



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# 2016-17 1<sup>st</sup> Interim Financial Report

## Budget Update as of October 31, 2016



Presented by Budget Department

Board of Education Presentation

December 14, 2016

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# General Fund

## Executive Summary

# 2016-17 1<sup>st</sup> Interim

## Executive Summary - Overview

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- The 1<sup>st</sup> Interim provides the first budget update for the 2016-17 budget since the State's Adopted budget, which reflects revenue and expenditure adjustments through October 31, 2016.
- The Unrestricted General Fund Ending Balance is projected to be approximately **\$11 Million**.
- The District is projected to meet its **2%** Reserve for Economic Uncertainty as required by the California Department of Education.
- The General Fund is projected to end the year with a positive cash balance of approximately **\$36.7 Million**.
- Based on the above, the General Fund Multiyear Projections and the financial position of all other funds, staff is recommending submittal of the First Interim Financial Report to the Alameda County Office of Education (ACOE) with a "Positive" certification.

# 2016-17 1<sup>st</sup> Interim



## Executive Summary - Unrestricted Revenues

**Unrestricted revenues are estimated to decrease by \$32K from the Adopted Budget.**

**Revenues and Sources** increased approximately **\$32K** based primarily on the following:

- **Local Control Funding Formula (LCFF) Revenues**  
**\$3.9M net reduction** - lower estimated LCFF revenue is based on using 2015-16 ADA, which is lower than the estimate at adoption but higher than the current estimated 2016-17 ADA. The State allows the use of the current year or prior year ADA, whichever is higher. The 2015-16 ADA is 426 lower than estimated in the adopted budget resulting in the decrease in revenue.
- **Other State Revenue**  
**\$461K net reduction** - one-time State revenues are **\$917K** lower than adopted budget due to lower revised ADA as noted above. This reduction is offset by higher “other state” projected revenue of **\$472K** based on prior year actuals.
- **Local Revenue**  
**\$4.2M net increase** - higher Redevelopment Agency (RDA) revenue of **\$1.4M** based on prior year actual and the **\$2.7M** reclassification of E-Rate credits from an offset against expense to local revenue.
- **Other Sources & Transfers-In**  
**\$171K increase** - Transfer-in to the General Fund from the Self Insurance Fund for Central Offices move to 1000 Broadway from Lakeview.

# 2016-17 1<sup>st</sup> Interim

## Executive Summary - Unrestricted Expenses

**Unrestricted expenses are estimated to increase by \$1.2 million from the Adopted Budget**

**EXPENSES & USES** increased approximately **\$1.2M** based primarily on the following:

- **Salaries, Supplies, Services & Equipment** decreased **96K** primarily due to the following:
  - ✓ Lower Salary increase and bonuses due to lower LCFF revenue and one-time State funds as a result of using lower ADA than estimated at adoption.
  - ✓ The above is offset by the reclassification of the E-rate credit to revenue and other budget adjustments based on prior year actuals.
- **Indirect Costs**, which is an offset to expenditures, increase by **\$821K** due to the additional amounts budgeted for carryover funds and other local grants loaded since adoption for which indirect cost is charged.
- **Transfers Out** increased by **\$2.3M** increasing the support for Food Services and Early Childhood, **\$1.8M** and **\$0.5M** respectively. These increases are based on the levels of supports required from prior year.



# General Fund

## Unrestricted General Fund

- Revenues and Expenses
- Fund Balance Detail
- Structural Surplus/(Deficit)
- Assumptions
- Caution Ahead

# 2016-17 1<sup>st</sup> Interim



## Unrestricted General Fund - Revenues and Expenses

Unrestricted General Fund		2016-17 1ST INTERIM	2016-17 ADOPTED BUDGET	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 354,832,928	\$ 358,772,847	\$ (3,939,919)
Other State & Federal Revenue		15,609,571	16,070,645	(461,074)
Local Revenue		33,407,747	29,209,741	4,198,006
Transfer-In & Sources		735,130	564,067	171,063
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>404,585,376</b>	<b>404,617,300</b>	<b>(31,924)</b>
Salaries,Supplies,Services & Equipment		335,307,549	335,403,605	(96,056)
Other Outgo (Pass Throughs / Debt Service)		6,077,046	6,242,046	(165,000)
Indirect Cost (Expense Offset)		(5,162,308)	(4,340,769)	(821,539)
Contributions & Transfers Out		69,449,044	67,183,784	2,265,260
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>405,671,331</b>	<b>404,488,666</b>	<b>1,182,665</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>\$ (1,085,954)</b>	<b>\$ 128,634</b>	<b>\$ (1,214,589)</b>
<b>Beginning Fund Balance</b>	<b>d</b>	<b>\$ 12,063,851</b>	<b>\$ 17,559,526</b>	<b>\$ (5,495,675)</b>
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 10,977,897</b>	<b>\$ 17,688,160</b>	<b>\$ (6,710,264)</b>
<b>Note - See the assumptions for explanation of differences</b>				



# 2016-17 1<sup>st</sup> Interim



## Unrestricted General Fund - Fund Balance Detail

Unrestricted General Fund	2016-17 1ST INTERIM	2016-17 ADOPTED BUDGET	Diff
Ending Fund Balance	\$ 10,977,897	\$ 17,688,160	\$ (6,710,264)
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	10,800,878	10,405,253	395,625
<b>Designated for the Following:</b>			
Audit & Audit Findings (ONE-TIME)	27,019	6,528,165	(6,501,146)
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	-	604,742	(604,742)
Revolving Cash (ONE-TIME)	150,000	150,000	-
<b>Total Ending Fund Balance</b>	<b>\$ 10,977,897</b>	<b>\$ 17,688,160</b>	<b>\$ (6,710,263)</b>

The fund balance includes the state required 2% reserve for uncertainty, however the Board policy requires 3%. The amount set aside for prior year audit & audit findings is low because all prior year findings have been recorded as part of the 2015-16 unaudited actuals. This is the main reason the actual beginning fund balance is approximately \$5.5M lower estimated at adoption.

# 2016-17 1<sup>st</sup> Interim



## Unrestricted General Fund - Structural Surplus/(Deficit)

Structural Surplus/(Deficit) for Unrestricted Gen Fund				
		2016-17 1ST INTERIM	2016-17 ADOPTED BUDGET	Diff
Excess of revenues over (under) expenses	A	\$ (1,085,954)	\$ 128,634	\$ (1,214,589)
<b>Less One-Time Unrestricted General Fund Revenues &amp; Expenses:</b>				
1 Final payment related to an early retirement program		604,742		604,742
<b>One-Time Unrestricted General Fund Revenues /Expenses</b>	B	604,742	-	604,742
<b>Structural Surplus/(Deficit) After Deducting One-Time Items</b>	A+B=C	<b>\$ (481,213)</b>	<b>\$ 128,634</b>	<b>\$ (609,847)</b>

After adjusting for one-time expenses, the on-going revenues do not equal or exceed on-going expenses (i.e. spending more than we make) for 1<sup>st</sup> Interim by approximately \$.5M. This structural deficit will be monitored closely and presented again at 2<sup>nd</sup> Interim.

# 2016-17 1<sup>st</sup> Interim



## Unrestricted General Fund Assumptions – page 1 of 2

	2016-17 1ST INTERIM	2016-17 ADOPTED BUDGET	Diff	
<b>STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Average Daily Attendance (ADA)	35,484	35,910	(426)	Estimated ADA lower than budgeted and lower than prior yr. Using 15-16 ADA per State rules
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	54.18%	54.84%	-0.66%	
Cost of Living Adjustment (COLA)	0.000%	0.000%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 354,832,929	\$ 358,771,095	\$ (3,938,166)	Lower estimated LCFF revenue based on prior year's ADA which is lower than estimate at adoption
Prior Year Revenue Adjustment	\$ -	\$ -	\$ -	
Special Education Transfer		\$ -	\$ -	
Adult Education Transfer	\$ -	\$ -	\$ -	
Misc	\$ (1)	\$ 1,752	\$ (1,753)	
<b>NET UNRESTR LOCAL CONTROL FUNDING FORMULA (LCFF)</b>	<b>\$ 354,832,928</b>	<b>\$ 358,772,847</b>	<b>\$ (3,939,919)</b>	
<b>OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Mandated Cost Block Grant	\$ 1,219,584	\$ 1,219,584	\$ -	
Lottery	\$ 5,616,296	\$ 5,268,791	\$ 347,505	Adjusted based on prior year's unaudited actuals at closing
M.A.A.	\$ 1,000,000	\$ 1,000,000	\$ -	
Other State	\$ 124,254	\$ -	\$ 124,254	
One-Time Discretionary Funds	\$ 7,593,636	\$ 8,510,602	\$ (916,966)	Decrease due to using prior year's ADA which is lower than estimated at adoption
Other Federal	\$ 55,801	\$ 71,668	\$ (15,867)	
<b>TOTAL OTHER STATE &amp; OTHER INC</b>	<b>\$ 15,609,571</b>	<b>\$ 16,070,645</b>	<b>\$ (461,074)</b>	
<b>UNRESTRICTED LOCAL FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Parcel Tax	\$ 20,376,330	\$ 20,388,810	\$ (12,480)	
RDA for Routine Repair & Maintenance Acct (RRMA)	\$ 5,230,079	\$ 3,820,514	\$ 1,409,565	Adjusted based on prior year's unaudited actuals at closing
Charter Schools	\$ 2,295,959	\$ 2,383,742	\$ (87,783)	
Leases & Rentals	\$ 827,519	\$ 827,519	\$ -	
Interagency	\$ 998,271	\$ 873,938	\$ 124,333	
Other Local Revenue	\$ 3,517,004	\$ 752,633	\$ 2,764,371	Increase due to reclass of Erate credit from an expenditure offset to revenue
Interest	\$ 162,585	\$ 162,585	\$ -	
<b>TOTAL LOCAL INCOME</b>	<b>\$ 33,407,747</b>	<b>\$ 29,209,741</b>	<b>\$ 4,198,006</b>	
<b>UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Transfer from Self Insurance	\$ 471,063	\$ 300,000	\$ 171,063	Increase transfer is due to add'l cost covered by self insurance
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (Early Childhood Education)	\$ 57,224	\$ 57,224	\$ -	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 735,130</b>	<b>\$ 564,067</b>	<b>\$ 171,063</b>	

# 2016-17 1<sup>st</sup> Interim



## Unrestricted General Fund Assumptions – page 2 of 2

	2016-17 1ST INTERIM	2016-17 ADOPTED BUDGET	Diff	
<b>UNRESTRICTED EXPENSES</b>				<b>Comments</b>
<b>SCHOOLS</b>				
School Budgets	\$ 254,307,913	\$ 252,180,680	\$ 2,127,234	Incr due to 1) "Call for Quality" budget allocated to certain schll from District Wide & 2) Allocation of Measure G Art
<b>TOTAL SCHOOLS</b>	<b>\$ 254,307,913</b>	<b>\$ 252,180,680</b>	<b>\$ 2,127,234</b>	
<b>CENTRAL &amp; CENTRAL SCHOOL SUPPORT</b>				
Central Budgets	\$ 74,685,444	\$ 71,143,221	\$ 3,542,223	Incr primarily due to: adj to cover shortfall of projected targets, approved textbooks allocated from Distr Wide \$800K, realignment of critical needs with central office, FD 67 reimbursement for final Lakeview move to Broadway \$171K
<b>TOTAL CENTRAL</b>	<b>\$ 74,685,444</b>	<b>\$ 71,143,221</b>	<b>\$ 3,542,223</b>	
<b>DISTRICT-WIDE</b>				
District-Wide Budgets (Sites 998 & 999)	\$ 6,314,192	\$ 12,079,704	\$ (5,765,513)	Decr due primarily to 1) incr in exp offset due to lower salary incr and bonus due to lower LCFF revenue than anticipated; 2) allocation of "Call for Quality" Bgt to schlls offset by 3) reclass of Erate credit to local revenue 4) approved textbook allocation to Central Dept - T & L textbooks
<b>TOTAL DISTRICT-WIDE</b>	<b>\$ 6,314,192</b>	<b>\$ 12,079,704</b>	<b>\$ (5,765,513)</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 335,307,549</b>	<b>\$ 335,403,605</b>	<b>\$ (96,056)</b>	
<b>UNRESTRICTED OTHER OUTGO ASSUMPTIONS</b>				<b>Comments</b>
Write-offs & Other	\$ -	\$ 165,000	\$ (165,000)	
State Loan Payment	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
<b>TOTAL OTHER OUTGO</b>	<b>\$ 6,077,046</b>	<b>\$ 6,242,046</b>	<b>\$ (165,000)</b>	
<b>UNRESTRICTED INDIRECT COST ASSUMPTIONS</b>				<b>Comments</b>
Interprogram	\$ (3,554,075)	\$ (2,801,724)	\$ (752,351)	Incr due to add'l budgets allocated for carryover funds and additional grants loaded since adoption
Interfund	\$ (1,608,233)	\$ (1,539,045)	\$ (69,188)	
<b>TOTAL INDIRECT COSTS</b>	<b>\$ (5,162,308)</b>	<b>\$ (4,340,769)</b>	<b>\$ (821,539)</b>	
<b>UNRESTRICTED CONTRIBUTIONS &amp; TRANSFERS OUT</b>				<b>Comments</b>
Special Education Program	\$ 51,883,006	\$ 51,917,116	\$ (34,110)	
RRMA (Build & Grounds)	\$ 13,548,405	\$ 13,548,405	\$ -	
ROTC	\$ 98,773	\$ 98,773	\$ -	
Transfer to Early Childhood	\$ 1,393,860	\$ 894,490	\$ 499,370	Adjusted based on prior year's unaudited actuals at closing
Transfer to Nutritional Services	\$ 2,525,000	\$ 725,000	\$ 1,800,000	Adjusted based on prior year's unaudited actuals at closing
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS OUT</b>	<b>\$ 69,449,044</b>	<b>\$ 67,183,784</b>	<b>\$ 2,265,260</b>	

# Caution Ahead



As we move further into 2016-17, red flags are signaling caution as previously indicated at the closing for 2015-16:

- **LCFF** is close to being fully funded, which means the increases from year to year will be significantly smaller.
- **Cost of Living Adjustments (COLAs)** are not expected to keep pace with the true cost of living; meaning the increases in revenues will not be enough to pay for increases in costs.
- **Support** to Special Education, Early Childhood, and Child Nutrition need realigning to closely stay within each program revenue sources. **Special Education, in particular, is a program that needs to be monitored very closely.**
- **Structural Deficit** – ongoing revenues do not match or exceed ongoing expenses at this time. As the year progresses, ongoing revenues and expenses will be monitored closely in an attempt to mitigate this issue by year end.
- **Reserve Balance** must be restored to the Board required 3%.
- **Proposition 55** was passed and is essential to maintaining the current level of funding; it provides no new revenue to the District.



# Appendix

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- Cash flow – General Fund
- Multiyear Projections – General Fund
- All Funds Summary
- Restricted General Fund
- All Other Funds
- School Site Budgets
- Operating Results



# Appendix

## Cash Flow – General Fund

# 2016-17 1<sup>st</sup> Interim

## Cash Flow – General Fund

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- Cash Flow projections for 2016-2017 are based actual receipts and disbursements from July through October and projected receipts and disbursements based on prior year actuals.
- Due to the predictable, but uneven, stream of revenue from federal and local sources, monitoring cash flow is critical to making payroll and paying vendors. To buffer against the risk of a cash shortfall, the District borrows against its tax revenues from the Alameda County Treasurer. A **\$26M** loan was taken out in November 2016 and will be repaid in April 2017. The State does not expect to defer payments due to school districts from one fiscal year to the next, which improves the District's cash position. The District does not expect to borrow across fiscal years.
- The District projects positive cash balances through the end of the fiscal year, with an ending cash balance of **\$36.7M** on June 30, 2017.



# 2016-17 1<sup>st</sup> Interim

## Cash flow – General Fund



Actual Cash Balance	July 2016 Actual	August 2016 Actual	September 2016 Actual	October 2016 Actual	November 2016 Projected	December 2016 Projected
Beginning Cash	\$ 39,882,755	\$ 26,733,237	\$ 29,500,660	\$ 25,590,370	\$ 534,163	\$ 9,072,372
Total Receipts	18,283,011	15,346,273	41,388,842	24,273,918	31,461,647	81,220,594
Total Disbursements	16,539,122	17,820,029	45,717,200	53,292,213	41,944,535	41,853,327
A/R & A/P	(14,893,407)	5,241,179	418,068	3,962,088	19,021,096	(6,409,626)
Net Increase / Decrease	(13,149,518)	2,767,423	(3,910,290)	(25,056,207)	8,538,209	32,957,641
<b>Ending Cash</b>	<b>\$ 26,733,237</b>	<b>\$ 29,500,660</b>	<b>\$ 25,590,370</b>	<b>\$ 534,163</b>	<b>\$ 9,072,372</b>	<b>\$ 42,030,013</b>

Actual Cash Balance	January 2017 Projected	February 2017 Projected	March 2017 Projected	April 2017 Projected	May 2017 Projected	June 2017 Projected
Beginning Cash	42,030,013	33,146,994	12,776,370	2,534,062	27,608,995	7,508,614
Total Receipts	35,141,268	24,397,024	34,736,894	72,008,721	24,712,452	100,684,637
Total Disbursements	44,214,567	44,744,616	46,273,590	45,344,047	46,275,112	67,037,444
A/R & A/P	190,280	(23,032)	1,294,388	(1,589,741)	1,462,278	(4,415,330)
Net Increase / Decrease	(8,883,019)	(20,370,624)	(10,242,308)	25,074,932	(20,100,381)	29,231,863
<b>Ending Cash</b>	<b>\$ 33,146,994</b>	<b>\$ 12,776,370</b>	<b>\$ 2,534,062</b>	<b>\$ 27,608,995</b>	<b>\$ 7,508,614</b>	<b>\$ 36,740,477</b>



# Appendix

## Multiyear Projections – General Fund

# 2016-17 1<sup>st</sup> Interim



## General Fund - Multiyear Assumptions

	Unrestricted General Fund			Restricted General Fund		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
<b>REVENUE:</b>						
LCFF Revenue	\$ 354,832,928	\$ 364,685,361	\$ 370,240,075	\$ 2,326,800	\$ 2,326,800	\$ 2,326,800
Measure N (OUSD Portion)				\$ 11,815,680	\$ 11,815,680	\$ 11,815,680
Measure G1 (OUSD Portion)					\$ 8,100,000	\$ 8,100,000
Other Revenue COLA	0.00%	1.11%	2.42%	0.00%	1.11%	2.42%
Gap Fund Dept. of Finance	54.18%	72.99%	40.36%			
<b>EXPENSES:</b>						
Salaries (Certificated & Classified):						
Step & Column		1.00%	1.00%		1.00%	1.00%
Salary Increase		0.70%	0.25%		0.70%	0.25%
Benefits:						
Salary Driven		9.80%	9.80%		9.80%	9.80%
Health & Welfare Capped		5.00%	0.47%		5.00%	0.47%
STRS	12.58%	14.43%	16.28%	14.43%	16.28%	16.28%
PERS	13.89%	15.50%	17.10%	15.50%	17.10%	17.10%
Non Salary CPI Increase:		2.00%	2.50%	2.00%	2.50%	2.50%
Add'l Contributions to Programs						
Potential Central Office Cuts						
Indirect Cost	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%
<b>OTHER OUTGO</b>						
Measure G to Charters	\$ -	\$ 1,667,000	\$ 3,334,000			
Debt Service (incl issuing a COP)	\$ 5,985,477	\$ 8,215,556	\$ 8,215,556			
<b>TRANSFERS IN:</b>						
From Other Funds	\$ 735,130	\$ 564,067	\$ 564,067	NA	NA	NA
<b>TRANSFERS OUT:</b>						
To Early Childhood	\$ 1,393,860	\$ 1,421,737	\$ 1,457,280	NA	NA	NA
To Food Services	\$ 2,525,000	\$ 2,575,500	\$ 2,639,888	NA	NA	NA
<b>CONTRIBUTIONS:</b>						
Special Ed Program	\$ (51,883,006)	\$ (53,180,081)	\$ (54,509,583)	\$ 51,883,006	\$ 53,180,081	\$ 54,509,583
RRMA (B&G)	\$ (13,548,405)	\$ (13,683,889)	\$ (13,820,728)	\$ 13,548,405	\$ 13,683,889	\$ 13,820,728
Other	\$ (98,773)	\$ (98,773)	\$ (98,773)	\$ 98,773	\$ 98,773	\$ 98,773
<b>REDUCTIONSTO BALANCE</b>	\$ -	\$ (9,000,000)	\$ (6,000,000)	\$ -	\$ (10,000,000)	\$ (12,700,000)

# 2016-17 1<sup>st</sup> Interim

## Unrestricted General Fund - Multiyear Projections

<b>Unrestricted General Fund</b>		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Unrestricted LCFF Revenues</b>		\$ 354,832,928	\$ 364,685,361	\$ 370,240,075
<b>Other Revenue</b>		49,017,318	41,883,485	42,768,392
<b>Transfer-In, Sources &amp; Contrib</b>		(64,795,054)	(66,398,676)	(67,865,017)
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>339,055,192</b>	<b>340,170,170</b>	<b>345,143,450</b>
<b>Salaries,Supplies,Services &amp; Equipment</b>		335,307,549	330,692,065	334,249,099
<b>Other outgo (Pass Throughs / Debt Service)</b>		6,077,046	9,974,125	11,641,125
<b>Indirect Cost (Expense Offset)</b>		(5,162,308)	(5,246,553)	(5,118,048)
<b>Transfers Out</b>		3,918,860	3,997,237	4,097,168
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>340,141,146</b>	<b>339,416,873</b>	<b>344,869,343</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>(1,085,954)</b>	<b>753,296</b>	<b>274,107</b>
<b>Beginning Fund Balance</b>	<b>d</b>	<b>12,063,851</b>	<b>10,977,897</b>	<b>11,731,193</b>
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 10,977,897</b>	<b>\$ 11,731,193</b>	<b>\$ 12,005,301</b>

# 2016-17 1<sup>st</sup> Interim



## Restricted General Fund - Multiyear Projections

Restricted General Fund		2016-17	2017-18	2018-19
Restricted LCFF Revenues		\$ 2,326,800	\$ 2,326,800	\$ 2,326,800
Other Revenue		120,543,765	126,216,022	129,270,450
Transfer-In, Sources & Contrib		65,530,184	66,962,744	68,429,084
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>188,400,749</b>	<b>195,505,565</b>	<b>200,026,334</b>
Salaries,Supplies,Services & Equipment		193,534,670	197,994,049	190,992,013
Other outgo (Pass Throughs / Debt Service)		2,813,994	2,813,994	2,813,994
Indirect Cost (Expense Offset)		3,554,075	3,638,320	3,509,815
Transfers Out		-	-	-
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>199,902,739</b>	<b>204,446,363</b>	<b>197,315,822</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>(11,501,990)</b>	<b>(8,940,798)</b>	<b>2,710,512</b>
<b>Beginning Fund Balance</b>	<b>d</b>	<b>22,438,844</b>	<b>10,936,854</b>	<b>1,996,056</b>
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 10,936,854</b>	<b>\$ 1,996,056</b>	<b>\$ 4,706,568</b>



# Appendix

## All Funds Summary

# 2016-17 1<sup>st</sup> Interim All Funds - Summary



Fd #	Fund Description	EXPENSES ( Object Codes 1000-7999)			
		2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
<b>General Fund</b>					
01	Gen Fund - Unrestricted	\$ 405,671,331	\$ 404,488,666	\$ 1,182,665	0.3%
01	Gen Fund - Restricted	\$ 134,372,555	\$ 115,773,968	\$ 18,598,587	16.1%
<b>Total General Fund</b>		\$ 540,043,886	\$ 520,262,634	\$ 19,781,252	3.8%
11	Adult Education	\$ 4,047,639	\$ 2,189,500	\$ 1,858,139	84.9%
12	Child Development	\$ 12,765,224	\$ 12,132,800	\$ 632,425	5.2%
13	Cafeteria	\$ 20,993,485	\$ 19,959,418	\$ 1,034,067	5.2%
<b>Facility Related Funds</b>					
14	Deferred Maintenance	\$ -	\$ -	\$ -	
21	Gen.Oblig. Bonds	\$ 163,702,981	\$ 128,905,840	\$ 34,797,141	27.0%
25	Dev Fee / Redevel	\$ 1,203,637	\$ 800,000	\$ 403,637	50.5%
35	State Modernization	\$ 5,979,230	\$ -	\$ 5,979,230	
40	Williams Settlement	\$ 142,520	\$ -	\$ 142,520	
<b>Total Facility Related Funds</b>		\$ 171,028,369	\$ 129,705,840	\$ 41,322,529	31.9%
51	Bond Int & Redemption	\$ 83,742,210	\$ 83,924,647	\$ (182,437)	-0.2%
67	Self Insurance	\$ 23,397,332	\$ 22,678,764	\$ 718,567	3.2%
<b>ALL FUNDS</b>		\$ 856,018,143	\$ 790,853,603	\$ 65,164,540	8.2%

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



# Appendix

## Restricted General Fund



# 2016-17 1<sup>st</sup> Interim

## Restricted General Fund



Restricted General Fund	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff	
LCFF (\$ for Student Attendance)	\$ 2,326,800	\$ 2,326,800	\$ -	
Other Revenue	120,543,765	113,556,299	6,987,466	1
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>122,870,565</b>	<b>115,883,099</b>	<b>6,987,466</b>	
Salaries,Supplies,Services & Equipment	193,534,670	175,722,545	17,812,126	2
Other outgo (Pass Through / Debt Service)	2,813,994	2,813,994	-	
Indirect Cost	3,554,075	2,801,724	752,351	3
Contributions & Transfers Out	(65,530,184)	(65,564,294)	34,110	
<b>Total Expenses &amp; Uses</b>	<b>134,372,555</b>	<b>115,773,968</b>	<b>18,598,587</b>	
<b>Change in Fund Balance</b>	<b>(11,501,990)</b>	<b>109,131</b>	<b>(11,611,121)</b>	
Beginning Fund Balance	22,438,844	10,419,709	12,019,135	4
<b>Ending Fund Balance</b>	<b>\$ 10,936,854</b>	<b>\$ 10,528,840</b>	<b>\$ 408,014</b>	
<b>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) &amp; other restricted state, fed &amp; local grants</b>				
<b>1</b>	Increase is primarily due to the loading of add'l local grants (Ranin, Kaiser, Becthel); other state carryover resources (CTE incentive grant and career pathways grants); and other federal carryover resources (Title I, II & II)			
<b>2</b>	Additional budgeted expenses consistent with increase in revenues and allocation of carryover from beg fund balances			
<b>3</b>	Increase in indirect cost is consistent with the increase in overall expenses from adoption			
<b>4</b>	Beginning Balance adjusted to reflect prior year's unaudited actual ending balance. Beginning balance at adoption was an estimate of the ending fund balance for the prior year			



# Appendix

## All Other Funds

# 2016-17 1<sup>st</sup> Interim

## Fund 11 – Adult Education



Adult Education Fund 11	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	2,933,610	2,189,500	744,110	1
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>2,933,610</b>	<b>2,189,500</b>	<b>744,110</b>	
			-	
Salaries,Supplies,Services & Equipment	3,888,098	2,099,991	1,788,107	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	159,541	89,509	70,032	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>4,047,639</b>	<b>2,189,500</b>	<b>1,858,139</b>	
			-	
<b>Change in Fund Balance</b>	<b>(1,114,029)</b>	<b>-</b>	<b>(1,114,029)</b>	
			-	
Beginning Fund Balance	1,114,029	290,300	823,729	3
			\$ -	
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 290,300</b>	<b>\$ (290,300)</b>	
<b>Purpose of Fund - Accts for fed, state and local revenues for adult ed programs</b>				
<b>1</b>	Increase is due to the increased estimate in the Adult Ed Block grant from adoption			
<b>2</b>	Budget allocations made to support program operations			
<b>3</b>	Beginning Balance adjusted to reflect prior year's unaudited actual ending balance. Beginning balance at adoption was an estimate of the ending fund balance for the prior year			

# 2016-17 1<sup>st</sup> Interim

## Fund 12 – Child Development



Child Development Fund 12	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	11,361,003	11,238,310	122,693	
Transfer-In & Sources	1,393,860	894,490	499,370	1
<b>Total Revenues &amp; Sources</b>	<b>12,754,863</b>	<b>12,132,800</b>	<b>622,063</b>	
Salaries,Supplies,Services & Equipment	12,188,774	11,556,440	632,335	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	519,226	519,136	90	
Contributions & Transfers Out	57,224	57,224	-	
<b>Total Expenses &amp; Uses</b>	<b>12,765,224</b>	<b>12,132,800</b>	<b>632,425</b>	
<b>Change in Fund Balance</b>	<b>(10,362)</b>	<b>-</b>	<b>(10,362)</b>	
Beginning Fund Balance	10,362	-	10,362	
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	
<b>Purpose of Fund - Accts for fed, state and local revenues for child development programs</b>				
<b>1</b>	<b>Additional transfer-in from the General Fund to support the ECE program. Increase is based on support needed from the prior year</b>			
<b>2</b>	<b>Increase is based on prior year actuals</b>			

# 2016-17 1<sup>st</sup> Interim

## Fund 13 – Cafeteria



Cafeteria Fund 13	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	18,464,650	19,234,418	(769,768)	
Transfer-In & Sources	2,525,000	725,000	1,800,000	1
<b>Total Revenues &amp; Sources</b>	<b>20,989,650</b>	<b>19,959,418</b>	<b>1,030,232</b>	
Salaries,Supplies,Services & Equipment	19,857,176	18,822,175	1,035,001	2
Other outgo	-	-	-	
Indirect Cost	929,466	930,400	(934)	
Contributions & Transfers Out	206,843	206,843	-	
<b>Total Expenses &amp; Uses</b>	<b>20,993,485</b>	<b>19,959,418</b>	<b>1,034,067</b>	
<b>Change in Fund Balance</b>	<b>(3,834)</b>	<b>-</b>	<b>(3,834)</b>	
Beginning Fund Balance	3,834	-	3,834	
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	
<b>Purpose of Fund</b> - Accts for fed, state and local resources to operate the food service prgm				
<b>1</b>	Additional transfer-in from the General Fund to support the Cafeteria program. Increase is based on support needed from the prior year			
<b>2</b>	Increase is based on prior year actuals			

# 2016-17 1<sup>st</sup> Interim

## Fund 14 – Deferred Maintenance



Deferred Maintenance Fund 14	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	629	-	629
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>629</b>	<b>-</b>	<b>629</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>629</b>	<b>-</b>	<b>629</b>
Beginning Fund Balance	4,690	484,818	(480,128)
<b>Ending Fund Balance</b>	<b>\$ 5,319</b>	<b>\$ 484,818</b>	<b>\$ (479,499)</b>
<u>Purpose of Fund</u> - Accts for state apportionments & matching funds for deferred maintenance			

# 2016-17 1<sup>st</sup> Interim

## Fund 21 – Building Fund (Bonds)



Building Fund 21	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	83,908	-	83,908	
Transfer-In & Sources	65,000,000	-	65,000,000	1
<b>Total Revenues &amp; Sources</b>	<b>65,083,908</b>	<b>-</b>	<b>65,083,908</b>	
Salaries,Supplies,Services & Equipment	163,702,981	128,905,840	34,797,141	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>163,702,981</b>	<b>128,905,840</b>	<b>34,797,141</b>	
<b>Change in Fund Balance</b>	<b>(98,619,073)</b>	<b>(128,905,840)</b>	<b>30,286,767</b>	
Beginning Fund Balance	201,155,778	151,568,027	49,587,750	3
<b>Ending Fund Balance</b>	<b>\$ 102,536,704</b>	<b>\$ 22,662,187</b>	<b>\$ 79,874,517</b>	
<b>Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds</b>				
<b>1</b>	<b>New GO Bonds issued August 2016</b>			
<b>2</b>	<b>Expenses for new bond projects and allocation of Fund Balance to support project costs</b>			
<b>3</b>	<b>Beginning Balance adjusted to reflect prior year's unaudited actual ending balance. Beginning balance at adoption was an estimate of the ending fund balance for the prior year</b>			

# 2016-17 1<sup>st</sup> Interim

## Fund 25 – Capital Facilities



Capital Facilities Fund 25	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	335,492	5,002,844	(4,667,352)	1
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>335,492</b>	<b>5,002,844</b>	<b>(4,667,352)</b>	
Salaries,Supplies,Services & Equipment	1,203,637	800,000	403,637	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>1,203,637</b>	<b>800,000</b>	<b>403,637</b>	
<b>Change in Fund Balance</b>	<b>(868,145)</b>	<b>4,202,844</b>	<b>(5,070,989)</b>	
Beginning Fund Balance	6,457,833	3,879,747	2,578,086	3
<b>Ending Fund Balance</b>	<b>\$ 5,589,687</b>	<b>\$ 8,082,591</b>	<b>\$ (2,492,904)</b>	
<b>Purpose of Fund - Accts for funds received from Developers Fees</b>				
1	Reduction is due to Redevelopment Agency (RDA) revenue budgeted in the General Fund. Amount was erroneously budgeted in Fund 25 at adoption			
2	Additional developer fees budgeted for facility projects after adoption			
3	Beginning Balance adjusted to reflect prior year's unaudited actual ending balance. Beginning balance at adoption was an estimate of the ending fund balance for the prior year			



# 2016-17 1<sup>st</sup> Interim

## Fund 35 – County School Facilities



County School Facility Fund 35	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	3,958	-	3,958	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>3,958</b>	<b>-</b>	<b>3,958</b>	
Salaries,Supplies,Services & Equipment	5,979,230	-	5,979,230	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>5,979,230</b>	<b>-</b>	<b>5,979,230</b>	
<b>Change in Fund Balance</b>	<b>(5,975,273)</b>	<b>-</b>	<b>(5,975,273)</b>	
Beginning Fund Balance	7,811,791	7,218,967	592,825	2
<b>Ending Fund Balance</b>	<b>\$ 1,836,519</b>	<b>\$ 7,218,967</b>	<b>\$ (5,382,448)</b>	
<b>Purpose of Fund - Accts for revenues and expenses associated with statewide modernization</b>				
<b>1</b>	<b>Amount budgeted For DSA Legacy projects; Prop 39 Charters; and temporary housing (1000 Broadway lease) for the admin building project</b>			
<b>2</b>	<b>Beginning Balance adjusted to reflect prior year's unaudited actual ending balance. Beginning balance at adoption was an estimate of the ending fund balance for the prior year</b>			

# 2016-17 1<sup>st</sup> Interim



## Fund 40 – Special Reserve for Capital Projects

Special Reserve Fund 40	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	3,000	-	3,000
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Salaries,Supplies,Services & Equipment	142,520	-	142,520
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>142,520</b>	<b>-</b>	<b>142,520</b>
<b>Change in Fund Balance</b>	<b>(139,520)</b>	<b>-</b>	<b>(139,520)</b>
Beginning Fund Balance	1,470,747	1,545,057	(74,310)
<b>Ending Fund Balance</b>	<b>\$ 1,331,227</b>	<b>\$ 1,545,057</b>	<b>\$ (213,830)</b>
<p><b>Purpose of Fund - Accts for the rev and exp associated with restricted facilities funds such as the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC).</b></p>			

# 2016-17 1<sup>st</sup> Interim

## Fund 51 – Bond Interest & Redemption



Bond Interest & Redemption Fund 51	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	62,366,025	86,992,962	(24,626,937)	1
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>62,366,025</b>	<b>86,992,962</b>	<b>(24,626,937)</b>	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions, Transfers Out & Sources	83,742,210	83,924,647	(182,437)	
<b>Total Expenses &amp; Uses</b>	<b>83,742,210</b>	<b>83,924,647</b>	<b>(182,437)</b>	
<b>Change in Fund Balance</b>	<b>(21,376,185)</b>	<b>3,068,315</b>	<b>(24,444,500)</b>	
Beginning Fund Balance	91,649,042	84,191,952	7,457,090	2
<b>Ending Fund Balance</b>	<b>\$ 70,272,857</b>	<b>\$ 87,260,267</b>	<b>\$ (16,987,410)</b>	
<u>Purpose of Fund</u> - Accts for repayment of principal and interest of locally approved G.O. bonds.				
Pmts made from taxes levied by Counties				
1	Amount adjusted based on new information from the Alameda County Office of Education (ACOE)			
2	Beginning Balance adjusted to reflect prior year's unaudited actual ending balance. Beginning balance at adoption was an estimate of the ending fund balance for the prior year			

# 2016-17 1<sup>st</sup> Interim

## Fund 67 – Self Insurance



Self Insurance Fund 67	2016-17 FIRST INTERIM	2016-17 BUDGET ADOPTION	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	22,679,951	22,678,764	1,187	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>22,679,951</b>	<b>22,678,764</b>	<b>1,187</b>	
Salaries,Supplies,Services & Equipment	22,926,268	22,378,764	547,504	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	471,063	300,000	171,063	2
<b>Total Expenses &amp; Uses</b>	<b>23,397,332</b>	<b>22,678,764</b>	<b>718,567</b>	
<b>Change in Fund Balance</b>	<b>(717,380)</b>	<b>-</b>	<b>(717,380)</b>	
Beginning Fund Balance	14,774,877	14,775,758	(881)	
<b>Ending Fund Balance</b>	<b>\$ 14,057,497</b>	<b>\$ 14,775,758</b>	<b>\$ (718,261)</b>	
<u>Purpose of Fund</u> - Accts for self-insurance activities from revenues collected from other operating funds.				
1	Cover damages from electrical fire at school site - United for Success			
2	Increase transfer-out to the General Fund to cover the final cost of the Lakeview move to 1000 Broadway			



# Appendix

## School Site Budgets

# 2016-17 1<sup>st</sup> Interim



## Elementary Schools – Unrestricted – 1 of 2

(Excludes base salaries, custodians, utilities, & centrally paid services)

Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
144 - PARKER	\$266,566	\$172,389	\$101,950	(\$7,774)	-3%
125 - NEW HIGHLAND ACADEMY	\$394,146	\$284,557	\$100,801	\$8,789	2%
122 - GRASS VALLEY	\$163,296	\$92,140	\$55,681	\$15,475	9%
165 - ACORN WOODLAND K-5	\$394,003	\$261,558	\$94,595	\$37,850	10%
178 - BRIDGES ACADEMY @ MELROSE	\$465,691	\$293,232	\$120,351	\$52,108	11%
105 - BURCKHALTER	\$351,464	\$222,140	\$84,489	\$44,835	13%
138 - MARKHAM	\$345,740	\$207,024	\$94,128	\$44,588	13%
192 - RISE	\$332,294	\$190,597	\$97,828	\$43,869	13%
119 - GLENVIEW	\$189,752	\$113,596	\$50,407	\$25,749	14%
149 - COMMUNITY UNITED ELEMENTARY	\$353,748	\$226,369	\$58,684	\$68,694	19%
166 - HOWARD	\$128,144	\$72,440	\$30,249	\$25,456	20%
102 - BELLA VISTA	\$285,934	\$160,990	\$66,632	\$58,312	20%
151 - SEQUOIA	\$203,545	\$115,276	\$46,754	\$41,515	20%
116 - FRANKLIN	\$487,540	\$261,384	\$124,754	\$101,403	21%
168 - CARL MUNCK	\$150,385	\$87,013	\$30,369	\$33,002	22%
146 - PIEDMONT AVENUE	\$225,970	\$93,210	\$82,840	\$49,920	22%
186 - INTERNATIONAL COMMUNITY SCHOOL	\$325,426	\$189,450	\$60,477	\$75,499	23%
191 - SANKOFA ACADEMY	\$252,777	\$122,810	\$70,480	\$59,487	24%
112 - GREENLEAF ELEMENTARY	\$583,312	\$330,569	\$105,393	\$147,350	25%
193 - REACH ACADEMY	\$392,014	\$152,967	\$138,241	\$100,807	26%
172 - FRED T KOREMATSU DISCOVERY AC	\$328,625	\$175,861	\$63,938	\$88,827	27%
101 - ALLENDALE	\$314,514	\$111,959	\$113,846	\$88,709	28%
175 - MANZANITA SEED	\$337,895	\$198,054	\$43,825	\$96,017	28%
179 - MANZANITA COMMUNITY SCHOOL	\$345,585	\$163,828	\$79,437	\$102,320	30%
181 - ENCOMPASS SMALL SCHOOL	\$412,666	\$177,557	\$107,985	\$127,124	31%
136 - HORACE MANN	\$330,887	\$180,200	\$47,786	\$102,901	31%
131 - LAUREL	\$403,701	\$205,026	\$72,025	\$126,650	31%

# 2016-17 1<sup>st</sup> Interim



## Elementary Schools – Unrestricted – 2 of 2

(Excludes base salaries, custodians, utilities, & centrally paid services)

Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
115 - EMERSON	\$258,564	\$125,951	\$48,558	\$84,056	33%
121 - LA ESCUELITA	\$343,638	\$182,689	\$40,779	\$120,170	35%
106 - CHABOT	\$151,299	\$67,506	\$30,135	\$53,659	35%
190 - THINK COLLEGE NOW	\$338,827	\$133,232	\$80,314	\$125,281	37%
177 - ESPERANZA ACADEMY	\$296,035	\$131,907	\$53,369	\$110,758	37%
133 - LINCOLN	\$489,694	\$152,021	\$133,848	\$203,825	42%
103 - BROOKFIELD	\$433,612	\$135,230	\$113,286	\$185,096	43%
129 - LAFAYETTE	\$371,646	\$134,215	\$77,450	\$159,981	43%
114 - GLOBAL FAMILY SCHOOL	\$394,759	\$153,059	\$60,962	\$180,739	46%
183 - PREP LITERARY ACAD/CULTURAL EX	\$387,938	\$136,103	\$70,210	\$181,625	47%
171 - KAISER	\$90,614	\$33,321	\$13,080	\$44,214	49%
154 - MADISON LOWER	\$342,037	\$118,357	\$56,533	\$167,147	49%
118 - GARFIELD	\$661,300	\$244,238	\$81,111	\$335,951	51%
142 - JOAQUIN MILLER	\$165,287	\$34,320	\$46,800	\$84,166	51%
145 - PERALTA	\$123,126	\$38,390	\$20,227	\$64,509	52%
117 - FRUITVALE	\$289,383	\$98,635	\$36,580	\$154,168	53%
157 - THORNHILL	\$100,314	\$28,318	\$18,223	\$53,774	54%
108 - CLEVELAND	\$230,801	\$66,885	\$33,227	\$130,689	57%
123 - FUTURES ELEMENTARY	\$310,982	\$94,948	\$36,287	\$179,747	58%
107 - EAST OAKLAND PRIDE	\$427,005	\$112,128	\$67,453	\$247,423	58%
182 - MARTIN LUTHER KING JR. K-3	\$498,528	\$151,185	\$53,667	\$293,675	59%
170 - HOOVER	\$444,412	\$131,639	\$47,331	\$265,441	60%
148 - REDWOOD HEIGHTS	\$139,551	\$21,854	\$33,853	\$83,844	60%
127 - HILLCREST	\$41,482	\$11,723	\$3,005	\$26,754	64%
111 - CROCKER HIGHLANDS	\$101,682	\$10,040	\$6,900	\$84,742	83%
143 - MONTCLAIR	\$194,928	\$7,733	\$16,478	\$170,717	88%
<b>Grand Total</b>	<b>\$16,393,065</b>	<b>\$7,417,821</b>	<b>\$3,423,608</b>	<b>\$5,551,635</b>	<b>34%</b>

# 2016-17 1<sup>st</sup> Interim

## Middle Schools – Unrestricted

(Excludes base salaries, custodians, utilities, & centrally paid services)



Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
236 - URBAN PROMISE ACADEMY	\$323,568	\$230,868	\$77,199	\$15,501	5%
203 - FRICK MIDDLE	\$485,677	\$201,479	\$215,484	\$68,714	14%
204 - WEST OAKLAND MIDDLE	\$704,804	\$193,880	\$377,569	\$133,354	19%
228 - UNITED FOR SUCCESS ACADEMY	\$372,054	\$193,549	\$95,215	\$83,290	22%
213 - WESTLAKE MIDDLE	\$327,564	\$118,206	\$128,258	\$81,100	25%
232 - COLISEUM COLLEGE PREP ACADEMY	\$473,977	\$195,370	\$136,081	\$142,526	30%
211 - MONTERA MIDDLE	\$649,366	\$290,496	\$162,492	\$196,378	30%
201 - CLAREMONT MIDDLE	\$280,452	\$110,309	\$84,105	\$86,037	31%
215 - MADISON MIDDLE	\$789,974	\$326,708	\$210,553	\$252,712	32%
226 - ROOTS INTERNATIONAL ACADEMY	\$339,294	\$110,890	\$104,323	\$124,081	37%
224 - ALLIANCE ACADEMY	\$346,951	\$133,598	\$75,766	\$137,587	40%
221 - ELMHURST COMMUNITY PREP	\$361,004	\$134,123	\$80,819	\$146,062	40%
206 - BRET HARTE MIDDLE	\$1,254,483	\$502,712	\$164,738	\$587,032	47%
210 - EDNA BREWER MIDDLE	\$643,291	\$216,714	\$115,570	\$311,008	48%
212 - ROOSEVELT MIDDLE	\$653,475	\$210,017	\$80,246	\$363,212	56%
235 - MELROSE LEADERSHIP ACAD	\$455,391	\$92,391	\$40,805	\$322,195	71%
<b>Grand Total</b>	<b>\$8,461,324</b>	<b>\$3,261,310</b>	<b>\$2,149,223</b>	<b>\$3,050,791</b>	<b>36%</b>

1

1 Bret Harte received add'l \$500K to support newcomer programming



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## High Schools – Unrestricted



(Excludes base salaries, custodians, utilities, & centrally paid services)

Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
313 - STREET ACADEMY	\$768,596	\$422,728	\$345,868	\$0	0%
303 - MCCLYMONDS HIGH SCHOOL	\$718,840	\$400,806	\$228,526	\$89,508	12%
306 - SKYLINE HIGH SCHOOL	\$1,440,736	\$765,824	\$440,965	\$233,946	16%
304 - OAKLAND HIGH SCHOOL	\$1,456,798	\$699,396	\$453,786	\$303,617	21%
305 - OAKLAND TECH HIGH SCHOOL	\$1,327,173	\$633,199	\$367,101	\$326,873	25%
302 - FREMONT HIGH SCHOOL	\$1,044,179	\$324,143	\$375,151	\$344,885	33%
310 - DEWEY HIGH SCHOOL	\$246,311	\$49,598	\$112,694	\$84,019	34%
301 - CASTLEMONT HIGH SCHOOL	\$1,111,424	\$442,848	\$234,523	\$434,054	39%
353 - OAKLAND INTERNATIONAL HIGH SCH	\$515,176	\$176,039	\$110,681	\$228,455	44%
335 - LIFE ACADEMY	\$438,728	\$180,581	\$62,031	\$196,116	45%
338 - METWEST	\$297,931	\$110,296	\$52,826	\$134,810	45%
330 - INDEPENDENT STUDY 9-12	\$420,153	\$149,344	\$66,613	\$204,195	49%
333 - COMMUNITY DAY SCHOOL	\$76,809	\$26,403	\$1,455	\$48,951	64%
309 - BUNCHE ACADEMY	\$150,315	\$10,935	\$41,626	\$97,754	65%
352 - RUDSDALE CONTINUATION	\$214,624	\$52,884	(\$32,117)	\$193,857	90%
311 - GATEWAY TO COLLEGE	\$399,952	\$0	\$0	\$399,952	100%
<b>Grand Total</b>	<b>\$10,627,744</b>	<b>\$4,445,023</b>	<b>\$2,861,729</b>	<b>\$3,320,992</b>	<b>31%</b>

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## Elementary Schools – Restricted – 1 of 2



Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
151 - SEQUOIA	\$702,417	\$555,298	\$154,329	(\$7,210)	-1%
111 - CROCKER HIGHLANDS	\$328,157	\$225,453	\$90,028	\$12,676	4%
129 - LAFAYETTE	\$634,872	\$477,818	\$111,207	\$45,847	7%
149 - COMMUNITY UNITED ELEMENTARY	\$332,778	\$254,941	\$53,234	\$24,604	7%
102 - BELLA VISTA	\$1,285,080	\$906,223	\$264,739	\$114,118	9%
178 - BRIDGES ACADEMY @ MELROSE	\$325,110	\$228,522	\$64,942	\$31,645	10%
165 - ACORN WOODLAND K-5	\$692,680	\$490,453	\$125,275	\$76,952	11%
118 - GARFIELD	\$1,169,015	\$797,378	\$226,803	\$144,834	12%
182 - MARTIN LUTHER KING JR. K-3	\$1,136,113	\$758,880	\$230,110	\$147,122	13%
103 - BROOKFIELD	\$1,101,701	\$738,559	\$219,789	\$143,354	13%
181 - ENCOMPASS SMALL SCHOOL	\$611,621	\$425,568	\$101,586	\$84,468	14%
146 - PIEDMONT AVENUE	\$879,207	\$605,232	\$151,752	\$122,224	14%
166 - HOWARD	\$790,807	\$510,473	\$167,506	\$112,828	14%
148 - REDWOOD HEIGHTS	\$1,026,569	\$671,147	\$200,831	\$154,592	15%
114 - GLOBAL FAMILY SCHOOL	\$499,881	\$332,504	\$91,750	\$75,626	15%
115 - EMERSON	\$1,342,351	\$869,445	\$266,476	\$206,430	15%
191 - SANKOFA ACADEMY	\$1,146,070	\$764,482	\$200,243	\$181,345	16%
142 - JOAQUIN MILLER	\$569,583	\$364,299	\$113,096	\$92,188	16%
105 - BURCKHALTER	\$859,735	\$551,647	\$166,948	\$141,140	16%
119 - GLENVIEW	\$644,851	\$424,155	\$111,879	\$108,818	17%
143 - MONTCLAIR	\$239,218	\$150,296	\$45,047	\$43,876	18%
116 - FRANKLIN	\$1,010,435	\$637,337	\$185,407	\$187,690	19%
122 - GRASS VALLEY	\$1,060,868	\$671,682	\$191,694	\$197,493	19%
106 - CHABOT	\$724,821	\$450,675	\$135,263	\$138,883	19%
190 - THINK COLLEGE NOW	\$353,854	\$230,690	\$53,579	\$69,585	20%
183 - PREP LITERARY ACAD/CULTURAL EX	\$397,692	\$257,578	\$55,758	\$84,356	21%
179 - MANZANITA COMMUNITY SCHOOL	\$630,660	\$375,634	\$111,225	\$143,801	23%



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## Elementary Schools – Restricted – 2 of 2

Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
117 - FRUITVALE	\$684,775	\$413,353	\$114,561	\$156,861	23%
101 - ALLENDALE	\$602,882	\$376,655	\$85,952	\$140,275	23%
108 - CLEVELAND	\$375,105	\$222,615	\$56,317	\$96,174	26%
175 - MANZANITA SEED	\$611,774	\$366,810	\$86,320	\$158,643	26%
125 - NEW HIGHLAND ACADEMY	\$241,078	\$144,847	\$25,315	\$70,916	29%
170 - HOOVER	\$274,630	\$153,595	\$33,718	\$87,317	32%
107 - EAST OAKLAND PRIDE	\$629,085	\$336,775	\$82,504	\$209,806	33%
192 - RISE	\$225,721	\$129,620	\$18,113	\$77,988	35%
168 - CARL MUNCK	\$594,772	\$291,868	\$94,658	\$208,247	35%
172 - FRED T KOREMATSU DISCOVERY AC	\$472,742	\$242,076	\$61,930	\$168,736	36%
186 - INTERNATIONAL COMMUNITY SCHOOL	\$234,225	\$125,837	\$23,266	\$85,122	36%
177 - ESPERANZA ACADEMY	\$257,726	\$135,755	\$27,569	\$94,402	37%
144 - PARKER	\$261,068	\$125,243	\$35,557	\$100,268	38%
138 - MARKHAM	\$569,123	\$268,429	\$72,140	\$228,554	40%
112 - GREENLEAF ELEMENTARY	\$576,598	\$268,137	\$66,142	\$242,319	42%
133 - LINCOLN	\$541,452	\$227,091	\$67,723	\$246,638	46%
193 - REACH ACADEMY	\$311,226	\$129,525	\$39,073	\$142,627	46%
131 - LAUREL	\$344,330	\$151,195	\$34,305	\$158,829	46%
123 - FUTURES ELEMENTARY	\$292,732	\$127,547	\$24,493	\$140,692	48%
154 - MADISON LOWER	\$285,671	\$110,372	\$27,326	\$147,973	52%
121 - LA ESCUELITA	\$225,906	\$78,655	\$22,463	\$124,788	55%
136 - HORACE MANN	\$317,630	\$122,194	\$15,662	\$179,773	57%
145 - PERALTA	\$228,343	\$83,893	\$12,986	\$131,464	58%
157 - THORNHILL	\$235,750	\$81,205	\$18,507	\$136,039	58%
127 - HILLCREST	\$352,620	\$120,357	\$26,650	\$205,612	58%
171 - KAISER	\$123,168	\$12,925	\$0	\$110,243	90%
<b>Grand Total</b>	<b>\$30,366,279</b>	<b>\$18,572,940</b>	<b>\$5,063,747</b>	<b>\$6,729,592</b>	<b>22%</b>

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## Middle Schools – Restricted



Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
206 - BRET HARTE MIDDLE	\$1,526,295	\$987,210	\$271,571	\$267,514	18%
212 - ROOSEVELT MIDDLE	\$1,281,285	\$837,383	\$208,291	\$235,610	18%
232 - COLISEUM COLLEGE PREP ACADEMY	\$1,262,267	\$826,948	\$191,180	\$244,138	19%
201 - CLAREMONT MIDDLE	\$1,174,415	\$710,051	\$191,087	\$273,277	23%
211 - MONTERA MIDDLE	\$1,823,293	\$1,035,992	\$305,935	\$481,365	26%
213 - WESTLAKE MIDDLE	\$1,197,835	\$646,266	\$213,555	\$338,014	28%
221 - ELMHURST COMMUNITY PREP	\$594,161	\$305,036	\$93,928	\$195,197	33%
203 - FRICK MIDDLE	\$653,373	\$336,039	\$100,255	\$217,079	33%
210 - EDNA BREWER MIDDLE	\$1,534,063	\$805,547	\$214,691	\$513,825	33%
226 - ROOTS INTERNATIONAL ACADEMY	\$662,171	\$334,506	\$97,186	\$230,479	35%
228 - UNITED FOR SUCCESS ACADEMY	\$667,420	\$345,902	\$81,372	\$240,146	36%
224 - ALLIANCE ACADEMY	\$497,656	\$235,953	\$56,125	\$205,578	41%
215 - MADISON MIDDLE	\$1,021,783	\$459,029	\$112,918	\$449,836	44%
204 - WEST OAKLAND MIDDLE	\$406,062	\$181,825	\$29,425	\$194,812	48%
235 - MELROSE LEADERSHIP ACAD	\$323,568	\$107,893	\$38,499	\$177,176	55%
236 - URBAN PROMISE ACADEMY	\$510,383	\$135,842	\$73,631	\$300,910	59%
<b>Grand Total</b>	<b>\$15,136,028</b>	<b>\$8,291,422</b>	<b>\$2,279,649</b>	<b>\$4,564,957</b>	<b>30%</b>

# 2016-17 1<sup>st</sup> Interim

## High Schools – Restricted



Site Desc	Working Budget	Encumbrance	Actuals	Balance	% Available
301 - CASTLEMONT HIGH SCHOOL	\$2,223,744	\$1,353,732	\$607,997	\$262,016	12%
302 - FREMONT HIGH SCHOOL	\$2,200,719	\$1,349,492	\$568,562	\$282,665	13%
353 - OAKLAND INTERNATIONAL HIGH SCH	\$1,644,453	\$1,033,746	\$331,615	\$279,092	17%
333 - COMMUNITY DAY SCHOOL	\$21,248	\$17,000	\$0	\$4,248	20%
352 - RUDSDALE CONTINUATION	\$318,474	\$202,192	\$38,881	\$77,402	24%
303 - MCCLYMONDS HIGH SCHOOL	\$1,330,772	\$730,429	\$275,771	\$324,572	24%
306 - SKYLINE HIGH SCHOOL	\$5,159,111	\$2,815,724	\$979,400	\$1,363,986	26%
305 - OAKLAND TECH HIGH SCHOOL	\$5,084,433	\$2,778,296	\$797,710	\$1,508,427	30%
310 - DEWEY HIGH SCHOOL	\$545,728	\$295,143	\$81,739	\$168,845	31%
309 - BUNCHE ACADEMY	\$219,201	\$122,673	\$20,966	\$75,562	34%
304 - OAKLAND HIGH SCHOOL	\$4,119,748	\$1,846,212	\$710,850	\$1,562,687	38%
335 - LIFE ACADEMY	\$1,640,898	\$826,260	\$121,850	\$692,788	42%
338 - METWEST	\$606,509	\$284,955	\$50,840	\$270,714	45%
330 - INDEPENDENT STUDY 9-12	\$316,719	\$131,239	\$38,182	\$147,298	47%
313 - STREET ACADEMY	\$322,032	\$109,227	\$13,526	\$199,279	62%
311 - GATEWAY TO COLLEGE	\$15,677	\$0	\$0	\$15,677	100%
<b>Grand Total</b>	<b>\$25,769,465</b>	<b>\$13,896,321</b>	<b>\$4,637,888</b>	<b>\$7,235,257</b>	<b>28%</b>



# Appendix

## Operating Results

# 2016-17 1<sup>st</sup> Interim



## Operating Results – Buildings & Grounds

### Buildings & Grounds Results

#### July-October 2016-17 vs. July-October 2015-16

Overall Work Order Request Data		July 2016 - Oct. 2017		July 2015 - Oct. 2016		Difference	Productivity			
Total Work Orders Submitted		6,989		8,799		(1,810)	-20.57%		Decrease	
Completed		4,767	68.21%	8,091	91.95%	(3,324)	-41.08%		Decrease	
Not Completed		2,222	31.79%	708	8.05%	1,514	213.84%		Increase	
Overall Completed on time		3,261	68.41%	5,160	63.77%	(1,899)	-36.80%		Decrease	
Overall Not Completed on time		1,506	31.59%	2,931	36.23%	(1,425)	-48.62%		Decrease	
Work Order Data	Totals 2016-17	Totals 2015-16	FY 2016-17 Priority 1 (1-2 Days)	FY 2015-16 Priority 1 (1-2 Days)	FY 2016-17 Priority 2 (1-7 Days)	FY 2015-16 Priority 2 (1-7 Days)	FY 2016-17 Priority 3 (10-30 Days)	FY 2015-16 Priority 3 (10-30 Days)	FY 2016-17 Priority 4 (30-90 Days)	FY 2015-16 Priority 4 (30-90)
	Completed On Time	3,261	5,160	140	194	3,051	4,915	34	36	36
Not Completed On Time	1,506	2,931	63	178	1,440	2,745	3	8	-	-
Total Completed	4,767	8,091	203	372	4,491	7,660	37	44	36	15
% Completed On Time	68.41%	63.77%	68.97%	52.15%	67.94%	64.16%	91.89%	81.82%	100.00%	100.00%
% Not Completed On Time	31.59%	36.23%	31.03%	47.85%	32.06%	35.84%	8.11%	18.18%	0.00%	0.00%

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## Operating Results – Payroll



- Decrease in number of payrolls was due to reduction in bonuses & retro payroll cycles applicable to 2015-16.

Employee Pay Results Comparison				
July - October 2016 vs. July - October 2015				
	2016-17 Jul-Oct	2015-16 Jul-Oct	Diff	
			Amt	%
<b>Total Payroll Runs</b>	<b>38</b>	<b>44</b>	<b>(6)</b>	<b>-13.6%</b>
Number of Check, Direct Deposit & Manuals:				
Checks	4,704	6,127	(1,423)	-30.3%
Direct Deposits	33,463	40,006	(6,543)	-19.6%
Manuals	204	296	(92)	-45.1%
<b>Total Check, Direct, Deposits &amp; Manuals</b>	<b>38,371</b>	<b>46,429</b>	<b>(8,058)</b>	<b>-21.0%</b>
Number of checks Issued Due to HR/PR Errors:				
Human Resources (HR)	109	106	3	2.8%
Payroll (P/R)	24	20	4	16.7%
<b>Total Checks Issued due to HR/PR Errors</b>	<b>133</b>	<b>126</b>	<b>7</b>	<b>5.3%</b>
<b>Percentage of P/R &amp; HR Errors</b>	<b>0.35%</b>	<b>0.27%</b>	<b>0.08%</b>	<b>21.7%</b>



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## Operating Results – Procurement – 1 of 2

- Over 5,000 requests for purchase orders were processed from July 1 – October 31.
- 74% of requests are processed within 5 calendar days.

Requisition Entry to Issuance of Purchase Order (P.O.)									
	July 1, 2016 - October 31, 2016			July 1, 2015 - October 31, 2015			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	3,761	74%	74%	2,873	58%	58%	888	16%	16%
6-15	757	15%	89%	886	18%	75%	(129)	-3%	14%
16-30	289	6%	95%	242	5%	80%	47	1%	14%
31-60	157	3%	98%	234	5%	85%	(77)	-2%	13%
61+	109	2%	100%	745	15%	100%	(636)	-13%	0%
Totals	5,073	100%		4,980	100%		93	0%	0%

\* Calendar Days; Includes Holidays & Weekends

Final Requisition Approval to Issuance of Purchase Order (P.O.)									
	July 1, 2016 - October 31, 2016			July 1, 2015 - October 31, 2015			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	4,303	85%	85%	3,378	68%	68%	925	17%	17%
6-15	344	7%	92%	526	11%	78%	(182)	-4%	13%
16-30	211	4%	96%	182	4%	82%	29	1%	14%
31-60	124	2%	98%	184	4%	86%	(60)	-1%	12%
61+	91	2%	100%	710	14%	100%	(619)	-12%	0%
Totals	5,073	100%		4,980	100%		93	0%	0%

\* Calendar Days; Includes Holidays & Weekends

# 2016-17 1<sup>st</sup> Interim



## Operating Results – Procurement – 2 of 2

- Although there were 93 more requests processed between July 1 and October 31 this year than last year, the total amount processed is \$30 million less.

P.O. Processing	July 1, 2016 - October 31, 2016	July 1, 2015 - October 31, 2015	Diff
Total Number of Purchase Orders Issued	5,073	4,980	93
Total Dollars of Purchase Orders Issued	\$135.8M	\$166.2M	\$30.4M
Avg Days for Final Reqs - Approval to P.O. Issuance	5	4	1
Avg Days for Reqs to P.O.	7	7	0

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## Operating Results – Worker’s Compensation

- There are 25 more open worker’s comp claims as of October 31 than there last year at this time, which is less than a 5% increase.

Worker's Compensation Claims Count July 1 - October 31				
		2016	2015	Difference
Beginning	1-Jul	567	580	-13
New		106	69	37
Closed		117	111	6
Delayed		18	12	6
Denied		15	16	-1
Current Open Claims	31-Oct	584	559	25

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## Operating Results – Property & Liability Claims

- Both property and liability claims paid are less than the amount paid during the same time period last year.

Property Claims Count July 1 – October 31				
		2016	2015	Difference
Beginning - Open Claims	1-Jul	8	11	-3
New		6	14	-8
Closed		3	17	-14
Current Open Claims		12	8	4
Claims Paid	31-Oct	\$ 326,082	\$ 238,270	\$ 87,812

- Number of open claims are higher than the same time period last year.

General Liability Claims Count July 1 – October 31				
		2016	2015	Difference
Beginning - Open Claims	1-Jul	125	82	43
New		43	39	4
Closed		35	56	-21
Current Open Claims		141	65	76
Claims Paid	31-Oct	\$ 415,600	\$ 414,580	\$ 1,020



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