



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# **2014-15 1<sup>st</sup> Interim Financial Report**

**Wednesday, December 10, 2014**

**V.7**

# AGENDA

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- Executive Summary
- Unrestricted General Fund Overview
- General Fund Multi-Year (Unrestricted & Restricted)
- Appendix
  - Cash flows
  - Other Funds Summary
  - School Budgets
  - Operating Results

# EXECUTIVE SUMMARY





# EXECUTIVE SUMMARY

- The District is projected to meet its **2%** Reserve for Economic Uncertainty as required by California Department of Education.
- Staff is recommending submittal of the First Interim Financial Report to the Alameda County Office of Education (ACOE) with a "Qualified" certification due to incomplete audits and unresolved prior audit findings.
- The District is projected to have a positive Unrestricted Fund Balance of **\$21.5M**, which is a decrease of approximately **\$0.7 M** from the Revised Budget.
- Cash projections are positive. The infusion of **\$15 million** from the temporary loan from Alameda County will be repaid in April. From April to the end of the fiscal year, the District is projected to have sufficient cash, even with a deferral of some payments by the State at the end of the year. The cash balance at the end of the year is projected to be **\$12.8 million**.

# EXECUTIVE SUMMARY

## CONTINUED

- The General Fund Projected Unrestricted Revenues are expected to increase by a net of approximately **\$1.8 M** primarily due to:
  - **\$2.6 M** increase in LCFF revenues due to an estimated increase of **330 ADA** and an increase in the LCFF factor from 77.59% to 78.05%
  - **\$2.4 M** increase in reimbursement of prior year mandated costs (one-time funding)
  - **(\$1.0 M)** reduction in other state and local revenues based on prior year actuals
  - **(\$2.2 M)** elimination of pass-through charter revenues – all charters are direct funded
  
- Expenditures and Uses are expected to increase by approximately **\$3.1 M** primarily due to:
  - **\$3.3 M** increase in expenditures to schools for increased enrollment of **\$2.2 M** & investment in District priorities - Educator Effectiveness program and others of **\$1.1 M**
  - **(\$2.2 M)** elimination of pass-through charter revenues – all charters are direct funded
  - **(\$1.0 M)** increased indirect cost reimbursements due to increases in restricted budgets
  - **\$3.0 M** increased contribution to Programs for Exceptional Children of **\$2.7M** & Buildings & Grounds of **\$0.3 M**



# UNRESTRICTED GENERAL FUND OVERVIEW



**UNRESTRICTED GENERAL FUND OVERVIEW**  
**ESTIMATE FOR 2014-15**  
**REVENUES AND EXPENSES**

| <b>Unrestricted General Fund</b>                                 |       | <b>2014-15<br/>FIRST<br/>INTERIM</b> | <b>2014-15<br/>REVISED TO<br/>STATE BGT</b> | <b>Diff</b>           |
|--|-------|--------------------------------------|---|-----------------------|
| Local Control Funding Formula (LCFF) Revenues                    |       | \$ 295,068,835                       | \$ 292,468,200                              | \$ 2,600,635          |
| Other State & Federal Revenue                                    |       | 8,846,886                            | 9,075,477                                   | (228,591)             |
| Local Revenue  |       | 25,644,682                           | 26,207,225                                  | (562,543)             |
| Transfer-In & Sources  |       | 734,067                              | 734,067                                     | -                     |
| <b>Total Revenues &amp; Sources</b>                              | a     | <b>330,294,470</b>                   | <b>328,484,969</b>                          | <b>1,809,501</b>      |
| Salaries,Supplies,Services & Equipment                           |       | 271,981,095                          | 268,691,392                                 | 3,289,703             |
| Other Outgo (Pass Throughs / Debt Service)                       |       | 6,177,046                            | 8,351,091                                   | (2,174,045)           |
| Indirect Cost (Expense Offset)                                   |       | (4,800,940)                          | (3,779,733)                                 | (1,021,207)           |
| Contributions & Transfers Out                                    |       | 49,521,749                           | 46,544,564                                  | 2,977,185             |
| <b>Total Expenses &amp; Uses</b>                                 | b     | <b>322,878,951</b>                   | <b>319,807,314</b>                          | <b>3,071,637</b>      |
| <b>Change in Fund Balance</b>                                    | a-b=c | <b>\$ 7,415,520</b>                  | <b>\$ 8,677,655</b>                         | <b>\$ (1,262,135)</b> |
| Beginning Fund Balance   | d     | 14,037,840                           | 14,095,544                                  | (57,704)              |
| <b>Ending Fund Balance</b>                                       | c+d=e | <b>\$ 21,453,360</b>                 | <b>\$ 22,773,199</b>                        | <b>\$ (1,319,839)</b> |
| <b>Note - See the assumptions for explanation of differences</b> |       |                                      |   |                       |

**UNRESTRICTED GENERAL FUND OVERVIEW**  
**ESTIMATE FOR 2014-15**  
**ENDING FUND BALANCE**

| <b>Unrestricted General Fund</b>  | <b>2014-15<br/>FIRST INTERIM</b> | <b>2014-15 REVISED<br/>TO STATE BGT</b> | <b>Diff</b>           |
|---|----------------------------------|---|-----------------------|
| <b>Ending Fund Balance</b>  | <b>\$ 21,453,360</b>             | <b>\$ 22,773,199</b>                    | <b>\$ (1,319,839)</b> |
| <b>Components of the Ending Fund Balance:</b>   |                                  |   |                       |
| Reserve for Economic Uncertainty  | \$ 8,893,067                     | \$ 8,281,172                            | 611,896               |
| <b>Designated for the Following:</b>  |                                  |   |                       |
| Audit & Audit Findings <b>(ONE-TIME)</b>  | 5,215,034                        | 4,769,115                               | 445,920               |
| Set Aside for Ongoing Items <b>(ON-GOING)</b>   | 6,300,000                        | 8,677,655                               | (2,377,655)           |
| Early Retirement Pgm Approved 2011-12 <b>(ONE-TIME)</b>   | 895,258                          | 895,258                                 | -                     |
| Revolving Cash <b>(ONE-TIME)</b>  | 150,000                          | 150,000                                 | -                     |
| <b>Total Ending Fund Balance</b>  | <b>\$ 21,453,360</b>             | <b>\$ 22,773,199</b>                    | <b>\$ (1,319,839)</b> |
| 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 |                                  |   |                       |



**UNRESTRICTED GENERAL FUND OVERVIEW**  
**ESTIMATE FOR 2014 -15**  
**STRUCTURAL SURPLUS**

**Structural Surplus for Unrestr Gen Fund - 2014-15 First Interim vs. 2014-15 Revised Budget**

|   |       | 2014-15<br>FIRST INTERIM | 2014-15<br>REVISED TO<br>STATE BGT | Diff                  |
|---|-------|--------------------------|------------------------------------|-----------------------|
| <b>Excess of revenues over expenses</b>                                 | A     | \$ 7,415,520             | \$ 8,677,655                       | \$ (1,262,135)        |
| <b>Less One-Time Unrestricted General Fund Revenues &amp; Expenses:</b> |       |                          |                                    |                       |
| 1 One-time investment in Human Capital Devel Mgt System                 |       | 800,000                  |                                    | 800,000               |
| 2 One-time Mandated Cost Reimbursement Revenues                         |       | (2,353,400)              |                                    | (2,353,400)           |
| 3 One-time Support for Audit work                                       |       | 500,000                  | 500,000                            | -                     |
| 4 Write-offs  |       | 100,000                  | 100,000                            | -                     |
| <b>One-Time Unrestricted General Fund Revenues /Expenses</b>            | B     | (953,400)                | 600,000                            | (1,553,400)           |
| <b>Structural Surplus After Deducted One-Time Items</b>                 | A+B=C | <b>\$ 6,462,120</b>      | <b>\$ 9,277,655</b>                | <b>\$ (2,815,535)</b> |

# UNRESTRICTED GENERAL FUND ASSUMPTIONS

## 1 OF 2

|   | 2014-15 First Interim | Rev Bgt Based on State Bgt 14-15 | Diff           |  |
|---|-----------------------|----------------------------------|----------------|--|
| <b>STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS</b>  |                       |                                  |                | <b>Comments</b>  |
| ADA   | 35,287                | 34,957                           | 330            | Est Increase in ADA due to increase in 20th day enrollment                         |
| LCFF Factor (unduplicated)                          | 78.07%                | 77.59%                           | 0.48%          | Add'l % of low income, english language learners & foster youth                    |
| State Funding Rate                                  | 29.56%                | 29.56%                           | 0.00%          |  |
| COLA  | 0.850%                | 0.850%                           | 0.000%         |  |
| Supplemental %                                      | 20%                   | 20%                              | 0%             |  |
| Concentration %                                     | 50%                   | 50%                              | 0%             |  |
| Total LCFF funding                                  | \$ 296,068,836        | \$ 293,471,526                   | \$ 2,597,310   | Increase in estimated ADA and increase in LCFF factor                              |
| Special Education Transfer                          | \$ -                  | \$ -                             | \$ -           |  |
| Adult Education Transfer                            | \$ (1,000,000)        | \$ (1,000,000)                   | \$ -           |  |
| Misc  | \$ (1)                | \$ (3,326)                       | \$ 3,325       |  |
| Net Unrestricted LCFF Funds                         | \$ 295,068,835        | \$ 292,468,200                   | \$ 2,600,635   |  |
| <b>OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS</b> |                       |                                  |                | <b>Comments</b>  |
| Mandated Cost Block Grant                           | \$ 3,572,984          | \$ 1,663,572                     | \$ 1,909,412   | Reimbursement of prior year mandated costs - one -time pmt of \$2.35M              |
| Lottery   | \$ 5,268,791          | \$ 5,208,240                     | \$ 60,551      | Adjusted based on prior year's actual  |
| M.A.A.  | \$ -                  | \$ -                             | \$ -           | Still waiting to hear from State of Calif & Fed Gov't                              |
| Charter Pass Through                                | \$ -                  | \$ 2,174,045                     | \$ (2,174,045) | No more Charters receive funding through OUSD. All charters receive funds directly |
| <b>UNRESTRICTED LOCAL FUNDING ASSUMPTIONS</b>       |                       |                                  |                | <b>Comments</b>  |
| Parcel Tax  | \$ 20,655,840         | \$ 20,700,590                    | \$ (44,750)    | Adjusted based on prior year's actual  |
| Leases & Rentals                                    | \$ 1,327,519          | \$ 1,327,519                     | \$ -           |  |
| Interest  | \$ 162,585            | \$ 162,585                       | \$ -           |  |
| Interagency   | \$ 781,583            | \$ 781,583                       | \$ -           |  |
| Charter Schools                                     | \$ 2,227,472          | \$ 2,477,141                     | \$ (249,669)   | Reduced income from charters due to revised agreements                             |
| Other Local Revenue                                 | \$ 489,683            | \$ 757,807                       | \$ (268,124)   | Adjusted based on prior year's actual  |
| TOTAL LOCAL INCOME                                  | \$ 25,644,682         | \$ 26,207,225                    | \$ (562,543)   |  |



# UNRESTRICTED GENERAL FUND ASSUMPTIONS

## 2 OF 2

|   | 2014-15 First Interim  | Rev Bgt Based on State Bgt 14-15 | Diff                  |  |
|---|------------------------|----------------------------------|-----------------------|--|
| <b>UNRESTRICTED EXPENSES</b>                              |                        |                                  |                       | <b>Comments</b>  |
| <b>SCHOOLS</b>  |                        |                                  |                       |  |
| School Budgets  | \$ 191,667,091         | \$ 189,469,266                   | \$ 2,197,825          | Increase Funding to Schools based on increase 20th day enrollment                    |
| Supplemental & Concentration                              | \$ 4,500,000           | \$ 4,500,000                     | \$ -                  |  |
|   | \$ 196,167,091         | \$ 193,969,266                   | \$ 2,197,825          |  |
| <b>CENTRAL</b>  |                        |                                  |                       |  |
| Central Budgets   | \$ 68,788,887          | \$ 67,004,024                    | \$ 1,784,863          | Funding/Investment in Priorities (e.g. Educator Effectiveness & new tchr internship) |
|   | \$ 68,788,887          | \$ 67,004,024                    | \$ 1,784,863          |  |
| <b>DISTRICT-WIDE</b>                                      |                        |                                  |                       |  |
| District-Wide Budgets (Sites 998 & 999)                   | \$ 7,735,041           | \$ 8,428,026                     | \$ (692,985)          |  |
| Increase in STRS Contribution per Governor's May Revision | \$ (709,924)           | \$ (709,924)                     | \$ -                  |  |
|   | \$ 7,025,117           | \$ 7,718,102                     | \$ (692,985)          |  |
| <b>TOTAL EXPENSES</b>                                     | <b>\$ 271,981,095</b>  | <b>\$ 268,691,392</b>            | <b>\$ 3,289,703</b>   |  |
| <b>UNRESTRICTED OTHER OUTGO ASSUMPTIONS</b>               |                        |                                  |                       | <b>Comments</b>  |
| Charter Pass Through                                      | \$ -                   | \$ 2,174,045                     | \$ (2,174,045)        | All charters receive funds directly - District no longer serves as a pass-through.   |
| Write-offs & Other  | \$ 100,000             | \$ 100,000                       | \$ -                  |  |
| State Loan Pmts   | \$ 5,985,477           | \$ 5,985,477                     | \$ -                  |  |
| Other "Other Outgo"                                       | \$ 91,569              | \$ 91,569                        | \$ -                  |  |
| <b>TOTAL OTHER OUTGO</b>                                  | <b>\$ 6,177,046</b>    | <b>\$ 8,351,091</b>              | <b>\$ (2,174,045)</b> |  |
| <b>UNRESTRICTED CONTRIBUTIONS &amp; TRANSFERS OUT</b>     |                        |                                  |                       | <b>Comments</b>  |
| Special Education Program                                 | \$ (40,656,791)        | \$ (38,006,163)                  | \$ (2,650,628)        | Est. Add'l contribution for 14-15  |
| RRMA (Build & Grounds)                                    | \$ (8,408,935)         | \$ (8,108,935)                   | \$ (300,000)          | Increased contribution to cover additional requests for B & G services               |
| ROTC  | \$ (131,023)           | \$ (104,466)                     | \$ (26,557)           |  |
| Transfer to Early Childhood                               | \$ 325,000             | \$ 325,000                       | \$ -                  |  |
| <b>TOTAL CONTRIBUTIONS &amp; TRANSFERS OUT</b>            | <b>\$ (48,871,749)</b> | <b>\$ (45,894,564)</b>           | <b>\$ (2,977,185)</b> |  |

# GENERAL FUND MULTI-YEAR PROJECTIONS UNRESTRICTED & RESTRICTED





# GENERAL FUND MULTI-YEAR PROJECTIONS ASSUMPTIONS

|  | Unrestricted General Fund |                 | Restricted General Fund |                 |
|--|---------------------------|-----------------|-------------------------|-----------------|
|  | 2015-16                   | 2016-17         | 2015-16                 | 2016-17         |
| <b>REVENUE:</b>                                  |                           |                 |                         |                 |
| LCFF Revenue                                     | \$ 311,801,777            | \$ 329,120,258  | \$ 1,754,113            | \$ 1,754,113    |
| Other Revenue                                    | Flat / CPI Incr           | Flat / CPI Incr | Flat / CPI Incr         | Flat / CPI Incr |
| <b>EXPENSES:</b>                                 |                           |                 |                         |                 |
| <b>Salaries (Certificated &amp; Classified):</b> |                           |                 |                         |                 |
| Step & Column                                    | 1.50%                     | 1.50%           | 1.50%                   | 1.50%           |
| Salary Increase                                  | 0%                        | 0%              | 0%                      | 0%              |
| <b>Benefits:</b>                                 |                           |                 |                         |                 |
| Salary Driven                                    | 1.50%                     | 1.50%           | 1.50%                   | 1.50%           |
| Health & Welfare                                 | 5.00%                     | 5.00%           | 5.00%                   | 5.00%           |
| STRS   | 11.10%                    | 12.70%          | 11.10%                  | 12.70%          |
| Pers   | 12.60%                    | 15.00%          | 12.60%                  | 15.00%          |
| <b>Non Salary CPI Increase:</b>                  |                           |                 |                         |                 |
| Supplies   | 2.10%                     | 2.30%           | 2.10%                   | 2.30%           |
| Services   | 2.10%                     | 2.30%           | 2.10%                   | 2.30%           |
| Equipment  | 2.10%                     | 2.30%           | 2.10%                   | 2.30%           |
| Incr exps for RRMA Incr Contrib                  |                           |                 | \$ 5,200,000            | \$ 190,000      |
| <b>TRANSFERS IN:</b>                             |                           |                 |                         |                 |
| Mainly From Self Insurance Fd                    | \$ 734,067                | \$ 734,067      |                         |                 |
| <b>CONTRIBUTIONS:</b>                            |                           |                 |                         |                 |
| Special Ed Program                               | \$ (41,510,584)           | \$ (42,465,327) | \$ 41,510,584           | \$ 42,465,327   |
| RRMA (B&G)                                       | \$ (13,647,665)           | \$ (13,801,025) | \$ 13,647,665           | \$ 13,801,025   |
| Other  | \$ (131,023)              | \$ (131,023)    | \$ 131,023              | \$ 131,023      |
| <b>REDUCTIONS TO BALANCE</b>                     | \$ -                      | \$ -            | \$ (800,000)            | \$ (10,000,000) |

# GENERAL FUND MULTI-YEAR PROJECTIONS UNRESTRICTED

| Unrestricted General Fund                  |              | 2014-15              | 2015-16              | 2016-17              |
|--|--------------|----------------------|----------------------|----------------------|
| Unrestricted LCFF Revenues                 |              | \$ 295,068,836       | \$ 310,801,777       | \$ 328,120,258       |
| Other Revenue                              |              | 34,491,568           | 32,138,168           | 32,166,218           |
| Transfer-In, Sources & Contrib             |              | (48,462,682)         | (54,555,205)         | (55,663,308)         |
| <b>Total Revenues &amp; Sources</b>        | <b>a</b>     | <b>281,097,722</b>   | <b>288,384,739</b>   | <b>304,623,168</b>   |
| Salaries, Supplies, Services & Equipment   |              | 271,981,095          | 280,107,149          | 288,995,136          |
| Other outgo (Pass Throughs / Debt Service) |              | 6,177,046            | 6,177,046            | 6,177,046            |
| Indirect Cost (Expense Offset)             |              | (4,800,940)          | (4,995,845)          | (4,924,899)          |
| Transfers Out                              |              | 325,000              | -                    | -                    |
| <b>Total Expenses &amp; Uses</b>           | <b>b</b>     | <b>273,682,201</b>   | <b>281,288,350</b>   | <b>290,247,282</b>   |
| <b>Change in Fund Balance</b>              | <b>a-b=c</b> | <b>7,415,520</b>     | <b>7,096,390</b>     | <b>14,375,886</b>    |
| <b>Beginning Fund Balance</b>              | <b>d</b>     | <b>14,037,840</b>    | <b>21,453,360</b>    | <b>28,549,750</b>    |
| <b>Ending Fund Balance</b>                 | <b>c+d=e</b> | <b>\$ 21,453,360</b> | <b>\$ 28,549,750</b> | <b>\$ 42,925,637</b> |



# GENERAL FUND MULTI-YEAR PROJECTIONS RESTRICTED

| Restricted General Fund                    |              | 2014-15             | 2015-16            | 2016-17            |
|--|--------------|---------------------|--------------------|--------------------|
| Unrestricted LCFF Revenues                 |              | \$ 1,754,113        | \$ 1,754,113       | \$ 1,754,113       |
| Other Revenue                              |              | 107,561,886         | 120,273,172        | 116,939,839        |
| Transfer-In, Sources & Contrib             |              | 49,196,749          | 55,289,272         | 56,397,375         |
| <b>Total Revenues &amp; Sources</b>        | <b>a</b>     | <b>158,512,748</b>  | <b>177,316,558</b> | <b>175,091,327</b> |
| Salaries, Supplies, Services & Equipment   |              | 164,492,051         | 174,815,034        | 171,039,024        |
| Other outgo (Pass Throughs / Debt Service) |              | 800,000             | 800,000            | 800,000            |
| Indirect Cost (Expense Offset)             |              | 3,096,765           | 3,291,671          | 3,220,725          |
| Transfers Out                              |              | -                   | -                  | -                  |
| <b>Total Expenses &amp; Uses</b>           | <b>b</b>     | <b>168,388,816</b>  | <b>178,906,704</b> | <b>175,059,749</b> |
| <b>Change in Fund Balance</b>              | <b>a-b=c</b> | <b>(9,876,068)</b>  | <b>(1,590,147)</b> | <b>31,579</b>      |
| <b>Beginning Fund Balance</b>              | <b>d</b>     | <b>11,495,360</b>   | <b>1,619,292</b>   | <b>29,146</b>      |
| <b>Ending Fund Balance</b>                 | <b>c+d=e</b> | <b>\$ 1,619,292</b> | <b>\$ 29,146</b>   | <b>\$ 60,724</b>   |

**THANK YOU  
ANY QUESTIONS**

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# APPENDIX



# 2014-15 FIRST INTERIM APPENDIX

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# CASH FLOW





# GENERAL FUND CASH FLOW ANALYSIS

- Cash flow for projected months (November 2014 to June 2015) are primarily based on Federal, State and Local cash payment schedules and prior year actuals.
- Total cash deferrals of funds owed by the State to the District in this fiscal year to next fiscal year is projected at **\$8 million**.
- To have sufficient cash on hand to meet financial obligations while waiting for cash payments, the District has temporarily borrowed **\$15 million** from the Alameda County Treasurer.
- With the temporary borrowing, which will be repaid in April 2015, the 2014-15 First Interim Cash Flow projections reflect a cash balance of **\$12.8 million** at year end and positive cash balances through the end of the fiscal year.

# GENERAL FUND CASH FLOW ANALYSIS

| Actual Cash Balance     | July<br>2014<br>Actual | August<br>2014<br>Projected | September<br>2014<br>Projected | October<br>2014<br>Projected | November<br>2014<br>Projected | December<br>2014<br>Projected |
|-------------------------|------------------------|-----------------------------|--------------------------------|------------------------------|-------------------------------|-------------------------------|
| Beginning Cash          | \$ 6,401,065           | \$ 17,262,209               | \$ 36,502,124                  | \$ 14,755,359                | \$ 8,541,359                  | \$ 21,387,413                 |
| Total Receipts          | 10,951,473             | 21,714,235                  | 35,788,869                     | 27,731,890                   | 26,401,881                    | 71,037,117                    |
| Total Disbursements     | 13,487,890             | 13,028,814                  | 34,471,564                     | 37,763,532                   | 34,040,521                    | 36,550,732                    |
| A/R & A/P               | 13,397,561             | 10,554,495                  | (23,064,070)                   | 3,817,642                    | 20,484,694                    | 3,894,726                     |
| Net Increase / Decrease | 10,861,144             | 19,239,915                  | (21,746,765)                   | (6,214,000)                  | 12,846,054                    | 38,381,111                    |
| <b>Ending Cash</b>      | <b>\$ 17,262,209</b>   | <b>\$ 36,502,124</b>        | <b>\$ 14,755,359</b>           | <b>\$ 8,541,359</b>          | <b>\$ 21,387,413</b>          | <b>\$ 59,768,524</b>          |

| Actual Cash Balance     | January<br>2015<br>Projected | February<br>2015<br>Projected | March<br>2015<br>Projected | April<br>2015<br>Projected | May<br>2015<br>Projected | June<br>2015<br>Projected |
|-------------------------|------------------------------|-------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Beginning Cash          | 59,768,524                   | 77,001,208                    | 63,007,157                 | 57,065,755                 | 63,003,635               | 46,672,197                |
| Total Receipts          | 42,704,251                   | 19,072,190                    | 36,598,613                 | 55,161,306                 | 25,041,797               | 38,464,120                |
| Total Disbursements     | 34,387,501                   | 35,504,289                    | 36,574,218                 | 36,486,662                 | 40,986,050               | 79,849,186                |
| A/R & A/P               | 8,915,934                    | 2,438,048                     | (5,965,796)                | (12,736,765)               | (387,185)                | 7,486,041                 |
| Net Increase / Decrease | 17,232,684                   | (13,994,052)                  | (5,941,402)                | 5,937,879                  | (16,331,438)             | (33,899,026)              |
| <b>Ending Cash</b>      | <b>\$ 77,001,208</b>         | <b>\$ 63,007,157</b>          | <b>\$ 57,065,755</b>       | <b>\$ 63,003,635</b>       | <b>\$ 46,672,197</b>     | <b>\$ 12,773,171</b>      |

# OTHER FUNDS





# OTHER FUNDS - SUMMARY

| Fd #   | Fund Description        | EXPENSES ( Object Codes 1000-7999) |                           |                      |              |
|--|-------------------------|------------------------------------|---------------------------|----------------------|--------------|
|  |                         | 2014-15<br>1st Interim             | 2014-15<br>Rev Budget Dev | Difference           |              |
|  |                         | \$\$\$                             | \$\$\$                    | \$\$\$               | %            |
| <b>General Fund</b>  |                         |                                    |                           |                      |              |
| 01   | Gen Fund - Unrestricted | \$ 322,878,951                     | \$ 319,807,314            | \$ 3,071,637         | 1.0%         |
| 01   | Gen Fund - Restricted   | \$ 119,192,066                     | \$ 92,211,330             | \$ 26,980,735        | 29.3%        |
| <b>Total General Fund</b>  |                         | <b>\$ 442,071,017</b>              | <b>\$ 412,018,645</b>     | <b>\$ 30,052,372</b> | <b>7.3%</b>  |
| 11   | Adult Education         | \$ 1,939,468                       | \$ 1,245,081              | \$ 694,387           | 55.8%        |
| 12   | Child Development       | \$ 13,308,531                      | \$ 13,089,105             | \$ 219,426           | 1.7%         |
| 13   | Cafeteria               | \$ 17,556,877                      | \$ 17,361,037             | \$ 195,840           | 1.1%         |
| <b>Facility Related Funds</b>  |                         |                                    |                           |                      |              |
| 14   | Deferred Maintenance    | \$ 2,795,815                       | \$ 2,093,782              | \$ 702,033           | 33.5%        |
| 21   | Gen.Oblig. Bonds        | \$ 67,586,625                      | \$ 62,095,919             | \$ 5,490,706         | 8.8%         |
| 25   | Dev Fee / Redevel       | \$ 4,902,575                       | \$ 4,892,575              | \$ 10,000            | 0.2%         |
| 35   | State Modernization     | \$ 6,374,105                       | \$ 1,110,000              | \$ 5,264,105         | 474.2%       |
| 40   | Williams Settlement     | \$ 40,100                          | \$ -                      | \$ 40,100            |              |
| <b>Total Facility Funds</b>  |                         | <b>\$ 81,699,219</b>               | <b>\$ 70,192,276</b>      | <b>\$ 11,506,943</b> | <b>16.4%</b> |
| 51   | Bond Int & Redemption   | \$ 59,133,084                      | \$ 59,133,084             | \$ -                 | 0.0%         |
| 67   | Self Insurance          | \$ 17,936,528                      | \$ 17,936,528             | \$ -                 | 0.0%         |
| <b>ALL FUNDS</b>   |                         | <b>\$ 633,644,724</b>              | <b>\$ 590,975,756</b>     | <b>\$ 42,668,968</b> | <b>7.2%</b>  |
| <b>Note - Description and purpose of Funds are noted in appendix for each fund</b> |                         |                                    |                           |                      |              |

# RESTRICTED GENERAL FUND OVERVIEW

| Restricted General Fund   | 2014-15<br>First Interim   | 2014-15<br>Rev Budget | Diff               |     |
|---|--|-----------------------|--------------------|-----|
| Revenue Limit (\$ for Student Attendance)   | \$ 1,754,113   | \$ 1,754,113          | \$ -               |     |
| Other Revenue   | 107,561,886  | 87,982,419            | 19,579,467         | (1) |
| Transfer-In & Sources   | -  | 2,093,782             | (2,093,782)        | (2) |
| <b>Total Revenues &amp; Sources</b>   | <b>109,315,999</b>   | <b>91,830,314</b>     | <b>17,485,685</b>  |     |
| Salaries,Supplies,Services & Equipment  | 164,492,051  | 133,205,614           | 31,286,437         | (3) |
| Other outgo (Pass Through / Debt Service)   | 800,000  | 1,059,964             | (259,964)          | (3) |
| Indirect Cost   | 3,096,765  | 2,161,498             | 935,267            | (3) |
| Contributions & Transfers Out   | (49,196,750)   | (44,215,746)          | (4,981,004)        | (4) |
| <b>Total Expenses &amp; Uses</b>  | <b>119,192,066</b>   | <b>92,211,330</b>     | <b>26,980,735</b>  |     |
| <b>Change in Fund Balance</b>   | <b>(9,876,067)</b>   | <b>(381,016)</b>      | <b>(9,495,050)</b> |     |
| Beginning Fund Balance  | 11,495,360   | 4,876,117             | 6,619,243          | (5) |
| <b>Ending Fund Balance</b>  | <b>1,619,293</b>   | <b>4,495,100</b>      | <b>(2,875,807)</b> |     |
| <b>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) &amp; other restricted state, fed &amp; local grants</b> |  |                       |                    |     |
| (1)   | <b>Grants awards and carryover funds since Revised Budget have been added as revenue.</b>  |                       |                    |     |
| (2)   | <b>Transfer from OUSD's Building Fund to OUSD's General Fund and then to the Deferred Maintenance Fund no longer being made. Part of explanation for #4 noted below.</b> |                       |                    |     |
| (3)   | <b>Expenses increased to align with additional revenues and carryover funds.</b>   |                       |                    |     |
| (4)   | <b>Primarily reduction in Transfers Out noted in #2 above and increase in contribution to Spec Ed.</b>   |                       |                    |     |
| (3)   | <b>Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing</b>  |                       |                    |     |



# FUND 11- ADULT EDUCATION

| <b>Adult Education Fund 11</b>  | <b>2014-15<br/>1st Interim</b> | <b>2014-15<br/>Revised Bgt</b> | <b>Diff.</b>   |
|---|--------------------------------|--------------------------------|----------------|
| Revenue Limit (\$ for Student Attendance)   | \$ 1,000,000                   | \$ 1,000,000                   | \$ -           |
| Other Revenue   | 480,810                        | 245,081                        | 235,729 (1)    |
| Transfer-In & Sources   | -                              | -                              | -              |
| <b>Total Revenues &amp; Sources</b>   | <b>1,480,810</b>               | <b>1,245,081</b>               | <b>235,729</b> |
|   |                                |                                | -              |
| Salaries,Supplies,Services & Equipment  | 1,876,148                      | 1,189,011                      | 687,137 (2)    |
| Other outgo (Charter Pass Thru / Debt Service)  | -                              | -                              | -              |
| Indirect Cost   | 63,320                         | 56,070                         | 7,250          |
| Contributions & Transfers Out   | -                              | -                              | -              |
| <b>Total Expenses &amp; Uses</b>  | <b>1,939,468</b>               | <b>1,245,081</b>               | <b>694,387</b> |
|   |                                |                                | -              |
| Change in Fund Balance  | (458,658)                      | -                              | (458,658)      |
|   |                                |                                | -              |
| Beginning Fund Balance  | 458,658                        | 0                              | 458,658 (1)    |
| <b>Ending Fund Balance</b>  | <b>\$ 0</b>                    | <b>\$ 0</b>                    | <b>\$ (0)</b>  |
| <b>Purpose of Fund - Accts for fed, state and local revenues for adult ed programs</b>                |                                |                                |                |
| <b>(1) Grants awarded have been added as revenue.</b>   |                                |                                |                |
| <b>(2) Expenses increased to align with additional revenues and carryover funds.</b>                  |                                |                                |                |
| <b>(3) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing</b> |                                |                                |                |

# FUND 12 – EARLY CHILDHOOD EDUCATION

| Child Development Fund 12   | 2014-15<br>1st Interim   | 2014-15<br>Revised Bgt | Diff.          |     |
|---|--|------------------------|----------------|-----|
| Revenue Limit (\$ for Student Attendance)   |  |                        |                |     |
| Other Revenue   | \$ 12,981,810  | \$ 12,764,105          | \$ 217,705     | (1) |
| Transfer-In & Sources   | 325,000  | 325,000                | -              |     |
| <b>Total Revenues &amp; Sources</b>   | <b>13,306,810</b>  | <b>13,089,105</b>      | <b>217,705</b> |     |
| Salaries,Supplies,Services & Equipment  | 12,552,746   | 12,404,637             | 148,109        | (2) |
| Other outgo (Charter Pass Thru / Debt Service)  | -  | -                      | -              |     |
| Indirect Cost   | 698,561  | 627,244                | 71,317         |     |
| Contributions & Transfers Out   | 57,224   | 57,224                 | -              |     |
| <b>Total Expenses &amp; Uses</b>  | <b>13,308,531</b>  | <b>13,089,105</b>      | <b>219,426</b> |     |
| Change in Fund Balance  | (1,722)  | -                      | (1,722)        |     |
| Beginning Fund Balance  | 1,722  | -                      | 1,722          | (3) |
| <b>Ending Fund Balance</b>  | <b>\$ -</b>  | <b>\$ -</b>            | <b>\$ -</b>    |     |
| <b>Purpose of Fund - Accts for fed, state and local revenues for child development programs</b> |  |                        |                |     |
| (1)   | Final commitment letter estimates higher federal revenues than orginally budgeted.         |                        |                |     |
| (2)   | Increase in contracted services.   |                        |                |     |
| (3)   | Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing |                        |                |     |



# FUND 13 – CAFETERIA

| <b>Cafeteria Fund 13</b>  | <b>2014-15<br/>1st Interim</b> | <b>2014-15<br/>Revised Bgt</b> | <b>Diff.</b>    |
|---|--------------------------------|--------------------------------|-----------------|
| Revenue Limit (\$ for Student Attendance)   |                                |                                |                 |
| Other Revenue   | \$ 17,347,849                  | \$ 17,361,037                  | \$ (13,189)     |
| Transfer-In & Sources   | -                              | -                              | -               |
| <b>Total Revenues &amp; Sources</b>   | <b>17,347,849</b>              | <b>17,361,037</b>              | <b>(13,189)</b> |
| Salaries,Supplies,Services & Equipment  | 16,407,740                     | 16,215,327                     | 192,413 (1)     |
| Other outgo   | -                              | -                              | -               |
| Indirect Cost   | 942,294                        | 938,867                        | 3,427           |
| Contributions & Transfers Out   | 206,843                        | 206,843                        | -               |
| <b>Total Expenses &amp; Uses</b>  | <b>17,556,877</b>              | <b>17,361,037</b>              | <b>195,840</b>  |
| Change in Fund Balance  | (209,028)                      | -                              | (209,028)       |
| Beginning Fund Balance  | 209,028                        | -                              | 209,028 (2)     |
| <b>Ending Fund Balance</b>  | <b>\$ 0</b>                    | <b>\$ -</b>                    | <b>\$ 0</b>     |
| Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm     |                                |                                |                 |
| (1) Activity/expenses aligned to the level of available resources, including beginning balance. |                                |                                |                 |
| (2) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing  |                                |                                |                 |

# FUND 14 – DEFERRED MAINTENANCE

| Deferred Maintenance Fund 14   | 2014-15<br>1st Interim | 2014-15<br>Revised Bgt | Diff.              |     |
|--|------------------------|------------------------|--------------------|-----|
| Revenue Limit (\$ for Student Attendance)  |                        |                        |                    |     |
| Other Revenue  | \$ -                   | \$ -                   | \$ -               |     |
| Transfer-In & Sources  | -                      | 2,093,782              | (2,093,782)        | (1) |
| <b>Total Revenues &amp; Sources</b>  | -                      | <b>2,093,782</b>       | <b>(2,093,782)</b> |     |
| Salaries,Supplies,Services & Equipment   | 2,795,815              | 2,093,782              | 702,033            | (2) |
| Other outgo  | -                      | -                      | -                  |     |
| Indirect Cost  | -                      | -                      | -                  |     |
| Contributions & Transfers Out  | -                      | -                      | -                  |     |
| <b>Total Expenses &amp; Uses</b>   | <b>2,795,815</b>       | <b>2,093,782</b>       | <b>702,033</b>     |     |
| Change in Fund Balance   | (2,795,815)            | -                      | (2,795,815)        |     |
| Beginning Fund Balance   | 2,795,815              | -                      | 2,795,815          | (3) |
| <b>Ending Fund Balance</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>        |     |
| <b>Purpose of Fund - Accts for state apportionments &amp; matching funds for deferred maintenance</b>                            |                        |                        |                    |     |
| (1) State no longer matching contributions; transfer from OUSD's Building Fund through OUSD's General Fund no longer being made. |                        |                        |                    |     |
| (2) Activity/expenses aligned to the level of available resources, including beginning balance.                                  |                        |                        |                    |     |
| (3) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing                                   |                        |                        |                    |     |



# FUND 21 – BUILDING FUND

| Building Fund 21  | 2014-15<br>1st Interim | 2014-15<br>Revised Bgt | Diff.                |     |
|---|------------------------|------------------------|----------------------|-----|
| Revenue Limit (\$ for Student Attendance)   |                        |                        |                      |     |
| Other Revenue   | \$ 23,469              | \$ -                   | \$ 23,469            |     |
| Transfer-In & Sources   | -                      | -                      | -                    |     |
| <b>Total Revenues &amp; Sources</b>   | <b>23,469</b>          | <b>-</b>               | <b>23,469</b>        |     |
| Salaries,Supplies,Services & Equipment  | 67,586,625             | 60,002,137             | 7,584,488            | (1) |
| Other outgo   | -                      | -                      | -                    |     |
| Indirect Cost   | -                      | -                      | -                    |     |
| Contributions & Transfers Out   | -                      | 2,093,782              | (2,093,782)          | (2) |
| <b>Total Expenses &amp; Uses</b>  | <b>67,586,625</b>      | <b>62,095,919</b>      | <b>5,490,706</b>     |     |
| Change in Fund Balance  | (67,563,155)           | (62,095,919)           | (5,467,236)          |     |
| Beginning Fund Balance  | 128,438,169            | 111,283,069            | 17,155,100           | (3) |
| <b>Ending Fund Balance</b>  | <b>\$ 60,875,013</b>   | <b>\$ 49,187,150</b>   | <b>\$ 11,687,864</b> |     |
| Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds |                        |                        |                      |     |
| (1) Budgets adjusted to reflect new project timelines.  |                        |                        |                      |     |
| (2) Transfer to Deferred Maintenance Fund no longer being made.   |                        |                        |                      |     |
| (3) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing                  |                        |                        |                      |     |

# FUND 25 – CAPITAL FACILITIES

| <b>Capital Facilities Fund 25</b>  | <b>2014-15<br/>1st Interim</b> | <b>2014-15<br/>Revised Bgt</b> | <b>Diff.</b>        |     |
|--|--------------------------------|--------------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance)  |                                |                                |                     |     |
| Other Revenue  | \$ 4,144,219                   | \$ 4,144,219                   | \$ -                |     |
| Revenue received post 3rd Interim reporting  | -                              | -                              | -                   |     |
| Transfer-In & Sources  | -                              | -                              | -                   |     |
| <b>Total Revenues &amp; Sources</b>  | <b>4,144,219</b>               | <b>4,144,219</b>               | <b>-</b>            |     |
| Salaries,Supplies,Services & Equipment   | 4,902,575                      | 4,892,575                      | 10,000              |     |
| Other outgo  | -                              | -                              | -                   |     |
| Indirect Cost  | -                              | -                              | -                   |     |
| Contributions & Transfers Out  | -                              | -                              | -                   |     |
| <b>Total Expenses &amp; Uses</b>   | <b>4,902,575</b>               | <b>4,892,575</b>               | <b>10,000</b>       |     |
| Change in Fund Balance   | (758,356)                      | (748,356)                      | (10,000)            |     |
| Beginning Fund Balance   | 3,553,056                      | 1,253,973                      | 2,299,083           | (1) |
| <b>Ending Fund Balance</b>   | <b>\$ 2,794,700</b>            | <b>\$ 505,617</b>              | <b>\$ 2,289,083</b> |     |
| Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies          |                                |                                |                     |     |
| (1) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing |                                |                                |                     |     |



# FUND 35 – STATE MODERNIZATION

| County School Facility Fund 35   | 2014-15<br>1st Interim | 2014-15<br>Revised Bgt | Diff.               |     |
|--|------------------------|------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance)  |                        |                        |                     |     |
| Other Revenue  | \$ -                   | \$ -                   | \$ -                |     |
| Transfer-In & Sources  | -                      | -                      | -                   |     |
| <b>Total Revenues &amp; Sources</b>  | -                      | -                      | -                   |     |
| Salaries,Supplies,Services & Equipment   | 6,374,105              | 1,110,000              | 5,264,105           | (1) |
| Other outgo  | -                      | -                      | -                   |     |
| Indirect Cost  | -                      | -                      | -                   |     |
| Contributions & Transfers Out  | -                      | -                      | -                   |     |
| <b>Total Expenses &amp; Uses</b>   | <b>6,374,105</b>       | <b>1,110,000</b>       | <b>5,264,105</b>    |     |
| Change in Fund Balance   | (6,374,105)            | (1,110,000)            | (5,264,105)         |     |
| Beginning Fund Balance   | 9,790,633              | 1,694,186              | 8,096,447           | (2) |
| <b>Ending Fund Balance</b>   | <b>\$ 3,416,529</b>    | <b>\$ 584,186</b>      | <b>\$ 2,832,343</b> |     |
| Purpose of Fund - Accts for revenues and expenses associated with statewide modernization        |                        |                        |                     |     |
| (1) Activity/expenses increased to the level of available resources, including beginning balance |                        |                        |                     |     |
| (2) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing   |                        |                        |                     |     |

# FUND 40 – SPECIAL RESERVE FOR FACILITIES

| Special Reserve Fund 40   | 2014-15<br>1st Interim | 2014-15<br>Revised Bgt | Diff.             |
|---|------------------------|------------------------|-------------------|
| Revenue Limit (\$ for Student Attendance)   |                        |                        |                   |
| Other Revenue   | \$ -                   | \$ -                   | \$ -              |
| Transfer-In & Sources   | -                      | -                      | -                 |
| <b>Total Revenues &amp; Sources</b>   | -                      | -                      | -                 |
| Salaries,Supplies,Services & Equipment  | 40,100                 | -                      | 40,100            |
| Other outgo   | -                      | -                      | -                 |
| Indirect Cost   | -                      | -                      | -                 |
| Contributions & Transfers Out   | -                      | -                      | -                 |
| <b>Total Expenses &amp; Uses</b>  | <b>40,100</b>          | -                      | <b>40,100</b>     |
| Change in Fund Balance  | (40,100)               | -                      | (40,100)          |
| Beginning Fund Balance  | 1,479,441              | 624,529                | 854,912 (1)       |
| <b>Ending Fund Balance</b>  | <b>\$ 1,439,341</b>    | <b>\$ 624,529</b>      | <b>\$ 814,812</b> |
| <p>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).</p> |                        |                        |                   |
| <p>(1) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing</p>   |                        |                        |                   |



# FUND 51- BOND REPAYMENT

| Bond Interest & Redemption Fund 51  | 2014-15<br>1st Interim | 2014-15<br>Revised Bgt | Diff.               |
|---|------------------------|------------------------|---------------------|
| Revenue Limit (\$ for Student Attendance)   |                        |                        |                     |
| Other Revenue   | \$ 71,889,299          | \$ 71,889,299          | \$ -                |
| Transfer-In & Sources   | -                      | -                      | -                   |
| <b>Total Revenues &amp; Sources</b>   | <b>71,889,299</b>      | <b>71,889,299</b>      | <b>-</b>            |
| Salaries,Supplies,Services & Equipment  | -                      | -                      | -                   |
| Other outgo   | 59,133,084             | 59,133,084             | -                   |
| Indirect Cost   | -                      | -                      | -                   |
| Contributions & Transfers Out   | -                      | -                      | -                   |
| <b>Total Expenses &amp; Uses</b>  | <b>59,133,084</b>      | <b>59,133,084</b>      | <b>-</b>            |
| Change in Fund Balance  | 12,756,215             | 12,756,215             | -                   |
| Beginning Fund Balance  | 71,301,295             | 61,809,390             | 9,491,905 (1)       |
| <b>Ending Fund Balance</b>  | <b>\$ 84,057,510</b>   | <b>\$ 74,565,605</b>   | <b>\$ 9,491,905</b> |
| <b>Purpose of Fund - Accts for repayment of principal and interest of locally approved G. O. bonds. Pmts made from taxes levied by Counties</b> |                        |                        |                     |
| (1) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing  |                        |                        |                     |

# FUND 67 – SELF INSURANCE

| <b>Self Insurance Fund 67</b>   | <b>2014-15<br/>1st Interim</b> | <b>2014-15<br/>Revised Bgt</b> | <b>Diff.</b>        |     |
|---|--------------------------------|--------------------------------|---------------------|-----|
| Revenue Limit (\$ for Student Attendance)   |                                |                                |                     |     |
| Other Revenue   | \$ 21,082,922                  | \$ 20,416,200                  | \$ 666,722          | (1) |
| Transfer-In & Sources   | -                              | -                              | -                   |     |
| <b>Total Revenues &amp; Sources</b>   | <b>21,082,922</b>              | <b>20,416,200</b>              | <b>666,722</b>      |     |
| Salaries,Supplies,Services & Equipment  | 17,466,528                     | 17,466,528                     | -                   |     |
| Other outgo   | -                              | -                              | -                   |     |
| Indirect Cost   | -                              | -                              | -                   |     |
| Contributions & Transfers Out   | 470,000                        | 470,000                        | -                   |     |
| <b>Total Expenses &amp; Uses</b>  | <b>17,936,528</b>              | <b>17,936,528</b>              | <b>-</b>            |     |
| Change in Fund Balance  | 3,146,394                      | 2,479,672                      | 666,722             |     |
| Beginning Fund Balance  | 12,186,916                     | 7,385,323                      | 4,801,593           | (2) |
| <b>Ending Fund Balance</b>  | <b>\$ 15,333,310</b>           | <b>\$ 9,864,995</b>            | <b>\$ 5,468,315</b> |     |
| Purpose of Fund - Accts for self-insurance activities from revenues collected from other operating funds. |                                |                                |                     |     |
| (1) The estimate for dental premiums has increased over the revised budget.                               |                                |                                |                     |     |
| (2) Beginning Fund Balance adjusted to reflect actual ending balance from prior year's closing            |                                |                                |                     |     |



# SCHOOL BUDGETS



**2014-15 FIRST INTERIM  
ELEMENTARY SCHOOL BUDGETS - UNRESTRICTED  
EXCLUDES BASE-FUNDED SALARIES, CUSTODIANS, & UTILITIES  
PAGE 1 OF 2**

| Site Desc                            | Working Budget | Encumbrance | Actuals   | Balance    | % Available |
|--------------------------------------|----------------|-------------|-----------|------------|-------------|
| 102 - BELLA VISTA                    | \$ 181,879     | \$ 123,827  | \$ 64,686 | \$ (6,634) | -4%         |
| 177 - ESPERANZA ACADEMY              | 242,284        | 167,375     | 50,985    | 23,925     | 10%         |
| 149 - COMMUNITY UNITED ELEMENTARY    | 337,400        | 214,297     | 87,577    | 35,526     | 11%         |
| 107 - EAST OAKLAND PRIDE             | 359,152        | 234,859     | 86,013    | 38,280     | 11%         |
| 182 - MARTIN LUTHER KING JR. K-3     | 210,127        | 139,638     | 45,376    | 25,113     | 12%         |
| 133 - LINCOLN                        | 434,134        | 251,671     | 129,707   | 52,756     | 12%         |
| 108 - CLEVELAND                      | 177,304        | 106,249     | 45,670    | 25,385     | 14%         |
| 151 - SEQUOIA                        | 175,475        | 72,427      | 73,916    | 29,133     | 17%         |
| 168 - CARL MUNCK                     | 92,602         | 59,857      | 17,344    | 15,401     | 17%         |
| 172 - FRED T KOREMATSU DISCOVERY AC  | 253,579        | 134,316     | 69,183    | 50,080     | 20%         |
| 186 - INTERNATIONAL COMMUNITY SCHOOL | 238,286        | 131,851     | 57,799    | 48,635     | 20%         |
| 103 - BROOKFIELD                     | 223,348        | 95,120      | 82,200    | 46,028     | 21%         |
| 114 - GLOBAL FAMILY SCHOOL           | 286,446        | 155,960     | 69,253    | 61,233     | 21%         |
| 179 - MANZANITA COMMUNITY SCHOOL     | 146,067        | 80,532      | 32,447    | 33,089     | 23%         |
| 119 - GLENVIEW                       | 128,999        | 65,928      | 32,973    | 30,098     | 23%         |
| 115 - EMERSON                        | 135,370        | 86,115      | 16,566    | 32,689     | 24%         |
| 121 - LA ESCUELITA                   | 173,981        | 102,037     | 29,755    | 42,190     | 24%         |
| 117 - FRUITVALE                      | 189,413        | 91,833      | 49,599    | 47,982     | 25%         |
| 148 - REDWOOD HEIGHTS                | 76,438         | 31,418      | 25,089    | 19,931     | 26%         |
| 142 - JOAQUIN MILLER                 | 150,127        | 23,539      | 86,447    | 40,141     | 27%         |
| 166 - HOWARD                         | 88,126         | 46,371      | 17,398    | 24,358     | 28%         |
| 181 - Encompass Small School         | 249,293        | 154,530     | 25,126    | 69,637     | 28%         |
| 118 - GARFIELD                       | 348,292        | 166,572     | 82,575    | 99,146     | 28%         |
| 101 - ALLENDALE                      | 216,157        | 103,058     | 50,814    | 62,285     | 29%         |
| 138 - MARKHAM                        | 266,449        | 155,551     | 34,116    | 76,782     | 29%         |
| 146 - PIEDMONT AVENUE                | 159,215        | 81,391      | 30,807    | 47,017     | 30%         |
| 178 - BRIDGES ACADEMY @ MELROSE      | 355,018        | 177,731     | 66,565    | 110,722    | 31%         |
| 123 - FUTURES ELEMENTARY             | 239,874        | 70,156      | 90,828    | 78,890     | 33%         |



**2014-15 FIRST INTERIM  
ELEMENTARY SCHOOL BUDGETS - UNRESTRICTED  
EXCLUDES BASE-FUNDED SALARIES, CUSTODIANS, & UTILITIES  
PAGE 2 OF 2**

| Site Desc                            | Working Budget       | Encumbrance         | Actuals             | Balance             | % Available |
|--------------------------------------|----------------------|---------------------|---------------------|---------------------|-------------|
| 112 - GREENLEAF ELEMENTARY           | \$ 429,244           | \$ 220,127          | \$ 63,320           | \$ 145,798          | 34%         |
| 122 - GRASS VALLEY                   | 118,197              | 51,454              | 25,814              | 40,929              | 35%         |
| 175 - MANZANITA SEED                 | 216,266              | 109,575             | 30,477              | 76,214              | 35%         |
| 191 - SANKOFA ACADEMY                | 139,349              | 62,064              | 27,790              | 49,495              | 36%         |
| 192 - RISE                           | 278,169              | 125,411             | 50,817              | 101,942             | 37%         |
| 144 - PARKER                         | 126,508              | 30,608              | 48,062              | 47,837              | 38%         |
| 190 - THINK COLLEGE NOW              | 176,919              | 73,944              | 35,263              | 67,712              | 38%         |
| 165 - ACORN WOODLAND K-5             | 247,077              | 112,760             | 39,166              | 95,150              | 39%         |
| 193 - Reach Academy                  | 235,628              | 73,503              | 70,251              | 91,874              | 39%         |
| 136 - HORACE MANN                    | 208,939              | 106,415             | 20,681              | 81,843              | 39%         |
| 129 - LAFAYETTE                      | 215,081              | 91,715              | 35,175              | 88,190              | 41%         |
| 131 - LAUREL                         | 238,415              | 83,050              | 49,374              | 105,990             | 44%         |
| 106 - CHABOT                         | 142,821              | 59,719              | 19,064              | 64,038              | 45%         |
| 116 - FRANKLIN                       | 479,451              | 199,644             | 64,602              | 215,204             | 45%         |
| 154 - SOBRANTE PARK                  | 252,064              | 108,782             | 29,323              | 113,959             | 45%         |
| 145 - PERALTA                        | 160,389              | 54,731              | 30,666              | 74,992              | 47%         |
| 125 - NEW HIGHLAND ACADEMY           | 352,741              | 114,971             | 67,471              | 170,299             | 48%         |
| 170 - HOOVER                         | 266,695              | 104,593             | 31,870              | 130,233             | 49%         |
| 105 - BURCKHALTER                    | 107,925              | 26,378              | 23,521              | 58,027              | 54%         |
| 157 - THORNHILL                      | 54,085               | 10,589              | 12,184              | 31,312              | 58%         |
| 127 - HILLCREST                      | 96,860               | 12,988              | 27,107              | 56,765              | 59%         |
| 183 - PREP LITERARY ACAD/CULTURAL EX | 200,248              | 44,867              | 31,527              | 123,853             | 62%         |
| 171 - KAISER                         | 87,169               | 4,694               | 22,072              | 60,402              | 69%         |
| 143 - MONTCLAIR                      | 169,873              | 5,634               | 38,177              | 126,063             | 74%         |
| 111 - CROCKER HIGHLANDS              | 84,778               | 1,484               | 8,314               | 74,981              | 88%         |
| <b>TOTAL ELEMENTARY SCHOOLS:</b>     | <b>\$ 11,219,724</b> | <b>\$ 5,213,906</b> | <b>\$ 2,452,904</b> | <b>\$ 3,552,914</b> | <b>32%</b>  |

## 2014-15 FIRST INTERIM MIDDLE SCHOOL BUDGETS – UNRESTRICTED EXCLUDES BASE-FUNDED SALARIES, CUSTODIANS, & UTILITIES

| Site Desc                           | Working Budget     | Encumbrance         | Actuals           | Balance             | % Available |
|-------------------------------------|--------------------|---------------------|-------------------|---------------------|-------------|
| 213 - WESTLAKE MIDDLE               | \$ 275,225         | \$ 164,823          | \$ 83,418         | \$ 26,984           | 10%         |
| 226 - ROOTS INTERNATIONAL ACADEMY   | 215,127            | 110,941             | 74,515            | 29,671              | 14%         |
| 206 - BRET HARTE MIDDLE             | 197,752            | 109,933             | 45,227            | 42,593              | 22%         |
| 232 - COLISEUM COLLEGE PREP ACADEMY | 365,922            | 197,296             | 83,536            | 85,089              | 23%         |
| 201 - CLAREMONT MIDDLE              | 185,681            | 81,745              | 56,420            | 47,516              | 26%         |
| 224 - ALLIANCE ACADEMY              | 233,775            | 94,141              | 71,542            | 68,092              | 29%         |
| 212 - ROOSEVELT MIDDLE              | 334,307            | 113,530             | 104,304           | 116,472             | 35%         |
| 235 - MELROSE LEADERSHIP ACAD       | 233,286            | 103,057             | 34,562            | 95,667              | 41%         |
| 211 - MONTERA MIDDLE                | 368,280            | 140,352             | 74,777            | 153,151             | 42%         |
| 221 - ELMHURST COMMUNITY PREP       | 179,322            | 78,260              | 25,971            | 75,092              | 42%         |
| 210 - EDNA BREWER MIDDLE            | 361,426            | 137,333             | 68,986            | 155,108             | 43%         |
| 228 - UNITED FOR SUCCESS ACADEMY    | 265,895            | 84,527              | 25,359            | 156,009             | 59%         |
| 215 - MADISON MIDDLE                | 521,030            | 82,622              | 82,508            | 355,900             | 68%         |
| 204 - WEST OAKLAND MIDDLE           | 225,828            | 52,306              | 14,787            | 158,736             | 70%         |
| 236 - URBAN PROMISE ACADEMY         | 180,432            | 20,030              | 30,960            | 129,442             | 72%         |
| 203 - FRICK MIDDLE                  | 128,041            | 4,311               | 11,000            | 112,730             | 88%         |
| <b>TOTAL MIDDLE SCHOOLS:</b>        | <b>\$4,271,330</b> | <b>\$ 1,575,207</b> | <b>\$ 887,872</b> | <b>\$ 1,808,250</b> | <b>42%</b>  |



## 2014-15 FIRST INTERIM HIGH SCHOOL BUDGETS - UNRESTRICTED EXCLUDES BASE-FUNDED SALARIES, CUSTODIANS, & UTILITIES

| Site Desc                            | Working Budget     | Encumbrance         | Actuals             | Balance             | % Available |
|--------------------------------------|--------------------|---------------------|---------------------|---------------------|-------------|
| 313 - STREET ACADEMY                 | \$ 572,566         | \$ 311,508          | \$ 238,588          | \$ 22,470           | 4%          |
| 305 - OAKLAND TECH HIGH SCHOOL       | 756,201            | 445,443             | 269,493             | 41,266              | 5%          |
| 303 - MCCLYMONDS HIGH SCHOOL         | 233,735            | 94,076              | 69,232              | 70,427              | 30%         |
| 304 - OAKLAND HIGH SCHOOL            | 799,611            | 278,814             | 234,188             | 286,610             | 36%         |
| 302 - FREMONT HIGH SCHOOL            | 757,533            | 303,954             | 166,947             | 286,632             | 38%         |
| 338 - MetWest                        | 92,509             | 27,191              | 25,763              | 39,556              | 43%         |
| 301 - CASTLEMONT HIGH SCHOOL         | 847,047            | 277,716             | 183,265             | 386,066             | 46%         |
| 306 - SKYLINE HIGH SCHOOL            | 849,731            | 316,685             | 112,302             | 420,743             | 50%         |
| 309 - BUNCHE ACADEMY                 | 140,543            | 31,225              | 36,817              | 72,501              | 52%         |
| 335 - LIFE ACADEMY                   | 392,369            | 125,942             | 51,682              | 214,746             | 55%         |
| 310 - DEWEY HIGH SCHOOL              | 320,666            | 65,734              | 64,887              | 190,045             | 59%         |
| 330 - INDEPENDENT STUDY 9-12         | 349,750            | 44,006              | 28,204              | 277,539             | 79%         |
| 353 - OAKLAND INTERNATIONAL HIGH SCH | 472,094            | 52,289              | 36,505              | 383,299             | 81%         |
| 333 - Community Day School           | 165,476            | 15,520              | 13,625              | 136,332             | 82%         |
| 352 - RUDSDALE CONTINUATION          | 168,008            | 2,400               | 4,797               | 160,811             | 96%         |
| <b>TOTAL HIGH SCHOOLS:</b>           | <b>\$6,917,838</b> | <b>\$ 2,392,502</b> | <b>\$ 1,536,294</b> | <b>\$ 2,989,042</b> | <b>43%</b>  |



# 2014-15 FIRST INTERIM ELEMENTARY SCHOOL BUDGETS - RESTRICTED

PAGE 1 OF 2

| Site Desc                            | Working Budget | Encumbrance | Actuals   | Balance     | % Available |
|--------------------------------------|----------------|-------------|-----------|-------------|-------------|
| 106 - CHABOT                         | \$ 190,803     | \$ 202,924  | \$ 43,496 | \$ (55,617) | -29%        |
| 119 - GLENVIEW                       | 160,295        | 135,983     | 45,166    | (20,853)    | -13%        |
| 193 - Reach Academy                  | 178,288        | 166,548     | 33,403    | (21,662)    | -12%        |
| 191 - SANKOFA ACADEMY                | 290,433        | 274,932     | 43,731    | (28,230)    | -10%        |
| 182 - MARTIN LUTHER KING JR. K-3     | 253,783        | 231,714     | 38,760    | (16,691)    | -7%         |
| 103 - BROOKFIELD                     | 392,400        | 317,084     | 83,385    | (8,069)     | -2%         |
| 122 - GRASS VALLEY                   | 137,677        | 108,114     | 30,726    | (1,164)     | -1%         |
| 117 - FRUITVALE                      | 183,803        | 157,200     | 25,028    | 1,575       | 1%          |
| 115 - EMERSON                        | 148,011        | 104,174     | 42,568    | 1,270       | 1%          |
| 183 - PREP LITERARY ACAD/CULTURAL EX | 206,940        | 153,218     | 46,667    | 7,055       | 3%          |
| 186 - INTERNATIONAL COMMUNITY SCHOOL | 174,083        | 132,182     | 35,680    | 6,221       | 4%          |
| 177 - ESPERANZA ACADEMY              | 170,618        | 125,665     | 38,239    | 6,715       | 4%          |
| 101 - ALLENDALE                      | 178,637        | 120,504     | 50,493    | 7,640       | 4%          |
| 145 - PERALTA                        | 120,661        | 86,194      | 28,954    | 5,512       | 5%          |
| 178 - BRIDGES ACADEMY @ MELROSE      | 422,266        | 315,843     | 86,068    | 20,355      | 5%          |
| 108 - CLEVELAND                      | 139,994        | 99,083      | 33,785    | 7,125       | 5%          |
| 151 - SEQUOIA                        | 253,815        | 199,124     | 41,087    | 13,604      | 5%          |
| 129 - LAFAYETTE                      | 238,712        | 189,547     | 36,055    | 13,109      | 5%          |
| 133 - LINCOLN                        | 309,131        | 235,719     | 55,853    | 17,559      | 6%          |
| 181 - Encompass Small School         | 163,638        | 114,087     | 35,413    | 14,138      | 9%          |
| 190 - THINK COLLEGE NOW              | 169,364        | 119,824     | 32,919    | 16,621      | 10%         |
| 105 - BURCKHALTER                    | 143,024        | 88,307      | 40,548    | 14,169      | 10%         |
| 170 - HOOVER                         | 232,079        | 152,043     | 53,596    | 26,440      | 11%         |
| 123 - FUTURES ELEMENTARY             | 171,373        | 108,669     | 42,101    | 20,604      | 12%         |
| 116 - FRANKLIN                       | 278,790        | 174,524     | 69,100    | 35,167      | 13%         |

# 2014-15 FIRST INTERIM ELEMENTARY SCHOOL BUDGETS - RESTRICTED

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| Site Desc                           | Working Budget       | Encumbrance         | Actuals             | Balance             | % Available |
|-------------------------------------|----------------------|---------------------|---------------------|---------------------|-------------|
| 166 - HOWARD                        | \$ 132,711           | \$ 89,772           | \$ 25,911           | \$ 17,028           | 13%         |
| 146 - PIEDMONT AVENUE               | 160,994              | 127,661             | 11,829              | 21,505              | 13%         |
| 114 - GLOBAL FAMILY SCHOOL          | 191,675              | 129,990             | 36,063              | 25,621              | 13%         |
| 118 - GARFIELD                      | 676,591              | 395,873             | 188,509             | 92,209              | 14%         |
| 121 - LA ESCUELITA                  | 160,988              | 75,273              | 60,831              | 24,885              | 15%         |
| 107 - EAST OAKLAND PRIDE            | 191,342              | 123,097             | 36,373              | 31,872              | 17%         |
| 131 - LAUREL                        | 202,611              | 139,600             | 26,928              | 36,082              | 18%         |
| 112 - GREENLEAF ELEMENTARY          | 369,884              | 252,221             | 46,960              | 70,703              | 19%         |
| 149 - COMMUNITY UNITED ELEMENTARY   | 194,260              | 123,670             | 32,116              | 38,474              | 20%         |
| 138 - MARKHAM                       | 394,572              | 217,396             | 98,703              | 78,473              | 20%         |
| 154 - SOBRANTE PARK                 | 152,522              | 87,187              | 34,099              | 31,236              | 20%         |
| 179 - MANZANITA COMMUNITY SCHOOL    | 406,449              | 253,333             | 68,340              | 84,775              | 21%         |
| 175 - MANZANITA SEED                | 178,691              | 100,377             | 38,490              | 39,824              | 22%         |
| 136 - HORACE MANN                   | 400,094              | 242,349             | 61,759              | 95,986              | 24%         |
| 192 - RISE                          | 232,245              | 117,410             | 50,781              | 64,055              | 28%         |
| 102 - BELLA VISTA                   | 191,892              | 102,461             | 30,580              | 58,851              | 31%         |
| 165 - ACORN WOODLAND K-5            | 353,639              | 184,066             | 55,681              | 113,892             | 32%         |
| 168 - CARL MUNCK                    | 141,168              | 68,827              | 25,514              | 46,826              | 33%         |
| 125 - NEW HIGHLAND ACADEMY          | 492,278              | 247,256             | 58,056              | 186,966             | 38%         |
| 144 - PARKER                        | 267,002              | 142,826             | 15,274              | 108,902             | 41%         |
| 172 - FRED T KOREMATSU DISCOVERY AC | 193,759              | 74,787              | 34,928              | 84,044              | 43%         |
| 111 - CROCKER HIGHLANDS             | 23,748               | -                   | -                   | 23,748              | 100%        |
| 148 - REDWOOD HEIGHTS               | 4,034                | -                   | -                   | 4,034               | 100%        |
| 157 - THORNHILL                     | 133,689              | -                   | -                   | 133,689             | 100%        |
| 171 - KAISER                        | 834                  | -                   | -                   | 834                 | 100%        |
| <b>TOTAL ELEMENTARY SCHOOLS:</b>    | <b>\$ 11,156,289</b> | <b>\$ 7,408,638</b> | <b>\$ 2,150,546</b> | <b>\$ 1,597,105</b> | <b>14%</b>  |



## 2014-15 FIRST INTERIM MIDDLE SCHOOL BUDGETS – RESTRICTED

| Site Desc                           | Working<br>Budget  | Encumbrance         | Actuals            | Balance            | %<br>Available |
|-------------------------------------|--------------------|---------------------|--------------------|--------------------|----------------|
| 235 - MELROSE LEADERSHIP ACAD       | \$ 180,076         | \$ 160,684          | \$ 42,588          | \$ (23,195)        | -13%           |
| 201 - CLAREMONT MIDDLE              | 622,206            | 383,502             | 128,865            | 109,838            | 18%            |
| 213 - WESTLAKE MIDDLE               | 244,853            | 162,856             | 35,814             | 46,183             | 19%            |
| 210 - EDNA BREWER MIDDLE            | 349,077            | 253,103             | 27,386             | 68,588             | 20%            |
| 232 - COLISEUM COLLEGE PREP ACADEMY | 491,674            | 273,375             | 112,471            | 105,828            | 22%            |
| 212 - ROOSEVELT MIDDLE              | 496,995            | 282,658             | 100,918            | 113,420            | 23%            |
| 206 - BRET HARTE MIDDLE             | 305,893            | 176,235             | 52,093             | 77,565             | 25%            |
| 228 - UNITED FOR SUCCESS ACADEMY    | 391,018            | 232,280             | 54,820             | 103,917            | 27%            |
| 224 - ALLIANCE ACADEMY              | 1,404,487          | 672,638             | 325,497            | 406,353            | 29%            |
| 215 - MADISON MIDDLE                | 1,027,294          | 533,939             | 195,033            | 298,322            | 29%            |
| 236 - URBAN PROMISE ACADEMY         | 503,239            | 279,437             | 75,218             | 148,584            | 30%            |
| 221 - ELMHURST COMMUNITY PREP       | 427,024            | 239,490             | 56,493             | 131,042            | 31%            |
| 211 - MONTERA MIDDLE                | 248,435            | 149,675             | 13,488             | 85,272             | 34%            |
| 226 - ROOTS INTERNATIONAL ACADEMY   | 1,530,255          | 566,457             | 405,894            | 557,904            | 36%            |
| 204 - WEST OAKLAND MIDDLE           | 160,425            | 101,900             | -                  | 58,525             | 36%            |
| 203 - FRICK MIDDLE                  | 496,977            | 206,287             | 39,836             | 250,854            | 50%            |
| 202 - ELMHURST MIDDLE               | 2,818              | -                   | -                  | 2,818              | 100%           |
| <b>TOTAL MIDDLE SCHOOLS:</b>        | <b>\$8,882,744</b> | <b>\$ 4,674,516</b> | <b>\$1,666,413</b> | <b>\$2,541,815</b> | <b>29%</b>     |



## 2014-15 FIRST INTERIM HIGH SCHOOL BUDGETS - RESTRICTED

| Site Desc                            | Working<br>Budget  | Encumbrance         | Actuals            | Balance            | %<br>Available |
|--------------------------------------|--------------------|---------------------|--------------------|--------------------|----------------|
| 313 - STREET ACADEMY                 | \$ 167,973         | \$ 153,916          | \$ 42,438          | \$ (28,382)        | -17%           |
| 352 - RUDSDALE CONTINUATION          | 222,924            | 180,856             | 52,951             | (10,883)           | -5%            |
| 309 - BUNCHE ACADEMY                 | 190,703            | 134,346             | 37,128             | 19,228             | 10%            |
| 310 - DEWEY HIGH SCHOOL              | 301,375            | 174,242             | 71,980             | 55,152             | 18%            |
| 303 - MCCLYMONDS HIGH SCHOOL         | 324,211            | 177,833             | 53,234             | 93,143             | 29%            |
| 338 - MetWest                        | 292,719            | 155,126             | 53,290             | 84,304             | 29%            |
| 306 - SKYLINE HIGH SCHOOL            | 827,612            | 408,188             | 167,938            | 251,486            | 30%            |
| 335 - LIFE ACADEMY                   | 672,004            | 357,702             | 99,086             | 215,216            | 32%            |
| 353 - OAKLAND INTERNATIONAL HIGH SCH | 764,076            | 359,558             | 149,712            | 254,807            | 33%            |
| 305 - OAKLAND TECH HIGH SCHOOL       | 758,560            | 353,258             | 92,828             | 312,474            | 41%            |
| 302 - FREMONT HIGH SCHOOL            | 623,193            | 248,205             | 79,771             | 295,217            | 47%            |
| 301 - CASTLEMONT HIGH SCHOOL         | 491,671            | 173,461             | 84,151             | 234,059            | 48%            |
| 333 - Community Day School           | 59,618             | 31,200              | -                  | 28,418             | 48%            |
| 304 - OAKLAND HIGH SCHOOL            | 810,736            | 233,925             | 166,758            | 410,052            | 51%            |
| 330 - INDEPENDENT STUDY 9-12         | 27,026             | -                   | -                  | 27,026             | 100%           |
| <b>TOTAL HIGH SCHOOLS:</b>           | <b>\$6,534,400</b> | <b>\$ 3,141,817</b> | <b>\$1,151,266</b> | <b>\$2,241,317</b> | <b>34%</b>     |

# OPERATING RESULTS





# PAYROLL PROCESSING RESULTS JULY-OCT 2014 VS. JULY-OCT 2013

|  | 2014-15       | 2013-14       | Diff           |             |
|--|---------------|---------------|----------------|-------------|
|  | Jul-Oct       | Jul-Oct       | Amt            | %           |
| <b>Total Payroll Runs</b>                                  | <b>41</b>     | <b>51</b>     | <b>(10)</b>    | <b>-20%</b> |
| <b>Number of Check, Direct Deposit &amp; Manuals:</b>      |               |               |                |             |
| Checks   | 4,977         | 5,606         | (629)          | -11%        |
| Direct Deposits  | 26,479        | 28,506        | (2,027)        | -7%         |
| Manuals  | 272           | 173           | 99             | 57%         |
| <b>Total Check, Direct, Deposits &amp; Manuals</b>         | <b>31,728</b> | <b>34,285</b> | <b>(2,557)</b> | <b>-7%</b>  |
| <b>Number of manual checks Issued Due to HR/PR Errors:</b> |               |               |                |             |
| Human Resources (HR)                                       | 46            | 66            | (20)           | -30%        |
| Payroll (P/R)  | 29            | 31            | (2)            | -6%         |
| <b>Total Manual Checks Issued due to HR/PR Error</b>       | <b>75</b>     | <b>97</b>     | <b>(22)</b>    | <b>-23%</b> |
| <b>Percentage of P/R &amp; HR Errors</b>                   | <b>0.2%</b>   | <b>0.3%</b>   | <b>0.0%</b>    | <b>-16%</b> |



# BUILDINGS & GROUNDS RESULTS

## JULY-SEPT 2014 VS. JULY-SEPT 2013

1 OF 2

|                                    | FY 2014-15<br>July-Sept | FY 2013-14<br>July-Sept | Difference   |
|------------------------------------|-------------------------|-------------------------|--------------|
| <b>Total Work Orders Submitted</b> | <b>4,629</b>            | <b>1,594</b>            | <b>3,035</b> |
| Completed                          | 4,318                   | 1,095                   | 3,223        |
| %                                  | 93%                     | 69%                     | 294%         |
| Not Completed                      | 308                     | 499                     | (191)        |
| %                                  | 7%                      | 31%                     | -38%         |
| <b>Completed On Time</b>           | <b>3,047</b>            | <b>786</b>              | <b>2,261</b> |
| %                                  | <b>71%</b>              | <b>72%</b>              | <b>288%</b>  |
| Not Completed OnTime               | 1,271                   | 309                     | 962          |
| %                                  | 29%                     | 28%                     | 311%         |

# BUILDINGS & GROUNDS RESULTS

## JULY-SEPT 2014 VS. JULY-SEPT 2013

2 OF 2

|                             | <u>FY 2014-15</u> | <u>FY 2014-15</u> | <u>FY 2014-15</u> | <u>FY 2014-15</u> | <u>FY 2014-15</u> |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                             | Totals            | Priority 1        | Priority 2        | Priority 3        | Priority 4        |
|                             | July-Sept         | (1-2 Days)        | (1-7 Days)        | (10-30 Days)      | (30-90 Days)      |
| <b>Completed On Time</b>    | 3,047             | 117               | 2,856             | 67                | 7                 |
| %                           | 70.57%            | 37.62%            | 73.19%            | 79.76%            | 33.33%            |
| <b>Not Completed OnTime</b> | 1,271             | 194               | 1,046             | 17                | 14                |
| %                           | 29.43%            | 62.38%            | 26.81%            | 20.24%            | 66.67%            |
| <b>Total Completed</b>      | 4,318             | 311               | 3,902             | 84                | 21                |
|                             |                   |                   |                   |                   |                   |
|                             | <u>FY 2013-14</u> | <u>FY 2013-14</u> | <u>FY 2013-14</u> | <u>FY 2013-14</u> | <u>FY 2013-14</u> |
|                             | Totals            | Priority 1        | Priority 2        | Priority 3        | Priority 4        |
|                             | July-Sept         | (1-2 Days)        | (1-7 Days)        | (10-30 Days)      | (30-90 Days)      |
| <b>Completed On Time</b>    | 786               | 31                | 603               | 151               | 1                 |
| %                           | 71.78%            | 91.18%            | 67.30%            | 92.07%            | 100.00%           |
| <b>Not Completed OnTime</b> | 309               | 3                 | 293               | 13                | 0                 |
| %                           | 28.22%            | 8.82%             | 32.70%            | 7.93%             | 0.00%             |
| <b>Total Completed</b>      | 1,095             | 34                | 896               | 164               | 1                 |

# TECHNOLOGY SERVICES SUPPORT TICKET ANALYSIS

## JULY-SEPT 2014 VS. JULY-SEPT 2013

| <b>Technology Support Services Ticket Analysis</b> |              |                       |                       |              |                 |
|--|--------------|-----------------------|-----------------------|--------------|-----------------|
|  |              | <b>2014-2015</b>      | <b>2013-2014</b>      |              |                 |
| <b>Number of tickets open to closed</b>            |              | <b>July-September</b> | <b>July-September</b> | <b>DIFF</b>  | <b>% Change</b> |
| Number of open tickets -beginning of July          | <b>a</b>     | <b>221</b>            | <b>65</b>             | <b>156</b>   | <b>240%</b>     |
| Number of tickets opened July-September            | <b>b</b>     | <b>5,354</b>          | <b>2,018</b>          | <b>3,336</b> | <b>165%</b>     |
| Number of tickets available July-September         | <b>a+b=c</b> | <b>5,575</b>          | <b>2,083</b>          | <b>3,492</b> | <b>168%</b>     |
| Number of tickets closed July-September            | <b>d</b>     | <b>4,709</b>          | <b>1,945</b>          | <b>2,764</b> | <b>142%</b>     |
| Number of open tickets - end of September          | <b>c-d=e</b> | <b>866</b>            | <b>138</b>            | <b>728</b>   | <b>528%</b>     |
| Average number of tickets closed per month         | <b>d/3=f</b> | <b>1,570</b>          | <b>648</b>            | <b>921</b>   | <b>142%</b>     |



# PURCHASE ORDER PROCESSING TIMELINES

## JULY-OCT 2014 VS. JULY-OCT 2013

1 OF 2

| P.O. Processing  | July 1, 2013 - June 30, 2014 | July 1, 2013 - October 31, 2013 | Diff    |
|--|------------------------------|---------------------------------|---------|
| <b>Total Number of Purchase Orders Issued</b>              | 4,406                        | 4,842                           | -436    |
| <b>Total Dollars of Purchase Orders Issued</b>             | \$103M                       | \$130M                          | *-\$27M |
| <b>Avg Days for Final Reqs - Approval to P.O. Issuance</b> | 7*                           | 12*                             | 5*      |
| <b>Avg Days for Reqs to P.O.</b>                           | 4*                           | 7*                              | 3*      |
| * Calendar Days; Includes Holidays & Weekends              |                              |                                 |         |

# PURCHASE ORDER PROCESSING TIMELINES

## JULY-OCT 2014 VS. JULY-OCT 2013

2 OF 2

| <b>Requisition Entry to Issuance of Purchase Order (P.O.)</b> |                                 |      |       |                                 |      |       |             |     |       |
|---|---------------------------------|------|-------|---------------------------------|------|-------|-------------|-----|-------|
|   | July 1, 2014 - October 31, 2014 |      |       | July 1, 2013 - October 31, 2013 |      |       | Difference  |     |       |
| DAYs*   | # of P.O.'s                     | %    | Cum % | # of P.O.'s                     | %    | Cum % | # of P.O.'s | %   | Cum % |
| 0-5   | 3,129                           | 71%  | 71%   | 3,631                           | 75%  | 75%   | (502)       | -4% | -4%   |
| 6-15  | 829                             | 19%  | 90%   | 637                             | 13%  | 88%   | 192         | 6%  | 2%    |
| 16-30   | 190                             | 4%   | 94%   | 161                             | 3%   | 91%   | 29          | 1%  | 3%    |
| 31-60   | 210                             | 5%   | 99%   | 140                             | 3%   | 94%   | 70          | 2%  | 5%    |
| 61+   | 48                              | 1%   | 100%  | 273                             | 6%   | 100%  | (225)       | -5% | 0%    |
| <b>Totals</b>   | 4,406                           | 100% |       | 4,842                           | 100% |       | -436        | 0%  | 0%    |

\* Calendar Days; Includes Holidays & Weekends

| <b>Final Requisition Approval to Issuance of Purchase Order (P.O.)</b> |                                 |      |       |                                |      |       |             |     |       |
|--|---------------------------------|------|-------|--------------------------------|------|-------|-------------|-----|-------|
|  | July 1, 2014 - October 31, 2014 |      |       | July 1, 2013 -October 31, 2013 |      |       | Difference  |     |       |
| DAYs*  | # of P.O.'s                     | %    | Cum % | # of P.O.'s                    | %    | Cum % | # of P.O.'s | %   | Cum % |
| 0-5  | 3,803                           | 86%  | 86%   | 4,261                          | 88%  | 88%   | (458)       | -2% | -2%   |
| 6-15   | 347                             | 8%   | 94%   | 207                            | 4%   | 92%   | 140         | 4%  | 2%    |
| 16-30  | 103                             | 2%   | 97%   | 63                             | 1%   | 94%   | 40          | 1%  | 3%    |
| 31-60  | 121                             | 3%   | 99%   | 147                            | 3%   | 97%   | (26)        | 0%  | 3%    |
| 61+  | 32                              | 1%   | 100%  | 164                            | 3%   | 100%  | (132)       | -3% | 0%    |
| <b>Totals</b>  | 4,406                           | 100% |       | 4,842                          | 100% |       | -436        | 0%  | 0%    |

\* Calendar Days; Includes Holidays & Weekends