



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Unaudited Actuals: Financial Reports for Fiscal Year 2014-15

Presentation to Board



Presented by Fiscal Services / Senior Business Officer / Controller

September 9, 2015

v.4



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Executive Summary

The District has closed the books for fiscal year 2014-15 and the final report is ready for Board approval and submission to the County Office of Education by Sept. 15.

The District ended the year with an ending fund balance for the unrestricted General Fund of **\$16.1 M**.

- This is after accruing salary increase expenses related to the 2014-15 fiscal year for all of our employees.
- Included in the fund balance is the State required 2% reserve for economic uncertainty at **\$8.9M**

The cost of education expended for classroom compensation (CEA) ratio meets the **55%** requirement at **55.9%**.

Ending General Fund cash balance was **\$13.6 M** - higher than projected by **\$4.8 M**.

Unrestricted General Fund Revenues & Expenditures

Unrestricted revenues and expenditures are within 2% of estimates from the 3rd Interim budget.

- **Slight increase in revenues** - final Local Control Funding Formula (LCFF) was approximately **\$1 M** higher due to an increase in State “gap” funding for 2014-15.
- **Slight increase in expenditures** due primarily to increase in contribution to Program for Exceptional Children (PEC).

Unrestricted General Fund Ending Fund Balance



Unrestricted General Fund		2014-15 CLOSING	2014-15 THIRD INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 296,380,356	\$ 295,316,598	\$ 1,063,758
Other State & Federal Revenue		9,271,647	8,913,443	358,204
Local Revenue		24,982,749	25,642,832	(660,083)
Transfer-In & Sources		806,342	734,067	72,275
Total Revenues & Sources	a	331,441,095	330,606,940	834,155
Salaries,Supplies,Services & Equipment		272,713,822	272,153,587	560,235
Other Outgo (Pass Throughs / Debt Service)		6,463,065	6,398,953	64,112
Indirect Cost (Expense Offset)		(4,723,805)	(5,933,561)	1,209,755
Contributions & Transfers Out		54,965,922	50,952,006	4,013,916
Total Expenses & Uses	b	329,419,004	323,570,986	5,848,019
Change in Fund Balance	a-b=c	\$ 2,022,090	\$ 7,035,954	\$ (5,013,864)
Beginning Fund Balance	d	14,037,840	14,037,840	-
Adjustments	e	73,794	-	73,794
Adjusted Beginning Balance	d+e=f	\$ 14,111,634	\$ 14,037,840	\$ 73,794
Ending Fund Balance	c+f=g	\$ 16,133,724	\$ 21,073,794	\$ (4,940,070)
Note - See the assumptions for explanation of differences				

Unrestricted General Fund Revenues & Expenditures



Unrestricted General Fund	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff
Ending Fund Balance	\$ 16,133,724	\$ 21,073,794	\$ (4,940,070)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 8,850,590	\$ 8,916,332	\$ (65,741)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	5,147,822	4,812,204	335,618
Set Aside for One-time Compensation to Employees	585,183		585,183
Set Aside for Remaining One-time Human Capital Mgt Cost	492,320		492,320
Set Aside for Prepaid Expenses	12,550	-	12,550
Set Aside for Retro Salary Increases for 2014-15	-	6,300,000	(6,300,000)
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 16,133,724	\$ 21,073,794	\$ (4,940,070)
Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.			

Other Funds Highlights



Other Funds represent restricted resources that are accounted for separately and should be self-supporting. *(See Appendix for details.)*

Funds worth noting:

Fund 12 – Child Development Fund

General Fund transferred **\$325K** in support of the Child Development Fund, partly to cover the salary increases negotiated for 2014-15.

Fund 13 – Cafeteria Fund

General Fund transferred **\$746K** in support of the Cafeteria Fund, partly to cover the salary increases negotiated for 2014-15

Fund 67 – Self Insurance Fund

Fund balance increased **\$1.8M** – from \$12.2M to \$14.0M during 2014-15. The goal is to build the fund balance to approximately **\$30 M** to cover future Incurred **But Not Reported** (IBNR) costs.



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2014-15 Unrestricted General Fund Revenues - Closing vs. 3rd Interim



	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff	
STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS				Comments
ADA	35,388	35,375	13	
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	30.16%	29.15%	1.01%	State Increase in gap % for 14-15 Closing
COLA	0.850%	0.850%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 297,390,968	\$ 296,316,598	\$ 1,074,370	Increase due to increase in gap % & ADA noted above
Special Education Transfer		\$ -	\$ -	
Adult Education Transfer	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Misc	\$ (10,612)		\$ (10,612)	
NET UNRESTRICTED LCFF FUNDS	\$ 296,380,356	\$ 295,316,598	\$ 1,063,758	
OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS				Comments
Mandated Cost Block Grant	\$ 3,713,309	\$ 3,572,984	\$ 140,325	
Lottery	\$ 5,491,781	\$ 5,268,791	\$ 222,990	Higher Lottery than expected per State
Other	\$ 66,557	\$ 71,668	\$ (5,111)	
TOTAL OTHER STATE & OTHER INC	\$ 9,271,647	\$ 8,913,443	\$ 358,204	
UNRESTRICTED LOCAL FUNDING ASSUMPTIONS				Comments
Parcel Tax	\$ 20,707,650	\$ 20,700,766	\$ 6,884	
RDA for Routine Repair & Maintience Acct (RRMA)	\$ -		\$ -	
Charter Schools	\$ 2,101,255	\$ 2,123,796	\$ (22,541)	
Leases & Rentals	\$ 878,491	\$ 1,327,519	\$ (449,028)	Not accruing the Chabot Science Ctr Receivable. Amt still owed but wont be collected soon
Interagency	\$ 821,176	\$ 808,483	\$ 12,693	
Other Local Revenue	\$ 400,059	\$ 519,683	\$ (119,624)	
Interest	\$ 74,119	\$ 162,585	\$ (88,466)	
TOTAL LOCAL INCOME	\$ 24,982,749	\$ 25,642,832	\$ (660,083)	
UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS				Comments
Transfer from Self Insurance	\$ 542,275	\$ 470,000	\$ 72,275	
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (CDC)	\$ 57,224	\$ 57,224	\$ -	
TOTAL TRANSFERS-IN	\$ 806,342	\$ 734,067	\$ 72,275	

2014-15 Unrestricted General Fund Expenditures - Closing vs. 3rd Interim



	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff	
UNRESTRICTED EXPENSES				Comments
SCHOOLS				
School Budgets	\$ 185,333,156	\$ 196,228,220	\$ (10,895,064)	
Budgeted Vacancy and Benefits Savings		\$ (5,781,592)	\$ 5,781,592	
Retro Salary Increases Accrued	\$ 3,031,568		\$ 3,031,568	
TOTAL SCHOOLS	\$ 188,364,723	\$ 190,446,627	\$ (2,081,904)	Decr due primarily to under spent non-sal bgts and higher vacancies than anticipated
CENTRAL & CENTRAL SCHOOL SUPPORT				
Central Budgets	\$ 67,569,799	\$ 68,942,340	\$ (1,372,541)	
Budgeted Vacancy and Benefits Savings		\$ (2,407,931)	\$ 2,407,931	
Retro Salary Increases Accrued	\$ 1,236,074		\$ 1,236,074	
TOTAL CENTRAL	\$ 68,805,872	\$ 66,534,409	\$ 2,271,463	Increase primarily due to Summer Schl, Custodial Serv, Unrestricted PEC & OAL
DISTRICT-WIDE				
District-Wide Budgets (Sites 998 & 999)	\$ 15,380,617	\$ 6,983,027	\$ 8,397,590	
Budgeted Vacancy and Benefits Savings		\$ 8,189,523	\$ (8,189,523)	
Retro Salary Increases Accrued	\$ 162,609		\$ 162,609	
TOTAL DISTRICT-WIDE	\$ 15,543,226	\$ 15,172,550	\$ 370,676	
TOTAL EXPENSES	\$ 272,713,822	\$ 272,153,587	\$ 560,235	
UNRESTRICTED OTHER OUTGO ASSUMPTIONS				Comments
Write-offs & Other	\$ 389,358	\$ 321,907	\$ 67,451	
State Loan Pmts	\$ 5,980,139	\$ 5,985,477	\$ (5,338)	
Other "Other Outgo"	\$ 93,568	\$ 91,569	\$ 1,999	
TOTAL OTHER OUTGO	\$ 6,463,065	\$ 6,398,953	\$ 64,112	
UNRESTRICTED INDIRECT COST ASSUMPTIONS				Comments
Interprogram	\$ (3,063,122)	\$ (4,194,748)	\$ 1,131,626	Amt lower than 3rd Interm Bgt due to restricted expenses less than budgeted
Interfund	\$ (1,660,683)	\$ (1,738,813)	\$ 78,130	
TOTAL TRANSFERS-IN	\$ (4,723,805)	\$ (5,933,561)	\$ 1,209,755	
UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT				Comments
Special Education Program	\$ 45,349,775	\$ 41,687,048	\$ 3,662,726	Increased to cover additional program cost & salary increase
RRMA (Build & Grounds)	\$ 8,408,935	\$ 8,408,935	\$ -	
ROTC	\$ 136,200	\$ 131,023	\$ 5,177	
Transfer to Early Childhood	\$ 325,000	\$ 325,000	\$ -	
Transfer to Nutritional Services	\$ 746,013	\$ 400,000	\$ 346,013	Increased to cover additional food, program cost & salary increase
TOTAL CONTRIBUTIONS & TRANSFERS OUT	\$ 54,965,922	\$ 50,952,006	\$ 4,013,916	

2014-15 General Fund Cash Flow



Actual Cash Balance	July 2014 Actual	August 2014 Projected	September 2014 Projected	October 2014 Projected	November 2014 Projected	December 2014 Projected
Beginning Cash	\$ 6,401,065	\$ 17,262,209	\$ 36,502,124	\$ 14,755,359	\$ 8,541,359	\$ 10,482,730
Total Receipts	10,951,473	21,714,235	35,788,869	27,731,890	27,164,336	72,677,128
Total Disbursements	13,487,890	13,028,814	34,471,564	37,763,532	37,189,787	36,286,796
A/R & A/P	13,397,561	10,554,495	(23,064,070)	3,817,642	11,966,822	542,883
Net Increase / Decrease	10,861,144	19,239,915	(21,746,765)	(6,214,000)	1,941,370	36,933,216
Ending Cash	\$ 17,262,209	\$ 36,502,124	\$ 14,755,359	\$ 8,541,359	\$ 10,482,730	\$ 47,415,946

Actual Cash Balance	January 2015 Projected	February 2015 Projected	March 2015 Projected	April 2015 Projected	May 2015 Projected	June 2015 Projected
Beginning Cash	47,415,946	34,067,322	26,061,398	25,326,323	31,779,979	19,396,221
Total Receipts	26,601,400	31,090,076	35,518,709	61,273,053	26,415,999	69,388,432
Total Disbursements	39,283,846	38,139,490	39,748,790	39,045,416	40,980,914	73,102,676
A/R & A/P	(666,179)	(956,509)	3,495,006	(15,773,981)	2,181,156	(2,095,755)
Net Increase / Decrease	(13,348,624)	(8,005,924)	(735,075)	6,453,656	(12,383,758)	(5,809,999)
Ending Cash	\$ 34,067,322	\$ 26,061,398	\$ 25,326,323	\$ 31,779,979	\$ 19,396,221	\$ 13,586,222



2014-15 Summary of All Funds

Fd #	Fund Description	EXPENSES (Object Codes 1000-7999)			
		2014-15 CLOSING	2014-15 THIRD INTERIM	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 329,419,004	\$ 323,570,986	\$ 5,848,019	1.8%
01	Gen Fund - Restricted	\$ 113,110,511	\$ 122,245,600	\$ (9,135,089)	-7.5%
Total General Fund		\$ 442,529,515	\$ 445,816,586	\$ (3,287,070)	-0.7%
11	Adult Education	\$ 1,770,765	\$ 2,191,914	\$ (421,149)	-19.2%
12	Child Development	\$ 11,502,583	\$ 13,632,940	\$ (2,130,356)	-15.6%
13	Cafeteria	\$ 18,958,648	\$ 18,929,658	\$ 28,990	0.2%
Facility Related Funds					
14	Deferred Maintenance	\$ 916,499	\$ 2,795,815	\$ (1,879,316)	-67.2%
21	Gen.Oblig. Bonds	\$ 57,441,925	\$ 87,604,200	\$ (30,162,275)	-34.4%
25	Dev Fee / Redevel	\$ 7,356,848	\$ 7,391,455	\$ (34,607)	-0.5%
35	State Modernization	\$ 307,948	\$ 6,926,384	\$ (6,618,435)	-95.6%
40	Williams Settlement	\$ 40,992	\$ 114,895	\$ (73,903)	
Total Facility Related Funds		\$ 66,064,212	\$ 104,832,748	\$ (38,768,536)	-37.0%
51	Bond Int & Redemption	\$ 80,573,922	\$ 65,221,514	\$ 15,352,408	23.5%
67	Self Insurance	\$ 21,060,742	\$ 20,800,338	\$ 260,404	1.3%
ALL FUNDS		\$ 642,460,388	\$ 671,425,698	\$ (28,965,310)	-4.3%

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

2014-15 Other Fund Balances

Fund 1 – Restricted General Fund



Restricted General Fund	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff	
LCFF (\$ for Student Attendance)	\$ 1,902,616	\$ 1,922,840	\$ (20,224)	
Other Revenue	112,971,892	110,402,995	2,568,898	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	114,874,508	112,325,835	2,548,674	
Salaries,Supplies,Services & Equipment	163,145,449	167,477,859	(4,332,411)	2
Other outgo (Pass Through / Debt Service)	796,850	800,000	(3,150)	
Indirect Cost	3,063,122	4,194,748	(1,131,626)	3
Contributions & Transfers Out	(53,894,910)	(50,227,007)	(3,667,903)	4
Total Expenses & Uses	113,110,511	122,245,600	(9,135,089)	
Change in Fund Balance	1,763,997	(9,919,766)	11,683,763	
Beginning Fund Balance	11,495,360	11,495,360	-	
Adjustments	(24,470)	-	(24,470)	
Adjusted Beginning Fund Balance	11,470,890	11,495,360	(24,470)	
Ending Fund Balance	\$ 13,234,887	\$ 1,575,594	\$ 11,659,293	
Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) & other restricted state, fed & local grants				
1	Recognize \$7.1M less in Fed & \$.6M less in State, offset by \$8.4M in GASB 68 required Acctg entries and \$1.9M more in local revenue.			
2	Spent less in salaries, supplies and services than budgeted which is consistent with prior years.			
3	Indirect cost is lower due to lower expenditures noted in 2 above.			
4	Increased in contribution due to increased cost in Special Ed.			

2014-15 Other Fund Balances

Fund 11 – Adult Education



Adult Education Fund 11	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)	\$ 1,000,000	\$ 1,000,000	\$ -
Other Revenue	862,637	733,649	128,988
Transfer-In & Sources	-	-	-
Total Revenues & Sources	1,862,637	1,733,649	128,988
			-
Salaries,Supplies,Services & Equipment	1,703,280	2,127,473	(424,193)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	67,486	64,441	3,044
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	1,770,765	2,191,914	(421,149)
			-
Change in Fund Balance	91,871	(458,265)	550,136
			-
Beginning Fund Balance	458,658	458,265	393
Adjustments	35,825		35,825
Adjusted Beginning Fund Balance	494,483	458,265	36,218
			\$ -
Ending Fund Balance	\$ 586,354	\$ 0	\$ 586,354
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs			

2014-15 Other Fund Balances

Fund 12 – Early Childhood Education



Child Development Fund 12	2014-15 CLOSING	2014-15 THIRD	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 11,185,938	\$ 13,306,218	\$ (2,120,280)	1
Transfer-In & Sources	325,000	325,000	-	
Total Revenues & Sources	11,510,938	13,631,218	(2,120,280)	
Salaries,Supplies,Services & Equipment	10,850,656	12,866,406	(2,015,750)	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	594,704	709,310	(114,607)	3
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	11,502,583	13,632,940	(2,130,356)	
Change in Fund Balance	8,355	(1,722)	10,076	
Beginning Fund Balance	1,722	1,722	-	
Adjustments	285		285	
Adjusted Beginning Fund Balance	2,007	1,722	285	
Ending Fund Balance	\$ 10,361	\$ 0	\$ 10,361	
<u>Purpose of Fund</u> - Accts for fed, state and local revenues for child development programs				
1	Less revenue earned than budgeted due to lower enrollment.			
2	Lower actual expenses due to lower enrollment.			
3	Indirect cost is lower due to lower expenditures noted in 2 above			

2014-15 Other Fund Balances

Fund 13 – Cafeteria Fund



Cafeteria Fund 13	2014-15 CLOSING	2014-15 THIRD	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 18,032,182	\$ 18,320,630	\$ (288,448)	1
Transfer-In & Sources	746,013	400,000	346,013	2
Total Revenues & Sources	18,778,194	18,720,630	57,565	
Salaries,Supplies,Services & Equipment	17,753,310	17,757,753	(4,443)	
Other outgo	-	-	-	
Indirect Cost	998,494	965,062	33,433	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	18,958,648	18,929,658	28,990	
Change in Fund Balance	(180,453)	(209,028)	28,575	
Beginning Fund Balance	209,028	209,028	-	
Adjustments	(24,741)	-	(24,741)	
Adjusted Beginning Fund Balance	184,287	209,028	(24,741)	
Ending Fund Balance	\$ 3,834	\$ (0)	\$ 3,834	
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
1	Revenue lower due to lower food sales and participation than anticipated.			
2	Increased transfer-in from the General Fund is to offset lower revenue.			

2014-15 Other Fund Balances

Fund 14 – Deferred Maintenance



Deferred Maintenance Fund 14	2014-15 CLOSING	2014-15 THIRD	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue	\$ 4,091	\$ -	\$ 4,091
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,091	-	4,091
Salaries,Supplies,Services & Equipment	916,499	2,795,815	(1,879,316) 1
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	916,499	2,795,815	(1,879,316)
Change in Fund Balance	(912,408)	(2,795,815)	1,883,407
Beginning Fund Balance	2,795,815	2,795,815	-
Adjustments	-	-	-
Adjusted Beginning Fund Balance	2,795,815	2,795,815	-
Ending Fund Balance	\$ 1,883,407	\$ -	\$ 1,883,407
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			
1	Delays in projects resulted in lower expenses than budget		

2014-15 Other Fund Balances

Fund 21 – Building Fund



Building Fund 21	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 382,217	\$ 349,193	\$ 33,024	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	382,217	349,193	33,024	
Salaries,Supplies,Services & Equipment	57,441,925	87,604,200	(30,162,275)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	57,441,925	87,604,200	(30,162,275)	
Change in Fund Balance	(57,059,708)	(87,255,007)	30,195,299	
Beginning Fund Balance	128,438,169	128,438,169	-	
Adjustments	4,452,290		4,452,290	2
Adjusted Beginning Fund Balance	132,890,459	128,438,169	4,452,290	
Ending Fund Balance	\$ 75,830,751	\$ 41,183,162	\$ 34,647,589	
<u>Purpose of Fund</u> - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds				
1	Delays in projects resulted in lower expenses than budget.			
2	Increase fund balance due to prior year over-accruals of expenditures.			

2014-15 Other Fund Balances

Fund 25 – Capital Facilities



Capital Facilities Fund 25	2014-15 CLOSING	2014-15 THIRD	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 7,188,917	\$ 4,821,942	\$ 2,366,976	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	7,188,917	4,821,942	2,366,976	
Salaries,Supplies,Services & Equipment	7,356,848	7,391,455	(34,607)	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	7,356,848	7,391,455	(34,607)	
Change in Fund Balance	(167,930)	(2,569,513)	2,401,583	
Beginning Fund Balance	3,553,056	3,553,056	-	
Adjustments	(3,960)	-	(3,960)	
Adjusted Beginning Fund Balance	3,549,096	3,553,056	(3,960)	
Ending Fund Balance	\$3,381,166	\$ 983,543	\$ 2,397,623	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies (RDA)				
1	Received \$1.4M and \$1.0M more in Developer Fees and RDA funds respectively than anticipated.			

2014-15 Other Fund Balances

Fund 35 – County School Facilities



County School Facility Fund 35	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 139,661	\$ 127,300	\$ 12,361	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	139,661	127,300	12,361	
Salaries,Supplies,Services & Equipment	307,948	6,926,384	(6,618,435)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	307,948	6,926,384	(6,618,435)	
Change in Fund Balance	(168,287)	(6,799,083)	6,630,796	
Beginning Fund Balance	9,790,633	9,790,633	-	
Adjustments	40,168	-	40,168	
Adjusted Beginning Fund Balance	9,830,801	9,790,633	40,168	
Ending Fund Balance	\$ 9,662,514	\$ 2,991,550	\$ 6,670,964	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
1	\$2M less in expenses than budgeted; also, \$4.6M transferred to Fund 21 to free up amount available for temporary housing for the Education Complex Project.			

2014-15 Other Fund Balances



Fund 40 – Special Reserve for Capital Projects

Special Reserve Fund 40	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue	\$ 231,973	\$ 118,813	\$ 113,159
Transfer-In & Sources	-	-	-
Total Revenues & Sources	231,973	118,813	113,159
Salaries,Supplies,Services & Equipment	40,992	114,895	(73,903)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	40,992	114,895	(73,903)
Change in Fund Balance	190,980	3,918	187,062
Beginning Fund Balance	1,479,441	1,479,441	-
Adjustments	(9,930)	-	(9,930)
Adjusted Beginning Fund Balance	1,469,511	1,479,441	(9,930)
Ending Fund Balance	\$ 1,660,491	\$ 1,483,359	\$ 177,132
Purpose of Fund - Accts for the rev and exp associated with restricted facilities funds such as the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC).			

2014-15 Other Fund Balances

Fund 51 – Bond Interest & Redemption



Bond Interest & Redemption Fund 51	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 87,942,602	\$ 81,471,308	\$ 6,471,294	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	87,942,602	81,471,308	6,471,294	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	80,573,922	65,221,514	15,352,408	2
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	80,573,922	65,221,514	15,352,408	
Change in Fund Balance	7,368,681	16,249,794	(8,881,114)	
Beginning Fund Balance	71,301,295	71,301,295	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	71,301,295	71,301,295	-	
Ending Fund Balance	\$ 78,669,976	\$ 87,551,090	\$ (8,881,114)	
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties				
1	Actual tax collected for G.O. Bonds repayment are higher than anticipated.			
2	Actual disbursement for G.O. Bond repayments higher than anticipated.			

2014-15 Other Fund Balances

Fund 67 – Self Insurance



Self Insurance Fund 67	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue	\$ 22,544,282	\$ 20,726,346	\$ 1,817,936
Transfer-In & Sources	-	-	-
Total Revenues & Sources	22,544,282	20,726,346	1,817,936
Salaries,Supplies,Services & Equipment	20,518,467	20,330,338	188,129
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	542,275	470,000	72,275
Total Expenses & Uses	21,060,742	20,800,338	260,404
Change in Fund Balance	1,483,540	(73,992)	1,557,532
Beginning Fund Balance	12,186,916	12,186,916	-
Adjustments	-	-	-
Adjusted Beginning Fund Balance	12,186,916	12,186,916	-
Ending Fund Balance	\$ 13,670,456	\$ 12,112,925	\$ 1,557,532
Purpose of Fund - Accts for self-insurance activities from revenues collected from other operating funds.			
1	Majority of revenue for Self-Insurance is based on rate applied to total employee compensation in the District. Amt is higher than anticipated due to higher negotiated settlements with bargaining units.		

Operating Results

- Operating results are tracked for various functions within the District. The following annual results are provided in the Appendix:
 - ✓ Results of individual school site budgets being within 1% of their budgets
 - ✓ Consultant/Vendor Information
 - ✓ Utility Costs

2014-15 School Operating Results

Elementary Budgets – Unrestricted

(1 of 2) (excluding utilities and custodial)



Site	Site Description	Unrestricted Final Budget	Actual	Balance	%
165 -	ACORN WOODLAND K-5	1,362,187	1,396,731	(34,544)	-3%
177 -	ESPERANZA ACADEMY	1,556,926	1,594,754	(37,828)	-2%
170 -	HOOVER	1,544,149	1,566,868	(22,720)	-1%
142 -	JOAQUIN MILLER	1,835,629	1,848,701	(13,072)	-1%
106 -	CHABOT	2,426,900	2,429,308	(2,408)	0%
178 -	BRIDGES ACADEMY @ MELROSE	2,100,633	2,101,831	(1,198)	0%
123 -	FUTURES ELEMENTARY	1,392,548	1,390,847	1,700	0%
119 -	GLENVIEW	2,140,790	2,133,010	7,779	0%
108 -	CLEVELAND	2,037,241	2,021,723	15,518	1%
133 -	LINCOLN	3,741,527	3,710,859	30,667	1%
192 -	RISE	1,484,264	1,471,487	12,777	1%
114 -	GLOBAL FAMILY SCHOOL	1,964,817	1,945,045	19,772	1%
145 -	PERALTA	1,624,194	1,606,722	17,472	1%
115 -	EMERSON	1,414,897	1,396,562	18,335	1%
182 -	MARTIN LUTHER KING JR. K-3	1,398,482	1,377,650	20,832	1%
116 -	FRANKLIN	3,617,062	3,554,133	62,929	2%
122 -	GRASS VALLEY	1,388,562	1,362,091	26,471	2%
129 -	LAFAYETTE	1,340,627	1,310,707	29,920	2%
175 -	MANZANITA SEED	1,685,262	1,642,092	43,170	3%
179 -	MANZANITA COMMUNITY SCHOOL	1,556,162	1,511,340	44,822	3%
143 -	MONTCLAIR	2,581,831	2,503,962	77,869	3%
101 -	ALLENDALE	1,785,169	1,727,495	57,674	3%
168 -	CARL MUNCK	1,509,009	1,457,016	51,993	3%
117 -	FRUITVALE	1,771,717	1,710,119	61,598	3%
148 -	REDWOOD HEIGHTS	1,506,802	1,451,313	55,490	4%
186 -	INTERNATIONAL COMMUNITY SCHOOL	1,784,717	1,718,843	65,874	4%
Subtotal		\$ 48,552,102	\$ 47,941,210	\$ 610,893	1%

2014-15 School Operating Results

Elementary Budgets – Unrestricted

(2 of 2) (excluding utilities and custodial)



Site	Site Description	Unrestricted Final Budget	Actual	Balance	%
	149 - COMMUNITY UNITED ELEMENTARY	2,048,657	1,972,171	76,487	4%
	136 - HORACE MANN	1,834,616	1,766,118	68,498	4%
	151 - SEQUOIA	2,073,104	1,990,048	83,057	4%
	181 - Encompass Small School	1,471,042	1,409,545	61,496	4%
	107 - EAST OAKLAND PRIDE	1,991,745	1,902,442	89,303	4%
	131 - LAUREL	2,614,913	2,492,662	122,251	5%
	105 - BURCKHALTER	1,385,163	1,318,306	66,857	5%
	171 - KAISER	1,339,352	1,271,875	67,477	5%
	190 - THINK COLLEGE NOW	1,322,480	1,255,287	67,193	5%
	121 - LA ESCUELITA	1,796,972	1,705,128	91,844	5%
	103 - BROOKFIELD	1,716,439	1,624,862	91,577	5%
	118 - GARFIELD	2,756,266	2,588,785	167,481	6%
	146 - PIEDMONT AVENUE	1,655,818	1,554,152	101,666	6%
	125 - NEW HIGHLAND ACADEMY	2,018,216	1,889,071	129,145	6%
	127 - HILLCREST	1,762,340	1,642,265	120,075	7%
	102 - BELLA VISTA	2,201,502	2,050,857	150,645	7%
	112 - GREENLEAF ELEMENTARY	2,823,043	2,625,758	197,284	7%
	191 - SANKOFA ACADEMY	1,602,961	1,487,957	115,004	7%
	154 - SOBRANTE PARK	1,234,401	1,142,961	91,440	7%
	172 - FRED T KOREMATSU DISCOVERY AC	1,964,878	1,805,409	159,469	8%
	166 - HOWARD	1,056,965	967,386	89,579	8%
	111 - CROCKER HIGHLANDS	2,023,713	1,845,970	177,742	9%
	193 - Reach Academy	1,704,772	1,521,809	182,963	11%
	138 - MARKHAM	1,831,291	1,632,903	198,388	11%
	144 - PARKER	1,362,104	1,195,137	166,967	12%
	157 - THORNHILL	1,748,756	1,531,180	217,576	12%
	183 - PREP LITERARY ACAD/CULTURAL EX	1,411,058	1,233,416	177,643	13%
	Subtotal	48,752,567	45,423,459	3,329,108	7%
	Total for Elementary	\$ 97,304,669	\$ 93,364,669	\$ 3,940,000	4%

2014-15 School Operating Results

Middle School Budgets – Unrestricted

(excluding utilities and custodial)



Site	Site Description	Unrestricted Final			
		Budget	Actual	Balance	%
236 - URBAN PROMISE ACADEMY		1,515,236	1,527,044	(11,808)	-1%
213 - WESTLAKE MIDDLE		2,228,859	2,243,718	(14,859)	-1%
201 - CLAREMONT MIDDLE		1,899,079	1,886,287	12,792	1%
210 - EDNA BREWER MIDDLE		2,944,559	2,911,923	32,636	1%
211 - MONTERA MIDDLE		3,791,232	3,700,416	90,817	2%
206 - BRET HARTE MIDDLE		2,533,869	2,458,676	75,193	3%
221 - ELMHURST COMMUNITY PREP		1,654,379	1,592,117	62,262	4%
235 - MELROSE LEADERSHIP ACAD		2,289,733	2,168,150	121,582	5%
232 - COLISEUM COLLEGE PREP ACADEMY		2,623,957	2,484,301	139,656	5%
226 - ROOTS INTERNATIONAL ACADEMY		1,391,116	1,314,880	76,236	5%
224 - ALLIANCE ACADEMY		1,784,952	1,684,869	100,083	6%
215 - MADISON MIDDLE		2,928,750	2,754,863	173,887	6%
228 - UNITED FOR SUCCESS ACADEMY		1,889,696	1,775,269	114,427	6%
203 - FRICK MIDDLE		1,314,317	1,230,016	84,301	6%
204 - WEST OAKLAND MIDDLE		1,481,638	1,374,530	107,109	7%
212 - ROOSEVELT MIDDLE		2,365,039	2,109,454	255,586	11%
Total for Middle Schools		\$ 34,636,413	\$ 33,216,512	\$ 1,419,900	4%

2014-15 School Operating Results

High School Budgets – Unrestricted

(excluding utilities and custodial)



Site	Site Description	Unrestricted			
		Final Budget	Actual	Balance	%
303 -	MCCLYMONDS HIGH SCHOOL	1,789,462	1,827,441	(37,979)	-2%
304 -	OAKLAND HIGH SCHOOL	6,783,169	6,667,649	115,520	2%
306 -	SKYLINE HIGH SCHOOL	7,850,286	7,689,760	160,525	2%
305 -	OAKLAND TECH HIGH SCHOOL	8,353,295	8,175,513	177,782	2%
353 -	OAKLAND INTERNATIONAL HIGH SCH	2,281,971	2,213,954	68,017	3%
313 -	STREET ACADEMY	668,459	646,264	22,195	3%
335 -	LIFE ACADEMY	2,380,363	2,289,569	90,794	4%
311 -	Gateway to College	360,384	344,919	15,465	4%
333 -	Community Day School	779,527	744,860	34,666	4%
338 -	MetWest	1,100,458	1,042,009	58,449	5%
302 -	FREMONT HIGH SCHOOL	4,170,717	3,928,700	242,016	6%
301 -	CASTLEMONT HIGH SCHOOL	2,936,550	2,758,573	177,977	6%
310 -	DEWEY HIGH SCHOOL	1,447,323	1,325,086	122,238	8%
330 -	INDEPENDENT STUDY 9-12	1,627,409	1,451,527	175,882	11%
309 -	BUNCHE ACADEMY	1,308,478	1,146,322	162,156	12%
352 -	RUDSDALE CONTINUATION	978,603	731,190	247,413	25%
Total for High Schools		\$ 44,816,452	\$ 42,983,336	\$ 1,833,116	4%

2014-15 School Operating Results

Elementary Budgets – Restricted

(1 of 2) (excluding utilities and custodial)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
175 - MANZANITA SEED		179,012	182,108	(3,097)	-2%
101 - ALLENDALE		178,882	181,924	(3,042)	-2%
186 - INTERNATIONAL COMMUNITY SCHOOL		174,141	176,088	(1,947)	-1%
119 - GLENVIEW		222,872	224,120	(1,249)	-1%
138 - MARKHAM		438,448	440,283	(1,835)	0%
106 - CHABOT		219,724	220,528	(804)	0%
145 - PERALTA		120,526	120,951	(425)	0%
118 - GARFIELD		756,618	758,118	(1,501)	0%
144 - PARKER		296,275	296,472	(196)	0%
117 - FRUITVALE		183,896	183,808	88	0%
116 - FRANKLIN		279,551	279,201	350	0%
181 - Encompass Small School		163,816	162,890	925	1%
191 - SANKOFA ACADEMY		290,712	288,834	1,879	1%
165 - ACORN WOODLAND K-5		381,397	378,239	3,159	1%
149 - COMMUNITY UNITED ELEMENTARY		202,329	199,835	2,494	1%
115 - EMERSON		147,931	145,737	2,193	1%
105 - BURCKHALTER		143,194	141,001	2,193	2%
178 - BRIDGES ACADEMY @ MELROSE		468,114	458,950	9,164	2%
103 - BROOKFIELD		423,482	415,105	8,377	2%
190 - THINK COLLEGE NOW		169,328	165,698	3,630	2%
114 - GLOBAL FAMILY SCHOOL		192,854	188,536	4,318	2%
108 - CLEVELAND		140,215	136,487	3,728	3%
102 - BELLA VISTA		192,250	186,892	5,358	3%
151 - SEQUOIA		259,098	251,471	7,626	3%
166 - HOWARD		133,016	128,780	4,236	3%
177 - ESPERANZA ACADEMY		170,744	165,305	5,439	3%
Subtotal		\$ 6,528,422	\$ 6,477,361	\$ 51,061	1%

2014-15 School Operating Results

Elementary Budgets – Restricted

(2of 2) (excluding utilities and custodial)



Site	Site Description	Restricted Final Budget	Actual	Balance	%
	131 - LAUREL	202,583	195,851	6,732	3%
	133 - LINCOLN	351,314	338,656	12,658	4%
	123 - FUTURES ELEMENTARY	171,437	164,004	7,433	4%
	121 - LA ESCUELITA	161,185	152,697	8,488	5%
	107 - EAST OAKLAND PRIDE	191,591	180,827	10,765	6%
	146 - PIEDMONT AVENUE	171,010	161,120	9,890	6%
	170 - HOOVER	232,222	218,503	13,719	6%
	112 - GREENLEAF ELEMENTARY	370,370	345,803	24,566	7%
	148 - REDWOOD HEIGHTS	4,034	3,767	268	7%
	193 - Reach Academy	178,596	166,581	12,015	7%
	179 - MANZANITA COMMUNITY SCHOOL	442,352	411,402	30,950	7%
	192 - RISE	232,510	215,707	16,803	7%
	168 - CARL MUNCK	141,316	130,151	11,164	8%
	125 - NEW HIGHLAND ACADEMY	509,764	468,091	41,673	8%
	183 - PREP LITERARY ACAD/CULTURAL EX	207,216	190,159	17,056	8%
	122 - GRASS VALLEY	137,873	126,409	11,464	8%
	136 - HORACE MANN	444,011	401,558	42,453	10%
	182 - MARTIN LUTHER KING JR. K-3	254,172	229,398	24,774	10%
	172 - FRED T KOREMATSU DISCOVERY AC	195,018	174,388	20,629	11%
	129 - LAFAYETTE	238,832	211,112	27,719	12%
	154 - SOBRANTE PARK	152,737	130,143	22,594	15%
	111 - CROCKER HIGHLANDS	23,748	19,193	4,555	19%
	157 - THORNHILL	61,689	45,848	15,841	26%
	171 - KAISER	834	448	386	46%
	127 - HILLCREST	14,224	2,800	11,424	80%
	142 - JOAQUIN MILLER	-	-	-	
	143 - MONTCLAIR	-	-	-	
	Subtotal	5,090,639	4,684,617	406,022	8%
	Total for Elementary	\$ 11,619,061	\$ 11,161,978	\$ 457,083	4%

2014-15 School Operating Results

Middle School Budgets – Restricted

(excluding utilities and custodial)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
213 - WESTLAKE MIDDLE		245,040	250,622	(5,582)	-2%
212 - ROOSEVELT MIDDLE		497,418	498,108	(690)	0%
235 - MELROSE LEADERSHIP ACAD		181,387	180,282	1,104	1%
206 - BRET HARTE MIDDLE		306,763	302,591	4,172	1%
224 - ALLIANCE ACADEMY		1,336,391	1,317,817	18,574	1%
226 - ROOTS INTERNATIONAL ACADEMY		1,455,516	1,420,048	35,468	2%
221 - ELMHURST COMMUNITY PREP		427,219	415,872	11,347	3%
203 - FRICK MIDDLE		544,471	516,413	28,058	5%
210 - EDNA BREWER MIDDLE		360,326	339,292	21,034	6%
232 - COLISEUM COLLEGE PREP ACADEMY		491,658	460,097	31,561	6%
201 - CLAREMONT MIDDLE		708,959	650,233	58,725	8%
215 - MADISON MIDDLE		1,098,529	1,007,291	91,238	8%
236 - URBAN PROMISE ACADEMY		549,795	487,412	62,383	11%
211 - MONTERA MIDDLE		248,729	219,692	29,037	12%
228 - UNITED FOR SUCCESS ACADEMY		395,588	327,993	67,595	17%
204 - WEST OAKLAND MIDDLE		187,774	144,100	43,674	23%
Total for Middle Schools		\$ 9,035,561	\$ 8,537,863	\$ 497,698	6%

2014-15 School Operating Results

High School Budgets – Restricted

(excluding utilities and custodial)



Site	Site Description	Restricted			
		Final Budget	Actual	Balance	%
310 - DEWEY HIGH SCHOOL		301,342	293,504	7,837	3%
303 - MCCLYMONDS HIGH SCHOOL		324,245	311,469	12,775	4%
313 - STREET ACADEMY		168,150	161,243	6,907	4%
335 - LIFE ACADEMY		673,194	633,847	39,347	6%
304 - OAKLAND HIGH SCHOOL		881,421	804,889	76,532	9%
309 - BUNCHE ACADEMY		190,733	171,148	19,585	10%
353 - OAKLAND INTERNATIONAL HIGH SCH		932,324	821,436	110,888	12%
338 - MetWest		292,682	248,301	44,380	15%
333 - Community Day School		59,560	49,381	10,179	17%
306 - SKYLINE HIGH SCHOOL		956,238	790,341	165,897	17%
301 - CASTLEMONT HIGH SCHOOL		494,626	402,734	91,892	19%
352 - RUDSDALE CONTINUATION		223,020	179,981	43,039	19%
302 - FREMONT HIGH SCHOOL		684,120	539,785	144,335	21%
305 - OAKLAND TECH HIGH SCHOOL		857,197	659,244	197,954	23%
311 - Gateway to College		142	-	142	100%
330 - INDEPENDENT STUDY 9-12		27,092	-	27,092	100%
Total for High Schools		\$ 7,066,086	\$ 6,067,304	\$ 998,782	14%

2014-15 Operating Results

Consultant Expenditures



Consultant expense increased by \$2.8 M from 2013-14 to 2014-15. The increase was primarily at schools and District Wide

FY 14-15				
RESOURCES				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 3,962,083	\$ 12,876,624	\$ 340,811	\$ 17,179,519
Private	\$ -	\$ 245,387	\$ -	\$ 245,387
Dist Wide	\$ 3,337,718	\$ 250,989	\$ -	\$ 3,588,708
Central	\$ 3,373,932	\$ 24,272,844	\$ 4,038,885	\$ 31,685,661
Grand Total	\$ 10,673,734	\$ 37,645,845	\$ 4,379,695	\$ 52,699,274
FY 13-14				
RESOURCES				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 3,058,246	\$ 12,390,440	\$ 343,408	\$ 15,792,094
Private		\$ 294,473		\$ 294,473
Dist Wide	\$ 1,645,998	\$ 205,450		\$ 1,851,448
Central	\$ 4,451,454	\$ 25,106,712	\$ 2,435,600	\$ 31,993,766
Grand Total	\$ 9,155,698	\$ 37,997,075	\$ 2,779,008	\$ 49,931,781
Diff				
RESOURCES				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 903,838	\$ 486,184	\$ (2,598)	\$ 1,387,424
Private	\$ -	\$ (49,085)	\$ -	\$ (49,085)
Dist Wide	\$ 1,691,720	\$ 45,539	\$ -	\$ 1,737,259
Central	\$ (1,077,522)	\$ (833,868)	\$ 1,603,285	\$ (308,105)
Grand Total	\$ 1,518,036	\$ (351,230)	\$ 1,600,687	\$ 2,767,493

2014-15 Operating Results

Top 5 Vendors for School Sites



Vendor Name		Amt	Description
Schools-Unrestricted			
1	STREET ACADEMY FOUNDATION	\$ 636,254	Pmt to Street Academy School
2	OAKLAND PUBLIC EDUCATION FUND	\$ 369,833	Internships (employer of record)
3	PERALTA COMMUNITY COLLEGE DISTRICT	\$ 344,919	Gateway to College Pgm
4	HERO,	\$ 206,600	Recreational Programs (Recess)
5	PLAYWORKS	\$ 184,167	Recreational Programs
Schools-Restricted			
1	BAY AREA COMMUNITY RESOURCES	\$ 3,447,057	After School Programs
2	EAST BAY ASIAN YOUTH CENTER	\$ 2,123,091	After School Programs
3	SAFE PASSAGES	\$ 995,961	After School Programs
4	ALTERNATIVES IN ACTION	\$ 926,152	After School Programs
5	HIGHER GROUND NEIGHBORHOOD DEV CORP	\$ 599,548	After School Programs
Schools-Local Grants & Donations			
1	REFUGEE TRANSITIONS	\$ 37,813	
2	OAKLAND PUBLIC EDUCATION FUND	\$ 34,801	
3	HUNTER, REBECCA	\$ 33,614	
4	PLAYWORKS	\$ 30,000	Recreational Programs
5	RICE, KYRA	\$ 23,280	

2014-15 Operating Results

Top Vendors for District-wide Services



Vendor Name		Amt	Description
District Wide- Unrestricted			
1	U.S. BANK	\$ 604,742	PARS (Suppl. Retirement Pymt)
2	ALAMEDA COUNTY REGISTRAR OF VOTERS	\$ 354,944	Measure N Election costs
3	APEX LEARNING	\$ 313,275	Credit Recovery for Students
4	OUSD - REVOLVING ACCOUNT	\$ 291,711	Pmt for Insurance
5	SIERRA-CEDAR, INC.	\$ 211,583	Workday Implementation Consultant
District Wide- Restricted			
1	MOVING FORWARD EDUCATION,	120,000	
2	REGENTS OF THE UNIVERSITY OF CALIFORNIA	45,425	

2014-15 Operating Results

Top 5 Vendors for Central Services



	Vendor Name	Amt	Description
Central-Unrestricted			
1	OAKLAND PUBLIC EDUCATION FUND	\$ 200,960	AAMA; Ed Pioneers
2	DANNIS WOLIVER KELLEY	\$ 152,825	Legal/Negotiations Consultant
3	UCSF BENIOFF CHILDRENS HOSPITAL OAKLAND	\$ 122,158	
4	OAKLAND HOUSING AUTHORITY	\$ 118,182	Police Chief (former, on loan)
5	NAYLOR, CARLENE	\$ 117,600	State Trustee
Central-Restricted			
1	SPEECH PATHOLOGY GROUP	\$ 2,653,735	Special Ed
2	SPECTRUM CENTER	\$ 2,534,802	Special Ed
3	AC TRANSIT DISTRICT	\$ 2,225,000	Transportation
4	RO HEALTH	\$ 1,562,825	Special Ed
5	ALAMEDA COUNTY BEHAVIORAL	\$ 944,181	Special Ed
Central-Local Grants & Donations			
1	ALAMEDA COUNTY HEALTH CARE SERVICES AGENCY	\$ 1,886,345	School-based Health Centers;
2	OAKLAND PUBLIC EDUCATION FUND	\$ 570,126	Communications /Strategy Services
3	BE THE CHANGE CONSULTING	\$ 156,075	
4	THE BOARD OF TRUSTEES (STANFORD UNIV)	\$ 106,000	Oakland Community Schls Evaluation
5	CALIFORNIA YOUTH OUTREACH-OAKLAND,	\$ 88,635	

2014-15 Operating Results

Utility Costs – Comparison to Prior Years



Total Utilities (Recycle, Water, Garbage, Gas/Electric)

Site Type	2014-15		# of sites 2013-14		# of sites 2012-13		# of sites 2011-12		# of sites 2010-11	
	# of sites		# of sites		# of sites		# of sites		# of sites	
Central	1	\$ 105,574	1	\$ 71,639	1	\$ 81,815	1	\$ 71,751	1	\$ 81,896
District W	1	\$ 856,182	1	\$ 1,000,873	1	\$ 957,890	1	\$ 910,228	2	\$ 880,230
Elem	53	\$ 3,455,771	53	\$ 3,394,829	53	\$ 3,191,625	60	\$ 3,655,745	59	\$ 3,382,167
High	15	\$ 2,311,218	15	\$ 2,615,926	15	\$ 2,440,056	21	\$ 2,455,539	20	\$ 2,243,704
Middle	16	\$ 1,351,318	16	\$ 1,735,841	16	\$ 1,670,017	17	\$ 1,607,407	17	\$ 1,479,109
Grand Total	86	\$ 8,080,062	86	\$ 8,819,108	86	\$ 8,341,404	100	\$ 8,700,670		\$ 8,067,107

2014-15 Operating Results

Utilities – Electricity, Gas & Water



Utilities - Gas & Electric										
Site Type	# of sites 2014-15		# of sites 2013-14		# of sites 2012-13		# of sites 2011-12		# of sites 2010-11	
	Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1
District W	1	\$ 503,924	1	\$ 672,934	1	\$ 651,579	1	\$ 628,529	2	\$ 614,528
Elem	53	\$ 2,090,271	53	\$ 2,044,950	53	\$ 2,025,081	60	\$ 2,301,536	59	\$ 2,186,240
High	15	\$ 1,601,849	15	\$ 1,870,143	15	\$ 1,745,142	21	\$ 1,747,816	20	\$ 1,668,493
Middle	16	\$ 735,420	16	\$ 1,100,898	16	\$ 1,085,280	17	\$ 1,032,069	17	\$ 975,467
Grand Total	86	\$ 4,931,464	86	\$ 5,688,924	86	\$ 5,507,082	100	\$ 5,709,951	99	\$ 5,444,728

Utilities - Water										
Site Type	# of sites 2014-15		# of sites 2013-14		# of sites 2012-13		# of sites 2011-12		# of sites 2010-11	
	Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1
District W	1	\$ 103,956	1	\$ 128,553	1	\$ 126,633	1	\$ 86,047	2	\$ 92,008
Elem	53	\$ 676,963	53	\$ 692,698	53	\$ 606,305	60	\$ 596,003	59	\$ 603,541
High	15	\$ 380,400	15	\$ 422,005	15	\$ 403,248	21	\$ 325,382	20	\$ 291,469
Middle	16	\$ 328,167	16	\$ 346,518	16	\$ 319,203	17	\$ 250,246	17	\$ 258,407
Grand Total	86	\$ 1,489,486	86	\$ 1,589,774	86	\$ 1,455,390	100	\$ 1,257,678	99	\$ 1,245,425

2014-15 Operating Results

Utilities – Recycling & Garbage



Utilities - Recycling										
Site Type	# of sites	2014-15	# of sites	2013-14	# of sites	2012-13	# of sites	2011-12	# of sites	2010-11
Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1	\$ -
District W	1	\$ 28,726	1	\$ 32,666	1	\$ 35,059	1	\$ 37,283	2	\$ 37,005
Elem	53	\$ 173,542	53	\$ 162,316	53	\$ 140,379	60	\$ 166,087	59	\$ 117,753
High	15	\$ 42,647	15	\$ 42,882	15	\$ 38,516	21	\$ 46,312	20	\$ 32,846
Middle	16	\$ 48,517	16	\$ 52,906	16	\$ 52,116	17	\$ 69,690	17	\$ 58,407
Grand Total	86	\$ 293,431	86	\$ 290,769	86	\$ 266,070	100	\$ 319,372	99	\$ 246,010

Utilities - Garbage										
Site Type	# of sites	2014-15	# of sites	2013-14	# of sites	2012-13	# of sites	2011-12	# of sites	2010-11
Central	1	\$ 105,574	1	\$ 71,639	1	\$ 81,815	1	\$ 71,751	1	\$ 81,896
District W	1	\$ 219,576	1	\$ 166,720	1	\$ 144,619	1	\$ 158,370	2	\$ 136,690
Elem	53	\$ 514,995	53	\$ 494,865	53	\$ 419,860	60	\$ 592,119	59	\$ 474,633
High	15	\$ 286,322	15	\$ 280,896	15	\$ 253,150	21	\$ 336,028	20	\$ 250,897
Middle	16	\$ 239,214	16	\$ 235,520	16	\$ 213,418	17	\$ 255,401	17	\$ 186,828
Grand Total	86	\$ 1,365,681	86	\$ 1,249,641	86	\$ 1,112,862	100	\$ 1,413,669	99	\$ 1,130,944



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