



**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

Historical Financial Data:

- Special Education
- Early Childhood Education
- Nutrition Services

Historical Financial Data Special Education



SPEC ED RESOURCE 6500	2016-17 2nd Interim	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
Revenue							
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
Total Revenue	24,824,485	(337,125)	25,161,610	(1,303,270)	26,464,880	905,206	25,559,674
Expenditures							
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
Total Sal & Ben	64,763,330	4,843,662	59,919,668	6,347,243	53,572,425	6,875,856	46,696,569
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
Total Non-Sal	16,876,398	(537,590)	17,413,987	(828,242)	18,242,229	(1,821,443)	20,063,672
Total Expenditures	81,639,728	4,306,073	77,333,655	5,519,001	71,814,655	5,054,413	66,760,242
Exps over Rev	(56,815,243)	(4,643,198)	(52,172,045)	(6,822,271)	(45,349,775)	(4,149,207)	(41,200,568)
Contribution	56,815,243	4,643,198	51,534,414	6,822,271	45,349,775	4,149,207	41,200,568
Other Spec Ed Expenses	\$ 15,984,024	\$ 500,033	\$ 15,483,991	\$ 817,490	\$ 14,666,501	\$ (163,450)	\$ 14,829,951
TOTAL EXPENSES	\$ 97,623,752	\$ 4,806,105	\$ 92,817,647	\$ 6,336,491	\$ 86,481,156	\$ 4,890,964	\$ 81,590,192
Note 1 - Amounts above include legal expenses some of which were paid by the Self Insurance Fund starting 14-15							
Note 2 - Amounts above exclude any and all cost associated with Special Ed Transportation.							

Historical Financial Data

Early Childhood Education



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
TOTAL REVENUES	a	11,386,753	683,949	10,702,804	(483,134)	11,185,938	(214,056)	11,399,994
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
TOTAL EXPENDITURES	b	12,790,974	738,576	12,052,398	549,815	11,502,583	(623,840)	12,126,423
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
NET CHANGE	c+d=e	(10,361)	(10,361)	-	(8,355)	8,355	282,571	(274,216)
Beginnign Fund Balance	f	10,361		10,361		1,723		314,929
Adjustments	g					283		(38,990)
Adjusted Beginning Fund Balance	f+g=h	10,361	-	10,361	-	2,006	-	275,939
Ending Fund Balance	e+h=i	0	(10,361)	10,361	(8,355)	10,361	8,638	1,723
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

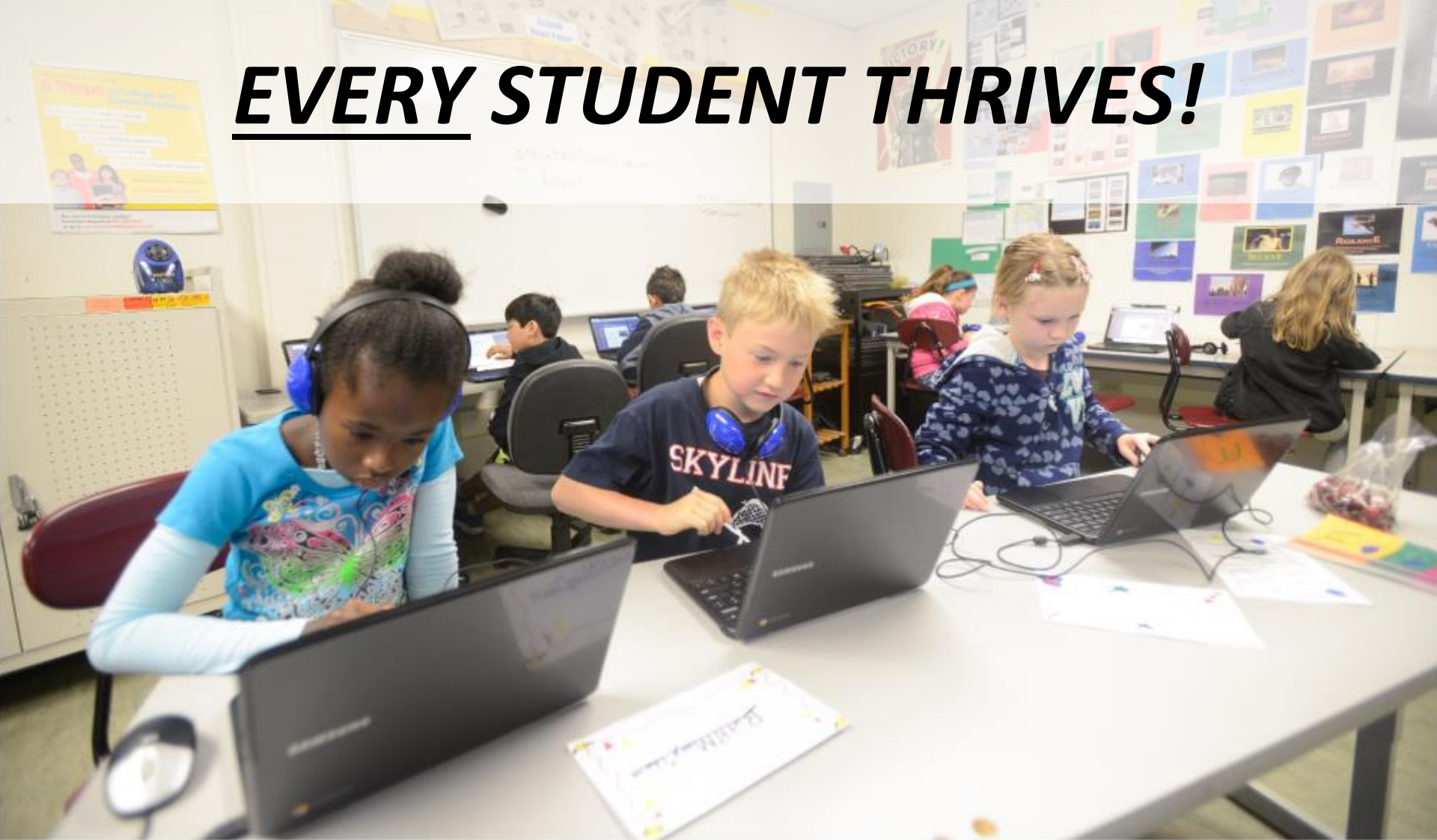


NUTRITION SERVICES - HISTORICAL FINANCIAL DATA								
Fund 13 - Cafeteria Fund		2016-17 2nd Interim	Diff	2015-16 Actual	Diff	2014-15 Actual	Diff	2013-14 Actual
DESCRIPTION								
REVENUE:		17,554,336	(706,258)	18,260,593	228,412	18,032,182	430,132	17,602,049
TOTAL REVENUES		a 17,554,336	(706,258)	18,260,593	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)
Begining 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 Begining 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

- 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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