



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# Historical Data on Restricted Programs Requiring Unrestricted General Fund Investments

Special Education, Early Childhood Education, Nutrition Services



**Budget and Finance Committee  
Wednesday March 29, 2017**

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# Content

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## Historical Financial Data:

- Special Education
- Early Childhood Education
- Nutrition Services

# Historical Financial Data Special Education



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<b>SPEC ED RESOURCE 6500</b>	<b>2016-17 2nd Interim</b>	<b>Diff</b>	<b>2015-16 Actual</b>	<b>Diff</b>	<b>2014-15 Actual</b>	<b>Diff</b>	<b>2013-14 Actual</b>
<b>Revenue</b>							
Rev Limit				-		-	
Taxes	2,326,800	(85,310)	2,412,110	509,494	1,902,616	138,698	1,763,918
State Apportionment	21,139,765	(62,505)	21,202,270	(308,982)	21,511,252	(183,365)	21,694,617
Other State	-	-	-	(661,951)	661,951	626,969	34,982
Other Local	1,357,920	(189,310)	1,547,230	(841,831)	2,389,061	322,904	2,066,157
<b>Total Revenue</b>	<b>24,824,485</b>	<b>(337,125)</b>	<b>25,161,610</b>	<b>(1,303,270)</b>	<b>26,464,880</b>	<b>905,206</b>	<b>25,559,674</b>
<b>Expenditures</b>							
Cert Sal	31,591,431	1,808,581	29,782,850	3,313,284	26,469,566	3,745,719	22,723,847
Class Sal	12,031,924	498,273	11,533,651	1,548,330	9,985,320	948,608	9,036,712
Benefits	21,139,975	2,536,808	18,603,167	1,485,628	17,117,539	2,181,529	14,936,011
<b>Total Sal &amp; Ben</b>	<b>64,763,330</b>	<b>4,843,662</b>	<b>59,919,668</b>	<b>6,347,243</b>	<b>53,572,425</b>	<b>6,875,856</b>	<b>46,696,569</b>
Non Sal	1,676,398	(840,749)	2,517,147	(428,473)	2,945,620	(829,808)	3,775,428
NPS/NPA	15,200,000	303,159	14,896,840	(399,769)	15,296,610	(991,634)	16,288,244
<b>Total Non-Sal</b>	<b>16,876,398</b>	<b>(537,590)</b>	<b>17,413,987</b>	<b>(828,242)</b>	<b>18,242,229</b>	<b>(1,821,443)</b>	<b>20,063,672</b>
<b>Total Expenditures</b>	<b>81,639,728</b>	<b>4,306,073</b>	<b>77,333,655</b>	<b>5,519,001</b>	<b>71,814,655</b>	<b>5,054,413</b>	<b>66,760,242</b>
<b>Exps over Rev</b>	<b>(56,815,243)</b>	<b>(4,643,198)</b>	<b>(52,172,045)</b>	<b>(6,822,271)</b>	<b>(45,349,775)</b>	<b>(4,149,207)</b>	<b>(41,200,568)</b>
<b>Contribution</b>	<b>56,815,243</b>	<b>4,643,198</b>	<b>51,534,414</b>	<b>6,822,271</b>	<b>45,349,775</b>	<b>4,149,207</b>	<b>41,200,568</b>
<b>Other Spec Ed Expenses</b>	<b>\$ 15,984,024</b>	<b>\$ 500,033</b>	<b>\$ 15,483,991</b>	<b>\$ 817,490</b>	<b>\$ 14,666,501</b>	<b>\$ (163,450)</b>	<b>\$ 14,829,951</b>
<b>TOTAL EXPENSES</b>	<b>\$ 97,623,752</b>	<b>\$ 4,806,105</b>	<b>\$ 92,817,647</b>	<b>\$ 6,336,491</b>	<b>\$ 86,481,156</b>	<b>\$ 4,890,964</b>	<b>\$ 81,590,192</b>
<b>Note 1 - Amounts above include legal expenses some of which were paid by the Self Insurance Fund starting 14-15</b>							
<b>Note 2 - Amounts above exclude any and all cost associated with Special Ed Transportation.</b>							

# Historical Financial Data

## Early Childhood Education



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EARLY CHILDHOOD EDUCATION FUND - HISTORICAL FINANCIAL DATA								
Fund 12		2016-17 2nd Interim	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
DESCRIPTION								
REVENUE:		11,386,753	683,949	10,702,804	(483,134)	11,185,938	(214,056)	11,399,994
<b>TOTAL REVENUES</b>	<b>a</b>	<b>11,386,753</b>	<b>683,949</b>	<b>10,702,804</b>	<b>(483,134)</b>	<b>11,185,938</b>	<b>(214,056)</b>	<b>11,399,994</b>
EXPENDITURES:								
CERT SAL		3,111,206	203,492	2,907,714	185,389	2,722,325	(444,501)	3,166,826
CLASS SAL		3,166,458	(81,817)	3,248,275	362,686	2,885,588	58,380	2,827,208
BENEFITS		3,865,261	551,056	3,314,206	172,689	3,141,517	(105,985)	3,247,502
BOOKS & SUPPLIES		723,845	565,306	158,539	62,024	96,515	(36,728)	133,243
OPERATING EXPENDITURES		1,347,754	(435,762)	1,783,516	(221,193)	2,004,709	(134,102)	2,138,811
CAPITAL OUTLAY		-	-	-	-	-	-	-
TRANSFERS / INDIRECT		576,450	(63,699)	640,149	(11,779)	651,928	39,095	612,832
<b>TOTAL EXPENDITURES</b>	<b>b</b>	<b>12,790,974</b>	<b>738,576</b>	<b>12,052,398</b>	<b>549,815</b>	<b>11,502,583</b>	<b>(623,840)</b>	<b>12,126,423</b>
Expenses over Revenues	a-b=c	(1,404,221)	(54,627)	(1,349,594)	(1,032,949)	(316,645)	409,784	(726,429)
Transfer from Gen Fund	d	1,393,861	44,267	1,349,594	1,024,594	325,000	(127,213)	452,213
<b>NET CHANGE</b>	<b>c+d=e</b>	<b>(10,361)</b>	<b>(10,361)</b>	<b>-</b>	<b>(8,355)</b>	<b>8,355</b>	<b>282,571</b>	<b>(274,216)</b>
Beginnign Fund Balance	f	10,361		10,361		1,723		314,929
Adjustments	g					283		(38,990)
<b>Adjusted Beginning Fund Balance</b>	<b>f+g=h</b>	<b>10,361</b>	<b>-</b>	<b>10,361</b>	<b>-</b>	<b>2,006</b>	<b>-</b>	<b>275,939</b>
<b>Ending Fund Balance</b>	<b>e+h=i</b>	<b>0</b>	<b>(10,361)</b>	<b>10,361</b>	<b>(8,355)</b>	<b>10,361</b>	<b>8,638</b>	<b>1,723</b>
Total cost to Title I	j	\$ 2,041,747	(778,246)	\$ 2,819,993	718,768	\$ 2,101,224	1,867,596	233,628
Total cost of Program Inc Title I	b+j=k	\$ 14,832,721	(39,670)	\$ 14,872,391	1,268,583	\$ 13,603,808	1,243,756	\$ 12,360,051
Total program cost funded outside of the fund	d+j=l	\$ 3,435,608		\$ 4,169,587		\$ 2,426,224		\$ 685,841
Percent of cost funded outside of the fund	l/k=m	23%		28%		18%		6%

# Historical Financial Data

## Nutrition Services



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NUTRITION SERVICES - HISTORICAL FINANCIAL DATA								
Fund 13 - Cafeteria Fund		2016-17 2nd Interim	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
DESCRIPTION								
REVENUE:		17,554,336	(706,258)	18,260,593	228,412	18,032,182	430,132	17,602,049
TOTAL REVENUES	a	17,554,336	(706,258)	18,260,593	228,412	18,032,182	430,132	17,602,049
EXPENDITURES:								
CLASS SAL		6,782,386	320,515	6,461,871	1,309,254	5,152,618	186,654	4,965,963
BENEFITS		3,663,279	727,041	2,936,237	269,452	2,666,786	11,236	2,655,549
BOOKS & SUPPLIES		8,418,060	(1,349,179)	9,767,239	(272,866)	10,040,105	188,121	9,851,985
OPERATING EXPENDITURES		107,952	87,443	20,509	201,525	(181,016)	(510,751)	329,735
CAPITAL OUTLAY		86,417	42,661	43,756	(31,062)	74,818	74,818	
TRANSFERS / INDIRECT		1,025,077	(155,598)	1,180,675	(24,662)	1,205,337	112,682	1,092,655
TOTAL EXPENDITURES	b	20,083,170	(327,118)	20,410,288	1,451,640	18,958,648	62,760	18,895,887
Expenses over Revenues	a-b=c	(2,528,834)	(379,140)	(2,149,695)	(1,223,229)	(926,466)	367,372	(1,293,838)
Transfer from Gen Fund	d	2,525,000	375,305	2,149,695	1,403,682	746,013	746,013	-
NET CHANGE	c+d=f	(3,834)	(3,834)	-	180,453	(180,453)	1,113,385	(1,293,838)
Beginnign Fund Balance	g	3,834	-	3,834	(205,194)	209,028	(1,293,838)	1,502,866
Adjustments	h		-		24,741	(24,741)	(24,741)	
Adjusted Beginning Fund Balance	g+h=i	3,834	-	3,834	(180,453)	184,287	(1,318,579)	1,502,866
Ending Fund Balance	f+i=j	(0)	(3,834)	3,834	-	3,834	(205,194)	209,028
Percent of cost funded outside of the fund	d/b=k	13%		11%		4%		

# Next Steps

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- A deeper dive will be done for each program by the program managers at subsequent meetings.
- Please forward any questions or any additional information requests ahead of each meeting

# **EVERY STUDENT THRIVES!**



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