



DRAFT
v.12

2011-2012

Adopted Budget Second Reading

Wednesday, June 29, 2011

Agenda

- Executive Summary
- OUSD Budget Overview
 - Total Overall Budget
 - Total General Fund Budget
 - Unrestricted General Fund Budget
- Appendix

Executive Summary



Executive Summary

Page 1 of 2

- The District budget is based on the Governor's May Revise State Budget which recommends flat funding for K-12 education.
- On June 15, 2011, the Legislature approved the 2011-12 State Budget with borrowings, accounting shifts and other gimmicks to replace the \$9.6 billion in revenues the Governor sought with tax extensions in his May Revision.
- However, the Governor subsequently vetoed the State Budget passed by the Legislature because it was not balanced "...continues deficits for years to come and billions of dollars of new debt."
- Because over 85% of the District's Unrestricted General Fund revenues come from the State, we will not know how much we really have to spend until the State Budget is passed and is balanced. Some experts believe we won't know this until September or October of this year.
- Although we assume flat State funding for 2011-12, a significant portion of this funding has not been allocated to expenses, and instead, has been designated in the General Fund Unrestricted ending fund balance waiting for the final outcome of the State Budget.

Executive Summary

Page 2 of 2

- The District has cut approximately \$10.4 M from the Unrestricted General Fund budget for the 2011-2012 school year.
- The District Eliminated One-Time revenues sources:
 - \$1.7M Mandated Costs
 - \$1.7M E-Rate (for 2009-2010 received in 2010-2011)
- The changes in expenditure obligations of the District in the category, Contributions and Transfers Out are reflected below.
 - \$955,000 Reduction in One-Time Special Education Transportation Costs
 - \$450,000 Routine Repair Maintenance Account (RRMA) Contribution decreased, due to the transfer of specific Building & Grounds personnel costs to the Capital Facilities Fund 25 (Redevelopment Agency), to accommodate School Security Officers
 - Additional \$6M flexed from Adult Education funds, \$3M of which has been allocated to enrich the high school programs (i.e A-G requirements)

OUSD Budget Overview



OUSD Budget Overview

Total Overall Budget



OUSD Budget Overview

Schools & Enrollment Comparisons 2011-12

Number of Schools				20th Day Enrollment		
	2011-12	2010-11	Diff	2011-12 (P)	2010-11(A)	Diff
Elementary	58	58	-	20,619	20,337	282
Middle	16	16	-	7,532	7,341	191
High	20	20	-	9,088	9,547	(459)
K-8	3	3	-	1,028	1,016	12
6-12	1	1	-	55	30	25
K-12	1	1	-	119	143	(24)
Total	99	99	-	38,441	38,414	27
Charters						
	32	31	1	8,267	7,875	392
Includes Street Academy & Advance Path, excludes Gateway to College						
P - Projected 20th Day Enrollment; A - Actual 20th day enrollment; Basis for site Allocations						

School Size (Excluding Charters)			
# of Schls	2011-12	2010-11	Diff
Less than 300	39	40	(1)
Between 300 - 499	44	44	-
500 or More	16	15	1
Total	99	99	-

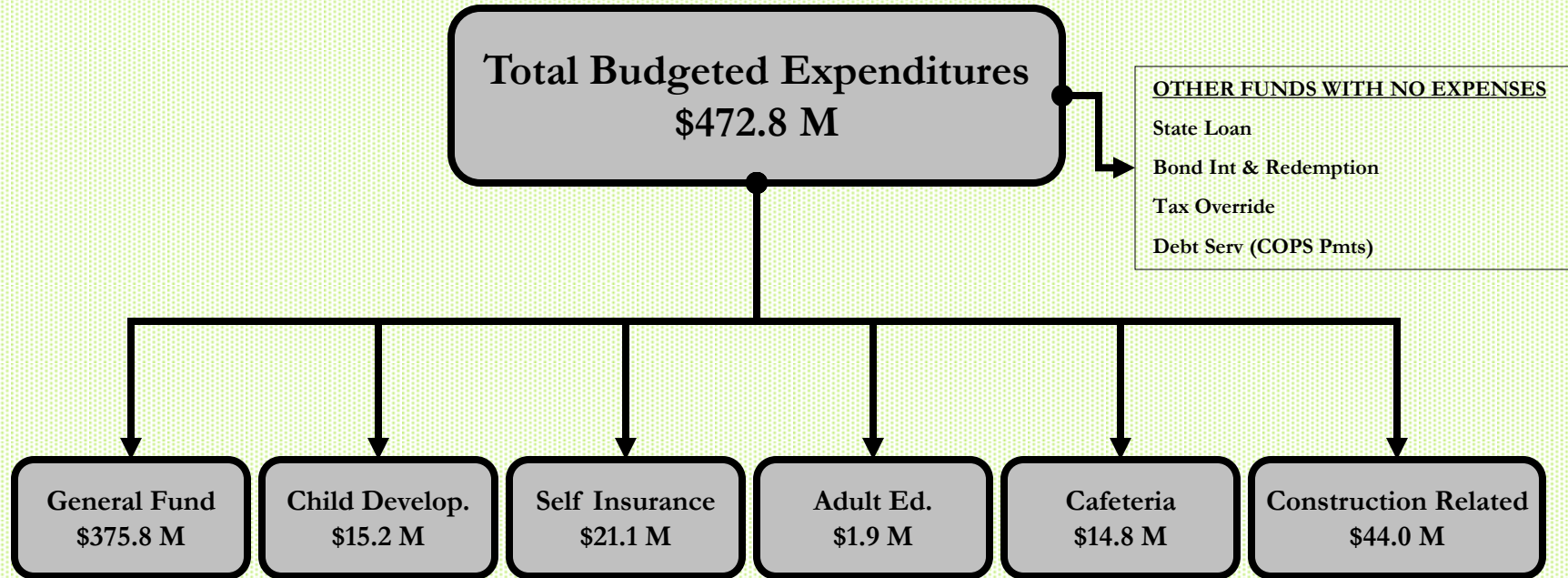
OUSD Budget Overview

2011-12 Long Term Debt

Bgt Dev 2011-12 Long Term Debt	
State Loan	Bal 6-30-2011
\$35 Million	\$ 28,950,620
\$65 Million	44,804,226
Total State Loan Balance	\$ 73,754,846
Early Retirement	\$ 10,441,290
TOTAL LONG TERM DEBT	\$ 84,196,136

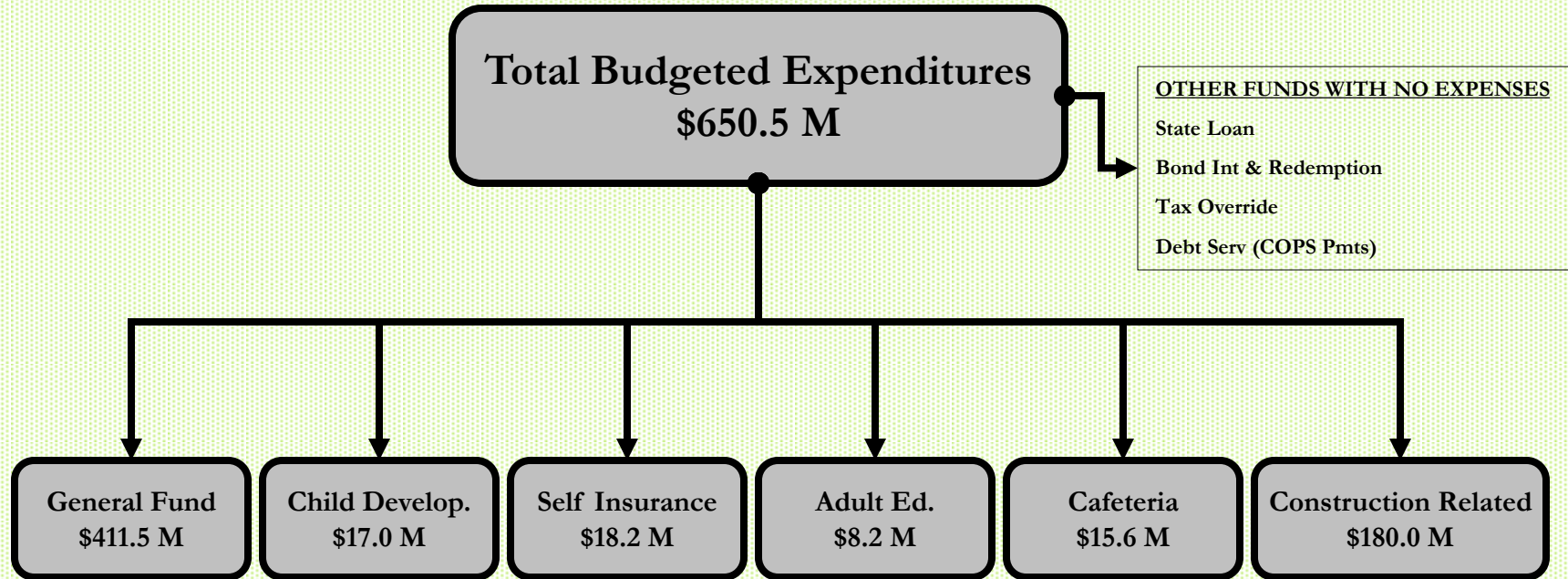
OUSD Budget Overview

Total Overall Budget 2011-2012



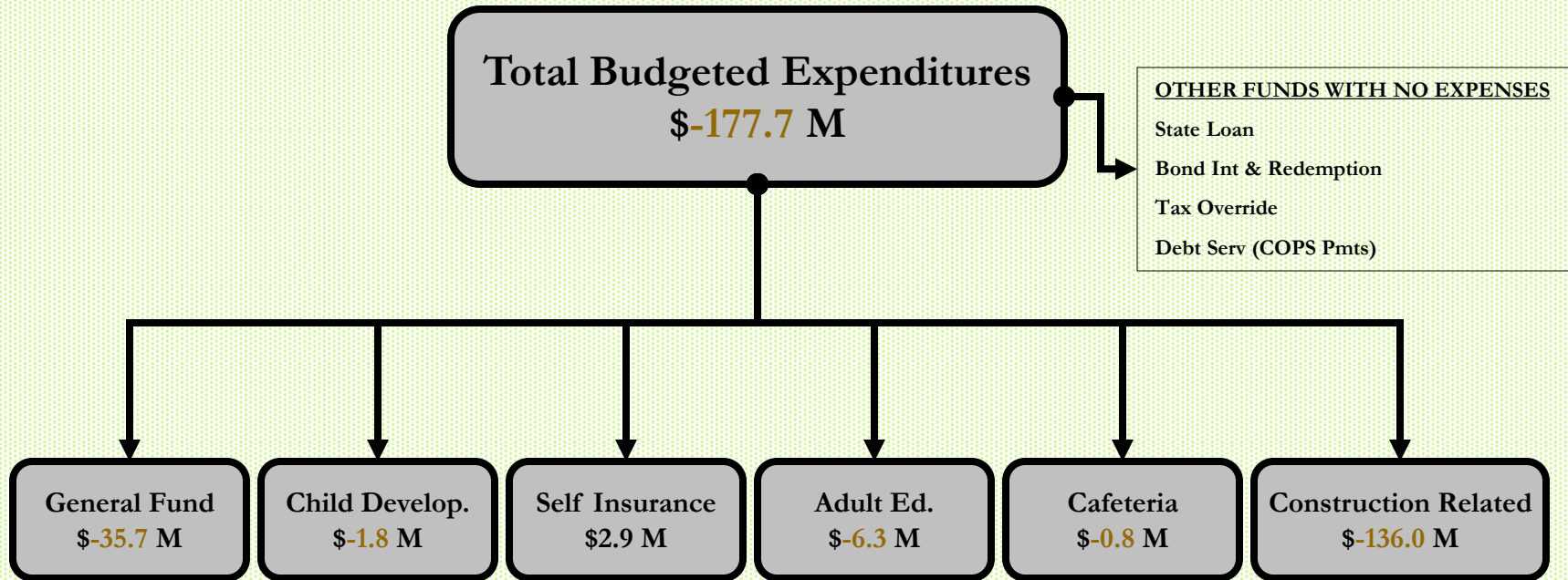
OUSD Budget Overview

Total Overall Budget 2010-2011 Based on 3rd Interim



OUSD Budget Overview

Total Overall Budget Difference Between 10-11 & 11-12



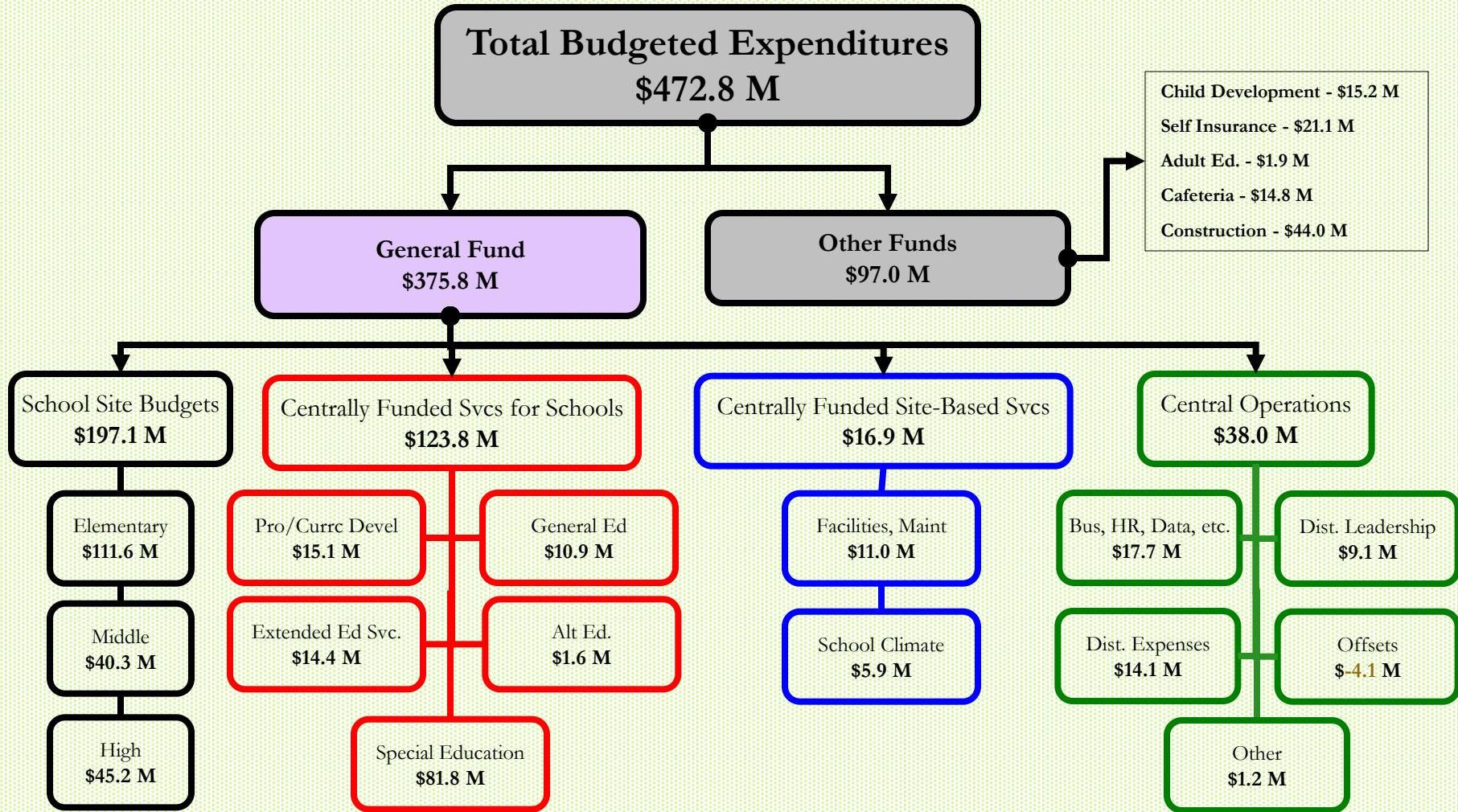
OUSD Budget Overview

Total General Fund Budget



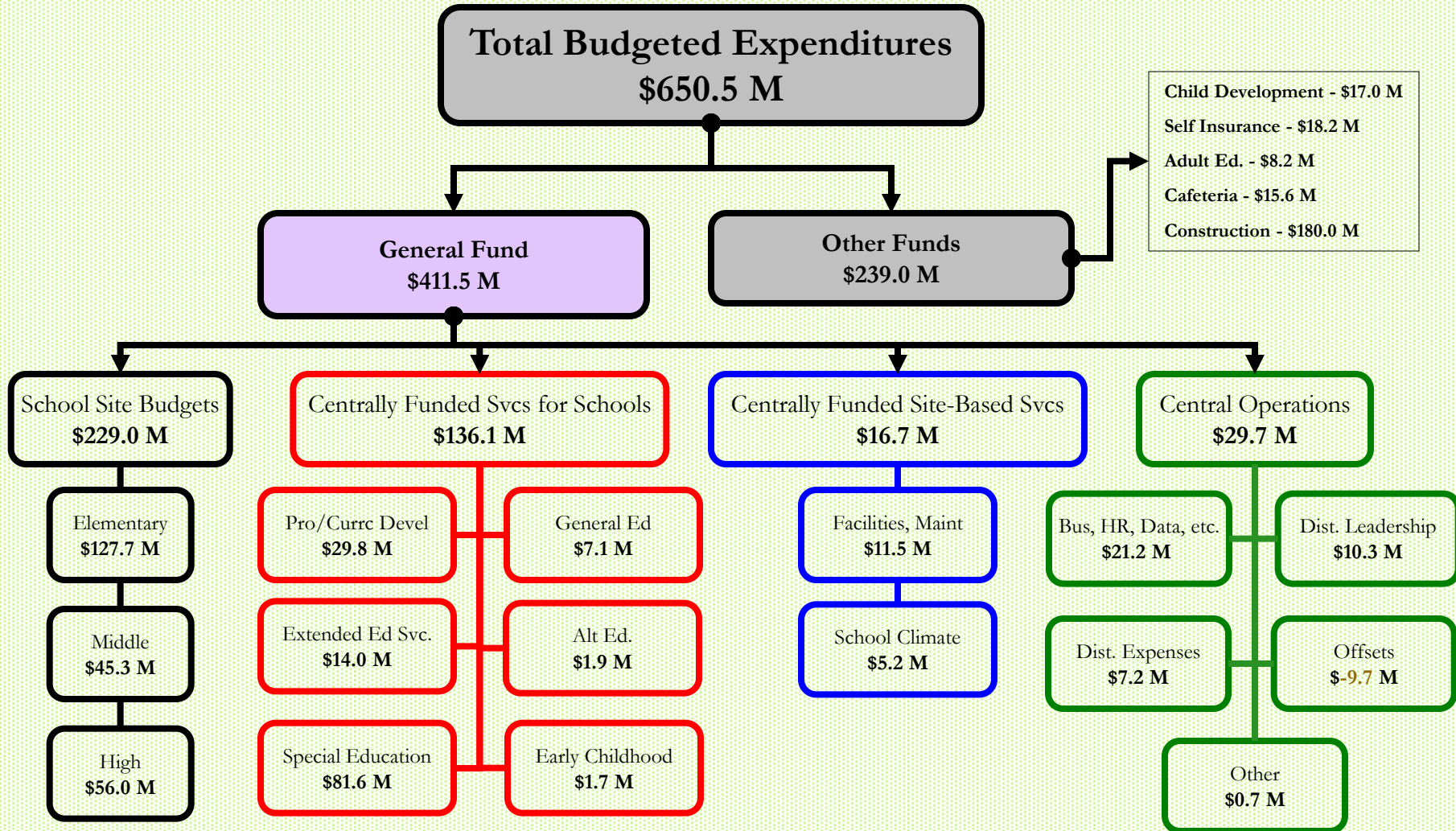
OUSD Budget Overview

Total General Fund Budget 2011-2012



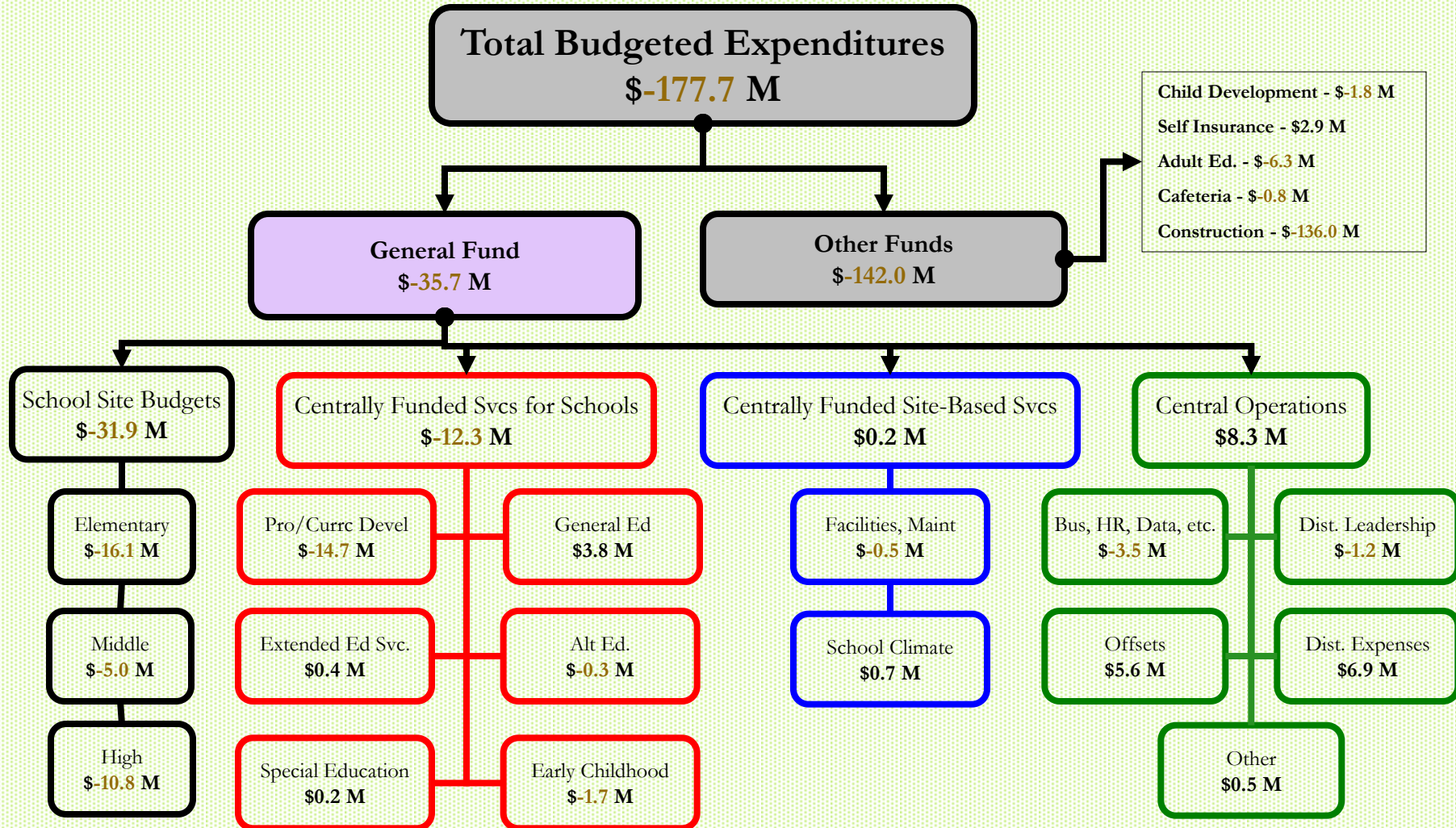
OUSD Budget Overview

Total General Fund Budget 2010-2011 Based on 3rd Interim



OUSD Total Budget Overview

Total General Fund Budget Difference Between 10-11 & 11-12



Note: See pages 47-52 for detail of the above Centrally Funded Departments

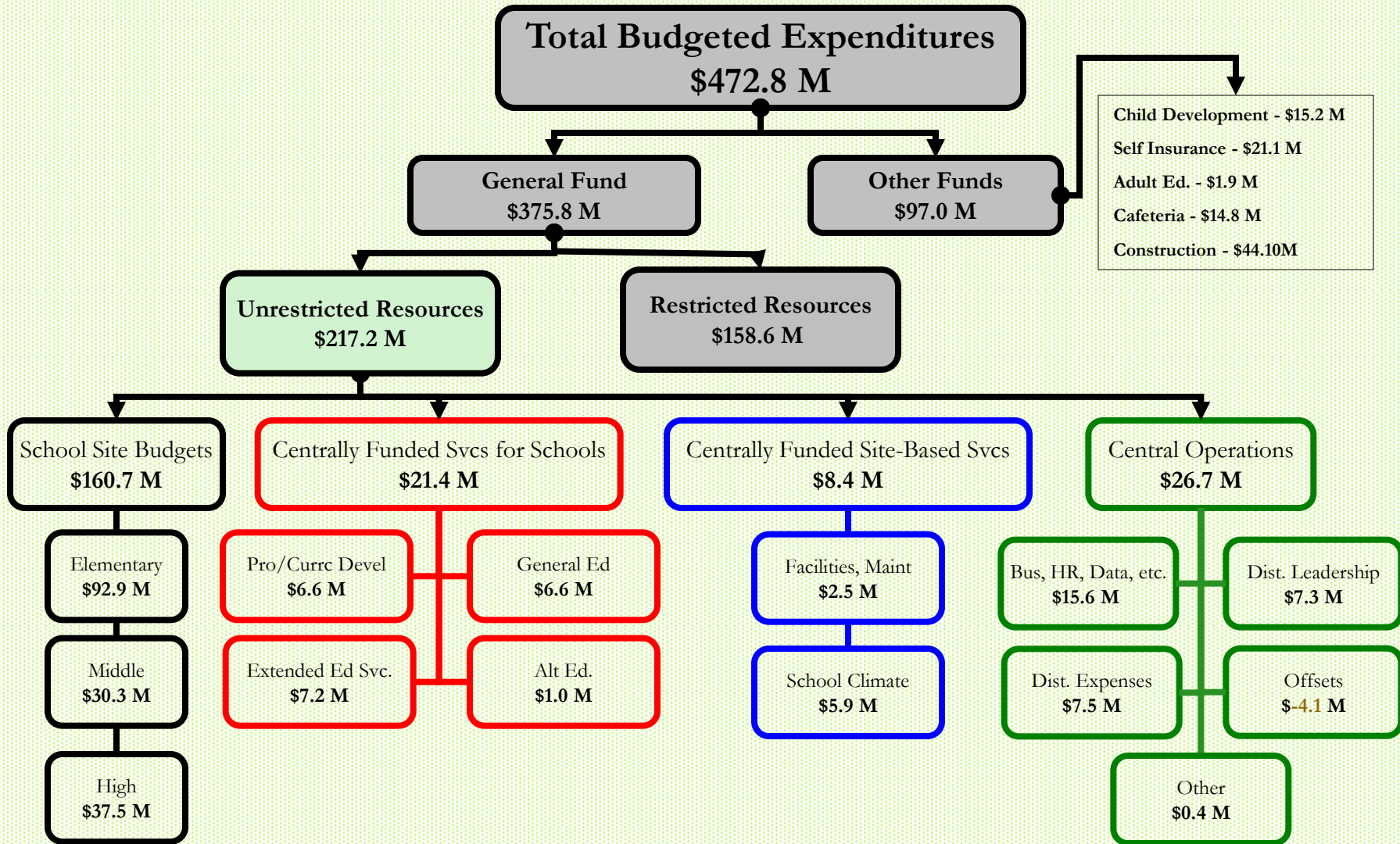
OUSD Budget Overview

Unrestricted General Fund Budget



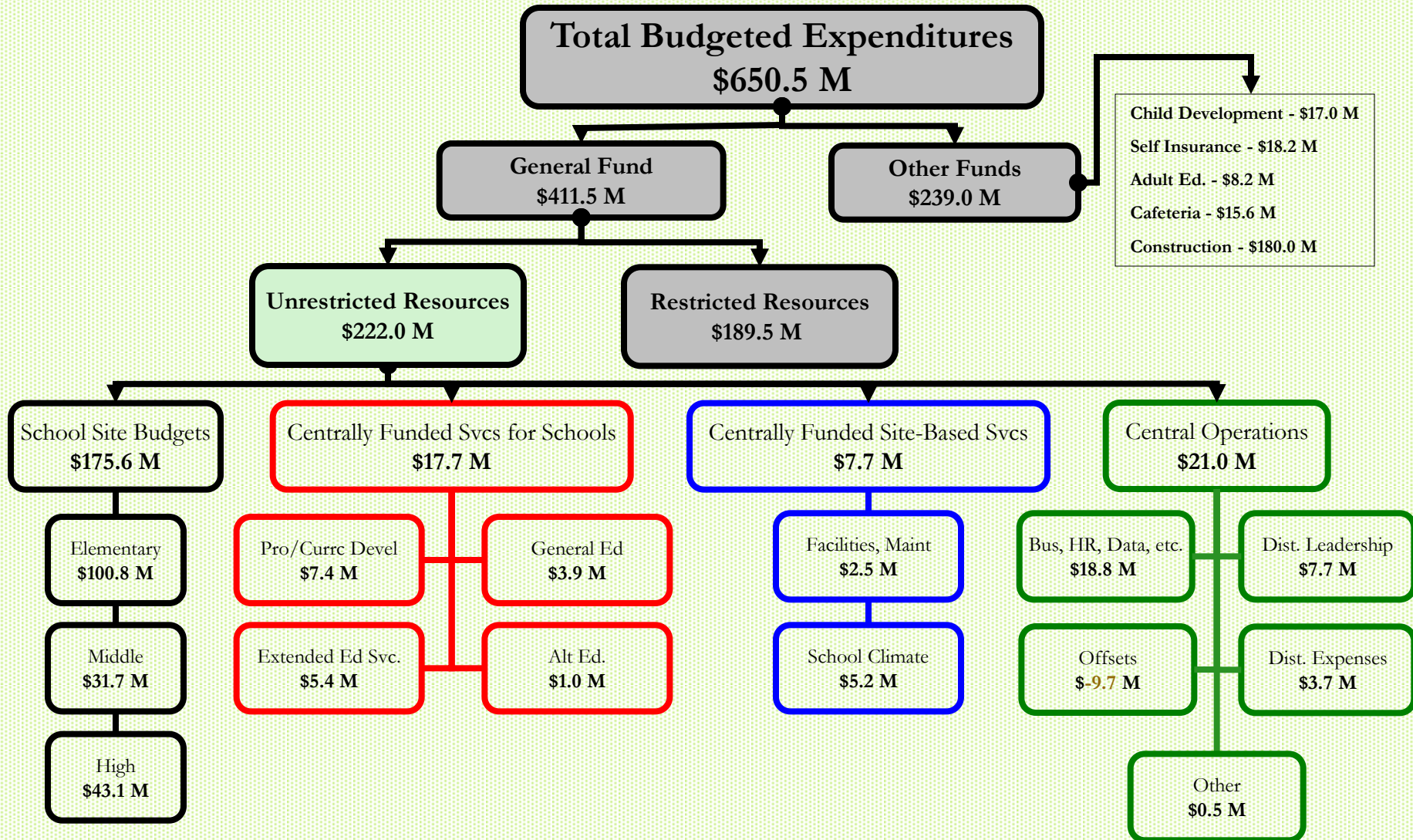
OUSD Budget Overview

Unrestricted General Fund 2011-2012



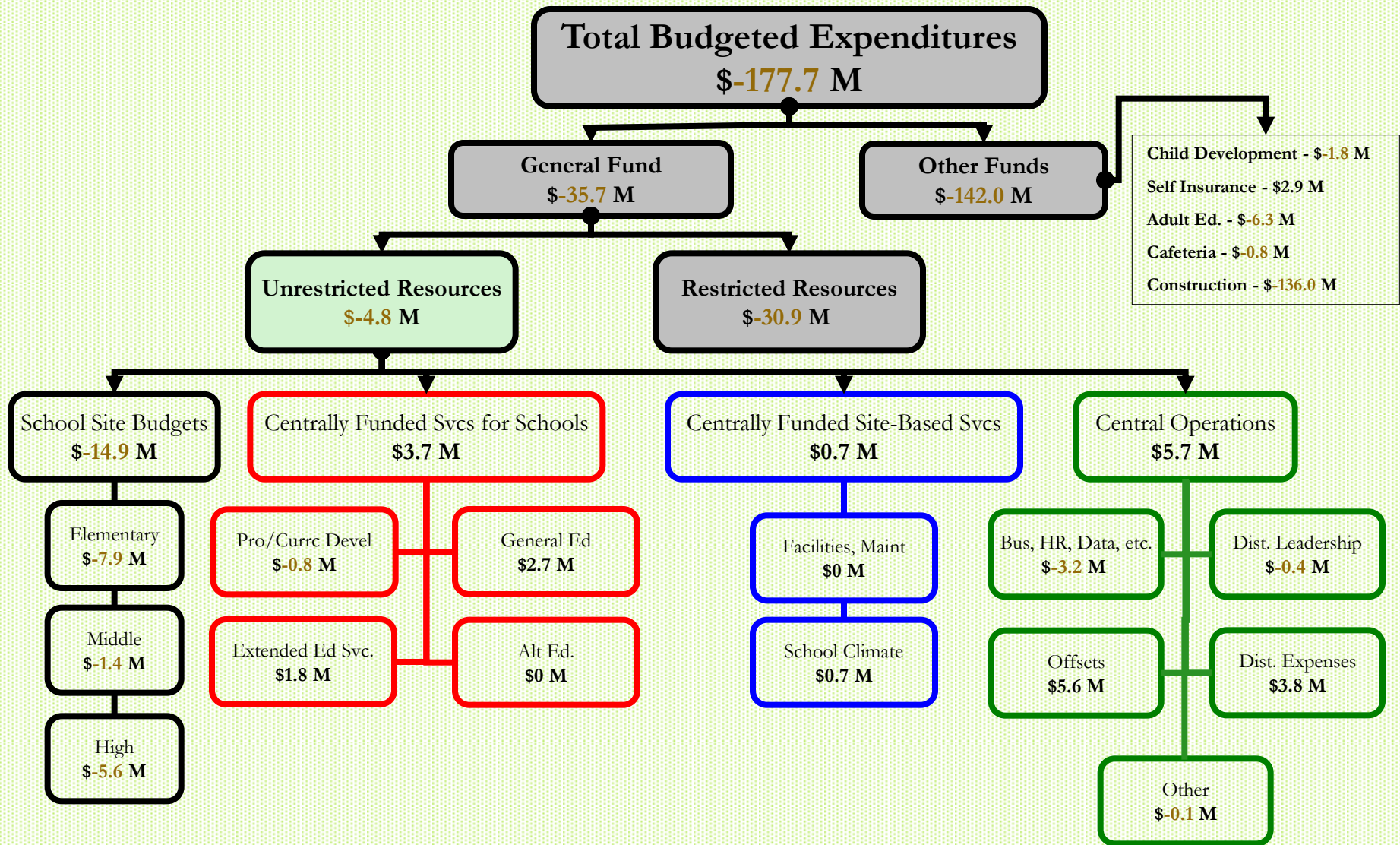
OUSD Budget Overview

Unrestricted General Fund 2010-2011 Based on 3rd Interim



OUSD Budget Overview

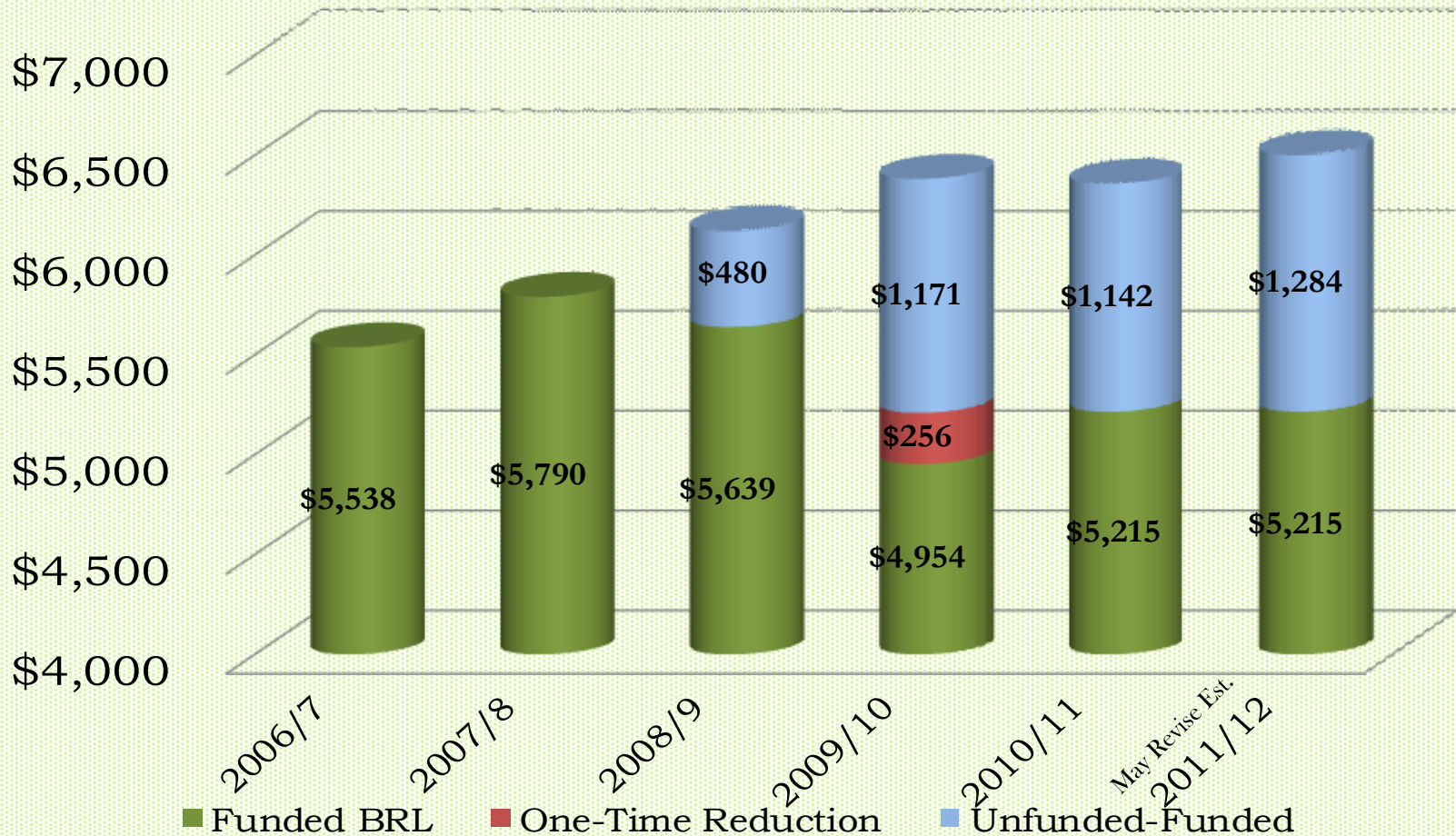
Unrestricted General Fund Difference Between 10-11 & 11-12



Note: See pages 47-52 for detail of the above Centrally Funded Departments

OUSD Budget Overview

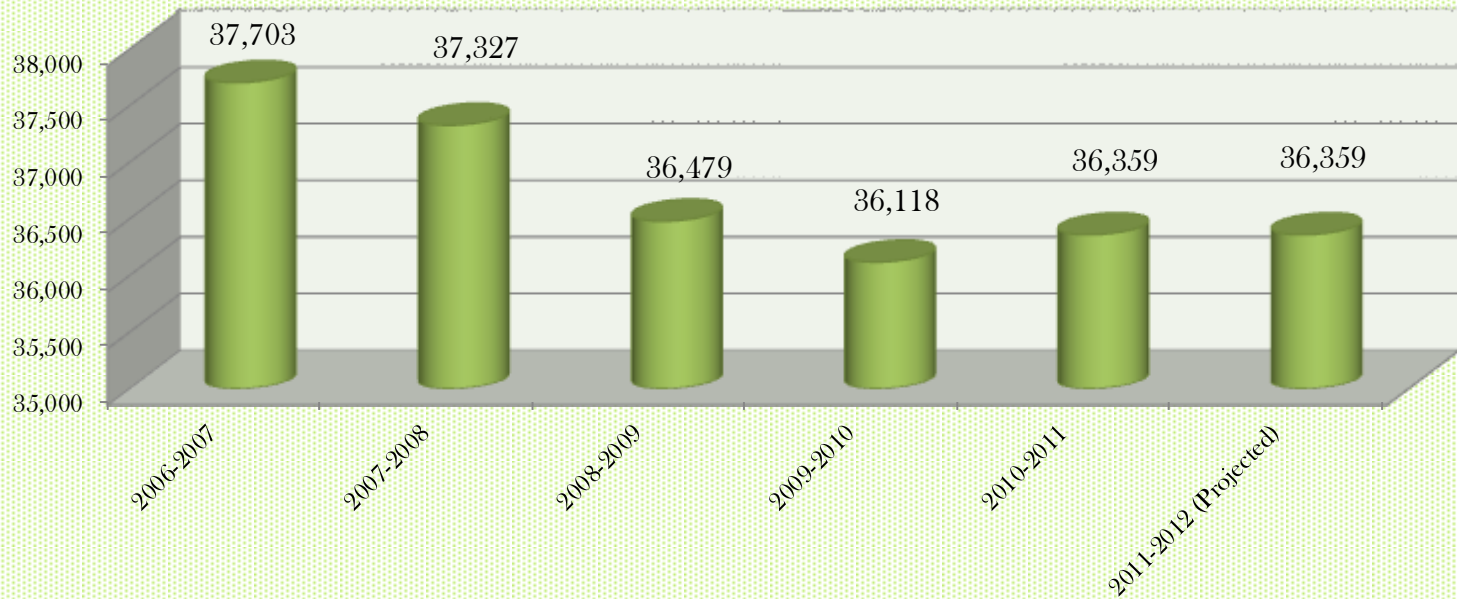
Unrestricted General Fund - Unaudited Actuals Base Revenue Limit (BRL) per ADA
2003 - 2011 Summary Graph



OUSD Budget Overview

Unrestricted General Fund - Revenue Limit ADA

ADA Used For Funding



OUSD Budget Overview

Unrestricted General Fund - Assumptions Page 1 of 3

Budget Development 2011-12 Unrestricted General Fund Assumptions				
		2011-12	2010-11	
		BGT DEV	3rd Interim (Adj)	Diff
Rev for Student Attendance (Rev Limit)				
Rev/ ADA		\$ 5,215	\$ 5,215	\$ -
Avg Daily Attendance (ADA)		36,359	36,359	-
Other State Revenue				
K-3 Class Size Reduction		\$ 12,107,655	\$ 12,107,655	\$ -
Tier 3 Flex (Excluding Adult Ed Flex)		\$ 30,835,073	\$ 30,833,636	\$ 1,437
Adult Ed Flex		\$ 11,778,367	\$ 11,774,367	\$ 4,000
Lottery		\$ 4,855,806	\$ 4,909,475	\$ (53,669)
Mandated Cost Reimbursement		\$ -	\$ 1,702,125	\$ (1,702,125)
Charter Pass Through		\$ 2,598,157	\$ 4,848,769	\$ (2,250,612)
Local				
Measure G Parcel Tax		\$ 20,704,600	\$ 20,704,600	\$ -
Interagency (Includes Revenue from R.O.P)		\$ 468,664	\$ 2,009,214	\$ (1,540,550)
E-Rate Reimbursement		\$ 3,730,634	\$ 5,525,708	\$ (1,795,074)
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	\$ 2,456,250	\$ (2,134,345)

OUSD Budget Overview

Unrestricted General Fund - Assumptions Page 2 of 3

Budget Development 2011-12 Unrestricted General Fund Assumptions				
		2011-12	2010-11	
		BGT DEV	3rd Interim (Adj)	Diff
Other Outgo				
	Charter Transfers	\$ 2,598,157	\$ 4,848,769	\$ (2,250,612)
	Debt Service (State Loan)	\$ 5,985,457	\$ 5,985,457	\$ -
	ROP Transfer (Revenue incl in State Tier 3 Flex)	\$ -	\$ 1,526,904	\$ (1,526,904)
Transfers Out				
	Transfer to Adult Ed Fund (Fund 11)	\$ 1,000,000	\$ 4,274,367	\$ (3,274,367)
	Net Adult Ed Maintained in the General Fund	\$ 10,778,367	\$ 7,500,000	\$ 3,278,367
Contributions				
	Special Ed Program	\$ (18,382,610)	\$ (16,930,441)	\$ (1,452,169)
	Special Ed Transportation	\$ (4,693,038)	\$ (5,648,038)	\$ 955,000
	RRMA (Bldgs & Grounds)	\$ (8,515,268)	\$ (8,965,268)	\$ 449,999

OUSD Budget Overview

Unrestricted General Fund - Assumptions Page 3 of 3

Budget Development 2011-12 Unrestricted General Fund Assumptions			
	2011-12	2010-11	
	BGT DEV	3rd Interim (Adj)	Diff
Expenses			
School Site Bgts	\$ 160,781,002	\$ 175,726,069	\$ (14,945,067)
Bgtd Centrally for Schools (Site 998)	\$ 6,621,849	\$ 3,945,985	\$ 2,675,864
Salary Increase (2% Raise Mid-Year)	\$ -	\$ -	\$ -
Net Schools Related Budgets	\$ 167,402,851	\$ 179,672,054	\$ (12,269,203)
Central Department Bgts	\$ 47,033,723	\$ 48,935,257	\$ (1,901,534)
Indirect Cost (Central Bgt offset)	\$ (3,792,993)	\$ (7,467,151)	\$ 3,674,158
Net Central Bgts	\$ 43,240,730	\$ 41,468,106	\$ 1,772,624
District Wide Bgts (Site 999)	\$ 7,570,330	\$ 3,794,940	\$ 3,775,390
Fed Stimulus Offset incl in Site 999 (SFSF 10-11)	\$ -	\$ (1,741,186)	\$ 1,741,186
Health Benefits increase	10%	0%	
Pmt for Early Retirement			
Federal Jobs Bill	\$ 6,276,255	\$ -	\$ 6,276,255
Adult Ed Beginning Balance (Flex- TIER 3)	\$ 2,500,000		\$ 2,500,000
Designated General Fund Fund Balance	\$ 1,665,035		\$ 1,665,035
Total Cost of Early Retirement	\$ 10,441,290		

OUSD Budget Overview

Unrestricted General Fund - Comparison to 3rd Interim

Unrestricted General Fund		2011-12 BGT DEV	2010-11 3 rd Interim (Adj)	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 183,315,681	\$ 183,192,335	\$ 123,346	1
Other Revenue		90,004,743	97,385,524	(7,380,780)	2
Transfer-In & Sources		3,130,875	5,265,220	(2,134,345)	3
Total Revenues & Sources	a	276,451,299	285,843,079	(9,391,780)	
Salaries,Supplies,Services & Equipment		222,006,904	232,402,252	(10,395,348)	4
Other Outgo (Pass Throughs / Debt Service)		9,006,224	12,783,740	(3,777,516)	5
Indirect Cost (Expense Offset)		(3,792,993)	(7,467,151)	3,674,158	6
Contributions & Transfers Out		32,740,823	35,968,020	(3,227,197)	7
Total Expenses & Uses	b	259,960,959	273,686,861	(13,725,903)	
Change in Fund Balance	a-b-c	16,490,340	12,156,217	4,334,123	
Beginning Fund Balance	d	28,626,844	16,470,627	12,156,217	
Ending Fund Balance	c+d=e	\$ 45,117,185	\$ 28,626,844	\$ 16,490,340	
See explanations on next page					

OUSD Budget Overview

Unrestricted General Fund - Compare to 3rd Interim Explanations: 1 of 2

	<u>Incr/(Decr)</u>
1 Revenue Limit - Decrease from 3rd Interim 2010-11	
Eliminate Prior Year Adjustment	\$ (114,793)
Other - Net	238,035
Total Decrease in Revenue Limit From 3rd Interim Budget 2010-11	\$ 123,242
2 Other Revenue - Decrease from 3rd Interim 2010-11	
State Revenue	
Lottery	\$ (53,669)
Charter Pass Through (\$1.5M relates to 2 charters changing from pass through charters to direct funding charters)	(2,250,612)
Mandated Cost (Recorded based on actual cash received)	(1,702,125)
Other State Rev (Tier3 adj from State)	5,437
Total Unrestricted State Revenue	\$ (4,000,969)
Local Revenue:	
Primarily Elim reimb from R.O.P. for cost of R.O.P. Tchrs (Prgm to maintained by OUSD for 2011-12) - See #4	\$ (1,540,550)
E-rate (3 rd Int amt includes 2009-10 revenue - One Time)	(1,795,074)
Property Claims	(44,187)
Total Local income	\$ (3,379,811)
Total Other Revenue Decrease from 3rd Interim Budget 2010-11	\$ (7,380,780)
3 Transfer-In & Sources - Increase from 3rd Interim 2010-11	
Other Interfund transfers In (Exps funded by Self Ins Fd (Fd 67) Bgtd in Fd 67 in 2011-12)	\$ (2,134,345)
Total Transfer-In & Sources Increase from 3rd Interim Budget 2010-11	\$ (2,134,345)
TOTAL REV & SOURCES - NET DECREASE FROM 3rd INTERIM BUDGET 2010-11	\$ (9,391,884)

OUSD Budget Overview

Unrestricted General Fund - Compare to 3rd Interim Explanations: 2 of 2

	<u>Incr/(Decr)</u>
4 Salaries,Supplies,Services & Equipment	
K-12 School site budget Decrease from 3rd Interim 2010-11	
School Site Budget Reductions	\$ (14,919,751)
Total School Site Budgets	\$ (14,919,751)
Central site Decrease from 3rd Interim 2010-11	
Reclass of bgts to Districtwide Site (Bgts not related to running Depts - Music Tchr, Software Lic, Ptr Pgms etc.)	\$ (3,299,548)
Add'l Adult Ed flex funds	2,204,000
Bgts for Property & Legal claims moved to the Self Insurance Fund (Fund 67)	(2,500,436)
Add'l bgts for 20 School Security Officers (SSO's) eliminated primarily from site bgts	900,000
Add'l bgts for Summer Schools	543,171
Other Net	225,962
Total Central Department Budgets	\$ (1,926,851)
District Wide Budget Increase from 3rd Interim (Sites 998 & 999)	
Reclass of bgts to Districtwide Site (Bgts not related to running Depts - Music Tchr, Software Lic, Ptr Pgms etc.)	\$ 3,299,548
Add'l Adult Ed flex funds	1,120,000
Eliminate 2010-11 Stimulus funds (SFSF) offset	1,741,186
Bgt for supplies and equipt for SSO's previously paid by Measure G funds in the Police Services bgt	200,000
Other Net	90,519
Total District Wide Budgets	\$ 6,451,253
Total Salaries,Supplies,Services & Equipment - Decrease from 3rd Interim Budget 2010-11	\$ (10,395,349)
5 Other Outgo (Pass Throughs / Debt Service):	
Flex of R.O.P. funds. OUSD to maintain funds and program within the District (No Pass Through necessary) - See # 2	\$ (3,777,516)
Total Other Outgo Decrease from 3rd Interim Budget 2010-11	\$ (3,777,516)
6 Indirect Cost (Expense Offset):	
Interpgm Indirect is lower (offset is lower thus exps are down)	\$ 491,504
Interfund Indirect is lower (offset is lower thus exps are down)	3,182,654
Total Indirect Cost Decrease (Exps Offset) from 3rd Interim Budget 2010-11	\$ 3,674,158
7 Contributions & Transfers Out:	
Spec Ed Contrib	\$ 1,452,169
Spec Ed Transportation Contrib decr (2010-11 funded add'l one-time item; not for 2011-12)	(955,000)
RRMA contrib decr (More B&G FTE's funded from Fund 25 to accommodate add'l funding of Schl Security Officers)	(449,999)
Decrease in Transfer Out of Adult Ed Flex Resources to Adult Ed Fund (Total transferred is \$1M)	(3,274,367)
Total Contrib. & Transfers Out - Decrease from 3rd Interim Budget 2010-11	\$ (3,227,197)
TOTAL EXPENSES & USES - NET DECREASE FROM THIRD INTERIM BUDGET 2010-11	\$ (13,725,904)

OUSD Budget Overview

Unrestricted General Fund - Ending Fund Balance

Unrestricted General Fund	2011-12 BGT DEV	2010-11 3rd Interim (Adj)	Diff
Ending Fund Balance	\$ 45,117,185	\$ 28,626,844	\$ 16,490,340
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 11,765,754	\$ 8,818,658	\$ 2,947,096
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	8,228,785	9,039,780	(810,994)
Designations:			
\$349/ADA if Current State Bgt Proposal Passes	12,689,204	-	12,689,204
Deferred Pmts from The State (Designated until \$ Rec'd)	10,618,406	10,618,406	-
Early Retirement Incentive Pmt (16% of cost from unrestr fu	1,665,035	-	1,665,035
Total Ending Fund Balance	\$ 45,117,185	\$ 28,626,844	\$ 16,490,340
Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept of Ed. Board policy requires 3%. Reserve for Economic Uncertainty is 3% for 2011-12 and 2% for 2010-11			

OUSD Budget Overview

Unrestricted General Fund – Structural Deficit

Structural Deficit for Unrestricted General Fund Bgt Dev 2011-12 vs. 3rd Interim 2010-11 (Adj)			
	Bgt Dev '11-12	3rd Interim (Adj)	Difference
Excess of revenues over expenses	\$ 16,490,340	\$ 12,156,217	\$ 4,334,123
Less Non-Reoccurring Unrestr Gen Fund Rev Sources:			
1 Adult Education Tier 3 Flex Revenues	(10,778,367)	(7,500,000)	(3,278,367)
2 Deferred Maintenance Tier 3 Flex Revenues	(1,552,828)	(1,552,828)	-
3 State Loan to pay Debt Service for State Loan	(2,094,903)	(2,094,903)	-
4 Reduction to RRMA Facilities Contribution	(1,462,645)	(1,012,646)	(449,999)
5 One-Time Stimulus (State Fiscal Stabilization Funds)	-	(1,741,186)	1,741,186
6 Mandated Costs (Recorded on cash basis- only when received)	-	(1,702,125)	1,702,125
7 E-Rate Revenues related to 2009-10	-	(1,795,074)	1,795,074
8 Increase Contrib. to Sped Ed Trans (Due to Pr Yr Exp not Accrued)	-	955,000	(955,000)
9 Prior Year Revenue Limit Adjustment	-	(114,793)	(114,793)
Non-Reoccurring Unrestricted General Fund Rev/Exps	\$ (15,888,743)	\$ (16,558,555)	\$ 440,226
Total Structural (Deficit) Surplus	\$ 601,597	\$ (4,402,338)	\$ 4,774,349

OUSD Budget Overview

Unrestricted General Fund – Structural Deficit Assuming \$349/ADA Less

Structural Deficit for Unrestricted General Fund Bgt Dev 2011-12 - Assuming \$349/ADA Less			
	Bgt Dev '11-12	3rd Interim (Adj)	Difference
Excess of revenues over expenses	\$ 3,801,136	\$ 12,156,217	\$ (8,355,081)
Less Non-Reoccurring Unrestr Gen Fund Rev Sources:			
1 Adult Education Tier 3 Flex Revenues	(10,778,367)	(7,500,000)	(3,278,367)
2 Deferred Maintenance Tier 3 Flex Revenues	(1,552,828)	(1,552,828)	-
3 State Loan to pay Debt Service for State Loan	(2,094,903)	(2,094,903)	-
4 Reduction to RRMA Facilities Contribution	(1,462,645)	(1,012,646)	(449,999)
5 One-Time Stimulus (State Fiscal Stabilization Funds)	-	(1,741,186)	1,741,186
6 Mandated Costs (Recorded on cash basis- only when received)	-	(1,702,125)	1,702,125
7 E-Rate Revenues related to 2009-10	-	(1,795,074)	1,795,074
8 Increase Contrib. to Sped Ed Trans (Due to Pr Yr Exp not Accrued)	-	955,000	(955,000)
9 Prior Year Revenue Limit Adjustment	-	(114,793)	(114,793)
Non-Reoccurring Unrestricted General Fund Rev/Exps	\$ (15,888,743)	\$ (16,558,555)	\$ 440,226
Total Structural (Deficit) Surplus	\$ (12,087,607)	\$ (4,402,338)	\$ (7,914,855)

QUESTIONS?



- Government Fiscal Outlook Pages 35-40
- Unrestricted General Fund Multi-Year Projections Page 41
- Restricted General Fund Multi-Year Projections Page 42
- Restricted General Fund Page 43
- Restricted GF - 2011-12 Overview Page 44
- Restricted GF - 2010-11 Overview Page 45
- Restricted GF - Diff of 10-11 & 11-12 Page 46
- Centrally Funded School Services Overview - Unrestricted Page 47
- Centrally Funded Site Based Services Overview - Unrestricted Page 48
- Central Office Operations Overview - Unrestricted Page 49

- Centrally Funded School Services Overview – Restricted Page 50
- Centrally Funded Site Based Services Overview – Restricted Page 51
- Central Office Operations Overview – Restricted Page 52
- Total Budget Expenses for 1000-6999 Object Codes Page 53
- Fund Summary (Budget Development 2011-12) Page 54
- Fund Summary By Major Objects Page 55
- Fund Summaries (Funds 11 through 67) Page 56 - 69

Appendix:

Government Fiscal Outlook



Appendix:

Themes for the May Revision

1-2

- We still have three major problems in education finance:
 1. Low levels of funding – probably last in the nation now
 2. Volatility of funding – year-to-year funding levels are totally unpredictable
 3. Uncertainty of funding – estimates of funding are wildly uncertain from January to May to Budget enactment and beyond
- We will have all three of these problems until:
 - The economic condition of the state improves and expansion begins
 - State revenues and spending reach an equilibrium
 - Education spending rises in priority at the state level
 - There is a stable, predictable source of ongoing funding for education
- Proposition 98 has not been successful in protecting education
 - We have done worse than the rest of the State Budget in both good times and bad

Appendix:

The May Revision

1-3

- The May Revision is in keeping with the general theme of the Governor's January Budget Proposal
 - Big cuts, already enacted, for the non-Proposition 98 side of the Budget
 - Elimination of redevelopment agencies and redirection of property tax
 - Realignment of programs from the state to the local level
 - Extension of temporary taxes by vote of the people
 - Relatively level funding for K-12 education
 - Big funding cuts from community colleges and higher education
- Some things have changed
 - Tax revenues have increased, independent of tax extensions
 - The Governor has had no success getting Republican support for taxes
 - Increased pressure for pension, business, and other reforms

Appendix:

The May Revision

1-4

- Some things remain the same
 - The State Budget is still dependent upon future events – extension of taxes
 - The State Budget is balanced only if revenues are increased by some future event
 - “Electioneering” will continue with education funding threatened if new revenues do not materialize
 - Education funding is the “hot button” for voters to approve taxes
 - Voters will not extend taxes to increase welfare payments or to increase funding for prisons – so we can expect education to remain part of the “electioneering”

Appendix:

National Economy

1-9

- The U.S. economy is now recovering
 - In April, 244,000 jobs were added, with almost all sections showing growth
 - However, the unemployment rate rose from 8.8% in March to 9.0%
 - Jobs continued to fall in government and construction
 - The stock market has almost doubled from its low of 6,500 in March 2009
- Rising oil prices could threaten the recovery
 - The University of California, Los Angeles (UCLA), *Anderson Forecast* warns that \$140/barrel could derail everything



Appendix:

California Economy

1-11

- The pace of the state's economic recovery is picking up
 - In February the state added 96,500 jobs, the best monthly gain since the recovery began
 - The Department of Finance's chief economist declared, "We have a recovery on our hands. This was an awfully good report."
 - Personal income growth is about 3% in 2011, up from 2.8% in 2010 and -2.4% in 2009
 - UCLA forecasts 5.5% for next year
 - Taxable sales fell more than 14% in 2009 and will grow about 3% in 2011
 - UCLA forecasts 7% growth in 2012



Appendix:

Unrestricted General Fund - Multi-Year Projections

Unrestricted General Fund		2011-12 BGT DEV	2012-13	2013-14
Revenue Limit (\$ for Student Attendance)		\$ 183,315,681	\$ 183,315,681	\$ 183,315,681
Other Revenue		90,004,744	89,940,000	91,627,234
Transfer-In, Sources & Contrib		(28,609,948)	(31,107,302)	(31,536,590)
Total Revenues & Sources	a	244,710,477	242,148,378	243,406,325
Salaries,Supplies,Services & Equipment		222,006,903	226,654,731	231,559,098
Other outgo (Pass Throughs / Debt Service)		9,006,224	9,006,224	9,094,839
Indirect Cost (Expense Offset)		(3,792,993)	(4,728,629)	(4,762,013)
Transfers Out		1,000,000	1,000,000	1,223,692
Total Expenses & Uses	b	228,220,134	231,932,326	237,115,616
Change in Fund Balance	a-b=c	16,490,343	10,216,053	6,290,709
Beginning Fund Balance	d	28,626,844	45,117,187	55,333,239
Ending Fund Balance	c+d=e	\$ 45,117,187	\$ 55,333,239	\$ 61,623,949

Appendix:

Restricted General Fund - Multi-Year Projections

Restricted General Fund		2011-12 BGT DEV	2012-13	2013-14
Revenue Limit (\$ for Student Attendance)		\$ 10,367,142	\$ 10,367,142	\$ 10,367,142
Other Revenue		\$ 119,819,820	\$ 119,819,820	\$ 121,651,833
Transfer-In & Sources		33,834,605	34,237,056	34,666,344
Total Revenues & Sources	a	164,021,567	164,424,018	166,685,318
Salaries,Supplies,Services & Equipment		159,227,591	159,625,392	161,876,526
Other outgo (Pass Throughs / Debt Service)		288,923	288,923	288,923
Indirect Cost (Expense Offset)		2,361,365	2,367,264	2,400,648
Contributions & Transfers Out		2,093,782	2,093,782	2,093,782
Total Expenses & Uses	b	163,971,661	164,375,362	166,659,879
Change in Fund Balance	a-b=c	49,906	48,657	25,439
Beginning Fund Balance	d	3,617,532	3,667,438	3,716,095
Ending Fund Balance	c+d=e	3,667,438	3,716,095	3,741,534

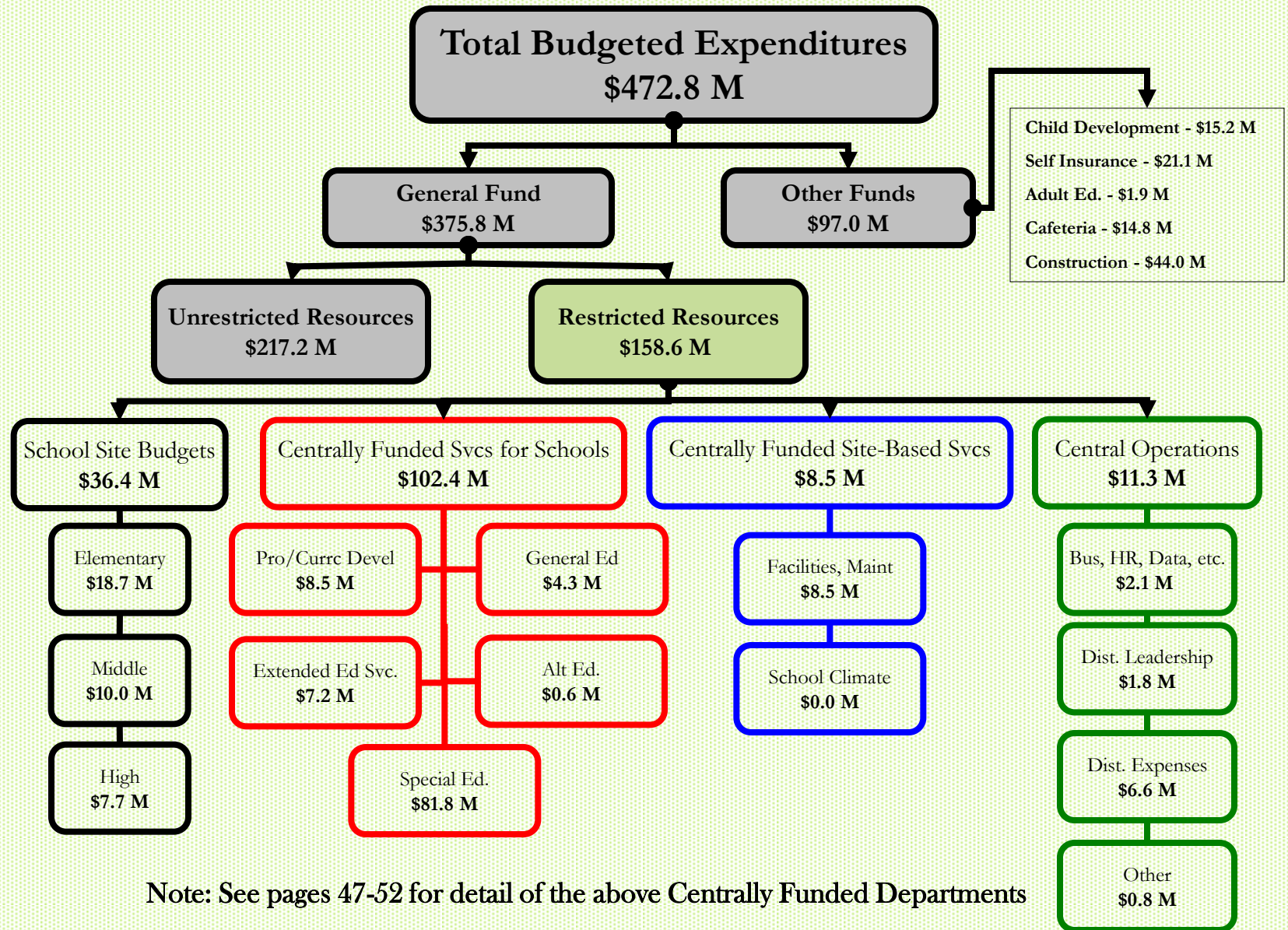
Appendix:

General Fund - Restricted

Restricted General Fund	2011-12 Bgt Dev	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,367,142	\$ 10,367,142	\$ -
Other Revenue	119,819,820	143,254,195	(23,434,375) (1)
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	132,280,744	155,715,119	(23,434,375)
Salaries,Supplies,Services & Equipment	159,227,590	187,823,953	(28,596,363)
Other outgo (Pass Through / Debt Service)	288,923	1,031,973	(743,050)
Indirect Cost	2,361,365	5,299,740	(2,938,375)
Contributions & Transfers Out	(29,647,040)	(30,052,039)	404,999
Total Expenses & Uses	132,230,838	164,103,627	(31,872,789) (1)
Change in Fund Balance	49,906	(8,388,508)	8,438,414
Beginning Fund Balance	3,729,045	12,117,553	(8,388,508)
Ending Fund Balance	\$ 3,778,951	\$ 3,729,045	49,906
FTE's	1,330.5	1,473.0	(142.5)
Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, federal Stimukus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, II, III & other State/Fed & Local Grants			
(1) Decrease primarily due to the lower loading of Federal and Local resources. 2010-11 includes carryover and other stimulus funds not included in the 2011-12 Adopted Budget.			

Appendix:

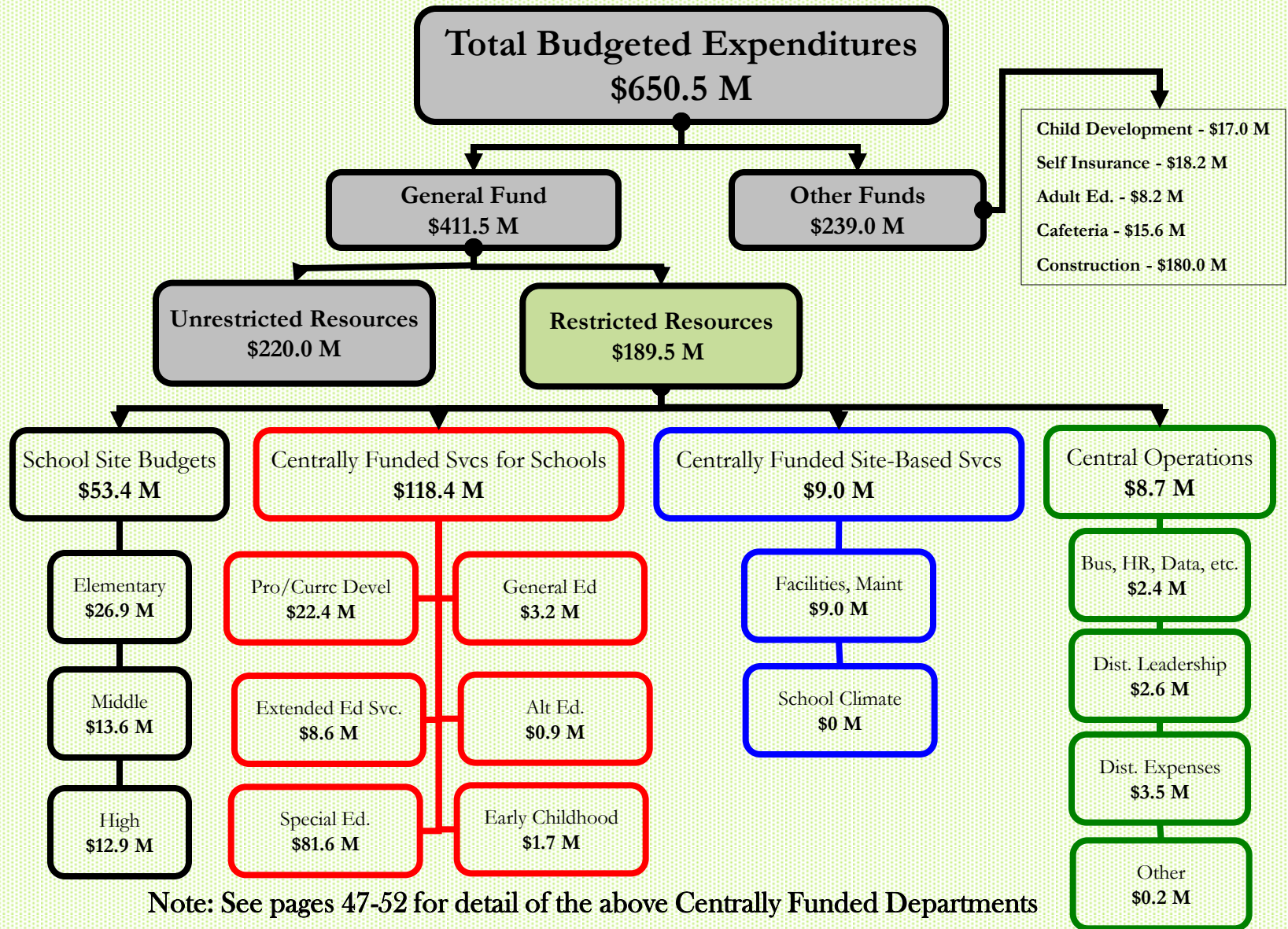
Restricted General Fund - 2011-2012



Note: See pages 47-52 for detail of the above Centrally Funded Departments

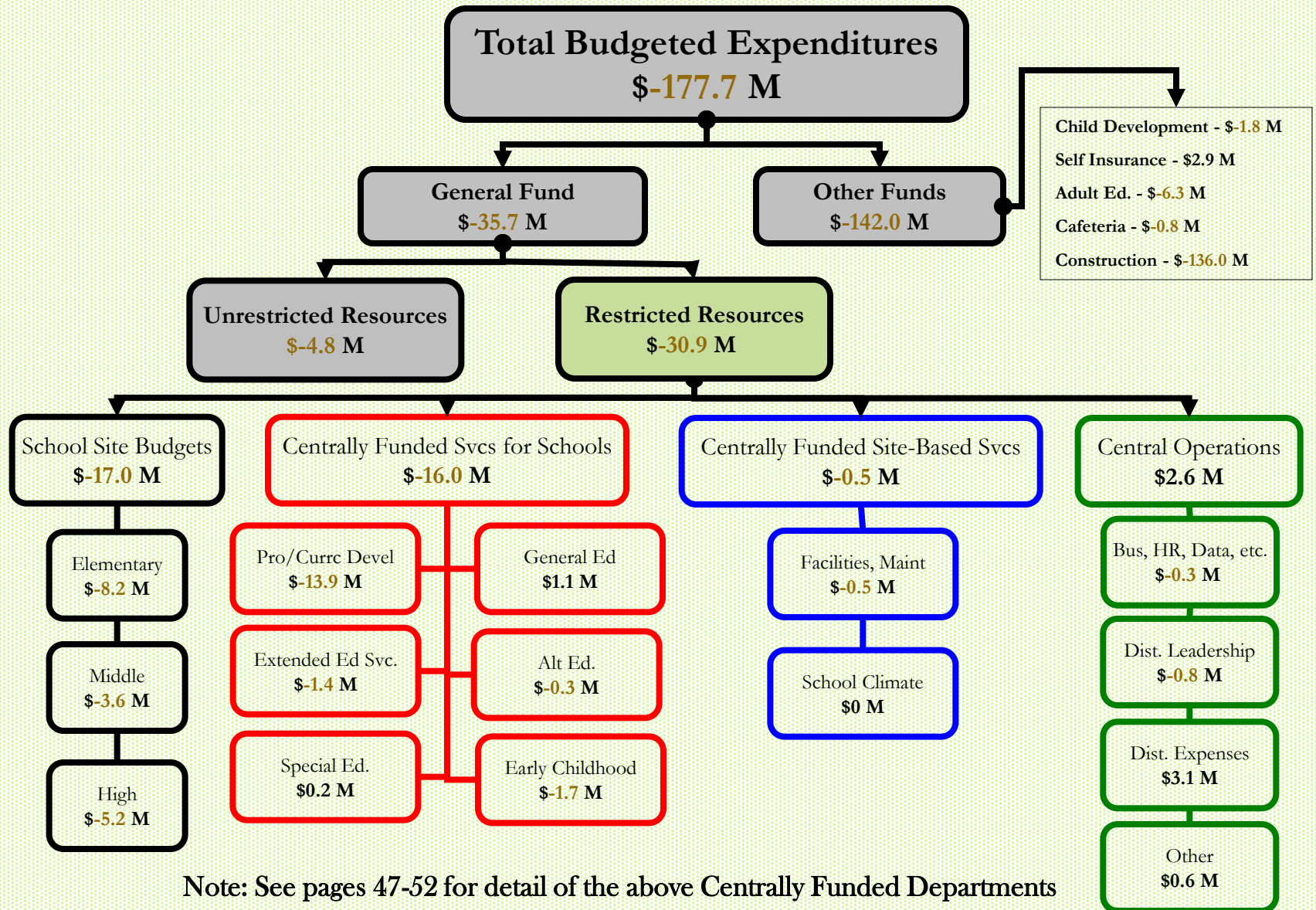
Appendix:

Restricted General Fund - 2010-2011 Based on 3rd Interim



Appendix:

Restricted General Fund - Difference Between 10-11 & 11-12



Note: See pages 47-52 for detail of the above Centrally Funded Departments

Appendix:

Centrally-Funded School Services Overview – Unrestricted

Centrally-Funded School Services - Unrestricted General Fund (2011-12)				
Site	Site Name	2011-2012	2010-2011	Diff
Professional/Curriculum Development				
909	Professional Development	\$ 3,439,070	\$ 4,763,479	\$ (1,324,409)
912	College and Career Readiness Office	\$ 1,239,355	\$ 574,355	\$ 665,000
927	Teacher Peer Assistance & Review		\$ 161,692	\$ (161,692)
913	Ops Support/Classified Prof Dev	\$ 129,577	\$ 129,577	\$ -
929	Vocational Education	\$ 1,676,471	\$ 1,676,471	\$ -
954	Principal Leadership Development	\$ 150,000	\$ 150,000	\$ -
	Total Professional/Curriculum Devel	\$ 6,634,473	\$ 7,455,575	\$ (821,101)
Extended Educational Services				
969	Family and Community Office		\$ 1,572,767	\$ (1,572,767)
937	Summer Programs	\$ 1,200,000	\$ 656,829	\$ 543,171
922	Complementary Learning	\$ 4,085,760	\$ 1,197,029	\$ 2,888,731
968	Health Services (Nurses)	\$ 1,109,379	\$ 1,119,379	\$ (10,000)
933	Oakland Athletic League (OAL)	\$ 898,343	\$ 898,343	\$ -
	Total Extended Educational Services	\$ 7,293,482	\$ 5,444,347	\$ 1,849,135
General Education				
998	School Contingency Funds	\$ 6,621,847	\$ 3,945,985	\$ 2,675,862
	Total General Education	\$ 6,621,847	\$ 3,945,985	\$ 2,675,862
Alternative Education				
957	Alternative Education	\$ 1,067,110	\$ 1,067,110	\$ -
	Total Alternative Education	\$ 1,067,110	\$ 1,067,110	\$ -
Centrally-Funded School Services Total		\$ 21,616,913	\$ 17,913,017	\$ 3,703,896

Appendix:

Centrally-Funded Site Based Services Overview – Unrestricted

Centrally-Funded Site Based Services - Unrestricted General Fund (2011-12)				
Site	Site Name	2011-2012	2010-2011	Diff
Facilities Maintenance and Construction				
989	Custodial Services	\$ 1,384,387	\$ 1,384,387	\$ (1)
988	Buildings & Grounds	\$ 1,196,451	\$ 1,196,451	\$ -
Total Facilities Maint and Construction		\$ 2,580,838	\$ 2,580,838	\$ (1)
School Climate/Violence Prevention				
994	OUSD Police Department	\$ 5,947,611	\$ 5,047,611	\$ 900,000
970	Attend & Achieve		\$ 237,594	\$ (237,594)
Total School Climate/Violence Prevention		\$ 5,947,611	\$ 5,285,205	\$ 662,406
Centrally-Funded Site Based Services Total		\$ 8,528,449	\$ 7,866,043	\$ 662,406

Appendix:

Central Office Operations Overview - Unrestricted

Central Office Operations - Unrestricted General Fund (2011-12)				
Site	Site Name	2011-2012	2010-2011	Diff
Business, Personnel, and Data Mgmt				
986	Technology Services	\$ 4,068,063	\$ 4,480,868	\$ (412,805)
987	Risk Management	\$ 1,214,440	\$ 3,714,876	\$ (2,500,436)
944	Human Resources Services, Support	\$ 2,886,578	\$ 3,426,521	\$ (539,943)
948	Research and Assessment	\$ 1,554,571	\$ 1,554,571	\$ -
990	Procurement & Distribution	\$ 1,292,143	\$ 1,136,917	\$ 155,226
936	Accounting	\$ 1,256,732	\$ 1,053,265	\$ 203,467
951	Budget	\$ 955,610	\$ 980,610	\$ (25,000)
983	Payroll	\$ 925,248	\$ 930,390	\$ (5,142)
942	Labor Relations	\$ 654,885	\$ 768,491	\$ (113,606)
902	Accounts Payable	\$ 537,049	\$ 502,049	\$ 35,000
979	Printing and Mail Services	\$ 312,393	\$ 312,393	\$ -
950	State & Federal Programs	\$ 14,259	\$ 14,259	\$ -
Total Business, HR, and Data Mgmt		\$ 15,671,970	\$ 18,875,209	\$ (3,203,239)
School District Leadership				
946	Legal Counsel	\$ 1,489,475	\$ 1,489,475	\$ -
940	Board of Education	\$ 644,511	\$ 639,925	\$ (4,586)
958	Communications	\$ 582,434	\$ 582,434	\$ -
941	Office of the Superintendent	\$ 579,144	\$ 579,144	\$ -
907	Office of the Chief Services Officer	\$ 415,422	\$ 415,422	\$ -
956	School Portfolio Management	\$ 532,999	\$ 532,999	\$ -
905	Office of the Chief Financial Officer	\$ 502,083	\$ 392,083	\$ 110,000
903	Office of the Chief Academic Officer	\$ 361,498	\$ 307,998	\$ 53,500
945	Office of the State Trustee	\$ 160,917	\$ 160,917	\$ -
918	Office of the Asst Supt of Facilities	\$ 240,000	\$ 500,439	\$ (260,439)
960	NEW SCHOOLS NETWORK	\$	\$ 637,335	\$ (637,335)
963	Network Office - Middle	\$ 340,934	\$ 190,841	\$ 150,093
964	Network Office - Middle	\$ 451,553	\$ 267,553	\$ 184,000
961	Network Office - Elementary	\$ 355,881	\$ 214,128	\$ 141,753
906	Office of the Chief Community Accountability	\$ 190,385	\$ 190,385	\$ -
965	Network Office - Elementary	\$ 314,702	\$ 197,702	\$ 117,000
949	Office of the Internal Auditor	\$ 204,192	\$ 143,380	\$ 60,812
962	Network Office - Elementary	\$ 392,969	\$ 209,863	\$ 183,106
955	Expect Success Office	\$	\$ 53,500	\$ (53,500)
Total School District Leadership		\$ 7,843,676	\$ 7,725,522	\$ (118,154)
Districtwide Expenses				
999	Districtwide Expenses	\$ 7,570,331	\$ 3,794,940	\$ 3,775,391
Total Districtwide Expenses		\$ 7,570,331	\$ 3,794,940	\$ 3,775,391
Offsets				
	Indirect Offset	\$ (3,792,993)	\$ (7,253,056)	\$ 3,460,063
	Self Insurance Funds Prop/Liab Costs offset	\$ (321,905)	\$ (2,456,250)	\$ 2,134,345
Total Offsets		\$ (4,114,898)	\$ (9,709,306)	\$ 5,594,408
Other Schools (Charter, Private School)				
947	Charter Schools Office (Administration)	\$ 494,561	\$ 526,767	\$ (32,206)
Total Other Schools		\$ 494,561	\$ 526,767	\$ (32,206)
Central Office Operations Total		\$ 26,965,639	\$ 21,213,132	\$ 5,752,507

Appendix:

Centrally-Funded School Services Overview - Restricted

Centrally-Funded School Services - Restricted General Fund (2011-12)				
Site	Site Name	2011-2012	2010-2011	Diff
Professional/Curriculum Development				
909	Professional Development	\$ 7,103,117	\$ 14,049,647	\$ (6,946,530)
950a	State & Federal Programs (SES & Parent Engagement)	\$ -	\$ 6,839,551	\$ (6,839,551)
929	Vocational Education	\$ 466,107	\$ 653,796	\$ (187,689)
954	Principal Leadership Development	\$ 296,055	\$ 296,055	\$ -
913	Ops Support/Classified Prof Dev	\$ -	\$ 14,984	\$ (14,984)
912	College and Career Readiness Office	\$ 674,108	\$ 580,200	\$ 93,908
959	Indian Education	\$ 48,523	\$ 52,806	\$ (4,283)
Total Professional/Curriculum Devel		\$ 8,587,910	\$ 22,487,038	\$ (13,899,128)
Extended Educational Services				
922	Complementary Learning	\$ 6,074,994	\$ 3,782,556	\$ 2,292,438
969	Family and Community Office	\$ -	\$ 3,706,897	\$ (3,706,897)
932	Jr Reserve Officer Training Corps (JROTC)	\$ 359,462	\$ 509,368	\$ (149,906)
968	Health Services (Nurses)	\$ 811,700	\$ 630,876	\$ 180,824
Total Extended Educational Services		\$ 7,246,156	\$ 8,629,697	\$ (1,383,540)
General Education				
998	School Contingency Funds	\$ 4,371,497	\$ 3,282,032	\$ 1,089,465
Total General Education		\$ 4,371,497	\$ 3,282,032	\$ 1,089,465
Early Childhood Education				
910	EARLY CHILDHOOD DEVELOPMENT	\$ -	\$ 1,745,515	\$ (1,745,515)
Total Early Childhood Education		\$ -	\$ 1,745,515	\$ (1,745,515)
Alternative Education				
957	Alternative Education	\$ 625,380	\$ 913,110	\$ (287,730)
Total Alternative Education		\$ 625,380	\$ 913,110	\$ (287,730)
Special Education				
975	Special Education	\$ 72,014,623	\$ 70,773,535	\$ 1,241,088
995	Transportation	\$ 9,646,846	\$ 10,733,887	\$ (1,087,041)
976	Special Ed Local Plan Area (SELPA)	\$ 186,816	\$ 186,816	\$ 0
Total Special Education		\$ 81,848,285	\$ 81,694,238	\$ 154,047
Centrally-Funded School Services Total		\$ 102,679,228	\$ 118,751,629	\$ (16,072,401)

Appendix:

Centrally-Funded Site Based Services Overview - Restricted

Centrally-Funded Site Based Services - Restricted General Fund (2011-12)				
Site	Site Name	2011-2012	2010-2011	Diff
Facilities Maintenance and Construction				
988	Buildings & Grounds	\$ 8,515,268	\$ 9,078,292	\$ (563,023)
Total Facilities Maintenance and Construction		\$ 8,515,268	\$ 9,078,292	\$ (563,023)
School Climate/Violence Prevention				
994	OUSD Police Department	\$ -	\$ 85,366	\$ (85,366)
989	Custodial Services	\$ -	\$ 6,700	\$ (6,700)
970	Attend & Achieve	\$ -	\$ 4,848	\$ (4,848)
Total School Climate/Violence Prevention		\$ -	\$ 96,914	\$ (96,914)
Centrally-Funded Site Based Services Total		\$ 8,515,268	\$ 9,175,206	\$ (659,938)

Appendix:

Central Office Operations Overview - Restricted

Central Office Operations - Restricted General Fund (2011-12)				
Site	Site Name	2011-2012	2010-2011	Diff
Business, Personnel, and Data Mgmt				
948	Research and Assessment	\$ 362,579	\$ 388,209	\$ (25,630)
986	Technology Services	\$ -	\$ 249,968	\$ (249,968)
944	Human Resources Services, Support	\$ 443,310	\$ 470,555	\$ (27,245)
950	State & Federal Programs	\$ 1,086,027	\$ 889,406	\$ 196,621
990	Procurement & Distribution	\$ 100,000	\$ 318,163	\$ (218,163)
951	Budget	\$ 88,023	\$ 88,273	\$ (250)
936	Accounting	\$ 62,910	\$ 62,660	\$ 250
Total Business, HR, and Data Mgmt		\$ 2,142,849	\$ 2,467,234	\$ (324,385)
School District Leadership				
955	Expect Success Office	\$ -	\$ 95,012	\$ (95,012)
941	Office of the Superintendent	\$ -	\$ 41,421	\$ (41,421)
962	Network Office - Elementary	\$ 50,659	\$ 75,659	\$ (25,000)
960	NEW SCHOOLS NETWORK	\$ -	\$ 57,439	\$ (57,439)
963	Network Office - Middle	\$ 54,251	\$ 79,251	\$ (25,000)
964	Network Office - Middle	\$ 1,339,358	\$ 1,380,043	\$ (40,685)
956	School Portfolio Management	\$ 124,200	\$ 504,297	\$ (380,097)
965	Network Office - Elementary	\$ 213,549	\$ 171,820	\$ 41,729
903	Office of the Chief Academic Officer	\$ -	\$ 15,000	\$ (15,000)
961	Network Office - Elementary	\$ 53,147	\$ 78,147	\$ (25,000)
958	Communications	\$ -	\$ 107,639	\$ (107,639)
Total School District Leadership		\$ 1,835,164	\$ 2,605,728	\$ (770,564)
Districtwide Expenses				
999	Districtwide Expenses	\$ 6,604,846	\$ 3,500,084	\$ 3,104,762
Total Districtwide Expenses		\$ 6,604,846	\$ 3,500,084	\$ 3,104,762
Other Schools (Charter, Private School)				
978	Private Schools Office (Administration)	\$ 867,715	\$ 223,030	\$ 644,685
Total Other Schools		\$ 867,715	\$ 223,030	\$ 644,685
Central Office Operations Total		\$ 11,450,574	\$ 8,796,076	\$ 2,654,498

Appendix:

Total Budget Expenses for 1000-6999 Object Codes

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2011-12 Bgt Devel	2010-11 3rd Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 222,006,904	\$ 232,402,252	\$ (10,395,348)	-4%
01	Gen Fund - Restricted	\$ 159,227,590	\$ 187,823,953	\$ (28,596,363)	-15%
Total General Fund		\$ 381,234,494	\$ 420,226,205	\$ (38,991,711)	-9%
11	Adult Education	\$ 1,910,743	\$ 8,254,725	\$ (6,343,982)	-77%
12	Child Development	\$ 15,298,139	\$ 17,032,488	\$ (1,734,349)	-10%
13	Cafeteria	\$ 14,818,841	\$ 15,696,491	\$ (877,651)	-6%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 2,093,782	\$ 2,926,239	\$ (832,457)	-28%
21	Gen.Oblig. Bonds	\$ 25,551,445	\$ 151,590,282	\$ (126,038,837)	-83%
25	Dev Fee / Redevel	\$ 3,888,258	\$ 4,635,721	\$ (747,463)	-16%
30	State School Bldg	\$ -	\$ -	\$ -	0%
35	State Modernization	\$ 10,678,737	\$ 14,504,335	\$ (3,825,598)	-26%
40	Williams Settlement	\$ 1,873,062	\$ 6,416,712	\$ (4,543,650)	-71%
Total Facility Funds		\$ 44,085,284	\$ 180,073,290	\$ (135,988,006)	-111%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ 20,191	\$ (20,191)	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 21,151,706	\$ 18,230,211	\$ 2,921,495	16%
ALL FUNDS		\$ 478,499,207	\$ 659,533,601	\$ (181,034,394)	-33%

Note - Description and purpose of Funds are noted in appendix for each fund

Appendix:

Fund Summary - ALL FUNDS

BUDGET DEVELOPMENT 2011-12

Fund Num	Fund Descript	Beginning Balance	Revenues	In Transfers	Other Sources	In Contrib.	Total Resources	Expenses	Other Outgo	Indirect	Out Transfers	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	28,626,845	273,320,425	2,680,875	450,000	(31,740,822)	244,710,478	(222,006,904)	(9,006,224)	3,792,993	(1,000,000)	(228,220,135)	45,117,188
01	Gen Fund - Restr	3,729,045	130,186,962	2,093,782	-	31,740,822	164,021,566	(159,227,590)	(288,923)	(2,361,365)	(2,093,782)	(163,971,660)	3,778,951
Total	General Fund	32,355,890	403,507,387	4,774,657	450,000	-	408,732,044	(381,234,494)	(9,295,147)	1,431,628	(3,093,782)	(392,191,795)	48,896,139
11	Adult Education	2,500,005	956,180	1,000,000	-	-	1,956,180	(1,910,743)	-	(45,437)	-	(1,956,180)	2,500,005
12	Child Development	740,821	16,198,177	-	-	-	16,198,177	(15,298,139)	-	(723,389)	(176,649)	(16,198,177)	740,821
13	Cafeteria	(0)	15,569,061	119,425	-	-	15,688,486	(14,818,841)	-	(662,802)	(206,843)	(15,688,486)	(0)
17	State Loan	3,350,384	-	-	-	-	-	-	-	-	(2,094,903)	(2,094,903)	1,255,481
Facility Related Funds													
14	Deferred Maintenance	(0)	-	2,093,782	-	-	2,093,782	(2,093,782)	-	-	-	(2,093,782)	(0)
21	Gen. Oblig. Bonds	27,674,427	-	-	-	-	-	(25,551,445)	-	-	(2,093,782)	(27,645,227)	29,200
25	Dev Fee / Redevel	2,487,885	3,770,000	-	-	-	3,770,000	(3,888,258)	-	-	-	(3,888,258)	2,369,627
30	St School Bldg	0	-	-	-	-	-	-	-	-	-	-	0
35	St Modernization	2,335,994	9,080,874	-	-	-	9,080,874	(10,678,737)	-	-	-	(10,678,737)	738,131
40	Williams Settlement	(0)	1,873,062	-	-	-	1,873,062	(1,873,062)	-	-	-	(1,873,062)	(0)
Total	Facility Funds	32,498,306	14,723,936	2,093,782	-	-	16,817,718	(44,085,284)	-	-	(2,093,782)	(46,179,066)	3,136,958
51	Bond Int & Redemption	33,785,623	48,391,858	-	-	-	48,391,858	-	(48,391,858)	-	-	(48,391,858)	33,785,623
53	Tax Override	0	-	-	-	-	-	-	-	-	-	-	0
56	Debt Service	359,283	-	-	-	-	-	-	-	-	-	-	359,283
67	Self Insurance	7,972,555	15,666,537	-	-	-	15,666,537	(21,151,706)	-	-	(321,905)	(21,473,611)	2,165,480
ALL FUNDS		113,562,867	515,013,136	7,987,864	450,000	-	523,451,000	(478,499,207)	(57,687,005)	-	(7,987,864)	(544,174,076)	92,839,791

Appendix:

Fund Summary by Major Objects

2010-2011 End of Year Projections				
GENERAL FUND				
Unrestricted (Resources 0000-1999)				
Restricted (Resources 2000-9999)				
DESCRIPTION	OBJECT CODES	01 UNREST	01 REST	TOTAL
A. REVENUES				
1) Revenue Limit Sources	8010-8099	183,192,335	10,367,142	193,559,477
2) Federal Revenue	8100-8299	99,328	80,693,637	80,792,965
3) Other State Revenue	8300-8599	66,176,027	56,471,733	122,647,760
4) Other Local Revenue	8600-8799	31,110,168	8,915,293	40,025,461
5) TOTAL REVENUES		280,577,858	156,447,805	437,025,663
D. OTHER FINANCING SOURCES				
1a) Interfund Transfers - In	8900-8929	4,815,220	2,093,782	6,909,002
2a) Other Sources	8930-8979	450,000	-	450,000
3) Contributions	8980-8999	(31,693,652)	31,693,652	-
4) TOTAL OTHER SOURCES		(26,428,432)	33,787,435	7,359,002
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	103,666,659	51,566,409	155,233,069
2) Classified Salaries	2000-2999	36,607,968	21,652,597	58,260,566
3) Employee Benefits	3000-3999	55,230,675	30,241,416	85,472,091
4) Books and Supplies	4000-4999	10,162,953	25,812,261	35,975,214
5) Services and Other Operating Expenditures	5000-5999	25,974,346	60,321,651	86,295,997
6) Capital Outlay	6000-6999	784,411	650,822	1,435,234
7) Other Outgo (excluding Transfers of Indirect Cost)	7100-7299			
	7400-7499	12,783,740	1,031,975	13,815,715
8) Other Outgo - Transfers of Indirect Cost	7300-7399	(7,253,056)	5,329,924	(1,923,132)
9) TOTAL EXPENDITURES		237,957,697	196,607,056	434,564,753
D. OTHER FINANCING USES				
1b) Interfund Transfers - Out	7600-7629	4,274,367	2,093,782	6,368,149
2b) Other Uses	7630-7699	-	-	-
4) TOTAL OTHER USES		4,274,367	2,093,782	6,368,149
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE		11,917,362	(8,465,598)	3,451,763

Appendix:

Fund Summary - Fund 11 (Adult Education)

Adult Education Fund 11	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 956,180	\$ 1,847,163	(890,983)	
Transfer-In & Sources	1,000,000	4,274,367	(3,274,367)	(1)
Total Revenues & Sources	1,956,180	6,121,530	(4,165,350)	
Salaries,Supplies,Services & Equipment	1,910,743	8,254,725	(6,343,982)	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	45,437	376,879	(331,442)	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	1,956,180	8,631,604	(6,675,424)	(2)
Change in Fund Balance	-	(2,510,074)	2,510,074	
Beginning Fund Balance	2,500,005	4,851,124	(2,351,119)	
Restatement from Year End Close	-	158,955	(158,955)	
Adjusted Beginning Fund Balance	2,500,005	5,010,079	(2,510,074)	
Ending Fund Balance	\$ 2,500,005	\$ 2,500,005	\$ -	
FTE's	-	72.1	(72.1)	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(1) The revenues decrease is a result of flexing \$3.2 Million of Adult Ed revenue to General Fund in 2010-11				
(2) The expenses reflect \$6 M of the first Adult Ed flex monies to the general Fund for programs				

Appendix:

Fund Summary - Fund 12 (Child Development)

Child Development Fund 12	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 16,198,177	\$ 18,090,273	(1,892,096)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	16,198,177	18,090,273	(1,892,096)	
Salaries,Supplies,Services & Equipment	15,298,139	17,032,488	(1,734,349)	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	723,389	863,312	(139,923)	
Contributions & Transfers Out	176,649	194,474	(17,825)	
Total Expenses & Uses	16,198,177	18,090,274	(1,892,097)	(1)
Change in Fund Balance	-	(1)	1	
Beginning Fund Balance	740,821	740,822	(1)	
Ending Fund Balance	\$ 740,821	\$ 740,821	\$ -	
Purpose of Fund - Accts for fed, state and local revenues for child development programs				
Note - \$1.3m of the funding for ECE is from Title1 which is recorded as part of the				
Restricted General Fund.				
(1) Revenues project a 10% reduction from the current 10-11 fiscal year, resulting in a 10% reduction in total expenses				

Appendix:

Fund Summary - Fund 13 (Cafeteria)

Cafeteria Fund 13	2011-12	2010-11		
	Bgt Dev	3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$	-
Other Revenue	\$ 15,569,061	\$ 15,715,101		(146,040) (1)
Transfer-In & Sources	119,425	137,250		(17,825)
Total Revenues & Sources	15,688,486	15,852,351		(163,865)
Salaries,Supplies,Services & Equipment	14,818,841	15,696,491		(877,651)
Other outgo	-	-		-
Indirect Cost	662,802	682,941		(20,139)
Contributions & Transfers Out	206,843	206,843		-
Total Expenses & Uses	15,688,486	16,586,275		(897,790) (2)
Change in Fund Balance	-	(733,924)		733,924
Beginning Fund Balance	(0)	733,924		(733,924)
Ending Fund Balance	\$ (0)	\$ (0)	\$	-
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
(1) The revenue reflects a slight decrease in Federal & State reimbursements				
(2) Budgeted expenses are lower due to existing inventory				

Appendix:

Fund Summary - Fund 14 (Deferred Maintenance)

Deferred Maintenance Fund 14	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ -	\$ 623	(623)	
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	2,093,782	2,094,405	(623)	
Salaries,Supplies,Services & Equipment	2,093,782	2,926,239	(832,457)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,093,782	2,926,239	(832,457)	
Change in Fund Balance	-	(831,834)	831,834	
Beginning Fund Balance	(0)	831,834	(831,834)	
Ending Fund Balance	\$ (0)	\$ (0)	\$ -	
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance				
(1) Budgeted expenses decreased due to reduction in available resources in 2011-12. In 2010-11, beginning balance was available for expenditures but not so in 2011-12 after budgeted depletion.				

Appendix:

Fund Summary - Fund 17 (Other Cap Outlay - State Loan)

Other Cap Outlay Fund 17(State Loan)	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ -	\$ 722,378	(722,378)	
Transfer-In & Sources	-	1,130,000	(1,130,000)	(1)
Total Revenues & Sources	-	1,852,378	(1,852,378)	
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)	(242,525)	(1,852,378)	
Beginning Fund Balance	3,350,384	3,592,909	(242,525)	
Ending Fund Balance	\$ 1,255,481	\$ 3,350,384	\$ (2,094,903)	
Purpose of Fund - Accts for \$35 million of the State loan.				
(1) Amt represents repmt from Fund 25 related to Certificate of Participation (COP-Debt) payoff in 2008-09 No such amount due in 2011-12				

Appendix:

Fund Summary - Fund 21 (Building)

Building Fund 21	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ -	\$ 920,297	(920,297)	
Transfer-In & Sources	-	1,189,453	(1,189,453)	(1)
Total Revenues & Sources	-	2,109,750	(2,109,750)	
Salaries,Supplies,Services & Equipment	25,551,445	151,590,282	(126,038,837)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	27,645,227	153,684,064	(126,038,837)	
Change in Fund Balance	(27,645,227)	(151,574,314)	123,929,087	
Beginning Fund Balance	27,674,427	179,248,741	(151,574,314)	
Ending Fund Balance	\$ 29,200	\$ 27,674,427	\$ (27,645,227)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1) Amt represents transfer from Fund 30 (St Schl Bldg Fund) to close out the Fund. No such transfer for 2011-12				
(2) Decrease in construction exp due to winding down of the available recources from the latest G.O. bond draw-down.				

Appendix:

Fund Summary - Fund 25 (Capital Facility)

Capital Facility Fund 25	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,770,000	\$ 3,810,680	\$ (40,680)	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	3,770,000	3,810,680	(40,680)	
Salaries,Supplies,Services & Equipment	3,888,258	4,635,721	(747,463)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	9,240,000	(9,240,000)	(2)
Total Expenses & Uses	3,888,258	13,875,721	(9,987,463)	
Change in Fund Balance	(118,258)	(10,065,041)	9,946,783	
Beginning Fund Balance	2,487,885	12,552,926	(10,065,041)	
Ending Fund Balance	\$ 2,369,627	\$ 2,487,885	\$ (118,258)	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1) Exps for equipt rental, surveys, and utility hook-ups aren't anticipated in the 2011-12, at this time.				
(2) The Chabot Science Debt paid off of \$7.4m and \$1.1m final payment to Fund 17 borrowed to pay off COP Series G debt.				

Appendix:

Fund Summary - Fund 30 (State School Facility)

State School Facility Fund 30	2011-12 Bgt Dev	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ -	\$ 1,866	(1,866)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	1,866	(1,866)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	1,189,453	(1,189,453) (1)
Total Expenses & Uses	-	1,189,453	(1,189,453)
Change in Fund Balance	-	(1,187,587)	1,187,587
Beginning Fund Balance	0	1,187,587	(1,187,587)
Ending Fund Balance	\$ 0	\$ 0	\$ -
Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)			
(1) Amount transferred back to Fund 21 (Building Fund) in 2010-11 to close out the Fund. No such activity for 2011-12			

Appendix:

Fund Summary - Fund 35 (County School Facility)

County School Facility Fund 35	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 9,080,874	\$ 6,677,408	2,403,466	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	9,080,874	6,677,408	2,403,466	
Salaries,Supplies,Services & Equipment	10,678,737	14,504,335	(3,825,598)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	10,678,737	14,504,335	(3,825,598)	
Change in Fund Balance	(1,597,863)	(7,826,927)	6,229,064	
Beginning Fund Balance	2,335,994	10,162,921	(7,826,927)	
Ending Fund Balance	\$ 738,131	\$ 2,335,994	\$ (1,597,863)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(1) Increase in revenue reflects available school facilities apportionment				
(2) Progression of projects on target requiring less construction for next year				

Appendix:

Fund Summary - Fund 40 (Special Reserve)

Special Reserve Fund 40	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 1,873,062	\$ 4,194,980	(2,321,918)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	1,873,062	4,194,980	(2,321,918)	
Salaries,Supplies,Services & Equipment	1,873,062	6,416,712	(4,543,650)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	1,873,062	6,416,712	(4,543,650)	
Change in Fund Balance	-	(2,221,732)	2,221,732	
Beginning Fund Balance	(0)	2,221,732	(2,221,732)	
Ending Fund Balance	\$ (0)	\$ (0)	\$ -	
Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>",				
(1) Major revenues declined due to eliminating Grants rec'd in 2010-11, Air resources \$1.9 M, McClymonds Family Youth Center \$50,000.				
(2) In 2010-11 Fund allocated \$2.5 M to Buildings & Grounds, one-time only. The remainder \$2 M is a decline in projected constitution project for 2011-12				

Appendix:

Fund Summary - Fund 51 (Bond Interest & Redemption)

Bond Interest & Redemption Fund 51	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 48,391,858	\$ 48,206,054	185,804	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	48,391,858	48,206,054	185,804	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	48,391,858	50,831,815	(2,439,957)	(1)
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	48,391,858	50,831,815	(2,439,957)	
Change in Fund Balance	-	(2,625,762)	2,625,762	
Beginning Fund Balance	33,785,623	36,411,385	(2,625,762)	
Ending Fund Balance	\$ 33,785,623	\$ 33,785,623	\$ -	
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties				
(1) Other-Outgo decrease of \$2.4 M reflects the change in interest payment in 2011-12.				

Appendix:

Fund Summary - Fund 53 (Tax Override)

Tax Override Fund 53	2011-12 Bgt Dev	2010-11 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			\$ -
Other Revenue	\$ -	\$ 10	(10)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	10	(10)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	20,191	(20,191)
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	20,191	(20,191)
Change in Fund Balance	-	(20,181)	20,181
Beginning Fund Balance	0	20,181	(20,181)
Ending Fund Balance	\$ 0	\$ 0	\$ -
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

Appendix:

Fund Summary – Fund 56 (Debt Service Fund)

Debt Service Fund 56	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$	-
Other Revenue	\$ -	\$ 18,102		(18,102)
Transfer-In & Sources	-	8,110,000		(8,110,000)
Total Revenues & Sources	-	8,128,102		(8,128,102) (1)
Salaries,Supplies,Services & Equipment	-	-		-
Other outgo	-	8,110,000		(8,110,000)
Indirect Cost	-	-		-
Contributions & Transfers Out	-	-		-
Total Expenses & Uses	-	8,110,000		(8,110,000) (1)
Change in Fund Balance	-	18,102		(18,102)
Beginning Fund Balance	359,283	341,181		18,102
Ending Fund Balance	\$ 359,283	\$ 359,283	\$	-
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) Amt in 2010-11 represents the final payoff of outstanding COPs debt related to Chabot Science Center. No other COPs outstanding for 2011-12				

Appendix:

Fund Summary - Fund 67 (Self Insurance)

Self Insurance Fund 67	2011-12 Bgt Dev	2010-11 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 15,666,537	\$ 16,385,728	(719,191)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	15,666,537	16,385,728	(719,191)	
Salaries,Supplies,Services & Equipment	21,151,706	18,230,211	2,921,495	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	321,905	2,456,250	(2,134,345)	(3)
Total Expenses & Uses	21,473,611	20,686,461	787,150	
Change in Fund Balance	(5,807,074)	(4,300,733)	(1,506,341)	
Beginning Fund Balance	7,972,555	12,273,288	(4,300,733)	
Ending Fund Balance	\$ 2,165,480	\$ 7,972,555	\$ (5,807,074)	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1) Revenue decrease represents lower overall payroll costs due to reductions in 2011-12.				
(2) Increases caused by the addition of a Benefits Accountant, Classified Settlements, tort claims, and legal settlements.				
(3) Decrease due to items listed in #2 no longer being recorded in the general fund which eliminates the transfer-out to the general fund.				