



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

V.13

2013-2014

1st Interim Financial Report

Wednesday, December 11, 2013

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Appendix
 - General Fund Revenues and Expenses 2013-14
 - General Fund Assumptions
 - School Budgets
 - Other Funds
 - Operating Results
 - Buildings & Grounds Work Orders
 - Purchase Orders
 - Technology Services Help Desk

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 First 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 450 ADA (projected P2 ADA, 35,108) from Adopted Budget of 34,658 (ADA).
- The District is projected to have a positive Unrestricted Fund Balance of \$19.9M, which is a decrease of \$20.3M from Adopted Budget.

Executive Summary

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- The General Fund Projected Unrestricted Revenues have decreased by a net of \$422k, primarily due to:
 - Revenue Limit increase of \$2.1m, due to increase of 450/ADA
 - MAA revenue decrease of \$1.3M due to reimbursement issues between the Federal Government and California
 - Charter Schools Pass Thru decrease of \$757K

- Expenditures and Uses increased by \$6.4M primarily due to:
 - Increase in expenditures of \$2.3M for a 1.5% salary increase for employees
 - Increase in expenditures of \$1.5M for school site fall revision adjustments
 - Increase in expenditures of \$1.5M one-time instructional support
 - Increase in Program for Exceptional Children Contribution of \$1.5M
 - Increase of indirect costs (an expense offset) of \$1.9M
 - Increase in expenditures of \$1.5M for ongoing instructional support (Common Core and VRP)

Executive Summary

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- At Budget Adoption the District used the old revenue funding formula, Base Revenue Limit Per ADA.
- At First Interim the District is now using the new revenue funding formula, Local Control Funding Formula (LCFF).
- The LCFF have four driving factors:
 - Average Daily Attendance (ADA)
 - Annual Cost of Living Adjustment (COLA)
 - Unduplicated Percentages (Supplemental and Concentration)
 - Percentage of Gap Funding During Transition

Executive Summary

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- **ADA** methodology is the same as the old funding model.
- **COLA** is no longer the only key determinant of increases in funding. During the transition to full LCFF implementation, the District's LCFF Target (gap) and the state's LCFF gap percentage funding are the drivers.
- **Supplemental and Concentration Grants** are additional adjustments to the District's LCFF Calculation.
- **Education Protection Act**, Proposition 30 guarantees a minimum of \$200 per ADA, beginning in 2012-2013 through 2018-2019 and is part of the LCFF Calculation.

Executive Summary

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➤ **Upcoming LCFF Activity**

- January 31, 2014 State Board of Education will adopt regulations for the LCFF.

- State enacted cleanup legislation calling for new or revised audit requirements for LCFF/LCAP. (Local Control Accountability Plan) Listed below are a few of the areas of new auditing regulations
 - Attendance Reporting – Grade Span
 - CalPADS Unduplicated Counts
 - K-3 Grade Span Adjustment – average class enrollment by school
 - LCAP verification that expenditures are consistent with LCAP
 - Common Core Implementation Funds

Executive Summary

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- Categorical/Regulated Programs under LCFF:
 - **Williams Act** funding absorbed by LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.
 - **Deferred Maintenance** funding is part of the base in LCFF, the responsibility for maintaining district facilities becomes part of the district's LCAP.
 - **Economic Impact Aid (EIA)** is now one of LCFF categorical program.
 - **Routine Restricted Maintenance (RRMA)** 3% contribution requirement districts have flexibility through 2014-2015. Beginning in 2015-2016 the 3% contribution requirement returns.

Executive Summary

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- **Other LCFF regulations** impacting budgeting practices
 - **PERS** district contribution cap of 13.02% protection eliminated. It is anticipated that the PERS rate will increase by 1.1% per year. PERS estimates that the 2015-2016 contribution rate will be 13.30%.
 - **STRS** is also researching avenues that would allow increase in contribution from school districts.
 - **Financial risk factors** that are critically important in determining reserve levels and contingency planning.
 - State revenue volatility (may cause sudden drop in LCFF)
 - High percentage increase in LCFF revenue year-to-year
 - Costly audit findings

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2013-2014

Revenues and Expenses

Unrestricted General Fund		2013-14 1st Interim	2013-14 Bgt Adoption	Diff	
Revenue Limit (\$ for Student Attendance-Incl LCFF)		\$ 191,889,271	\$ 189,766,016	\$ 2,123,255	1
Other Revenue		84,813,959	86,514,902	(1,700,943)	2
Transfer-In & Sources		734,067	734,067	-	
Total Revenues & Sources	a	277,437,297	277,014,985	422,312	
Salaries,Supplies,Services & Equipment		233,865,760	226,361,067	7,504,692	3
Other Outgo (Pass Throughs / Debt Service)		8,181,596	8,939,368	(757,772)	4
Indirect Cost (Expense Offset)		(5,643,808)	(3,692,201)	(1,951,607)	5
Contributions & Transfers Out		39,961,080	38,350,802	1,610,278	6
Total Expenses & Uses	b	276,364,628	269,959,036	6,405,592	
Change in Fund Balance	a-b=c	1,072,669	7,055,949	(5,983,280)	
Beginning Fund Balance	d	18,816,189	33,178,766	(14,362,577)	7
Ending Fund Balance	c+d=e	19,888,858	40,234,715	(20,345,858)	
See explanations in the Appendix					

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Increase from Adopted Bgt 2013-14	
	Add'l Estimated 450 ADA and LCFF Revised Calculations	2,395,221
	Adjusted Rev related to LCFF Revised Calculation	(271,966)
	Total Revenue Limit Increase from Adopted Bgt 2013-14	2,123,255
2	Other Revenue - Increase from Adopted Bgt 2013-14	
	Decrease in M.A.A. Revenue (Fed Gov't has On-Going Dispute with Calif Over This Reimbursement)	(1,332,724)
	Reduction in Charter Pass Through	(757,772)
	Local - Other Net	370,704
	Total Other Revenue Increase from Adopted Bgt 2013-14	(1,719,792)
	TOTAL REVENUES & SOURCES INCREASE from Adopted Bgt 2013-14	\$ 403,463

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Expenses & Uses

3	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Increase from Adopted Bgt 2013-14	
	Net Increase for 1.5% Salary Increase	\$ 1,604,294
	Net Increase in All Levels (Elem, Middle, High) for Fall Revisions	1,491,488
	Measure G Art - Allocated to Schls from Site 998.	419,683
	Other Net	7,059
	Total K-12 School site budget Increase from Adopted Bgt 2013-14	3,522,524
	Central site Increase from Adopted Bgt 2013-14	
	On-Going Funding to Strength Infrastructure to Support Implementation of the "Common Core"	\$ 750,000
	One-Time Funds to Address Special Ed Issues Noted in the June 2013 Spec Ed Rpt to the Board	700,000
	Net Increase for 1.5% Salary Increase	620,155
	One-Time Funds to Support Whole School Improvement Process	500,000
	Add'l Allocation to Police Services from Site 999 to Adjust On-Going Costs	400,000
	Add'l On-Going Allocation to Address the Voluary Resolution Plan (VRP)	699,902
	One Time Funds to Support Development of an Integrated Human Capital Data Mgt System	300,000
	Other Net	19,842
	Total Central site Increase from Adopted Bgt 2013-14	3,989,899
	District Wide Budget Decrease from Adopted Bgt 2013-14 (Sites 998 & 999)	
	Measure G Art - Allocated to Schls from Site 998.	\$ (419,683)
	Add'l Allocation to Police Services from Site 999 to Adjust On-Going Costs	(400,000)
	Other net	31,323
	Net Increase for 1.5% Salary Increase	54,502
	Elimination of the PERS Reduction as part of the LCFF Funding Modle	464,225
	Adj overall Exps for Lottery & K-3 CSR	289,821
	Total District Wide Budget Decrease from Adopted Bgt 2013-14 (Sites 998 & 999)	20,188
	Total Salaries,Supplies,Services & Equipment Increase from Adopted Bgt 2013-14	7,532,611

Unrestricted General Fund Overview

Explanation of Major Fluctuations

Expense & Uses Cont'd

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4	Other Outgo (Pass Throughs / Debt Service):	
	Reduction in Charter Pass Through	\$ (757,772)
	Total Other Outgo (Pass Throughs / Debt Service) Decrease from Adopted Bgt 2013-14	(757,772)
5	Indirect Cost (Expense Offset):	
	Interprogram Indirect Increase from Adopted Bgt 2013-14 Due to Loading Carryover and Other Restricted Resources	(1,766,396)
	Interfund Indirect - Immaterial Increase	(185,211)
	Total Indirect Cost Decrease (Exps Offset) from Adopted Bgt 2013-14	(1,951,607)
6	Contributions & Transfers Out:	
	Increase in RRMA Contributions - 1.5% Sal Increase	\$ 70,250
	Increase in Spec Ed Pgm Contribution Due to Sal Incr (\$640K) and incr in Thunder Road exp (\$900K)	1,540,028
	Total Contributions & Transfers Out Increase From Adopted Bgt 2013-14	1,610,278
	TOTAL EXPENSES & USES Increase from Adopted Bgt 2013-14	\$ 6,433,510

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Beginning Fund Balance

7	Beginning Fund Balance	
	Bonus (2.35%) Paid in 2012/13	\$ (6,000,000)
	Audit Adjustments and Restatements as Part of Closing the Books for 12/13	(4,168,945)
	Other Net Changes from Estimated Actuals for 12/13 to Actual Closing of the Books	(1,614,953)
	Elim of M.A.A. Rev as Part of 12/13 Closing of the Books - Federal Gov't not Paying Calif. Dispute Pending	(1,331,454)
	Revenue Limit Reduction as Part of 12/13 Closing of the Books	(1,247,225)
	Beginning Fund Balance Adjusted to Reflect Actual Based on Closing of the Books 2012-13	(14,362,577)
	TOTAL BEGINNING FUND BALANCE Decrease from Adopted Bgt 2013-14	\$ (14,362,577)

Unrestricted General Fund Overview

Ending Fund Balance

Unrestricted General Fund	2013-14 1st Interim	2013-14 Bgt Adoption	Diff
Ending Fund Balance	19,888,858	40,234,715	(20,345,858)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 12,955,352	\$ 11,903,934	\$ 1,051,418
Designated for the Following:			
Audit Findings & One-time Items (ONE-TIME)	3,315,581	7,500,000	(4,184,419)
Employee Compensation/Bonus (ONE-TIME)	-	6,000,000	(6,000,000)
Set Aside for Allocations to Schls (ON-GOING)	1,561,896	4,500,000	(2,938,104)
Estimated Cost of the Remaining 2% On-going Salary Increase (ON-GOING)	1,010,771	4,000,000	(2,989,229)
Designated For Other Contingencies (ONE-TIME)	-	2,754,858	(2,754,858)
Investment in Priorities - Schl Culture; High Schl; Com. Core (ONE-TIME)	-	1,500,000	(1,500,000)
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Designated for Common Core Implementation (ON-GOING)	-	750,000	(750,000)
Designated For Unallocated Costs (On-GOING)	-	280,666	(280,666)
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 19,888,858	\$ 40,234,715	\$ (20,345,858)
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 \$4,318,415			

Unrestricted General Fund Overview

Structural Deficit / One-Time Items

Structural Deficit for Unrestr Gen Fund - 2013-14 1st Interim vs. 2013-14 Adopted Bgt				
		2013-14 1st Interim	2013-14 Adopted Budget	Diff
Excess of revenues over expenses	A	\$ 1,072,669	\$ 7,055,949	\$ (5,983,280)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time Investment in Programs for Exceptional Children		700,000		700,000
2 One-time Investment in Summer School for High Schools		600,000	600,000	-
3 TSA Strategy (Three year strategy-Yr 2 is 2013-14)		592,719	592,719	-
4 One-time Support for Audit work		500,000	500,000	-
5 Newcomer Programs		361,998	361,998	-
6 One-time Investment in Barack Obama Academy		320,000	320,000	-
7 One-Time Funds to Support Whole School Improvement Process		500,000		500,000
8 One-time Investment in Intergrated Human Capital Data Management System		300,000		300,000
9 Write-offs		100,000	100,000	-
One-Time Unrestricted General Fund Revenues /Expenses	B	3,974,717	2,474,717	1,500,000
Structural Surplus After Deducted One-Time Items	A+B=C	\$ 5,047,385	\$ 9,530,666	\$ (4,483,280)

Restricted General Fund



Restricted General Fund Overview

Restricted General Fund	2013-14 1st Interim	2013-14 Budget Dev.	Diff
Revenue Limit (\$ for Student Attendance)	\$ 9,950,123	\$ 9,950,123	\$ -
Other Revenue	135,899,636	114,909,571	20,990,065.23
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	147,943,542	126,953,477	20,990,065
Salaries,Supplies,Services & Equipment	187,075,729	159,666,791	27,408,938.46
Other outgo (Pass Through / Debt Service)	1,220,008	214,208	1,005,800.00
Indirect Cost	4,051,999	2,285,603	1,766,395.61
Contributions & Transfers Out	(36,867,298)	(35,257,020)	(1,610,278.15)
Total Expenses & Uses	155,480,438	126,909,582	28,570,856
Change in Fund Balance	(7,536,896)	43,894	(7,580,790.69)
Beginning Fund Balance	10,315,466	-	10,315,466.17
Ending Fund Balance	\$ 2,778,570	\$ 43,894	\$ 2,734,675
<p>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, federal Stimulus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, Title II, Title III & other state, fed & local grants</p>			

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Appendix

Unrestricted General Fund Assumptions

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2013-14 1st Interim Unrestricted General Fund Assumptions				Explanations of Fluctuation
	2013-14 1st Interim	Bgt Dev 2013-14	Diff	
Rev for Student Attendance (Rev Limit)				
Rev / ADA	\$ 5,323	\$ 5,323	-	
Average Daily Attendance (ADA)	35,108	34,658	450	Increase in projected ADA due to increase in enrollment
Additonal Rev Limit Due to COLA	\$ 3,494,561	\$ 3,494,561	-	
Adjusment for LCFF Formula (Excl COLA)	8,539,921	8,958,517	\$ (418,596)	
Cost of Living Adjustment (COLA)	1.565%	1.565%	0.000%	
Other State Revenue				
K-3 Class Size Reduction (CSR)	\$ 10,195,920	\$ 10,195,920	-	
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)	\$ 27,695,674	\$ 29,009,543	\$ (1,313,869)	Loss of M.A.A. Revenue
Adult Ed Flex	\$ 11,821,233	\$ 11,821,239	\$ (6)	
Lottery	\$ 5,208,240	\$ 5,208,240	-	
Mandated Cost Block Grant	\$ 1,663,572	\$ 1,663,572	-	
Charter Pass Through	\$ 2,006,231	\$ 2,764,003	\$ (757,772)	
Local				
Measure G Parcel Tax	\$ 20,700,590	\$ 20,700,590	-	
Interagency	\$ 659,916	\$ 600,958	\$ 58,958	
Lease and Rental Income	\$ 1,527,519	\$ 1,527,519	-	
Other Local (Including Charter School Rev)	\$ 3,142,859	\$ 2,790,637	\$ 352,222	
Interest Income	\$ 162,585	\$ 162,585	-	
Transfer In				
Self Insurance Fund (Fund 67) to cover Prop & Legal	\$ 470,000	\$ 470,000	-	

Appendix

Unrestricted General Fund Assumptions

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2013-14 1st Interim Unrestricted General Fund Assumptions					Explanations of Fluctuation
	2013-14 1st Interim	Bgt Dev 2013-14	Diff		
Other Outgo					
Charter Transfers	\$ 2,006,231	\$ 2,764,003	\$ (757,772)		
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	\$ 10,821,233	\$ 10,821,239	\$ (6)		
Contributions					
Special Ed Program	\$ (27,101,270)	\$ (25,561,242)	\$ (1,540,028)	Incr Due to Sal Increase of 1.5% (\$640K); and Unanticipated Bgt for Thunder Road (\$900K)	
Special Ed & Home-to-School Transportation	\$ (5,369,826)	\$ (5,369,826)	\$ -		
RRMA (Buildings & Grounds)	\$ (6,385,518)	\$ (6,315,268)	\$ (70,250)	Incr to RRMA Transfer Due to Salary Increase of 1.5%	
Expenses					
School Site Budgets	\$ 166,963,328	\$ 163,440,804	\$ 3,522,524	Fall Revisions (\$1.5M) ; Salary Increase (\$1.6M); Measure G Art Transfer from District Wide (\$.4M)	
Budgeted Centrally for Schools (Site 998)	\$ 6,410,105	\$ 6,655,233	\$ (245,128)		
Net Schools Related Budgets	\$ 173,373,433	\$ 170,096,037	\$ 3,277,396		
Central Budgets	\$ 55,844,387	\$ 51,854,488	\$ 3,989,899	One-time funds of \$1.5M (PEC, HR Mgt, Schl Improv); On-going funds of (\$2.5M for Sal Incr, VRP, Police Serv & Common Core)	
Indirect Cost (Central Bgt offset)	\$ (5,643,808)	\$ (3,692,201)	\$ (1,951,607)	Increase Due to More Restricted Resources Loaded vs. Adopted Budget	
Net Central Budgets	\$ 50,200,579	\$ 48,162,287	\$ 2,038,292		
District Wide Budgets (Site 999)	\$ 4,658,074	\$ 4,402,891	\$ (679,596)		
Health Benefits increase	10%	10%	0%	Actual Weighted Average Rate Increase is Less Than 5% for 2013-14	

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

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First Interim 2013-14 Unrestricted General Fund - Elementary Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
101	ALLENDALE	\$ 1,554,398	\$ 1,054,838	\$ 474,746	\$ 24,814	1.6%
102	BELLA VISTA	\$ 1,878,362	\$ 1,251,504	\$ 571,122	\$ 55,737	3.0%
103	BROOKFIELD	\$ 1,484,468	\$ 852,607	\$ 414,633	\$ 217,228	14.6%
105	BURCKHALTER	\$ 1,305,630	\$ 857,363	\$ 401,329	\$ 46,938	3.6%
106	CHABOT	\$ 2,414,983	\$ 1,602,318	\$ 738,060	\$ 74,605	3.1%
107	EAST OAKLAND PRIDE	\$ 1,745,409	\$ 1,058,213	\$ 526,939	\$ 160,257	9.2%
108	CLEVELAND	\$ 1,619,738	\$ 1,047,358	\$ 473,700	\$ 98,680	6.1%
111	CROCKER HIGHLANDS	\$ 1,829,722	\$ 1,159,571	\$ 525,760	\$ 144,391	7.9%
114	GLOBAL FAMILY SCHOOL	\$ 1,677,599	\$ 1,012,860	\$ 463,431	\$ 201,308	12.0%
115	EMERSON	\$ 1,265,954	\$ 829,800	\$ 381,804	\$ 54,350	4.3%
116	FRANKLIN	\$ 3,154,646	\$ 2,142,163	\$ 969,976	\$ 42,507	1.3%
117	FRUITVALE	\$ 1,664,545	\$ 1,046,744	\$ 510,625	\$ 107,176	6.4%
118	GARFIELD	\$ 2,470,508	\$ 1,462,583	\$ 732,540	\$ 275,385	11.1%
119	GLENVIEW	\$ 1,882,753	\$ 1,249,020	\$ 577,656	\$ 56,077	3.0%
121	LA ESCUELITA	\$ 1,430,760	\$ 911,662	\$ 429,271	\$ 89,827	6.3%
122	GRASS VALLEY	\$ 1,143,783	\$ 737,450	\$ 358,356	\$ 47,978	4.2%
123	FUTURES ELEMENTARY	\$ 1,293,750	\$ 862,080	\$ 403,782	\$ 27,888	2.2%

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

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First Interim 2013-14 Unrestricted General Fund - Elementary Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
125	NEW HIGHLAND ACADEMY	\$ 1,299,229	\$ 888,694	\$ 405,129	\$ 5,406	0.4%
129	LAFAYETTE	\$ 1,137,775	\$ 680,566	\$ 349,892	\$ 107,317	9.4%
131	LAUREL	\$ 2,280,196	\$ 1,475,173	\$ 635,698	\$ 169,326	7.4%
133	LINCOLN	\$ 3,140,854	\$ 2,040,437	\$ 899,020	\$ 201,397	6.4%
136	HORACE MANN	\$ 1,502,831	\$ 850,652	\$ 403,113	\$ 249,066	16.6%
138	MARKHAM	\$ 1,355,043	\$ 833,039	\$ 403,253	\$ 118,751	8.8%
142	JOAQUIN MILLER	\$ 1,694,397	\$ 1,087,260	\$ 512,974	\$ 94,163	5.6%
143	MONTCLAIR	\$ 2,293,567	\$ 1,419,029	\$ 687,567	\$ 186,971	8.2%
144	PARKER	\$ 921,165	\$ 532,179	\$ 275,377	\$ 113,608	12.3%
145	PERALTA	\$ 1,468,826	\$ 964,708	\$ 436,175	\$ 67,943	4.6%
146	PIEDMONT AVENUE	\$ 1,565,101	\$ 944,603	\$ 436,171	\$ 184,327	11.8%
148	REDWOOD HEIGHTS	\$ 1,399,316	\$ 938,936	\$ 428,556	\$ 31,824	2.3%
149	COMMUNITY UNITED ELEMENTARY	\$ 1,758,511	\$ 1,117,813	\$ 519,851	\$ 120,847	6.9%
151	SEQUOIA	\$ 1,833,566	\$ 1,185,221	\$ 529,221	\$ 119,123	6.5%
154	SOBRANTE PARK	\$ 1,002,485	\$ 648,867	\$ 249,589	\$ 104,029	10.4%
157	THORNHILL	\$ 1,574,549	\$ 1,032,415	\$ 464,540	\$ 77,594	4.9%
165	ACORN WOODLAND	\$ 1,100,861	\$ 601,345	\$ 320,710	\$ 178,806	16.2%

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

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First Interim 2013-14 Unrestricted General Fund - Elementary Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
166	HOWARD	\$ 873,885	\$ 539,340	\$ 252,971	\$ 81,574	9.3%
168	CARL MUNCK	\$ 1,438,245	\$ 959,125	\$ 427,931	\$ 51,190	3.6%
170	HOOVER	\$ 1,239,021	\$ 831,763	\$ 363,505	\$ 43,753	3.5%
171	KAISER	\$ 1,175,957	\$ 762,711	\$ 379,673	\$ 33,573	2.9%
172	FRED T KOREMATSU DISCOVERY AC	\$ 1,664,119	\$ 1,016,432	\$ 483,546	\$ 164,141	9.9%
175	MANZANITA SEED	\$ 1,545,722	\$ 1,029,961	\$ 467,018	\$ 48,742	3.2%
177	ESPERANZA ACADEMY	\$ 1,358,613	\$ 854,615	\$ 401,255	\$ 102,743	7.6%
178	BRIDGES ACADEMY @ MELROSE	\$ 1,760,236	\$ 1,180,509	\$ 526,821	\$ 52,905	3.0%
179	MANZANITA COMMUNITY SCHOOL	\$ 1,313,037	\$ 806,276	\$ 371,799	\$ 134,962	10.3%
181	Encompass	\$ 1,235,153	\$ 735,757	\$ 351,869	\$ 147,526	11.9%
182	MARTIN LUTHER KING JR.	\$ 1,123,867	\$ 659,374	\$ 312,531	\$ 151,962	13.5%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 1,068,766	\$ 648,141	\$ 312,217	\$ 108,408	10.1%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 1,430,308	\$ 944,502	\$ 435,894	\$ 49,912	3.5%
190	THINK COLLEGE NOW	\$ 1,176,129	\$ 728,061	\$ 335,792	\$ 112,277	9.5%
192	RISE	\$ 1,262,402	\$ 721,689	\$ 347,246	\$ 193,468	15.3%
193	Reach Academy	\$ 1,523,776	\$ 958,160	\$ 414,044	\$ 151,572	9.9%

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

First Interim 2013-14 Unrestricted General Fund - Middle Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
201	CLAREMONT MIDDLE	\$ 1,549,728	\$ 841,540	\$ 400,573	\$ 307,616	19.8%
203	FRICK MIDDLE	\$ 1,248,293	\$ 688,051	\$ 328,780	\$ 231,462	18.5%
204	WEST OAKLAND MIDDLE	\$ 1,072,128	\$ 627,238	\$ 315,894	\$ 128,996	12.0%
206	BRET HARTE MIDDLE	\$ 2,126,742	\$ 1,371,708	\$ 656,772	\$ 98,262	4.6%
210	EDNA BREWER MIDDLE	\$ 2,775,871	\$ 1,814,889	\$ 801,043	\$ 159,939	5.8%
211	MONTERA MIDDLE	\$ 3,477,684	\$ 2,199,294	\$ 1,014,479	\$ 263,911	7.6%
212	ROOSEVELT MIDDLE	\$ 1,959,695	\$ 1,289,507	\$ 603,789	\$ 66,399	3.4%
213	WESTLAKE MIDDLE	\$ 1,953,428	\$ 1,236,626	\$ 581,958	\$ 134,844	6.9%
215	MADISON MIDDLE	\$ 2,077,721	\$ 1,164,374	\$ 594,951	\$ 318,395	15.3%
221	ELMHURST COMMUNITY PREP	\$ 1,287,531	\$ 807,637	\$ 409,081	\$ 70,813	5.5%
224	ALLIANCE ACADEMY	\$ 1,371,442	\$ 776,101	\$ 446,991	\$ 148,350	10.8%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,221,160	\$ 675,572	\$ 340,241	\$ 205,347	16.8%
228	UNITED FOR SUCCESS ACADEMY	\$ 1,577,058	\$ 902,891	\$ 451,067	\$ 223,100	14.1%
236	URBAN PROMISE ACADEMY	\$ 1,182,323	\$ 752,469	\$ 366,298	\$ 63,556	5.4%

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

First Interim 2013-14 Unrestricted General Fund - High Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
301	CASTLEMONT HIGH SCHOOL	\$ 1,984,252	\$ 1,177,251	\$ 797,590	\$ 9,411	0.5%
302	FREMONT HIGH SCHOOL	\$ 2,798,519	\$ 1,552,283	\$ 999,021	\$ 247,215	8.8%
303	MCCLYMONDS HIGH SCHOOL	\$ 1,262,300	\$ 728,869	\$ 454,366	\$ 79,066	6.3%
304	OAKLAND HIGH SCHOOL	\$ 5,568,903	\$ 3,466,240	\$ 1,649,315	\$ 453,347	8.1%
305	OAKLAND TECH HIGH SCHOOL	\$ 7,281,952	\$ 4,800,454	\$ 2,222,016	\$ 259,482	3.6%
306	SKYLINE HIGH SCHOOL	\$ 6,434,878	\$ 4,285,417	\$ 2,005,177	\$ 144,284	2.2%
309	BUNCHE ACADEMY	\$ 1,007,986	\$ 577,667	\$ 293,455	\$ 136,864	13.6%
310	DEWEY HIGH SCHOOL	\$ 1,255,873	\$ 733,236	\$ 373,775	\$ 148,862	11.9%
311	Gateway to College	\$ 416,394	\$ 416,394	\$ -	\$ -	0.0%
313	STREET ACADEMY	\$ 465,015	\$ 271,872	\$ 187,249	\$ 5,893	1.3%
338	MetWest	\$ 848,501	\$ 586,315	\$ 300,259	\$ (38,074)	-4.5%
352	RUDSDALE CONTINUATION	\$ 789,545	\$ 351,015	\$ 155,572	\$ 282,957	35.8%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 1,238,939	\$ 778,510	\$ 375,886	\$ 84,543	6.8%

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

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First Interim 2013-14 Restricted General Fund - Elementary Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
101	ALLENDALE	\$ 307,562	\$ 150,427	\$ 86,780	\$ 70,355	22.9%
102	BELLA VISTA	\$ 357,453	\$ 220,880	\$ 124,272	\$ 12,300	3.4%
103	BROOKFIELD	\$ 500,121	\$ 202,458	\$ 93,087	\$ 204,575	40.9%
105	BURCKHALTER	\$ 185,530	\$ 112,446	\$ 67,872	\$ 5,212	2.8%
106	CHABOT	\$ 87,366	\$ 79,110	\$ 9,262	\$ (1,006)	-1.2%
107	EAST OAKLAND PRIDE	\$ 397,146	\$ 253,712	\$ 90,246	\$ 53,188	13.4%
108	CLEVELAND	\$ 221,239	\$ 152,150	\$ 59,219	\$ 9,871	4.5%
111	CROCKER HIGHLANDS	\$ 12,348	\$ -	\$ -	\$ 12,348	100.0%
114	GLOBAL FAMILY SCHOOL	\$ 403,046	\$ 226,988	\$ 147,548	\$ 28,510	7.1%
115	EMERSON	\$ 242,544	\$ 177,730	\$ 54,336	\$ 10,478	4.3%
116	FRANKLIN	\$ 563,251	\$ 320,475	\$ 194,803	\$ 47,973	8.5%
117	FRUITVALE	\$ 319,026	\$ 209,651	\$ 82,407	\$ 26,968	8.5%
118	GARFIELD	\$ 907,671	\$ 536,602	\$ 259,559	\$ 111,510	12.3%
119	GLENVIEW	\$ 231,985	\$ 108,988	\$ 50,896	\$ 72,101	31.1%
121	LA ESCUELITA	\$ 258,539	\$ 171,940	\$ 64,297	\$ 22,302	8.6%
122	GRASS VALLEY	\$ 179,098	\$ 76,976	\$ 29,614	\$ 72,508	40.5%
123	FUTURES ELEMENTARY	\$ 271,377	\$ 174,906	\$ 80,708	\$ 15,763	5.8%

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

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First Interim 2013-14 Restricted General Fund - Elementary Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
125	NEW HIGHLAND ACADEMY	\$ 641,595	\$ 339,230	\$ 170,386	\$ 131,979	20.6%
129	LAFAYETTE	\$ 330,956	\$ 218,561	\$ 49,973	\$ 62,422	18.9%
131	LAUREL	\$ 353,402	\$ 250,935	\$ 87,329	\$ 15,138	4.3%
133	LINCOLN	\$ 543,326	\$ 354,032	\$ 135,591	\$ 53,703	9.9%
136	HORACE MANN	\$ 518,087	\$ 323,617	\$ 117,573	\$ 76,898	14.8%
138	MARKHAM	\$ 511,599	\$ 307,475	\$ 120,006	\$ 84,118	16.4%
142	JOAQUIN MILLER	\$ 8,410	\$ -	\$ -	\$ 8,410	100.0%
143	MONTCLAIR	\$ 5,154	\$ 3,053	\$ 1,309	\$ 792	15.4%
144	PARKER	\$ 291,070	\$ 169,216	\$ 96,798	\$ 25,057	8.6%
145	PERALTA	\$ 174,416	\$ 101,954	\$ 35,729	\$ 36,733	21.1%
146	PIEDMONT AVENUE	\$ 237,453	\$ 196,904	\$ 54,307	\$ (13,758)	-5.8%
148	REDWOOD HEIGHTS	\$ 153,795	\$ 63,363	\$ 23,821	\$ 66,611	43.3%
149	COMMUNITY UNITED ELEMENTARY	\$ 353,456	\$ 259,686	\$ 88,721	\$ 5,050	1.4%
151	SEQUOIA	\$ 312,114	\$ 246,478	\$ 59,380	\$ 6,256	2.0%
154	SOBRANTE PARK	\$ 221,127	\$ 89,444	\$ 43,900	\$ 87,783	39.7%
157	THORNHILL	\$ 5,766	\$ 2,600	\$ 1,103	\$ 2,063	35.8%
165	ACORN WOODLAND	\$ 435,388	\$ 279,297	\$ 110,736	\$ 45,355	10.4%

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

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First Interim 2013-14 Restricted General Fund - Elementary Schools

Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available
166	HOWARD	\$ 183,733	\$ 103,512	\$ 85,169	\$ (4,948)	-2.7%
168	CARL MUNCK	\$ 207,078	\$ 151,719	\$ 53,585	\$ 1,775	0.9%
170	HOOVER	\$ 329,012	\$ 232,410	\$ 72,860	\$ 23,742	7.2%
171	KAISER	\$ 46,672	\$ 31,251	\$ 12,000	\$ 3,420	7.3%
172	FRED T KOREMATSU DISCOVERY AC	\$ 334,792	\$ 217,925	\$ 103,060	\$ 13,807	4.1%
175	MANZANITA SEED	\$ 274,956	\$ 182,474	\$ 103,966	\$ (11,485)	-4.2%
177	ESPERANZA ACADEMY	\$ 325,038	\$ 203,708	\$ 91,517	\$ 29,812	9.2%
178	BRIDGES ACADEMY @ MELROSE	\$ 581,957	\$ 373,197	\$ 166,760	\$ 41,999	7.2%
179	MANZANITA COMMUNITY SCHOOL	\$ 503,484	\$ 346,438	\$ 166,297	\$ (9,251)	-1.8%
181	Encompass	\$ 279,471	\$ 150,179	\$ 63,387	\$ 65,905	23.6%
182	MARTIN LUTHER KING JR.	\$ 325,867	\$ 226,660	\$ 94,796	\$ 4,412	1.4%
183	PREP LITERARY ACAD/CULTURAL EX	\$ 249,672	\$ 178,132	\$ 62,231	\$ 9,309	3.7%
186	INTERNATIONAL COMMUNITY SCHOOL	\$ 314,167	\$ 206,188	\$ 109,768	\$ (1,789)	-0.6%
190	THINK COLLEGE NOW	\$ 272,653	\$ 180,106	\$ 72,782	\$ 19,765	7.2%
192	RISE	\$ 380,282	\$ 222,053	\$ 71,557	\$ 86,672	22.8%
193	Reach Academy	\$ 278,518	\$ 194,134	\$ 73,446	\$ 10,937	3.9%

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

First Interim 2013-14 Restricted General Fund - Middle Schools							
Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available	
201	CLAREMONT MIDDLE	\$ 595,602	\$ 403,470	\$ 166,206	\$ 25,926	4.4%	
203	FRICK MIDDLE	\$ 608,921	\$ 427,730	\$ 141,020	\$ 40,171	6.6%	
204	WEST OAKLAND MIDDLE	\$ 202,491	\$ 116,823	\$ 34,186	\$ 51,482	25.4%	
206	BRET HARTE MIDDLE	\$ 461,888	\$ 283,071	\$ 121,370	\$ 57,447	12.4%	
210	EDNA BREWER MIDDLE	\$ 484,374	\$ 354,585	\$ 140,223	\$ (10,434)	-2.2%	
211	MONTERA MIDDLE	\$ 386,109	\$ 198,665	\$ 78,026	\$ 109,418	28.3%	
212	ROOSEVELT MIDDLE	\$ 658,724	\$ 466,340	\$ 185,080	\$ 7,304	1.1%	
213	WESTLAKE MIDDLE	\$ 387,797	\$ 249,797	\$ 79,306	\$ 58,694	15.1%	
215	MADISON MIDDLE	\$ 841,291	\$ 469,782	\$ 174,579	\$ 196,930	23.4%	
221	ELMHURST COMMUNITY PREP	\$ 610,351	\$ 489,593	\$ 178,140	\$ (57,382)	-9.4%	
224	ALLIANCE ACADEMY	\$ 1,676,570	\$ 893,993	\$ 412,880	\$ 369,698	22.1%	
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,769,245	\$ 906,096	\$ 348,395	\$ 514,754	29.1%	
228	UNITED FOR SUCCESS ACADEMY	\$ 676,505	\$ 463,020	\$ 114,459	\$ 99,026	14.6%	
236	URBAN PROMISE ACADEMY	\$ 587,978	\$ 396,536	\$ 172,152	\$ 19,290	3.3%	

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

First Interim 2013-14 Restricted General Fund - High Schools							
Site	Site Name	Working Budget	Encum.	Expenses	Avail. Bal.	% Available	
301	CASTLEMONT HIGH SCHOOL	\$ 1,018,931	\$ 639,958	\$ 162,406	\$ 216,567	21.3%	
302	FREMONT HIGH SCHOOL	\$ 1,239,294	\$ 617,429	\$ 350,944	\$ 270,921	21.9%	
303	MCCLYMONDS HIGH SCHOOL	\$ 265,076	\$ 161,749	\$ 57,157	\$ 46,170	17.4%	
304	OAKLAND HIGH SCHOOL	\$ 1,222,187	\$ 616,902	\$ 297,240	\$ 308,046	25.2%	
305	OAKLAND TECH HIGH SCHOOL	\$ 1,273,910	\$ 647,508	\$ 378,856	\$ 247,546	19.4%	
306	SKYLINE HIGH SCHOOL	\$ 1,061,724	\$ 642,813	\$ 244,052	\$ 174,859	16.5%	
309	BUNCHE ACADEMY	\$ 242,707	\$ 125,930	\$ 49,452	\$ 67,325	27.7%	
310	DEWEY HIGH SCHOOL	\$ 355,041	\$ 209,082	\$ 91,194	\$ 54,765	15.4%	
311	Gateway to College	\$ 3,547	\$ -	\$ -	\$ 3,547	100.0%	
313	STREET ACADEMY	\$ 197,845	\$ 141,485	\$ 28,496	\$ 27,864	14.1%	
338	MetWest	\$ 345,333	\$ 195,941	\$ 50,407	\$ 98,985	28.7%	
352	RUDSDALE CONTINUATION	\$ 275,582	\$ 120,448	\$ 59,997	\$ 95,136	34.5%	
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 917,196	\$ 502,408	\$ 237,801	\$ 176,987	19.3%	

General Fund Overview

Fund Balances Summary

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2013-14 1st Interim	2013-14 Bgt Dev	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 233,865,760	\$ 226,353,416	\$ 7,512,343	3.3%
01	Gen Fund - Restricted	\$ 187,075,729	\$ 159,666,791	\$ 27,408,938	17.2%
Total General Fund		\$ 420,941,489	\$ 386,020,207	\$ 34,921,282	9.0%
11	Adult Education	\$ 1,718,541	\$ 1,289,231	\$ 429,309	33.3%
12	Child Development	\$ 12,299,393	\$ 11,793,147	\$ 506,246	4.3%
13	Cafeteria	\$ 17,942,659	\$ 16,590,285	\$ 1,352,374	8.2%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 4,555,829	\$ 3,084,853	\$ 1,470,976	47.7%
21	Gen.Oblig. Bonds	\$ 20,337,697	\$ 97,924,497	\$ (77,586,800)	-79.2%
25	Dev Fee / Redevel	\$ 6,447,073	\$ 4,287,082	\$ 2,159,991	50.4%
35	State Modernization	\$ 40,262,763	\$ 16,777,371	\$ 23,485,391	140.0%
40	Williams Settlement	\$ 317,015	\$ 125,330	\$ 191,685	152.9%
Total Facility Funds		\$ 71,920,376	\$ 122,199,133	\$ (50,278,757)	-41.1%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 15,924,149	\$ 15,924,149	\$ -	0.0%
ALL FUNDS		\$ 540,746,607	\$ 553,816,153	\$ (13,069,546)	-2.4%
Note - Description and purpose of Funds are noted in appendix for each fund					

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 275,431	\$ 338,380	(62,949)	(1)
Transfer-In & Sources	1,000,000	1,000,000	-	
Total Revenues & Sources	1,275,431	1,338,380	(62,949)	
Salaries,Supplies,Services & Equipment	1,718,541	1,289,231	429,309	(2)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	54,184	49,149	5,035	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	1,772,725	1,338,380	434,344	
Change in Fund Balance	(497,294)	(0)	(497,293)	
Beginning Fund Balance	497,294	-	497,294	(3)
Ending Fund Balance	\$ 11	\$ (0)	\$ 497,294	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(1)	Decrease in fee-based revenue			
(2)	Rehire additional staff to reimplement program			
(3)	Beginning Fund Balance adjusted to actuals after the 2012-13 closing of the books			

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 12,949,018	\$ 12,391,933	\$ 557,085	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	12,949,018	12,391,933	557,085	
Salaries,Supplies,Services & Equipment	12,299,393	11,793,147	506,246	(2)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	628,423	541,562	86,861	(3)
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	12,985,040	12,391,933	593,107	
Change in Fund Balance	(36,022)	-	(36,022)	
Beginning Fund Balance	314,929	-	314,929	
Ending Fund Balance	\$ 278,907	\$ -	\$ 278,907	
Purpose of Fund - Accts for fed, state and local revenues for child development programs				
(1)	Revenue updated to reflect accordingly for 1st interim			
(2)	Increase in expenses due to increase in Revenue			
(3)	Increase of indirect costs due to increase of revenue and indirect cost adjustment.			

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 17,555,836	\$ 17,613,015	\$ (57,179)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	17,555,836	17,613,015	(57,179)	
Salaries,Supplies,Services & Equipment	17,942,659	16,590,285	1,352,374	(2)
Other outgo	-	-	-	
Indirect Cost	909,201	815,887	93,314	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	19,058,703	17,613,015	1,445,688	
Change in Fund Balance	(1,502,866)	-	(1,502,866)	
Beginning Fund Balance	1,502,866	-	1,502,866	(3)
Ending Fund Balance	\$ (0)	\$ -	\$ (0)	
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
(1)	Revene updated to reflect accordingly for 1st interim			
(2)	Increase in expenses earmarked for student nutrition programs			
(3)	Beginning Fund Balance adjusted to actuals after 2012-13 dosing of the books			

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2013-14 1st Interim	2013-14 Budget Dev.	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,093,782	2,093,782	-
Salaries,Supplies,Services & Equipment	4,555,829	3,084,853	1,470,976
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	4,555,829	3,084,853	1,470,976
Change in Fund Balance	(2,462,046)	(991,070)	(1,470,976)
Beginning Fund Balance	2,462,046	991,071	1,470,976
Ending Fund Balance	\$ -	\$ 0	\$ (0)
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

Building Fund 21	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ -	\$ -	
Transfer-In & Sources	120,000,000	80,000,000	40,000,000	(1)
Total Revenues & Sources	120,000,000	80,000,000	40,000,000	
Salaries,Supplies,Services & Equipment	20,337,697	97,924,497	(77,586,800)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	22,431,479	100,018,280	(77,586,800)	
Change in Fund Balance	97,568,521	(20,018,280)	117,586,800	
Beginning Fund Balance	31,969,257	23,061,305	8,907,952	
Ending Fund Balance	\$ 129,537,777	\$ 3,043,025	\$ 126,494,752	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1) Projected sale of bonds adjusted to actual sale of bond				
(2) Increase in expenditures due to increase in revenue				

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facilities Fund 25	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 4,172,573	\$ 3,949,082	\$ 223,491	(1)
Revenue received post 3rd Interim reporting	-	-	-	
Transfer-In & Sources	-	-	223,491	
Total Revenues & Sources	4,172,573	3,949,082		
Salaries,Supplies,Services & Equipment	6,447,073	4,287,082	2,159,991	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	2,159,991	
Total Expenses & Uses	6,447,073	4,287,082		
Change in Fund Balance	(2,274,500)	(338,000)	(1,936,500)	(2)
Beginning Fund Balance	3,880,091	1,671,517	2,208,574	
Ending Fund Balance	\$ 1,605,591	\$ 1,333,517	\$ 272,074	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1)	Reciept of interest Estimated			
(2)	Beginning Fund Balance adjusted to actuals after 2012-13 closing of the books			

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

County School Facility Fund 35	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 18,500,000	\$ (18,500,000)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	18,500,000	(18,500,000)	
Salaries,Supplies,Services & Equipment	40,262,763	16,777,371	23,485,391	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	40,262,763	16,777,371	23,485,391	
Change in Fund Balance	(40,262,763)	1,722,629	(41,985,391)	
Beginning Fund Balance	47,930,253	62,371	47,867,881	(2)
Ending Fund Balance	\$ 7,667,490	\$ 1,785,000	\$ 5,882,490	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(1)	Due to technical requirements, the estimated Beginning Fund Balance at adoption is reflected in revenue. Amount properly stated in Beginning Fund Balance at 1st Interim			
(2)	Receipt of modernization reimbursement prior to the closing of for 2012-13 fiscal year, causing an increase Beginning Fund Balance for 2013-14			

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

Special Reserve Fund 40	2013-14 1st Interim	2013-14 Budget Dev.	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 125,330	\$ (125,330)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	125,330	(125,330)	
Salaries,Supplies,Services & Equipment	317,015	125,330	191,685	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	317,015	125,330	191,685	
Change in Fund Balance	(317,015)	-	(317,015)	
Beginning Fund Balance	963,544	723,571	239,972	(2)
Ending Fund Balance	\$ 646,528	\$ 723,571	\$ (77,043)	
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)	Deferred revenue restated into Beginning FB			
(2)	Beginning FB adjusted to actuals 2012-13 closing of the books			

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2013-14 1st Interim	2013-14 Budget Dev.	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 71,759,790	\$ 51,965,661	\$ 19,794,129 (1)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	71,759,790	51,965,661	19,794,129
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	61,962,160	48,449,559	13,512,601
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	61,962,160	48,449,559	13,512,601
Change in Fund Balance	9,797,630	3,516,102	6,281,528
Beginning Fund Balance	51,011,760	45,714,431	5,297,329
Ending Fund Balance	\$ 60,809,390	\$ 49,230,533	\$ 11,578,857
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties			
(1)	Based on county treasury report increase in revenue		

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

Tax Override Fund 53	2013-14 1st Interim	2013-14 Budget Dev.	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	\$ 13,734	\$ 98,584	\$ (84,850)
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	2013-14 1st Interim	2013-14 Budget Dev.	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	2013-14 1st Interim	2013-14 Budget Dev.	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,667,817	\$ 13,667,817	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,667,817	13,667,817	-
Salaries,Supplies,Services & Equipment	15,924,149	15,924,149	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	470,000	470,000	-
Total Expenses & Uses	16,394,149	16,394,149	-
Change in Fund Balance	(2,726,332)	(2,726,332)	-
Beginning Fund Balance	10,646,654	7,871,856	2,774,798
Ending Fund Balance	\$ 7,920,323	\$ 5,145,524	\$ 2,774,798
Purpose of Fund - Accts for self-insurance activities from other operating funds			

Operating Results



Purchase Order Processing Timelines

July-Oct 2011 vs. July-Oct 2012

1 of 2

	July - Oct. 2013	July - Oct. 2012	Diff.
Total Number of Purchase Orders Issues	4,436	4,325	111
Total Dollars of Purchase Orders Issued	\$97.7M	\$150.1M	(\$52.4M)
Avg Days for Final Requisition Approval to P.O. Issuance	7*	3*	-4
Avg Days for Requisition to P.O.	10*	5*	-5
* Calendar Days include Holidays and Weekends			

Purchase Order Processing Timelines

July-Oct 2012 vs. July-Oct 2013

2 of 2

Requisition Entry to Issuance of Purchase Order									
	July 2013 - October 2013			July 2012 - October 2012			Difference		
	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %
0-5 Days*	3,514	79%	79%	3393	78%	78%	121	1%	1%
6-15 Days*	587	13%	92%	593	14%	92%	(6)	-1%	0%
16-30 Days*	120	3%	95%	186	4%	96%	(66)	-1%	-1%
31-60 Days*	119	3%	98%	116	3%	99%	3	0%	-1%
60 + Days*	96	2%	100%	37	1%	100%	59	1%	0%
Totals	4,436	100%	100%	4,325	100%	100%	111	0%	0%
*Calendar Days include Holidays and Weekends									
Final Requisition Approval to Issuance of Purchase Order									
	July 2013 - October 2013			July 2012 - October 2012			Difference		
	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %	# of P.O.'s	%	Cumulative %
0-5 Days*	4,043	91%	91%	3820	88%	88%	223	3%	3%
6-15 Days*	178	4%	95%	335	7%	95%	(157)	-3%	0%
16-30 Days*	44	1%	96%	86	2%	97%	(42)	-1%	-1%
31-60 Days*	132	3%	99%	71	2%	99%	61	1%	0%
60 + Days*	39	1%	100%	13	1%	100%	26	0%	0%
Totals	4,436	100%	100%	4,325	100%	100%	111	0%	0%
*Calendar Days include Holidays and Weekends									

Technology Services Support Ticket Analysis

July-Oct 2012 vs. July-Oct 2013

Tech Serv - Help Desk Ticket Request Number of Tickets (Open to Close)	July 2013 - Oct 2013	July 2012 - Oct 2012	Diff.	
Num of Open Tickets - Beginning of Year	301	120	181	a
Tickets Opened - July through Oct	12,399	5,712	6,687	b
Tickets Closed - July through Oct	12,173	5,509	6,664	c
Num of Open Tickets - End of Oct	527	323	204	a+b-c=d
Avg # of Tickets closed per month	1,014	1,377	(363)	c/4=e