



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

DRAFT V.3

2011-2012 2nd Interim Financial Report

Wednesday, March 14, 2012

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Multi-Year Projections
- Cash Flows
- Appendix
 - General Fund Revenues and Expenses 2011-12
 - General Fund Assumptions
 - School Budgets
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 - Employee Pay Results
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Executive Summary



Executive Summary

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- The District is projected to meet its required 3% reserve for economic uncertainty as board policy stipulates.
- Staff is recommending submittal of the First Interim Financial Report to the ACOE as a “Qualified” certification.
- The impact of the State Budget Act Midyear “Trigger” language is removed in the Second Interim Report for OUSD as it will not occur.

Executive Summary

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- The District is projected to have a positive Ending Fund Balance of \$39M up from \$33M at First Interim, a gain of \$6 Million.
- The General Fund Projected Unrestricted Revenues have increased by \$7.7M, due to:
 - Increase of \$6.2M in Revenue Limit Sources (of which \$6.1M relates to elimination of mid-year state cuts)
 - Increase of Other Revenue Sources of \$1.8M
 - Decrease in the Transfers In of \$0.3M due to reclassification of revenue previously received
- Expenditures increased by \$3.3M primarily related to the increase in the unemployment cost rate and one-time costs to support certain schools.
- Other Outgo decreased by \$2.8M, due reduction in contributions to Special Education transportation related to the elimination of mid-year state budget reductions.

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2011-2012

Revenues and Expenses

| Unrestricted General Fund | | 2nd Interim | 2011-12 1st Interim | Diff | |
|--|--------------|----------------------|--------------------------------|---------------------|----------|
| Revenue Limit (\$ for Student Attendance) | | \$ 182,436,920 | \$ 176,250,844 | \$ 6,186,077 | 1 |
| Other Revenue | | 90,100,865 | 88,265,894 | 1,834,971 | 2 |
| Transfer-In & Sources | | 5,387,268 | 5,701,288 | (314,020) | 3 |
| Total Revenues & Sources | a | 277,925,054 | 270,218,026 | 7,707,028 | |
| Salaries,Supplies,Services & Equipment | | 227,703,354 | 224,424,472 | 3,278,882 | 4 |
| Other Outgo (Pass Throughs / Debt Service) | | 9,768,388 | 9,030,367 | 738,021 | 5 |
| Indirect Cost (Expense Offset) | | (4,886,535) | (4,514,626) | (371,909) | 6 |
| Contributions & Transfers Out | | 33,064,931 | 35,853,957 | (2,789,026) | 7 |
| Total Expenses & Uses | b | 265,650,138 | 264,794,170 | 855,968 | |
| Change in Fund Balance | a-b=c | 12,274,915 | 5,423,856 | 6,851,060 | |
| Beginning Fund Balance | d | 27,771,316 | 27,771,316 | - | |
| Adjustments | | (1,314,192) | | (1,314,192) | 8 |
| Adjusted Beginning Balance | | 26,457,124 | 27,771,316 | (1,314,192) | |
| Ending Fund Balance | c+d=e | \$ 38,732,039 | \$ 33,195,171 | \$ 5,536,868 | |
| See explanations on next page | | | | | |

Unrestricted General Fund Overview

Explanation of Major Fluctuations

1 of 3

Explanation of Fluctuations - Revenues & Sources

| | | |
|----------|--|---------------------|
| 1 | Revenue Limit - Increase from 1st Interim | |
| | Assumes elim of Mid-Yr. Trigger reduction of \$189/ADA at 1st Interim | \$ 6,815,104 |
| | Increase in Unemployment Insurance Revenue related to Revenue Limit | 1,564,204 |
| | Decrease in PERS Reduction Revenue for Peace Officers | (16,966) |
| | Assume 35 ADA reduction from 1st Interim | (180,613) |
| | Decr of \$55/ADA -\$42/ADA Impact of restoring Mid-Yr. Transport Cuts; \$13/ADA for Revised Mid-Yr cut | (1,987,366) |
| | Other -Net | (8,287) |
| | Total Revenue Limit Increase from 1st Interim | \$ 6,186,077 |
| 2 | Other Revenue - Increase from 1st Interim | |
| | Other State Rev (Tier3 adj from State) - Mainly Supp Instr (1.2M-Adj to pr yr actual) | \$ - |
| | Adjustment to Charter transfers | 738,021 |
| | Transfer from ROP - One Time | 528,241 |
| | Leases & Rentals - Reclass of Chabot Science Income (\$450K) | 515,213 |
| | Other -Net | 53,496 |
| | Total Other Revenue Increase from 1st Interim | \$ 1,834,971 |
| 3 | Transfer-In & Sources - Increase from 1st Interim | |
| | Transfer in from Self Insurance Fund to pay additional Property & Liability costs | \$ 136,000 |
| | Reclass Chabot Science Pmt to Local Revenue (Leases & Rental) | (450,000) |
| | Other -Net | (20) |
| | Transfers In & Sources Increase from 1st Interim | \$ (314,020) |
| | TOTAL REVENUES & SOURCES INCREASE FROM 1ST INTERIM | \$7,707,028 |

Unrestricted General Fund Overview

Explanation of Major Fluctuations

2 of 3

Explanation of Fluctuations - Expenses & Uses

| | | |
|----------|---|-----------------------|
| 4 | Salaries,Supplies,Services & Equipment | |
| | K-12 School site budget increase from 1st Interim | |
| | Adjustment for Continuation School & Advance Path Bgts | \$ 115,996 |
| | Allocation of additional Measure G Art to several elementary & middle schls from site 998 | 40,643 |
| | Other Adjustments - Net | 8,051 |
| | Total K-12 School site budget increase from 1st Interim | 164,690 |
| | Central site Increase from 1st Interim | |
| | Allocation of Adult Ed Flex from Districtwide site 999) to Central Depts (See Below) | \$ 97,971 |
| | Employee on Loan in LCI Dept. Local Income Increased to Cover the Costs | 44,238 |
| | Increase to fund communication costs related to school closures | 40,000 |
| | Allocate Measure G (Attract & Retain) from Districtwide (site 999) to Human Resources Dept. | 36,793 |
| | Charter School Office - Increase Admin Fee due to Higher Est Charter ADA | 27,717 |
| | Total Central site increase from 1st Interim | 246,720 |
| | District Wide Budget increase from 1st Interim (Sites 998 & 999) | |
| | Increase in Unemployment cost / rate (Revenue Limit increased to cover increased cost) | 1,271,213 |
| | One-time costs to support certain schools | 1,248,000 |
| | One-time costs to support enrollment overages at certain high schools | 327,041 |
| | Increase cost of Property & Legal costs (Transfer from Self Insurance Fund increased to fund additional cost) | 136,000 |
| | Increase in Civic Center cost | 65,213 |
| | Allocation of cost for Advisory Staffing process | 35,000 |
| | Allocate Measure G (Attract & Retain) from Districtwide (site 999) to Human Resources Dept. | (36,793) |
| | Other - net | (39,588) |
| | Allocation of additional Measure G Art to several elementary & middle schls from site 998 | (40,643) |
| | Allocation of Adult Ed Flex from Districtwide to Central Depts (See Above) | (97,971) |
| | Total District Wide Budget increase from 1st Interim (Sites 998 & 999) | 2,867,472 |
| | Total Salaries,Supplies,Services & Equipment Increase From 1st Interim | \$ 3,278,881 |
| 5 | Other Outgo (Pass Throughs / Debt Service): | |
| | Adjustment to Charter transfers | \$ 738,021 |
| | Total Other Outgo (Pass Throughs / Debt Service) Increase from 1st Interim | \$ 738,021 |
| 6 | Indirect Cost (Expense Offset): | |
| | Interpgm Indirect is higher (offset is higher thus restricted exps are up) | \$ (316,565) |
| | Interfund Indirect is higher (offset is higher thus restricted exps are up) | (55,344) |
| | Total Indirect Cost Increase (Exps Offset) From 1st Interim | \$ (371,909) |
| 7 | Contributions & Transfers Out: | |
| | Decr Spec Ed Transportation Contrib (Restore Mid-year trigger - 50% of funding was previously elim) | \$ (2,789,026) |
| | Total Contributions & Transfers Out Decrease From 1st Interim | \$ (2,789,026) |
| | TOTAL EXPENSES & USES Increase from 1st Interim | \$ 855,967 |

Unrestricted General Fund Overview

Explanation of Major Fluctuations 3 of 3

Explanation of Fluctuations - Beginning Fund Balance

| | | |
|---|--|-----------------------|
| 8 | Beginning Fund Balance | |
| | Prior Yr adj to the fund balance related to reconciling Payroll Liability accounts from July 2008 to June 2011 | \$ (1,314,192) |
| | Total Beginning Fund Balance Decrease From 1st Interim | \$ (1,314,192) |

Unrestricted General Fund Overview

Ending Fund Balance

| Unrestricted General Fund | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|------------------------|------------------------|--------------------|
| Ending Fund Balance | \$ 38,732,039 | \$ 33,195,171 | \$5,536,868 |
| Components of the Ending Fund Balance: | | | |
| Reserve for Economic Uncertainty | \$ 12,876,772 | \$ 12,608,041 | \$ 268,731 |
| Revolving Cash | 150,000 | 150,000 | - |
| Audit Findings & One-time Items | 7,500,000 | 7,500,000 | - |
| Designated for Cash Deferred Pmts from The State | 18,205,267 | 12,937,130 | 5,268,137 |
| Total Ending Fund Balance | \$ 38,732,039 | \$ 33,195,171 | \$5,536,868 |
| Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed. Board policy requires 3% thus the reserve for Economic Uncertainty is 3%. The additional 1% is \$4,292,257 | | | |

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

Structural Deficit for Unrestr General Fund - 2nd Interim vs. 1st Interim Budget 2011-12

| | | 2nd Interim | 1st Interim | Difference |
|--|--------------|------------------------|------------------------|---------------------|
| Excess of revenues over expenses | A | \$ 12,274,915 | \$ 5,423,856 | \$ 6,851,060 |
| Less One-Time Unrestr Gen Fund Rev Sources: | | | | |
| 1 Transfer In from Adult Ed to Pay for Early Retirement Program | | (2,570,393) | (2,570,393) | - |
| 2 Payment of Early Retirement Program | | 3,345,367 | 3,345,367 | - |
| 3 State Loan to pay Debt Service for State Loan | | (2,094,903) | (2,094,923) | 20 |
| 4 One-time transfer from R.O.P. | | (528,241) | | (528,241) |
| 5 One-time costs to support enrollment overages at high schools | | 327,041 | | 327,041 |
| 6 One-time costs to support certain struggling schools | | 1,248,000 | | 1,248,000 |
| 7 Mandated Costs (Recorded on cash basis- only when received) | | (570,332) | (570,332) | - |
| One-Time Unrestricted General Fund Rev/Exps | B | \$ (843,461) | \$ (1,890,281) | \$ 1,046,820 |
| Structural (Deficit) / Surplus After Deducted One-Time Items | A+B=C | \$ 11,431,454 | \$ 3,533,575 | \$ 7,897,880 |
| Less Non-Reoccurring Unrestricted General Fund Revenue Sources: | | | | |
| 5 Adult Ed (Tier 3 Flex) Revenues | | (11,824,699) | (11,824,699) | - |
| 6 Expenses Related to Adult Ed(Tier 3 Flex) Revenues | | 3,000,000 | 3,000,000 | - |
| 7 Transfer Out to Adult Ed Fund (Fund 11) | | 1,322,416 | 1,322,416 | - |
| 8 Deferred Maintenance (Tier 3 Flex) Revenues | | (1,552,828) | (1,552,828) | - |
| 9 Reduction to RRMA Facilities Contribution | | (1,462,645) | (1,462,645) | - |
| Non-Reoccurring Unrestr General Fund Revenue Sources | D | \$ (10,517,756) | \$ (10,517,756) | \$ - |
| Total Structural (Deficit) / Surplus | D+C=E | \$ 913,698 | \$ (6,984,182) | \$ 7,897,880 |

Restricted General Fund



2011-2012 Restricted General Fund Overview

- Restricted expenditures total approximately \$189.4 million
- \$47.2 million is allocated to schools
- \$142.2 million is allocated centrally
 - Special Education – \$87.3 million
 - Buildings & Grounds - \$8.5 million
 - Early Retirement Program – \$8.2 million
 - Title I (Sup. Edu. Serv.-SES) – \$4.4 million
 - Professional Development Title I – \$2 million

Restricted General Fund

Overview

| Restricted General Fund | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|--------------------------------|--------------------------------|--------------------|
| Revenue Limit (\$ for Student Attendance) | \$ 10,045,676 | \$ 10,045,676 | \$ - |
| Other Revenue | 144,915,164 | 137,339,712 | 7,575,452 |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - |
| Total Revenues & Sources | 157,054,622 | 149,479,170 | 7,575,452 |
| Salaries,Supplies,Services & Equipment | 189,395,388 | 184,373,710 | 5,021,678 |
| Other outgo (Pass Through / Debt Service) | 451,415 | 496,858 | (45,443) |
| Indirect Cost | 3,377,529 | 3,060,964 | 316,565 |
| Contributions & Transfers Out | (29,648,733) | (32,437,759) | 2,789,026 |
| Total Expenses & Uses | 163,575,599 | 155,493,773 | 8,081,826 |
| Change in Fund Balance | (6,520,977) | (6,014,603) | (506,374) |
| Beginning Fund Balance | 10,548,895 | 10,532,695 | 16,200 |
| Ending Fund Balance | \$ 4,027,918 | \$ 4,518,092 | (490,174.0) |
| FTE's | 1,383.6 | 1,370.8 | 12.8 |
| 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 | | | |

Multi-Year Projections



Multi-Year Projections

Unrestricted General Fund

| Unrestricted General Fund | | 2011-12 2nd Intim | 2012-13 | 2013-14 |
|--|--------------|----------------------|----------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | | \$ 182,436,920 | \$ 182,436,920 | \$ 182,436,920 |
| Other Revenue | | 90,100,865 | 89,465,293 | 91,112,543 |
| Transfer-In, Sources & Contrib | | (26,355,247) | (31,423,040) | (31,852,381) |
| Total Revenues & Sources | a | 246,182,538 | 240,479,174 | 241,697,082 |
| Salaries,Supplies,Services & Equipment | | 227,703,354 | 228,358,751 | 234,299,251 |
| Other outgo (Pass Throughs / Debt Service) | | 9,768,388 | 9,768,388 | 9,880,629 |
| Indirect Cost (Expense Offset) | | (4,886,535) | (6,523,309) | (6,565,612) |
| Transfers Out | | 1,322,416 | 1,000,000 | 1,000,000 |
| Total Expenses & Uses | b | 233,907,623 | 232,603,830 | 238,614,268 |
| Change in Fund Balance | a-b=c | 12,274,915 | 7,875,343 | 3,082,814 |
| Beginning Fund Balance | d | 27,771,316 | 38,732,039 | 46,607,383 |
| Adjustments | | (1,314,192) | - | - |
| Adjusted Beginning Balance | | 26,457,124 | 38,732,039 | 46,607,383 |
| Ending Fund Balance | c+d=e | \$ 38,732,039 | \$ 46,607,383 | \$ 49,690,197 |

Multi-Year Projections

Unrestricted General Fund

Assumptions

- ADA is 36, 024 and all revenue limit source projections to remain flat for the next two years.
- Revenue Limit funds assume 0% funded COLA's for the next three years.
- Certificated and Classified Salaries include a 1.5% step and column increase.
- Non-salary expenses were increased using the estimated California Consumer Price Index of 2.7% in 2012-13 and 3.10% in 2013-14.
- Health and Welfare costs include a 10% cost increase for Kaiser and 5% for Healthnet for both 2012-13 and 2013-14 (a blended rate of 8.5% used).
- Based on the above assumptions, it is estimated that the district will not need to cut unrestricted expenses in 2012-13 or in 2013-14.

Cash Flows



Cash Flows

2011-2012 Analysis

Cash Flows

2011-2012 Analysis

Cash Flows

Analysis

- The cash flow as of 1st Interim is reflecting a **negative** cash balance of \$28M.
- In order to ensure there is sufficient cash to meet financial obligations, staff will continue to closely monitor and manage cash.
- The major changes from the September cash flow (-\$13.9M) to October cash flow are as follows:
 - Reduction of \$9.6M due to State mid-year budget cuts (revenue limit & transportation);
 - Reduction of \$1.6M due to decline in projected ADA of 300;
 - Reduction of \$1.0M due to class size reduction and interest earning;
 - Increase of \$1.7M due to Early Retirement Incentive expense.

Cash Flows

Assumptions

- These assumptions support the cash flow analysis:
- Cash flow for projected months (**November through June**) are based primarily on straight line and prior year actuals.
 - State revenue assumes the state will continue to defer the school district's cash apportionments. The total revenue limit deferred is approximately \$63.8M.
 - Portion of total receipts for local revenue assumes parcel tax payment of \$20M(\$10M in December and \$10M in April).
 - In order to ensure there is sufficient cash to meet financial obligations, a resolution will be brought to BOE for approval of temporary borrowing.

Thank You

Any Questions?



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Overview of Unrestricted General Fund Revenues and Expenses 2011-12

Unrestricted revenues and sources, after adjustments for the state's anticipated midyear cuts, total \$277.9 million

- Use of Unrestricted Revenues & Sources for 2011-12 are as follows:
 - School sites - \$160 million (58%)
 - The state loan, transfers out, contributions to Special Education and Buildings & Grounds - \$42.8 million (15%)
 - Central Office (net of indirect cost) - \$42.5 million (15%)
 - District wide in centrally funded school expenses - \$20.1 million (7%)
 - Contributions to fund balance - \$12.3 million (4%)

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

| Unrestricted General Fund - Second Interim 2011-12 | | | | | |
|---|--|-------------|-----------------------|----------------|-------------|
| Total Resources / Sources | | | \$ 277,925,054 | a | 100% |
| Expenses & Uses: | | | | | |
| Unrestricted Allocations to Schools (Incl Measure G Art) | | | \$ 160,160,596 | b | 58% |
| 1 | Other Outgo | 9,768,388 | | | 4% |
| 2 | Transfer Out | 1,322,416 | | | 0% |
| 3 | Contributions | 31,742,515 | | | 11% |
| Contrib., Other Outgo & Transfers Out | | | 42,833,319 | c | 15% |
| Central Office (Includes \$1.9M of Adult Ed Flex) | | 47,410,267 | | | 17% |
| Indirect Cost Offset | | (4,886,535) | | | -2% |
| Net Central Office Estimated Costs | | | 42,523,732 | d | 15% |
| 4 | District wide -999 (Incl 1 time pmt for early retirement in 2011-12) | 11,993,713 | | | 4% |
| 5 | Ctrlly Bgtd Site Cost (998) - Incl Measure G Art (\$413K) & Adult Ed Flex (\$1.1M) | 8,138,778 | | | 3% |
| Addition to Fund Balance (Amt Not Bgtd - For Audit Findings & State Deferrals) | | 12,274,915 | | | 4% |
| District Wide & Other Ctrlly Bgt Schl Costs | | | 32,407,406 | e | 12% |
| Total Other than Schl Allocations | | | \$ 117,764,458 | c+d+e=f | 42% |
| Total Exps, Transfers Out, Other Uses and Adds to Fund Bal | | | \$ 277,925,054 | b+f=g | 100% |
| Note - Revenue assumes 35 ADA reduction from First Interim; Mid-year Trigger reduction of \$55/ADA, not \$189/ADA | | | | | |
| 1 | State Loan \$6.0M; Charter Transfer \$2.6M; Other \$.4M | | | | |
| 2 | Transfer of Adult Ed Flex Rev to Adult Ed Fund | | | | |
| 3 | SPED Pgm \$18.4M; SPED Trans \$4.7M; B&G \$8.5M | | | | |
| 5 | Utilities, SUI, Tech Lic; Tchr on loan, Civic Ctr; Early Retirement Pmt; Contingencies; etc. | | | | |
| 6 | LT Illness; Music Tchr; Utilities; SPED Prep, Secondary Literacy Coaches etc. | | | | |
| Note 2 - Uses avail for exps equal \$222.8M - 76% is for Schls & Ctrlly funded for Schls; 19% for Ctrl off (net of Indirect); 5% for District Wide Costs | | | | | |

Unrestricted General Fund Assumptions

1 of 2

| | | 2011-12 | 2011-12 | |
|---|---|---------------|---------------|------------|
| | | 2nd Interim | 1st Interim | Diff |
| Rev for Student Attendance (Rev Limit) | | | | |
| | Rev / ADA | \$ 5,160 | \$ 5,026 | \$ 134 |
| | Avg Daily Attendance (ADA) | 36,024 | 36,059 | (35) |
| Other State Revenue | | | | |
| | K-3 CSR | \$ 11,502,272 | \$ 11,502,272 | \$ - |
| | Other State-Mainly Tier 3 Flex (Exclng Adult Ed Flex) | \$ 29,352,837 | \$ 29,352,837 | \$ - |
| | Adult Ed Flex | \$ 11,824,699 | \$ 11,824,699 | \$ - |
| | Lottery | \$ 4,892,986 | \$ 4,892,986 | \$ - |
| | Mandated Cost Reimbursement | \$ 570,332 | \$ 570,332 | \$ - |
| | Charter Pass Through | \$ 3,360,301 | \$ 2,622,280 | \$ 738,021 |
| Local | | | | |
| | Measure G Parcel Tax | \$ 20,706,214 | \$ 20,704,600 | \$ 1,614 |
| | Interagency | \$ 522,278 | \$ 468,664 | \$ 53,614 |
| | E-Rate Reimbursement | \$ 3,730,634 | \$ 3,730,634 | \$ - |
| | Interest Income | \$ 156,752 | \$ 156,752 | \$ - |
| Transfer In | | | | |
| | State Loan Draw down from Fund 17 | \$ 2,094,903 | \$ 2,094,923 | \$ (20) |
| | Self Insur Fund (67) to cover Prop & Legal | \$ 457,905 | \$ 321,905 | \$ 136,000 |

Unrestricted General Fund Assumptions

2 of 2

| | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|------------------------|------------------------|---------------------|
| Other Outgo | | | |
| Charter Transfers | \$ 3,360,301 | \$ 2,622,280 | \$ 738,021 |
| Debt Service (State Loan) | \$ 5,985,477 | \$ 5,985,477 | \$ - |
| Transfers Out | | | |
| Adult Ed Transfer | \$ 1,322,416 | \$ 1,322,416 | \$ - |
| Net Adult Ed Maintained in the General Fund | \$ 10,502,283 | \$ 10,502,283 | \$ - |
| Contributions | | | |
| Special Ed Program | \$ (18,382,610) | \$ (18,382,610) | \$ - |
| Special Ed Transportation | \$ (4,694,730) | \$ (7,483,756) | \$ 2,789,026 |
| RRMA (Bldgs & Grounds) | \$ (8,515,268) | \$ (8,515,268) | \$ - |
| Expenses | | | |
| School Site Bgts | \$ 160,179,384 | \$ 160,014,695 | \$ 164,690 |
| Bgtd Centrally for Schools (Site 998) | \$ 8,138,779 | \$ 6,702,351 | \$ 1,436,428 |
| Net Schools Related Budgets | \$ 168,318,163 | \$ 166,717,046 | \$ 1,601,117 |
| Central Bgts | \$ 47,410,267 | \$ 47,163,548 | \$ 246,720 |
| Indirect Cost (Central Bgt offset) | \$ (4,886,535) | \$ (4,514,626) | \$ (371,909) |
| Net Central Bgts | \$ 42,523,732 | \$ 42,648,922 | \$ (125,189) |
| District Wide Bgts (Site 999) | \$ 11,993,712 | \$ 10,542,763 | \$ 1,450,949 |
| Health Benefits increase | 10% | 10% | 0% |
| Pmt for Early Retirement | | | |
| Federal Jobs Bill | \$ 7,095,923 | \$ 7,095,923 | \$ - |
| Adult Ed Beginning Balance (Flex- TIER 3) | \$ 2,570,393 | \$ 2,500,000 | \$ 70,393 |
| Designated General Fund Fund Balance | \$ 774,974 | \$ 845,367 | \$ (70,393) |
| Total Cost of Early Retirement | \$ 10,441,290 | \$ 10,441,290 | \$ - |

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

| First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|---|---------------------------|-------------|-----------|-----------|-----------|-------------|
| Elementary Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 125 | New Highland Academy | 1,283,580 | 484,113 | 786,477 | 12,991 | 1.0% |
| 146 | Piedmont Avenue | 1,600,815 | 602,239 | 950,796 | 47,779 | 3.0% |
| 102 | Bella Vista | 2,240,215 | 810,367 | 1,329,331 | 100,517 | 4.5% |
| 178 | Bridges Academy @ Melrose | 1,761,778 | 648,196 | 1,019,656 | 93,926 | 5.3% |
| 127 | Hillcrest | 1,524,711 | 555,113 | 886,749 | 82,849 | 5.4% |
| 177 | Esperanza Academy | 1,486,122 | 521,612 | 878,884 | 85,626 | 5.8% |
| 133 | Lincoln | 3,029,381 | 1,084,382 | 1,755,060 | 189,938 | 6.3% |
| 107 | East Oakland Pride | 2,072,160 | 708,883 | 1,230,507 | 132,770 | 6.4% |
| 119 | Glenview | 1,991,802 | 725,899 | 1,136,189 | 129,714 | 6.5% |
| 101 | Allendale | 1,790,096 | 623,982 | 1,047,326 | 118,787 | 6.6% |
| 129 | Lafayette | 1,239,929 | 424,403 | 732,482 | 83,044 | 6.7% |
| 168 | Carl Munck | 1,571,388 | 562,035 | 903,073 | 106,279 | 6.8% |
| 123 | Futures Elementary | 1,425,358 | 497,100 | 828,151 | 100,106 | 7.0% |
| 108 | Cleveland | 1,596,962 | 569,372 | 914,855 | 112,735 | 7.1% |
| 142 | Joaquin Miller | 1,673,192 | 593,154 | 959,474 | 120,563 | 7.2% |
| 115 | Emerson | 1,236,328 | 441,593 | 699,947 | 94,788 | 7.7% |
| 171 | Kaiser | 1,243,082 | 440,765 | 705,730 | 96,587 | 7.8% |
| 151 | Sequoia | 1,656,122 | 592,981 | 933,315 | 129,826 | 7.8% |
| 131 | Laurel | 2,206,719 | 801,270 | 1,231,675 | 173,774 | 7.9% |
| 174 | Marshall | 938,894 | 308,239 | 556,625 | 74,030 | 7.9% |

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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| First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|--|-------------------------------|-------------|-----------|-----------|-----------|-------------|
| Elementary Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 113 | Learning Without Limits | 1,585,680 | 554,796 | 904,715 | 126,168 | 8.0% |
| 136 | Horace Mann | 1,485,216 | 523,528 | 837,811 | 123,878 | 8.3% |
| 130 | Lakeview | 1,389,056 | 480,746 | 790,264 | 118,046 | 8.5% |
| 149 | Community United Elementary | 1,589,726 | 566,419 | 887,852 | 135,455 | 8.5% |
| 179 | Manzanita Community School | 1,315,063 | 466,595 | 732,933 | 115,536 | 8.8% |
| 114 | Global Family School | 1,499,081 | 532,045 | 835,269 | 131,767 | 8.8% |
| 106 | Chabot | 2,398,497 | 849,023 | 1,338,503 | 210,972 | 8.8% |
| 148 | Redwood Heights | 1,484,713 | 520,652 | 832,717 | 131,344 | 8.8% |
| 143 | Montclair | 1,969,238 | 689,107 | 1,105,829 | 174,302 | 8.9% |
| 172 | Fred T Korematsu Discovery Ac | 1,589,818 | 537,479 | 908,911 | 143,428 | 9.0% |
| 138 | Markham | 1,591,441 | 527,658 | 918,543 | 145,240 | 9.1% |
| 116 | Franklin | 3,254,993 | 1,138,572 | 1,819,172 | 297,250 | 9.1% |
| 192 | Rise | 1,466,438 | 515,881 | 816,505 | 134,052 | 9.1% |
| 145 | Peralta | 1,433,483 | 500,870 | 797,459 | 135,154 | 9.4% |
| 154 | Sobrante Park | 1,102,420 | 374,561 | 622,435 | 105,424 | 9.6% |
| 111 | Crocker Highlands | 1,700,963 | 588,900 | 944,313 | 167,749 | 9.9% |
| 181 | Encompass Small School | 1,165,613 | 396,753 | 647,620 | 121,240 | 10.4% |
| 170 | Hoover | 1,453,441 | 485,682 | 814,380 | 153,379 | 10.6% |
| 118 | Garfield | 2,481,748 | 832,338 | 1,384,489 | 264,921 | 10.7% |
| 165 | Acorn Woodland K-5 | 1,049,995 | 342,254 | 592,728 | 115,013 | 11.0% |

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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| First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|---|--------------------------------|-------------------|------------------|-------------------|------------------|--------------|
| Elementary Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 117 | Fruitvale | 1,957,039 | 664,322 | 1,074,739 | 217,978 | 11.1% |
| 157 | Thornhill | 1,641,837 | 567,575 | 889,102 | 185,160 | 11.3% |
| 112 | Greenleaf Elementary | 1,867,480 | 584,292 | 1,064,929 | 218,258 | 11.7% |
| 175 | Manzanita Seed | 1,209,220 | 414,469 | 652,557 | 142,194 | 11.8% |
| 185 | Ascend | 1,931,264 | 650,427 | 1,052,973 | 227,864 | 11.8% |
| 139 | Maxwell Park | 1,178,957 | 385,995 | 650,542 | 142,419 | 12.1% |
| 166 | Howard | 943,324 | 302,647 | 522,663 | 118,014 | 12.5% |
| 103 | Brookfield | 1,554,339 | 510,852 | 837,235 | 206,252 | 13.3% |
| 193 | Reach Academy | 1,335,448 | 452,615 | 680,454 | 202,379 | 15.2% |
| 191 | Sankofa Academy | 920,756 | 299,206 | 481,250 | 140,300 | 15.2% |
| 105 | Burckhalter | 853,844 | 246,578 | 477,009 | 130,258 | 15.3% |
| 132 | Lazear | 1,232,979 | 389,218 | 646,462 | 197,299 | 16.0% |
| 186 | International Community School | 1,479,342 | 489,513 | 751,897 | 237,932 | 16.1% |
| 122 | Grass Valley | 1,210,077 | 387,981 | 626,060 | 196,037 | 16.2% |
| 182 | Martin Luther King Jr. K-3 | 1,090,546 | 332,409 | 570,567 | 187,570 | 17.2% |
| 150 | Santa Fe | 1,025,045 | 313,217 | 524,063 | 187,765 | 18.3% |
| 144 | Parker | 1,009,403 | 309,145 | 513,816 | 186,442 | 18.5% |
| 190 | Think College Now | 1,306,255 | 415,294 | 649,431 | 241,529 | 18.5% |
| 183 | Prep Literary Acad/Cultural Ex | 1,153,681 | 340,301 | 591,955 | 221,425 | 19.2% |
| 121 | La Escuelita | 1,331,837 | 404,466 | 646,581 | 280,790 | 21.1% |
| | | | | | | |
| | | 19,557,099 | 6,229,866 | 10,223,086 | 3,104,147 | 15.9% |

Appendix: Unrestricted

General Fund Overview

Middle School Budgets Excluding Utilities and Custodial

| First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|---|--------------------------------|-------------------|------------------|-------------------|------------------|--------------|
| Middle Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 232 | Coliseum College Prep Academy | 1,613,644 | 618,374 | 918,759 | 76,511 | 4.7% |
| 211 | Montera Middle | 3,411,792 | 1,229,818 | 1,989,508 | 192,465 | 5.6% |
| 236 | Urban Promise Academy | 1,225,108 | 415,836 | 697,188 | 112,084 | 9.1% |
| 235 | Melrose Leadership Acad | 1,242,492 | 436,235 | 681,039 | 125,218 | 10.1% |
| 213 | Westlake Middle | 2,409,738 | 782,110 | 1,377,887 | 249,741 | 10.4% |
| 204 | West Oakland Middle | 1,004,496 | 330,312 | 569,117 | 105,067 | 10.5% |
| 212 | Roosevelt Middle | 2,546,032 | 854,058 | 1,412,270 | 279,704 | 11.0% |
| 201 | Claremont Middle | 1,730,189 | 559,239 | 976,930 | 194,020 | 11.2% |
| 206 | Bret Harte Middle | 2,668,807 | 887,381 | 1,465,075 | 316,351 | 11.9% |
| 210 | Edna Brewer Middle | 2,843,412 | 884,140 | 1,554,448 | 404,823 | 14.2% |
| 226 | Roots International Academy | 1,411,560 | 453,175 | 757,214 | 201,171 | 14.3% |
| 228 | United For Success Academy | 1,560,969 | 498,753 | 827,534 | 234,682 | 15.0% |
| 221 | Elmhurst Community Prep | 1,350,249 | 407,016 | 739,638 | 203,595 | 15.1% |
| 215 | Madison Middle | 1,356,997 | 426,921 | 710,734 | 219,342 | 16.2% |
| 224 | Alliance Academy | 1,375,134 | 423,401 | 711,574 | 240,159 | 17.5% |
| 203 | Frick Middle | 1,693,055 | 483,530 | 806,544 | 402,981 | 23.8% |
| 208 | Alternative Learning Community | 597,760 | 188,537 | 232,809 | 176,414 | 29.5% |
| | | | | | | |
| | | 30,041,432 | 9,878,835 | 16,428,267 | 3,734,330 | 12.4% |

Appendix: Unrestricted

General Fund Overview

High Schools Excluding Utilities and Custodial

| First Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|---|--------------------------------|-------------------|-------------------|-------------------|------------------|--------------|
| High Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 338 | Metwest | 714,068 | 279,532 | 460,144 | (25,608) | -3.6% |
| 309 | Bunche Academy | 1,039,910 | 394,778 | 654,921 | (9,790) | -0.9% |
| 311 | Gateway To College | 429,837 | 199,176 | 230,662 | (0) | 0.0% |
| 355 | Advancedpath Academy | 385,184 | 133,317 | 251,777 | 90 | 0.0% |
| 343 | College Prep Media | 1,002,580 | 357,528 | 615,253 | 29,799 | 3.0% |
| 352 | Rudsdale Continuation | 822,162 | 267,084 | 526,081 | 28,997 | 3.5% |
| 313 | Street Academy | 608,789 | 224,317 | 353,455 | 31,017 | 5.1% |
| 306 | Skyline High School | 6,560,729 | 2,247,947 | 3,772,509 | 540,274 | 8.2% |
| 314 | Far West High School | 730,062 | 236,706 | 417,351 | 76,006 | 10.4% |
| 335 | Life Academy | 1,017,140 | 330,318 | 579,524 | 107,299 | 10.5% |
| 305 | Oakland Tech High School | 6,811,415 | 2,258,571 | 3,822,547 | 730,297 | 10.7% |
| 346 | Business Information Tech Hi | 1,009,280 | 311,417 | 587,934 | 109,930 | 10.9% |
| 304 | Oakland High School | 6,267,667 | 2,049,656 | 3,526,165 | 691,845 | 11.0% |
| 339 | Architecture Acad & Coll Prep | 1,342,586 | 445,918 | 743,542 | 153,126 | 11.4% |
| 342 | Mandela High | 1,123,343 | 348,809 | 646,306 | 128,228 | 11.4% |
| 353 | Oakland International High Sch | 1,155,145 | 365,373 | 650,249 | 139,523 | 12.1% |
| 333 | Community Day School | 740,992 | 225,565 | 422,873 | 92,554 | 12.5% |
| 310 | Dewey High School | 1,429,040 | 432,791 | 798,493 | 197,756 | 13.8% |
| 347 | Leadership Preparatory Hi Sch | 847,708 | 236,696 | 462,933 | 148,079 | 17.5% |
| 330 | Independent Study 9-12 | 773,685 | 242,868 | 387,450 | 143,367 | 18.5% |
| 351 | McClymonds | 1,157,573 | 340,166 | 582,912 | 234,495 | 20.3% |
| 348 | E.Oak.Sch. Of The Arts Hi.Sch. | 1,309,646 | 374,470 | 657,652 | 277,524 | 21.2% |
| | | | | | | |
| | | 33,706,962 | 10,938,670 | 18,937,975 | 3,830,317 | 11.4% |

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 3

| First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools | | | | | | |
|---|------------------------------------|-------------|---------|----------|-----------|-------------|
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 129 | Lafayette | 528,555 | 205,400 | 312,919 | 10,236 | 1.9% |
| 150 | Santa Fe | 404,808 | 163,515 | 224,712 | 16,582 | 4.1% |
| 130 | Lakeview | 275,118 | 86,506 | 176,812 | 11,801 | 4.3% |
| 131 | Laurel | 427,124 | 218,091 | 188,962 | 20,072 | 4.7% |
| 106 | Chabot | 213,180 | 80,367 | 119,715 | 13,098 | 6.1% |
| 111 | Crocker Highlands | 53,314 | 50,010 | - | 3,304 | 6.2% |
| 138 | Markham | 682,140 | 227,074 | 406,326 | 48,740 | 7.1% |
| 103 | Brookfield | 627,388 | 237,048 | 344,003 | 46,337 | 7.4% |
| 170 | Hoover | 545,355 | 230,006 | 271,723 | 43,625 | 8% |
| 118 | Garfield | 1,123,466 | 402,888 | 625,596 | 94,982 | 8.5% |
| 182 | Martin Luther King Jr. | 468,899 | 183,350 | 245,225 | 40,324 | 8.6% |
| 121 | La Escuelita | 296,419 | 108,774 | 155,720 | 31,925 | 10.8% |
| 165 | Acorn Woodland K-5 | 555,282 | 266,886 | 224,599 | 63,796 | 11.5% |
| 149 | Community United Elementary | 399,886 | 153,424 | 198,962 | 47,499 | 11.9% |
| 172 | Fred T Korematsu Discovery Academy | 397,472 | 174,552 | 174,386 | 48,533 | 12.2% |
| 146 | Piedmont Avenue | 294,295 | 113,993 | 144,119 | 36,182 | 12.3% |
| 175 | Manzanita Seed | 287,751 | 118,462 | 131,999 | 37,290 | 13% |
| 181 | Encompass Small School | 305,990 | 119,298 | 146,778 | 39,915 | 13% |
| 177 | Esperanza Academy | 646,362 | 218,850 | 340,062 | 87,450 | 13.5% |
| 183 | Prep Literary Acad/Cultural Ex | 250,759 | 88,274 | 127,418 | 35,067 | 14% |
| 145 | Peralta | 194,242 | 87,884 | 78,800 | 27,558 | 14.2% |

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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| First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance Elementary Schools | | | | | | |
|---|----------------------------|-------------|---------|----------|-----------|-------------|
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 179 | Manzanita Community School | 574,173 | 203,238 | 288,288 | 82,648 | 14.4% |
| 185 | Ascend | 623,964 | 202,437 | 329,961 | 91,565 | 14.7% |
| 154 | Sobrante Park | 282,637 | 88,136 | 150,572 | 43,929 | 15.5% |
| 136 | Horace Mann | 607,100 | 201,560 | 306,613 | 98,928 | 16.3% |
| 112 | Greenleaf Elementary | 478,263 | 147,213 | 248,633 | 82,417 | 17.2% |
| 101 | Allendale | 414,552 | 143,824 | 198,664 | 72,064 | 17.4% |
| 132 | Lazear | 352,636 | 107,276 | 184,050 | 61,310 | 17.4% |
| 105 | Burckhalter | 191,848 | 42,260 | 116,155 | 33,433 | 17.4% |
| 125 | New Highland Academy | 667,641 | 228,517 | 319,228 | 119,896 | 18% |
| 102 | Bella Vista | 486,952 | 163,933 | 233,050 | 89,969 | 18.5% |
| 178 | Bridges Academy @ Melrose | 734,460 | 235,019 | 357,277 | 142,164 | 19.4% |
| 151 | Sequoia | 266,232 | 107,033 | 105,083 | 54,115 | 20.3% |
| 116 | Franklin | 777,252 | 209,585 | 408,918 | 158,749 | 20.4% |
| 144 | Parker | 353,984 | 127,138 | 150,533 | 76,313 | 21.6% |
| 192 | Rise | 381,446 | 145,357 | 153,684 | 82,405 | 21.6% |
| 113 | Learning Without Limits | 402,119 | 148,861 | 165,962 | 87,296 | 21.7% |
| 133 | Lincoln | 652,996 | 220,538 | 289,074 | 143,384 | 22% |
| 107 | East Oakland Pride | 480,681 | 180,998 | 192,476 | 107,207 | 22.3% |
| 193 | Reach Academy | 314,129 | 81,810 | 160,075 | 72,244 | 23% |
| 139 | Maxwell Park | 459,411 | 168,676 | 182,857 | 107,878 | 23.5% |
| 166 | Howard | 219,058 | 103,083 | 63,568 | 52,407 | 23.9% |

Appendix: Restricted General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

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| First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|--|--------------------------------|----------------------|---------------------|----------------------|---------------------|--------------------|
| Elementary Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 191 | Sankofa Academy | 228,533 | 91,297 | 82,463 | 54,772 | 24% |
| 117 | Fruitvale | 473,178 | 144,086 | 214,707 | 114,385 | 24.2% |
| 115 | Emerson | 261,493 | 61,965 | 136,042 | 63,486 | 24.3% |
| 114 | Global Family School | 431,810 | 129,372 | 193,600 | 108,837 | 25.2% |
| 143 | Montclair | 4,773 | 1,414 | 2,121 | 1,238 | 25.9% |
| 190 | Think College Now | 337,581 | 125,538 | 124,080 | 87,963 | 26.1% |
| 168 | Carl Munck | 309,568 | 111,052 | 113,035 | 85,481 | 27.6% |
| 108 | Cleveland | 296,235 | 83,770 | 111,783 | 100,682 | 34% |
| 148 | Redwood Heights | 74,255 | 19,349 | 29,402 | 25,505 | 34.3% |
| 174 | Marshall | 227,798 | 67,483 | 77,120 | 83,195 | 36.5% |
| 186 | International Community School | 374,117 | 122,532 | 111,316 | 140,269 | 37.5% |
| 123 | Futures Elementary | 331,902 | 114,017 | 87,908 | 129,978 | 39.2% |
| 171 | Kaiser | 47,148 | 18,186 | 9,096 | 19,865 | 42.1% |
| 122 | Grass Valley | 263,042 | 64,910 | 79,240 | 118,892 | 45.2% |
| 119 | Glenview | 294,316 | 64,913 | 85,916 | 143,487 | 48.8% |
| 142 | Joaquin Miller | 9,061 | 299 | - | 8,763 | 96.7% |
| 127 | Hillcrest | 7,796 | - | - | 7,796 | 100% |
| 157 | Thornhill | 6,241 | - | - | 6,241 | 100% |
| 162 | Webster Academy | 4,697 | - | - | 4,697 | 100% |
| | | | | | | |
| | | \$ 22,686,693 | \$ 8,011,327 | \$ 10,701,386 | \$ 3,973,979 | 17.5% |

Appendix: Restricted General Fund Overview

Middle Schools Excluding Utilities and Custodial

| First Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance | | | | | | |
|--|--------------------------------|----------------------|----------------------|----------------------|---------------------|--------------------|
| Middle Schools | | | | | | |
| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
| 201 | Claremont Middle | 805,882 | 361,085 | 453,468 | (8,671) | -1.1% |
| 206 | Bret Harte Middle | 557,703 | 241,378 | 294,961 | 21,364 | 3.8% |
| 215 | Madison Middle | 678,198 | 257,572 | 378,911 | 41,715 | 6.2% |
| 203 | Frick Middle | 753,836 | 320,608 | 373,326 | 59,902 | 7.9% |
| 236 | Urban Promise Academy | 657,631 | 196,542 | 376,803 | 84,286 | 12.8% |
| 226 | Roots International Academy | 420,407 | 168,268 | 194,556 | 57,583 | 13.7% |
| 210 | Edna Brewer Middle | 547,566 | 193,618 | 276,255 | 77,694 | 14.2% |
| 213 | Westlake Middle | 744,982 | 259,974 | 338,685 | 146,323 | 19.6% |
| 232 | Coliseum College Prep Academy | 641,063 | 245,354 | 261,129 | 134,580 | 21% |
| 235 | Melrose Leadership Academy | 494,411 | 235,240 | 153,877 | 105,294 | 21.3% |
| 224 | Alliance Academy | 408,780 | 124,730 | 196,750 | 87,300 | 21.4% |
| 212 | Roosevelt Middle | 702,108 | 214,048 | 313,958 | 174,102 | 24.8% |
| 221 | Elmhurst Community Prep | 2,192,321 | 960,103 | 636,170 | 596,048 | 27.2% |
| 204 | West Oakland Middle | 249,631 | 79,233 | 87,949 | 82,449 | 33% |
| 228 | United For Success Academy | 2,455,764 | 708,307 | 828,706 | 918,751 | 37.4% |
| 208 | Alternative Learning Community | 146,148 | 29,768 | 25,379 | 91,001 | 62.3% |
| 211 | Montera Middle | 352,911 | 15,935 | 8,992 | 327,984 | 92.9% |
| 202 | Elmhurst Middle | 2,818 | - | - | 2,818 | 100% |
| | | | | | | |
| | | \$ 47,739,546 | \$ 16,605,954 | \$ 21,194,990 | \$ 9,938,603 | 20.8% |

Appendix: Restricted General Fund Overview

High Schools Excluding Utilities and Custodial

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

| Site | Site Desc | Working Bgt | Encum | Expenses | Avail Bal | % Available |
|------|------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| 347 | Leadership Preparatory High School | 136,806 | 53,386 | 84,034 | (615) | -0.4% |
| 346 | Business Information Tech High | 145,579 | 58,081 | 84,396 | 3,102 | 2.1% |
| 344 | Youth Empowerment School | 288,684 | 168,062 | 108,645 | 11,976 | 4.1% |
| 310 | Dewey High School | 383,007 | 135,166 | 205,642 | 42,199 | 11% |
| 309 | Bunche Academy | 267,351 | 121,643 | 113,422 | 32,285 | 12.1% |
| 348 | E.Oak.Sch. Of The Arts High School | 129,109 | 43,057 | 63,466 | 22,587 | 17.5% |
| 352 | Rudsdale Continuation | 351,922 | 161,511 | 126,774 | 63,637 | 18.1% |
| 343 | College Prep Media | 502,187 | 174,775 | 228,439 | 98,974 | 19.7% |
| 335 | Life Academy | 481,145 | 148,248 | 229,866 | 103,031 | 21.4% |
| 339 | Architecture Acad & Coll Prep | 583,598 | 198,118 | 252,372 | 133,108 | 22.8% |
| 351 | Mcclymonds | 357,659 | 120,099 | 153,263 | 84,298 | 23.6% |
| 304 | Oakland High School | 1,595,822 | 493,468 | 717,366 | 384,988 | 24.1% |
| 353 | Oakland International High School | 528,040 | 162,174 | 234,619 | 131,247 | 24.9% |
| 338 | MetWest | 378,189 | 133,080 | 140,476 | 104,633 | 27.7% |
| 305 | Oakland Tech High School | 1,479,525 | 425,363 | 543,876 | 510,286 | 34.5% |
| 306 | Skyline High School | 1,462,641 | 409,639 | 536,389 | 516,614 | 35.3% |
| 342 | Mandela High | 539,805 | 140,112 | 196,958 | 202,735 | 37.6% |
| 313 | Street Academy | 263,682 | 76,507 | 75,721 | 111,454 | 42.3% |
| 314 | Far West High School | 320,566 | 83,262 | 101,791 | 135,513 | 42.3% |
| 330 | Independent Study 9-12 | 128,785 | 21,561 | 47,253 | 59,972 | 46.6% |
| 333 | Community Day School | 100,786 | - | 3,333 | 97,453 | 96.7% |
| 311 | Gateway To College | 5,507 | - | - | 5,507 | 100% |
| | | | | | | |
| | | \$ 95,023,503 | \$ 32,941,209 | \$ 41,717,827 | \$ 20,364,467 | 21.4% |

General Fund Overview

Fund Balances Summary

| Fd # | Fund Description | EXPENSES (Object Codes 1000-6999) | | | | | | | |
|-------------------------------|-------------------------|------------------------------------|-------|------------------------|-------|----------------|------|-------|------|
| | | 2011-12 2nd Interim | | 2011-12 1st Interim | | Difference | | | |
| | | \$\$\$ | FTE's | \$\$\$ | FTE's | \$\$\$ | % | FTE's | % |
| General Fund | | | | | | | | | |
| 01 | Gen Fund - Unrestricted | \$ 227,703,354 | 2,551 | \$ 224,404,569 | 2,528 | \$ 3,298,785 | 1% | 22 | 1% |
| 01 | Gen Fund - Restricted | \$ 189,395,387 | 1,384 | \$ 184,373,710 | 1,371 | \$ 5,021,677 | 3% | 13 | 1% |
| Total General Fund | | \$ 417,098,741 | 3,934 | \$ 408,778,279 | 3,899 | \$ 8,320,462 | 2% | 35 | 1% |
| 11 | Adult Education | \$ 2,822,622 | 19 | \$ 2,475,468 | 17 | \$ 347,154 | 18% | 3 | 0% |
| 12 | Child Development | \$ 18,146,920 | 183 | \$ 19,532,580 | 182 | \$ (1,385,660) | -9% | 1 | 0% |
| 13 | Cafeteria | \$ 17,787,712 | 166 | \$ 16,591,849 | 165 | \$ 1,195,863 | 8% | 0 | 0% |
| 17 | State Loan | \$ - | | \$ - | | \$ - | | - | |
| Facility Related Funds | | | | | | | | | |
| 14 | Deferred Maintenance | \$ 2,167,407 | - | \$ 2,167,418 | - | \$ (11) | 0% | - | |
| 21 | Gen.Oblig. Bonds | \$ 96,967,836 | 24 | \$ 90,869,200 | 24 | \$ 6,098,636 | 24% | - | 0% |
| 25 | Dev Fee / Redevel | \$ 5,038,028 | 17 | \$ 4,783,028 | 17 | \$ 255,000 | 7% | - | 0% |
| 30 | State School Bldg | \$ - | - | \$ - | - | \$ - | | - | |
| 35 | State Modernization | \$ 16,417,291 | 1 | \$ 10,612,639 | 1 | \$ 5,804,652 | 54% | - | 0% |
| 40 | Williams Settlement | \$ 9,469,462 | 8 | \$ 4,846,779 | 8 | \$ 4,622,683 | 247% | - | 0% |
| Total Facility Funds | | \$ 130,060,023 | 50 | \$ 113,279,064 | 50 | \$ 16,780,959 | 38% | - | 0% |
| 51 | Bond Int & Redemption | \$ - | - | \$ - | - | \$ - | | - | |
| 53 | Tax Override | \$ - | - | \$ - | - | \$ - | | - | |
| 56 | Debt Serv (COPS Pmts) | \$ - | - | \$ - | - | \$ - | | - | |
| 67 | Self Insurance | \$ 20,995,801 | 9 | \$ 21,401,706 | 10 | \$ (405,905) | -2% | (1) | -17% |
| ALL FUNDS | | \$ 606,911,820 | 4,361 | \$ 582,058,947 | 4,324 | \$ 24,852,873 | 5% | 38 | 1% |

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

Other Fund Balances

Fund Balances Detail

SECOND INTERIM 2011-12

| Fund Num | Fund Descript | Beginning Balance | In Revenues | Other Transfers | Other Sources | In Contrib. | Total Resources | Expenses | Other Outgo | Indirect | Out Transfers | Total Disburse |
|-------------------------------|-----------------------|-------------------|-------------|-----------------|---------------|--------------|-----------------|---------------|--------------|-------------|---------------|----------------|
| 01 | Gen Fund - Unrestr | 26,457,124 | 272,537,784 | 5,387,268 | - | (31,742,514) | 246,182,538 | (227,703,354) | (9,768,388) | 4,886,535 | (1,322,416) | (233,907,623) |
| 01 | Gen Fund - Restr | 10,548,895 | 154,960,840 | 2,093,782 | - | 31,742,515 | 188,797,137 | (189,395,388) | (451,415) | (3,377,529) | (2,093,782) | (195,318,114) |
| Total General Fund | | 37,006,019 | 427,498,624 | 7,481,050 | - | 1 | 434,979,675 | (417,098,742) | (10,219,803) | 1,509,006 | (3,416,198) | (429,225,737) |
| 11 | Adult Education | 2,931,383 | 1,244,905 | 1,322,416 | - | - | 2,567,321 | (2,822,622) | - | (62,999) | (2,570,393) | (5,456,014) |
| 12 | Child Development | 704,101 | 19,079,885 | - | - | - | 19,079,885 | (18,146,920) | - | (703,522) | (229,997) | (19,080,439) |
| 13 | Cafeteria | 1,630,247 | 16,934,021 | 172,773 | - | - | 17,106,794 | (17,787,712) | - | (742,486) | (206,843) | (18,737,041) |
| 17 | State Loan | 2,688,338 | - | - | - | - | - | - | - | - | (2,094,903) | (2,094,903) |
| Facility Related Funds | | | | | | | | | | | | |
| 14 | Deferred Maintenance | 73,624 | - | 2,093,782 | - | - | 2,093,782 | (2,167,407) | - | - | - | (2,167,407) |
| 21 | Gen.Oblig. Bonds | 112,794,432 | 296,718 | - | - | - | 296,718 | (96,967,836) | - | - | (2,093,782) | (99,061,618) |
| 25 | Dev Fee / Redevel | 2,731,653 | 2,913,763 | - | - | - | 2,913,763 | (5,038,028) | - | - | - | (5,038,028) |
| 35 | St Modernization | 13,727,523 | 16,406,028 | - | - | - | 16,406,028 | (16,417,291) | - | - | - | (16,417,291) |
| 40 | Williams Settlement | 2,149,206 | 7,712,781 | - | - | - | 7,712,781 | (9,469,462) | - | - | - | (9,469,462) |
| Total Facility Funds | | 131,476,438 | 27,329,290 | 2,093,782 | - | - | 29,423,072 | (130,060,023) | - | - | (2,093,782) | (132,153,805) |
| 51 | Bond Int & Redemption | 38,893,835 | 50,544,087 | - | - | - | 50,544,087 | - | (48,447,619) | - | - | (48,447,619) |
| 53 | Tax Override | 101 | 84,749 | - | - | - | 84,749 | - | - | - | - | - |
| 56 | Debt Service | 3,687 | - | - | - | - | - | - | - | - | - | - |
| 67 | Self Insurance | 11,994,079 | 15,666,537 | - | - | - | 15,666,537 | (20,995,801) | - | - | (457,905) | (21,453,706) |
| ALL FUNDS | | 227,328,229 | 558,382,098 | 11,070,021 | - | 1 | 569,452,120 | (606,911,821) | (58,667,422) | (1) | (11,070,021) | (676,649,265) |

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

| Adult Education Fund 11 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|--------------------------------|--------------------------------|--------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 1,244,905 | \$ 1,216,050 | \$ 28,855 |
| Transfer-In & Sources | 1,322,416 | 1,322,416 | - |
| Total Revenues & Sources | 2,567,321 | 2,538,466 | 28,855 |
| Salaries,Supplies,Services & Equipment | 2,822,622 | 2,475,468 | 347,154 |
| Other outgo (Charter Pass Thru / Debt Service) | - | - | - |
| Indirect Cost | 62,999 | 62,999 | - |
| Contributions & Transfers Out | 2,570,393 | 2,570,393 | - |
| Total Expenses & Uses | 5,456,014 | 5,108,860 | 347,154 |
| Change in Fund Balance | (2,888,693) | (2,570,394) | (318,299) |
| Beginning Fund Balance | 2,931,383 | 2,931,383 | - |
| Ending Fund Balance | \$ 42,690 | \$ 360,989 | (318,299.1) |
| FTE's | 19.4 | 16.9 | 2.5 |
| Purpose of Fund - Accts for fed, state and local revenues for adult ed programs | | | |

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

| Child Development Fund 12 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|--------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 19,079,885 | \$ 20,492,197 | \$ (1,412,312) |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 19,079,885 | 20,492,197 | (1,412,312) |
| Salaries,Supplies,Services & Equipment | 18,146,920 | 19,532,580 | (1,385,660) |
| Other outgo (Charter Pass Thru / Debt Service) | - | - | - |
| Indirect Cost | 703,522 | 703,522 | - |
| Contributions & Transfers Out | 229,997 | 256,649 | (26,652) |
| Total Expenses & Uses | 19,080,439 | 20,492,751 | (1,412,312) |
| Change in Fund Balance | (554) | (554) | 0 |
| Beginning Fund Balance | 704,101 | 704,101 | - |
| Ending Fund Balance | \$ 703,547 | \$ 703,547 | \$ 0 |
| FTE's | 182.9 | 182.1 | 0.8 |
| Purpose of Fund - Accts for fed, state and local revenues for child development programs | | | |

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

| Cafeteria Fund 13 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|--------------------------------|--------------------------------|------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 16,934,021 | \$ 15,656,162 | \$ 1,277,859 |
| Transfer-In & Sources | 172,773 | 199,425 | (26,652) |
| Total Revenues & Sources | 17,106,794 | 15,855,587 | 1,251,207 |
| Salaries,Supplies,Services & Equipment | 17,787,712 | 16,591,849 | 1,195,863 |
| Other outgo | - | - | - |
| Indirect Cost | 742,486 | 687,142 | 55,344 |
| Contributions & Transfers Out | 206,843 | 206,843 | - |
| Total Expenses & Uses | 18,737,041 | 17,485,834 | 1,251,207 |
| Change in Fund Balance | (1,630,247) | (1,630,247) | (0) |
| Beginning Fund Balance | 1,630,247 | 1,630,247 | - |
| Ending Fund Balance | \$ (0) | \$ 0 | \$ (0) |
| FTE's | 165.8 | 165.4 | 0.4 |
| Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm | | | |

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

| Deferred Maintenance Fund 14 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|---------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ 12 | \$ (12) |
| Transfer-In & Sources | 2,093,782 | 2,093,782 | - |
| Total Revenues & Sources | 2,093,782 | 2,093,794 | (12) |
| Salaries,Supplies,Services & Equipment | 2,167,407 | 2,167,418 | (11) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 2,167,407 | 2,167,418 | (11) |
| Change in Fund Balance | (73,625) | (73,624) | (1) |
| Beginning Fund Balance | 73,624 | 73,624 | - |
| Ending Fund Balance | \$ (1) | \$ - | \$ (1) |
| FTE's | - | - | - |
| Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance | | | |

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund (State Loan)

| Other Cap Outlay Fund 17(State Loan) | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|--------------------------------|--------------------------------|----------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ - | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | - | - | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 2,094,903 | 2,094,903 | - |
| Total Expenses & Uses | 2,094,903 | 2,094,903 | - |
| Change in Fund Balance | (2,094,903) | (2,094,903) | - |
| Beginning Fund Balance | 2,688,338 | 2,684,096 | 4,242 |
| Ending Fund Balance | \$ 593,435 | \$ 589,193 | \$4,242 |
| FTE's | - | - | - |
| Purpose of Fund - Accts for \$35 million of the State loan. | | | |

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

| Building Fund 21 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|-----------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 296,718 | \$ 90,378 | \$ 206,340 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 296,718 | 90,378 | 206,340 |
| Salaries,Supplies,Services & Equipment | 96,967,836 | 90,869,200 | 6,098,636 |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 2,093,782 | 2,093,782 | - |
| Total Expenses & Uses | 99,061,618 | 92,962,982 | 6,098,636 |
| Change in Fund Balance | (98,764,900) | (92,872,604) | (5,892,296) |
| Beginning Fund Balance | 112,794,432 | 112,794,432 | - |
| Ending Fund Balance | \$ 14,029,532 | \$ 19,921,828 | \$ (5,892,296) |
| FTE's | 23.9 | 23.9 | - |
| Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds | | | |

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

| Capital Facility Fund 25 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|-----------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 2,913,763 | \$ 3,772,120 | \$ (858,357) |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 2,913,763 | 3,772,120 | (858,357) |
| Salaries,Supplies,Services & Equipment | 5,038,028 | 4,783,028 | 255,000 |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 5,038,028 | 4,783,028 | 255,000 |
| Change in Fund Balance | (2,124,265) | (1,010,908) | (1,113,357) |
| Beginning Fund Balance | 2,731,653 | 3,845,010 | (1,113,357) |
| Ending Fund Balance | \$ 607,388 | \$ 2,834,102 | \$ (2,226,714) |
| FTE's | 17.0 | 17.0 | - |

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

| County School Facility Fund 35 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|------------------------|------------------------|----------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 16,406,028 | \$ 25,000 | \$ 16,381,028 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 16,406,028 | 25,000 | 16,381,028 |
| Salaries,Supplies,Services & Equipment | 16,417,291 | 10,612,639 | 5,804,652 |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 16,417,291 | 10,612,639 | 5,804,652 |
| Change in Fund Balance | (11,263) | (10,587,639) | 10,576,376 |
| Beginning Fund Balance | 13,727,523 | 13,727,523 | - |
| Ending Fund Balance | \$ 13,716,260 | \$ 3,139,884 | \$ 10,576,376 |
| FTE's | 1.00 | 1.00 | - |
| Purpose of Fund - Accts for revenues and expenses associated with statewide modernization | | | |

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

| Special Reserve Fund 40 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 7,712,781 | \$ 3,086,251 | \$ 4,626,530 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 7,712,781 | 3,086,251 | 4,626,530 |
| Salaries,Supplies,Services & Equipment | 9,469,462 | 4,846,779 | 4,622,683 |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 9,469,462 | 4,846,779 | 4,622,683 |
| Change in Fund Balance | (1,756,681) | (1,760,528) | 3,847 |
| Beginning Fund Balance | 2,149,206 | 2,274,536 | (125,330) |
| Ending Fund Balance | \$ 392,525 | \$ 514,008 | \$ (121,483) |
| FTE's | 8.0 | 8.0 | - |
| Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC) | | | |

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

| Bond Interest & Redemption Fund 51 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|--------------------------------|--------------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 50,544,087 | \$ 48,391,858 | \$ 2,152,229 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 50,544,087 | 48,391,858 | 2,152,229 |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | 48,447,619 | 48,391,858 | 55,761 |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 48,447,619 | 48,391,858 | 55,761 |
| Change in Fund Balance | 2,096,468 | - | 2,096,468 |
| Beginning Fund Balance | 38,893,835 | 38,893,835 | - |
| Ending Fund Balance | \$ 40,990,303 | \$ 38,893,835 | \$ 2,096,468 |
| FTE's | - | - | - |
| Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties | | | |

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

| Tax Override Fund 53 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|--|--------------------------------|--------------------------------|------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 84,749 | \$ - | \$ 84,749 |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 84,749 | - | 84,749 |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | 84,749 | - | 84,749 |
| Beginning Fund Balance | 101 | 101 | - |
| Ending Fund Balance | \$ 84,850 | \$ 101 | \$ 84,749 |
| FTE's | - | - | - |
| Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies. | | | |

APPENDIX: Other Fund Balances

Fund 56 – Debt Service Fund

| Debt Service Fund 56 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|-------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ - | \$ - | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | - | - | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | - | - | - |
| Beginning Fund Balance | 3,687 | 3,687 | - |
| Ending Fund Balance | \$ 3,687 | \$ 3,687 | \$ - |
| FTE's | | | - |
| Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) | | | |
| Source of funding is through Inter-Fund Transfers from other funds. | | | |

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

| Self Insurance Fund 67 | 2011-12 2nd Interim | 2011-12 1st Interim | Diff |
|---|--------------------------------|--------------------------------|-------------------|
| Revenue Limit (\$ for Student Attendance) | | | |
| Other Revenue | \$ 15,666,537 | \$ 15,666,537 | \$ - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 15,666,537 | 15,666,537 | - |
| Salaries,Supplies,Services & Equipment | 20,995,801 | 21,401,706 | (405,905) |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | 457,905 | 321,905 | 136,000 |
| Total Expenses & Uses | 21,453,706 | 21,723,611 | (269,905) |
| Change in Fund Balance | (5,787,169) | (6,057,074) | 269,905 |
| Beginning Fund Balance | 11,994,079 | 11,944,079 | 50,000 |
| Ending Fund Balance | \$ 6,206,910 | \$ 5,887,005 | \$ 319,905 |
| FTE's | 9.0 | 10.0 | (1.0) |
| Purpose of Fund - Accts for self-insurance activities from other operating funds | | | |

Operating Results



Employee Pay Results Comparison

July-Oct 2010 vs July-Oct 2011

| | 2011-12 | 2010-11 | Difference | |
|--|---------------|---------------|----------------|---------------|
| | Jul - Jan | Jul - Jan | Amt | % |
| Total Payroll Runs | 60 | 62 | | |
| Number of Check, Direct Deposits & Manuals: | | | | |
| Checks | 11,094 | 14,750 | (3,656) | -24.8% |
| Direct Deposits | 40,438 | 40,400 | 38 | 0.1% |
| Manuals | 241 | 299 | (58) | -19.4% |
| Total Check, Direct Deposits & Manuals | 51,773 | 55,449 | (3,676) | -6.6% |
| Number of Checks Issued Due to HR/PR Errors: | | | | |
| Human Resources (HR) | 339 | 384 | (45) | -11.7% |
| Payroll (P/R) | 53 | 85 | (32) | -37.6% |
| Total Checks Issued Due to HR/PR Errors | 392 | 469 | (77) | -16.4% |
| Percentage of P/R & HR Errors | 0.76% | 0.85% | -0.09% | -10.5% |

Buildings & Grounds Work Orders Summary

July-Oct 2010 vs. July-Oct 2011

| | July 2011 - Jan 2012 | | July 2010 - Jan 2011 | | Difference |
|-------------------------------|-------------------------|--------|-------------------------|--------|------------|
| Total Work Orders Submitted | 9,489 | | 8,168 | | 1,321 |
| Completed | 8,547 | 90.07% | 8,119 | 99.40% | 428 |
| Not Completed | 942 | 9.93% | 49 | 0.60% | 893 |
| Overall Completed on time | 6,942 | 81.22% | 6,278 | 77.32% | 664 |
| Overall Not Completed on time | 1,605 | 18.78% | 1,841 | 22.68% | (236) |

Buildings & Grounds Work Orders Detail

July-Oct 2010 vs. July-Oct 2011

| Year | Work Order Data | Totals | 2010 Priority 1 (1-2 Days) | 2010 Priority 2 (1-7 Days) | 2010 Priority 3 (10-30 Days) | 2010 Priority 4 (30-90 Days) |
|------------------------|-----------------------|--------|-------------------------------|-------------------------------|------------------------------------|------------------------------------|
| July 2010- Jan 2011 | | | | | | |
| | Completed On Time | 6,278 | 1,780 | 2,777 | 942 | 779 |
| | Not Completed OnTime | 1,841 | 749 | 871 | 181 | 40 |
| | Total Completed | 8,119 | 2,529 | 3,648 | 1,123 | 819 |
| | | | | | | |
| | Completed On Time | 77.32% | 70.38% | 76.12% | 83.88% | 95.12% |
| | Not Completed On Time | 22.68% | 29.62% | 23.88% | 16.12% | 4.88% |

| Year | Work Order Data | Totals 2011 | 2011 Priority 1 (1-2 Days) | 2011 Priority 2 (1-7 Days) | 2011 Priority 3 (10-30 Days) | 2011 Priority 4 (30-90 Days) |
|------------------------|-----------------------|----------------|-------------------------------|-------------------------------|------------------------------------|---------------------------------|
| July 2011- Jan 2012 | | | | | | |
| | Completed On Time | 6,942 | 760 | 3,263 | 2,722 | 197 |
| | Not Completed OnTime | 1,605 | 394 | 1,118 | 92 | 1 |
| | Total Completed | 8,547 | 1,154 | 4,381 | 2,814 | 198 |
| | | | | | | |
| | Completed On Time | 81.22% | 65.86% | 74.48% | 96.73% | 99.49% |
| | Not Completed On Time | 18.78% | 34.14% | 25.52% | 3.27% | 0.51% |

Purchase Order Processing Timelines

July 2011-Jan 2012 vs July 2011-Jan 2012

| | July 1, 2011-Jan. 31, 2012 | July 1, 2010-Jan. 31, 2011 | Difference |
|--|----------------------------|----------------------------|------------|
| Total Number of Purchase Orders Issued | 6,747 | 7,731 | (984) |
| Total Dollars of Purchase Orders Issued | \$163M | \$188.6M | (\$26M) |
| Avg Days for Final Requisition Approval to P.O. Issuance | 3* | 5* | (2) |
| Avg Days for Requisition to P.O. | 6* | 8* | (2) |
| * Calendar Days include Holidays and Weekends | | | |

Purchase Order Processing Timelines

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

| Requisition Entry to Issuance of Purchase Order | | | | | | | | | |
|---|-----------------------------------|------|--------------|-----------------------------------|------|--------------|-------------|-----|--------------|
| | <i>July 1, 2011-Jan. 31, 2012</i> | | | <i>July 1, 2010-Jan. 31, 2011</i> | | | Difference | | |
| | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % |
| 0-5 * | 5,051 | 75% | 75% | 5,839 | 76% | 76% | (788) | -1% | -1% |
| 6-15 Days* | 1,040 | 15% | 90% | 932 | 12% | 88% | 108 | 3% | 2% |
| 16-30 Days* | 282 | 4% | 94% | 305 | 4% | 92% | (23) | 0% | 2% |
| 31-60 Days* | 287 | 4% | 98% | 411 | 5% | 97% | (124) | -1% | 1% |
| 60+ Days* | 87 | 2% | 100% | 244 | 3% | 100% | (157) | -1% | 0% |
| Totals | 6,747 | 100% | 100% | 7,731 | 100% | 100% | (984) | 0% | 0% |

*Calendar Days include Holidays and Weekends

| Final Requisition Approval to Issuance of Purchase Order | | | | | | | | | |
|--|-----------------------------------|------|--------------|-----------------------------------|------|--------------|-------------|-----|--------------|
| | <i>July 1, 2011-Jan. 31, 2012</i> | | | <i>July 1, 2010-Jan. 31, 2011</i> | | | Difference | | |
| | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % | # of P.O.'s | % | Cumulative % |
| 0-5 * | 6,140 | 91% | 91% | 6,693 | 86% | 86% | (553) | 5% | 5% |
| 6-15 Days* | 275 | 4% | 95% | 462 | 6% | 92% | (187) | -2% | 3% |
| 16-30 Days* | 134 | 2% | 97% | 199 | 3% | 95% | (65) | -1% | 2% |
| 31-60 Days* | 152 | 2% | 99% | 235 | 3% | 98% | (83) | -1% | 1% |
| 60+ Days* | 46 | 1% | 100% | 142 | 2% | 100% | (96) | -1% | 0% |
| Totals | 6,747 | 100% | 100% | 7,731 | 100% | 100% | (984) | 0% | 0% |

*Calendar Days include Holidays and Weekends

Technology Services Support Ticket Analysis

July-Oct 2010 vs July-Oct 2011

| Tech Serv - Help Desk Ticket Request Number of Tickets (Open to Close) | July 2011 - Jan 2012 | July 2010 - Jan 2011 | Difference | |
|---|---------------------------------|---------------------------------|-------------------|----------------|
| Num of Open Tickets - Beginning of Year | 179 | 175 | 4 | a |
| Tickets Opened - July through Jan | 9,582 | 7,394 | 2,188 | b |
| Tickets Closed - July through Jan | 9,134 | 7,260 | 1,874 | c |
| Num of Open Tickets - End of January | 627 | 309 | 318 | a+b-c=d |
| Avg # of Tickets closed per month | 1,305 | 1,037 | 268 | c/4=e |

Technology Services Support Ticket Detail

July-Oct 2010 vs. July-Oct 2011

| Year | Month | Open Tickets (Beginning of Month) | # of Tickets Opened during the month | # of Tickets Closed during the month | # of Open Tickets at the End of the month |
|------|-----------|---|--|--|---|
| 2011 | July | 179 | 803 | 788 | 194 |
| | August | 194 | 1626 | 1451 | 369 |
| | September | 369 | 2227 | 2239 | 357 |
| | October | 357 | 1359 | 1422 | 294 |
| | November | 294 | 1160 | 1051 | 403 |
| | December | 403 | 831 | 820 | 414 |
| 2012 | January | 414 | 1576 | 1363 | 627 |
| | | | | | Avg # Closed: 1,305 |

| Year | Month | Open Tickets (Beginning of Month) | # of Tickets Opened during the month | # of Tickets Closed during the month | # of Open Tickets at the End of the month |
|------|-----------|---|--|--|---|
| 2010 | July | 175 | 709 | 688 | 196 |
| | August | 196 | 1173 | 948 | 421 |
| | September | 421 | 1473 | 1453 | 441 |
| | October | 441 | 1020 | 1120 | 341 |
| | November | 341 | 1121 | 1174 | 288 |
| | December | 288 | 772 | 845 | 215 |
| 2011 | January | 215 | 1126 | 1032 | 309 |
| | | | | | Avg # Closed: 1,037 |