



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

2012-2013

3rd Interim Financial Report

Wednesday, May 22, 2013

Draft V.10

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Cash Flows
- Appendix
 - General Fund Assumptions
 - School Budgets
 - All Funds Overview & Activity Summary
 - Other Funds
 - Operating Results
 - Custodial Services
 - Buildings & Grounds Work Orders
 - Nutrition Services
 - Payroll
 - Purchase Orders Processing Timelines
 - Technology Services Support Ticket Analysis

Executive Summary



Executive Summary

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- The District is projected to meet its required 3% reserve for economic uncertainty as board policy stipulates.
- Staff is recommending submittal of the Third Interim Financial Report to the Alameda County of Education (ACOE) as a “Qualified” certification due to incomplete audits and unresolved prior audit findings.
- The projected Average Daily Attendance (ADA) has increased by 200 ADA (actual P2 ADA, 4/15/2013) from 2nd Interim.
- The District is projected to have a positive Unrestricted Fund Balance of \$33.1M, which is a minimal decrease of \$36K from 2nd Interim.

Executive Summary

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- The General Fund Projected Unrestricted Revenues have decreased by a net of \$203K, primarily due to:
 - Revenue Limit increase of \$1,043K, due to 200/ADA increase offset by prior year adjustment of \$379K and other adjustments of \$453K.
 - K – 3 Class Size Reduction revenue decrease of \$424K

- Expenditures and Uses decreased by \$167K primarily due to:
 - Decrease in expenditures of \$149K due to Street Academy & Gateway
 - Increase of \$116K for various central sites offset by a decrease of \$53K from district-wide accounts
 - Increase of indirect costs (an expense offset) of \$81K

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2012-2013

Revenues and Expenses

Unrestricted General Fund		2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 176,806,857	\$ 176,595,544	\$ 211,313	1
Other Revenue		85,871,268	86,285,813	(414,545)	2
Transfer-In & Sources		1,323,260	1,323,260	-	
Total Revenues & Sources	a	264,001,385	264,204,617	(203,231)	
Salaries,Supplies,Services & Equipment		223,527,979	223,613,737	(85,759)	3
Other Outgo (Pass Throughs / Debt Service)		8,951,416	8,951,416	-	
Indirect Cost (Expense Offset)		(5,287,734)	(5,206,439)	(81,295)	4
Contributions & Transfers Out		36,500,047	36,500,047	-	
Total Expenses & Uses	b	263,691,708	263,858,762	(167,054)	
Change in Fund Balance	a-b=c	309,678	345,855	(36,177)	
Beginning Fund Balance	d	32,869,089	32,869,089	-	
Ending Fund Balance	c+d=e	\$ 33,178,766	\$ 33,214,944	\$ (36,177)	
See explanations on next page					

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Increase from Second Interim 2012-13	
	Increase in ADA (Estimated - 200 ADA Increase)	\$ 1,043,323
	Pr Yr Adjustment	(379,008)
	Other -Net Adjustments in other Components of the RL Calc	(453,001)
	Total Revenue Limit Increase from Second Interim 2012-13	211,313
2	Other Revenue - Change from Second Interim 2012-13	
	K-3 Class Size Reduction	\$ (424,358)
	Other - Net	9,814
	Total Other Revenue Decrease from Second Interim 2012-13	(414,545)
	TOTAL REVENUES & SOURCES DECREASE from Second Interim 2012-13	(203,231)

Unrestricted General Fund Overview

Explanation of Major Fluctuations

2 of 2

Explanation of Fluctuations - Expenses & Uses

3	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Decrease from Second Interim 2012-13	
	Adjustment to High schools (Lower Actual ADA for Street Academy & Gateway than Budgeted)	\$ (149,075)
	Total K-12 School site budget Decrease from Second Interim 2012-13	(149,075)
	Central site Increase from Second Interim 2012-13	
	Net Adjustment to Central Offices	\$ 116,081
	Total Central site Increase from Second Interim 2012-13	116,081
	District Wide Budget Increase from Second Interim 2012-13 (Sites 998 & 999)	
	Net Adjustments	\$ (52,765)
	Total District Wide Budget Increase from Second Interim 2012-13 (Sites 998 & 999)	(52,765)
	Total Salaries,Supplies,Services & Equipment Increase from Second Interim 2012-13	(85,759)
4	Indirect Cost (Expense Offset):	
	Interfund Indirect immaterial Decrease	\$ 15
	Interprogram Indirect Increase from Second Interim	(81,310)
	Total Indirect Cost Increase (Exps Offset) from Second Interim 2012-13	(81,295)
	TOTAL EXPENSES & USES Decrease from Second Interim 2012-13	(167,054)

Unrestricted General Fund Overview

Ending Fund Balance

Unrestricted General Fund	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Ending Fund Balance	\$ 33,178,766	\$ 33,214,944	\$ (36,177)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,584,862	\$ 12,498,067	\$ 86,795
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	7,500,000	7,500,000	-
Designated for Early Retirement Pgm Approved 2011-12	895,258	895,258	(0)
Designated for Cash Deferred Pmts from the State	12,048,647	12,171,618	(122,972)
Total Ending Fund Balance	\$ 33,178,766	\$ 33,214,944	\$ (36,177)
Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed.			
Board policy requires 3% thus the reserve for Economic Uncertainty is 3%. The additional 1% is \$4,194,954			

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

Structural Deficit for Unrestr Gen Fund - 3rd Interim 2012-13 vs. 2nd Interim 2012-13

		2012-13 Interim	3rd Interim	2012-13 2nd Interim	Diff
Excess of revenues over expenses	A	\$ 309,678	\$ 345,855	\$ (36,177)	
Less One-Time Unrestricted General Fund Revenues & Expenses:					
1 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.			(2,475,000)	(2,475,000)	-
2 State Loan to pay Debt Service for State Loan			(589,193)	(589,193)	-
3 Write-offs			100,000	100,000	-
4 Prior Year Adjustments			438,857		438,857
5 One-time costs for Administrator on Special Assignment (ASA)			172,000	172,000	-
6 TSA Strategy (Three year strategy)			592,699	592,699	-
7 Payment of Early Retirement Program			604,742	604,742	-
8 One-time Support for Audit work			635,000	635,000	-
9 Net Reductions Not Made at Schools for Fall Revisions Based on Actual Enrollment			1,054,305	1,054,305	-
10 Board/Bond (Measure J) Election Expense			267,267	267,267	-
One-Time Unrestricted General Fund Revenues /Expenses	B	800,677	361,820	438,857	
Structural (Deficit)/Surplus After Deducted One-Time Item ^{A+B=C}		\$ 1,110,355	\$ 707,676	\$ 402,680	

Restricted General Fund



2012-2013 Restricted General Fund Overview

- Restricted expenditures total approximately \$185M
- \$ 43.3M is allocated to schools
- \$141.7M is allocated centrally. Amount primarily includes:
 - Special Education – \$88.4M
 - Buildings & Grounds - \$4.0M
 - Title I (Sup. Edu. Serv.-SES) – \$4.6M
 - Professional Development Title I – \$1.4M

Restricted General Fund

Overview

Restricted General Fund	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,100,161	\$ 10,100,161	\$ -
Other Revenue	133,058,922	130,581,995	2,476,927
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	145,252,865	142,775,938	2,476,927
Salaries,Supplies,Services & Equipment	185,079,011	182,087,790	2,991,222
Other outgo (Pass Through / Debt Service)	174,672	186,995	(12,323)
Indirect Cost	3,956,276	3,874,966	81,310
Contributions & Transfers Out	(33,406,265)	(33,406,265)	-
Total Expenses & Uses	155,803,694	152,743,486	3,060,209
Change in Fund Balance	(10,550,829)	(9,967,548)	(583,281)
Beginning Fund Balance	12,384,173	12,384,173	-
Ending Fund Balance	\$ 1,833,343	\$ 2,416,625	\$ (583,281)

Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, Economic Impact Aide funds (EIA), Other Federal funds such as Title I Title I, Title II, Title III & other State, Fed & Local grants.

Multi-Year Projections



Multi-Year Projections

Unrestricted General Fund

Unrestricted General Fund		2012-13	2013-14	2014-15
Revenue Limit (\$ for Student Attendance)		\$ 176,806,857	\$ 177,185,865	\$ 177,185,865
Other Revenue		85,871,267	85,931,116	87,324,857
Transfer-In, Sources & Contrib		(34,176,787)	(35,282,613)	(35,818,644)
Total Revenues & Sources	a	228,501,338	227,834,368	228,692,079
Salaries,Supplies,Services & Equipment		223,527,979	223,953,984	224,785,646
Other outgo (Pass Throughs / Debt Service)		8,951,416	8,951,416	9,026,193
Indirect Cost (Expense Offset)		(5,287,734)	(5,077,691)	(5,119,793)
Transfers Out		1,000,000	-	-
Total Expenses & Uses	b	228,191,661	227,827,709	228,692,046
Change in Fund Balance	a-b=c	309,677	6,660	32
Beginning Fund Balance	d	32,869,089	33,178,766	33,185,426
Ending Fund Balance	c+d=e	\$ 33,178,766	\$ 33,185,426	\$ 33,185,459

Multi-Year Projections

REVENUE Assumptions

- Revenue Assumptions projected to remain constant for all three years 2013-2016 are
 - 34,693 ADA
 - 0% COLA (Cost of Living Adjustment)
 - \$5,217 Deficit Revenue Limit Per ADA
 - 77.728% Deficit Factor
- Various State and Local Revenue Sources are projected to have a slight increase of 2.60% in 2015-2016

Multi-Year Projections

EXPENDITURE Assumptions

- Expenditure Assumptions projections for all three years 2013-2016 are
 - 1.5% increase for Step and Column, Certificated and Classified Salaries
 - 10.00 % increase for Health and Welfare
 - Non-salary expenses based on the estimated California Consumer Price Index
 - 2.40% for 2014-2015
 - 2.60% for 2015-2016

- Based on the above assumptions, it is estimated that the district will need to cut unrestricted expenses in 2013-14 and 2014-15 (\$4.8M and \$5.6M respectively).

Cash Flow



CASH FLOW

2012-2013 Assumptions

- Cash flows for projected months (April through June) are based primarily on straight line and prior year actuals
- State revenue assumes the state will continue to defer the school district's cash apportionments
- Total cash deferrals for Revenue Limits, Federal Revenues and State Aid is projected at \$53.8M
- To have sufficient cash on hand to close out the current fiscal year and to meet all financial obligations during the summer, the District temporarily borrowed \$40M
- With the temporary borrowing, the 2012-13 Third Interim Cash Flow projections reflect positive cash balance of \$39.9M by June 30, 2013.

Cash Flow

Actual Cash Balance	July 2012 Actual	August 2012 Actual	September 2012 Actual	October 2012 Actual	November 2012 Actual	December 2012 Actual
Beginning Cash	\$ 11,719,813	\$ 39,795,589	\$ 32,155,371	\$ 55,497,757	\$ 83,759,640	\$ 44,148,217
Total Receipts	1,114,501	4,861,673	39,850,943	15,561,617	18,216,885	58,892,985
Total Disbursements	12,566,249	14,523,597	31,012,448	36,249,821	33,377,779	38,434,720
A/R & A/P	39,527,524	2,021,706	14,503,890	48,950,086	(24,450,529)	1,098,039
Net Increase / Decrease	28,075,776	(7,640,218)	23,342,386	28,261,882	(39,611,423)	21,556,304
Ending Cash	\$ 39,795,589	\$ 32,155,371	\$ 55,497,757	\$ 83,759,640	\$ 44,148,217	\$ 65,704,521
Actual Cash Balance	January 2013 Actual	February 2013 Actual	March 2013 Actual	April 2013 Projected	May 2013 Projected	June 2013 Projected
Beginning Cash	65,704,521	89,787,515	73,455,630	59,492,356	82,400,063	23,040,762
Total Receipts	57,726,025	13,395,633	20,499,650	18,239,200	29,435,587	75,873,939
Total Disbursements	34,551,470	34,444,164	36,859,936	35,331,493	38,794,888	50,422,741
A/R & A/P	908,439	6,070,774	2,360,465	40,000,000	(50,000,000)	(8,550,000)
Net Increase / Decrease	24,082,994	(16,331,885)	(13,963,274)	22,907,707	(59,359,301)	16,901,199
Ending Cash	\$ 89,787,515	\$ 73,455,630	\$ 59,492,356	\$ 82,400,063	\$ 23,040,762	\$ 39,941,961

**Thank You
Any Questions?**



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Unrestricted General Fund Assumptions

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Third Interim 2012-13 Unrestricted General Fund Assumptions				Explanations of Fluctuation
	2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Rev for Student Attendance (Rev Limit)				
Rev / ADA	\$ 5,217	\$ 5,217	-	
Average Daily Attendance (ADA)	34,693	34,493	200	P2 ADA increase over 2nd Interim
Other State Revenue				
K-3 Class Size Reduction (CSR)	\$ 10,195,920	\$ 10,620,278	\$ (424,358)	Decrease in classes operating at 20:1 ratio
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)	\$ 29,009,543	\$ 29,009,543	\$ -	
Adult Ed Flex	\$ 11,821,239	\$ 11,821,239	\$ -	
Lottery	\$ 5,208,240	\$ 5,178,215	\$ 30,025	Slight increase due to ADA increase
Mandated Cost Reimbursement	\$ 127,072	\$ 127,072	\$ -	
Mandated Cost Block Grant	\$ 1,008,314	\$ 1,008,314	\$ -	
Charter Pass Through	\$ 2,776,051	\$ 2,776,051	\$ -	
Local				
Measure G Parcel Tax	\$ 20,700,590	\$ 20,700,590	\$ -	
Interagency	\$ 633,311	\$ 633,311	\$ -	
Lease and Rental Income	\$ 1,427,519	\$ 1,427,519	\$ -	
Other Local (Including Charter School Rev)	\$ 2,790,637	\$ 2,751,096	\$ 39,541	Employee on Loan Agreement
Interest Income	\$ 162,585	\$ 162,585	\$ -	
Transfer In				
State Loan Draw down from Fund 17	\$ 589,193	\$ 589,193	\$ -	
Self Insurance Fund (Fund 67) to cover Prop & Legal	\$ 470,000	\$ 470,000	\$ -	

Unrestricted General Fund Assumptions

2 of 2

Third Interim 2012-13 Unrestricted General Fund Assumptions					Explanations of Fluctuation
Other Outgo					
Charter Transfers	\$ 2,776,051	\$ 2,776,051	\$ -		
Debt Service (State Loan)	\$ 5,985,477	\$ 5,985,477	\$ -		
Transfers Out					
Adult Ed Transfer	\$ 1,000,000	\$ 1,000,000	\$ -		
Net Adult Ed Maintained in the General Fund	\$ 10,821,239	\$ 10,821,239	\$ -		
Contributions					
Special Ed Program	\$ (26,210,487)	\$ (26,210,487)	\$ -		
Special Ed Transportation	\$ (5,144,826)	\$ (5,144,826)	\$ -		
RRMA (Buildings & Grounds)	\$ (4,040,268)	\$ (4,040,268)	\$ -		
Expenses					
School Site Budgets	\$ 162,631,432	\$ 162,780,507	\$ (149,075)		Decrease in Street Academy and Gateway to College Expenses
Budgeted Centrally for Schools (Site 998)	\$ 6,373,921	\$ 6,373,921	\$ -		
Net Schools Related Budgets	\$ 169,005,352	\$ 169,154,427	\$ (149,075)		
Central Budgets	\$ 49,447,318	\$ 49,331,237	\$ 116,081		Employee on Loan, Acting Superintendent contract
Indirect Cost (Central Bgt offset)	\$ (5,287,734)	\$ (5,206,439)	\$ (81,295)		Change in allowable indirect costs
Net Central Budgets	\$ 44,159,584	\$ 44,124,798	\$ 34,786		
District Wide Budgets (Site 999)	\$ 5,075,308	\$ 5,128,074	\$ (52,765)		
Health Benefits increase	8.1%	8.1%	0%		
Pmt for Early Retirement					
Designated General Fund-Fund Balance	\$ 895,258	\$ 895,258	\$ (0)		

Appendix: Unrestricted General Fund Overview Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 2

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
122	GRASS VALLEY	1,245,814	286,860	1,118,490	(159,536)	-12.81%
190	THINK COLLEGE NOW	1,131,587	225,116	972,617	(66,146)	-5.85%
103	BROOKFIELD	1,467,524	327,184	1,191,230	(50,889)	-3.47%
181	Encompass Small School	1,181,461	255,264	959,644	(33,447)	-2.83%
186	INTERNATIONAL COMMUNITY SCI	1,448,552	296,027	1,186,365	(33,840)	-2.34%
131	LAUREL	2,191,153	435,300	1,799,283	(43,431)	-1.98%
102	BELLA VISTA	2,056,323	390,653	1,700,897	(35,227)	-1.71%
183	PREP LITERARY ACAD/CULTURAL	938,964	195,892	755,239	(12,168)	-1.30%
125	NEW HIGHLAND ACADEMY	1,285,182	252,479	1,045,221	(12,518)	-0.97%
175	MANZANITA SEED	1,388,938	357,122	1,044,527	(12,710)	-0.92%
116	FRANKLIN	3,138,750	641,752	2,505,574	(8,576)	-0.27%
145	PERALTA	1,410,216	298,263	1,115,317	(3,364)	-0.24%
127	HILLCREST	1,563,224	310,955	1,254,486	(2,217)	-0.14%
171	KAISER	1,158,397	220,360	939,220	(1,183)	-0.10%
129	LAFAYETTE	1,121,415	220,685	899,245	1,485	0.13%
133	LINCOLN	3,016,130	561,891	2,449,924	4,316	0.14%
119	GLENVIEW	1,894,981	362,309	1,528,490	4,181	0.22%
178	BRIDGES ACADEMY @ MELROSE	1,739,929	380,751	1,354,523	4,654	0.27%
193	Reach Academy	1,326,830	312,288	1,005,534	9,008	0.68%
108	CLEVELAND	1,438,572	253,950	1,174,679	9,943	0.69%
106	CHABOT	2,361,861	459,039	1,885,672	17,150	0.73%
177	ESPERANZA ACADEMY	1,389,968	302,699	1,076,750	10,519	0.76%
146	PIEDMONT AVENUE	1,560,529	327,641	1,220,068	12,820	0.82%
172	FRED T KOREMATSU DISCOVERY A	1,601,172	305,853	1,280,937	14,382	0.90%
192	RISE	1,399,073	316,121	1,069,746	13,207	0.94%
142	JOAQUIN MILLER	1,694,859	322,063	1,356,238	16,558	0.98%

Appendix: Unrestricted General Fund Overview Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 2

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
170	HOOVER	1,312,742	239,503	1,059,402	13,837	1.05%
114	GLOBAL FAMILY SCHOOL	1,657,002	374,582	1,263,053	19,367	1.17%
144	PARKER	898,701	190,920	696,962	10,819	1.20%
138	MARKHAM	1,559,357	287,476	1,252,512	19,368	1.24%
112	GREENLEAF ELEMENTARY	2,099,254	414,195	1,656,969	28,091	1.34%
118	GARFIELD	2,506,615	558,100	1,913,365	35,151	1.40%
107	EAST OAKLAND PRIDE	1,845,142	395,233	1,423,661	26,248	1.42%
166	HOWARD	778,474	157,077	610,064	11,334	1.46%
115	EMERSON	1,290,058	295,170	975,729	19,159	1.49%
111	CROCKER HIGHLANDS	1,760,899	371,203	1,363,082	26,614	1.51%
136	HORACE MANN	1,424,047	303,775	1,097,808	22,464	1.58%
117	FRUITVALE	1,612,589	302,236	1,282,283	28,070	1.74%
168	CARL MUNCK	1,476,372	307,249	1,142,574	26,550	1.80%
151	SEQUOIA	1,698,192	359,175	1,306,272	32,745	1.93%
101	ALLENDALE	1,711,088	260,459	1,414,602	36,027	2.11%
148	REDWOOD HEIGHTS	1,430,448	271,622	1,127,988	30,839	2.16%
157	THORNHILL	1,599,147	305,194	1,255,893	38,060	2.38%
179	MANZANITA COMMUNITY SCHOO	1,293,242	266,744	994,784	31,714	2.45%
154	SOBRANTE PARK	928,140	214,344	685,072	28,724	3.09%
123	FUTURES ELEMENTARY	1,334,486	297,895	994,270	42,321	3.17%
105	BURCKHALTER	1,377,245	267,445	1,058,164	51,636	3.75%
149	COMMUNITY UNITED ELEMENTA	1,664,019	316,634	1,284,136	63,249	3.80%
182	MARTIN LUTHER KING JR. K-3	1,186,836	224,722	912,610	49,504	4.17%
143	MONTCLAIR	2,123,752	394,926	1,617,894	110,932	5.22%
191	SANKOFA ACADEMY	1,496,878	333,687	1,079,590	83,600	5.58%
121	LA ESCUELITA	1,551,041	264,803	1,199,611	86,628	5.59%
165	ACORN WOODLAND K-5	1,132,332	200,239	844,479	87,614	7.74%
		82,899,502	16,793,122	65,402,746	703,634	0.85%

Appendix: Unrestricted

General Fund Overview

Middle School Budgets

Excluding Utilities and Custodial

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
201	CLAREMONT MIDDLE	1,322,315	299,174	1,236,732	(213,591)	-16.15%
203	FRICK MIDDLE	1,399,247	290,945	1,285,255	(176,954)	-12.65%
226	ROOTS INTERNATIONAL ACADEM	1,162,145	291,776	908,584	(38,215)	-3.29%
235	MELROSE LEADERSHIP ACAD	1,423,233	433,738	1,012,534	(23,039)	-1.62%
232	COLISEUM COLLEGE PREP ACADE	1,584,875	315,437	1,284,342	(14,904)	-0.94%
212	ROOSEVELT MIDDLE	2,074,177	414,871	1,675,020	(15,714)	-0.76%
215	MADISON MIDDLE	1,490,982	270,028	1,231,938	(10,985)	-0.74%
236	URBAN PROMISE ACADEMY	1,158,603	221,731	944,666	(7,794)	-0.67%
228	UNITED FOR SUCCESS ACADEMY	1,472,271	306,555	1,172,991	(7,275)	-0.49%
206	BRET HARTE MIDDLE	2,090,798	403,583	1,680,271	6,945	0.33%
204	WEST OAKLAND MIDDLE	933,498	183,251	746,261	3,986	0.43%
213	WESTLAKE MIDDLE	2,100,118	406,936	1,676,357	16,825	0.80%
210	EDNA BREWER MIDDLE	2,762,676	559,792	2,175,567	27,317	0.99%
221	ELMHURST COMMUNITY PREP	1,256,746	347,950	892,485	16,311	1.30%
211	MONTERA MIDDLE	3,392,282	637,642	2,558,412	196,228	5.78%
224	ALLIANCE ACADEMY	1,234,559	194,878	940,952	98,729	8.00%
		26,858,524	5,578,288	21,422,365	(142,130)	-0.53%

Appendix: Unrestricted

General Fund Overview

High School Budgets

Excluding Utilities and Custodial

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
313	STREET ACADEMY	465,015	137,659	444,984	(117,628)	-25.30%
302	FREMONT HIGH SCHOOL	3,001,618	835,338	2,838,376	(672,096)	-22.39%
311	Gateway to College	398,553	31,447	398,553	(31,447)	-7.89%
301	CASTLEMONT HIGH SCHOOL	2,355,537	398,732	2,099,387	(142,583)	-6.05%
305	OAKLAND TECH HIGH SCHOOL	7,011,982	1,393,271	5,821,616	(202,904)	-2.89%
304	OAKLAND HIGH SCHOOL	5,708,085	1,084,365	4,753,685	(129,965)	-2.28%
338	MetWest	773,925	137,751	650,985	(14,811)	-1.91%
306	SKYLINE HIGH SCHOOL	6,328,111	1,166,858	5,138,031	23,221	0.37%
351	McClymonds	1,180,906	205,523	970,001	5,382	0.46%
353	OAKLAND INTERNATIONAL HIGH	1,090,868	274,750	809,147	6,971	0.64%
335	LIFE ACADEMY	1,401,940	313,402	1,078,314	10,224	0.73%
309	BUNCHE ACADEMY	995,837	209,439	770,530	15,868	1.59%
333	Community Day School	1,238,131	315,099	902,645	20,386	1.65%
352	RUDSDALE CONTINUATION	874,954	223,040	636,572	15,342	1.75%
330	INDEPENDENT STUDY 9-12	1,056,042	200,123	826,961	28,957	2.74%
310	DEWEY HIGH SCHOOL	1,194,858	226,176	918,883	49,798	4.17%
		35,076,361	7,152,974	29,058,673	(1,135,285)	-3.24%

Appendix: Restricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 1 of 2

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
113	LEARNING WITHOUT LIMITS	98,896	9,637	102,954	(13,695)	-13.85%
185	ASCEND	161,138	69,477	111,728	(20,067)	-12.45%
101	ALLENDALE	395,163	71,454	357,712	(34,003)	-8.60%
115	EMERSON	262,674	78,241	202,529	(18,096)	-6.89%
119	GLENVIEW	301,365	104,970	208,902	(12,507)	-4.15%
111	CROCKER HIGHLANDS	33,845	11,281	23,000	(436)	-1.29%
142	JOAQUIN MILLER	6,486	322	6,198	(34)	-0.53%
168	CARL MUNCK	257,218	70,614	186,652	(47)	-0.02%
105	BURCKHALTER	243,828	57,172	186,678	(22)	-0.01%
165	ACORN WOODLAND K-5	554,409	165,089	385,115	4,205	0.76%
131	LAUREL	412,900	90,257	315,811	6,831	1.65%
170	HOOVER	308,694	79,926	223,577	5,191	1.68%
108	CLEVELAND	278,227	92,123	180,045	6,059	2.18%
145	PERALTA	214,403	40,534	169,048	4,822	2.25%
133	LINCOLN	682,420	164,819	500,949	16,652	2.44%
177	ESPERANZA ACADEMY	362,211	103,061	247,968	11,183	3.09%
112	GREENLEAF ELEMENTARY	484,255	101,319	367,703	15,232	3.15%
154	SOBRANTE PARK	266,482	77,575	180,034	8,873	3.33%
118	GARFIELD	986,505	186,142	757,982	42,381	4.30%
129	LAFAYETTE	289,407	56,787	218,661	13,959	4.82%
138	MARKHAM	560,043	116,856	411,901	31,286	5.59%
117	FRUITVALE	419,133	89,597	303,317	26,219	6.26%
172	FRED T KOREMATSU DISCOVERY A	395,687	71,427	299,391	24,868	6.28%
136	HORACE MANN	577,331	135,729	404,032	37,571	6.51%
144	PARKER	330,811	75,693	233,128	21,991	6.65%

Appendix: Restricted

General Fund Overview

Elementary School Budgets Excluding Utilities and Custodial

Page 2 of 2

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
149	COMMUNITY UNITED ELEMENTA	416,004	121,226	266,468	28,310	6.81%
178	BRIDGES ACADEMY @ MELROSE	667,168	142,580	474,270	50,319	7.54%
151	SEQUOIA	352,081	77,187	248,157	26,736	7.59%
114	GLOBAL FAMILY SCHOOL	427,987	133,280	259,804	34,903	8.16%
146	PIEDMONT AVENUE	293,846	72,879	196,954	24,013	8.17%
106	CHABOT	119,898	16,389	93,659	9,850	8.22%
123	FUTURES ELEMENTARY	320,743	63,736	230,505	26,502	8.26%
121	LA ESCUELITA	287,578	54,281	208,730	24,567	8.54%
175	MANZANITA SEED	341,352	85,122	214,985	41,245	12.08%
183	PREP LITERARY ACAD/CULTURAL	237,155	41,594	166,545	29,017	12.24%
190	THINK COLLEGE NOW	317,797	45,876	232,784	39,137	12.32%
182	MARTIN LUTHER KING JR. K-3	293,180	78,501	178,271	36,408	12.42%
181	Encompass Small School	328,871	77,115	209,583	42,173	12.82%
179	MANZANITA COMMUNITY SCHOO	547,908	113,168	356,911	77,829	14.20%
186	INTERNATIONAL COMMUNITY SCI	422,759	186,072	175,472	61,215	14.48%
157	THORNHILL	5,696	4,783	-	913	16.02%
103	BROOKFIELD	578,405	110,113	374,172	94,119	16.27%
166	HOWARD	229,126	48,812	139,661	40,654	17.74%
125	NEW HIGHLAND ACADEMY	628,371	143,014	373,461	111,895	17.81%
148	REDWOOD HEIGHTS	164,719	44,998	87,160	32,561	19.77%
102	BELLA VISTA	460,594	85,216	281,864	93,514	20.30%
122	GRASS VALLEY	259,301	57,781	147,296	54,224	20.91%
107	EAST OAKLAND PRIDE	452,707	135,252	221,909	95,547	21.11%
193	Reach Academy	344,100	100,291	169,748	74,062	21.52%
171	KAISER	63,265	26,060	23,020	14,185	22.42%
116	FRANKLIN	752,057	89,308	474,615	188,134	25.02%
191	SANKOFA ACADEMY	276,052	41,689	157,996	76,366	27.66%
192	RISE	361,261	78,312	181,076	101,873	28.20%
127	HILLCREST	36,875	10,168	16,250	10,457	28.36%
143	MONTCLAIR	6,031	839	3,348	1,845	30.59%
		18,876,419	4,405,744	12,749,686	1,720,989	9.12%

Appendix: Restricted General Fund Overview Middle School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
215	MADISON MIDDLE	680,699	175,094	528,853	(23,248)	-3.42%
232	COLISEUM COLLEGE PREP ACADE	611,678	174,040	440,489	(2,852)	-0.47%
235	MELROSE LEADERSHIP ACAD	438,434	177,554	247,425	13,455	3.07%
206	BRET HARTE MIDDLE	461,992	96,257	349,149	16,586	3.59%
212	ROOSEVELT MIDDLE	650,789	150,774	464,407	35,607	5.47%
221	ELMHURST COMMUNITY PREP	2,235,276	962,442	1,135,529	137,306	6.14%
236	URBAN PROMISE ACADEMY	664,274	129,803	489,438	45,033	6.78%
228	UNITED FOR SUCCESS ACADEMY	2,125,669	594,030	1,360,348	171,291	8.06%
201	CLAREMONT MIDDLE	749,107	166,697	508,816	73,594	9.82%
213	WESTLAKE MIDDLE	598,356	145,261	387,393	65,703	10.98%
224	ALLIANCE ACADEMY	1,797,319	542,085	1,013,117	242,117	13.47%
210	EDNA BREWER MIDDLE	534,812	145,969	314,491	74,351	13.90%
203	FRICK MIDDLE	751,666	193,409	451,761	106,496	14.17%
204	WEST OAKLAND MIDDLE	166,861	54,588	87,513	24,761	14.84%
226	ROOTS INTERNATIONAL ACADEM	1,772,895	457,710	777,849	537,337	30.31%
211	MONTERA MIDDLE	434,184	69,850	217,393	146,941	33.84%
		14,674,011	4,235,561	8,773,970	1,664,479	11.34%

Appendix: Restricted General Fund Overview High School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Budget	Encum	Expenses	Avail Bal	% Avail
309	BUNCHE ACADEMY	252,740	111,374	169,843	(28,478)	-11.27%
310	DEWEY HIGH SCHOOL	407,232	140,077	293,236	(26,082)	-6.40%
333	Community Day School	232,035	60,674	165,856	5,505	2.37%
335	LIFE ACADEMY	587,372	173,303	375,592	38,477	6.55%
301	CASTLEMONT HIGH SCHOOL	696,200	268,628	376,354	51,218	7.36%
351	McClymonds	400,843	107,918	262,544	30,380	7.58%
330	INDEPENDENT STUDY 9-12	148,105	74,612	61,878	11,615	7.84%
353	OAKLAND INTERNATIONAL HIGH	460,680	83,952	304,354	72,374	15.71%
304	OAKLAND HIGH SCHOOL	1,724,106	358,238	1,094,219	271,649	15.76%
306	SKYLINE HIGH SCHOOL	1,546,630	418,754	828,959	298,918	19.33%
313	STREET ACADEMY	250,506	62,624	128,047	59,834	23.89%
338	MetWest	426,825	70,403	239,035	117,387	27.50%
302	FREMONT HIGH SCHOOL	1,036,874	208,355	526,423	302,095	29.14%
305	OAKLAND TECH HIGH SCHOOL	1,652,517	528,018	639,429	485,070	29.35%
352	RUDSDALE CONTINUATION	344,157	66,034	171,215	106,908	31.06%
311	Gateway to College	2,680	-	-	2,680	100.00%
314	FAR WEST HIGH SCHOOL	19,667	-	(1,745)	21,412	108.87%
		10,189,168	2,732,965	5,635,238	1,820,964	17.87%

All Funds Overview

Expense Summary

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2012-13 3rd Interim	2012-13 2nd Interim	Difference	
General Fund					
01	Gen Fund - Unrestricted	\$ 223,527,979	\$ 223,613,737	\$ (85,759)	0.0%
01	Gen Fund - Restricted	\$ 185,079,011	\$ 182,087,790	\$ 2,991,222	1.6%
Total General Fund		\$ 408,606,990	\$ 405,701,527	\$ 2,905,463	0.7%
11	Adult Education	\$ 2,390,945	\$ 2,334,563	\$ 56,382	2.4%
12	Child Development	\$ 11,764,844	\$ 11,707,945	\$ 56,899	0.5%
13	Cafeteria	\$ 18,588,406	\$ 18,588,406	\$ -	0.0%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 2,094,989	\$ 2,094,331	\$ 658	0.0%
21	Gen.Oblig. Bonds	\$ 49,926,496	\$ 49,399,923	\$ 526,573	1.1%
25	Dev Fee / Redevel	\$ 9,881,765	\$ 9,881,764	\$ 1	0.0%
35	State Modernization	\$ 83,998,595	\$ 67,905,776	\$ 16,092,819	23.7%
40	Williams Settlement	\$ 5,275,896	\$ 5,258,196	\$ 17,700	0.3%
Total Facility Funds		\$ 151,177,741	\$ 134,539,990	\$ 16,637,751	12.4%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 17,098,743	\$ 16,351,538	\$ 747,205	4.6%
ALL FUNDS		\$ 609,627,669	\$ 589,223,970	\$ 20,403,699	3.5%
Note - Description and purpose of Funds are noted in appendix for each fund					

All Funds Overview

Activity Summary

3rd Interim 2012-13

Fund Num	Fund Descript	Beginning Balance	Revenues	In Transfers	Total Resources	Expenses	Other Outgo	Indirect	Out Transfers	Total Disburse	Ending Balance
01	Gen Fund - Unres	32,869,087	262,678,125	1,323,260	264,001,385	(223,527,979)	(8,951,416)	5,287,734	(1,000,000)	(228,191,661)	68,678,812
01	Gen Fund - Restr	12,384,173	143,159,083	2,093,782	145,252,865	(185,079,011)	(174,672)	(3,956,276)	(2,093,782)	(191,303,741)	(33,666,704)
Total General Fund		45,253,260	405,837,208	3,417,042	409,254,250	(408,606,990)	(9,126,088)	1,331,458	(3,093,782)	(419,495,402)	35,012,108
11	Adult Education	689,605	721,666	1,000,000	1,721,666	(2,390,945)	(19,658)	-	-	(2,410,603)	668
12	Child Developme	373,090	12,078,448	-	12,078,448	(11,764,844)	-	(515,635)	(57,224)	(12,337,703)	113,835
13	Cafeteria	2,616,778	16,974,637	-	16,974,637	(18,588,406)	-	(796,166)	(206,843)	(19,591,415)	(0)
17	State Loan	595,306	-	-	-	-	-	-	(589,193)	(589,193)	6,113
Facility Related Funds											
14	Deferred Mainte	-	-	2,093,782	2,093,782	(2,094,989)	-	-	-	(2,094,989)	(1,207)
21	Gen.Oblig. Bonds	72,349,824	326,411	-	326,411	(49,926,496)	-	-	(2,093,782)	(52,020,279)	20,655,956
25	Dev Fee / Redeve	8,022,676	3,563,242	-	3,563,242	(9,881,765)	-	-	-	(9,881,765)	1,704,153
35	St Modernization	27,972,483	56,026,112	-	56,026,112	(83,998,595)	-	0	-	(83,998,595)	0
40	Williams Settlem	1,124,588	4,873,593	-	4,873,593	(5,275,896)	-	-	-	(5,275,896)	722,284
Total Facility Funds		109,469,570	64,789,357	2,093,782	66,883,139	(151,177,741)	-	0	(2,093,782)	(153,271,523)	23,081,186
51	Bond Int & Reden	45,714,431	51,965,660	-	51,965,660	-	(48,449,559)	-	-	(48,449,559)	49,230,532
53	Tax Override	84,850	13,734	-	13,734	-	-	-	-	-	98,584
56	Debt Service	3,687	-	-	-	-	-	-	-	-	3,687
67	Self Insurance	11,696,907	17,121,454	-	17,121,454	(17,098,743)	-	-	(470,000)	(17,568,743)	11,249,618
ALL FUNDS		216,497,485	569,502,164	6,510,824	576,012,988	(609,627,669)	(57,595,306)	19,658	(6,510,824)	(673,714,141)	118,796,332

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)			\$ -	
Other Revenue	\$ 721,666	\$ 747,017	(25,351)	
Transfer-In & Sources	1,000,000	1,000,000	-	
Total Revenues & Sources	1,721,666	1,747,017	(25,351)	(1)
Salaries,Supplies,Services & Equipment	2,390,945	2,334,563	56,382	
Other outgo (Charter Pass Thru / Debt Service)	19,658	19,673	(15)	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,410,603	2,354,236	56,367	(2)
Change in Fund Balance	(688,937)	(607,219)	(81,718)	(3)
Beginning Fund Balance	689,605	607,219	82,386	(3)
Restatement from Year End Close	-	-		
Adjusted Beginning Fund Balance	689,605	607,219	\$ 668	
Ending Fund Balance	\$ 668	\$ -	\$ 668.16	

Purpose of Fund - Accts for fed, state and local revenues for adult ed programs

**(1)Decrease in revenue due to decrease in local funding options. (2)Increase in expenses;adjustme
in Services budget. (3) True up; beginning fund balance adjustment.**

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 12,078,448	\$ 12,161,543	\$ (83,094.81)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	12,078,448	12,161,543	(83,095)	
Salaries,Supplies,Services & Equipment	11,764,844	11,707,945	56,899	
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	515,635	515,635	-	
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	12,337,703	12,280,804	56,899	(2)
Change in Fund Balance	(259,255)	(119,261)	(139,994)	
Beginning Fund Balance	373,090	233,096	139,994	(3)
Ending Fund Balance	\$ 113,835	\$ 113,835	\$ 0	
Purpose of Fund - Accts for fed, state and local revs for child development prgms				
(1) Decrease in Federal revenue; fees and contractual requirements. (2) Decrease in salary & benefits vacancy adjustment(s). (3) True up beginning fund adjustment.				

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,974,637	\$ 16,974,637	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	16,974,637	16,974,637	-
Salaries,Supplies,Services & Equipment	18,588,406	18,588,406	-
Other outgo	-	-	-
Indirect Cost	796,166	796,166	-
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	19,591,415	19,591,415	-
Change in Fund Balance	(2,616,778)	(2,616,778)	-
Beginning Fund Balance	2,616,778	2,616,778	-
Ending Fund Balance	\$ (0)	\$ (0)	\$ -
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm			

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,207	\$ 549	\$ 658
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,094,989	2,094,331	658
Salaries,Supplies,Services & Equipment	2,094,989	2,094,331	658
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,094,989	2,094,331	658
Change in Fund Balance	(0)	(0)	(0)
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ (0)	\$ (0)	\$ (0)
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

APPENDIX: Other Fund Balances

Fund 17 – Other Cap Outlay Fund

(State Loan)

Other Cap Outlay Fund 17(State Loan)	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	589,193	589,193	-
Total Expenses & Uses	589,193	589,193	-
Change in Fund Balance	(589,193)	(589,193)	-
Beginning Fund Balance	595,306	595,306	-
Ending Fund Balance	\$ 6,113	\$ 6,113	\$ -
Purpose of Fund - Accts for \$35 million of the State loan.			

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

Building Fund 21	2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 326,411	\$ 281,209	\$ 45,202	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	326,411	281,209	45,202	
Salaries,Supplies,Services & Equipment	49,926,496	49,399,923	526,573	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	52,020,279	51,493,706	526,573	
Change in Fund Balance	(51,693,868)	(51,212,497)	(481,371)	
Beginning Fund Balance	72,349,824	72,349,824	-	
Ending Fund Balance	\$ 20,655,956	\$ 21,137,327	\$ (481,371)	(3)
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1) Receipt of Interest				
(2) Adjustment for Project Progression				
(3) Decrease in Fund balance due to Project Progression.				

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facilities Fund 25	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 3,563,242	\$ 3,563,242	\$ -
Revenue received post 3rd Interim reporting	-	-	-
Transfer-In & Sources	-	-	-
Total Revenues & Sources	3,563,242	3,563,242	-
Salaries,Supplies,Services & Equipment	9,881,765	9,881,764	1
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	9,881,765	9,881,764	1
Change in Fund Balance	(6,318,523)	(6,318,522)	(1)
Beginning Fund Balance	8,022,676	8,022,676	-
Ending Fund Balance	\$ 1,704,153	\$ 1,704,154	\$ (1)
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies			

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

County School Facility Fund 35	2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 56,026,112	\$ 39,982,605	\$ 16,043,507	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	56,026,112	39,982,605	16,043,507	
Salaries,Supplies,Services & Equipment	83,998,595	67,905,776	16,092,819	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	83,998,595	67,905,776	16,092,819	
Change in Fund Balance	(27,972,483)	(27,923,171)	(49,312)	
Beginning Fund Balance	27,972,483	27,972,483	-	
Ending Fund Balance	\$ -	\$ 49,312	\$ (49,312)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(1) Receipt of State Reimbursement Apportionment, adjustment of expenses due to receipt of revenue				

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

Special Reserve Fund 40	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,873,593	\$ 4,867,651	\$ 5,942
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,873,593	4,867,651	5,942
Salaries,Supplies,Services & Equipment	5,275,896	5,258,196	17,700
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	5,275,896	5,258,196	17,700
Change in Fund Balance	(402,303)	(390,545)	(11,758)
Beginning Fund Balance	1,124,588	1,124,588	-
Ending Fund Balance	\$ 722,284	\$ 734,042	\$ (11,758)
Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC)			

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 51,965,660	\$ 51,965,660	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	51,965,660	51,965,660	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	48,449,559	48,449,559	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	48,449,559	48,449,559	-
Change in Fund Balance	3,516,101	3,516,101	-
Beginning Fund Balance	45,714,431	45,714,431	-
Ending Fund Balance	\$ 49,230,532	\$ 49,230,532	\$ -
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties			

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

Tax Override Fund 53	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,734	\$ 13,734	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,734	13,734	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	13,734	13,734	-
Beginning Fund Balance	84,850	84,850	-
Ending Fund Balance	\$ 98,584	\$ 98,584	\$ -
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

APPENDIX: Other Fund Balances

Fund 56 – Debt Service Fund

Debt Service Fund 56	2012-13 3rd Interim	2012-13 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	3,687	3,687	-
Ending Fund Balance	\$ 3,687	\$ 3,687	\$ -
<p>Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) Source of funding is through Inter-Fund Transfers from other funds.</p>			

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2012-13 3rd Interim	2012-13 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 17,121,454	\$ 17,109,601	\$ 11,854	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	17,121,454	17,109,601	11,854	
Salaries,Supplies,Services & Equipment	17,098,743	16,351,538	747,205	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	470,000	470,000	-	
Total Expenses & Uses	17,568,743	16,821,538	747,205	
Change in Fund Balance	(447,288)	288,063	(735,351)	(2)
Beginning Fund Balance	11,696,907	11,696,907	-	
Ending Fund Balance	\$ 11,249,618	\$ 11,984,969	\$ (735,351)	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1)	Receipt of Interest			
(2)	Adjustment for Administrative Office Flood Loss and reloaction expense and Increase in Legal Settlement obligations			

Operating Results



Custodial Services

Jun-Mar 2013 vs. Jun-Mar 2012

Custodial Services Department Principals Survey Over all Cleanliness Report

Principal Survey Analysis Summer Session								2012-2013	Principal Survey Analysis Summer Session								2011-2012	Diff
June-August 2012-2013									June-August 2011-2012									
		Elementary		Middle		High					Elementary		Middle		High			
Excellent/Good	48	81.4%	14	87.5%	14	77.8%	81.7%	Excellent/Good	55	90.2%	13	81.3%	18	78.3%	86.0%	-4%		
Average/Fair	11	18.6%	2	12.5%	4	22.2%	18.3%	Average/Fair	6	9.8%	3	18.8%	4	17.4%	13.0%	5%		
Poor	0	0.0%	0	0.0%	0	0.0%	0.0%	Poor	0	0.0%	0	0.0%	1	4.3%	1.0%	-1%		
Total Survey	59	100.0%	16	100.0%	18	100.0%		Total Survey	61	100.0%	16	100.0%	23	100.0%				
Principal Survey Analysis Fall Session								2012-2013	Principal Survey Analysis Fall Session								2011-2012	Diff
September-December 2012-2013									September-December 2011-2012									
		Elementary		Middle		High					Elementary		Middle		High			
Excellent/Good	36	60.0%	7	43.8%	12	66.7%	58.5%	Excellent/Good	46	75.4%	11	68.8%	21	91.3%	78.0%	-19%		
Average/Fair	24	40.0%	8	50.0%	5	27.8%	39.4%	Average/Fair	14	23.0%	5	31.3%	2	8.7%	21.0%	18%		
Poor	0	0.0%	1	6.3%	1	5.6%	2.1%	Poor	1	1.6%	0	0.0%	0	0.0%	1.0%	1%		
Total Survey	60	100.0%	16	100.0%	18	100.0%		Total Survey	61	100.0%	16	100.0%	23	100.0%				
Principal Survey Analysis Summer Session								2012-2013	Principal Survey Analysis Summer Session								2011-2012	Diff
January-March									January-March 2012									
		Elementary		Middle		High					Elementary		Middle		High			
Excellent/Good	43	71.7%	9	56.3%	14	77.8%	70.2%	Excellent/Good	44	72.1%	12	75.0%	22	95.7%	78.0%	-8%		
Average/Fair	16	26.7%	6	37.5%	4	22.2%	27.7%	Average/Fair	13	21.3%	3	18.8%	1	4.3%	17.0%	11%		
Poor	1	1.7%	1	6.3%	0	0.0%	2.1%	Poor	4	6.6%	1	6.3%	0	0.0%	5.0%	-3%		
Total Survey	60	100.0%	16	100.0%	18	100.0%		Total Survey	61	100.0%	16	100.0%	23	100.0%				

Buildings & Grounds

Work Orders Summary

July-Apr 2013 vs. July-Apr 2012

Overall Work Order Request Data	July 2012 - April 2013		July 2011 - April 2012		Diff
Total Work Orders Submitted	16,189		13,532		2,657
Completed	14,528	89.74%	12,778	94.43%	1,750
Not Completed	1,661	10.26%	754	5.57%	907
Overall Completed on time	10,971	67.77%	10,211	75.46%	760
Overall Not Completed on time	3,557	21.97%	2,567	18.97%	990

Buildings & Grounds

Work Orders Detail

July-Apr 2013 vs. July-Apr 2012

Work Order Data	Totals	2013 Priority1 (1-2 Days)	2013 Priority 2 (1-7 Days)	2013 Priority 3 (10-30 Days)	2013 Priority 4 (30-90 Days)
July 2012 - April 2013					
Completed On Time	10,971	1,653	6,911	2,406	1
Not Completed OnTime	3,557	611	2,748	198	-
Total Completed	14,528	2,264	9,659	2,604	1
% Completed On Time	75.52%	73.01%	71.55%	92.40%	100.00%
% Not Completed On Time	24.48%	26.99%	28.45%	7.60%	0.00%
Work Order Data	Totals	2012 Priority1 (1- 2 Days)	2012 Priority 2 (1-7 Days)	2012 Priority 3 (10-30 Days)	2012 Priority 4 (30-90 Days)
July 2011 - April 2012					
Completed On Time	10,211	1,359	4,988	3,653	211
Not Completed OnTime	2,567	683	1,753	129	2
Total Completed	12,778	2,042	6,741	3,782	213
% Completed On Time	79.91%	66.55%	73.99%	96.59%	99.06%
% Not Completed On Time	20.09%	33.45%	26.01%	3.41%	0.94%

Nutrition Services

School Lunch Program

Jul-Mar 2013 vs. Jul-Mar 2012

	2012-2013	2011-2012	Diff	Diff
	July-March	July-March	Amount	%
Total Meals- Nat'l Schl Lunch Pgm	4,530,820	5,092,002	(561,182)	-11.02%
Breakfast	1,058,334	1,097,979	(39,645)	-3.61%
Lunch	2,781,293	2,958,444	(177,151)	-5.99%
*Snacks	691,193	1,035,579	(344,386)	-33.26%
*Several snack programs moved to Child Care Food Program				
	2012-2013	2011-2012	Diff	Diff
	July-March	July-March	Amount	%
Avg Daily Participation (ADP) - Nat'l Schl Lunch Pgm	27,796	30,043	(2,247)	-7.48%
Breakfast	6,493	6,575	(82)	-1.25%
Lunch	17,063	17,715	(652)	-3.68%
*Snacks	4,240	5,753	(1,513)	-26.30%
*Several snack programs moved to Child Care Food Program				

Nutrition Services

Childcare Food Program & Local Produce Purchases

Jul-Mar 2013 vs. Jul-Mar 2012

	2012-2013 July-March	2011-2012 July-March	Diff Amount	Diff %
Total Meals- Child Care Food Pgm	339,508	385,443	(45,935)	-11.92%
Breakfast	59,563	67,866	(8,303)	-12.23%
Lunch	81,369	96,708	(15,339)	-15.86%
*Snacks	198,576	220,869	(22,293)	-10.09%
At Risk Snacks	325,748	102,477	223,271	217.87%
At Risk Supper	76,167	45,519	30,648	67.33%
	2012-2013 July-March	2011-2012 July-March	Diff Amount	Diff %
ADP- Child Care Food Pgm	1,875	2,129	(254)	-11.93%
Breakfast	329	375	(46)	-12.27%
Lunch	449	534	(85)	-15.92%
*Snacks	1,097	1,220	(123)	-10.08%
At Risk Snacks	1,998	641	1,357	211.70%
At Risk Supper	412	251	161	64.14%
	2012-2013 July-March	2011-2012 July-March	Diff Amount	Diff %
Local Produce Purchases	\$471,258	\$427,810	\$43,448	10.16%
Meal Programs	\$400,497	\$338,969	\$61,528	18.15%
*Oakland Fresh Produce Markets	\$70,761	\$88,841	-\$18,080	-20.35%

Payroll

Jul-Apr 2013 vs. Jul-Apr 2012

Employee Pay Results Comparison				
July - April 2012 vs. July - April 2013				
	2012-13	2011-12	Diff	
	Jul-Apr	Jul Apr	Amt	%
Total Payroll Runs	78	72	6	8.3%
Number of Check, Direct Deposit & Manuals:				
Checks	16,289	16,612	(323)	-1.9%
Direct Deposits	62,942	60,940	2,002	3.3%
Manuals	304	316	(12)	-3.8%
Total Check, Direct, Deposits & Manuals	79,535	77,868	1,667	2.1%
Number of checks Issued Due to HR/PR Errors:				
Human Resources (HR)	75	89	(14)	-15.7%
Payroll (P/R)	86	75	11	14.7%
Total Checks Issued due to HR/PR Errors	161	164	(3)	-1.8%
Percentage of P/R & HR Errors	0.20%	0.21%	-0.01%	-3.9%

Purchase Order Processing Timelines

July-Apr 2013 vs. July-Apr 2012

P.O. Processing	July 1, 2012 - Apr 30, 2013	July 1, 2011 - Apr 30, 2012	Diff
Total Number of Purchase Orders Issued	11,606	11,385	221
Total Dollars of Purchase Orders Issued	\$238.8M	\$210.7M	\$28.1M
Avg Days for Final Reqs - Approval to P.O. Issuance	3*	4*	1*
Avg Days for Reqs to P.O.	6*	7*	1*

Purchase Order Processing Timelines

July-Apr 2013 vs. July-Apr 2012

(continued)

Requisition Entry to Issuance of Purchase Order (P.O.)									
	July 1, 2012 - Apr 30, 2013			July 1, 2011 -Apr 30, 2012			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	8,994	77%	77%	8,376	74%	74%	618	4%	4%
6-15	1,685	15%	92%	1,956	17%	91%	(271)	-3%	1%
16-30	419	4%	96%	445	4%	95%	(26)	0%	1%
31-60	320	3%	98%	404	4%	98%	(84)	-1%	0%
61+	188	2%	100%	204	2%	100%	(16)	0%	0%
Totals	11,606	100%		11,385	100%		221	0%	0%

* Calendar Days; Includes Holidays & Weekends

Final Requisition Approval to Issuance of Purchase Order (P.O.)									
	July 1, 2012 - Jan 31,2013			July 1, 2011 - Jan 31,2012			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	10,449	90%	90%	10,331	91%	91%	118	-1%	-1%
6-15	672	6%	96%	535	5%	95%	137	1%	0%
16-30	176	2%	97%	217	2%	97%	(41)	0%	0%
31-60	195	2%	99%	204	2%	99%	(9)	0%	0%
61+	114	1%	100%	98	1%	100%	16	0%	0%
Totals	11,606	100%		11,385	100%		221	0%	0%

* Calendar Days; Includes Holidays & Weekends

Technology Services Support Ticket Analysis

July-Apr 2013 vs. July-Apr 2012

Tech Services - Help Desk ticket request		2012-13	2011-12	Diff
		Jul-April	Jul-April	
Number of tickets open to close				
Number of open tickets - beginning of Jul	a	303	181	122
Number of tickets opened July - April	b	10,780	12,293	(1,513)
Number of tickets Available	a+b=c	11,083	12,474	(1,391)
Number of tickets closed July - April	d	(7,911)	(9,131)	1,220
Number of open tickets - end of April	c+d=e	3,172	3,343	(171)
Avg number of tickets closed per month	c/10=e	(791)	(913)	122