	1,609,769	916,958	610,289	82,522
342	MANDELA HIGH	1,534,892	852,824	597,327	84,742
335	LIFE ACADEMY	1,149,320	622,313	427,455	99,552
351	EXPER, EXCELL, COMM, EMPOW LEA	1,317,103	655,435	546,869	114,799
310	DEWEY HIGH SCHOOL	1,452,442	774,738	557,156	120,548
347	LEADERSHIP PREPARATORY HI SCH	1,446,344	734,848	583,687	127,810
350	BUSINESS SCH OF TECHNOLOGY	680,713	265,385	282,970	132,358
309	BUNCHE ACADEMY	1,185,600	633,750	414,643	137,207
330	INDEPENDENT STUDY 9-12	1,030,320	513,066	343,591	173,663
313	STREET ACADEMY	531,170	-	299,600	231,570
352	RUDSDALE CONTINUATION	923,969	414,724	268,354	240,891
346	BUSINESS INFORMATION TECH HI	1,399,818	646,002	507,615	246,201
306	SKYLINE HIGH SCHOOL	8,074,062	4,901,843	2,918,971	253,248
340	VISUAL & PERFORMING ARTS FREM	1,477,482	674,812	494,235	308,434
305	OAKLAND TECH HIGH SCHOOL	7,474,398	4,174,043	2,682,963	617,392
304	OAKLAND HIGH SCHOOL	7,903,965	4,291,829	2,901,173	710,963
		<b>46,742,832</b>	<b>25,573,981</b>	<b>17,443,945</b>	<b>3,724,906</b>

# Appendix: Restricted General Fund Overview

Elementary Schools 1 of 3

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Elementary Schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
119	GLENVIEW	132,703	115,635	44,401	(27,334)
171	KAISER	2,402	2,390	16,306	(16,293)
148	REDWOOD HEIGHTS	8,008	14,281	7,017	(13,290)
111	CROCKER HIGHLANDS	24,987	33,154	5,072	(13,239)
157	THORNHILL	7,608	5,008	2,382	217
127	HILLCREST	12,040	8,769	1,407	1,865
143	MONTCLAIR	6,407	3,016	1,293	2,098
175	MANZANITA SEED	327,884	206,901	102,978	18,004
154	SOBRANTE PARK	324,040	181,789	121,169	21,083
173	RUBICON SDC	24,487	-	-	24,487
191	SANKOFA ACADEMY	215,046	137,949	45,831	31,266
115	EMERSON	318,746	184,239	99,924	34,582
106	CHABOT	62,305	16,694	7,071	38,540
186	INTERNATIONAL COMMUNITY SCHOO	379,348	232,501	106,302	40,544
129	LAFAYETTE	554,925	350,455	163,479	40,991
131	LAUREL	601,639	418,706	137,102	45,830
176	TILDEN PRE-K TO 2nd	78,839	22,126	10,685	46,028
105	BURCKHALTER	269,160	144,788	69,673	54,698
151	SEQUOIA	287,428	182,083	48,731	56,614
179	MANZANITA COMMUNITY SCHOOL	551,785	372,487	118,464	60,834

# Appendix: Restricted General Fund Overview

## Elementary Schools 2 of 3

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Elementary Schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
181	Encompass Small School	386,422	239,297	85,920	61,205
102	BELLA VISTA	628,305	394,648	165,704	67,953
138	MARKHAM	732,339	441,468	220,032	70,839
146	PIEDMONT AVENUE	349,871	203,590	73,020	73,262
190	THINK COLLEGE NOW	413,302	228,889	109,345	75,068
145	PERALTA	230,138	94,821	53,883	81,433
183	PREP LITERARY ACAD/CULTURAL EX	378,635	199,750	95,611	83,274
192	RISE	445,360	264,155	96,651	84,554
122	GRASS VALLEY	286,954	167,507	30,346	89,101
144	PARKER	462,453	263,871	107,106	91,476
130	LAKEVIEW	344,854	163,946	84,640	96,268
117	FRUITVALE	688,851	401,999	188,261	98,591
150	SANTA FE	525,463	282,886	139,639	102,938
166	HOWARD	284,112	124,738	50,325	109,048
185	ASCEND	688,896	377,016	196,379	115,501
182	MARTIN LUTHER KING JR. K-3	512,261	260,055	132,081	120,126
101	ALLENDALE	559,548	271,192	164,084	124,272
174	MARSHALL	359,200	159,907	74,235	125,058
172	FRED T KOREMATSU DISCOVERY AC	527,842	250,752	143,756	133,334
139	MAXWELL PARK	657,354	372,028	151,512	133,814
113	LEARNING WITHOUT LIMITS	477,686	270,269	70,268	137,149
165	ACORN WOODLAND K-5	657,359	344,876	169,479	143,004

# Appendix: Restricted General Fund Overview

Elementary Schools 3 of 3

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Elementary Schools (Continued)					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
108	CLEVELAND	377,880	164,127	70,538	143,215
168	CARL MUNCK	405,841	196,123	66,426	143,291
178	BRIDGES ACADEMY @ MELROSE	867,374	482,500	239,177	145,698
121	LA ESCUELITA	382,158	162,065	72,325	147,769
114	GLOBAL FAMILY SCHOOL	590,075	278,887	156,661	154,528
177	ESPERANZA ACADEMY	721,592	380,437	175,073	166,083
103	BROOKFIELD	832,903	455,968	210,442	166,492
133	LINCOLN	846,551	494,506	172,971	179,074
123	FUTURES ELEMENTARY	403,943	152,456	70,233	181,254
170	HOOVER	678,997	333,732	162,064	183,201
136	HORACE MANN	786,202	394,098	205,210	186,894
149	COMMUNITY UNITED ELEMENTARY	494,910	223,169	74,221	197,520
193	Reach Academy	393,196	121,117	66,506	205,573
112	GREENLEAF ELEMENTARY	600,457	251,190	134,172	215,096
107	EAST OAKLAND PRIDE	586,591	244,912	103,029	238,650
132	LAZEAR	505,348	158,783	84,722	261,842
125	NEW HIGHLAND ACADEMY	799,513	328,903	201,939	268,671
116	FRANKLIN	967,699	369,047	218,906	379,745
118	GARFIELD	1,653,880	748,281	376,381	529,218
		<b>27,682,099</b>	<b>14,350,934</b>	<b>6,572,557</b>	<b>6,758,607</b>



# Appendix: Restricted General Fund Overview

## Middle Schools

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
Middle schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
206	BRET HARTE MIDDLE	763,949	509,831	269,619	(15,501)
208	ALTERNATIVE LEARNING COMMUNITY	109,851	74,987	22,362	12,503
224	ALLIANCE ACADEMY	572,433	374,621	115,039	82,774
212	ROOSEVELT MIDDLE	861,933	546,207	231,178	84,548
211	MONTERA MIDDLE	200,161	60,860	45,325	93,976
221	ELMHURST COMMUNITY PREP	586,406	343,138	139,506	103,762
226	ROOTS INTERNATIONAL ACADEMY	489,219	287,593	95,480	106,146
235	MELROSE LEADERSHIP ACAD	599,569	358,835	126,183	114,551
236	URBAN PROMISE ACADEMY	715,249	373,802	207,176	134,271
225	Explore Middle School	374,155	164,406	71,859	137,889
215	MADISON MIDDLE	699,425	389,324	165,073	145,027
228	UNITED FOR SUCCESS ACADEMY	606,158	303,513	141,292	161,354
232	COLISEUM COLLEGE PREP ACADEMY	629,476	378,219	84,673	166,583
204	WEST OAKLAND MIDDLE	361,734	96,146	69,980	195,608
213	WESTLAKE MIDDLE	926,396	536,655	170,909	218,832
201	CLAREMONT MIDDLE	800,064	393,718	173,159	233,187
203	FRICK MIDDLE	1,363,083	783,193	335,739	244,150
210	EDNA BREWER MIDDLE	733,780	322,511	136,754	274,515
		<b>11,393,042</b>	<b>6,297,560</b>	<b>2,601,305</b>	<b>2,494,177</b>

# Appendix: Restricted General Fund Overview

## High Schools

First Interim 2009-10 Restricted General Fund - Sorted By Ascending Available Balance					
High Schools					
Site	Site Desc	Wking Bgt	Encum	Exps	Avail Bal
333	Community Day School	18,067	(2,349)	7,726	12,691
350	BUSINESS SCH OF TECHNOLOGY	58,603	24,926	10,700	22,977
346	BUSINESS INFORMATION TECH HI	317,105	196,925	74,807	45,374
330	INDEPENDENT STUDY 9-12	99,208	24,590	26,388	48,230
347	LEADERSHIP PREPARATORY HI SCH	269,657	158,836	53,313	57,508
353	OAKLAND INTERNATIONAL HIGH SCH	436,258	283,448	94,255	58,555
352	RUDSDALE CONTINUATION	372,319	218,706	68,496	85,116
314	FAR WEST HIGH SCHOOL	326,950	196,461	42,763	87,725
342	MANDELA HIGH	632,368	391,550	132,263	108,554
309	BUNCHE ACADEMY	384,789	192,283	75,038	117,468
313	STREET ACADEMY	288,909	130,852	39,592	118,465
348	E.OAK.SCH. OF THE ARTS HLSCH.	273,103	82,627	53,949	136,526
338	MetWest	392,109	188,324	64,440	139,345
343	COLLEGE PREP MEDIA	638,942	360,252	137,609	141,081
310	DEWEY HIGH SCHOOL	471,405	213,507	108,354	149,544
335	LIFE ACADEMY	543,160	281,113	107,372	154,674
340	VISUAL & PERFORMING ARTS FREM	477,060	237,744	80,776	158,540
339	ARCHITECTURE ACAD & COLL PREP	670,357	351,461	152,375	166,522
344	YOUTH EMPOWERMENT SCHOOL	644,184	318,379	108,960	216,845
351	EXPER, EXCELL, COMM, EMPOW LEA	756,461	325,689	138,688	292,084
305	OAKLAND TECH HIGH SCHOOL	1,739,624	931,189	395,205	413,230
306	SKYLINE HIGH SCHOOL	1,685,702	856,236	360,234	469,232
304	OAKLAND HIGH SCHOOL	2,068,461	1,041,359	397,894	629,208
		<b>13,564,801</b>	<b>7,004,108</b>	<b>2,731,198</b>	<b>3,829,495</b>

# APPENDIX: Other Fund Balances

## Fund 11 – Adult Education Fund

<b>Adult Education Fund 11</b>	<b>2009-10 1st Interim</b>	<b>2009-10 Adoption</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 12,480,597	\$ 12,178,167	\$ 302,430	(a)
Transfer-In & Sources			-	
<b>Total Revenues &amp; Sources</b>	<b>12,480,597</b>	<b>12,178,167</b>	<b>302,430</b>	
Salaries,Supplies,Services & Equipment	13,350,967	11,674,904	1,676,064	(b)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost (Expense Offset)	685,876	503,263	182,612	(c)
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>14,036,843</b>	<b>12,178,167</b>	<b>1,858,676</b>	
Change in Fund Balance	(1,556,246)	-	(1,556,246)	
Beginning Fund Balance	4,975,626	4,054,533	921,093	(d)
Restatement of Tier 3 Flex from deferred revenues	508,859	-	508,859	(e)
	5,484,485	4,054,533	1,429,952	
<b>Ending Fund Balance</b>	<b>\$ 3,928,239</b>	<b>\$ 4,054,533</b>	<b>\$ (126,294)</b>	
<b>Purpose of Fund</b> - Acts for fed, state and local revenues for adult ed programs				
(a) Change in revenue is due to updated apportionment calculation from Cal Dept of Ed				
(b) Incr due to understated Health & Welfare benefits at adoption and the loading of prior yr carryover				
(c) Increase due to increase in expenditures budgeted				
(d) Difference due to estimate at Adoption versus actual at First Interim.				
(e) Acting change of Tier 3 flex resources from deferred revenue (liabilities) to carryover (fund bal)				

# APPENDIX: Other Fund Balances

## Fund 12 – Child Development Fund

Child Development Fund 12	2009-10	2009-10	Diff	
	1st Interim	Adoption		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 23,662,033	\$ 21,526,164	\$ 2,135,869	(a)
Transfer-In & Sources			-	
Total Revenues & Sources	23,662,033	21,526,164	2,135,869	
Salaries, Supplies, Services & Equipment	22,238,491	20,189,481	2,049,010	(b)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost (Expense Offset)	1,057,056	973,861	83,195	(c)
Contributions & Transfers Out	362,822	362,822	-	
Total Expenses & Uses	23,658,369	21,526,164	2,132,205	
Change in Fund Balance	3,664	-	3,664	
Beginning Fund Balance	1,297,053	2,478,579	(1,181,526)	(d)
<b>Ending Fund Balance</b>	<b>\$ 1,300,717</b>	<b>\$ 2,478,579</b>	<b>\$ (1,177,862)</b>	
<b>Purpose of Fund</b> - Acts for fed, state and local revenues for child development programs				
(a) Increase is due to estimate at adoption and actual grant amount as of First Interim				
(b) Incr is due to more revenue available as a result of the actual grant being more that at Adoption				
(c) Increases based on increase in expenses				
(d) Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2009-10	2009-10	Diff	
	1st Interim	Adoption		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 15,047,514	\$ 14,713,702	\$ 333,812	
Transfer-In & Sources	539,388	305,598	233,790	(a)
<b>Total Revenues &amp; Sources</b>	<b>15,586,902</b>	<b>15,019,300</b>	<b>567,602</b>	
Salaries,Supplies,Services & Equipment	14,730,682	14,009,658	721,024	
Other outgo			-	
Indirect Cost	647,975	640,805	7,170	
Contributions & Transfers Out	206,843	206,843	-	
<b>Total Expenses &amp; Uses</b>	<b>15,585,500</b>	<b>14,857,306</b>	<b>728,194</b>	
Change in Fund Balance	1,402	161,994	(160,592)	
Beginning Fund Balance	219,757	826,909	(607,152)	
<b>Ending Fund Balance</b>	<b>\$ 221,159</b>	<b>\$ 988,903</b>	<b>\$ (767,744)</b>	
<b>Purpose of Fund</b> - Accts for fed, state and local resources to operate the food service prgm				
(a) Additional funds transferred in from the General Fund to help fund the cost of dosed campuses during lunch time for certain sites				

# APPENDIX: Other Fund Balances

## Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2009-10	2009-10	Diff	
	1st Interim	Adoption		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,766,876	\$ 3,766,876	\$ -	
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	5,860,658	5,860,658	-	
Salaries,Supplies,Services & Equipment	7,009,858	5,860,658	1,149,200	(a)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	7,009,858	5,860,658	1,149,200	
			-	
Change in Fund Balance	(1,149,200)	-	(1,149,200)	
Beginning Fund Balance	1,610,177	90,762	1,519,415	(b)
<b>Ending Fund Balance</b>	<b>\$ 460,977</b>	<b>\$ 90,762</b>	<b>\$ 370,215</b>	
<b>Purpose of Fund</b> - Accts for state apportionments and matching funds for deferred maintenance				
(a) Increase in expenditures is due to an increase in project obligation for the Burbank and Marshall Roofing projects.				
(b) Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 17 – Other Cap Outlay Fund (State Loan)

Other Cap Outlay Fund 17(State Loan)	2009-10	2009-10	Diff	
	<u>1st Interim</u>	<u>Adoption</u>		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 634,463	\$ 634,463	\$ -	
Transfer-In & Sources	1,955,000	1,955,000	-	
<b>Total Revenues &amp; Sources</b>	<b>2,589,463</b>	<b>2,589,463</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment			-	
Other outgo			-	
Indirect Cost			-	
Contributions & Transfers Out	1,397,246	2,456,226	(1,058,980)	<b>(a)</b>
<b>Total Expenses &amp; Uses</b>	<b>1,397,246</b>	<b>2,456,226</b>	<b>(1,058,980)</b>	
Change in Fund Balance	1,192,217	133,237	1,058,980	
Beginning Fund Balance	19,711,996	20,503,407	(791,411)	<b>(b)</b>
<b>Ending Fund Balance</b>	<b>\$ 20,904,213</b>	<b>\$ 20,636,644</b>	<b>\$ 267,569</b>	
<b>Purpose of Fund</b> - Acts for \$35 million of the State loan.				
<b>(a)</b> Decrease transfer out to General Fund due to larger carryover in general fund than estimated				
<b>(b)</b> Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 21 – Building Fund

<b>Building Fund 21</b>	<b>2009-10 1st Interim</b>	<b>2009-10 Adoption</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,972,327	\$ 3,910,958	\$ 61,369	
Transfer-In & Sources	185,000,000	185,000,000	-	
<b>Total Revenues &amp; Sources</b>	<b>188,972,327</b>	<b>188,910,958</b>	<b>61,369</b>	
Salaries,Supplies,Services & Equipment	110,724,276	97,376,877	13,347,399	<b>(a)</b>
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
<b>Total Expenses &amp; Uses</b>	<b>112,818,058</b>	<b>99,470,659</b>	<b>13,347,399</b>	
Change in Fund Balance	76,154,269	89,440,299	(13,286,030)	
Beginning Fund Balance	56,799,167	30,878,850	25,920,317	<b>(b)</b>
<b>Ending Fund Balance</b>	<b>\$ 132,953,436</b>	<b>\$ 120,319,149</b>	<b>\$ 12,634,287</b>	
<b>Purpose of Fund</b> - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
<b>(a)</b> Increase in expenditures is due to the increase in Facility Project scope				
<b>(b)</b> Difference due to estimate at Adoption versus actual at First Interim.				



# APPENDIX: Other Fund Balances

## Fund 25 – Capital Facility Fund

Capital Facility Fund 25	2009-10	2009-10	Diff	
	1st Interim	Adoption		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 5,198,383	\$ 5,198,383	\$ -	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,198,383	5,198,383	-	
Salaries,Supplies,Services & Equipment	3,221,076	2,337,636	883,440	(a)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	1,955,000	1,955,000	-	
Total Expenses & Uses	5,176,076	4,292,636	883,440	
Change in Fund Balance	22,307	905,747	(883,440)	
Beginning Fund Balance	3,645,691	386,025	3,259,666	(b)
<b>Ending Fund Balance</b>	<b>\$ 3,667,998</b>	<b>\$ 1,291,772</b>	<b>\$ 2,376,226</b>	
<b>Purpose of Fund</b> - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(a) Increase in expenditures is due to increase in Facility Project scope				
(b) Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 30 – State School Facility Fund

State School Facility Fund 30	2009-10 1st Interim	2009-10 Adoption	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 57,019	\$ 57,019	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	57,019	57,019	-
Salaries,Supplies,Services & Equipment	2,903,572	2,734,366	169,206
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,903,572	2,734,366	169,206
Change in Fund Balance	(2,846,553)	(2,677,347)	(169,206)
Beginning Fund Balance	2,846,553	2,677,347	169,206
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Purpose of Fund</b> - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)			

# APPENDIX: Other Fund Balances

## Fund 35 – County School Facility Fund

County School Facility Fund 35	2009-10	2009-10	Diff	
	<u>1st Interim</u>	<u>Adoption</u>		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 984,956	\$ 984,956	\$ -	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>984,956</b>	<b>984,956</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment	6,926,831	4,799,831	2,127,000	<b>(a)</b>
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>6,926,831</b>	<b>4,799,831</b>	<b>2,127,000</b>	
Change in Fund Balance	(5,941,875)	(3,814,875)	(2,127,000)	
Beginning Fund Balance	12,731,080	8,084,630	4,646,450	<b>(b)</b>
<b>Ending Fund Balance</b>	<b>\$ 6,789,205</b>	<b>\$ 4,269,755</b>	<b>\$ 2,519,450</b>	
<b>Purpose of Fund</b> - Acts for revenues and expenses associated with statewide modernization				
<b>(a)</b> The \$2,127,000 are the funds loaded to cover the Downtown Educational Complex Project				
<b>(b)</b> Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 40 – Williams Settlement Fund

Williams Settlement Fund 40	2009-10 1st Interim	2009-10 Adoption	Diff	
Revenue Limit (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	4,453,454	4,058,942	394,512	(a)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>4,453,454</b>	<b>4,058,942</b>	<b>394,512</b>	
Salaries,Supplies,Services & Equipment	2,735,423	4,042,942	(1,307,519)	(b)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>2,735,423</b>	<b>4,042,942</b>	<b>(1,307,519)</b>	
Change in Fund Balance	1,718,031	16,000	1,702,031	
Beginning Fund Balance	171,916	154,566	17,350	
<b>Ending Fund Balance</b>	<b>\$ 1,889,947</b>	<b>\$ 170,566</b>	<b>\$ 1,719,381</b>	
<b>Purpose of Fund</b> - Accts for the revenues and expenses associated with the " <u>Williams Settlement</u> "				
(a)	Change in revenue is due to accurate Carryover Allocation			
(b)	Decrease due to revised estimate of expenses associated with Williams related issues this year.			

# APPENDIX: Other Fund Balances

## Fund 51 – Bond Interest & Redemption Fund

<b>Bond Interest &amp; Redemption Fund 51</b>	<b>2009-10 1st Interim</b>	<b>2009-10 Adoption</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 37,035,672		\$ 37,035,672	<b>(a)</b>
Transfer-In & Sources			-	
<b>Total Revenues &amp; Sources</b>	37,035,672	-	37,035,672	
Salaries,Supplies,Services & Equipment			-	
Other outgo	39,123,100		39,123,100	<b>(a)</b>
Indirect Cost			-	
Contributions & Transfers Out			-	
<b>Total Expenses &amp; Uses</b>	39,123,100	-	39,123,100	
Change in Fund Balance	(2,087,428)	-	(2,087,428)	
Beginning Fund Balance	25,893,581	40,413,688	(14,520,107)	<b>(b)</b>
<b>Ending Fund Balance</b>	\$ 23,806,153	\$ 40,413,688	\$ (16,607,535)	
<b>Purpose of Fund</b> - Acts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties				
<b>(a)</b> Budget is based on prior year actuals that is received from the County at dosing. No amounts at adoption.				
<b>(b)</b> Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 53 – Tax Override Fund

<b>Tax Override Fund 53</b>	<b>2009-10 1st Interim</b>	<b>2009-10 Adoption</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 432		\$ 432
Transfer-In & Sources			-
<b>Total Revenues &amp; Sources</b>	432	-	432
Salaries,Supplies,Services & Equipment			-
Other outgo			-
Indirect Cost			-
Contributions & Transfers Out			-
<b>Total Expenses &amp; Uses</b>	-	-	-
Change in Fund Balance	432	-	432
Beginning Fund Balance	34,866	71,074	(36,208)
<b>Ending Fund Balance</b>	\$ 35,298	\$ 71,074	\$ (35,776)
<b>Purpose of Fund</b> - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

# APPENDIX: Other Fund Balances

## Fund 56 – Debt Service Fund

Debt Service Fund 56	2009-10	2009-10	Diff	
	1st Interim	Adoption		
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 18,102	\$ 18,102	\$ -	
Transfer-In & Sources	850,000	850,000	-	
<b>Total Revenues &amp; Sources</b>	<b>868,102</b>	<b>868,102</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment			-	
Other outgo	868,102	868,102	-	
Indirect Cost			-	
Contributions & Transfers Out			-	
<b>Total Expenses &amp; Uses</b>	<b>868,102</b>	<b>868,102</b>	<b>-</b>	
Change in Fund Balance	-	-	-	
Beginning Fund Balance	21,788	390,102	(368,314)	<b>(a)</b>
<b>Ending Fund Balance</b>	<b>\$ 21,788</b>	<b>\$ 390,102</b>	<b>\$ (368,314)</b>	
<b>Purpose of Fund</b> - To pay debt related to outstanding Cert of Participation (COP's)				
Source of funding is Inter-Fund Transfers in				
<b>(a)</b> Difference due to estimate at Adoption versus actual at First Interim.				

# APPENDIX: Other Fund Balances

## Fund 67 – Self Insurance Fund

<b>Self Insurance Fund 67</b>	<b>2009-10 1st Interim</b>	<b>2009-10 Adoption</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 18,380,785	\$ 18,380,785	\$ -	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>18,380,785</b>	<b>18,380,785</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment	19,021,737	18,021,737	1,000,000	<b>(a)</b>
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,206,250	2,206,250	-	
<b>Total Expenses &amp; Uses</b>	<b>21,227,987</b>	<b>20,227,987</b>	<b>1,000,000</b>	
Change in Fund Balance	(2,847,202)	(1,847,202)	(1,000,000)	
Beginning Fund Balance	11,223,044	10,265,274	957,770	<b>(b)</b>
<b>Ending Fund Balance</b>	<b>\$ 8,375,842</b>	<b>\$ 8,418,072</b>	<b>\$ (42,230)</b>	
<b>Purpose of Fund</b> - Accts for self-insurance activities from other operating funds				
<b>(a)</b>	Incr is due to the incr in allocation for workers comp site exp reimbursements and incr in fees for workers comp administrative cost.			
<b>(b)</b>	Difference due to estimate at Adoption versus actual at First Interim.			