



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

V.10

2012-2013

2nd Interim Financial Report

Wednesday, March 13, 2013

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Multi-Year Projections
- Cash Flows
- Appendix
 - General Fund Assumptions
 - School Budgets
 - All Funds Overview & Activity Summary
 - Other Funds
 - Operating Results
 - Payroll
 - Buildings & Grounds Work Orders
 - 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 Second Interim Financial Report to the Alameda County of Education (ACOE) as a “Qualified” certification due to incomplete audits and unresolved prior audit findings.
- The passage of the State Proposition 30 means flat State funding and thus no mid-year reductions are required.
- The projected Average Daily Attendance (ADA) has not changed from 1st Interim.
- The District is projected to have a positive Unrestricted Fund Balance of \$33M, with no significant change from 1st Interim.

Executive Summary

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- The General Fund Projected Unrestricted Revenues have decreased by \$0.67M, primarily due to:
 - Decrease of \$1.0M in Charter Pass Through Revenue
 - Increase of \$0.2M in total Mandated Cost Reimbursement Revenues
 - A net increase of Local Revenues of \$0.1M
- Expenditures and Uses decreased by \$0.62M primarily due to:
 - Decrease in Other Outgo of \$1.0M due to decrease in Charter Pass Through Revenue
 - Increase in expenditures of \$0.5M due primarily to Board/Bond Election expenses of \$0.3M and other miscellaneous expenses of \$0.2M
 - Increase of indirect costs (an expense offset) due to carryovers added after 1st Interim of \$0.2M

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2012-2013

Revenues and Expenses

Unrestricted General Fund		2012-13 2nd Interim	2012-13 1st Interim	Difference	
Revenue Limit (\$ for Student Attendance)		\$ 176,595,544	\$ 176,595,544	\$ -	
Other Revenue		86,285,813	86,956,640	(670,827)	1
Transfer-In & Sources		1,323,260	1,323,260	-	
Total Revenues & Sources	a	264,204,617	264,875,444	(670,827)	
Salaries,Supplies,Services & Equipment		223,613,737	223,066,584	547,154	2
Other Outgo (Pass Throughs / Debt Service)		8,951,416	9,916,484	(965,068)	3
Indirect Cost (Expense Offset)		(5,206,439)	(5,002,162)	(204,277)	4
Contributions & Transfers Out		36,500,047	36,500,047	-	
Total Expenses & Uses	b	263,858,762	264,480,953	(622,191)	
				-	
Change in Fund Balance	a-b=c	345,855	394,491	(48,636)	
Beginning Fund Balance	d	32,869,089	32,869,089	-	
				-	
Ending Fund Balance	c+d=e	\$ 33,214,944	\$ 33,263,580	\$ (48,636)	
See explanations on next page					

Unrestricted General Fund Overview

Explanation of Major Fluctuations

1 of 2

Explanation of Fluctuations - Revenues & Sources

1	Other Revenue - Change from First Interim 2012-13	
	Mandated Cost Block Grant (Primarily Reclass from Reimb Pgm)	\$ 1,008,314
	Local-Interagency	120,918
	Unrestricted Federal Income	3,740
	Mandated Cost Reimbursement Program (Primarily Reclass to Reimb Block Grant)	(838,725)
	Charter Pass Through Reduction. (See Below)	(965,068)
	Total Other Revenue Increase from First Interim 2012-13	(670,827)
	TOTAL REVENUES & SOURCES DECREASE from First Interim 2012-13	(670,827)

Unrestricted General Fund Overview

Explanation of Major Fluctuations

2 of 2

Explanation of Fluctuations - Expenses & Uses

2	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Increase from First Interim 2012-13	
	Adjustment to High schools	\$ 20,731
	Adjustment to Elementary Schools	2,500
	Total K-12 School site budget Decrease from First Interim 2012-13	23,231
	Central site Increase from First Interim 2012-13	
	Net Adjustment to Central Offices	\$ 30,100
	Total Central site Increase from First Interim 2012-13	30,100
	District Wide Budget Increase from First Interim 2012-13 (Sites 998 & 999)	
	Board/Bond (Measure J) Election Expense	\$ 267,267
	Other net Adjustments	226,554
	Total District Wide Budget Increase from First Interim 2012-13 (Sites 998 & 999)	493,821
	Total Salaries,Supplies,Services & Equipment Increase from First Interim 2012-13	547,152
3	Other Outgo (Pass Throughs / Debt Service):	
	Reduction in Charter Pass Through (See Above)	\$ (965,068)
	Total Other Outgo (Pass Throughs / Debt Service) Decrease from First Interim 2012-13	(965,068)
4	Indirect Cost (Expense Offset):	
	Interfund Indirect is lower than Adopted Budget	\$ (212,942)
	Interprogram Indirect is lower than First Interim Budget Due to more Resources being loaded	8,665
	Total Indirect Cost Increase (Exps Offset) from First Interim 2012-13	(204,277)
	TOTAL EXPENSES & USES Decrease from First Interim 2012-13	(622,193)

Unrestricted General Fund Overview

Ending Fund Balance

Unrestricted General Fund	2012-13 2nd Interim	2012-13 1st Interim	Difference
Ending Fund Balance	\$ 33,214,944	\$ 33,263,580	(48,636)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,498,067	\$ 12,418,276	\$ 79,792
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	-
Designated for Cash Deferred Pmts from the State	12,171,618	12,300,046	(128,427)
Total Ending Fund Balance	\$ 33,214,944	\$ 33,263,580	\$ (48,636)
<p>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 \$4,166,022</p>			

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

Structural Deficit for Unrestr Gen Fund -2nd Interim 2012-13 vs. 1st Interim 2012-13

		2012-13 2nd Interim	2012-13 1st Interim	Difference
Excess of revenues over expenses	A	\$ 345,855	\$ 394,485	\$ (48,630)
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 One-time costs for Administrator on Special Assignment (ASA)		172,000	172,000	-
5 TSA Strategy (Three year strategy)		592,699	592,699	-
6 Payment of Early Retirement Program		604,742	604,742	-
7 One-time Support for Audit work		635,000	635,000	-
8 Net Reductions Not Made at Schools for Fall Revisions Based on Actual Enrollment		1,054,305	1,054,305	-
9 Board/Bond (Measure J) Election Expense		267,267		267,267
One-Time Unrestricted General Fund Revenues /Expenses	B	361,820	94,553	267,267
Structural (Deficit) / Surplus After Deducted One-Time Items A+B=C				
		\$ 707,676	\$ 489,038	\$ 218,637

Restricted General Fund



2012-2013 Restricted General Fund Overview

- Restricted expenditures total approximately \$182.1M
- \$ 44.6M is allocated to schools
- \$137.5M 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 2nd Interim	2012-13 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,100,161	\$ 10,100,161	\$ -
Other Revenue	130,581,995	128,126,197	2,455,798
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	142,775,938	140,320,140	2,455,798
Salaries,Supplies,Services & Equipment	182,087,790	178,938,875	3,148,915
Other outgo (Pass Through / Debt Service)	186,995	266,936	(79,941)
Indirect Cost	3,874,966	3,662,024	212,942
Contributions & Transfers Out	(33,406,265)	(33,406,265)	(0)
Total Expenses & Uses	152,743,486	149,461,570	3,281,916
Change in Fund Balance	(9,967,548)	(9,141,430)	(826,118)
Beginning Fund Balance	12,384,173	12,218,845	165,327
Ending Fund Balance	\$ 2,416,625	\$ 3,077,415	\$ (660,790)
<p>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.</p>			

Multi-Year Projections



Multi-Year Projections

Unrestricted General Fund

Unrestricted General Fund		2012-13	2013-14	2014-15
Revenue Limit (\$ for Student Attendance)		\$ 176,595,544	\$ 176,595,544	\$ 176,595,544
Other Revenue		86,285,812	86,285,812	87,690,586
Transfer-In, Sources & Contrib		(34,176,787)	(35,282,613)	(35,818,644)
Total Revenues & Sources	a	228,704,569	227,598,743	228,467,487
Salaries, Supplies, Services & Equipment		223,613,737	226,199,285	227,035,212
Other outgo (Pass Throughs / Debt Service)		8,951,416	8,951,416	9,026,193
Indirect Cost (Expense Offset)		(5,206,439)	(7,552,929)	(7,594,687)
Transfers Out		1,000,000	-	-
Total Expenses & Uses	b	228,358,715	227,597,772	228,466,719
Change in Fund Balance	a-b=c	345,855	971	768
Beginning Fund Balance	d	32,869,089	33,214,944	33,215,915
Ending Fund Balance	c+d=e	\$ 33,214,944	\$ 33,215,915	\$ 33,216,684

Multi-Year Projections

Unrestricted General Fund

Assumptions

- ADA is 34,493 and all revenue limit source projections to remain flat for the next two years.
- Certificated and Classified Salaries assume a 1.5% step and column increase.
- Non-salary expenses were increased using an estimated California Consumer Price Index of 2.40 % in 2013-14 and 2.60% in 2014-15.
- Health and Welfare costs include a 10% cost increase for Kaiser and HealthNet for both 2013-14 and 2014-15.
- Based on the above assumptions, it is estimated that the district will need to cut unrestricted expenses in 2013-14 and 2014-15 (**\$5.3M** and **\$5.6M** respectively).

Cash Flow



Cash Flows

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	\$ 79,536,346	\$ 31,639,736
Total Receipts	1,114,501	30,313,172	39,850,943	65,561,618	18,216,885	58,894,554
Total Disbursements	12,566,249	59,523,597	24,222,105	45,437,687	66,662,967	38,436,175
A/R & A/P	39,527,524	21,570,207	7,713,548	3,914,658	549,471	1,097,925
Net Increase / Decrease	28,075,776	(7,640,218)	23,342,386	24,038,589	(47,896,611)	21,556,304
Ending Cash	\$ 39,795,589	\$ 32,155,371	\$ 55,497,757	\$ 79,536,346	\$ 31,639,736	\$ 53,196,039

Actual Cash Balance	January 2013 Actual	February 2013 Projected	March 2013 Projected	April 2013 Projected	May 2013 Projected	June 2013 Projected
Beginning Cash	53,196,039	77,279,033	57,132,039	30,099,091	380,068	111,301
Total Receipts	57,726,025	15,781,334	15,799,492	56,325,246	31,792,676	50,667,352
Total Disbursements	34,551,471	37,450,726	42,832,441	86,044,269	32,061,442	48,500,298
A/R & A/P	908,440	1,522,398	-	-	-	-
Net Increase / Decrease	24,082,994	(20,146,994)	(27,032,948)	(29,719,023)	(268,767)	2,167,054
Ending Cash	\$ 77,279,033	\$ 57,132,039	\$ 30,099,091	\$ 380,068	\$ 111,301	\$ 2,278,355

Cash Flows

2012-2013 Analysis

- ❖ Without temporary borrowing, the 2012-13 Second Interim Cash Flow projections reflect positive cash balance of **\$2.3M** by June 30, 2013.
- ❖ While this is good news, the **\$2.3M** cash balance may not be sufficient to cover many expenditures that will be paid during the summer.
- ❖ In order to ensure there is sufficient cash to meet financial obligations, a resolution will be brought to the Board of Education for approval of temporary borrowing.

Cash Flows

2012-2013 Assumptions

- ❖ Cash flows for projected months (**February 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 **\$55.4M**
- ❖ The recently passed Proposition 30 (EPA) greatly improved OUSD cash position from last year
- ❖ To have sufficient cash on hand to close out Fiscal Year 2012-13 and meet all financial obligations during the summer, the District estimates it will need to temporarily borrow **\$30M** across fiscal years.

Thank You

Any Questions?



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Unrestricted General Fund Assumptions

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First Interim 2012-13 Unrestricted General Fund Assumptions					Explanations of Fluctuation
		2012-13 2nd Interim	2012-13 1st Interim	Diff	
Rev for Student Attendance (Rev Limit)					
Rev / ADA		\$ 5,217	\$ 5,217	-	
Average Daily Attendance (ADA)		34,493	34,493	-	
Other State Revenue					
K-3 Class Size Reduction (CSR)		\$ 10,620,278	\$ 10,620,278	\$ -	
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)		\$ 29,009,543	\$ 29,009,549	\$ (6)	
Adult Ed Flex		\$ 11,821,239	\$ 11,821,239	\$ -	
Lottery		\$ 5,178,215	\$ 5,178,215	\$ -	
Mandated Cost Reimbursement		\$ 127,072	\$ 965,797	\$ (838,725)	Amount still reimbursed by old program
Mandated Cost Block Grant		\$ 1,008,314	\$ -	\$ 1,008,314	Assuming OUSD Receives Mandated Block Grant - \$28 / ADA; Redassed here
Charter Pass Through		\$ 2,776,051	\$ 3,741,119	\$ (965,068)	Adjustment to Charter Pass Through
Local					
Measure G Parcel Tax		\$ 20,700,590	\$ 20,700,590	\$ -	
Interagency		\$ 633,311	\$ 512,393	\$ 120,918	
Lease and Rental Income		\$ 1,427,519	\$ 1,427,519	\$ -	
Other Local (Including Charter School Rev)		\$ 2,751,096	\$ 2,751,096	\$ -	
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

First Interim 2012-13 Unrestricted General Fund Assumptions				Explanations of Fluctuation
	2012-13 2nd Interim	2012-13 1st Interim	Diff	
Other Outgo				
Charter Transfers	\$ 2,776,051	\$ 3,741,119	\$ (965,068)	Adjustment to Charter Pass Through
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	\$ 162,780,507	\$ 162,757,276	\$ 23,231	
Budgeted Centrally for Schools (Site 998)	\$ 6,373,921	\$ 6,232,421	\$ 141,500	
Net Schools Related Budgets	\$ 169,154,427	\$ 168,989,696	\$ 164,731	
Central Budgets	\$ 49,331,237	\$ 49,301,137	\$ 30,100	
Indirect Cost (Central Bgt offset)	\$ (5,206,439)	\$ (5,002,162)	\$ (204,277)	Higher Expenses Budgeted in Restricted Resources & Other Funds
Net Central Budgets	\$ 44,124,798	\$ 44,298,975	\$ (174,177)	
District Wide Budgets (Site 999)	\$ 5,128,074	\$ 4,775,751	\$ 352,323	Primarily One-time Board/Bond election expenses
Health Benefits increase	8.1%	8.1%	\$ -	
Pmt for Early Retirement				
Designated General Fund-Fund Balance	\$ 895,258	\$ 895,258	\$ -	

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

Page 1 of 2

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
122	GRASS VALLEY	1,245,814	517,394	844,382	(115,962)	-9.31%
190	THINK COLLEGE NOW	1,131,587	483,052	712,075	(63,539)	-5.62%
102	BELLA VISTA	2,056,323	795,629	1,283,055	(22,361)	-1.09%
181	Encompass Small School	1,181,461	460,035	733,696	(12,269)	-1.04%
103	BROOKFIELD	1,467,524	562,798	916,165	(11,439)	-0.78%
125	NEW HIGHLAND ACADEMY	1,285,182	490,935	797,152	(2,905)	-0.23%
131	LAUREL	2,191,153	853,959	1,339,154	(1,960)	-0.09%
186	INTERNATIONAL COMMUNITY SCHOOL	1,448,552	558,865	888,125	1,562	0.11%
119	GLENVIEW	1,895,581	732,403	1,153,539	9,639	0.51%
183	PREP LITERARY ACAD/CULTURAL EX	938,964	362,460	570,392	6,112	0.65%
192	RISE	1,399,073	584,581	804,978	9,514	0.68%
133	LINCOLN	3,016,130	1,162,990	1,828,103	25,037	0.83%
171	KAISER	1,158,397	442,188	705,075	11,134	0.96%
145	PERALTA	1,410,216	557,975	838,660	13,581	0.96%
127	HILLCREST	1,563,224	601,314	945,731	16,179	1.03%
170	HOOVER	1,312,892	494,182	804,479	14,232	1.08%
129	LAFAYETTE	1,121,415	426,928	680,254	14,233	1.27%
116	FRANKLIN	3,138,896	1,218,864	1,876,175	43,857	1.40%
177	ESPERANZA ACADEMY	1,389,968	552,593	812,218	25,157	1.81%
172	FRED T KOREMATSU DISCOVERY AC	1,601,172	595,728	972,817	32,627	2.04%
117	FRUITVALE	1,612,589	608,620	969,599	34,370	2.13%
166	HOWARD	778,474	303,271	457,497	17,706	2.27%
106	CHABOT	2,361,861	878,428	1,426,256	57,178	2.42%
101	ALLENDALE	1,711,088	583,951	1,083,745	43,392	2.54%
107	EAST OAKLAND PRIDE	1,845,142	715,025	1,073,308	56,809	3.08%
142	JOAQUIN MILLER	1,694,859	633,996	1,004,631	56,232	3.32%

Appendix: Unrestricted

General Fund Overview

Elementary School Budgets

Excluding Utilities and Custodial

Page 2 of 2

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
112	GREENLEAF ELEMENTARY	2,099,254	791,650	1,236,748	70,856	3.38%
138	MARKHAM	1,546,457	557,239	932,521	56,696	3.67%
179	MANZANITA COMMUNITY SCHOOL	1,293,257	469,498	773,736	50,023	3.87%
148	REDWOOD HEIGHTS	1,430,448	527,994	835,526	66,928	4.68%
168	CARL MUNCK	1,476,372	549,968	855,539	70,865	4.80%
111	CROCKER HIGHLANDS	1,760,899	651,092	1,025,117	84,690	4.81%
136	HORACE MANN	1,424,047	532,035	822,311	69,701	4.89%
193	Reach Academy	1,326,830	506,638	754,784	65,408	4.93%
178	BRIDGES ACADEMY @ MELROSE	1,739,929	625,141	1,024,974	89,814	5.16%
146	PIEDMONT AVENUE	1,560,529	558,018	918,183	84,327	5.40%
115	EMERSON	1,290,058	471,594	742,549	75,914	5.88%
121	LA ESCUELITA	1,551,634	566,066	892,546	93,023	6.00%
157	THORNHILL	1,599,147	588,402	909,408	101,337	6.34%
175	MANZANITA SEED	1,388,938	496,148	802,030	90,760	6.53%
105	BURCKHALTER	1,377,245	481,116	799,557	96,571	7.01%
114	GLOBAL FAMILY SCHOOL	1,657,002	587,985	942,721	126,296	7.62%
144	PARKER	901,007	311,586	515,505	73,917	8.20%
108	CLEVELAND	1,438,572	466,633	853,355	118,583	8.24%
118	GARFIELD	2,506,615	864,098	1,434,839	207,678	8.29%
149	COMMUNITY UNITED ELEMENTARY	1,664,019	577,317	941,022	145,680	8.75%
151	SEQUOIA	1,698,192	561,354	985,702	151,136	8.90%
182	MARTIN LUTHER KING JR. K-3	1,186,836	386,071	685,121	115,644	9.74%
143	MONTCLAIR	2,123,752	678,714	1,231,546	213,492	10.05%
123	FUTURES ELEMENTARY	1,334,486	450,764	746,629	137,093	10.27%
191	SANKOFA ACADEMY	1,496,878	523,479	810,145	163,254	10.91%
165	ACORN WOODLAND K-5	1,132,332	400,734	605,255	126,343	11.16%
154	SOBRANTE PARK	928,140	314,463	507,566	106,112	11.43%
		82,890,413	30,673,961	49,106,195	3,110,256	3.75%

Appendix: Unrestricted

General Fund Overview

Middle School Budgets

Excluding Utilities and Custodial

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
201	CLAREMONT MIDDLE	1,322,315	566,266	937,449	(181,400)	-13.72%
203	FRICK MIDDLE	1,399,247	587,295	962,638	(150,687)	-10.77%
232	COLISEUM COLLEGE PREP ACADEMY	1,584,875	655,934	918,254	10,687	0.67%
215	MADISON MIDDLE	1,490,982	545,305	930,680	14,997	1.01%
228	UNITED FOR SUCCESS ACADEMY	1,472,271	564,369	885,679	22,223	1.51%
206	BRET HARTE MIDDLE	2,090,798	804,427	1,250,298	36,073	1.73%
213	WESTLAKE MIDDLE	2,100,118	791,967	1,260,037	48,114	2.29%
204	WEST OAKLAND MIDDLE	933,498	357,910	552,652	22,937	2.46%
235	MELROSE LEADERSHIP ACAD	1,423,233	617,076	770,919	35,239	2.48%
212	ROOSEVELT MIDDLE	2,073,177	782,797	1,227,426	62,953	3.04%
236	URBAN PROMISE ACADEMY	1,158,603	414,538	701,024	43,041	3.71%
210	EDNA BREWER MIDDLE	2,762,676	996,831	1,621,941	143,903	5.21%
211	MONTERA MIDDLE	3,392,282	1,223,338	1,909,988	258,957	7.63%
226	ROOTS INTERNATIONAL ACADEMY	1,162,145	391,972	677,482	92,691	7.98%
224	ALLIANCE ACADEMY	1,234,559	397,722	706,558	130,279	10.55%
221	ELMHURST COMMUNITY PREP	1,256,746	429,977	679,820	146,949	11.69%
		26,857,524	10,127,724	15,992,843	736,956	2.74%

Appendix: Unrestricted

General Fund Overview

High School Budgets

Excluding Utilities and Custodial

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
302	FREMONT HIGH SCHOOL	3,001,618	1,481,360	2,255,640	(735,382)	-24.50%
301	CASTLEMONT HIGH SCHOOL	2,355,537	819,301	1,660,273	(124,037)	-5.27%
338	MetWest	773,925	286,313	496,384	(8,771)	-1.13%
304	OAKLAND HIGH SCHOOL	5,708,085	2,198,881	3,564,978	(55,774)	-0.98%
305	OAKLAND TECH HIGH SCHOOL	7,011,982	2,698,130	4,377,952	(64,101)	-0.91%
313	STREET ACADEMY	582,643	149,091	433,552	(0)	0.00%
311	Gateway to College	430,000	430,000	-	-	0.00%
306	SKYLINE HIGH SCHOOL	6,328,111	2,293,656	3,851,361	183,094	2.89%
351	McClymonds	1,179,546	392,313	736,423	50,810	4.31%
309	BUNCHE ACADEMY	995,837	363,493	583,808	48,536	4.87%
330	INDEPENDENT STUDY 9-12	1,056,042	374,123	623,676	58,243	5.52%
335	LIFE ACADEMY	1,401,940	542,845	760,136	98,960	7.06%
353	OAKLAND INTERNATIONAL HIGH SCH	1,090,868	403,993	601,157	85,718	7.86%
310	DEWEY HIGH SCHOOL	1,194,312	405,211	695,040	94,061	7.88%
333	Community Day School	1,238,131	388,261	678,043	171,826	13.88%
352	RUDSDALE CONTINUATION	874,954	290,750	460,115	124,089	14.18%
		35,223,530	13,517,718	21,778,538	(72,726)	-0.21%

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

Page 1 of 2

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
185	ASCEND	\$ 161,138	\$ 104,722	\$ 76,483	\$ (20,067)	-12.45%
101	ALLENDALE	\$ 395,163	\$ 167,656	\$ 250,273	\$ (22,766)	-5.76%
108	CLEVELAND	\$ 277,230	\$ 132,988	\$ 149,653	\$ (5,411)	-1.95%
138	MARKHAM	\$ 550,332	\$ 205,247	\$ 309,540	\$ 35,544	6.46%
131	LAUREL	\$ 412,900	\$ 158,554	\$ 225,741	\$ 28,606	6.93%
111	CROCKER HIGHLANDS	\$ 33,845	\$ 11,500	\$ 20,000	\$ 2,345	6.93%
115	EMERSON	\$ 262,674	\$ 92,349	\$ 146,355	\$ 23,970	9.13%
118	GARFIELD	\$ 970,704	\$ 336,508	\$ 540,389	\$ 93,807	9.66%
103	BROOKFIELD	\$ 567,969	\$ 240,813	\$ 269,885	\$ 57,270	10.08%
170	HOOVER	\$ 308,694	\$ 117,481	\$ 159,410	\$ 31,803	10.30%
177	ESPERANZA ACADEMY	\$ 362,211	\$ 139,444	\$ 182,288	\$ 40,479	11.18%
168	CARL MUNCK	\$ 257,218	\$ 105,897	\$ 121,164	\$ 30,158	11.72%
165	ACORN WOODLAND K-5	\$ 547,941	\$ 222,086	\$ 260,686	\$ 65,169	11.89%
145	PERALTA	\$ 214,403	\$ 112,542	\$ 75,788	\$ 26,074	12.16%
146	PIEDMONT AVENUE	\$ 293,846	\$ 117,027	\$ 137,252	\$ 39,567	13.47%
121	LA ESCUELITA	\$ 287,578	\$ 105,304	\$ 141,300	\$ 40,973	14.25%
178	BRIDGES ACADEMY @ MELROSE	\$ 655,820	\$ 210,570	\$ 351,602	\$ 93,649	14.28%
190	THINK COLLEGE NOW	\$ 317,797	\$ 98,390	\$ 172,299	\$ 47,107	14.82%
117	FRUITVALE	\$ 419,133	\$ 136,634	\$ 218,984	\$ 63,516	15.15%
136	HORACE MANN	\$ 567,114	\$ 193,696	\$ 286,234	\$ 87,185	15.37%
123	FUTURES ELEMENTARY	\$ 320,743	\$ 120,832	\$ 149,771	\$ 50,140	15.63%
112	GREENLEAF ELEMENTARY	\$ 484,255	\$ 124,109	\$ 283,480	\$ 76,666	15.83%
106	CHABOT	\$ 128,898	\$ 40,136	\$ 68,110	\$ 20,652	16.02%
183	PREP LITERARY ACAD/CULTURAL	\$ 237,155	\$ 81,254	\$ 117,835	\$ 38,067	16.05%
119	GLENVIEW	\$ 301,365	\$ 129,900	\$ 122,494	\$ 48,971	16.25%
129	LAFAYETTE	\$ 289,407	\$ 106,358	\$ 135,403	\$ 47,645	16.46%

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

Page 2 of 2

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
144	PARKER	\$ 324,849	\$ 112,140	\$ 159,194	\$ 53,515	16.47%
133	LINCOLN	\$ 679,295	\$ 241,348	\$ 320,463	\$ 117,483	17.29%
149	COMMUNITY UNITED ELEMENTA	\$ 413,536	\$ 149,282	\$ 192,148	\$ 72,106	17.44%
154	SOBRANTE PARK	\$ 266,482	\$ 85,063	\$ 134,810	\$ 46,609	17.49%
151	SEQUOIA	\$ 352,081	\$ 142,081	\$ 146,776	\$ 63,224	17.96%
172	FRED T KOREMATSU DISCOVERY A	\$ 393,151	\$ 129,542	\$ 185,457	\$ 78,152	19.88%
166	HOWARD	\$ 229,126	\$ 93,553	\$ 87,121	\$ 48,452	21.15%
105	BURCKHALTER	\$ 243,828	\$ 64,194	\$ 127,239	\$ 52,395	21.49%
179	MANZANITA COMMUNITY SCHOO	\$ 538,703	\$ 171,862	\$ 250,690	\$ 116,151	21.56%
142	JOAQUIN MILLER	\$ 6,486	\$ 1,834	\$ 3,186	\$ 1,466	22.60%
175	MANZANITA SEED	\$ 341,352	\$ 107,791	\$ 152,366	\$ 81,195	23.79%
114	GLOBAL FAMILY SCHOOL	\$ 427,987	\$ 132,844	\$ 189,642	\$ 105,501	24.65%
116	FRANKLIN	\$ 752,057	\$ 195,643	\$ 362,208	\$ 194,206	25.82%
125	NEW HIGHLAND ACADEMY	\$ 616,960	\$ 181,199	\$ 267,845	\$ 167,917	27.22%
182	MARTIN LUTHER KING JR. K-3	\$ 293,180	\$ 84,113	\$ 126,461	\$ 82,606	28.18%
181	Encompass Small School	\$ 328,871	\$ 92,008	\$ 142,285	\$ 94,578	28.76%
191	SANKOFA ACADEMY	\$ 276,052	\$ 88,805	\$ 106,026	\$ 81,221	29.42%
102	BELLA VISTA	\$ 460,594	\$ 123,543	\$ 200,828	\$ 136,223	29.58%
143	MONTCLAIR	\$ 6,031	\$ 1,677	\$ 2,509	\$ 1,845	30.59%
193	Reach Academy	\$ 344,100	\$ 103,037	\$ 134,602	\$ 106,462	30.94%
192	RISE	\$ 361,261	\$ 114,531	\$ 131,646	\$ 115,084	31.86%
107	EAST OAKLAND PRIDE	\$ 452,707	\$ 134,470	\$ 167,139	\$ 151,098	33.38%
122	GRASS VALLEY	\$ 259,301	\$ 72,670	\$ 99,409	\$ 87,222	33.64%
171	KAISER	\$ 63,265	\$ 27,702	\$ 10,298	\$ 25,265	39.94%
127	HILLCREST	\$ 36,875	\$ 14,530	\$ 6,859	\$ 15,487	42.00%
186	INTERNATIONAL COMMUNITY SCI	\$ 422,759	\$ 80,488	\$ 138,569	\$ 203,702	48.18%
148	REDWOOD HEIGHTS	\$ 164,719	\$ 20,048	\$ 39,910	\$ 104,761	63.60%
157	THORNHILL	\$ 5,696	\$ -	\$ -	\$ 5,696	100.00%
		\$ 18,686,837	\$ 6,377,994	\$ 8,858,105	\$ 3,450,738	18.47%

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

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
215	MADISON MIDDLE	\$ 667,365	\$ 269,494	\$ 370,533	\$ 27,338	4.10%
206	BRET HARTE MIDDLE	\$ 461,992	\$ 179,526	\$ 255,583	\$ 26,882	5.82%
201	CLAREMONT MIDDLE	\$ 731,211	\$ 297,896	\$ 357,539	\$ 75,776	10.36%
203	FRICK MIDDLE	\$ 734,911	\$ 365,492	\$ 290,767	\$ 78,651	10.70%
232	COLISEUM COLLEGE PREP ACADE	\$ 611,678	\$ 328,172	\$ 214,739	\$ 68,767	11.24%
236	URBAN PROMISE ACADEMY	\$ 651,317	\$ 216,281	\$ 348,734	\$ 86,302	13.25%
213	WESTLAKE MIDDLE	\$ 598,356	\$ 197,235	\$ 297,537	\$ 103,584	17.31%
210	EDNA BREWER MIDDLE	\$ 534,812	\$ 230,351	\$ 203,301	\$ 101,159	18.91%
212	ROOSEVELT MIDDLE	\$ 650,789	\$ 227,403	\$ 289,528	\$ 133,857	20.57%
228	UNITED FOR SUCCESS ACADEMY	\$ 2,048,349	\$ 715,771	\$ 857,958	\$ 474,620	23.17%
224	ALLIANCE ACADEMY	\$ 1,716,236	\$ 558,510	\$ 696,146	\$ 461,580	26.89%
226	ROOTS INTERNATIONAL ACADEM	\$ 1,692,815	\$ 540,898	\$ 544,754	\$ 607,163	35.87%
211	MONTERA MIDDLE	\$ 434,184	\$ 126,622	\$ 145,175	\$ 162,387	37.40%
235	MELROSE LEADERSHIP ACAD	\$ 438,434	\$ 65,686	\$ 205,399	\$ 167,349	38.17%
221	ELMHURST COMMUNITY PREP	\$ 2,151,904	\$ 457,897	\$ 853,841	\$ 840,167	39.04%
204	WEST OAKLAND MIDDLE	\$ 166,861	\$ 44,994	\$ 54,795	\$ 67,073	40.20%
		\$ 14,291,213	\$ 4,822,230	\$ 5,986,329	\$ 3,482,654	24.37%

Appendix: Restricted General Fund Overview

High School Budgets Excluding Utilities and Custodial

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Avail
309	BUNCHE ACADEMY	\$ 252,740	\$ 140,126	\$ 111,779	\$ 835	0.33%
333	Community Day School	\$ 232,035	\$ 89,868	\$ 106,641	\$ 35,527	15.31%
310	DEWEY HIGH SCHOOL	\$ 407,232	\$ 139,678	\$ 194,057	\$ 73,497	18.05%
353	OAKLAND INTERNATIONAL HIGH	\$ 460,973	\$ 159,692	\$ 213,199	\$ 88,082	19.11%
335	LIFE ACADEMY	\$ 585,187	\$ 197,540	\$ 246,485	\$ 141,161	24.12%
304	OAKLAND HIGH SCHOOL	\$ 1,709,197	\$ 491,206	\$ 757,972	\$ 460,020	26.91%
313	STREET ACADEMY	\$ 250,506	\$ 104,001	\$ 77,813	\$ 68,692	27.42%
338	MetWest	\$ 426,825	\$ 177,598	\$ 108,601	\$ 140,627	32.95%
351	McClymonds	\$ 400,843	\$ 135,509	\$ 128,234	\$ 137,099	34.20%
306	SKYLINE HIGH SCHOOL	\$ 1,555,201	\$ 410,214	\$ 579,515	\$ 565,472	36.36%
301	CASTLEMONT HIGH SCHOOL	\$ 696,200	\$ 215,759	\$ 190,981	\$ 289,460	41.58%
352	RUDSDALE CONTINUATION	\$ 344,157	\$ 85,586	\$ 111,653	\$ 146,918	42.69%
302	FREMONT HIGH SCHOOL	\$ 1,046,116	\$ 256,139	\$ 342,821	\$ 447,156	42.74%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,611,522	\$ 410,248	\$ 389,838	\$ 811,436	50.35%
330	INDEPENDENT STUDY 9-12	\$ 148,105	\$ 20,424	\$ 51,667	\$ 76,014	51.32%
311	Gateway to College	\$ 2,680	\$ -	\$ -	\$ 2,680	100.00%
		\$ 10,129,517	\$ 3,033,589	\$ 3,611,254	\$ 3,484,674	34.40%

All Funds Overview

Expense Summary

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2012-13 2nd Interim	2012-13 1st Interim	Difference	
General Fund					
01	Gen Fund - Unrestricted	\$ 223,613,737	\$ 223,066,584	\$ 547,154	0.2%
01	Gen Fund - Restricted	\$ 182,087,790	\$ 178,938,875	\$ 3,148,915	1.8%
Total General Fund		\$ 405,701,527	\$ 402,005,459	\$ 3,696,069	0.9%
11	Adult Education	\$ 2,334,563	\$ 2,240,430	\$ 94,133	4.2%
12	Child Development	\$ 11,707,945	\$ 11,700,445	\$ 7,500	0.1%
13	Cafeteria	\$ 18,588,406	\$ 18,472,596	\$ 115,810	0.6%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 2,094,331	\$ 2,093,819	\$ 513	0.0%
21	Gen.Oblig. Bonds	\$ 49,399,923	\$ 49,020,923	\$ 379,000	0.8%
25	Dev Fee / Redevel	\$ 9,881,764	\$ 10,539,621	\$ (657,857)	-6.2%
35	State Modernization	\$ 67,905,776	\$ 65,641,563	\$ 2,264,213	3.4%
40	Williams Settlement	\$ 5,258,196	\$ 5,258,196	\$ (0)	0.0%
Total Facility Funds		\$ 134,539,990	\$ 132,554,122	\$ 1,985,868	1.5%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 16,351,538	\$ 16,126,538	\$ 225,000	1.4%
ALL FUNDS		\$ 589,223,970	\$ 583,099,590	\$ 6,124,380	1.1%
Note - Description and purpose of Funds are noted in appendix for each fund					

All Funds Overview

Activity Summary

2nd INTERIM 2012-13

Fund Num	Fund Descript	Beginning Balance	In			Total Resources	Other			Total Disburse	Ending Balance	
			Revenues	Transfers	In Contrib.		Expenses	Outgo	Indirect			
01	Gen Fund - Unrestr	32,869,087	262,881,366	1,323,260	(35,500,047)	228,704,580	(223,613,737)	(8,951,416)	5,206,439	(1,000,000)	(228,358,715)	33,214,952
01	Gen Fund - Restr	12,384,173	140,682,156	2,093,782	35,500,047	178,275,985	(182,087,790)	(186,995)	(3,874,966)	(2,093,782)	(188,243,533)	2,416,625
Total General Fund		45,253,260	403,563,522	3,417,042	0	406,980,564	(405,701,527)	(9,138,411)	1,331,473	(3,093,782)	(416,602,247)	35,631,577
11	Adult Education	607,219	747,017	1,000,000		1,747,017	(2,334,563)	(19,673)	-	-	(2,354,236)	-
12	Child Development	233,096	12,161,543	-		12,161,543	(11,707,945)	-	(515,635)	(57,224)	(12,280,804)	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 Maintenance	-	549	2,093,782		2,094,331	(2,094,331)	-	-	-	(2,094,331)	(0)
21	Gen.Oblig. Bonds	72,349,824	281,209	-		281,209	(49,399,923)	-	-	(2,093,782)	(51,493,706)	21,137,327
25	Dev Fee / Redevel	8,022,676	3,563,242	-		3,563,242	(9,881,764)	-	-	-	(9,881,764)	1,704,154
35	St Modernization	27,972,483	39,982,605	-		39,982,605	(67,905,776)	-	-	-	(67,905,776)	49,312
40	Williams Settlement	1,124,588	4,867,651	-		4,867,651	(5,258,196)	-	-	-	(5,258,196)	734,042
Total Facility Funds		109,469,570	48,695,255	2,093,782	-	50,789,037	(134,539,990)	-	-	(2,093,782)	(136,633,773)	23,624,835
51	Bond Int & Redemption	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	17,109,601	-		17,109,601	(16,351,538)	-	-	(470,000)	(16,821,538)	11,984,969
ALL FUNDS		216,275,105	551,230,968	6,510,824	0	557,741,792	(589,223,970)	(57,607,644)	19,673	(6,510,824)	(653,322,766)	120,694,132

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2012-13 2nd Interim	2012-13 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 747,017	\$ 652,348	\$ 94,669	(1)
Transfer-In & Sources	1,000,000	1,000,000	-	
Total Revenues & Sources	1,747,017	1,652,348	94,669	
Salaries,Supplies,Services & Equipment	2,334,563	2,240,430	94,133	(1)
Other outgo (Charter Pass Thru / Debt Service)	19,673	19,137	536	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,354,236	2,259,567	94,669	
Change in Fund Balance	(607,219)	(607,219)	-	
Beginning Fund Balance	607,219	607,219	-	
Ending Fund Balance	\$ -	\$ -	\$ -	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(1) Additional Adult Ed Services Fees received & Bgtd				

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2012-13 2nd Interim	2012-13 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 12,161,543	\$ 12,154,043	\$ 7,500
Transfer-In & Sources	-	-	-
Total Revenues & Sources	12,161,543	12,154,043	7,500
Salaries,Supplies,Services & Equipment	11,707,945	11,700,445	7,500
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	515,635	515,635	-
Contributions & Transfers Out	57,224	57,224	-
Total Expenses & Uses	12,280,804	12,273,304	7,500
Change in Fund Balance	(119,261)	(119,261)	0
Beginning Fund Balance	233,096	233,096	-
Ending Fund Balance	\$ 113,835	\$ 113,835	\$ 0
Purpose of Fund - Accts for fed, state and local revs for child development prgms			

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2012-13 2nd Interim	2012-13 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,974,637	\$ 16,868,027	\$ 106,610
Transfer-In & Sources	-	-	-
Total Revenues & Sources	16,974,637	16,868,027	106,610
Salaries,Supplies,Services & Equipment	18,588,406	18,472,596	115,810
Other outgo	-	-	-
Indirect Cost	796,166	805,366	(9,200)
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	19,591,415	19,484,805	106,610
Change in Fund Balance	(2,616,778)	(2,616,778)	(0)
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 2nd Interim	2012-13 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 549	\$ 36	\$ 513
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,094,331	2,093,818	513
Salaries,Supplies,Services & Equipment	2,094,331	2,093,819	513
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,094,331	2,093,819	513
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 2nd Interim	2012-13 1st 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 2nd Interim	2012-13 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 281,209	\$ 43,272	\$ 237,937	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	281,209	43,272	237,937	
Salaries,Supplies,Services & Equipment	49,399,923	49,020,923	379,000	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	51,493,706	51,114,706	379,000	
Change in Fund Balance	(51,212,497)	(51,071,434)	(141,063)	
Beginning Fund Balance	72,349,824	72,349,824	(0)	
Ending Fund Balance	\$ 21,137,327	\$ 21,278,390	\$ (141,064)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1) Interest Inc. Allocation of expenses partially from incr rev and from fund balance				

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facilities Fund 25	2012-13 2nd Interim	2012-13 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 3,563,242	\$ 3,555,061	\$ 8,181	(1)
Revenue received post 3rd Interim reporting	-	-	-	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	3,563,242	3,555,061	8,181	
Salaries,Supplies,Services & Equipment	9,881,764	10,539,621	(657,857)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	9,881,764	10,539,621	(657,857)	
Change in Fund Balance	(6,318,522)	(6,984,560)	666,038	
Beginning Fund Balance	8,022,676	9,978,293	(1,955,617)	(2)
Ending Fund Balance	\$ 1,704,154	\$ 2,993,733	\$ (1,289,579)	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1)	Receipt of interest			
(2)	Beginning Fund Balance restated. Apportionment for RDA is split between FUND 01 and Fund 25. The amount indicated was restated to Fund 01 reducing Fund 25 Beg FB.			

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

County School Facility Fund 35	2012-13 2nd Interim	2012-13 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 39,982,605	\$ 37,699,105	\$ 2,283,500	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	39,982,605	37,699,105	2,283,500	
Salaries,Supplies,Services & Equipment	67,905,776	65,641,563	2,264,213	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	67,905,776	65,641,563	2,264,213	
Change in Fund Balance	(27,923,171)	(27,942,458)	19,287	
Beginning Fund Balance	27,972,483	27,972,483	-	
Ending Fund Balance	\$ 49,312	\$ 30,025	\$ 19,287	
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 2nd Interim	2012-13 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,867,651	\$ 4,838,789	\$ 28,862 (1)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,867,651	4,838,789	28,862
Salaries,Supplies,Services & Equipment	5,258,196	5,258,196	(0)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	5,258,196	5,258,196	(0)
Change in Fund Balance	(390,545)	(419,407)	28,862
Beginning Fund Balance	1,124,588	1,124,588	-
Ending Fund Balance	\$ 734,042	\$ 705,181	\$ 28,862
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)			
(1)	Receipt of Interest and last installment of Urban Forestry Grant		

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2012-13 2nd Interim	2012-13 1st 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 2nd Interim	2012-13 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,734	\$ 13,705	\$ 29
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,734	13,705	29
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	13,734	13,705	29
Beginning Fund Balance	84,850	84,850	-
Ending Fund Balance	\$ 98,584	\$ 98,555	\$ 29
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 2nd Interim	2012-13 1st 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	\$ -
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.			

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2012-13 2nd Interim	2012-13 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 17,109,601	\$ 17,103,538	\$ 6,063	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	17,109,601	17,103,538	6,063	
Salaries,Supplies,Services & Equipment	16,351,538	16,126,538	225,000	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	470,000	470,000	-	
Total Expenses & Uses	16,821,538	16,596,538	225,000	
Change in Fund Balance	288,063	507,000	(218,937)	
Beginning Fund Balance	11,696,907	11,696,907	(0)	
Ending Fund Balance	\$ 11,984,969	\$ 12,203,907	\$ (218,938)	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1)	Receipt of Interest			
(2)	Preliminary Adjustment for Administrative Office Flood Loss and reloaction expense.			

Operating Results



Payroll

Jul-Dec 2012 vs. July-Dec 2011

Employee Pay Results Comparison					
July - Dec 2012 vs. July - Dec 2011					
		2012-13	2011-12	Diff	
		Jul-Dec	Jul Dec	Amt	%
Total Payroll Runs		56	56	-	0.0%
Number of Check, Direct Deposit & Manuals:					
	Checks	9,119	9,736	(617)	-6.3%
	Direct Deposits	36,667	34,419	2,248	6.5%
	Manuals	206	223	(17)	-7.6%
Total Check, Direct, Deposits & Manuals		45,992	44,378	1,614	3.6%
Number of checks Issued Due to HR/PR Errors:					
	Human Resources (HR)	66	67	(1)	-1.5%
	Payroll (P/R)	66	51	15	29.4%
Total Checks Issued due to HR/PR Errors		132	118	14	11.9%
Percentage of P/R & HR Errors		0.29%	0.27%	0.02%	7.9%

Buildings & Grounds

Work Orders Summary

Jul-Jan 2013 vs. July-Jan 2012

Work Order Data	Totals	2013 Priority 1 (1-2 Days)	2013 Priority 2 (1-7 Days)	2013 Priority 3 (10-30 Days)	2013 Priority 4 (30-90 Days)
July 2012 -Jan 2013					
Completed On Time	7,209	1,237	4,010	1,961	1
Not Completed OnTime	2,318	426	1,780	112	-
Total Completed	9,527	1,663	5,790	2,073	1
Completed On Time	75.67%	74.38%	69.26%	94.60%	100.00%
Not Completed On Time	24.33%	25.62%	30.74%	5.40%	0.00%
Work Order Data	Totals	2012 Priority 1 (1-2 Days)	2012 Priority 2 (1-7 Days)	2012 Priority 3 (10-30 Days)	2012 Priority 4 (30-90 Days)
July 2011 -Jan 2012					
Completed On Time	7,117	830	3,340	2,748	199
Not Completed OnTime	1,722	415	1,213	93	1
Total Completed	8,839	1,245	4,553	2,841	200
Completed On Time	80.52%	66.67%	73.36%	96.73%	99.50%
Not Completed On Time	19.48%	33.33%	26.64%	3.27%	0.50%

Buildings & Grounds

Work Orders Detail

July-Jan 2013 vs. July-Jan 2012

Overall Work Order Request Data	July-12		July-11		Difference
Total Work Orders Submitted	9,917		9,526		391
Completed	9,527	96.07%	8,839	92.79%	688
Not Completed	390	3.93%	687	7.21%	(297)
Overall Completed on time	7,209	72.69%	7,117	74.71%	92
Overall Not Completed on time	2,318	23.37%	1,722	18.08%	596

Purchase Order Processing Timelines

July-Jan 2013 vs. July-Jan 2012

P.O. Processing	July 1, 2012 - Jan 31,2013	July 1, 2011 - Jan 31,2012	Difference
Total Number of Purchase Orders Issued	7,269	6,747	522
Total Dollars of Purchase Orders Issued	\$210M	\$163M	\$47M
Avg Days for Final Reqs - Approval to P.O. Issuance	4*	3*	1*
Avg Days for Reqs to P.O.	6*	6*	0*

*** Calendar Days; Includes Holidays & Weekends**

Purchase Order Processing Timelines

July-Jan 2013 vs. July-Jan 2012

(continued)

Requisition Entry 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	5,571	77%	77%	5,051	75%	75%	520	2%	2%
6-15	1,019	14%	91%	1,040	15%	90%	(21)	-1%	0%
16-30	318	4%	95%	282	4%	94%	36	0%	1%
31-60	243	3%	98%	287	4%	99%	(44)	-1%	0%
61+	118	2%	100%	87	1%	100%	31	0%	0%
Totals	7,269	100%		6,747	100%		522	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	6,440	89%	89%	5,051	75%	75%	1,389	14%	14%
6-15	473	7%	95%	1,040	15%	90%	(567)	-9%	5%
16-30	144	2%	97%	282	4%	94%	(138)	-2%	3%
31-60	148	2%	99%	287	4%	99%	(139)	-2%	0%
61+	64	1%	100%	87	1%	100%	(23)	0%	0%
Totals	7,269	100%		6,747	100%		522	0%	0%

* Calendar Days; Includes Holidays & Weekends

Technology Services Support Ticket Analysis

July-Jan 2013 vs. July-Jan 2012

Tech Services - Help Desk ticket request		2012-13	2011-12	Diff
		Jul-Jan	Jul-Jan	
Number of tickets open to close				
Number of open tickets - beginning of Jul	a	303	181	122
Number of tickets opened Jul - Jan	b	8,103	9,580	(1,477)
Number of tickets Available	a+b=c	8,406	9,761	(1,355)
Number of tickets closed Jul - Jan	d	(7,911)	(9,131)	1,220
Number of open tickets - end of Jan	c+d=e	495	630	(135)
Avg number of tickets closed per month	c/7=e	(1,130)	(1,304)	174