



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*



# 2009-10

# Closing of the Books

Tuesday, September 7, 2010

# Agenda

2

- Executive Summary
- Unaudited Actuals - Unrestricted General Fund
- Cash Flows
- Appendix

# Executive Summary

3



# Executive Summary

- The District's unrestricted general fund balance is approximately \$3M dollars more than anticipated.
- As of June 30, 2010, the general fund cash balance was \$6.7M. This cash balance includes a net negative cash reduction of \$5.5M as a result of the cash reconciliation recorded at year end. The State Loan funds will be used to offset this reduction in fiscal year 2010-2011.
- The District's general fund received Federal Stimulus Funds (State Fiscal Stabilization Funds) of approximately \$3.2M.
  - However, an expected \$2.8M of State funding was retained.
  - Overall, the District received \$400K more than anticipated.
- Cash and Payroll liabilities had not been reconciled for several years. These reconciliations have been completed and recorded (Payroll liabilities through 2007-08) which has resulted in a \$16.5M reduction in the unrestricted general fund balance; however, the State Loan funds were used to offset this reduction.
- The State Loan fund balance is \$3.6M after funds were used to cover the Cash and Payroll liabilities adjustments recorded at year end.

# Unaudited Actuals

5



# 2009-10 Unaudited Actuals

## Unrestricted General Fund

6

Unrestricted General Fund	2009-10 <u>Actuals</u>	2009-10 <u>Estimate</u>	<u>Diff</u>	<u>%</u>
Revenue Limit (\$ for Student Attendance)	\$ 172,909,000	\$ 172,117,786	\$ 791,214	0%
Other Revenue	87,359,318	89,721,244	(2,361,926)	-3%
Transfer-In & Sources	25,250,566	8,755,017	16,495,549	188%
Total Revenues & Sources	285,518,884	270,594,047	14,924,837	6%
Salaries, Supplies, Services & Equipment	238,196,698	246,756,461	(8,559,763)	-3%
Other outgo (Pass Throughs / Debt Service)	13,857,110	11,657,136	2,199,974	19%
Indirect Cost (Expense Offset)	(5,170,505)	(7,035,860)	1,865,355	-27%
Contributions & Transfers Out	41,718,242	41,623,731	94,511	0%
Total Expenses & Uses	288,601,545	293,001,468	(4,399,923)	-2%
Change in Fund Balance	(3,082,661)	(22,407,422)	19,324,760	-86%
Beginning Fund Balance	28,195,603	28,195,603	-	0%
Restate Tier 3 Flex to Unrestr less Cash & P/R Liability	(8,642,314)	7,812,543	(16,454,857)	-211%
Adjusted Beginning Balance	19,553,289	36,008,146	(16,454,857)	-46%
Ending Fund Balance	\$ 16,470,628	\$ 13,600,724	\$ 2,869,903	21%
See explanations on next page				

# 2009-10 Unaudited Actuals

## Unrestricted General Fund Explanations

7

<b>Change in Revenues &amp; Sources:</b>	
<b>a</b> Decr in Other State Rev - Including Tier3 (Mainly \$2.8M of Tier 3 rev replaced by Fed Stimulus SFSE)	\$ (3,698,893)
<b>b</b> Reimb from ROP for cost of Tchrs (Bgt netted against cost)	1,272,637
<b>c</b> Increase in Other State Rev (Negative Prior Year Adjustment)	(1,063,214)
<b>d</b> Reimb from Advance Path for cost of Tchrs (Bgt netted against cost) and legal settlements	834,008
<b>e</b> Drawdown of State Loan to cover State Loan Pmt & to pay for the adjustments to cash & P/R Liabilities	16,454,858
<b>e</b> Lower Interest Inc (\$190K) and other local income	(459,025)
<b>g</b> Other - Net	623,070
<b>Increase in Revenues &amp; Sources</b>	<b>\$ 13,963,441</b>
<b>Change in Expenses &amp; Uses:</b>	
<b>1</b> Decr in Sal,Supplies,Services & Equipt (\$3.2M moved to Stimulus; \$5.5M is net underspending from est.)	\$ (8,559,763)
<b>2</b> Decrease in Interpgm & Interfund Indirect Cost (Due to lower restr & other fund exps than anticipated)	1,865,355
<b>3</b> Increase in write-off of uncollectible or overstated receivables	1,038,366
<b>4</b> Decrease in ROP Transfer	226,689
<b>5</b> Increase in Special Ed & Special Ed Transportation Contribution	201,503
<b>6</b> Other - Net	(133,469)
<b>Decrease in Expenses &amp; Uses</b>	<b>\$ (5,361,319)</b>
<b>Net Increase in Fund Balance</b>	<b>\$ 19,324,760</b>
<b>Decrease in Beginning Fund Balance:</b>	
Adjustments made to correct cash balance and payroll liability (thru 2007-08)	\$ (16,454,857)

# 2009-10 Unaudited Actuals

## Unrestricted General Fund - Ending Fund Balance

8

Unrestricted General Fund	2009-10 <u>Actuals</u>	2009-10 <u>Estimate</u>	<u>Diff</u>
Ending Fund Balance	\$ 16,470,628	\$ 13,600,724	\$ 2,869,903
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 8,775,138	\$ 9,461,680	\$ (686,542)
Revolving Cash	150,000	150,000	-
State Loan	281,960	-	281,960
Class Size Reduction Resource	458,602	-	458,602
Audit Findings & One-time Items	6,804,928	3,989,045	2,815,883
Total Ending Fund Balance	\$ 16,470,628	\$ 13,600,724	\$ 2,869,903
Reserve for Economic Uncertainty is the 2% minimum required for OUSD			

# Cash Flows

9



# Cash Flow Analysis: 2009-10

10

Actual Cash Balance	July 2009 Actual	August 2009 Actual	September 2009 Actual	October 2009 Actual	November 2009 Actual	December 2009 Actual
Beginning Cash	\$ 41,340,223	\$ 28,674,669	\$ 34,813,167	\$ 32,583,482	\$ 23,499,578	\$ 10,531,165
Total Receipts	737,736	9,179,905	47,591,981	25,722,983	21,358,408	68,936,148
Total Disbursements	25,978,739	12,955,638	34,168,238	38,570,973	37,471,163	35,679,691
A/R & A/P	12,575,449	9,914,231	(15,653,428)	3,764,086	3,144,342	2,867,430
Net Increase / Decrease	(12,665,554)	6,138,498	(2,229,685)	(9,083,904)	(12,968,413)	36,123,887
Ending Cash	\$ 28,674,669	\$ 34,813,167	\$ 32,583,482	\$ 23,499,578	\$ 10,531,165	\$ 46,655,052

# Cash Flow Analysis: 2009-10

11

Actual Cash Balance	January 2010 Actual	February 2010 Actual	March 2010 Actual	April 2010 Actual	May 2010 Actual	June 2010 Actual
Beginning Cash	\$ 46,655,052	\$ 55,426,041	\$ 29,334,203	\$ 16,103,302	\$ 28,573,158	\$ 9,533,814
Total Receipts	47,291,714	11,934,787	27,949,300	60,137,598	19,664,407	71,244,648
Total Disbursements	38,083,938	38,030,310	41,494,463	47,992,495	38,703,651	25,594,998
A/R & A/P	(436,787)	3,685	125,814	324,753	(100)	(48,461,315)
Net Increase / Decrease	8,770,989	(26,091,838)	(13,419,349)	12,469,856	(19,039,344)	(2,811,665)
Ending Cash	\$ 55,426,041	\$ 29,334,203	\$ 15,914,854	\$ 28,573,158	\$ 9,533,814	\$ 6,722,149

# Any Questions?

12



# Appendices

## Page 1 of 3

13

Unrestricted General Fund Elementary Schools	1 of 3	Page 16
Unrestricted General Fund Elementary Schools	2 of 3	Page 17
Unrestricted General Fund Elementary Schools	3 of 3	Page 18
Unrestricted General Fund Middle Schools		Page 19
Unrestricted General Fund High Schools		Page 20
Restricted General Fund Elementary Schools	1 of 3	Page 21
Restricted General Fund Elementary Schools	2 of 3	Page 22
Restricted General Fund Elementary Schools	3 of 3	Page 23
Restricted General Fund Middle Schools		Page 24
Restricted General Fund High Schools		Page 25
Unrestricted General Fund		Page 26
Unrestricted General Fund Explanations	1 of 2	Page 27
Unrestricted General Fund Explanations	2 of 2	Page 28

# Appendices

## Page 2 of 3

14

Restricted General Fund	Page 29
Summary of All Funds	Page 30
Fund 11 – Adult Education	Page 31
Fund 12 – Child Development	Page 32
Fund 13 – Cafeteria	Page 33
Fund 14 – Deferred Maintenance	Page 34
Fund 17 – State Loan	Page 35
Fund 21 – Building Fund	Page 36
Fund 25 – Development/Redevelopment Fee	Page 37
Fund 30 – School Building	Page 38
Fund 35 – School Facility	Page 39
Fund 40 – Williams	Page 40
Fund 51 – Bond Interest	Page 41
Fund 53 – Tax Override	Page 42

# Appendices

## Page 3 of 3

15

Fund 56 – Debt Service	Page 43
Fund 67 – Self Insurance	Page 44
Enrollment & ADA Over Time	Page 45
Revenue Limit & COLA Over Time	Page 46
Class Size Reduction (K-3)	Page 47
Other Key Budget Indicators	Page 48
OUSD Emergency State Loan: Initial Drawdown	Page 49
OUSD Emergency State Loan: 2 <sup>nd</sup> Drawdown (\$35M)	Page 50
OUSD Outstanding General Obligation Bonds	Page 51
OUSD Outstanding Lease (COPs) Obligations	Page 52
Special Education Contribution	Page 53

# Appendix: Unrestricted General Fund

## Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

16

Site	Site Desc	Budget	Actual	Diff
Elementary Schools				
106	CHABOT	2,272,767	2,339,356	(66,589)
148	REDWOOD HEIGHTS	1,405,647	1,469,598	(63,951)
105	BURCKHALTER	733,382	776,752	(43,370)
183	PREP LITERARY ACAD/CULTURAL EX	1,057,925	1,099,699	(41,774)
174	MARSHALL	766,340	801,298	(34,958)
175	MANZANITA SEED	1,026,880	1,053,730	(26,850)
165	ACORN WOODLAND K-5	1,072,244	1,098,129	(25,885)
112	GREENLEAF ELEMENTARY	2,039,207	2,064,995	(25,788)
121	LA ESCUELITA	1,062,728	1,087,356	(24,628)
143	MONTCLAIR	1,928,763	1,953,055	(24,292)
129	LAFAYETTE	1,178,570	1,202,590	(24,020)
139	MAXWELL PARK	1,196,785	1,219,945	(23,160)
150	SANTA FE	1,296,008	1,318,719	(22,711)
132	LAZEAR	1,527,800	1,550,339	(22,539)
170	HOOVER	1,357,124	1,374,818	(17,694)
186	INTERNATIONAL COMMUNITY SCH	1,193,416	1,210,456	(17,040)
118	GARFIELD	2,943,101	2,955,727	(12,626)
182	MARTIN LUTHER KING JR. K-3	940,047	952,485	(12,438)
128	JEFFERSON	(4,594)	592	(5,187)
134	LOCKWOOD	(4,594)	446	(5,041)
163	WHITTIER	(4,594)	42	(4,637)
162	WEBSTER ACADEMY	(4,594)	(0)	(4,594)
145	PERALTA	1,367,515	1,367,750	(235)

# Appendix: Unrestricted General Fund

## Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 3

17

Site	Site Desc	Budget	Actual	Diff
Elementary Schools				
199	ELEM SCHOOL PREPARATION	-	136	(136)
137	MANZANITA	-	136	(136)
133	LINCOLN	2,839,874	2,837,623	2,251
130	LAKEVIEW	1,388,221	1,385,506	2,715
190	THINK COLLEGE NOW	1,222,314	1,219,589	2,725
154	SOBRANTE PARK	1,103,001	1,100,095	2,906
113	LEARNING WITHOUT LIMITS	1,547,311	1,544,303	3,008
144	PARKER	1,023,776	1,019,393	4,383
191	SANKOFA ACADEMY	581,565	574,700	6,865
172	FRED T KOREMATSU DISCOVERY AC	1,564,261	1,557,128	7,133
177	ESPERANZA ACADEMY	1,477,706	1,468,979	8,727
107	EAST OAKLAND PRIDE	1,926,777	1,917,344	9,433
108	CLEVELAND	1,644,754	1,634,781	9,973
138	MARKHAM	1,768,550	1,756,602	11,948
122	GRASS VALLEY	1,199,718	1,187,651	12,067
126	HIGHLAND	(7,164)	(19,785)	12,621
179	MANZANITA COMMUNITY SCHOOL	1,220,842	1,207,867	12,975
109	COLE	(7,164)	(21,762)	14,598
185	ASCEND	1,644,316	1,627,946	16,370
123	FUTURES ELEMENTARY	1,402,757	1,385,609	17,148
149	COMMUNITY UNITED ELEMENTARY	1,542,000	1,520,381	21,619
171	KAISER	1,238,780	1,217,157	21,623
181	ENCOMPASS SMALL SCHOOL	1,144,537	1,120,665	23,872

# Appendix: Unrestricted General Fund

## Elementary School Budgets Excluding Utilities and Custodial

Page 3 of 3

18

Site	Site Desc	Budget	Actual	Diff
Elementary Schools				
136	HORACE MANN	1,480,056	1,455,460	24,596
192	RISE	1,614,027	1,585,491	28,536
115	EMERSON	1,224,054	1,194,829	29,225
114	GLOBAL FAMILY SCHOOL	1,744,647	1,714,994	29,653
166	HOWARD	933,773	903,027	30,746
111	CROCKER HIGHLANDS	1,759,240	1,727,826	31,414
168	CARL MUNCK	1,536,291	1,499,762	36,529
193	REACH ACADEMY	1,361,760	1,323,613	38,147
127	HILLCREST	1,658,207	1,613,408	44,799
142	JOAQUIN MILLER	1,611,197	1,562,657	48,540
178	BRIDGES ACADEMY @MELROSE	1,783,700	1,734,195	49,505
146	PIEDMONT AVENUE	1,563,605	1,513,228	50,377
117	FRUITVALE	2,185,233	2,133,788	51,445
125	NEW HIGHLAND ACADEMY	1,624,608	1,571,129	53,479
157	THORNHILL	1,762,128	1,708,231	53,897
101	ALLENDALE	2,164,728	2,107,442	57,286
131	LAUREL	2,065,349	1,998,529	66,820
103	BROOKFIELD	1,663,695	1,596,360	67,335
176	TILDEN PRE-K TO 2nd	338,795	267,473	71,322
151	SEQUOIA	1,686,867	1,603,394	83,473
119	GLENVIEW	1,973,642	1,874,629	99,013
102	BELLA VISTA	2,300,675	2,197,779	102,896
116	FRANKLIN	3,374,338	3,173,630	200,708
		93,225,218	92,200,795	1,024,423

# Appendix: Unrestricted General Fund

## Middle School Budgets Excluding Utilities and Custodial

19

Site	Site Desc	Budget	Actual	Diff
<b>Middle Schools</b>				
213	WESTLAKE MIDDLE	2,245,573	2,390,896	(145,323)
225	EXPLORE MIDDLE SCHOOL	814,011	883,554	(69,543)
208	ALTERNATIVE LEARNING COMMUNITY	411,734	467,512	(55,778)
204	WEST OAKLAND MIDDLE	842,729	885,238	(42,509)
232	COLISEUM COLLEGE PREP ACADEMY	1,329,638	1,359,954	(30,316)
235	MELROSE LEADERSHIP ACAD	757,754	783,897	(26,143)
203	FRICK MIDDLE	1,481,819	1,492,155	(10,336)
227	PERALTA CREEK MIDDLE SCHOOL	-	3,453	(3,453)
205	CALVIN SIMMONS MIDDLE	-	1,425	(1,425)
223	BUNCHE 8TH GRADE CENTER	-	1,277	(1,277)
222	RUDSDALE/ELITE 8TH GRADE	-	134	(134)
206	BRET HARTE MIDDLE	2,470,985	2,469,491	1,494
236	URBAN PROMISE ACADEMY	1,263,576	1,257,251	6,325
226	ROOTS INTERNATIONAL ACADEMY	1,418,940	1,408,804	10,136
201	CLAREMONT MIDDLE	1,435,343	1,402,528	32,816
210	EDNA BREWER MIDDLE	2,994,260	2,946,709	47,551
211	MONTERA MIDDLE	3,529,919	3,471,514	58,405
224	ALLIANCE ACADEMY	1,379,156	1,318,004	61,152
221	ELMHURST COMMUNITY PREP	1,367,616	1,304,406	63,210
212	ROOSEVELT MIDDLE	2,453,339	2,345,465	107,874
228	UNITED FOR SUCCESS ACADEMY	1,616,505	1,503,167	113,338
215	MADISON MIDDLE	1,061,788	948,328	113,460
		28,874,685	28,645,161	229,524

# Appendix: Unrestricted General Fund

## High School Budgets Excluding Utilities and Custodial

20

Site	Site Desc	Budget	Actual	Diff
<b>High Schools</b>				
355	ADVANCEDPATH ACADEMY	269,866	705,542	(435,676)
306	SKYLINE HIGH SCHOOL	7,173,147	7,412,458	(239,311)
348	E.OAK.SCH. OF THE ARTS HI.SCH.	966,139	1,140,941	(174,802)
333	COMMUNITY DAY SCHOOL	449,175	578,227	(129,052)
351	EXPER, EXCELL, COMM, EMPOW LEA	982,826	1,091,250	(108,424)
304	OAKLAND HIGH SCHOOL	6,785,523	6,872,711	(87,188)
310	DEWEY HIGH SCHOOL	1,130,123	1,213,296	(83,174)
314	FAR WEST HIGH SCHOOL	648,387	700,606	(52,219)
338	MET WEST	662,135	704,439	(42,305)
353	OAKLAND INTERNATIONAL HIGH SCH	826,219	860,758	(34,539)
346	BUSINESS INFORMATION TECH HI	1,076,620	1,110,057	(33,437)
309	BUNCHE ACADEMY	1,048,753	1,082,083	(33,330)
330	INDEPENDENT STUDY 9-12	792,218	818,823	(26,605)
352	RUDDSDALE CONTINUATION	757,460	779,158	(21,698)
343	COLLEGE PREP MEDIA	1,408,444	1,426,547	(18,103)
344	YOUTH EMPOWERMENT SCHOOL	855,651	865,267	(9,616)
342	MANDELA HIGH	1,297,934	1,307,398	(9,464)
350	BUSINESS SCH OF TECHNOLOGY	416,518	423,633	(7,116)
303	MCCLYMONDS HIGH SCHOOL	-	1,187	(1,187)
345	SHARED SERVICES FREMONT FEDERA	9,000	10,112	(1,112)
311	GATEWAY TO COLLEGE	309,319	309,319	-
313	STREET ACADEMY	477,005	475,822	1,183
347	LEADERSHIP PREPARATORY HI SCH	1,162,210	1,152,567	9,643
335	LIFE ACADEMY	991,912	967,058	24,853
339	ARCHITECTURE ACAD & COLL PREP	1,439,326	1,379,850	59,476
305	OAKLAND TECH HIGH SCHOOL	6,472,166	6,382,584	89,582
340	VISUAL & PERFORMING ARTS FREM	1,307,707	1,148,710	158,997
		39,715,783	40,920,404	(1,204,621)

# Appendix: Restricted General Fund

## Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

21

Site	Site Desc	Budget	Actual	Diff
ELEMENTARY SCHOOLS				
165	ACORN WOODLAND K-5	675,391	693,360	(17,969)
148	REDWOOD HEIGHTS	38,139	43,108	(4,969)
105	BURCKHALTER	263,636	265,135	(1,499)
163	WHITTIER	-	(0)	0
128	JEFFERSON	-	(8)	8
171	KAISER	8,748	8,731	17
111	CROCKER HIGHLANDS	45,948	45,779	169
109	COLE	-	(464)	464
157	THORNHILL	17,100	16,428	672
175	MANZANITA SEED	423,814	422,858	956
127	HILLCREST	15,302	13,794	1,509
143	MONTCLAIR	50,423	47,655	2,768
130	LAKEVIEW	463,430	457,329	6,101
106	CHABOT	65,412	59,143	6,269
142	JOAQUIN MILLER	6,896	307	6,590
146	PIEDMONT AVENUE	424,777	414,136	10,641
154	SOBRANTE PARK	412,274	399,021	13,253
172	FRED T KOREMATSU DISCOVERY AC	554,852	540,378	14,474
173	RUBICON SDC	22,674	-	22,674
186	INTERNATIONAL COMMUNITY SCHOOL	448,358	423,042	25,316
119	GLENVIEW	366,561	337,526	29,035
151	SEQUOIA	478,676	446,644	32,031
174	MARSHALL	453,128	419,292	33,836

# Appendix: Restricted General Fund

## Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 3

22

Site	Site Desc	Budget	Actual	Diff
ELEMENTARY SCHOOLS				
181	ENCOMPASS SMALL SCHOOL	409,403	375,037	34,366
183	PREP LITERARY ACAD/CULTURAL EX	390,758	355,229	35,529
133	LINCOLN	925,119	889,533	35,586
145	PERALTA	263,218	223,737	39,481
115	EMERSON	336,398	296,861	39,537
190	THINK COLLEGE NOW	480,380	438,475	41,905
191	SANKOFA ACADEMY	242,716	196,636	46,081
176	TILDEN PRE-K TO 2nd	83,339	36,304	47,035
192	RISE	474,216	426,034	48,182
144	PARKER	476,178	426,721	49,457
131	LAUREL	795,450	744,574	50,876
102	BELLA VISTA	711,761	658,274	53,488
122	GRASS VALLEY	319,598	265,177	54,421
117	FRUITVALE	853,490	796,496	56,994
114	GLOBAL FAMILY SCHOOL	587,044	529,926	57,118
168	CARL MUNCK	439,648	368,573	71,076
166	HOWARD	303,681	223,991	79,690
185	ASCEND	727,197	646,555	80,642
101	ALLENDALE	660,999	562,968	98,031
193	REACH ACADEMY	412,638	312,482	100,156
121	LA ESCUELITA	471,070	367,645	103,425
132	LAZEAR	545,256	425,461	119,795
108	CLEVELAND	418,058	295,011	123,047
113	LEARNING WITHOUT LIMITS	528,092	397,704	130,388

# Appendix: Restricted General Fund

## Elementary School Budgets Excluding Utilities and Custodial

Page 3 of 3

23

Site	Site Desc	Budget	Actual	Diff
<b>ELEMENTARY SCHOOLS</b>				
107	EAST OAKLAND PRIDE	678,781	536,329	142,452
123	FUTURES ELEMENTARY	459,835	315,926	143,909
149	COMMUNITY UNITED ELEMENTARY	510,853	364,031	146,821
129	LAFAYETTE	760,572	582,447	178,125
112	GREENLEAF ELEMENTARY	686,783	495,738	191,045
150	SANTA FE	784,703	576,101	208,602
170	HOOVER	915,282	689,902	225,380
178	BRIDGES ACADEMY @ MELROSE	1,058,219	829,079	229,140
182	MARTIN LUTHER KING JR. K-3	714,492	470,615	243,877
139	MAXWELL PARK	913,938	667,837	246,100
179	MANZANITA COMMUNITY SCHOOL	809,054	553,022	256,032
177	ESPERANZA ACADEMY	981,337	723,058	258,279
138	MARKHAM	1,027,224	759,012	268,212
103	BROOKFIELD	1,152,122	838,716	313,405
136	HORACE MANN	973,889	657,694	316,195
125	NEW HIGHLAND ACADEMY	1,129,883	753,964	375,918
116	FRANKLIN	1,088,991	682,630	406,361
118	GARFIELD	2,167,476	1,580,652	586,824
		<b>33,904,681</b>	<b>27,389,352</b>	<b>6,515,328</b>

# Appendix: Restricted General Fund

## Middle School Budgets Excluding Utilities and Custodial

24

Site	Site Desc	Budget	Actual	Diff
<b>ELEMENTARY SCHOOLS</b>				
227	PERALTA CREEK MIDDLE SCHOOL	-	564	(564)
205	CALVIN SIMMONS MIDDLE	-	486	(486)
223	BUNCHE 8TH GRADE CENTER	-	(1,201)	1,201
202	ELMHURST MIDDLE	2,818	-	2,818
206	BRET HARTE MIDDLE	789,669	781,641	8,027
208	ALTERNATIVE LEARNING COMMUNITY	176,292	163,876	12,416
221	ELMHURST COMMUNITY PREP	642,509	599,017	43,492
225	EXPLORE MIDDLE SCHOOL	356,581	292,542	64,039
235	MELROSE LEADERSHIP ACAD	667,852	591,880	75,972
224	ALLIANCE ACADEMY	630,822	553,584	77,238
232	COLISEUM COLLEGE PREP ACADEMY	713,472	627,706	85,766
228	UNITED FOR SUCCESS ACADEMY	685,625	595,968	89,656
204	WEST OAKLAND MIDDLE	507,765	392,878	114,887
212	ROOSEVELT MIDDLE	964,678	849,464	115,214
213	WESTLAKE MIDDLE	1,033,140	891,164	141,975
226	ROOTS INTERNATIONAL ACADEMY	589,894	447,450	142,444
211	MONTERA MIDDLE	322,371	127,928	194,444
210	EDNA BREWER MIDDLE	831,155	609,076	222,079
236	URBAN PROMISE ACADEMY	1,012,407	719,880	292,528
215	MADISON MIDDLE	995,872	632,035	363,837
201	CLAREMONT MIDDLE	1,194,354	680,370	513,984
203	FRICK MIDDLE	1,859,240	1,292,034	567,206
		<b>13,976,516</b>	<b>10,848,342</b>	<b>3,128,174</b>

# Appendix: Restricted General Fund

## High School Budgets Excluding Utilities and Custodial

25

Site	Site Desc	Budget	Actual	Diff
<b>ELEMENTARY SCHOOLS</b>				
333	COMMUNITY DAY SCHOOL	101,128	93,938	7,190
309	BUNCHE ACADEMY	414,163	388,883	25,280
350	BUSINESS SCH OF TECHNOLOGY	70,075	44,314	25,761
353	OAKLAND INTERNATIONAL HIGH SCH	542,301	505,085	37,216
346	BUSINESS INFORMATION TECH HI	402,933	352,879	50,054
330	INDEPENDENT STUDY 9-12	170,045	111,247	58,799
348	E.OAK.SCH. OF THE ARTS H.SCH.	325,090	264,454	60,636
343	COLLEGE PREP MEDIA	691,111	628,900	62,211
342	MANDELA HIGH	712,538	638,523	74,015
313	STREET ACADEMY	303,136	219,827	83,309
314	FAR WEST HIGH SCHOOL	407,581	321,505	86,075
310	DEWEY HIGH SCHOOL	677,916	588,873	89,043
352	RUDSDALE CONTINUATION	449,962	358,814	91,148
339	ARCHITECTURE ACAD & COLL PREP	723,368	622,426	100,941
338	MET WEST	449,985	344,279	105,706
340	VISUAL & PERFORMING ARTS FREM	484,137	370,577	113,561
335	LIFE ACADEMY	641,408	527,841	113,566
344	YOUTH EMPOWERMENT SCHOOL	653,743	533,302	120,441
351	EXPER, EXCELL, COMM, EMPOW LEA	706,030	583,061	122,968
347	LEADERSHIP PREPARATORY HI SCH	355,429	206,917	148,512
305	OAKLAND TECH HIGH SCHOOL	1,888,068	1,647,566	240,502
306	SKYLINE HIGH SCHOOL	1,930,285	1,627,450	302,834
304	OAKLAND HIGH SCHOOL	2,469,242	1,964,585	504,657
		<b>15,569,673</b>	<b>12,945,246</b>	<b>2,624,427</b>

# Appendix: 2009-10 Unaudited Actuals

## Unrestricted General Fund

26

Unrestricted General Fund	2009-10 Actuals	2009-10 Estimate	Diff	%	
Revenue Limit (\$ for Student Attendance)	\$ 172,909,000	\$ 172,117,786	\$ 791,214	0%	1
Other Revenue	87,359,318	89,721,244	(2,361,926)	-3%	2
Transfer-In & Sources	25,250,566	8,755,017	16,495,549	188%	3
Total Revenues & Sources	285,518,884	270,594,047	14,924,837	6%	
Salaries,Supplies,Services & Equipment	238,196,698	246,756,461	(8,559,763)	-3%	4
Other outgo (Pass Throughs / Debt Service)	13,857,110	11,657,136	2,199,974	19%	5
Indirect Cost (Expense Offset)	(5,170,505)	(7,035,860)	1,865,355	-27%	6
Contributions & Transfers Out	41,718,242	41,623,731	94,511	0%	7
Total Expenses & Uses	288,601,545	293,001,468	(4,399,923)	-2%	
Change in Fund Balance	(3,082,661)	(22,407,422)	19,324,760	-86%	
Beginning Fund Balance	28,195,603	28,195,603	-	0%	
Restate Tier 3 Flex to Unrestr less Cash & P/R Liabilit	(8,642,314)	7,812,543	(16,454,857)	-211%	
Adjusted Beginning Balance	19,553,289	36,008,146	(16,454,857)	-46%	
Ending Fund Balance	\$ 16,470,628	\$ 13,600,724	\$ 2,869,903	21%	
See explanations on next page					

# Appendix: 2009-10 Unaudited Actuals

## Unrestricted General Fund Explanations      Page 1 of 2

27

REVENUES AND SOURCES		Incr/(Decr)
<b>1</b>	<b>Revenue Limit - Increase from 2009-10 Estimate</b>	
	Low er ADA (10)	\$ (52,049)
	Py Yr Adjust	614,195
	Low er Special Ed Transfer	279,212
	Other - Immaterial	(50,144)
	<b>Total Increase in Revenue Limit From 2009-10 Estimate</b>	<b>\$ 791,214</b>
<b>2</b>	<b>Other Revenue - Net Decrease from 2009-10 Estimate</b>	
	Federal	
	Federal - immaterial decrease	\$ (10,656)
	<b>Total Unrestricted Federal Revenue</b>	<b>(10,656)</b>
	State Revenue	
	Decrease K-3 Class Size Reduction	(55,944)
	Decrease in Lottery Revenue	(142,235)
	Incr Charter Pass Through (See Other Outgo #5)	952,525
	Other State - Adult Ed	8,871
	Incr Other State Negative Prior Year Adjustment	(1,063,214)
	Other State Rev - Including Tier3 (Mainly \$2.8M of Tier 3 rev replaced by Fed Stimulus SF5F)	(3,698,893)
	<b>Total Unrestricted State Revenue</b>	<b>(3,998,890)</b>
	Local Revenue:	
	Reimb from ROP for cost of Tchrs (Bgt netted against cost)	1,272,637
	Reimb from Advance Path for cost of Tchrs (Bgt netted against cost) and legal settlements	834,008
	Low er Interest Inc (\$190K) and other local income	(459,025)
	<b>Total Local income</b>	<b>1,647,620</b>
	<b>Total Other Revenue Decrease from 2009-10 Estimate</b>	<b>\$ (2,361,926)</b>
<b>3</b>	<b>Transfer-In &amp; Sources - Increase from 2009-10 Estimate</b>	
	Draw dow n of State Loan to cover State Loan Pmt (3rd Int transfer low er due to Beg Bal)	\$ 16,454,858
	Chabot Science Ctr Lease / Debt reimbursement pmts - Pmt higher than estimated	40,691
	<b>Total Transfer-In &amp; Sources Increase from 2009-10 Estimate</b>	<b>\$ 16,495,549</b>
	<b>TOTAL REV &amp; SOURCES - NET DECREASE FROM 2009-10 Estimate</b>	<b>\$ 14,924,837</b>

# Appendix: 2009-10 Unaudited Actuals

## Unrestricted General Fund Explanations      Page 2 of 2

28

### EXPENDITURES AND USES

	Incr/(Decr)
<b>4 Salaries,Supplies,Services &amp; Equipment</b>	
Expenses moved to add'l Fed Stimulus (Add'l SFSF funds provided by the Feds during closing)	\$ (3,198,113)
Sites and central departments expenses less than estimated (approx 2% variance)	\$ (5,361,650)
<b>Total Salaries,Supplies,Services &amp; Equipment - Decrease from 2009-10 Estimate</b>	<b>\$ (8,559,763)</b>
<b>5 Other Outgo (Pass Throughs / Debt Service):</b>	
Charter Pass Thru (See State Revenue - #2)	\$ 953,582
Decrease in ROP Transfer	226,689
Write-off of uncollectible or overstated receivables	1,038,366
Other - Net	(18,663)
<b>Total Other Outgo Increase from 2009-10 Estimate</b>	<b>\$ 2,199,974</b>
<b>6 Indirect Cost (Expense Offset):</b>	
Interpgm Indirect is down due to lower restricted exps than estimated	\$ 1,440,230
Interfund Indirect is down (offset is lower thus exps are up) due to lower restr & other fund exps	425,125
<b>Total Indirect Cost Decrease (Exps Offset) from 2009-10 Estimate</b>	<b>\$ 1,865,355</b>
<b>7 Contributions &amp; Transfers Out:</b>	
Adult Ed Tier 3 (All \$\$ flexed thru Gen Fd then transferred). Less transferred, more retained	\$ 8,871
Special Ed & Special Ed Transportation	201,503
Other - Net	(115,863)
<b>Total Contrib. &amp; Transfers Out - Increase from 2009-10 Estimate</b>	<b>\$ 94,511</b>
<b>TOTAL EXPENSES &amp; USES - NET DECREASE FROM 2009-10 Estimate</b>	<b>\$ (4,399,923)</b>

# Appendix: 2009-10 Unaudited Actuals

## Restricted General Fund

29

<b>Restricted General Fund</b>	<b>2009-10 Actuals</b>	<b>2009-10 Estimate</b>	<b><u>Diff</u></b>
Revenue Limit (\$ for Student Attendance)	\$ 10,091,899	\$ 10,389,856	\$ (297,957)
Other Revenue	133,145,403	157,899,049	(24,753,646)
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	145,331,084	170,382,687	\$ (25,051,603)
Salaries,Supplies,Services & Equipment	174,366,853	206,622,134	(32,255,281)
Other outgo (Pass Through / Debt Service)	1,136,068	1,298,242	(162,174)
Indirect Cost	3,222,830	4,663,061	(1,440,231)
Contributions & Transfers Out	(28,570,395)	(28,484,755)	(85,640)
Total Expenses & Uses	150,155,356	184,098,682	(33,943,326)
Change in Fund Balance	(4,824,272)	(13,715,995)	8,891,723
Beginning Fund Balance	22,049,330	22,049,330	-
Restatement of Tier 3 Flex to Unrestricted	(5,107,502)	(7,812,543)	2,705,041
Adjusted Beginning Balance	16,941,828	14,236,787	2,705,041
Ending Fund Balance	\$ 12,117,556	\$ 520,792	\$ 11,596,764
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			

# Appendix: Summary of All Funds

30

Fd #	Fund Description	EXPENSES ( Object Codes 1000-6999)			
		2009-10 Actuals	2009-10 Estimated	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
<b>General Fund</b>					
01	Gen Fund - Unrestricted	238,196,698	\$ 253,296,472	\$ (15,099,774)	-6%
01	Gen Fund - Restricted	174,366,854	\$ 206,622,137	\$ (32,255,283)	-16%
<b>Total General Fund</b>		412,563,552	\$ 459,918,609	\$ (47,355,057)	-10%
11	Adult Education	12,383,263	\$ 13,453,033	\$ (1,069,770)	-8%
12	Child Development (1)	18,384,795	\$ 22,486,872	\$ (4,102,078)	-18%
13	Cafeteria (1)	14,642,193	\$ 14,891,285	\$ (249,092)	-2%
17	State Loan		\$ -	\$ -	
<b>Facility Related Funds</b>					
14	Deferred Maintenance	2,880,967	\$ 7,409,859	\$ (4,528,892)	-61%
21	Gen.Oblig. Bonds	54,027,398	\$ 116,114,246	\$ (62,086,847)	-53%
25	Dev Fee / Redevel	1,617,107	\$ 3,971,076	\$ (2,353,969)	-59%
30	State School Bldg	1,682,078	\$ 2,903,572	\$ (1,221,494)	-42%
35	State Modernization	2,663,845	\$ 8,176,073	\$ (5,512,228)	-67%
40	Williams Settlement	2,360,471	\$ 3,605,422	\$ (1,244,951)	-35%
<b>Total Facility Funds</b>		65,231,866	\$ 142,180,248	\$ (76,948,382)	-54%
51	Bond Int & Redemption	-	\$ -	\$ -	
53	Tax Override	-	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	-	\$ -	\$ -	
67	Self Insurance	16,127,969	\$ 19,021,737	\$ (2,893,768)	-15%
<b>ALL FUNDS</b>		\$ 539,333,637	\$ 671,951,784	\$ (132,618,147)	-20%
Note - Description and purpose of Funds are noted in appendix for each fund					

# Appendix: Summary of Funds

## Adult Education – Fund 11

31

Adult Education Fund 11	2009-10 <u>Actuals</u>	2009-10 <u>Estimate</u>	<u>Diff</u>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 1,417,753	\$ 1,609,556	\$ (191,803)	
Transfer-In & Sources	10,979,229	10,811,403	167,826	
Total Revenues & Sources	12,396,982	12,420,959	(23,977)	
Salaries,Supplies,Services & Equipment	12,383,263	13,453,033	(1,069,770)	1
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	488,125	685,876	(197,751)	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	12,871,389	14,138,909	(1,267,520)	
Change in Fund Balance	(474,407)	(1,717,950)	1,243,543	
Beginning Fund Balance	4,975,626	4,975,626	-	
Restatement of Tier 3 Flex from deferred revenues	349,904	508,859	(158,955)	
	5,325,530	5,484,485	(158,955)	
<b>Ending Fund Balance</b>	<b>\$ 4,851,123</b>	<b>\$ 3,766,535</b>	<b>\$ 1,084,588</b>	
<b>Purpose of Fund</b> - Accts for fed, state and local revenues for adult ed programs				
1 In fiscal year 2009-10, State apportionments for Adult Ed "flexed" and became subject to being utilized by other departments. Adult Ed adopted a conservative spending approach which resulted in a less than anticipated expenses.				

# Appendix: Summary of Funds

## Child Development – Fund 12

32

Child Development Fund 12	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue*	\$ 18,892,864	\$ 23,927,189	\$ (5,034,325)	1
Transfer-In & Sources	144,140	-	144,140	
Total Revenues & Sources	19,037,004	23,927,189	(4,890,185)	
Salaries,Supplies,Services & Equipment	18,384,795	22,486,872	(4,102,078)	1
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	862,503	1,057,694	(195,191)	
Contributions & Transfers Out	345,939	378,958	(33,019)	
Total Expenses & Uses	19,593,236	23,923,524	(4,330,288)	
Change in Fund Balance	(556,231)	3,665	(559,896)	
Beginning Fund Balance	1,297,053	1,297,053	0	
Restate resulting from py cash recon reduction	(144,140)	-	(144,140)	
Adjusted Beginning Balance	1,152,913	1,297,053	(144,140)	
Ending Fund Balance	\$ 596,682	\$ 1,300,718	\$ (704,036)	

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

1 Child Development is funded based on actual 79% student attendance; whereas the budget is based on 100% student attendance/enrollment.

# Appendix: Summary of Funds

## Cafeteria – Fund 13

33

<b>Cafeteria Fund 13</b>	<b>2009-10 Actuals</b>	<b>2009-10 Estimate</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 15,437,744	\$ 14,952,076	\$ 485,668	1
Transfer-In & Sources	578,879	555,524	23,355	
Total Revenues & Sources	16,016,623	15,507,600	509,023	
Salaries,Supplies,Services & Equipment	14,642,193	14,891,285	(249,092)	2
Other outgo	-	-	-	
Indirect Cost	597,046	629,229	(32,183)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	15,446,082	15,727,357	(281,275)	
Change in Fund Balance	570,541	(219,757)	790,298	
Beginning Fund Balance	219,758	219,757	1	
Restate resulting from py cash recon reduction	(56,374)	-	(56,374)	
<b>Adjusted Beginning Balance</b>	163,384	219,757	(56,373)	
			-	
<b>Ending Fund Balance</b>	\$ 733,925	\$ -	\$ 733,925	
<b>Purpose of Fund</b> - Accts for fed, state and local resources to operate the food service prgm				
1 Nutritional Services increased its revenue in Child Nutrition Programs. There were increased in revenue due to better technology and parent outreach for children who qualify for free and reduced meals. OUSD utilized Nutritional Services: Catering Services. There were increased sales from the New Farmer's Market Program. Nutritional Services received a Federal Grant Award from ARRA \$233,790 for new equipment.				
2 09-10 FD 13 Nutritional Services: The department adopted a more conservative approach to spending in anticipation of future reduced funding from the State and Federal.				

# Appendix: Summary of Funds

## Deferred Maintenance – Fund 14

34

Deferred Maintenance Fund 14	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 8,841	\$ 3,766,876	\$ (3,758,035)	1
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	2,102,623	5,860,658	(3,758,035)	
Salaries,Supplies,Services & Equipment	2,880,967	7,409,859	(4,528,892)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,880,967	7,409,859	(4,528,892)	
Change in Fund Balance	(778,344)	(1,549,201)	770,857	
Beginning Fund Balance	1,610,177	1,610,177	-	
Ending Fund Balance	\$ 831,833	\$ 60,976	\$ 770,857	
<b>Purpose of Fund</b> - Accts for state apportionments & matching funds for deferred maintenance				
1	Variance represents Deferred Maintenance state match, a Tier 3 Flexed resource budgeted in error. Flexed amount in the General Fund, not Fund 14.			
2	Expense controls were implemented to align spending closer to actual revenue which was lower than projected.			

# Appendix: Summary of Funds

## Spec. Reserve (State Loan) – Fund 17

35

Other Cap Outlay Fund 17(State Loan)	2009-10 Actual	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 137,487	\$ 722,378	\$ (584,891)	1
Transfer-In & Sources	1,955,000	1,955,000	-	
Total Revenues & Sources	2,092,487	2,677,378	(584,891)	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	18,211,574	1,397,246	16,814,328	2
Total Expenses & Uses	18,211,574	1,397,246	16,814,328	
Change in Fund Balance	(16,119,087)	1,280,132	(17,399,219)	
Beginning Fund Balance	19,711,996	19,711,996	-	
Ending Fund Balance	\$ 3,592,909	\$ 20,992,128	\$ (17,399,219)	
<b>Purpose of Fund</b> - Accounts for \$35 million of the State loan approved expenditures by California Dept. of Edu (CDE).				
1	Interest income was lower than expected due to lower interest rates and average balances.			
2	Primarily represents transfers out to General Fund to cover the negative cash & payroll liability adjustments made at the end of the year.			

# Appendix: Summary of Funds

## Building Fund – Fund 21

36

Building Fund 21	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 1,474,130	\$ 3,988,335	\$ (2,514,205)	1
Transfer-In & Sources	185,000,000	185,000,000	-	
Total Revenues & Sources	186,474,130	188,988,335	(2,514,205)	
Salaries,Supplies,Services & Equipment	54,027,398	116,114,246	(62,086,847)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	12,019,586	12,019,586	(0)	
Total Expenses & Uses	66,046,984	128,133,832	(62,086,848)	
Change in Fund Balance	120,427,145	60,854,503	59,572,643	
Beginning Fund Balance	56,799,167	56,799,167	0	
Restate resulting from py cash recon reduction	2,022,428	-	2,022,428	
<b>Adjusted Beginning Balance</b>	58,821,595	56,799,167	2,022,428	
Ending Fund Balance	\$ 179,248,741	\$ 117,653,670	\$ 61,595,071	
<b>Purpose of Fund</b> - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
1	Interest income was lower than expected due to lower interest rates and average balances.			
2	Due to late start of the Downtown Education Project (DEC), only a fraction of the \$63M that was budgeted for the project from Fund 21 was actually spent by 06/30/2010.			

# Appendix: Summary of Funds

## Development/Redevelopment Fees– Fund 25

37

Capital Facility Fund 25	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,598,193	\$ 5,237,317	\$ (1,639,124)	1
Transfer-In & Sources	9,925,804	9,925,804	-	
Total Revenues & Sources	13,523,997	15,163,121	(1,639,124)	
Salaries,Supplies,Services & Equipment	1,617,107	3,971,076	(2,353,969)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,999,680	2,805,000	194,680	
Total Expenses & Uses	4,616,787	6,776,076	(2,159,289)	
Change in Fund Balance	8,907,210	8,387,045	520,165	
Beginning Fund Balance	3,645,691	3,645,691	(0)	
Restate resulting from py cash recon reduction	25	-	25	
Adjusted Beginning Balance	3,645,716	3,645,691	25	
			-	
Ending Fund Balance	\$ 12,552,926	\$ 12,032,736	\$ 520,189	
<b>Purpose of Fund</b> - Accts for funds rec'd from developers fees & Redevelopment Agencies				
1	OUSD receives a portion of the taxes collected by the Alameda County and City of Oakland from the Community Redevelopment Fund. Anticipated revenue decreased due to lower than expected City and County tax receipts. Also, OUSD receives a portion of all developer fees collected by the City of Oakland. Though there was a higher than expected developer fees collected, the net result to the district was a \$1.6M reduction from the budgeted amount.			
2	Fund 25 was budgeted to fund \$4M of the Downtown Education Project (DEC). This project had a late start which accounts for the reduction in the anticipated expenditures.			

# Appendix: Summary of Funds

## School Building Fund – Fund 30

38

State School Facility Fund 30		2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)					
Other Revenue		\$ 23,112	\$ 57,019	\$ (33,907)	
Transfer-In & Sources		-	-	-	
Total Revenues & Sources		23,112	57,019	(33,907)	
Salaries,Supplies,Services & Equipment		1,682,078	2,903,572	(1,221,494)	1
Other outgo		-	-	-	
Indirect Cost		-	-	-	
Contributions & Transfers Out		-	-	-	
Total Expenses & Uses		1,682,078	2,903,572	(1,221,494)	
Change in Fund Balance		(1,658,966)	(2,846,553)	1,187,587	
Beginning Fund Balance		2,846,553	2,846,553	-	
				-	
Ending Fund Balance		\$ 1,187,587	\$ (0)	\$ 1,187,587	
<b>Purpose of Fund</b> - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)					
1	Fund 30 was to pay for the The Downtown Relocation Project to pave way for the construction of the Downtown Educationd Project (DEC). Due to the delay in starting the DEC, these funds were not utilized until late June 2010.				

# Appendix: Summary of Funds

## County School Facility Fund – Fund 35

39

County School Facility Fund 35	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 95,686	\$ 243,289	\$ (147,603)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	95,686	243,289	(147,603)	
Salaries,Supplies,Services & Equipment	2,663,845	8,176,073	(5,512,228)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,663,845	8,176,073	(5,512,228)	
Change in Fund Balance	(2,568,159)	(7,932,784)	5,364,625	
Beginning Fund Balance	12,731,080	12,731,080	-	
Ending Fund Balance	\$ 10,162,921	\$ 4,798,296	\$ 5,364,625	
<b>Purpose of Fund</b> - Accts for revenues and expenses associated with statewide modernization				
1	Anticipated interest earnings were lower than expected due to deferred payments from the state.			
2	Planned Renovation projects for Cox, Hoover, Bret Harte, Calvin Simmons and Peralta were not implemented, by the end of the year, due to delay in anticipated Office of Public School Construction reimbursements from the state.			

# Appendix: Summary of Funds

## Special Reserve (Williams) – Fund 40

40

Williams Settlement Fund 40	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 8,847,741	\$ 10,024,673	\$ (1,176,932)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	8,847,741	10,024,673	(1,176,932)	
Salaries,Supplies,Services & Equipment	2,360,471	3,605,422	(1,244,951)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	4,437,454	4,437,454	-	
Total Expenses & Uses	6,797,925	8,042,876	(1,244,951)	
Change in Fund Balance	2,049,816	1,981,797	68,020	
Beginning Fund Balance	171,916	171,916	-	
Ending Fund Balance	\$ 2,221,732	\$ 2,153,713	\$ 68,020	
<b>Purpose of Fund</b> - Accounts for the rev and exp associated with the " <u>Williams Settlement</u> "				
1	The District recorded lower than anticipated revenue due to the delay of certain Williams Settlement projects. (Note: Portion of revenue is deferred revenue whereby revenues equal expenses)			
2	Some Building and Grounds projects as part of the Williams Settlement were budgeted here. Some of these projects were not started prior to June 30th 2010.			

# Appendix: Summary of Funds

## Bond Interest/Redemption – Fund 51

41

Bond Interest & Redemption Fund 51	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 51,157,071	\$ 37,035,672	\$ 14,121,399	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	51,157,071	37,035,672	14,121,399	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	40,639,267	39,123,100	1,516,167	1
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	40,639,267	39,123,100	1,516,167	
Change in Fund Balance	10,517,804	(2,087,428)	12,605,232	
Beginning Fund Balance	25,893,581	25,893,581	-	
			-	
Ending Fund Balance	\$ 36,411,385	\$ 23,806,153	\$ 12,605,232	
<b>Purpose of Fund</b> - Accts for repayment of principal and interest of locally approved G.O. bonds. Payments made from taxes levied by Counties				
1	Estimate based on prior 08-09 actuals and 09-10 reflects actual bonds issued and taxes levied.			

# Appendix: Summary of Funds

## Tax Override – Fund 53

42

<b>Tax Override Fund 53</b>	<b>2009-10 Actuals</b>	<b>2009-10 Estimate</b>	<b>Diff</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 387	\$ 432	\$ (45)
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>387</b>	<b>432</b>	<b>(45)</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	15,098	-	15,098
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>15,098</b>	<b>-</b>	<b>15,098</b>
Change in Fund Balance	(14,710)	432	(15,142)
Beginning Fund Balance	34,866	34,866	-
Restate resulting from py cash recon reduction	25	-	25
<b>Adjusted Beginning Balance</b>	<b>34,891</b>	<b>34,866</b>	<b>25</b>
			-
<b>Ending Fund Balance</b>	<b>\$ 20,181</b>	<b>\$ 35,298</b>	<b>\$ (15,117)</b>
<b>Purpose of Fund</b> - Accounts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

# Appendix: Summary of Funds

## Debt Service – Fund 56

43

Debt Service Fund 56	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ (2,006)	\$ 18,102	\$ (20,108)	
Transfer-In & Sources	1,044,680	850,000	194,680	1
Total Revenues & Sources	1,042,675	868,102	174,573	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	625,582	889,890	(264,308)	2
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	625,582	889,890	(264,308)	
Change in Fund Balance	417,093	(21,788)	438,881	
Beginning Fund Balance	21,788	21,788	-	
Prior year Adjustment	(97,701)	-	(97,701)	3
Adjusted Beginning Balance	(75,913)	21,788	(97,701)	
			-	
Ending Fund Balance	\$ 341,180	\$ -	\$ 341,180	
<b>Purpose of Fund</b> - To pay debt related to outstanding Cert of Participation (COP's) Source of funding is through Inter-Fund Transfers from other funds.				
1	Additional transfers in to cover unfunded payments.			
2	Debt Service scheduled payments made were less than anticipated			
3	Prior year cash reconciliation with Loan Trustee hadn't been reconciled, which yielded a negative reduction to fund balance.			

# Appendix: Summary of Funds

## Self Insurance – Fund 67

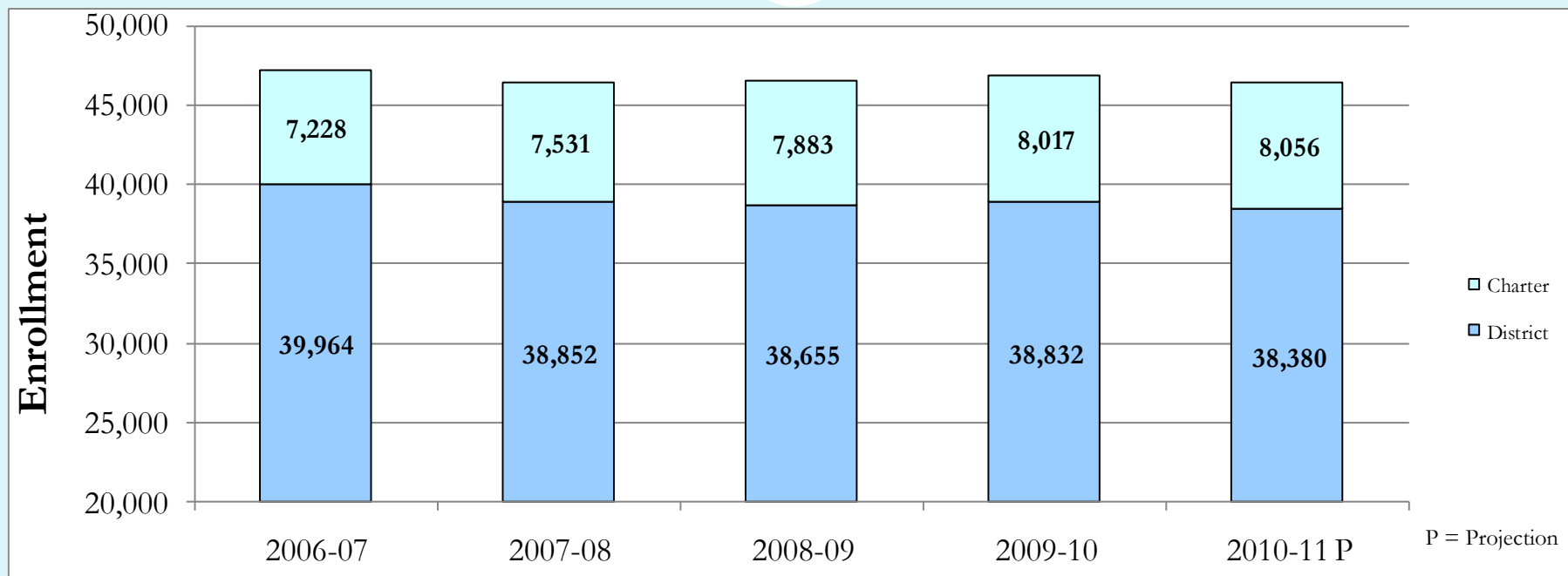
44

Self Insurance Fund 67	2009-10 Actuals	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 18,307,794	\$ 18,380,785	\$ (72,990)	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	18,307,794	18,380,785	(72,990)	
Salaries,Supplies,Services & Equipment	16,127,969	19,021,737	(2,893,768)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,206,250	2,206,250	-	
Total Expenses & Uses	18,334,219	21,227,987	(2,893,768)	
Change in Fund Balance	(26,425)	(2,847,202)	2,820,778	
Beginning Fund Balance	11,223,044	11,223,044	-	
Restate resulting from py cash recon reduction & audit adj.	1,076,668	-	1,076,668	
Adjusted Beginning Balance	12,299,712	11,223,044	1,076,668	
			-	
Ending Fund Balance	\$ 12,273,287	\$ 8,375,842	\$ 3,897,446	
Purpose of Fund - Accounts for self-insurance activities from other operating funds				
1	The variance of \$2.9M is primarily due to less than anticipated worker's compensation, dental and property loss claims.			

# Appendix: Enrollment & ADA Over Time

## Key Budget Indicators

45



Change in Charter enroll	560	303	352	134	(39)*
Change in District enroll	(1,675)	(1,112)	(197)	177	(452)
Anticipated District ADA	94.15%	94.5%	94.52%	93.94%	93.94%

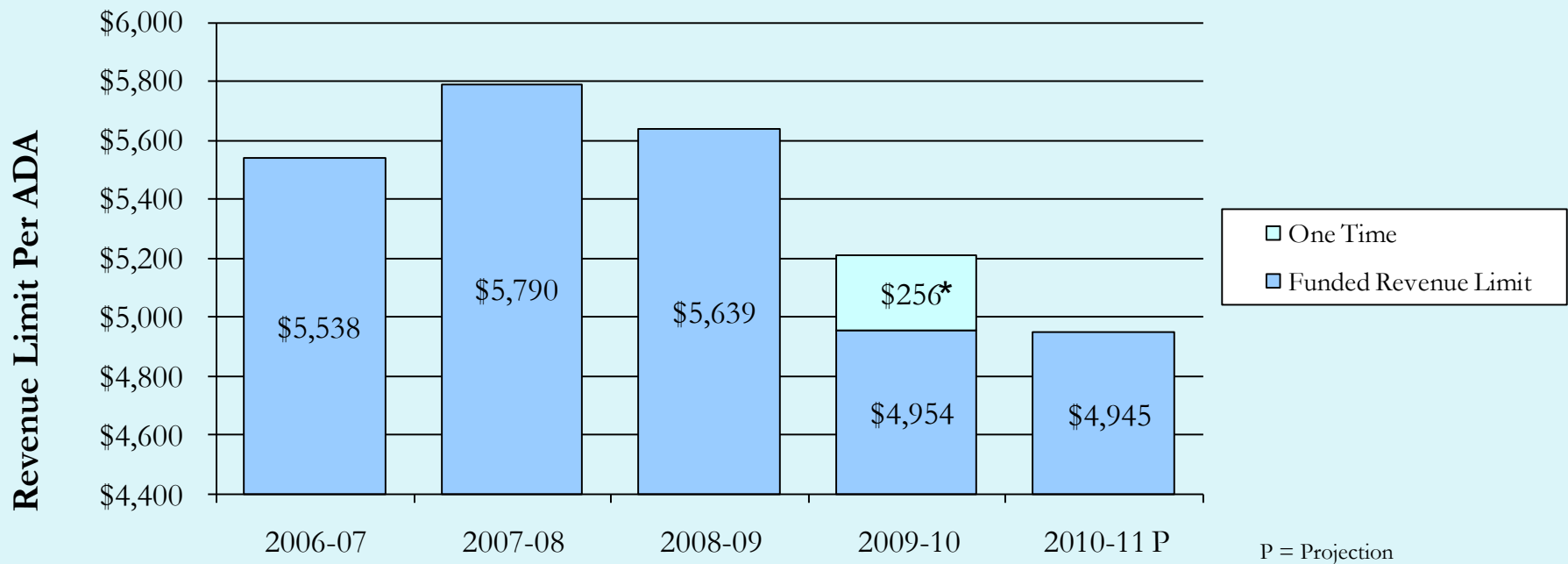
\* Includes removing Cox from OUSD Charter, it became a County Charter

SOURCE: CalPads beginning 2009-10

# Appendix: Revenue Limit & COLA Over Time

## Key Budget Indicators

46



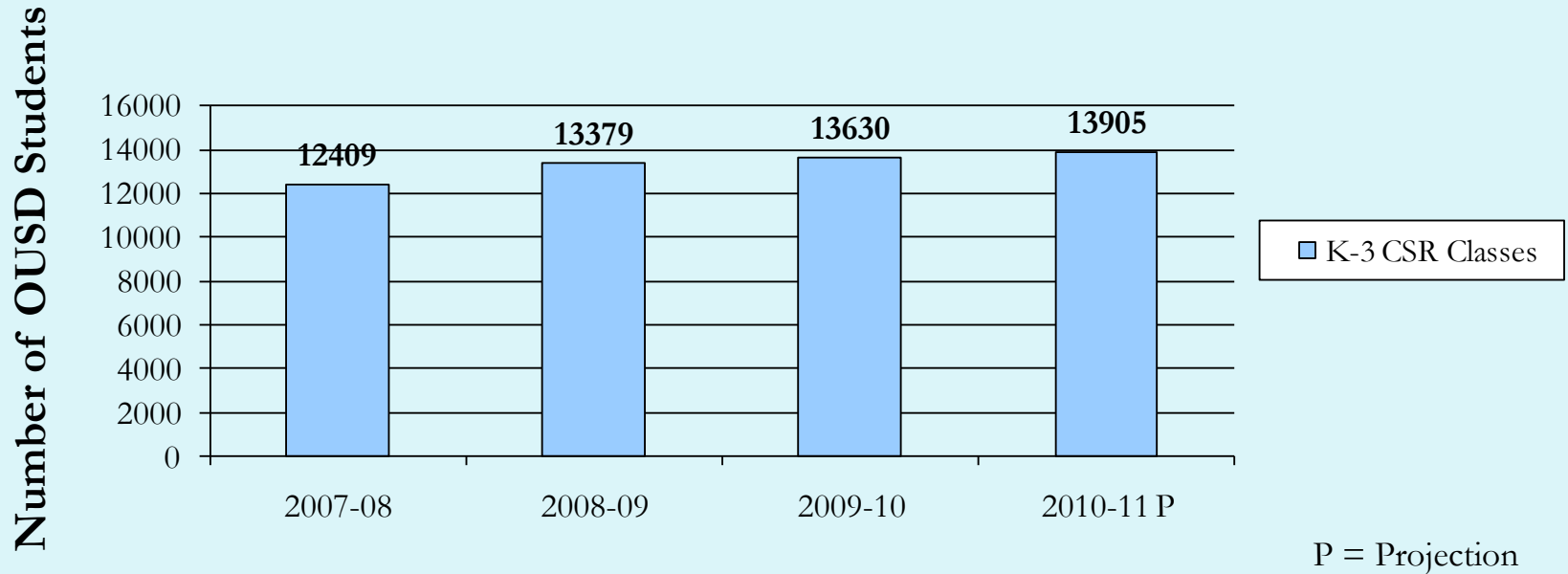
Statutory COLA	5.92%	4.53%	5.66%	4.25%	(0.39%)
Deficited COLA	0.00%	0.00%	(7.84%)	(18.36%)	(18.36%)

\* \$256/ADA One Time Deduction

# Appendix: Class Size Reduction Enrollment (K-3)

## Key Budget Indicators

47



### 100% Reimburse Rate

K-3 (per student)	\$1,024	\$1,071	\$1,071	\$1,071
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SOURCE: Projection is RBB enrollment

# Appendix: Other Key Budget Indicators

48

Key Indicators	2006-07	2007-08	2008-09	2009-10	2010-11 Projected
Indirect Cost Rate	6.28%	6.04%	6.00%	4.75%	5.17%
Earned Interest	\$2,070,665	\$3,795,478	\$1,269,327	\$305,589	\$495,446
Lottery – Unrestricted (per student)	\$121.87	\$114.81	\$109.76	\$110.00	\$111.00
Lottery – Restricted (per student)	\$22.75	\$16.38	\$13.52	\$16.00	\$14.50
Emergency State Loan Repayment - \$65 Mil	\$3,784,512	\$3,768,596	\$3,819,156	\$3,854,984	\$3,890,534
Emergency State Loan Repayment - \$35 Mil	\$2,094,903	\$2,094,903	\$2,094,903	\$2,094,403	\$2,094,403
FCMAT Multi-Year Recovery	\$0.00	\$304,000	\$0.00	\$0.00	\$0.00

# Appendix:

## OUSD Emergency State Loan: Initial Drawdown (\$65M)

49

Payment #	Date (June)	Principal Balance	Scheduled Payment	Principal Portion	Interest Portion
1	2004	65,000,000	3,890,534	2,734,834	1,165,700
2	2005	62,265,166	3,890,534	2,783,459	1,107,075
3	2006	59,481,707	3,890,534	2,832,949	1,057,585
4	2007	56,648,758	3,890,534	2,883,319	1,007,215
5	2008	53,765,439	3,890,534	2,934,585	955,949
6	2009	50,830,854	3,890,534	2,986,761	903,773
7	2010	47,844,093	3,890,534	3,039,866	850,688
8	2011	44,804,227	3,890,534	3,093,915	796,619
9	2012	41,710,312	3,890,534	3,148,925	741,609
10	2013	38,561,387	3,890,534	3,204,913	685,621
11	2014	35,356,474	3,890,534	3,261,896	628,638
12	2015	32,094,578	3,890,534	3,319,892	570,642
13	2016	28,774,686	3,890,534	3,378,920	511,614
14	2017	25,395,766	3,890,534	3,438,997	451,537
15	2018	21,956,769	3,890,534	3,500,143	390,391
16	2019	18,456,626	3,890,534	3,562,375	328,159
17	2020	14,894,251	3,890,534	3,625,714	264,820
18	2021	11,268,537	3,890,534	3,690,179	200,355
19	2022	7,578,358	3,890,534	3,755,791	134,743
20	2023	3,822,567	3,890,532	3,822,57	67,965
Total		0	77,810,678	65,000,000	12,810,678

# Appendix:

## OUSD Emergency State Loan: 2<sup>nd</sup> Drawdown (\$35M)

50

Fund 17 Balance						Loan Balance				
Year Ending	Beg Balance	Interest Earnings + Repayment	Approved Exp	Loan Payment	Ending Balance	Year Ending	Principal Balance	Scheduled Payment	Principal Portion	Interest Portion
		1%				30-Jun-06	\$ 35,000,000			
30-Jun-07	\$ 32,881,406	\$ 479,497	\$ -	\$ 2,094,903	\$ 31,266,000	30-Jun-07	35,000,000	\$ 2,094,903	\$ 1,472,603	\$ 622,300
30-Jun-08	31,266,000	1,264,792	1,622,201	2,094,903	28,813,689	30-Jun-08	33,527,397	2,094,903	1,498,786	596,117
30-Jun-09	28,813,689	816,485	7,823,275	2,094,903	19,711,996	30-Jun-09	32,028,611	2,094,903	1,525,434	569,469
30-Jun-10	19,711,996	2,092,487	16,116,671	2,094,903	3,592,909	30-Jun-10	30,503,177	2,094,903	1,552,557	542,346
30-Jun-11	3,592,909	1,165,929			4,758,838	30-Jun-11	28,950,620	2,094,903	1,580,161	514,742
30-Jun-12	4,758,838	47,588			4,806,426	30-Jun-12	27,370,459	2,094,903	1,608,256	486,647
30-Jun-13	4,806,426	48,064			4,854,490	30-Jun-13	25,762,203	2,094,903	1,636,851	458,052
30-Jun-14	4,854,490	48,545			4,903,035	30-Jun-14	24,125,352	2,094,903	1,665,954	428,949
30-Jun-15	4,903,035	49,030			4,952,066	30-Jun-15	22,459,398	2,094,903	1,695,575	399,328
30-Jun-16	4,952,066	49,521			5,001,586	30-Jun-16	20,763,823	2,094,903	1,725,722	369,181
30-Jun-17	5,001,586	50,016			5,051,602	30-Jun-17	19,038,101	2,094,903	1,756,406	338,497
30-Jun-18	5,051,602	50,516			5,102,118	30-Jun-18	17,281,695	2,094,903	1,787,634	307,269
30-Jun-19	5,102,118	51,021			5,153,139	30-Jun-19	15,494,061	2,094,903	1,819,419	275,484
30-Jun-20	5,153,139	51,531			5,204,671	30-Jun-20	13,674,642	2,094,903	1,851,768	243,135
30-Jun-21	5,204,671	52,047			5,256,717	30-Jun-21	11,822,874	2,094,903	1,884,692	210,211
30-Jun-22	5,256,717	52,567			5,309,285	30-Jun-22	9,938,182	2,094,903	1,918,202	176,701
30-Jun-23	5,309,285	53,093			5,362,377	30-Jun-23	8,019,980	2,094,903	1,952,308	142,595
30-Jun-24	5,362,377	53,624			5,416,001	30-Jun-24	6,067,672	2,094,903	1,987,020	107,883
30-Jun-25	5,416,001	54,160			5,470,161	30-Jun-25	4,080,652	2,094,903	2,022,349	72,554
30-Jun-26	5,470,161	54,702			5,524,863	30-Jun-26	2,058,303	2,094,900	2,058,303	36,597
30-Jun-27						30-Jun-27	(0)			
		\$ 6,585,216	\$ 25,562,147	\$ 8,379,612				\$ 41,898,057	\$ 35,000,000	\$ 6,898,057

# Appendix:

## OUSD Outstanding General Obligation Bonds

51

Name	Dated Date	MEASURE C Original Par	MEASURE A Original Par	MEASURE B Original Par	Total Principal Outstanding 6/30/2010	Interest Rate	Comments
Series A	5/23/1995	\$ 30,515,640			\$ -		REFUNDED
Series B	7/30/1997	9,999,976			-	5.18%	REFUNDED
Series C	5/20/1998	<i>Refunding</i>			-	5.08%	REFUNDED
Series D	5/20/1998	5,999,277			-	5.40%	REFUNDED
Series E	5/1/1999	10,000,000			-	5.09%	REFUNDED
Series F	4/1/2000	75,000,000			<b>1,495,000</b>	5.85%	PARTIALLY REFUNDED
Series 2001	6/1/2001	38,215,107			-	5.10%	} Issued as one series; REFUNDED
Series 2001	6/1/2001		61,999,893		-	5.10%	
Series 2002	8/1/2002		100,000,000		<b>94,490,000</b>	4.92%	
Series 2005	8/31/2005		141,000,000		<b>136,335,000</b>	4.38%	
Series 2006	11/28/2006			130,000,000	<b>116,690,000</b>	4.45%	
Series 2009	8/1/2009			185,000,000	<b>185,000,000</b>	5.76%	
Issued against Authorization:		<b>\$ 169,730,000</b>	<b>\$ 302,999,893</b>	<b>\$ 315,000,000</b>			
Still available to be issued:				<b>\$ 120,000,000</b>			
2007 Refunding	8/1/2007				<b>192,150,000</b>	4.48%	
TOTAL OUTSTANDING					<b><u>\$ 726,160,000</u></b>		

# Appendix:

## OUSD Outstanding Lease (COPs) Obligations

52

Series	Issue Date	Original Principal	Principal Outstanding 7/1/2008	Principal Outstanding 7/1/2009	Annual Payments	Comments
<b>GENERAL FUND SUPPORTED OBLIGATIONS</b>						
Series G (Chabot )	6/17/1999	\$ 10,265,000	\$ 8,460,000	\$ 8,110,000	Approx. \$700,000	\$10 million loan to Chabot
Series G (District Portion)	6/17/1999	27,060,000	2,050,000	-		Prepaid from Capital Facilities Fund & 2 year loan from Fund 17
Series H - Refund Honeywell Phase II and Phase III	7/15/1999	12,565,000	6,810,000			Prepaid from Capital Facilities Fund & 2 year loan from Fund 17
Series J - Bi-Tech System	1/8/2002	4,690,000	1,960,000	-		Prepaid from Fund 17 interest earnings
<b>TOTAL OUTSTANDING:</b>			<b><u>\$ 19,280,000</u></b>	<b><u>\$ 8,110,000</u></b>		

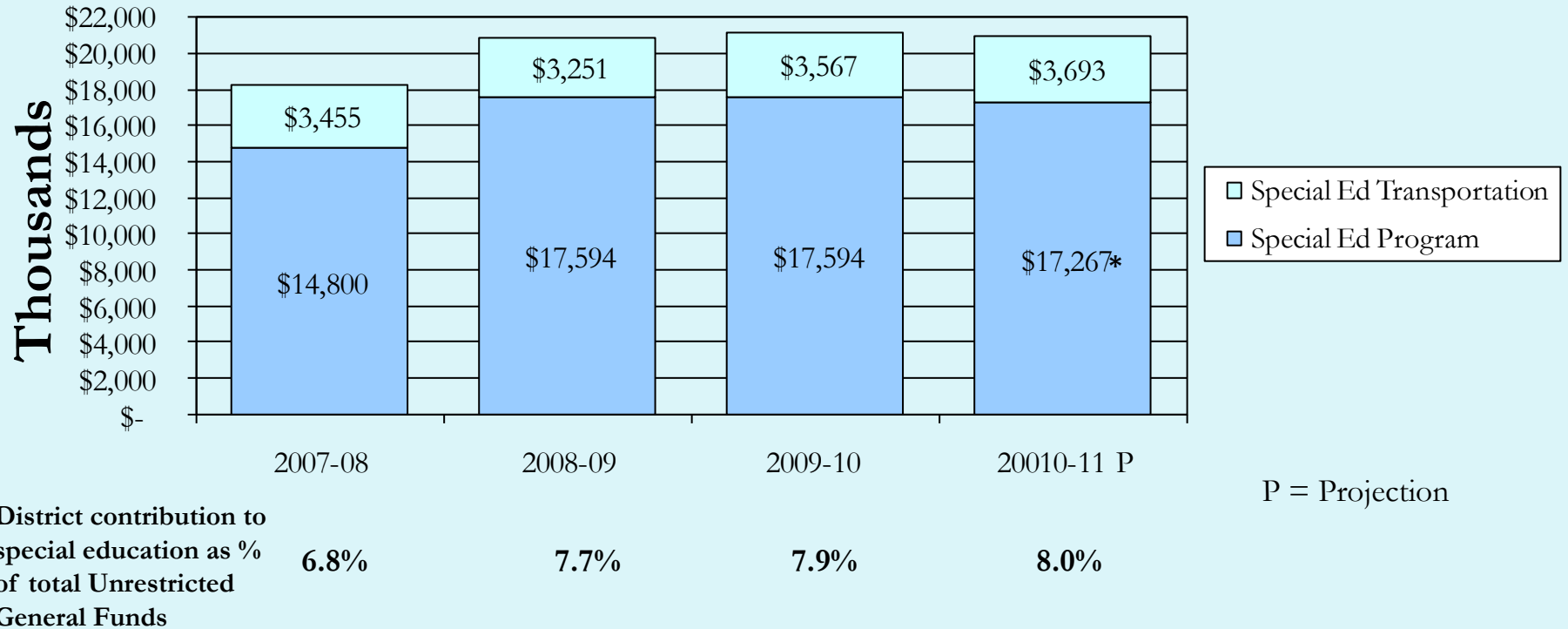
Note: Chabot Space and Science Center Loan was paid off on August 31, 2010.

Note: Series G – Chabot is responsible for annual payment of \$720,921 to reimburse District.

# Appendix:

## Special Education Contribution

53



\* Used ARRA Funds to allow GP Contribution to remain flat.