



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

V.11

2011-2012 1st Interim Financial Report

Wednesday, December 14, 2011

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Multi-Year Projections
- Cash Flows
- Operating Results
 - Employee Pay Results
 - Buildings & Grounds Work Orders
 - Purchase Orders
 - Technology Services HelpDesk
- Appendix
 - General Fund Revenues and Expenses 2011-12
 - General Fund Assumptions
 - School Budgets
 - Other Funds

Executive Summary



Executive Summary

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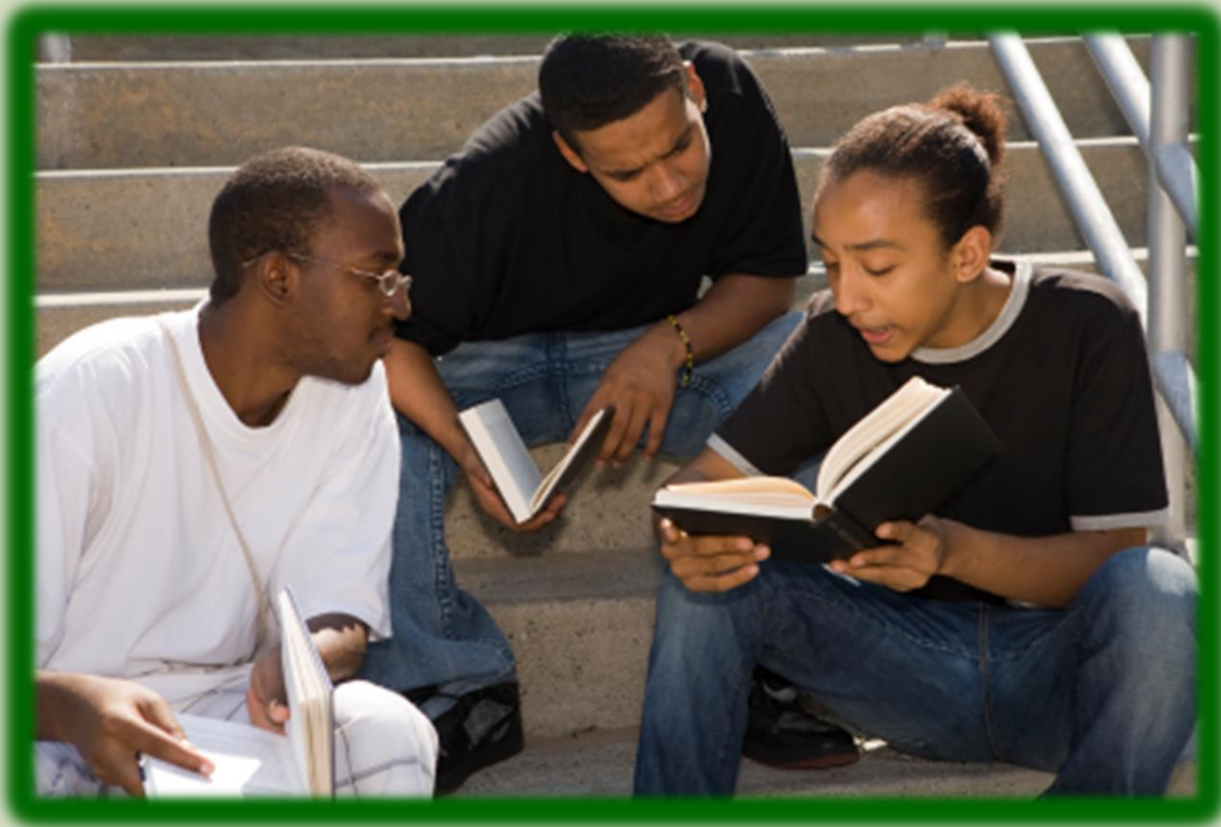
- The District is projected to meet its required 3% reserve for economic uncertainty as board policy stipulates.
- Staff is recommending submittal of the First Interim Financial Report to the ACOE as a “Qualified” certification.
- The impact of the State Budget Act Midyear “Trigger” language is reflected in the First Interim Report for OUSD.

Executive Summary

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- The District is projected to have a positive Ending Fund Balance of \$33M down from \$45M at Budget Adoption, a loss of \$12 Million.
- The General Fund Projected Unrestricted Revenues have decreased by \$6.2M, due to:
 - Loss of \$7.1M in Revenue Limit Sources (of which \$6.1M relates to impending mid-year state cuts)
 - Loss of Other Revenue Sources of \$1.7M
 - Increase in the Transfers In from Adult Ed of \$2.6M to fund a portion of the payment for the Early Retirement program
- Expenditures increased by \$2.4M primarily related to the payment of the Early Retirement program.
- Other Outgo increased by \$3.1M, primarily due to an increase of \$2.8M in contributions to Special Education transportation related to proposed mid-year state budget reductions.

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2011-2012

Revenues and Expenses

Unrestricted General Fund		2011-12 1st Interim	2011-12 Adopted Bgt	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 176,250,844	\$ 183,315,681	\$ (7,064,837)	1
Other Revenue		88,265,894	90,004,743	(1,738,849)	2
Transfer-In & Sources		5,701,288	3,130,895	2,570,393	3
Total Revenues & Sources	a	270,218,026	276,451,319	(6,233,293)	
Salaries,Supplies,Services & Equipment		224,404,569	222,006,904	2,397,665	4
Other Outgo (Pass Throughs / Debt Service)		9,030,367	9,006,244	24,123	5
Indirect Cost (Expense Offset)		(4,514,626)	(3,792,993)	(721,633)	6
Contributions & Transfers Out		35,853,957	32,740,823	3,113,134	7
Total Expenses & Uses	b	264,774,267	259,960,979	4,813,289	
Change in Fund Balance	a-b=c	5,443,759	16,490,340	(11,046,582)	
Beginning Fund Balance	d	27,771,316	28,626,844	(855,529)	
Ending Fund Balance	c+d=e	\$ 33,215,074	\$ 45,117,185	\$ (11,902,110)	
See explanations on next page					

Unrestricted General Fund Overview

Explanation of Major Fluctuations

1 of 2

Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Decrease from Adopted Budget 2011-12	
	Assume 300 ADA reduction from Adopted Bgt due to lower enrollment	\$ (1,564,645)
	Assumes Mid-Yr. Trigger reduction of \$189/ADA (Undeficitd)	(6,815,104)
	Increase in Unemployment Insurance Revenue related to Revenue Limit	1,200,954
	Decrease in PERS Reduction Revenue for Peace Officers	(200,985)
	Decrease in Special Ed Transfer	321,467
	Other -Net	(6,524)
	Total Revenue Limit Decrease from Adopted Budget	\$ (7,064,837)
2	Other Revenue - Decrease from Adopted Budget 2011-12	
	Other State Rev (Tier3 adj from State) - Mainly Supp Instr (1.2M-Adj to pr yr actual)	\$ (1,435,904)
	K-3 Class Size Reduction (Based on lower enroll & higher avg class sizes)	(605,383)
	Interest (Based on Prior Yr. actual)	(338,694)
	Mandated Cost (Recorded based on actual cash received)	570,332
	Other -Net	70,799
	Total Other Revenue Decrease from Adopted Budget	\$ (1,738,849)
3	Transfer-In & Sources - Increase from Adopted Budget 2011-12	
	Transfer in from Adult Ed Fund Bal to help pay the Early Retirement Cost - One Time	\$ 2,570,393
	Transfers In & Sources Increase from Adopted Budget	\$ 2,570,393
	TOTAL REVENUES & SOURCES DECREASE FROM ADOPTED BUDGET	\$ (6,233,293)

Unrestricted General Fund Overview

Explanation of Major Fluctuations

2 of 2

Explanation of Fluctuations - Expenses & Uses		
4	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Decrease from Adopted Budget 2011-12	
	School Site Budget Reductions Due to 20th Day Consolidations (Enrollment lower than projected)	\$ (1,179,242)
	Transfer of Measure G Art from District Wide account (see below)	412,935
	Total K-12 School site budget Decrease from Adopted Budget	(766,307)
	Central site Increase from Adopted Budget 2011-12	
	Increase to fund position to transition school closures (School Portfolio Mgt Office)	\$ 156,665
	Board Office Carryover	88,864
	Measure G funds for Recruitment. Transferred from District Wide (Site 999)	81,563
	Increase bgt for Complementary Learning / Family & Community Office	72,841
	Tech Services Carryover of State Loan funds	27,390
	Transfer Adult Ed Flex Res (0504) to Adult Ed Fund 11 (Reduce Exp, Incr Transfer)	(307,369)
	Other Net	9,870
	Total Central site Increase from Adopted Budget 2011-12	129,825
	District Wide Budget Increase from Adopted Budget 2011-12 (Sites 998 & 999)	
	Exps for put of Early Retirement Program (See Transfers In from Adult Ed for Partial Funding)	\$ 3,345,367
	Exps for Advance Path Contract Omitted from Adopted Bgt	399,948
	Adjustment for Updated Employee on loan data	(231,662)
	Allocate Measure G Art to Sites (see above)	(412,935)
	Other Net	(66,571)
	Total District Wide Budget Increase from Adopted Budget 2011-12 (Sites 998 & 999)	3,034,147
	Total Salaries,Supplies,Services & Equipment Increase	\$ 2,397,665
5	Other Outgo (Pass Throughs / Debt Service):	
	Adjustment to Charter transfers	\$ 24,123
	Total Other Outgo (Pass Throughs / Debt Service)	\$ 24,123
6	Indirect Cost (Expense Offset):	
	Interpgrm Indirect is higher (offset is higher thus restricted exps are up)	\$ (699,599)
	Interfund Indirect is higher (offset is higher thus restricted exps are up)	(22,034)
	Total Indirect Cost Increase (Exps Offset) from Adopted Budget	\$ (721,633)
7	Contributions & Transfers Out:	
	Trans Adult Ed Flex Res (0504) to Adult Ed Fund 11 (Reduce Exp, Ind Indirect, from site 922)	\$ 322,416
	Incr Spec Ed Transportation Contrib (Part of Mid-year trigger - Elim 50% of funding)	\$ 2,790,718
	Total Contributions & Transfers Out Increase from Adopted Budget	\$ 3,113,134
	TOTAL EXPENSES & USES	\$ 4,813,289

Unrestricted General Fund Overview

Ending Fund Balance

Unrestricted General Fund	2011-12 1st Interim	2011-12 Adopted Bgt	Diff
Ending Fund Balance	\$ 33,215,074	\$ 45,117,185	\$ (11,902,110)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,608,041	\$ 11,765,754	\$ 842,287
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	7,500,000	8,228,785	(728,785)
Designated \$349/ADA until State Bgt Passed	-	12,689,204	(12,689,204)
Designated for Cash Deferred Pmts from The State	12,957,033	10,618,406	2,338,627
Designated for Early Retirement Incentive Pmt	-	1,665,035	(1,665,035)
Total Ending Fund Balance	\$ 33,215,074	\$ 45,117,185	\$ (11,902,110)
<p>Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed. Board policy requires 3% thus the reserve for Economic Uncertainty is 3%. The additional 1% is \$4,202,680</p>			

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

Structural Deficit for Unrestricted General Fund - First Interim vs. Adopted Budget 2011-12				
			Bgt Dev '11-12	Difference
Excess of revenues over expenses	A	\$ 5,443,759	\$ 16,490,340	\$ (11,046,582)
Less One-Time Unrestr Gen Fund Rev Sources:				
1 Transfer In from Adult Ed to Pay for Early Retirement Program		(2,570,393)		(2,570,393)
2 Payment of Early Retirement Program		3,345,367		3,345,367
3 State Loan to pay Debt Service for State Loan		(2,094,923)	(2,094,923)	-
4 Mandated Costs (Recorded on cash basis- only when received)		(570,332)	-	(570,332)
One-Time Unrestricted General Fund Rev/Exps	B	\$ (1,890,281)	\$ (2,094,923)	\$ 204,642
Structural (Deficit) / Surplus After Deducted One-Time Items	A+B=C	\$ 3,553,478	\$ 14,395,417	\$ (10,841,940)
Less Non-Reoccurring Unrestricted General Fund Revenue Sources:				
5 Adult Ed (Tier 3 Flex) Revenues		(11,824,699)	(11,778,367)	(46,332)
6 Expenses Related to Adult Ed(Tier 3 Flex) Revenues		3,000,000	3,344,000	(344,000)
7 Transfer Out to Adult Ed Fund (Fund 11)		1,322,416	1,000,000	322,416
8 Deferred Maintenance (Tier 3 Flex) Revenues		(1,552,828)	(1,552,828)	-
9 Reduction to RRMA Facilities Contribution		(1,462,645)	(1,462,645)	-
Non-Reoccurring Unrestr General Fund Revenue Sources	D	\$ (10,517,756)	\$ (10,449,840)	\$ (67,916)
Total Structural (Deficit) /Surplus	D+E=F	\$ (6,964,279)	\$ 3,945,577	\$ (10,909,856)

Restricted General Fund



2011-2012 Restricted General Fund Overview

- Restricted expenditures total approximately \$184.4 million
- \$44.3 million is allocated to schools
- \$140.1 million is allocated centrally
 - Special Education – \$85.8 million
 - Buildings & Grounds - \$8.5 million
 - Early Retirement Program – \$8.2 million
 - Title I (Sup. Edu. Serv.-SES) – \$4.4 million
 - Professional Development Title I – \$2 million

Restricted General Fund

Overview

Restricted General Fund	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 10,045,676	\$ 10,367,142	\$ (321,466)	
Other Revenue	137,339,712	119,819,820	17,519,892	(1)
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	149,479,170	132,280,744	17,198,426	
Salaries,Supplies,Services & Equipment	184,373,710	159,227,590	25,146,120	
Other outgo (Pass Through / Debt Service)	496,858	288,923	207,935	
Indirect Cost	3,060,964	2,361,365	699,599	
Contributions & Transfers Out	(32,437,759)	(29,647,040)	(2,790,719)	
Total Expenses & Uses	155,493,773	132,230,838	23,262,935	(1)
Change in Fund Balance	(6,014,603)	49,906	(6,064,509)	
Beginning Fund Balance	10,532,695	3,729,045	6,803,650	(2)
Ending Fund Balance	\$ 4,518,092	\$ 3,778,951	49,906	
FTE's	1,370.8	1,330.5	40.2	
<p>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, federal Stimulus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, Title II, Title III & other state, fed & local grants</p>				
(1)	Increase primarily due to the additional loading of Federal and Local resources after Adopted Budget			
(2)	Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget			

Multi-Year Projections



Multi-Year Projections

Unrestricted General Fund

Unrestricted General Fund		2011-12 BGT DEV	2012-13	2013-14
Revenue Limit (\$ for Student Attendance)		\$ 176,250,844	\$ 183,065,947	\$ 183,065,947
Other Revenue		88,265,894	88,200,654	89,842,706
Transfer-In, Sources & Contrib		(28,830,253)	(31,402,977)	(31,921,112)
Total Revenues & Sources	a	235,686,485	239,863,625	240,987,541
Salaries, Supplies, Services & Equipment		224,404,569	229,083,367	234,013,447
Other outgo (Pass Throughs / Debt Service)		9,030,367	9,030,367	9,119,730
Indirect Cost (Expense Offset)		(4,514,626)	(5,914,184)	(5,953,516)
Transfers Out		1,322,416	1,322,416	1,546,108
Total Expenses & Uses	b	230,242,726	233,521,967	238,725,768
Change in Fund Balance	a-b=c	5,443,759	6,341,658	2,261,773
Beginning Fund Balance	d	27,771,316	33,215,075	39,556,733
Ending Fund Balance	c+d=e	\$ 33,215,075	\$ 39,556,733	\$ 41,818,506

Multi-Year Projections

Unrestricted General Fund

Assumptions

Cash Flows



Cash Flows

2010-2011 Analysis

Cash Flows

2010-2011 Analysis

Cash Flows

Analysis

Cash Flows

Assumptions

Operating Results



Employee Pay Results Comparison

July-Oct 2010 vs July-Oct 2011

	2011-12	2010-11	Diff	
	Jul - Oct	Jul - Oct	Amt	%
Total Payroll Runs	42	42	-	0.0%
Number of Check, Direct Deposits & Manuals:				
Checks	6,335	7,987	(1,652)	-20.7%
Direct Deposits	21,690	22,374	(684)	-3.1%
Manuals	178	223	(45)	-20.2%
Totalf Check, Direct Deposits & Manuals	28,203	30,584	(2,381)	-7.8%
Number of Checks Issued Due to HR/PR Errors:				
Human Resources (HR)	244	160	84	52.5%
Payroll (P/R)	47	74	(27)	-36.5%
Total Checks Issued Due to HR/PR Errors	291	234	57	24.4%
Percentage of P/R & HR Errors	1.03%	0.77%	0.27%	34.9%

Buildings & Grounds Work Orders

July-Oct 2010 vs July-Oct 2011

	2010		2011		2010-2011 Comparison
Total Work Orders Submitted	4697		5606		+909
Completed	4256	90.61%	4668	83.27%	+412
Not Completed	441	9.39%	938	16.73%	-497
Overall Completed on time	3689	78.54%	3846	68.61%	+157
Overall Not Completed on time	567	12.07%	822	14.66%	-255

Work Order Data	Totals 2010	Totals 2011	2010 Priority 1 (1-2 Days)	2011 Priority 1 (1-2 Days)	2010 Priority 2 (1-7 Days)	2011 Priority 2 (1-7 Days)	2010 Priority 3 (10-30 Days)	2011 Priority 3 (10-30 Days)	2010 Priority 4 (30-90 Days)	2011 Priority 4 (30-90 Days)
Completed On Time	3689	3846	1218	401	1495	1786	478	1470	498	189
Not Completed OnTime	567	822	307	224	232	565	28	33	0	0
Total Completed	4256	4668	1525	625	1727	2351	506	1503	498	189
Completed On Time	86.68%	68.61%	79.87%	64.16%	86.57%	75.97%	94.47%	97.80%	100.00%	100.00%
Not Completed On Time	13.32%	14.66%	20.13%	35.84%	13.43%	24.03%	5.53%	2.20%	0.00%	0.00%

Purchase Order Processing Timelines

July-Oct 2010 vs July-Oct 2011

	July 1, 2011-Oct. 31, 2011	July 1, 2010-Oct. 31, 2010	Difference
Total Number of Purchase Orders Issued	3,557	3,550	7
Total Dollars of Purchase Orders Issued	\$140M	\$169M	\$29M
Avg Days for Final Requisition Approval to P.O. Issuance	4*	8*	(4)
Avg Days for Requisition to P.O.	7*	12*	(5)

* Calendar Days include Holidays and Weekends

Purchase Order Processing Timelines

July-Oct 2010 vs July-Oct 2011 (continued)

Requisition Entry to Issuance of Purchase Order									
	July 1, 2011-Oct. 31, 2011			July 1, 2010-Oct. 31, 2010			Difference		
	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %
0-5 *	2623	74%	74%	2316	65%	65%	307	9%	9%
6-15 Days*	554	15%	89%	589	17%	82%	(35)	-2%	7%
16-30 Days*	171	5%	94%	187	5%	87%	(16)	0%	7%
31-60 Days*	176	5%	99%	293	8%	95%	(117)	-3%	4%
60+ Days*	33	1%	100%	165	5%	100%	(132)	-4%	0%
Totals	3557	100%	100%	3550	100%	100%	7	0%	0%

*Calendar Days include Holidays and Weekends

Final Requisition Approval to Issuance of Purchase Order									
	July 1, 2011-Oct. 31, 2011			July 1, 2010-Oct. 31, 2010			Difference		
	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %
0-5 *	3184	89%	89%	2849	80%	80%	335	9%	9%
6-15 Days*	161	5%	94%	234	7%	87%	(73)	-2%	7%
16-30 Days*	115	3%	97%	165	5%	92%	(50)	-2%	5%
31-60 Days*	81	2%	99%	196	5%	97%	(115)	-3%	2%
60+ Days*	16	1%	100%	106	3%	100%	(90)	-2%	0%
Totals	3557	100%	100%	3550	100%	100%	7	0%	0%

*Calendar Days include Holidays and Weekends

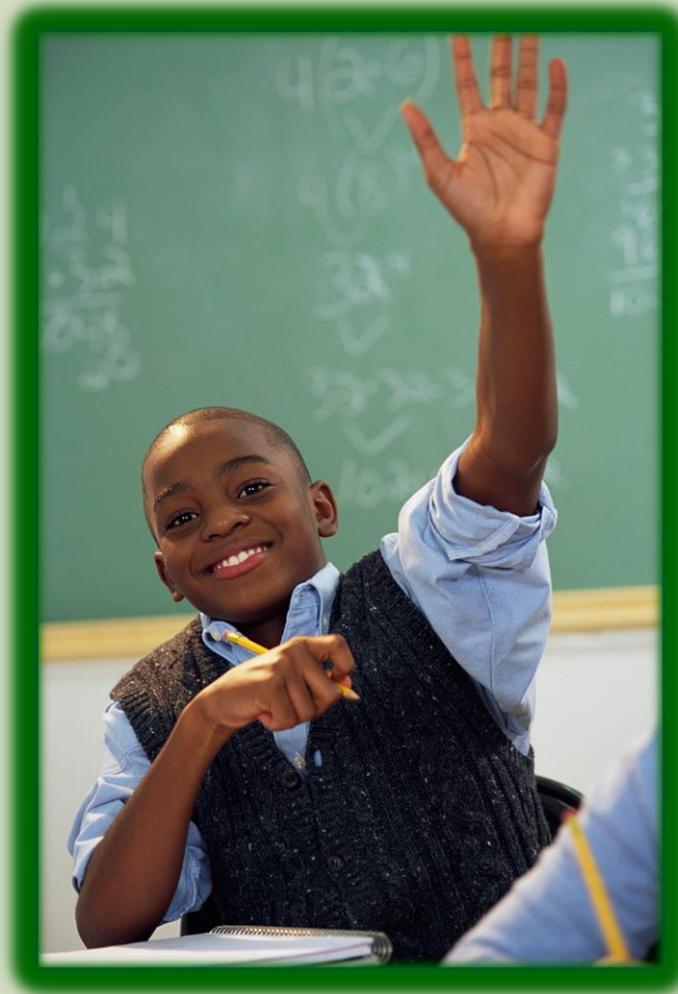
Technology Services Support Ticket Analysis

July-Oct 2010 vs July-Oct 2011

Tech Serv - Help Desk Ticket Request Number of Tickets (Open to Close)	2011-12	2010-11	Diff	
Num of Open Tickets - Beginning of Year	179	175	4	a
Tickets Opened - July through Oct	6,015	4,375	1,640	b
Tickets Closed - July through Oct	5,900	4,209	1,691	c
Num of Open Tickets - End of October	294	341	(47)	a+b-c=d
Avg # of Tickets closed per month	1,475	1,052	423	c/4=e

Thank You

Any Questions?



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Overview of Unrestricted General Fund Revenues and Expenses 2011-12

Unrestricted revenues and sources, after adjustments for the state's anticipated midyear cuts, total \$270.2 million

- Use of Unrestricted Revenues & Sources for 2011-12 are as follows:
 - School sites - \$160 million (59%)
 - The state loan, transfers out, contributions to Special Education and Buildings & Grounds - \$44.9 million (17%)
 - Central Office (net of indirect cost) - \$42.6 million (16%)
 - District wide in centrally funded school expenses - \$17.2 million (6%)
 - Contributions to fund balance - \$5.4 million (2%)

Overview of Unrestricted General Fund Revenues and Expenses 2011-12 (continued)

Unrestricted General Fund - First Interim 2011-12					
Total Resources / Sources:			\$ 270,218,026	a	100%
Expenses & Uses:					
Unrestricted Allocations to Schools (Incl Measure G Art)			\$ 159,995,906	b	59%
1	Other Outgo	9,030,367			3%
2	Transfer Out	1,322,416			0%
3	Contributions	34,531,541			13%
Contrib., Other Outgo & Transfers Out			44,884,324	c	17%
Central Office (Includes \$1.9M of Adult Ed Flex)		47,163,548			17%
Indirect Cost Offset		(4,514,626)			-2%
Net Central Office Estimated Costs			42,648,922	d	16%
4	District wide -999 (Incl 1 time pmt for early retirement in 2011-12)	10,542,764			4%
5	Ctrlly Bgtd Site Cost (998) - Incl Measure G Art (\$413K) & Adult Ed Flex (\$1.1M)	6,702,351			2%
Addition to Fund Balance (Amt Not Bgtd - For Audit Findings & State Deferrals)		5,443,759			2%
District Wide & Other Ctrlly Bgt Schl Costs			22,688,874	e	8%
Total Other than Schl Allocations			\$ 110,222,120	c+d+e=f	41%
Total Exps, Transfers Out, Other Uses and Adds to Fund Bal			\$ 270,218,026	b+f=g	100%
Note - Revenue assumes 300 ADA reduction from Adopted 2011-12; Mid-year Trigger reduction of \$189/ADA					
1	State Loan \$6.0M; Charter Transfer \$2.6M; Other \$.4M				
2	Transfer of Adult Ed Flex Rev to Adult Ed Fund				
3	SPED Pgm \$18.4M; SPED Trans \$7.5M- (Incl \$2.8M of trigger reductions); B&G \$8.5M				
5	Utilities, SUI, Tech Lic; Tchr on loan, Civic Ctr; Early Retirement Pmt; Contingencies; etc.				
6	LT Illness; Music Tchr; Utilities; SPED Prep, Secondary Literacy Coaches etc.				
Note 2 - Uses avail for exps equal \$220M - 76% is for Schls & Ctrlly funded for Schls; 19% for Ctrl off (net of Indirect); 5% for District Wide Costs					

2011-12 Unrestricted General Fund Assumptions (1 of 2)

	2011-12 1st Interim	2011-12 Adopted Bgt	Diff
Rev for Student Attendance (Rev Limit)			
Rev / ADA	\$ 5,026	\$ 5,215	\$ (189)
Avg Daily Attendance (ADA)	36,059	36,359	(300)
Other State Revenue			
K-3 CSR	\$ 11,502,272	\$ 12,107,655	\$ (605,383)
Other State-Mainly Tier 3 Flex (Exclng Adult Ed Flex)	\$ 29,352,837	\$ 30,835,073	\$ (1,482,236)
Adult Ed Flex	\$ 11,824,699	\$ 11,778,367	\$ 46,332
Lottery	\$ 4,892,986	\$ 4,855,806	\$ 37,180
Mandated Cost Reimbursement	\$ 570,332	\$ -	\$ 570,332
Charter Pass Through	\$ 2,622,280	\$ 2,598,157	\$ 24,123
Local			
Measure G Parcel Tax	\$ 20,704,600	\$ 20,704,600	\$ -
Interagency	\$ 468,664	\$ 468,664	\$ -
E-Rate Reimbursement	\$ 3,730,634	\$ 3,730,634	\$ -
Interest Income	\$ 156,752	\$ 495,446	\$ (338,694)
Transfer In			
State Loan Draw down from Fund 17	\$ 2,094,903	\$ 2,094,903	\$ -
Self Insur Fund (67) to cover Prop & Legal	\$ 321,905	\$ 321,905	\$ -

2011-12 Unrestricted General Fund Assumptions (2 of 2)

	2011-12 1st Interim	2011-12 Adopted Bgt	Diff
Other Outgo			
Charter Transfers	\$ 2,622,280	\$ 2,598,157	\$ 24,123
Debt Service (State Loan)	\$ 5,985,457	\$ 5,985,457	\$ -
Transfers Out			
Adult Ed Transfer	\$ 1,322,416	\$ 1,000,000	\$ 322,416
Net Adult Ed Maintained in the General Fund	\$ 10,502,283	\$ 10,778,367	\$ (276,084)
Contributions			
Special Ed Program	\$ (18,382,610)	\$ (18,382,610)	\$ -
Special Ed Transportation	\$ (7,483,756)	\$ (4,693,038)	\$ (2,790,718)
RRMA (Bldgs & Grounds)	\$ (8,515,268)	\$ (8,515,268)	\$ -
Expenses			
School Site Bgts	\$ 160,014,695	\$ 160,781,002	\$ (766,307)
Bgted Centrally for Schools (Site 998)	\$ 6,702,351	\$ 6,621,849	\$ 80,502
Salary Increase 2% Raise Mid-Year)	\$ -	\$ -	\$ -
Net Schools Related Budgets	\$ 166,717,046	\$ 167,402,851	\$ (685,805)
Central Bgts	\$ 47,163,548	\$ 47,033,723	\$ 129,825
Indirect Cost (Central Bgt offset)	\$ (4,514,626)	\$ (3,792,993)	\$ (721,633)
Net Central Bgts	\$ 42,648,922	\$ 43,240,730	\$ (591,808)
District Wide Bgts (Site 999)	\$ 10,542,763	\$ 7,570,330	\$ 2,972,433
Health Benefits increase	10%	10%	
Pmt for Early Retirement			
Federal Jobs Bill	\$ 7,095,923	\$ 6,276,255	\$ 819,668
Adult Ed Beginning Balance (Flex- TIER 3)	\$ 2,500,000	\$ 2,500,000	\$ -
Designated General Fund Fund Balance	\$ 845,367	\$ 1,665,035	\$ (819,668)
Total Cost of Early Retirement	\$ 10,441,290	\$ 10,441,290	\$ -

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
174	MARSHALL	790,641	555,094	291,072	(55,524)	-7.0%
102	BELLA VISTA	2,061,302	1,489,992	671,798	(100,488)	-4.9%
129	LAFAYETTE	1,080,711	756,196	375,194	(50,679)	-4.7%
146	PIEDMONT AVENUE	1,452,686	1,016,237	459,237	(22,788)	-1.6%
177	ESPERANZA ACADEMY	1,348,182	929,860	437,805	(19,482)	-1.4%
127	HILLCREST	1,400,671	970,951	444,154	(14,435)	-1.0%
168	CARL MUNCK	1,410,283	973,201	445,424	(8,341)	-0.6%
133	LINCOLN	2,766,227	1,906,280	863,124	(3,178)	-0.1%
101	ALLENDALE	1,625,921	1,092,941	528,414	4,567	0.3%
136	HORACE MANN	1,331,171	910,181	413,285	7,706	0.6%
108	CLEVELAND	1,466,276	996,401	453,090	16,784	1.1%
142	JOAQUIN MILLER	1,539,459	1,040,975	480,406	18,077	1.2%
170	HOOVER	1,279,165	871,684	392,326	15,155	1.2%
145	PERALTA	1,273,007	859,419	396,530	17,057	1.3%
112	GREENLEAF ELEMENTARY	1,680,669	1,099,728	557,228	23,713	1.4%
130	LAKEVIEW	1,248,443	829,275	398,500	20,668	1.7%
178	BRIDGES ACADEMY @ MELROSE	1,636,387	1,104,059	501,887	30,441	1.9%
107	EAST OAKLAND PRIDE	1,891,582	1,218,177	638,038	35,367	1.9%
131	LAUREL	2,031,193	1,387,003	606,083	38,107	1.9%
143	MONTCLAIR	1,819,086	1,236,153	548,765	34,168	1.9%
123	FUTURES ELEMENTARY	1,298,934	868,304	404,467	26,163	2.0%
125	NEW HIGHLAND ACADEMY	1,232,527	821,007	386,143	25,377	2.1%

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
117	FRUITVALE	1,698,123	1,141,525	518,816	37,782	2.2%
138	MARKHAM	1,415,151	920,536	460,459	34,157	2.4%
115	EMERSON	1,080,613	705,225	345,699	29,689	2.7%
171	KAISER	1,147,583	768,327	347,047	32,208	2.8%
119	GLENVIEW	1,832,673	1,229,802	550,057	52,814	2.9%
185	ASCEND	1,691,063	1,135,930	506,172	48,961	2.9%
139	MAXWELL PARK	1,026,458	662,784	330,792	32,882	3.2%
179	MANZANITA COMMUNITY SCHOOL	1,194,418	785,489	363,594	45,335	3.8%
103	BROOKFIELD	1,337,273	890,962	394,817	51,494	3.9%
148	REDWOOD HEIGHTS	1,346,033	879,955	412,142	53,936	4.0%
111	CROCKER HIGHLANDS	1,568,305	1,037,609	465,725	64,971	4.1%
151	SEQUOIA	1,500,977	989,987	447,443	63,546	4.2%
118	GARFIELD	2,181,831	1,412,343	676,702	92,786	4.3%
149	COMMUNITY UNITED ELEMENTARY	1,455,228	950,585	437,921	66,721	4.6%
106	CHABOT	2,204,437	1,429,150	667,423	107,864	4.9%
144	PARKER	819,469	537,052	242,048	40,369	4.9%
191	SANKOFA ACADEMY	773,612	500,245	234,780	38,587	5.0%
116	FRANKLIN	3,035,541	1,955,028	924,950	155,563	5.1%
175	MANZANITA SEED	1,086,472	704,655	324,891	56,926	5.2%
192	RISE	1,338,992	873,203	392,988	72,801	5.4%
172	FRED T KOREMATSU DISCOVERY AC	1,451,693	908,629	463,359	79,704	5.5%
157	THORNHILL	1,514,278	979,820	448,283	86,176	5.7%
166	HOWARD	837,483	528,531	254,654	54,298	6.5%

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
165	ACORN WOODLAND K-5	917,008	553,370	302,609	61,029	6.7%
113	LEARNING WITHOUT LIMITS	1,466,032	937,583	430,429	98,020	6.7%
181	ENCOMPASS SMALL SCHOOL	1,030,684	628,833	322,568	79,282	7.7%
183	PREP LITERARY ACAD/CULTURAL EX	921,572	573,446	275,776	72,350	7.9%
114	GLOBAL FAMILY SCHOOL	1,381,242	871,191	400,537	109,514	7.9%
132	LAZEAR	1,089,395	675,854	316,603	96,938	8.9%
154	SOBRANTE PARK	976,656	589,912	298,637	88,106	9.0%
186	INTERNATIONAL COMMUNITY SCHOOL	1,302,064	798,746	374,865	128,453	9.9%
182	MARTIN LUTHER KING JR. K-3	925,923	559,963	264,261	101,699	11.0%
105	BURCKHALTER	814,674	478,471	244,267	91,935	11.3%
122	GRASS VALLEY	1,074,925	634,276	301,134	139,515	13.0%
190	THINK COLLEGE NOW	1,136,664	668,235	316,499	151,931	13.4%
150	SANTA FE	898,540	497,940	257,124	143,477	16.0%
193	REACH ACADEMY	1,177,355	668,195	318,643	190,518	16.2%
121	LA ESCUELITA	1,233,141	641,691	325,027	266,423	21.6%
		83,548,106	54,638,195	25,652,711	3,257,200	3.9%

Appendix: Unrestricted General Fund Overview

Middle School Budgets Excluding Utilities and Custodial

First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance

Middle Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
236	URBAN PROMISE ACADEMY	1,089,061	756,191	378,760	(45,890)	-4.2%
211	MONTERA MIDDLE	3,042,913	2,139,498	970,593	(67,178)	-2.2%
206	BRET HARTE MIDDLE	2,281,571	1,576,159	710,909	(5,496)	-0.2%
213	WESTLAKE MIDDLE	2,069,802	1,381,419	691,529	(3,146)	-0.2%
204	WEST OAKLAND MIDDLE	840,165	542,144	286,595	11,427	1.4%
212	ROOSEVELT MIDDLE	2,174,455	1,464,818	668,851	40,787	1.9%
232	COLISEUM COLLEGE PREP ACADEMY	1,453,746	983,727	438,740	31,278	2.2%
215	MADISON MIDDLE	1,070,929	700,753	345,418	24,758	2.3%
221	ELMHURST COMMUNITY PREP	1,174,217	754,788	375,468	43,961	3.7%
201	CLAREMONT MIDDLE	1,504,368	969,922	456,061	78,385	5.2%
235	MELROSE LEADERSHIP ACAD	1,123,358	712,761	349,443	61,155	5.4%
210	EDNA BREWER MIDDLE	2,536,821	1,604,674	766,648	165,498	6.5%
226	ROOTS INTERNATIONAL ACADEMY	1,192,161	749,938	363,867	78,357	6.6%
228	UNITED FOR SUCCESS ACADEMY	1,352,726	773,759	413,763	165,204	12.2%
224	ALLIANCE ACADEMY	1,198,672	665,083	347,985	185,604	15.5%
203	FRICK MIDDLE	1,368,354	769,879	368,137	230,339	16.8%
208	ALTERNATIVE LEARNING COMMUNITY	524,230	203,676	87,972	232,582	44.4%
		25,997,549	16,749,187	8,020,737	1,227,625	4.7%

Appendix: Unrestricted General Fund Overview

High Schools Excluding Utilities and Custodial

First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance

High Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
343	COLLEGE PREP MEDIA	803,420	599,509	279,493	(75,582)	-9.4%
309	BUNCHE ACADEMY	909,950	655,354	332,133	(77,537)	-8.5%
338	METWEST	668,170	483,811	232,894	(48,535)	-7.3%
346	BUSINESS INFORMATION TECH HI	751,986	519,464	276,961	(44,439)	-5.9%
347	LEADERSHIP PREPARATORY HI SCH	590,414	409,945	206,382	(25,913)	-4.4%
342	MANDELA HIGH	924,197	667,389	295,661	(38,854)	-4.2%
355	ADVANCEDPATH ACADEMY	357,084	233,305	133,802	(10,023)	-2.8%
306	SKYLINE HIGH SCHOOL	5,762,989	3,986,683	1,844,299	(67,993)	-1.2%
335	LIFE ACADEMY	867,025	580,025	291,184	(4,183)	-0.5%
311	GATEWAY TO COLLEGE	429,837	420,429	9,408	-	0.0%
313	STREET ACADEMY	560,797	476,677	84,120	-	0.0%
304	OAKLAND HIGH SCHOOL	5,387,543	3,549,114	1,699,340	139,090	2.6%
305	OAKLAND TECH HIGH SCHOOL	5,829,216	3,810,961	1,838,835	179,421	3.1%
352	RUDSDALE CONTINUATION	770,343	439,569	298,660	32,114	4.2%
353	OAKLAND INTERNATIONAL HIGH SCH	956,055	611,341	296,857	47,857	5.0%
339	ARCHITECTURE ACAD & COLL PREP	1,145,254	741,521	343,304	60,428	5.3%
333	COMMUNITY DAY SCHOOL	642,687	375,842	227,118	39,726	6.2%
351	EXPER, EXCELL, COMM, EMPOW LEA	918,163	560,502	250,973	106,688	11.6%
314	FAR WEST HIGH SCHOOL	684,164	392,952	207,651	83,561	12.2%
310	DEWEY HIGH SCHOOL	1,287,212	704,425	377,257	205,531	16.0%
330	INDEPENDENT STUDY 9-12	665,334	376,805	170,627	117,903	17.7%
348	E.OAK.SCH. OF THE ARTS H.SCH.	1,051,833	566,720	287,937	197,176	18.7%
344	YOUTH EMPOWERMENT SCHOOL	(117,068)	92,096	54,414	(263,578)	225.1%
		31,846,607	21,254,440	10,039,309	552,858	1.7%

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
129	LAFAYETTE	\$ 489,817	\$ 353,781	\$ 158,410	\$ (22,374)	-4.6%
150	SANTA FE	\$ 395,194	\$ 297,950	\$ 105,892	\$ (8,647)	-2.2%
103	BROOKFIELD	\$ 600,839	\$ 398,341	\$ 181,545	\$ 20,953	3.5%
146	PIEDMONT AVENUE	\$ 266,691	\$ 190,183	\$ 64,813	\$ 11,695	4.4%
111	CROCKER HIGHLANDS	\$ 52,737	\$ 50,010	\$ -	\$ 2,727	5.2%
149	COMMUNITY UNITED ELEMENTARY	\$ 376,619	\$ 264,813	\$ 91,859	\$ 19,947	5.3%
175	MANZANITA SEED	\$ 238,528	\$ 158,988	\$ 65,475	\$ 14,065	5.9%
106	CHABOT	\$ 212,457	\$ 139,661	\$ 60,048	\$ 12,747	6.0%
130	LAKEVIEW	\$ 254,903	\$ 154,305	\$ 84,391	\$ 16,207	6.4%
102	BELLA VISTA	\$ 424,265	\$ 277,778	\$ 117,502	\$ 28,985	6.8%
182	MARTIN LUTHER KING JR. K-3	\$ 432,976	\$ 269,134	\$ 133,296	\$ 30,547	7.1%
172	FRED T KOREMATSU DISCOVERY AC	\$ 353,962	\$ 230,457	\$ 92,981	\$ 30,523	8.6%
138	MARKHAM	\$ 649,694	\$ 395,040	\$ 194,157	\$ 60,497	9.3%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 236,964	\$ 140,081	\$ 74,557	\$ 22,327	9.4%
101	ALLENDALE	\$ 345,406	\$ 203,099	\$ 107,802	\$ 34,505	10.0%
151	SEQUOIA	\$ 232,939	\$ 164,148	\$ 45,220	\$ 23,571	10.1%
193	REACH ACADEMY	\$ 269,774	\$ 157,443	\$ 85,005	\$ 27,326	10.1%
179	MANZANITA COMMUNITY SCHOOL	\$ 520,812	\$ 330,412	\$ 135,438	\$ 54,962	10.6%
131	LAUREL	\$ 382,767	\$ 247,897	\$ 94,413	\$ 40,456	10.6%
121	LA ESCUELITA	\$ 282,581	\$ 172,241	\$ 80,296	\$ 30,044	10.6%
192	RISE	\$ 326,817	\$ 229,020	\$ 61,378	\$ 36,419	11.1%
170	HOOVER	\$ 543,162	\$ 337,462	\$ 143,906	\$ 61,794	11.4%
154	SOBRANTE PARK	\$ 267,708	\$ 158,708	\$ 78,329	\$ 30,671	11.5%

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
181	ENCOMPASS SMALL SCHOOL	\$ 290,988	\$ 199,225	\$ 57,885	\$ 33,878	11.6%
136	HORACE MANN	\$ 565,940	\$ 335,776	\$ 161,571	\$ 68,593	12.1%
145	PERALTA	\$ 174,774	\$ 135,117	\$ 16,356	\$ 23,301	13.3%
133	LINCOLN	\$ 542,174	\$ 332,751	\$ 134,863	\$ 74,560	13.8%
185	ASCEND	\$ 588,020	\$ 322,766	\$ 182,889	\$ 82,365	14.0%
178	BRIDGES ACADEMY @ MELROSE	\$ 677,373	\$ 382,967	\$ 191,325	\$ 103,081	15.2%
143	MONTCLAIR	\$ 4,242	\$ 2,474	\$ 1,060	\$ 707	16.7%
174	MARSHALL	\$ 206,325	\$ 132,122	\$ 39,025	\$ 35,179	17.1%
125	NEW HIGHLAND ACADEMY	\$ 648,971	\$ 368,835	\$ 158,272	\$ 121,864	18.8%
191	SANKOFA ACADEMY	\$ 211,098	\$ 135,514	\$ 35,834	\$ 39,751	18.8%
118	GARFIELD	\$ 1,078,295	\$ 585,102	\$ 285,723	\$ 207,470	19.2%
117	FRUITVALE	\$ 435,492	\$ 242,426	\$ 106,312	\$ 86,754	19.9%
116	FRANKLIN	\$ 704,359	\$ 339,113	\$ 221,190	\$ 144,056	20.5%
113	LEARNING WITHOUT LIMITS	\$ 368,927	\$ 190,164	\$ 103,089	\$ 75,674	20.5%
108	CLEVELAND	\$ 247,636	\$ 149,393	\$ 46,902	\$ 51,340	20.7%
115	EMERSON	\$ 237,867	\$ 108,471	\$ 79,642	\$ 49,755	20.9%
144	PARKER	\$ 329,220	\$ 182,410	\$ 74,800	\$ 72,010	21.9%
177	ESPERANZA ACADEMY	\$ 628,543	\$ 322,835	\$ 167,416	\$ 138,292	22.0%
114	GLOBAL FAMILY SCHOOL	\$ 421,036	\$ 212,927	\$ 109,383	\$ 98,726	23.4%
105	BURCKHALTER	\$ 197,977	\$ 99,741	\$ 48,796	\$ 49,441	25.0%
168	CARL MUNCK	\$ 286,617	\$ 191,893	\$ 22,915	\$ 71,809	25.1%
190	THINK COLLEGE NOW	\$ 306,079	\$ 191,587	\$ 36,151	\$ 78,341	25.6%
165	ACORN WOODLAND K-5	\$ 539,675	\$ 317,120	\$ 84,335	\$ 138,219	25.6%
166	HOWARD	\$ 202,326	\$ 126,860	\$ 16,611	\$ 58,855	29.1%

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
148	REDWOOD HEIGHTS	\$ 70,369	\$ 33,860	\$ 15,230	\$ 21,279	30.2%
112	GREENLEAF ELEMENTARY	\$ 453,871	\$ 208,893	\$ 105,650	\$ 139,328	30.7%
139	MAXWELL PARK	\$ 433,639	\$ 197,677	\$ 102,047	\$ 133,916	30.9%
132	LAZEAR	\$ 332,020	\$ 145,253	\$ 84,107	\$ 102,661	30.9%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 329,035	\$ 178,642	\$ 39,264	\$ 111,130	33.8%
119	GLENVIEW	\$ 238,918	\$ 108,504	\$ 45,853	\$ 84,561	35.4%
171	KAISER	\$ 29,744	\$ 16,046	\$ 2,423	\$ 11,275	37.9%
122	GRASS VALLEY	\$ 259,184	\$ 99,105	\$ 49,451	\$ 110,628	42.7%
107	EAST OAKLAND PRIDE	\$ 461,064	\$ 165,874	\$ 89,022	\$ 206,167	44.7%
123	FUTURES ELEMENTARY	\$ 306,962	\$ 120,913	\$ 25,228	\$ 160,821	52.4%
127	HILLCREST	\$ 7,604	\$ -	\$ -	\$ 7,604	100.0%
142	JOAQUIN MILLER	\$ 7,521	\$ -	\$ -	\$ 7,521	100.0%
157	THORNHILL	\$ 5,151	\$ -	\$ -	\$ 5,151	100.0%
		\$ 20,986,648	\$ 12,203,306	\$ 5,197,334	\$ 3,586,009	17.1%

Appendix: Restricted General Fund Overview

Middle Schools Excluding Utilities and Custodial

First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance

Middle Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
201	CLAREMONT MIDDLE	\$ 791,423	\$ 538,933	\$ 225,448	\$ 27,041	3.4%
203	FRICK MIDDLE	\$ 714,471	\$ 496,788	\$ 173,163	\$ 44,519	6.2%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 582,520	\$ 403,326	\$ 92,513	\$ 86,681	14.9%
210	EDNA BREWER MIDDLE	\$ 539,309	\$ 331,885	\$ 122,702	\$ 84,722	15.7%
224	ALLIANCE ACADEMY	\$ 380,847	\$ 208,941	\$ 110,565	\$ 61,341	16.1%
206	BRET HARTE MIDDLE	\$ 517,872	\$ 296,820	\$ 132,312	\$ 88,740	17.1%
213	WESTLAKE MIDDLE	\$ 699,906	\$ 415,475	\$ 164,048	\$ 120,383	17.2%
212	ROOSEVELT MIDDLE	\$ 632,638	\$ 346,827	\$ 150,044	\$ 135,768	21.5%
236	URBAN PROMISE ACADEMY	\$ 628,464	\$ 316,105	\$ 177,472	\$ 134,887	21.5%
215	MADISON MIDDLE	\$ 652,056	\$ 339,270	\$ 168,164	\$ 144,622	22.2%
235	MELROSE LEADERSHIP ACAD	\$ 476,067	\$ 306,964	\$ 59,277	\$ 109,826	23.1%
226	ROOTS INTERNATIONAL ACADEMY	\$ 391,901	\$ 212,033	\$ 85,800	\$ 94,068	24.0%
204	WEST OAKLAND MIDDLE	\$ 238,153	\$ 117,425	\$ 49,560	\$ 71,169	29.9%
221	ELMHURST COMMUNITY PREP	\$ 2,158,376	\$ 741,702	\$ 397,979	\$ 1,018,695	47.2%
228	UNITED FOR SUCCESS ACADEMY	\$ 2,425,863	\$ 661,063	\$ 329,617	\$ 1,435,183	59.2%
208	ALTERNATIVE LEARNING COMMUNITY	\$ 142,884	\$ 55,690	\$ -	\$ 87,194	61.0%
211	MONTERA MIDDLE	\$ 333,048	\$ 23,511	\$ (1,084)	\$ 310,620	93.3%
202	ELMHURST MIDDLE	\$ 2,818	\$ -	\$ -	\$ 2,818	100.0%
225	EXPLORE MIDDLE SCHOOL	\$ 12,579	\$ -	\$ -	\$ 12,579	100.0%
		\$ 45,279,950	\$ 24,363,416	\$ 10,356,079	\$ 10,560,455	23.3%

Appendix: Restricted General Fund Overview

High Schools Excluding Utilities and Custodial

First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance High Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
310	DEWEY HIGH SCHOOL	\$ 411,338	\$ 253,352	\$ 140,584	\$ 17,402	4.2%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 417,970	\$ 269,316	\$ 118,262	\$ 30,392	7.3%
309	BUNCHE ACADEMY	\$ 270,830	\$ 171,780	\$ 57,582	\$ 41,469	15.3%
348	E.OAK.SCH. OF THE ARTS H.SCH.	\$ 129,128	\$ 74,176	\$ 31,849	\$ 23,104	17.9%
346	BUSINESS INFORMATION TECH HI	\$ 168,418	\$ 95,201	\$ 42,256	\$ 30,961	18.4%
342	MANDELA HIGH	\$ 412,798	\$ 246,773	\$ 85,629	\$ 80,396	19.5%
304	OAKLAND HIGH SCHOOL	\$ 1,345,796	\$ 726,943	\$ 352,828	\$ 266,025	19.8%
347	LEADERSHIP PREPARATORY HI SCH	\$ 170,194	\$ 93,831	\$ 41,968	\$ 34,394	20.2%
352	RUDSDALE CONTINUATION	\$ 347,489	\$ 197,790	\$ 73,735	\$ 75,963	21.9%
343	COLLEGE PREP MEDIA	\$ 503,887	\$ 259,624	\$ 132,106	\$ 112,157	22.3%
339	ARCHITECTURE ACAD & COLL PREP	\$ 541,252	\$ 275,608	\$ 139,232	\$ 126,412	23.4%
351	EXPER, EXCELL, COMM, EMPOW LEA	\$ 407,294	\$ 220,733	\$ 72,236	\$ 114,325	28.1%
330	INDEPENDENT STUDY 9-12	\$ 96,477	\$ 32,346	\$ 35,953	\$ 28,178	29.2%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,203,424	\$ 557,404	\$ 291,367	\$ 354,653	29.5%
306	SKYLINE HIGH SCHOOL	\$ 1,238,151	\$ 565,979	\$ 298,601	\$ 373,572	30.2%
335	LIFE ACADEMY	\$ 475,180	\$ 216,602	\$ 108,477	\$ 150,101	31.6%
314	FAR WEST HIGH SCHOOL	\$ 259,404	\$ 129,436	\$ 47,064	\$ 82,904	32.0%
344	YOUTH EMPOWERMENT SCHOOL	\$ 406,858	\$ 210,591	\$ 38,779	\$ 157,488	38.7%
313	STREET ACADEMY	\$ 256,494	\$ 111,149	\$ 32,206	\$ 113,139	44.1%
338	METWEST	\$ 367,360	\$ 139,568	\$ 55,122	\$ 172,670	47.0%
333	COMMUNITY DAY SCHOOL	\$ 93,929	\$ 6,822	\$ 1,703	\$ 85,405	90.9%
311	GATEWAY TO COLLEGE	\$ 33,716	\$ -	\$ -	\$ 33,716	100.0%
		\$ 89,222,409	\$ 47,636,443	\$ 20,354,657	\$ 21,231,309	23.8%

General Fund Overview

Fund Balances

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)							
		2011-12 1st Interim		2011-12 Adopted Budget		Difference			
		\$\$\$	FTE's	\$\$\$	FTE's	\$\$\$	%	FTE's	%
General Fund									
01	Gen Fund - Unrestricted	\$ 224,404,569	2,528.5	\$ 222,006,904	2,424.1	\$ 2,397,665	1%	104.4	4%
01	Gen Fund - Restricted	\$ 184,373,710	1,370.8	\$ 159,227,590	1,330.5	\$ 25,146,120	16%	40.2	3%
Total General Fund		\$ 408,778,279	3,899.2	\$ 381,234,494	3,754.6	\$ 27,543,785	7%	144.6	4%
11	Adult Education	\$ 2,475,468	16.9	\$ 1,910,743	-	\$ 564,725	30%	16.9	#DIV/0!
12	Child Development	\$ 19,532,580	182.1	\$ 15,298,139	166.2	\$ 4,234,441	28%	15.9	10%
13	Cafeteria	\$ 16,591,848	165.4	\$ 14,818,841	162.5	\$ 1,773,008	12%	2.9	2%
17	State Loan	\$ -	-	\$ -	-	\$ -	-	-	-
Facility Related Funds									
14	Deferred Maintenance	\$ 2,167,418	-	\$ 2,093,782	-	\$ 73,636	4%	-	-
21	Gen.Oblig. Bonds	\$ 90,869,200	23.9	\$ 25,551,445	23.0	\$ 65,317,755	256%	0.9	4%
25	Dev Fee / Redevel	\$ 4,783,028	17.0	\$ 3,888,258	17.0	\$ 894,770	23%	-	0%
30	State School Bldg	\$ -	-	\$ -	-	\$ -	#DIV/0!	-	#DIV/0!
35	State Modernization	\$ 10,612,639	1.0	\$ 10,678,737	1.0	\$ (66,098)	-1%	-	0%
40	Williams Settlement	\$ 4,846,779	8.0	\$ 1,873,062	8.0	\$ 2,973,717	159%	-	0%
Total Facility Funds		\$ 113,279,064	49.9	\$ 44,085,284	49.0	\$ 69,193,780	157%	0.9	2%
51	Bond Int & Redemption	\$ -	-	\$ -	-	\$ -	-	-	-
53	Tax Override	\$ -	-	\$ -	-	\$ -	-	-	-
56	Debt Serv (COPS Pmts)	\$ -	-	\$ -	-	\$ -	-	-	-
67	Self Insurance	\$ 21,401,706	10.0	\$ 21,151,706	6.0	\$ 250,000	1%	4.0	67%
ALL FUNDS		\$ 582,058,946	4,323.5	\$ 478,499,207	4,138.3	\$ 103,559,739	22%	185.2	4%
Note - Description and purpose of Funds are noted in appendix for each fund									

Other Fund Balances

Fund Balances Detail

FIRST INTERIM 2011-12

Fund Num	Fund Descript	Beginning Balance	In				Total Resources	Other			Total Disburse	Ending Balance	
			Revenues	Transfers	Other Sources	In Contrib.		Expenses	Outgo	Indirect			Out Transfers
01	Gen Fund - Unrestr	27,771,316	264,516,738	5,251,288	450,000	(34,531,540)	235,686,486	(224,404,569)	(9,030,367)	4,514,626	(1,322,416)	(230,242,726)	33,215,076
01	Gen Fund - Restr	10,532,695	147,385,388	2,093,782	-	34,531,541	184,010,711	(184,373,710)	(496,858)	(3,060,964)	(2,093,782)	(190,025,314)	4,518,092
Total General Fund		38,304,011	411,902,126	7,345,070	450,000	1	419,697,197	(408,778,279)	(9,527,225)	1,453,662	(3,416,198)	(420,268,040)	37,733,168
11	Adult Education	2,931,383	1,216,050	1,322,416	-	-	2,538,466	(2,475,468)	-	(62,999)	(2,570,393)	(5,108,860)	360,989
12	Child Development	704,101	20,492,197	-	-	-	20,492,197	(19,532,580)	-	(703,522)	(256,649)	(20,492,751)	703,547
13	Cafeteria	1,630,247	15,656,161	199,425	-	-	15,855,586	(16,591,848)	-	(687,142)	(206,843)	(17,485,833)	-
17	State Loan	2,684,096	-	-	-	-	-	-	-	-	(2,094,903)	(2,094,903)	589,193
Facility Related Funds													
14	Deferred Maintenance	73,624	12	2,093,782	-	-	2,093,794	(2,167,418)	-	-	-	(2,167,418)	-
21	Gen.Oblig. Bonds	112,794,432	90,378	-	-	-	90,378	(90,869,200)	-	-	(2,093,782)	(92,962,982)	19,921,828
25	Dev Fee / Redevel	4,855,918	3,772,120	-	-	-	3,772,120	(4,783,028)	-	-	-	(4,783,028)	3,845,010
30	St School Bldg	-	-	-	-	-	-	-	-	-	-	-	-
35	St Modernization	13,727,523	25,000	-	-	-	25,000	(10,612,639)	-	-	-	(10,612,639)	3,139,884
40	Williams Settlement	2,274,536	3,086,251	-	-	-	3,086,251	(4,846,779)	-	-	-	(4,846,779)	514,008
Total Facility Funds		133,726,033	6,973,761	2,093,782	-	-	9,067,543	(113,279,064)	-	-	(2,093,782)	(115,372,846)	27,420,730
51	Bond Int & Redemption	38,893,835	48,391,858	-	-	-	48,391,858	-	(48,391,858)	-	-	(48,391,858)	38,893,835
53	Tax Override	101	-	-	-	-	-	-	-	-	-	-	101
56	Debt Service	3,687	-	-	-	-	-	-	-	-	-	-	3,687
67	Self Insurance	11,944,079	15,666,537	-	-	-	15,666,537	(21,401,706)	-	-	(321,905)	(21,723,611)	5,887,005
ALL FUNDS		230,821,573	520,298,690	10,960,693	450,000	1	531,709,384	(582,058,946)	(57,919,083)	(1)	(10,960,673)	(650,938,703)	111,592,254

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 1,216,050	\$ 956,180	259,870	
Transfer-In & Sources	1,322,416	1,000,000	322,416	(1)
Total Revenues & Sources	2,538,466	1,956,180	582,286	
Salaries,Supplies,Services & Equipment	2,475,468	1,910,743	564,725	(2)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	62,999	45,437	17,562	
Contributions & Transfers Out	2,570,393	-	2,570,393	(3)
Total Expenses & Uses	5,108,860	1,956,180	3,152,680	
Change in Fund Balance	(2,570,394)	-	(2,570,394)	
Beginning Fund Balance	2,931,383	2,500,000	431,383	(4)
Ending Fund Balance	\$ 360,989	\$ 2,500,000	\$ (2,139,011)	
FTE's	16.9	-	16.9	

Purpose of Fund - Accts for fed, state and local revenues for adult ed programs

- (1) Additional "Flex" resource transferred in from General Fund. Amt and exps initially recorded there.
- (2) Additional exps budgeted due to increase in resources.
- (3) Transfer to the General Fund to assist in the payment of the Early Retirement Program approved by the Board 2010-11. Funds are Tier 3 flex funds, thus unrestricted.
- (4) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 20,492,197	\$ 16,198,177	\$ 4,294,020	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	20,492,197	16,198,177	4,294,020	
Salaries,Supplies,Services & Equipment	19,532,580	15,298,139	4,234,441	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	703,522	723,389	(19,867)	
Contributions & Transfers Out	256,649	176,649	80,000	
Total Expenses & Uses	20,492,751	16,198,177	4,294,574	(1)
Change in Fund Balance	(554)	-	(554)	
Beginning Fund Balance	704,101	740,821	(36,720)	
Ending Fund Balance	\$ 703,547	\$ 740,821	\$ (37,274)	
FTE's	182.1	166.2	15.92	

Purpose of Fund - Accts for fed, state and local revenues for child development programs

- (1) Revenues project a 10% reduction from the current 10-11 fiscal year, resulting in a 10% reduction in total expenses

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 15,656,161	\$ 15,569,061	\$ 87,100
Transfer-In & Sources	199,425	119,425	80,000
Total Revenues & Sources	15,855,586	15,688,486	167,100
Salaries,Supplies,Services & Equipment	16,591,848	14,818,841	1,773,008
Other outgo	-	-	-
Indirect Cost	687,142	662,802	24,340
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	17,485,833	15,688,486	1,797,348 (1)
Change in Fund Balance	(1,630,247)	-	(1,630,247)
Beginning Fund Balance	1,630,247	(0)	1,630,248 (2)
Ending Fund Balance	\$ (0)	\$ (0)	\$ 0
FTE's	165.4	162.5	2.88

Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm

- (1) Increase in exp due to loading of the unspent beginning fund balance
- (2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 12	\$ -	\$ 12	
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	2,093,794	2,093,782	12	
Salaries,Supplies,Services & Equipment	2,167,418	2,093,782	73,636	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,167,418	2,093,782	73,636	
Change in Fund Balance	(73,624)	-	(73,624)	
Beginning Fund Balance	73,624	-	73,624	(2)
Ending Fund Balance	\$ -	\$ -	\$ -	
FTE's	-	-	-	
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance				
(1) Increase in exp due to loading of the unspent beginning fund balance				
(2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget				

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund (State Loan)

Other Cap Outlay Fund 17(State Loan)	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,094,903	2,094,903	-
Total Expenses & Uses	2,094,903	2,094,903	-
Change in Fund Balance	(2,094,903)	(2,094,903)	-
Beginning Fund Balance	2,684,096	3,350,384	(666,288) (1)
Ending Fund Balance	\$ 589,193	\$ 1,255,481	\$ (666,288)
FTE's	-	-	-
Purpose of Fund - Accts for \$35 million of the State loan.			
(1) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget			

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

Building Fund 21	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 90,378	\$ -	90,378
Transfer-In & Sources	-	-	-
Total Revenues & Sources	90,378	-	90,378
Salaries,Supplies,Services & Equipment	90,869,200	25,551,445	65,317,755 (1)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,093,782	2,093,782	-
Total Expenses & Uses	92,962,982	27,645,227	65,317,755
Change in Fund Balance	(92,872,604)	(27,645,227)	(65,227,377)
Beginning Fund Balance	112,794,432	27,674,427	85,120,006 (2)
Ending Fund Balance	\$ 19,921,828	\$ 29,200	\$ 19,892,628
FTE's	23.9	23.0	0.90

Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds

(1) Increase in construction exp due to loading of the unspent beginning fund balance

(2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facility Fund 25	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,772,120	\$ 3,770,000	\$ 2,120	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	3,772,120	3,770,000	2,120	
Salaries,Supplies,Services & Equipment	4,783,028	3,888,258	894,770	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	4,783,028	3,888,258	894,770	
Change in Fund Balance	(1,010,908)	(118,258)	(892,650)	
Beginning Fund Balance	4,855,918	2,487,885	2,368,033	(2)
Ending Fund Balance	\$ 3,845,010	\$ 2,369,627	\$ 1,475,383	
FTE's	17.0	17.0	-	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1) Increase in exp due to loading of the unspent beginning fund balance				
(2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget				

APPENDIX: Other Fund Balances

Fund 30 – State School Facility Fund

State School Facility Fund 30	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	-	0	(0)
Ending Fund Balance	\$ -	\$ 0	\$ (0)
FTE's	-	-	-
Purpose of Fund - 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	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 25,000	\$ 9,080,874	(9,055,874)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	25,000	9,080,874	(9,055,874)	
Salaries,Supplies,Services & Equipment	10,612,639	10,678,737	(66,098)	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	10,612,639	10,678,737	(66,098)	
Change in Fund Balance	(10,587,639)	(1,597,863)	(8,989,776)	
Beginning Fund Balance	13,727,523	2,335,994	11,391,529	(2)
Ending Fund Balance	\$ 3,139,884	\$ 738,131	\$ 2,401,753	
FTE's	1.00	1.00	-	

Purpose of Fund - Accts for revenues and expenses associated with statewide modernization

(1) Due to technical requirements at Adoption revenue reflected is stated within Beginning Fund Balance remaining \$25,000 reflects projected interest earnings for the current year.

(2) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

Other Revenue	\$ 3,086,251	\$ 1,873,062	\$ 1,213,189	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	3,086,251	1,873,062	1,213,189	
Salaries,Supplies,Services & Equipment	4,846,779	1,873,062	2,973,717	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	4,846,779	1,873,062	2,973,717	
Change in Fund Balance	(1,760,528)	-	(1,760,528)	
Beginning Fund Balance	2,274,536	(0)	2,274,536	(3)
Ending Fund Balance	\$ 514,008	\$ (0)	\$ 514,008	
FTE's	8.0	8.0	-	
Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC)				
(1)	Establishment of the Urban Forestry Grant within this Fund.			
(2)	Increase in exp due to loading of the unspent beginning fund balance			
(3)	Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget			

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 48,391,858	\$ 48,391,858	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	48,391,858	48,391,858	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	48,391,858	48,391,858	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	48,391,858	48,391,858	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	38,893,835	33,785,623	5,108,212
Ending Fund Balance	\$ 38,893,835	\$ 33,785,623	\$ 5,108,212
FTE's	-	-	-
<p>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</p>			

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

Tax Override Fund 53	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	101	0	100
Ending Fund Balance	\$ 101	\$ 0	\$ 100
FTE's	-	-	-
<p>Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.</p>			

APPENDIX: Other Fund Balances

Fund 56 – Debt Service Fund

Debt Service Fund 56	2011-12 1st Interim	2011-12 Bgt Dev	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	3,687	359,283	(355,596) (1)
Ending Fund Balance	\$ 3,687	\$ 359,283	\$ (355,596)
FTE's			-

Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's)
Source of funding is through Inter-Fund Transfers from other funds.

(1) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2011-12 1st Interim	2011-12 Bgt Dev	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 15,666,537	\$ 15,666,537	\$	-
Transfer-In & Sources	-	-		-
Total Revenues & Sources	15,666,537	15,666,537		-
Salaries,Supplies,Services & Equipment	21,401,706	21,151,706		250,000
Other outgo	-	-		-
Indirect Cost	-	-		-
Contributions & Transfers Out	321,905	321,905		-
Total Expenses & Uses	21,723,611	21,473,611		250,000
Change in Fund Balance	(6,057,074)	(5,807,074)		(250,000)
Beginning Fund Balance	11,944,079	7,972,555		3,971,524 (1)
Ending Fund Balance	\$ 5,887,005	\$ 2,165,480	\$	3,721,524
FTE's	10.0	6.0		4.0

Purpose of Fund - Accts for self-insurance activities from other operating funds

(1) Difference due to recording actual beginning balance vs. estimated beginning balance at Adopted Budget