



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

**Draft**  
**V.4**

# 2010-2011 3rd Interim Financial Report

Wednesday, May 25, 2011

# Agenda

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- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Cash Flow Projections
- Appendix
  - School Budgets
  - Other Funds

# 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 2010-2011.
- Staff is recommending submittal of the Third Interim Financial Report to the Alameda County Office of Education as a “Qualified” certification.
- Due to the State continuing to defer payments to school districts this year, the District is projecting the General Fund to have a cash shortfall of **\$21.6 million**.
- The Board has approved temporary interfund borrowing of **\$25 million** from the Building Fund to cover the short-term cash flow shortage.

# Unrestricted General Fund Overview

## Third Interim 2010-2011

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# Unrestricted General Fund Overview

## Third Interim 2010-2011

Unrestricted General Fund		2010-11 3rd Interim	2010-11 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 183,192,439	\$ 182,346,941	\$ 845,498	1
Other Revenue		97,385,524	96,368,299	1,017,225	2
Transfer-In & Sources		5,265,220	5,265,220	-	
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>285,843,183</b>	<b>283,980,459</b>	<b>1,862,723</b>	
Salaries,Supplies,Services & Equipment		232,427,013	230,328,493	2,098,520	3
Other Outgo (Pass Throughs / Debt Service)		12,783,740	12,733,350	50,390	4
Indirect Cost (Expense Offset)		(7,253,056)	(6,993,506)	(259,550)	5
Contributions & Transfers Out		35,968,020	36,420,189	(452,169)	6
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>273,925,717</b>	<b>272,488,526</b>	<b>1,437,191</b>	
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>11,917,465</b>	<b>11,491,933</b>	<b>425,532</b>	
Beginning Fund Balance	<b>d</b>	16,470,627	16,470,627	-	
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 28,388,092</b>	<b>\$ 27,962,560</b>	<b>\$ 425,532</b>	
See explanations on next page					

# Unrestricted General Fund Overview

## Third Interim 2010-2011

Explanation of Major Fluctuations 1 of 2

	<u>Incr/(Decr)</u>
<b>1 Revenue Limit - Increase from Second Interim 2010-11</b>	
Higher ADA - (140 based on P-2)	\$ 732,179
Prior Year Adjustment	114,793
Other - Net	(1,473)
<b>Total Increase in Revenue Limit From Second Interim Budget 2010-11</b>	<b>\$ 845,498</b>
<b>2 Other Revenue - Increase from Second Interim 2010-11</b>	
<b>State Revenue</b>	
K-3 Class Size Reduction-Based on actual Claim to State	\$ (941,289)
<b>Total Unrestricted State Revenue</b>	<b>\$ (941,289)</b>
<b>Local Revenue:</b>	
Parcel Tax (Measure G) - Based on actual	\$ 67,964
Primarily reimb from R.O.P. for cost of R.O.P. Tchrs (Previously netted against expenses -See Expenses)	1,540,550
Reimb rev rec'd from Advance Path (Previously netted against contract pmt made - See Expenses)	350,000
<b>Total Local income</b>	<b>\$ 1,958,514</b>
<b>Total Other Revenue Increase from Second Interim Budget 2010-11</b>	<b>\$ 1,017,225</b>
<b>TOTAL REV &amp; SOURCES - NET INCREASE FROM SECOND INTERIM BUDGET 2010-11</b>	<b>\$ 1,862,723</b>

# Unrestricted General Fund Overview

## Third Interim 2010-2011

### Explanation of Major Fluctuations 2 of 2

	<u>Incr/(Decr)</u>
<b>3 Salaries,Supplies,Services &amp; Equipment</b>	
<b>K-12 School site budget Decrease from Second Interim</b>	
Transfer of Measure G Music funds from Schl Site to DistrWide (998) (see below)	\$ (62,000)
Other net (Reduce Gateway bgt \$255K based on lower ADA; Incr contract with Street \$80K)	(175,163)
<b>Total School Site Budgets</b>	<b>\$ (237,163)</b>
<b>Central site Increase from Second Interim</b>	
Cost of R.O.P. Tchrs (Cost previously netted against reimbursements - See Revenues)	\$ 1,526,904
Other Net	(33,940)
<b>Total Central Department Budgets</b>	<b>\$ 1,492,964</b>
<b>District Wide Budget Increase from Second Interim (Sites 998 &amp; 999)</b>	
Transfer of Measure G Music funds from Schl Site to DistrWide (998) (see Above)	\$ 62,000
Net Incr in Measure G revenue bgted (See Revenues)	67,963
Bgt for pmt to Advance Path Contract (Previously netted against reimb rec'd from Contractor - See Revenues)	399,948
PERS REDUCTION Adjustment	407,649
Other Net	(94,842)
<b>Total District Wide Budgets</b>	<b>\$ 842,718</b>
<b>Total Salaries,Supplies,Services &amp; Equipment - Increase from Second Interim Budget 2010-11</b>	<b>\$ 2,098,519</b>
<b>4 Other Outgo (Pass Throughs / Debt Service):</b>	
Mainly Remittance of interest earned on Federal funds	\$ 50,390
<b>Total Other Outgo Increase from 1st Interim Budget 2010-11</b>	<b>\$ 50,390</b>
<b>5 Indirect Cost (Expense Offset):</b>	
Interpgm Indirect is up (offset is higher thus exps are up)	\$ (30,184)
Interfund Indirect is up (offset is higher thus exps are up)	(229,366)
<b>Total Indirect Cost Increase (Exps Offset) from Second Interim Budget 2010-11</b>	<b>\$ (259,550)</b>
<b>6 Contributions &amp; Transfers Out:</b>	
Spec Ed Contrib	\$ (452,169)
<b>Total Contrib. &amp; Transfers Out - Decrease from Second Interim Budget 2010-11</b>	<b>\$ (452,169)</b>
<b>TOTAL EXPENSES &amp; USES - NET INCREASE FROM SECOND INTERIM BUDGET</b>	<b>\$ 1,437,191</b>

# Unrestricted General Fund Overview

## Third Interim 2010-2011

### Ending Fund Balance

Unrestricted General Fund	2010-11 3rd Interim	2010-11 2nd Interim	Diff
<b>Ending Fund Balance</b>	\$ 28,388,092	\$ 27,962,560	\$ 425,532
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	\$ 8,818,658	\$ 8,731,843	\$ 86,815
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	8,801,028	8,462,311	338,717
Designated for Deferred Pmts from The State	10,618,406	10,618,406	-
<b>Total Ending Fund Balance</b>	<b>\$ 28,388,092</b>	<b>\$ 27,962,560</b>	<b>\$ 425,532</b>
Reserve for Economic Uncertainty is the 2% minimum required for OUSD			

# Unrestricted General Fund Overview

## Third Interim 2010-2011

### Structural Deficit

#### Structural Deficit for Unrestricted General Fund 3rd Interim vs. 2nd Interim 2010-11

	3rd Interim	2nd Interim	Difference
<b>Excess of revenues over expenses</b>	\$ 11,917,465	\$ 11,491,933	\$ 425,532
<b>Less Non-Reoccurring Unrestr Gen Fund Rev Sources:</b>			
1 Adult Education Tier 3 Flex Revenues	(7,500,000)	(7,500,000)	-
2 Deferred Maintenance Tier 3 Flex Revenues	(1,552,828)	(1,552,828)	-
3 State Loan to pay Debt Service for State Loan	(2,094,903)	(2,094,903)	-
4 Reduction to RRMA Facilities Contribution	(1,012,646)	(1,012,646)	-
5 One-Time Stimulus (State Fiscal Stabilization Funds)	(1,741,186)	(1,741,186)	-
6 Mandated Costs (Recorded on cash basis- only when received)	(1,702,125)	(1,702,125)	-
7 E-Rate Revenues related to 2009-10	(1,795,074)	(1,795,074)	-
8 Increase Contrib. to Sped Ed Trans (Due to Pr Yr Exp not Accrued)	955,000	955,000	-
9 Prior Year Revenue Limit Adjustment	(114,793)	-	(114,793)
<b>Non-Reoccurring Unrestricted General Fund Rev/Exps</b>	<b>\$ (16,558,555)</b>	<b>\$ (16,443,762)</b>	<b>\$ (114,793)</b>
<b>Total Structural Deficit Bgt 2010-11</b>	<b>\$ (4,641,090)</b>	<b>\$ (4,951,829)</b>	<b>\$ 310,739</b>

# Restricted General Fund

Third Interim 2010-2011

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# Restricted General Fund

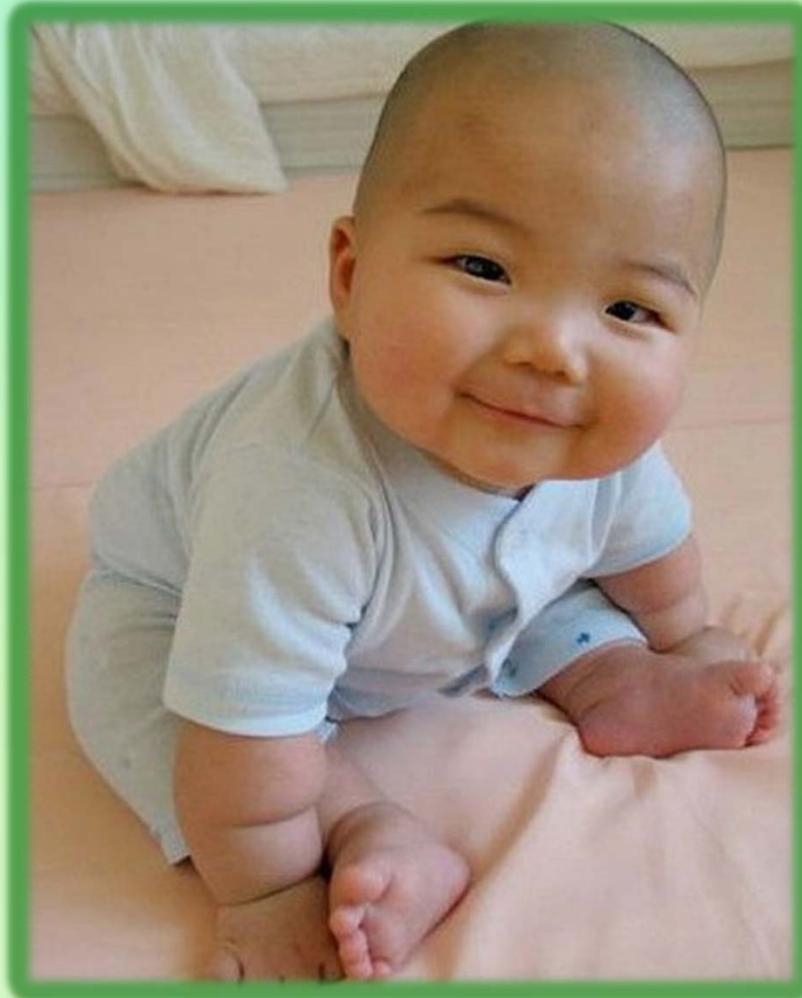
## Third Interim 2010-2011

### Overview

<b>Restricted General Fund</b>	2010-11 3rd Interim	2010-11 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 10,367,142	\$ 10,367,142	0	
Other Revenue	146,080,663	143,254,195	2,826,468	(1)
Transfer-In & Sources	2,093,782	2,093,782	-	
<b>Total Revenues &amp; Sources</b>	<b>158,541,587</b>	<b>155,715,119</b>	<b>2,826,468</b>	
Salaries,Supplies,Services & Equipment	190,245,157	187,823,953	2,421,204	
Other outgo (Pass Through / Debt Service)	1,031,975	1,031,973	2	
Indirect Cost	5,329,924	5,299,740	30,184	
Contributions & Transfers Out	(30,052,039)	(30,052,039)	-	
<b>Total Expenses &amp; Uses</b>	<b>166,555,017</b>	<b>164,103,627</b>	<b>2,451,390</b>	<b>(1)</b>
Change in Fund Balance	(8,013,430)	(8,388,508)	375,078	
Beginning Fund Balance	12,117,553	12,117,553	-	
<b>Ending Fund Balance</b>	<b>\$ 4,104,123</b>	<b>\$ 3,729,045</b>	<b>375,078</b>	
<b>FTE's</b>	<b>1,473.0</b>	<b>1,460.4</b>	<b>34</b>	
<p>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, Enrollment projections were brought current and resulted with an increase to the total amount of revenue ECE expects to receive</p> <p>(1) Increase primarily due to the additional loading of Federal and Local resources after Second Interim</p> <p>Note: Federal Jobs bill cash received of \$6.2 Mil. Funds will be use to pay for the implementation of the early retirement program. Accounting rules require this cash to be recognized as revenues when expended. Therefore revenue amount not included in the budget.</p>				

# Cash Flow Projections

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# Cash Flow Projections

## Third Interim 2010-2011 Analysis

1 of 2

Actual Cash Balance	July 2010 Actual	August 2010 Actual	September 2010 Actual	October 2010 Actual	November 2010 Actual	December 2010 Actual
Beginning Cash	\$ 6,872,149	\$ 1,756,543	\$ 11,625,934	\$ 32,894,741	\$ 18,418,909	\$ 1,365,679
Total Receipts	5,084,044	12,790,862	55,944,965	19,248,211	37,431,062	88,427,436
Total Disbursements	8,773,441	15,597,542	37,434,988	36,042,068	61,425,622	40,357,631
A/R & A/P	(1,426,209)	12,676,071	2,758,830	2,318,025	6,941,331	1,458,610
Net Increase / (Decrease)	(5,115,606)	9,869,391	21,268,807	(14,475,832)	(17,053,230)	49,528,415
Ending Cash	\$ 1,756,543	\$ 11,625,934	\$ 32,894,741	\$ 18,418,909	\$ 1,365,679	\$ 50,894,094

# Cash Flow Projections

## Third Interim 2010-2011 Analysis

2 of 2

Actual Cash Balance	January 2011 Actual	February 2011 Actual	March 2011 Actual	April 2011 Actual	May 2011 Projected	June 2011 Projected
Beginning Cash	50,894,094	56,996,933	28,755,656	13,887,049	40,354,347	33,201,593
Total Receipts	38,877,426	1,532,006	22,094,137	66,537,205	29,280,418	43,494,718
Total Disbursements	34,892,265	36,206,078	38,154,118	38,309,081	39,365,704	61,708,798
A/R & A/P	2,117,678	6,432,794	1,191,374	(1,760,826)	2,932,532	(36,562,574)
Net Increase / (Decrease)	6,102,839	(28,241,278)	(14,868,607)	26,467,297	(7,152,754)	(54,776,654)
Ending Cash	\$ 56,996,933	\$ 28,755,656	\$ 13,887,049	\$ 40,354,347	\$ 33,201,593	\$ (21,575,062)

# Cash Flow Projections

## Third Interim 2010-2011

Analysis Update

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- The cash flow as of Third Interim is reflecting a negative cash balance of **\$21.6 million.**
- State revenue assumes the state will continue to defer the school district's cash apportionments. The total revenue limit deferred is approximately **\$40 million.**
- In order to ensure there is sufficient cash to meet financial obligations, a resolution was approved by the Board of Education to temporarily borrow funds from the Building Fund. In addition, staff will continue to closely monitor and manage cash.

# Cash Flow Projections

## Third Interim 2010-2011

### Assumptions

- These assumptions support the cash flow analysis:
  - Cash flow for projected months (May through June) are based on payment schedules provided by Federal, State and Local governmental entities and prior year actual activities.
  - Salary and benefit expenses are straight line projections based upon the budget.
  - Projected vendor payments and transfers are based upon prior year activities. The timing of payments are controlled to ensure proper cash management.

# Thank You

## Any Questions?

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Third Interim 2010-2011

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# Appendix: Unrestricted

## Third Interim 2010-2011 General Fund Overview Elementary School Budgets Excluding Utilities and Custodial Page 1 of 3

Third Interim 2010-11 Unrestricted General Fund - Sorted by Available Balance					
Site Desc	Working Bgt	Encum	Expenses	Avail Bal	
<b>ELEMENTARY SCHOOLS</b>					
144 PARKER	888,300	197,720	763,820	(73,240)	
154 SOBRANTE PARK	1,050,628	199,255	904,463	(53,090)	
175 MANZANITA SEED	1,056,676	207,745	889,978	(41,047)	
105 BURCKHALTER	793,450	153,173	671,469	(31,192)	
139 MAXWELL PARK	1,057,168	212,333	871,627	(26,793)	
103 BROOKFIELD	1,584,129	298,424	1,310,778	(25,074)	
138 MARKHAM	1,674,625	322,975	1,373,439	(21,788)	
101 ALLENDALE	1,917,456	365,013	1,573,238	(20,794)	
179 MANZANITA COMMUNITY SCHOOL	1,165,593	240,576	943,760	(18,743)	
129 LAFAYETTE	1,179,004	213,062	980,354	(14,411)	
178 BRIDGES ACADEMY @ MELROSE	1,754,900	347,564	1,420,472	(13,137)	
133 LINCOLN	2,872,550	554,520	2,327,549	(9,519)	
165 ACORN WOODLAND K-5	1,047,069	206,062	849,047	(8,039)	
145 PERALTA	1,360,179	275,692	1,086,350	(1,863)	
131 LAUREL	2,226,879	435,764	1,790,014	1,101	
148 REDWOOD HEIGHTS	1,507,349	296,547	1,209,678	1,124	
106 CHABOT	2,399,176	451,490	1,945,479	2,207	
168 CARL MUNCK	1,555,985	295,077	1,258,395	2,513	
142 JOAQUIN MILLER	1,618,962	317,911	1,295,043	6,008	
125 NEW HIGHLAND ACADEMY	1,403,607	245,979	1,151,194	6,434	

# Appendix: Unrestricted

## Third Interim 2010-2011 General Fund Overview Elementary School Budgets Excluding Utilities and Custodial

Third Interim 2010-11 Unrestricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>ELEMENTARY SCHOOLS</b>					
182	MARTIN LUTHER KING JR. K-3	980,039	192,820	779,706	7,514
136	HORACE MANN	1,433,428	272,547	1,153,333	7,548
132	LAZEAR	1,356,690	262,155	1,086,512	8,023
118	GARFIELD	2,534,527	477,248	2,049,229	8,050
130	LAKEVIEW	1,377,669	271,928	1,097,036	8,705
174	MARSHALL	911,827	184,034	718,641	9,152
183	PREP LITERARY ACAD/CULTURAL EX	939,729	207,471	722,263	9,995
114	GLOBAL FAMILY SCHOOL	1,551,056	361,264	1,178,610	11,182
146	PIEDMONT AVENUE	1,560,531	329,439	1,219,676	11,416
143	MONTCLAIR	1,956,225	390,191	1,554,460	11,574
119	GLENVIEW	1,900,994	379,008	1,510,350	11,636
108	CLEVELAND	1,571,145	313,149	1,245,916	12,080
191	SANKOFA ACADEMY	689,162	160,646	515,566	12,951
172	FRED T KOREMATSU DISCOVERY AC	1,460,416	254,951	1,191,531	13,934
170	HOOVER	1,401,372	283,972	1,103,284	14,116
149	COMMUNITY UNITED ELEMENTARY	1,565,096	316,907	1,233,964	14,225
181	ENCOMPASS SMALL SCHOOL	1,189,875	252,462	922,416	14,997
127	HILLCREST	1,527,716	283,684	1,228,884	15,149
166	HOWARD	899,945	165,263	717,656	17,026
177	ESPERANZA ACADEMY	1,477,503	268,395	1,189,551	19,556

# Appendix: Unrestricted

## Third Interim 2010-2011 General Fund Overview Elementary School Budgets Excluding Utilities and Custodial Page 3 of 3

Third Interim 2010-11 Unrestricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>ELEMENTARY SCHOOLS</b>					
123	FUTURES ELEMENTARY	1,437,781	288,133	1,127,570	22,078
171	KAISER	1,245,949	283,018	940,636	22,295
185	ASCEND	1,812,978	351,361	1,439,318	22,299
113	LEARNING WITHOUT LIMITS	1,510,950	349,078	1,138,908	22,965
111	CROCKER HIGHLANDS	1,678,968	344,764	1,308,473	25,731
115	EMERSON	1,211,906	214,308	971,242	26,356
150	SANTA FE	1,095,400	209,529	857,499	28,373
186	INTERNATIONAL COMMUNITY SCHOOL	1,284,979	303,928	952,150	28,900
157	THORNHILL	1,632,590	313,018	1,289,988	29,583
121	LA ESCUELITA	1,195,473	218,874	945,615	30,984
151	SEQUOIA	1,663,847	319,362	1,308,973	35,512
117	FRUITVALE	2,048,331	392,003	1,620,343	35,984
193	REACH ACADEMY	1,194,505	245,217	912,631	36,657
122	GRASS VALLEY	1,219,242	264,433	911,038	43,771
116	FRANKLIN	3,287,263	647,426	2,591,594	48,242
112	GREENLEAF ELEMENTARY	1,915,912	348,088	1,516,983	50,841
102	BELLA VISTA	2,320,317	445,991	1,816,854	57,472
192	RISE	1,586,007	346,871	1,174,898	64,237
107	EAST OAKLAND PRIDE	2,035,111	363,207	1,584,990	86,914
190	THINK COLLEGE NOW	1,258,517	241,570	905,022	111,925
<b>TOTAL ELEMENTARY SCHOOLS</b>		<b>91,034,656</b>	<b>17,954,596</b>	<b>72,349,456</b>	<b>730,604</b>

# Appendix: Unrestricted

## Third Interim 2010-2011 General Fund Overview

### Middle School Budgets Excluding Utilities and Custodial

Third Interim 2010-11 Unrestricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>MIDDLE SCHOOLS</b>					
213	WESTLAKE MIDDLE	2,275,921	446,575	1,869,647	(40,301)
203	FRICK MIDDLE	1,295,747	273,557	1,061,574	(39,384)
204	WEST OAKLAND MIDDLE	786,077	154,021	664,228	(32,172)
206	BRET HARTE MIDDLE	2,391,011	461,020	1,934,396	(4,406)
208	ALTERNATIVE LEARNING COMMUNITY	513,689	91,082	422,719	(111)
212	ROOSEVELT MIDDLE	2,220,498	393,013	1,824,190	3,294
221	ELMHURST COMMUNITY PREP	1,262,595	290,079	963,114	9,402
210	EDNA BREWER MIDDLE	2,844,280	512,687	2,320,640	10,954
232	COLISEUM COLLEGE PREP ACADEMY	1,357,029	253,183	1,085,536	18,310
235	MELROSE LEADERSHIP ACAD	1,142,585	236,826	884,985	20,774
224	ALLIANCE ACADEMY	1,363,435	304,640	1,034,784	24,011
215	MADISON MIDDLE	1,107,636	206,364	876,097	25,176
236	URBAN PROMISE ACADEMY	1,162,576	211,052	921,234	30,290
226	ROOTS INTERNATIONAL ACADEMY	1,354,731	252,087	1,071,651	30,992
201	CLAREMONT MIDDLE	1,536,263	403,781	1,088,392	44,090
211	MONTERA MIDDLE	3,463,195	688,071	2,699,703	75,420
228	UNITED FOR SUCCESS ACADEMY	1,551,019	254,380	1,201,288	95,351
<b>TOTAL MIDDLE SCHOOLS</b>		<b>27,628,287</b>	<b>5,432,419</b>	<b>21,924,176</b>	<b>271,691</b>

# Appendix: Unrestricted

## Third Interim 2010-2011 General Fund Overview

### High School Budgets Excluding Utilities and Custodial

Third Interim 2010-11 Unrestricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>HIGH SCHOOLS</b>					
311	GATEWAY TO COLLEGE	429,837	255,163	429,837	(255,163)
306	SKYLINE HIGH SCHOOL	6,693,711	1,263,337	5,616,542	(186,168)
346	BUSINESS INFORMATION TECH HI	957,114	194,534	881,461	(118,881)
344	YOUTH EMPOWERMENT SCHOOL	599,767	142,938	543,515	(86,686)
348	E.OAK.SCH. OF THE ARTS HI.SCH.	944,888	194,564	803,828	(53,505)
351	EXPER, EXCELL, COMM, EMPOW LEA	986,939	196,645	835,090	(44,796)
304	OAKLAND HIGH SCHOOL	6,209,051	1,112,686	5,120,881	(24,517)
342	MANDELA HIGH	1,220,293	224,653	1,001,630	(5,990)
355	ADVANCEDPATH ACADEMY	361,671	57,025	305,380	(735)
313	STREET ACADEMY	560,214	118,138	441,917	159
335	LIFE ACADEMY	972,046	206,112	765,119	815
347	LEADERSHIP PREPARATORY HI SCH	1,062,844	211,417	848,126	3,300
309	BUNCHE ACADEMY	1,196,337	196,405	992,659	7,273
314	FAR WEST HIGH SCHOOL	624,237	121,950	493,441	8,846
333	COMMUNITY DAY SCHOOL	761,955	150,807	596,413	14,736
343	COLLEGE PREP MEDIA	1,152,160	207,158	924,838	20,164
339	ARCHITECTURE ACAD & COLL PREP	1,323,912	251,800	1,049,168	22,945
353	OAKLAND INTERNATIONAL HIGH SCH	1,018,271	186,157	801,669	30,445
338	METWEST	719,222	155,045	508,978	55,199
310	DEWEY HIGH SCHOOL	1,644,512	288,962	1,283,884	71,667
352	RUDSDALE CONTINUATION	988,435	208,032	684,964	95,438
305	OAKLAND TECH HIGH SCHOOL	6,424,527	1,230,500	5,092,887	101,140
330	INDEPENDENT STUDY 9-12	875,917	204,928	560,015	110,973
	<b>TOTAL HIGH SCHOOLS</b>	<b>37,727,860</b>	<b>7,378,959</b>	<b>30,582,243</b>	<b>(233,341)</b>

# Appendix: Restricted

## Third Interim 2010-2011 General Fund Overview Elementary School Budgets Excluding Utilities and Custodial Page 1 of 3

Third Interim 2010-11 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>ELEMENTARY SCHOOLS</b>					
176	TILDEN PRE-K TO 2ND	-	4,263	17,050	(21,313)
166	HOWARD	250,124	63,320	201,571	(14,768)
154	SOBRANTE PARK	310,784	50,262	271,416	(10,894)
119	GLENVIEW	271,467	106,064	168,777	(3,373)
185	ASCEND	675,232	172,117	504,359	(1,243)
145	PERALTA	245,935	66,095	180,718	(878)
175	MANZANITA SEED	275,161	46,355	229,076	(270)
142	JOAQUIN MILLER	8,611	568	7,975	69
143	MONTCLAIR	5,023	1,216	3,699	109
101	ALLENDALE	472,402	108,325	363,824	253
148	REDWOOD HEIGHTS	90,366	33,287	56,105	973
111	CROCKER HIGHLANDS	48,189	25,712	20,655	1,822
129	LAFAYETTE	651,491	107,751	541,159	2,580
127	HILLCREST	9,271	3,900	1,316	4,055
133	LINCOLN	633,875	151,592	476,762	5,521
157	THORNHILL	6,100	-	87	6,013
186	INTERNATIONAL COMMUNITY SCHOOL	389,181	98,646	284,257	6,278
172	FRED T KOREMATSU DISCOVERY AC	398,040	87,131	302,646	8,263
171	KAISER	36,531	17,726	8,284	10,521
131	LAUREL	447,986	81,283	356,154	10,549
168	CARL MUNCK	345,360	101,047	232,415	11,898

# Appendix: Restricted

## Third Interim 2010-2011 General Fund Overview Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 3

Third Interim 2010-11 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>ELEMENTARY SCHOOLS</b>					
105	BURCKHALTER	220,414	57,003	151,184	12,226
123	FUTURES ELEMENTARY	451,525	132,438	305,191	13,896
193	REACH ACADEMY	348,560	60,304	274,313	13,943
173	RUBICON SDC	15,091	-	-	15,091
183	PREP LITERARY ACAD/CULTURAL EX	293,378	74,770	203,350	15,258
165	ACORN WOODLAND K-5	564,417	117,521	429,552	17,343
117	FRUITVALE	509,223	101,327	389,344	18,553
102	BELLA VISTA	521,241	92,888	407,248	21,105
132	LAZEAR	415,398	47,796	346,420	21,183
174	MARSHALL	282,737	71,170	187,991	23,577
115	EMERSON	285,812	64,977	196,630	24,205
146	PIEDMONT AVENUE	292,950	82,421	183,446	27,082
151	SEQUOIA	279,588	79,997	172,456	27,135
181	ENCOMPASS SMALL SCHOOL	348,977	89,891	231,542	27,545
191	SANKOFA ACADEMY	236,481	60,156	139,879	36,447
192	RISE	395,131	101,603	256,157	37,371
121	LA ESCUELITA	327,587	66,830	222,175	38,582
130	LAKEVIEW	289,513	52,685	198,086	38,742
103	BROOKFIELD	951,232	154,264	755,948	41,020
108	CLEVELAND	347,475	91,895	209,999	45,581
149	COMMUNITY UNITED ELEMENTARY	492,032	110,154	332,512	49,365

# Appendix: Restricted

## Third Interim 2010-2011 General Fund Overview Elementary School Budgets Excluding Utilities and Custodial Page 3 of 3

Third Interim 2010-11 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>ELEMENTARY SCHOOLS</b>					
113	LEARNING WITHOUT LIMITS	491,163	158,287	283,066	49,811
178	BRIDGES ACADEMY @ MELROSE	889,225	150,414	687,936	50,876
150	SANTA FE	595,049	123,925	420,095	51,030
177	ESPERANZA ACADEMY	864,634	167,968	644,314	52,353
179	MANZANITA COMMUNITY SCHOOL	686,111	130,349	500,922	54,840
114	GLOBAL FAMILY SCHOOL	487,480	120,546	309,902	57,032
190	THINK COLLEGE NOW	367,552	87,815	221,947	57,791
122	GRASS VALLEY	300,260	74,344	166,297	59,620
139	MAXWELL PARK	674,170	133,231	478,901	62,037
138	MARKHAM	885,645	135,501	688,062	62,082
136	HORACE MANN	767,651	128,055	575,299	64,297
106	CHABOT	105,982	17,368	23,837	64,777
182	MARTIN LUTHER KING JR. K-3	593,420	91,563	436,458	65,399
112	GREENLEAF ELEMENTARY	540,966	129,933	336,612	74,422
170	HOOVER	731,961	115,468	539,791	76,702
144	PARKER	387,364	74,165	217,102	96,097
107	EAST OAKLAND PRIDE	589,962	144,694	336,677	108,591
125	NEW HIGHLAND ACADEMY	913,961	140,728	652,094	121,138
118	GARFIELD	1,690,350	241,117	1,312,430	136,803
116	FRANKLIN	897,345	119,743	604,371	173,231
<b>TOTAL ELEMENTARY SCHOOLS</b>		<b>26,900,144</b>	<b>5,521,962</b>	<b>19,257,839</b>	<b>2,120,342</b>

# Appendix: Restricted

## Third Interim 2010-2011 General Fund Overview

### Middle School Budgets Excluding Utilities and Custodial

Third Interim 2010-11 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>MIDDLE SCHOOLS</b>					
203	FRICK MIDDLE	1,323,436	204,419	1,155,346	(36,328)
213	WESTLAKE MIDDLE	819,912	264,521	556,876	(1,485)
202	ELMHURST MIDDLE	2,818	-	-	2,818
212	ROOSEVELT MIDDLE	753,552	169,354	574,362	9,837
232	COLISEUM COLLEGE PREP ACADEMY	663,587	188,224	459,624	15,739
235	MELROSE LEADERSHIP ACAD	569,480	185,991	366,590	16,899
236	URBAN PROMISE ACADEMY	906,776	147,232	742,374	17,170
225	EXPLORE MIDDLE SCHOOL	20,908	-	3,421	17,487
224	ALLIANCE ACADEMY	450,493	132,435	292,330	25,728
204	WEST OAKLAND MIDDLE	313,687	77,153	200,432	36,102
208	ALTERNATIVE LEARNING COMMUNITY	227,442	47,735	133,232	46,475
215	MADISON MIDDLE	950,068	143,721	751,276	55,071
226	ROOTS INTERNATIONAL ACADEMY	443,032	90,457	291,854	60,722
206	BRET HARTE MIDDLE	644,287	133,358	444,786	66,143
201	CLAREMONT MIDDLE	1,174,638	188,946	911,833	73,859
210	EDNA BREWER MIDDLE	674,667	124,958	474,910	74,800
211	MONTERA MIDDLE	399,692	107,153	90,167	202,372
221	ELMHURST COMMUNITY PREP	1,577,124	375,384	674,215	527,525
228	UNITED FOR SUCCESS ACADEMY	1,700,366	430,406	625,926	644,034
<b>TOTAL MIDDLE SCHOOLS</b>		<b>13,615,966</b>	<b>3,011,445</b>	<b>8,749,553</b>	<b>1,854,968</b>

# Appendix: Restricted

## Third Interim 2010-2011 General Fund Overview High School Budgets Excluding Utilities and Custodial

Third Interim 2010-11 Restricted General Fund - Sorted by Available Balance					
Site	Desc	Working Bgt	Encum	Expenses	Avail Bal
<b>HIGH SCHOOLS</b>					
343	COLLEGE PREP MEDIA	526,124	147,224	411,693	(32,793)
347	LEADERSHIP PREPARATORY HI SCH	235,309	60,994	185,479	(11,164)
333	COMMUNITY DAY SCHOOL	180,612	101,940	80,866	(2,193)
348	E.OAK.SCH. OF THE ARTS HI.SCH.	196,487	47,108	147,841	1,538
309	BUNCHE ACADEMY	286,465	74,407	209,570	2,488
353	OAKLAND INTERNATIONAL HIGH SCH	413,998	100,780	309,217	4,001
340	VISUAL & PERFORMING ARTS FREM	17,950	-	-	17,950
335	LIFE ACADEMY	571,005	202,475	341,857	26,673
339	ARCHITECTURE ACAD & COLL PREP	615,735	140,886	446,356	28,494
313	STREET ACADEMY	276,116	62,968	178,019	35,129
342	MANDELA HIGH	509,969	118,998	354,789	36,182
311	GATEWAY TO COLLEGE	36,944	-	-	36,944
314	FAR WEST HIGH SCHOOL	352,746	104,119	201,496	47,132
310	DEWEY HIGH SCHOOL	453,880	99,556	304,329	49,994
330	INDEPENDENT STUDY 9-12	112,270	7,087	44,434	60,749
344	YOUTH EMPOWERMENT SCHOOL	506,606	131,374	306,089	69,143
352	RUDSDALE CONTINUATION	368,619	94,282	202,507	71,830
338	METWEST	394,997	99,280	209,589	86,128
351	EXPER, EXCELL, COMM, EMPOW LEA	568,961	140,995	300,153	127,813
346	BUSINESS INFORMATION TECH HI	194,050	7,632	41,586	144,832
304	OAKLAND HIGH SCHOOL	1,881,603	391,486	1,333,548	156,569
306	SKYLINE HIGH SCHOOL	1,380,960	253,760	952,214	174,985
305	OAKLAND TECH HIGH SCHOOL	1,349,012	260,567	887,651	200,794
	<b>TOTAL HIGH SCHOOLS</b>	<b>11,430,421</b>	<b>2,647,920</b>	<b>7,449,283</b>	<b>1,333,217</b>

# APPENDIX: Other Fund Balances

## Fund Balance Summary

Fd #	Fund Description	EXPENSES ( Object Codes 1000-6999)							
		2010-11 Third Interim		2010-11 Second Interim		Difference			
		\$\$\$	FTE's	\$\$\$	FTE's	\$\$\$	%	FTE's	%
<b>General Fund</b>									
01	Gen Fund - Unrestricted	232,427,012	2,698.7	230,328,493	2,683.2	\$ 2,098,519	1%	15.5	1%
01	Gen Fund - Restricted	190,245,157	1,473.0	187,823,953	1,460.4	\$ 2,421,204	1%	12.6	1%
<b>Total General Fund</b>		<b>422,672,170</b>	<b>4,171.7</b>	<b>418,152,446</b>	<b>4,143.6</b>	<b>\$ 4,519,724</b>	<b>1%</b>	<b>28.2</b>	<b>1%</b>
11	Adult Education	8,254,730	72.1	8,149,958	72.1	\$ 104,772	1%	-	0%
12	Child Development	17,032,488	225.9	12,592,800	225.9	\$ 4,439,687	26%	-	0%
13	Cafeteria	15,696,491	154.8	15,659,719	154.6	\$ 36,772	0%	0.2	0%
17	State Loan	-	-	-	-	\$ -	-	-	-
<b>Facility Related Funds</b>									
14	Deferred Maintenance	2,926,239	-	2,926,239	-	\$ -	0%	-	-
21	Gen.Oblig. Bonds	151,590,282	23.1	147,154,642	23.1	\$ 4,435,640	3%	-	0%
25	Dev Fee / Redevel	4,635,721	14.0	4,565,721	13.0	\$ 70,000	2%	1.0	9%
30	State School Bldg	-	-	-	-	\$ -	0%	-	0%
35	State Modernization	14,504,335	1.0	7,897,107	1.0	\$ 6,607,228	46%	-	-
40	Williams Settlement	6,416,712	8.0	6,410,427	8.0	\$ 6,286	0%	-	0%
<b>Total Facility Funds</b>		<b>180,073,290</b>	<b>46.1</b>	<b>168,954,136</b>	<b>45.1</b>	<b>\$ 11,119,154</b>	<b>9%</b>	<b>1.0</b>	<b>2%</b>
51	Bond Int & Redemption	-	-	-	-	\$ -	-	-	-
53	Tax Override	-	-	-	-	\$ -	-	-	-
56	Debt Serv (COPS Pmts)	-	-	-	-	\$ -	-	-	-
67	Self Insurance	18,230,211	6.0	18,230,211	6.0	\$ (0)	0%	-	0%
<b>ALL FUNDS</b>		<b>\$ 661,959,379</b>	<b>4,676.6</b>	<b>\$ 641,739,271</b>	<b>4,647.2</b>	<b>\$ 20,220,109</b>	<b>4%</b>	<b>29.4</b>	<b>1%</b>
Note - Description and purpose of Funds are noted in appendix for each fund									

# APPENDIX: Other Fund Balances

Fund Balances Detail Page 1 of 2

<b>THIRD INTERIM 2010-11</b>							
<b>Fund Num</b>	<b>Fund Descript</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>In Transfers</b>	<b>Other Sources</b>	<b>In Contrib.</b>	<b>Total Resources</b>
01	Gen Fund - Unrestr	16,470,627	280,577,858	4,815,220	450,000	(32,145,821)	253,697,257
01	Gen Fund - Restr	12,117,553	156,447,805	2,093,782	-	32,145,821	190,687,408
<b>Total</b>	<b>General Fund</b>	<b>28,588,180</b>	<b>437,025,663</b>	<b>6,909,002</b>	<b>450,000</b>	<b>-</b>	<b>444,384,665</b>
11	Adult Education	5,010,079	1,847,163	4,274,367	-	-	6,121,530
12	Child Development	740,822	18,090,273	-	-	-	18,090,273
13	Cafeteria	733,924	15,715,101	137,250	-	-	15,852,351
17	State Loan	3,592,909	722,378	1,130,000	-	-	1,852,378
<b>Facility Related Funds</b>							
14	Deferred Maintenance	831,834	623	2,093,782	-	-	2,094,405
21	Gen.Oblig. Bonds	179,248,741	920,297	1,189,453	-	-	2,109,750
25	Dev Fee / Redevel	12,552,926	3,810,680	-	-	-	3,810,680
30	St School Bldg	1,187,587	1,866	-	-	-	1,866
35	St Modernization	10,162,921	6,677,408	-	-	-	6,677,408
40	Williams Settlement	2,221,732	4,194,980	-	-	-	4,194,980
<b>Total</b>	<b>Facility Funds</b>	<b>206,205,741</b>	<b>15,605,855</b>	<b>3,283,235</b>	<b>-</b>	<b>-</b>	<b>18,889,090</b>
51	Bond Int & Redemption	36,411,385	48,206,054	-	-	-	48,206,054
53	Tax Override	20,181	10	-	-	-	10
56	Debt Service	341,181	18,102	8,110,000	-	-	8,128,102
67	Self Insurance	12,273,288	16,385,728	-	-	-	16,385,728
<b>ALL FUNDS</b>		<b>293,917,690</b>	<b>553,616,327</b>	<b>23,843,854</b>	<b>450,000</b>	<b>-</b>	<b>577,910,181</b>

# APPENDIX: Other Fund Balances

Fund Balances Detail Page 2 of 2

THIRD INTERIM 2010-11									
Fund Num	Fund Descript	Expenses	Other Outgo	Indirect	Out Transfers	Other Uses	Out Contrib.	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	(232,427,012)	(12,783,740)	7,253,056	(4,274,367)	-	-	(242,232,064)	27,935,820
01	Gen Fund - Restr	(190,245,157)	(1,031,975)	(5,329,924)	(2,093,782)	-	-	(198,700,838)	4,104,123
<b>Total General Fund</b>		<b>(422,672,170)</b>	<b>(13,815,715)</b>	<b>1,923,132</b>	<b>(6,368,149)</b>	<b>-</b>	<b>-</b>	<b>(440,932,902)</b>	<b>32,039,943</b>
11	Adult Education	(8,254,730)	-	(376,879)	-	-	-	(8,631,609)	2,500,000
12	Child Development	(17,032,488)	-	(863,312)	(194,474)	-	-	(18,090,274)	740,821
13	Cafeteria	(15,696,491)	-	(682,941)	(206,843)	-	-	(16,586,275)	(0)
17	State Loan	-	-	-	(2,094,903)	-	-	(2,094,903)	3,350,384
<b>Facility Related Funds</b>									
14	Deferred Maintenance	(2,926,239)	-	-	-	-	-	(2,926,239)	(0)
21	Gen.Oblig. Bonds	(151,590,282)	-	-	(2,093,782)	-	-	(153,684,064)	27,674,427
25	Dev Fee / Redevel	(4,635,721)	-	-	(9,240,000)	-	-	(13,875,721)	2,487,885
30	St School Bldg	-	-	-	(1,189,453)	-	-	(1,189,453)	0
35	St Modernization	(14,504,335)	-	-	-	-	-	(14,504,335)	2,335,994
40	Williams Settlement	(6,416,712)	-	-	-	-	-	(6,416,712)	(0)
<b>Total Facility Funds</b>		<b>(180,073,290)</b>			<b>(12,523,235)</b>	<b>-</b>	<b>-</b>	<b>(192,596,525)</b>	<b>32,498,306</b>
51	Bond Int & Redemption	-	(50,831,815)	-	-	-	-	(50,831,815)	33,785,623
53	Tax Override	-	-	-	-	-	-	-	20,191
56	Debt Service	-	(8,110,000)	-	-	-	-	(8,110,000)	359,283
67	Self Insurance	(18,230,211)	-	-	(2,456,250)	-	-	(20,686,461)	7,972,555
<b>ALL FUNDS</b>		<b>(661,959,379)</b>	<b>(72,757,531)</b>	<b>-</b>	<b>(23,843,854)</b>	<b>-</b>	<b>-</b>	<b>(758,560,764)</b>	<b>113,267,106</b>

# APPENDIX: Other Fund Balances

## Fund 11 – Adult Education Fund

<b>Adult Education Fund 11</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,847,163	\$ 1,743,408	\$ 103,755
Transfer-In & Sources	4,274,367	4,274,367	-
<b>Total Revenues &amp; Sources</b>	<b>6,121,530</b>	<b>6,017,775</b>	<b>103,755</b>
Salaries,Supplies,Services & Equipment	8,254,730	8,149,958	104,772
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	376,879	377,891	(1,012)
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>8,631,609</b>	<b>8,527,849</b>	<b>103,760</b>
Change in Fund Balance	(2,510,079)	(2,510,074)	(5)
Beginning Fund Balance	4,851,124	4,851,124	-
Restatement from Year End Close	158,955	158,955	-
Adjusted Beginning Fund Balance	5,010,079	5,010,079	-
<b>Ending Fund Balance</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,005</b>	<b>\$ (5)</b>
FTE's	72.1	72.1	-
<b>Purpose of Fund - Accts for fed, state and local revenues for adult ed programs</b>			

# APPENDIX: Other Fund Balances

## Fund 12 – Child Development Fund

<b>Child Development Fund 12</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 18,090,273	\$ 13,421,054	\$ 4,669,219	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>18,090,273</b>	<b>13,421,054</b>	<b>4,669,219</b>	
Salaries,Supplies,Services & Equipment	17,032,488	12,592,800	4,439,687	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	863,312	633,780	229,532	
Contributions & Transfers Out	194,474	194,474	-	
<b>Total Expenses &amp; Uses</b>	<b>18,090,274</b>	<b>13,421,054</b>	<b>4,669,219</b>	<b>(1)</b>
Change in Fund Balance	(1)	(1)	-	
Beginning Fund Balance	740,822	740,822	-	
<b>Ending Fund Balance</b>	<b>\$ 740,821</b>	<b>\$ 740,821</b>	<b>\$ -</b>	
<b>FTE's</b>	<b>225.9</b>	<b>225.9</b>	<b>-</b>	
<b>Purpose of Fund - Accts for fed, state and local revenues for child development programs</b>				
Note - \$1.3m of the funding for ECE is from Title1 which is recorded as part of the Restricted General Fund.				
<b>(1) Enrollment projections were brought current and resulted with an increase to the total amount of revenue ECE expects to receive</b>				

# APPENDIX: Other Fund Balances

## Fund 13 – Cafeteria Fund

<b>Cafeteria Fund 13</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 15,715,101	\$ 15,677,483	\$ 37,618
Transfer-In & Sources	137,250	137,250	-
<b>Total Revenues &amp; Sources</b>	<b>15,852,351</b>	<b>15,814,733</b>	<b>37,618</b>
Salaries,Supplies,Services & Equipment	15,696,491	15,659,719	36,772
Other outgo	-	-	-
Indirect Cost	682,941	682,095	846
Contributions & Transfers Out	206,843	206,843	-
<b>Total Expenses &amp; Uses</b>	<b>16,586,275</b>	<b>16,548,657</b>	<b>37,618</b>
Change in Fund Balance	(733,924)	(733,924)	(0)
Beginning Fund Balance	733,924	733,924	-
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>FTE's</b>	<b>154.8</b>	<b>154.6</b>	<b>0.2</b>
<b>Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm</b>			

# APPENDIX: Other Fund Balances

## Fund 14 – Deferred Maintenance Fund

<b>Deferred Maintenance Fund 14</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 623	\$ 623	\$ -
Transfer-In & Sources	2,093,782	2,093,782	-
<b>Total Revenues &amp; Sources</b>	<b>2,094,405</b>	<b>2,094,405</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	2,926,239	2,926,239	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>2,926,239</b>	<b>2,926,239</b>	<b>-</b>
Change in Fund Balance	(831,834)	(831,834)	-
Beginning Fund Balance	831,834	831,834	-
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Purpose of Fund - Accts for state apportionments &amp; matching funds for deferred maintenance</b>			

# APPENDIX: Other Fund Balances

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

<b>Other Cap Outlay Fund 17(State Loan)</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 722,378	\$ 722,378	\$ -
Transfer-In & Sources	1,130,000	1,130,000	-
<b>Total Revenues &amp; Sources</b>	<b>1,852,378</b>	<b>1,852,378</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,094,903	2,094,903	-
<b>Total Expenses &amp; Uses</b>	<b>2,094,903</b>	<b>2,094,903</b>	<b>-</b>
Change in Fund Balance	(242,525)	(242,525)	-
Beginning Fund Balance	3,592,909	3,592,909	-
<b>Ending Fund Balance</b>	<b>\$ 3,350,384</b>	<b>\$ 3,350,384</b>	<b>\$ -</b>
<b>FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Purpose of Fund - Accts for \$35 million of the State loan.</b>			

# APPENDIX: Other Fund Balances

## Fund 21 – Building Fund

<b>Building Fund 21</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 920,297	\$ 906,248	\$ 14,049	
Transfer-In & Sources	1,189,453	1,189,453	-	
<b>Total Revenues &amp; Sources</b>	<b>2,109,750</b>	<b>2,095,701</b>	<b>14,049</b>	
Salaries,Supplies,Services & Equipment	151,590,282	147,154,642	4,435,640	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
<b>Total Expenses &amp; Uses</b>	<b>153,684,064</b>	<b>149,248,424</b>	<b>4,435,640</b>	
Change in Fund Balance	(151,574,314)	(147,152,723)	(4,421,591)	
Beginning Fund Balance	179,248,741	179,248,741	-	
<b>Ending Fund Balance</b>	<b>\$ 27,674,427</b>	<b>\$ 32,096,018</b>	<b>\$ (4,421,591)</b>	
<b>FTE's</b>	<b>23.1</b>	<b>23.1</b>	<b>-</b>	
<b>Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds</b>				
<b>(1) Increase is due to projects awarded and started after Second Interim</b>				

# APPENDIX: Other Fund Balances

## Fund 25 – Capital Facility Fund

<b>Capital Facility Fund 25</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,810,680	\$ 3,642,682	\$ 167,998	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>3,810,680</b>	<b>3,642,682</b>	<b>167,998</b>	
Salaries,Supplies,Services & Equipment	4,635,721	4,565,721	70,000	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	9,240,000	9,240,000	-	
<b>Total Expenses &amp; Uses</b>	<b>13,875,721</b>	<b>13,805,721</b>	<b>70,000</b>	
Change in Fund Balance	(10,065,041)	(10,163,039)	97,998	
Beginning Fund Balance	12,552,926	12,552,926	-	
<b>Ending Fund Balance</b>	<b>\$ 2,487,885</b>	<b>\$ 2,389,887</b>	<b>\$ 97,998</b>	
<b>FTE's</b>	14.00	13.00	1.0	
<b>Purpose of Fund - Accts for funds rec'd from developers fees &amp; Redevelopment Agencies</b>				
<b>(1) Revised revenue based on actual received for Developer Fees</b>				
<b>(2) Increase in projected expenses due to the addition of the District-Wide Elevator Inspection</b>				

# APPENDIX: Other Fund Balances

## Fund 30 – State School Facility Fund

State School Facility Fund 30	2010-11 3rd Interim	2010-11 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,866	\$ 1,866	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>1,866</b>	<b>1,866</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	1,189,453	1,189,453	-
<b>Total Expenses &amp; Uses</b>	<b>1,189,453</b>	<b>1,189,453</b>	<b>-</b>
Change in Fund Balance	(1,187,587)	(1,187,587)	-
Beginning Fund Balance	1,187,587	1,187,587	-
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)</b>			

# APPENDIX: Other Fund Balances

## Fund 35 – County School Facility Fund

County School Facility Fund 35	2010-11 3rd Interim	2010-11 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 6,677,408	\$ 70,180	\$ 6,607,228	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>6,677,408</b>	<b>70,180</b>	<b>6,607,228</b>	
Salaries,Supplies,Services & Equipment	14,504,335	7,897,107	6,607,228	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>14,504,335</b>	<b>7,897,107</b>	<b>6,607,228</b>	(1)
Change in Fund Balance	(7,826,927)	(7,826,927)	-	
Beginning Fund Balance	10,162,921	10,162,921	-	
<b>Ending Fund Balance</b>	<b>\$ 2,335,994</b>	<b>\$ 2,335,994</b>	<b>\$ -</b>	
<b>FTE's</b>	1.00	1.00	-	
<b>Purpose of Fund - Accts for revenues and expenses associated with statewide modernization</b>				
<b>(1) Received a \$6.6 M School Facility Apportionment reimbursemnt from the Office of Public School Construction for mondernization projects at Chbot and Lincoln</b>				

# APPENDIX: Other Fund Balances

## Fund 40 – Williams Settlement Fund

<b>Special Reserve Fund 40</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,194,980	\$ 4,188,694	\$ 6,286
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>4,194,980</b>	<b>4,188,694</b>	<b>6,286</b>
Salaries,Supplies,Services & Equipment	6,416,712	6,410,427	6,286
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>6,416,712</b>	<b>6,410,427</b>	<b>6,286</b>
Change in Fund Balance	(2,221,732)	(2,221,732)	-
Beginning Fund Balance	2,221,732	2,221,732	-
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>FTE's</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>
<b>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)</b>			

# APPENDIX: Other Fund Balances

## Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2010-11 3rd Interim	2010-11 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 48,206,054	\$ 48,206,054	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>48,206,054</b>	<b>48,206,054</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	50,831,815	50,831,815	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>50,831,815</b>	<b>50,831,815</b>	<b>-</b>
Change in Fund Balance	(2,625,762)	(2,625,762)	-
Beginning Fund Balance	36,411,385	36,411,385	-
<b>Ending Fund Balance</b>	<b>\$ 33,785,623</b>	<b>\$ 33,785,623</b>	<b>\$ -</b>
FTE's	-	-	-
<b>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</b>			

# APPENDIX: Other Fund Balances

## Fund 53 – Tax Override Fund

<b>Tax Override Fund 53</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 10	\$ 10	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>10</b>	<b>10</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	10	10	-
Beginning Fund Balance	20,181	20,181	-
<b>Ending Fund Balance</b>	<b>\$ 20,191</b>	<b>\$ 20,191</b>	<b>\$ -</b>
FTE's	-	-	-
<b>Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest &amp; Redemption payments to be financed by Ad Valorem levies.</b>			

# APPENDIX: Other Fund Balances

## Fund 56 – Debt Service Fund

<b>Debt Service Fund 56</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 18,102	\$ 18,102	\$ -
Transfer-In & Sources	8,110,000	8,110,000	-
<b>Total Revenues &amp; Sources</b>	<b>8,128,102</b>	<b>8,128,102</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	8,110,000	8,110,000	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>8,110,000</b>	<b>8,110,000</b>	<b>-</b>
Change in Fund Balance	18,102	18,102	-
Beginning Fund Balance	341,181	341,181	-
<b>Ending Fund Balance</b>	<b>\$ 359,283</b>	<b>\$ 359,283</b>	<b>\$ -</b>
FTE's			-
<b>Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's)</b>			
<b>Source of funding is through Inter-Fund Transfers from other funds.</b>			

# APPENDIX: Other Fund Balances

## Fund 67 – Self Insurance Fund

<b>Self Insurance Fund 67</b>	<b>2010-11 3rd Interim</b>	<b>2010-11 2nd Interim</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,385,728	\$ 16,385,728	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>16,385,728</b>	<b>16,385,728</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	18,230,211	18,230,211	(0)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,456,250	2,456,250	-
<b>Total Expenses &amp; Uses</b>	<b>20,686,461</b>	<b>20,686,461</b>	<b>(0)</b>
Change in Fund Balance	(4,300,733)	(4,300,733)	0
Beginning Fund Balance	12,273,288	12,273,288	-
<b>Ending Fund Balance</b>	<b>\$ 7,972,555</b>	<b>\$ 7,972,554</b>	<b>\$ 0</b>
<b>FTE's</b>	<b>6.0</b>	<b>6.0</b>	<b>-</b>
<b>Purpose of Fund - Accts for self-insurance activities from other operating funds</b>			

# Financial Services Team

- Anthony Smith, Ph.D. – Superintendent
- Vernon Hal – Deputy Superintendent, Business & Ops
- Gloria Gamblin – Interim Director of Budgeting
- Roberta Sadler – Controller
- Sandra Anderson-Knox – Financial Services Manager
- Marrecio Coleman – Accounting Manager
- Carlene Naylor – State Trustee

# Financial Services Support Team

## Budget Staff

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- 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

- Quyen Ngo – 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