



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

2014-15
3rd Interim Financial Report

Wednesday, May 27, 2015

V.3

AGENDA

- Executive Summary
- Unrestricted General Fund Overview
- Appendix
 - Unrestricted General Fund Assumptions
 - General Fund Multi-Year (Unrestricted & Restricted)
 - Cash flows
 - School Budgets

EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

- The District is projected to meet its **2%** Reserve for Economic Uncertainty as required by the California Department of Education.
- Staff is recommending submittal of the Third Interim Financial Report to the Alameda County Office of Education (ACOE) as a "Qualified" certification due to incomplete audits and unresolved prior audit findings.
- The District is projected to have a positive Unrestricted Fund Balance of **\$21.1 M**, which is a decrease of approximately **\$0.1 M** from the 2nd Interim.
- Cash projections are positive. The **\$15 million** temporary loan from Alameda County was repaid in April. From April to the end of the fiscal year, the District is projected to have sufficient cash, even with a deferral of some payments by the State at the end of the year. The cash balance at the end of the year is projected to be **\$8.8 million**.

EXECUTIVE SUMMARY

CONTINUED

- The General Fund Projected Unrestricted Revenues are expected to increase by a net of approximately **\$.8 M** primarily due to an increase in LCFF revenues due to the increase in Average Daily Attendance (ADA) of 88.
- Expenditures and Uses are expected to **increase** by approximately **\$0.9 M** primarily due to an increase of **\$1.0 M** in the contribution to PEC.

UNRESTRICTED GENERAL FUND OVERVIEW



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

Unrestricted General Fund		2014-15 THIRD INTERIM	2014-15 SECOND INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 295,316,598	\$ 294,670,434	\$ 646,164
Other State & Federal Revenue		8,913,443	8,897,576	15,867
Local Revenue		25,642,832	25,545,948	96,884
Transfer-In & Sources		734,067	734,067	-
Total Revenues & Sources	a	330,606,940	329,848,025	758,915
Salaries,Supplies,Services & Equipment		272,153,587	272,118,636	34,951
Other Outgo (Pass Throughs / Debt Service)		6,398,953	6,298,953	100,000
Indirect Cost (Expense Offset)		(5,933,561)	(5,635,536)	(298,025)
Contributions & Transfers Out		50,952,006	49,921,749	1,030,257
Total Expenses & Uses	b	323,570,985	322,703,802	867,183
Change in Fund Balance	a-b=c	\$ 7,035,955	\$ 7,144,223	\$ (108,268)
Beginning Fund Balance	d	14,037,840	14,037,840	-
Ending Fund Balance	c+d=e	\$ 21,073,795	\$ 21,182,063	\$ (108,268)
Note - See the assumptions for explanation of differences				

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

Unrestricted General Fund	2014-15 THIRD INTERIM	2014-15 SECOND INTERIM	Diff
Ending Fund Balance	\$ 21,073,795	\$ 21,182,063	\$ (108,268)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 8,916,332	\$ 9,054,924	(138,592)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	4,812,205	4,781,881	30,324
Set Aside for Ongoing Items (ON-GOING)	6,300,000	6,300,000	-
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 21,073,795	\$ 21,182,063	\$ (108,268)
<p>Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.</p>			

UNRESTRICTED GENERAL FUND OVERVIEW
ESTIMATE FOR 2014 -15
STRUCTURAL SURPLUS

Structural Surplus (Deficit) for Unrestricted Gen Fund				
		2014-15 THIRD INTERIM	2014-15 SECOND INTERIM	Diff
Excess of revenues over expenses	A	\$ 7,035,955	\$ 7,144,223	\$ (271,297)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time investment in Human Capital Devel Mgt System		800,000	800,000	-
2 One-time Mandated Cost Reimbursement Revenues		(2,353,400)	(2,353,400)	-
3 One-time Support for Audit work		500,000	500,000	-
4 Write-offs		321,907	221,907	100,000
One-Time Unrestricted General Fund Revenues /Expenses	B	(731,493)	(831,493)	100,000
Structural Surplus After Deducted One-Time Items	A+B=C	\$ 6,304,462	\$ 6,312,730	\$ (171,297)

**THANK YOU
ANY QUESTIONS**



APPENDIX



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UNRESTRICTED GENERAL FUND ASSUMPTIONS



UNRESTRICTED GENERAL FUND ASSUMPTIONS

1 OF 2

	2014-15 Third Interim	2014-15 Second Interim	Diff	
STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS				Comments
ADA	35,375	35,287	88	Increase in ADA as reported in P-2 Report.
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	29.15%	29.15%	0.00%	
COLA	0.850%	0.850%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 296,315,944	\$ 295,670,456	\$ 645,489	Increase due to increase in ADA noted above.
Special Education Transfer	\$ -	\$ -	\$ -	
Adult Education Transfer	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Misc	\$ 654	\$ (22)	\$ 676	
NET UNRESTRICTED LCFF FUNDS	\$ 295,316,598	\$ 294,670,434	\$ 646,164	
OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS				Comments
Mandated Cost Block Grant	\$ 3,572,984	\$ 3,572,984	\$ -	
Lottery	\$ 5,268,791	\$ 5,268,791	\$ -	
Other	\$ 71,668	\$ 55,801	\$ 15,867	
TOTAL OTHER STATE & OTHER INC	\$ 8,913,443	\$ 8,897,576	\$ 15,867	
UNRESTRICTED LOCAL FUNDING ASSUMPTIONS				Comments
Parcel Tax	\$ 20,700,766	\$ 20,655,840	\$ 44,926	
Leases & Rentals	\$ 1,327,519	\$ 1,327,519	\$ -	
Interest	\$ 162,585	\$ 162,585	\$ -	
Interagency	\$ 808,483	\$ 781,583	\$ 26,900	
Charter Schools	\$ 2,123,796	\$ 2,128,738	\$ (4,942)	
Other Local Revenue	\$ 519,683	\$ 489,683	\$ 30,000	
TOTAL LOCAL INCOME	\$ 25,642,832	\$ 25,545,948	\$ 96,884	
UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS				Comments
Transfer from Self Insurance	\$ 470,000	\$ 470,000	\$ -	
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (CDC)	\$ 57,224	\$ 57,224	\$ -	
TOTAL TRANSFERS-IN	\$ 734,067	\$ 734,067	\$ -	

UNRESTRICTED GENERAL FUND ASSUMPTIONS

2 OF 2

	2014-15 Third Interim	2014-15 Second Interim	Diff	
UNRESTRICTED EXPENSES				Comments
School Budgets	\$ 196,228,220	\$ 196,197,109	\$ 31,111	
Central Budgets	\$ 68,942,340	\$ 68,896,410	\$ 45,931	
Districtwide Budgets (Sites 998 & 999)	\$ 6,983,027	\$ 7,025,117	\$ (42,090)	
TOTAL EXPENSES	\$ 272,153,587	\$ 272,118,636	\$ 34,951	
UNRESTRICTED OTHER OUTGO ASSUMPTIONS				Comments
Write-offs & Other	\$ 321,907	\$ 221,907	\$ 100,000	Charter write-offs for 14-15
State Loan Pmts	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
TOTAL OTHER OUTGO	\$ 6,398,953	\$ 6,298,953	\$ 100,000	
UNRESTRICTED INDIRECT COST ASSUMPTIONS				Comments
Interprogram	\$ (4,194,748)	\$ (3,907,472)	\$ (287,276)	Indirect costs offset
Interfund	\$ (1,738,813)	\$ (1,728,064)	\$ (10,749)	Indirect costs offset
TOTAL TRANSFERS-IN	\$ (5,933,561)	\$ (5,635,536)	\$ (298,025)	
UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT				Comments
Special Education Program	\$ 41,687,048	\$ 40,656,791	\$ 1,030,257	Increased costs for Non-Public Schools / Non-Public Agencies (NPS/NPAs)
RRMA (Build & Grounds)	\$ 8,408,935	\$ 8,408,935	\$ -	
ROTC	\$ 131,023	\$ 131,023	\$ -	
Transfer to Early Childhood	\$ 325,000	\$ 325,000	\$ -	
Transfer to Nutritional Services	\$ 400,000	\$ 400,000	\$ -	
TOTAL CONTRIBUTIONS & TRANSFERS OUT	\$ 50,952,006	\$ 49,921,749	\$ 1,030,257	

GENERAL FUND MULTI-YEAR PROJECTIONS UNRESTRICTED & RESTRICTED



GENERAL FUND MULTI-YEAR PROJECTIONS ASSUMPTIONS

	Unrestricted General Fund		Restricted General Fund	
	2015-16	2016-17	2015-16	2016-17
REVENUE:				
LCFF Revenue	\$ 320,370,618	\$ 334,215,017	\$ 1,922,840	\$ 1,922,840
Measure N (OUSD Portion)			\$ 9,300,000	\$ 9,300,000
Other Revenue	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr
EXPENSES:				
Salaries (Certificated & Classified):				
Step & Column	1.50%	1.50%	1.50%	1.50%
Salary Increase	0%	0%	0%	0%
Benefits:				
Salary Driven	1.50%	1.50%	1.50%	1.50%
Health & Welfare	5.00%	5.00%	5.00%	5.00%
STRS	10.73%	12.58%	10.73%	12.58%
Pers	12.60%	15.00%	12.60%	15.00%
Non Salary CPI Increase:	2.10%	2.50%	2.10%	2.50%
Incr exps for RRMA, Meas N, PEC			\$ 15,027,928	\$ 1,317,874
TRANSFERS IN:				
From Self Insurance Fd	\$ 734,067	\$ 734,067		
TRANSFERS OUT:				
To Early Childhood	\$ -	\$ -		
To Food Services	\$ (725,000)	\$ (725,000)		
CONTRIBUTIONS:				
Special Ed Program	\$ (45,114,976)	\$ (46,242,851)	\$ 45,114,976	\$ 46,242,851
RRMA (B&G)	\$ (10,706,976)	\$ (10,692,140)	\$ 10,706,976	\$ 10,692,140
Other	\$ (131,023)	\$ (131,023)	\$ 131,023	\$ 131,023
REDUCTIONS TO BALANCE	\$ -	\$ -	\$ (13,300,000)	\$ (10,700,000)

GENERAL FUND MULTI-YEAR PROJECTIONS UNRESTRICTED

Unrestricted General Fund		2014-15	2015-16	2016-17
Unrestricted LCFF Revenues		\$ 295,316,598	\$ 319,370,618	\$ 333,215,017
Other Revenue		34,556,274	38,602,874	32,233,364
Transfer-In, Sources & Contrib		(49,492,939)	(55,218,908)	(56,331,947)
Total Revenues & Sources	a	280,379,933	302,754,585	309,116,434
Salaries,Supplies,Services & Equipment		272,153,587	286,326,108	289,186,350
Other outgo (Pass Throughs / Debt Service)		6,298,069	6,176,162	6,176,162
Indirect Cost (Expense Offset)		(5,832,677)	(10,291,077)	(10,207,330)
Transfers Out		725,000	725,000	725,000
Total Expenses & Uses	b	273,343,979	282,936,193	285,880,183
Change in Fund Balance	a-b=c	7,035,954	19,818,392	23,236,251
Beginning Fund Balance	d	14,037,840	21,073,794	40,892,186
Ending Fund Balance	c+d=e	\$ 21,073,794	\$ 40,892,186	\$ 64,128,438

GENERAL FUND MULTI-YEAR PROJECTIONS RESTRICTED

Restricted General Fund		2014-15	2015-16	2016-17
Restricted LCFF Revenues		\$ 1,922,840	\$ 1,922,840	\$ 1,922,840
Other Revenue		110,402,994	119,702,994	116,602,161
Transfer-In, Sources & Contrib		50,227,006	55,952,975	57,066,014
Total Revenues & Sources	a	162,552,840	177,578,809	175,591,015
Salaries,Supplies,Services & Equipment		167,477,859	173,906,409	170,551,657
Other outgo (Pass Throughs / Debt Service)		800,000	800,000	800,000
Indirect Cost (Expense Offset)		4,194,748	4,357,517	4,273,769
Transfers Out		-	-	-
Total Expenses & Uses	b	172,472,606	179,063,925	175,625,426
Change in Fund Balance	a-b=c	(9,919,766)	(1,485,117)	(34,411)
Beginning Fund Balance	d	11,495,360	1,575,594	90,477
Ending Fund Balance	c+d=e	\$ 1,575,594	\$ 90,477	\$ 56,067

CASH FLOW



GENERAL FUND CASH FLOW ANALYSIS

- Cash flow for projected months (May and June 2015) are primarily based on Federal, State and Local cash payment schedules and prior year actuals.
- Total cash deferrals of funds owed by the State to the District in this fiscal year to next fiscal year is projected at **\$10 million**.
- The temporary borrowing of **\$15 million** from the Alameda County Treasurer was repaid in April.
- The 2014-15 Second Interim Cash Flow projections reflect a cash balance of **\$8.8 million** at year end and positive cash balances through the end of the fiscal year.

GENERAL FUND CASH FLOW ANALYSIS

Actual Cash Balance	July 2014 Actual	August 2014 Projected	September 2014 Projected	October 2014 Projected	November 2014 Projected	December 2014 Projected
Beginning Cash	\$ 6,401,065	\$ 17,262,209	\$ 36,502,124	\$ 14,755,359	\$ 8,541,359	\$ 10,482,730
Total Receipts	10,951,473	21,714,235	35,788,869	27,731,890	27,164,336	72,677,128
Total Disbursements	13,487,890	13,028,814	34,471,564	37,763,532	37,189,787	36,286,796
A/R & A/P	13,397,561	10,554,495	(23,064,070)	3,817,642	11,966,822	542,883
Net Increase / Decrease	10,861,144	19,239,915	(21,746,765)	(6,214,000)	1,941,370	36,933,216
Ending Cash	\$ 17,262,209	\$ 36,502,124	\$ 14,755,359	\$ 8,541,359	\$ 10,482,730	\$ 47,415,946

Actual Cash Balance	January 2015 Projected	February 2015 Projected	March 2015 Projected	April 2015 Projected	May 2015 Projected	June 2015 Projected
Beginning Cash	47,415,946	34,067,322	26,061,398	25,326,323	26,615,225	12,492,826
Total Receipts	26,601,400	31,090,076	35,518,709	53,079,975	25,612,127	49,378,123
Total Disbursements	39,283,846	38,139,490	39,748,790	35,079,347	39,348,434	61,985,633
A/R & A/P	(666,179)	(956,509)	3,495,006	(16,711,727)	(386,092)	8,909,874
Net Increase / Decrease	(13,348,624)	(8,005,924)	(735,075)	1,288,902	(14,122,399)	(3,697,636)
Ending Cash	\$ 34,067,322	\$ 26,061,398	\$ 25,326,323	\$ 26,615,225	\$ 12,492,826	\$ 8,795,190

SCHOOL BUDGETS



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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
149 - COMMUNITY UNITED ELEMENTARY	362,283	56,630	232,889	(46,162)	-13% *
102 - BELLA VISTA	184,899	32,610	172,585	(20,296)	-11%
115 - EMERSON	137,010	70,145	76,328	(9,463)	-7%
107 - EAST OAKLAND PRIDE	361,956	71,785	306,771	(16,600)	-5%
186 - INTERNATIONAL COMMUNITY SCHOOL	260,571	45,532	161,317	(8,735)	-3%
101 - ALLENDALE	219,495	31,700	194,772	(6,977)	-3%
108 - CLEVELAND	182,988	42,703	145,867	(5,582)	-3%
131 - LAUREL	244,781	54,357	195,958	(5,534)	-2%
133 - LINCOLN	440,924	50,824	363,443	(8,518)	-2%
129 - LAFAYETTE	220,956	83,676	140,170	(2,890)	-1%
138 - MARKHAM	271,058	135,308	126,373	(2,850)	-1%
118 - GARFIELD	351,360	127,236	225,324	(1,200)	0%
151 - SEQUOIA	200,447	29,819	215,959	(475)	0%
144 - PARKER	128,994	70,336	98,173	506	0%
123 - FUTURES ELEMENTARY	245,488	82,819	161,697	973	0%
171 - KAISER	102,201	18,170	63,773	522	1%
105 - BURCKHALTER	109,748	33,243	75,904	600	1%
111 - CROCKER HIGHLANDS	92,615	49,476	42,595	543	1%
146 - PIEDMONT AVENUE	161,983	52,357	182,384	1,381	1%
170 - HOOVER	269,739	68,732	173,882	2,908	1%
103 - BROOKFIELD	228,750	29,579	195,524	3,646	2%
142 - JOAQUIN MILLER	160,636	17,126	68,402	2,952	2%
112 - GREENLEAF ELEMENTARY	431,564	148,869	274,364	8,331	2%
122 - GRASS VALLEY	131,675	36,326	91,385	3,964	3%
168 - CARL MUNCK	94,758	22,687	64,754	2,906	3%
165 - ACORN WOODLAND	265,715	79,924	147,041	8,432	3%

* Budget appears overspent because long-term administrative subs were erroneously charged to this account; this will be corrected when we close the books.

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

Site Description	Working				% Available
	Budget	Encumbered	Actuals	Balance	
114 - GLOBAL FAMILY SCHOOL	289,945	72,826	207,216	9,903	3%
179 - MANZANITA COMMUNITY SCHOOL	149,343	35,739	146,084	5,430	4%
191 - SANKOFA ACADEMY	160,631	21,659	124,385	7,912	5%
145 - PERALTA	181,805	28,925	68,370	10,661	6%
183 - PLACE @ PRESCOTT	205,335	98,014	80,042	12,648	6%
148 - REDWOOD HEIGHTS	95,668	38,993	84,690	6,130	6%
175 - MANZANITA SEED	241,808	39,547	135,883	15,819	7%
192 - RISE	295,447	76,718	189,254	19,546	7%
116 - FRANKLIN	490,499	157,275	297,622	35,602	7%
166 - HOWARD	89,030	38,010	98,226	7,119	8%
172 - FRED T KOREMATSU DISCOVERY AC	257,917	57,503	205,422	21,465	8%
127 - HILLCREST	100,108	12,559	79,188	8,361	8%
182 - MARTIN LUTHER KING JR.	213,357	52,202	197,592	18,000	8%
177 - ESPERANZA ACADEMY	243,249	38,129	211,710	21,606	9%
121 - LA ESCUELITA	177,320	50,918	109,244	17,158	10%
119 - GLENVIEW	134,822	23,553	97,887	13,383	10%
117 - FRUITVALE	197,089	43,029	133,756	20,304	10%
181 - EnCompass	270,967	77,690	119,969	29,227	11%
193 - Reach Academy	244,398	51,571	140,352	28,139	12%
157 - THORNHILL	57,276	30,158	43,808	6,600	12%
190 - THINK COLLEGE NOW	184,083	61,303	142,614	24,999	14%
178 - BRIDGES ACADEMY @ MELROSE	356,557	81,180	226,288	49,148	14%
154 - MADISON PARK LOWER	255,836	88,980	169,440	40,113	16%
125 - NEW HIGHLAND ACADEMY	379,319	90,333	222,768	66,219	17%
136 - HORACE MANN	211,594	29,441	183,679	49,895	24%
106 - CHABOT	161,979	25,137	83,731	53,111	33%
143 - MONTCLAIR	172,546	8,903	134,365	65,734	38%
TOTAL ELEMENTARY/K-8	11,680,520	2,972,264	8,131,219	566,613	5%

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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
213 - WESTLAKE MIDDLE	304,085	74,787	245,891	(34,651)	-11%
228 - UNITED FOR SUCCESS ACADEMY	268,409	76,503	164,178	(29,533)	-11% *
201 - CLAREMONT MIDDLE	187,126	40,780	141,056	(12,929)	-7%
224 - ALLIANCE ACADEMY	233,793	66,463	156,448	(12,223)	-5% *
235 - MELROSE LEADERSHIP ACAD	266,995	106,901	169,490	(907)	0%
211 - MONTERA MIDDLE	372,885	113,273	215,596	4,207	1%
206 - BRET HARTE MIDDLE	171,298	39,849	129,034	2,415	1%
232 - COLISEUM COLLEGE PREP ACADEMY	365,238	70,314	291,422	13,660	4%
236 - URBAN PROMISE ACADEMY	201,280	140,037	77,252	8,560	4%
226 - ROOTS INTERNATIONAL ACADEMY	217,972	29,225	194,707	13,619	6%
210 - EDNA BREWER MIDDLE	360,965	71,427	177,976	23,764	7%
221 - ELMHURST COMMUNITY PREP	206,960	43,890	248,639	18,514	9%
204 - WEST OAKLAND MIDDLE	230,390	95,846	102,014	22,392	10%
212 - ROOSEVELT MIDDLE	334,540	42,062	316,567	35,409	11%
203 - FRICK MIDDLE	130,770	28,424	128,528	34,400	26%
215 - MADISON PARK UPPER	522,996	80,972	249,153	182,671	35%
TOTAL MIDDLE/K-8/6-12	4,375,703	1,120,755	3,007,950	269,367	6%

* Budget appears overspent because long-term clerical subs were erroneously charged to this account; this will be addressed when we close the books.

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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
311 - Gateway to College	379,938	34,274	132,014	(0)	0%
353 - OAKLAND INTERNATIONAL HIGH SCH	234,620	17,760	42,800	6,879	3%
306 - SKYLINE HIGH SCHOOL	865,234	160,955	720,414	25,739	3%
333 - Community Day School	335,324	117,367	248,040	10,654	3%
313 - STREET ACADEMY	618,364	29,650	344,919	22,470	4%
305 - OAKLAND TECH HIGH SCHOOL	797,341	129,585	582,173	29,892	4%
309 - BUNCHE ACADEMY	154,466	120,558	199,515	6,343	4%
304 - OAKLAND HIGH SCHOOL	800,517	112,116	428,749	42,636	5%
302 - FREMONT HIGH SCHOOL	758,436	216,505	529,315	48,203	6%
338 - MetWest	93,984	165,737	58,682	6,406	7%
335 - LIFE ACADEMY	271,831	111,031	89,202	22,203	8%
303 - MCCLYMONDS HIGH SCHOOL	234,071	117,939	117,986	23,957	10%
301 - CASTLEMONT HIGH SCHOOL	851,264	273,948	446,353	91,549	11%
352 - RUDSDALE CONTINUATION	356,349	114,047	159,219	88,372	25%
310 - DEWEY HIGH SCHOOL	321,411	43,446	130,154	101,324	32%
330 - INDEPENDENT STUDY 9-12	294,333	31,637	525,600	139,603	47%
TOTAL HIGH/6-12/ALT ED	7,367,482	1,796,555	4,755,134	666,229	9%

2014-15 THIRD INTERIM ELEMENTARY SCHOOL BUDGETS - RESTRICTED

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Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
146 - PIEDMONT AVENUE	161,010	71,237	100,434	(10,660)	-7% *
186 - INTERNATIONAL COMMUNITY SCHOOL	174,141	53,394	123,107	(2,360)	-1%
145 - PERALTA	120,526	35,553	86,034	(1,061)	-1%
108 - CLEVELAND	140,215	35,440	105,578	(803)	-1%
106 - CHABOT	219,724	46,740	174,147	(1,163)	-1%
119 - GLENVIEW	222,872	61,840	161,296	(265)	0%
133 - LINCOLN	340,482	71,279	267,406	1,798	1%
190 - THINK COLLEGE NOW	169,328	57,698	110,699	930	1%
182 - MARTIN LUTHER KING JR.	254,172	83,783	168,661	1,728	1%
175 - MANZANITA SEED	179,012	36,711	140,808	1,493	1%
101 - ALLENDALE	178,882	39,629	137,365	1,888	1%
116 - FRANKLIN	279,551	70,099	206,346	3,106	1%
191 - SANKOFA ACADEMY	290,712	82,546	204,189	3,978	1%
117 - FRUITVALE	183,896	45,557	135,507	2,832	2%
181 - EnCompass	163,816	42,231	118,982	2,603	2%
105 - BURCKHALTER	143,194	43,085	97,736	2,373	2%
151 - SEQUOIA	259,098	56,660	197,811	4,626	2%
131 - LAUREL	202,583	109,022	88,505	5,056	2%
103 - BROOKFIELD	423,482	113,043	298,332	12,106	3%
178 - BRIDGES ACADEMY @ MELROSE	468,114	122,641	331,939	13,534	3%
115 - EMERSON	147,931	42,455	101,026	4,450	3%
114 - GLOBAL FAMILY SCHOOL	192,854	64,893	122,028	5,933	3%
144 - PARKER	296,275	59,790	227,265	9,220	3%
149 - COMMUNITY UNITED ELEMENTARY	202,329	55,681	140,300	6,348	3%
138 - MARKHAM	438,448	126,203	297,125	15,120	3%
107 - EAST OAKLAND PRIDE	191,591	66,156	118,440	6,996	4%

* Budget appears overspent because a donation had not been recorded prior to the reporting period but expenses were accrued in anticipation of the donation.

2014-15 THIRD INTERIM ELEMENTARY SCHOOL BUDGETS - RESTRICTED

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Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
170 - HOOVER	232,222	75,459	146,949	9,815	4%
166 - HOWARD	133,016	25,923	101,263	5,830	4%
121 - LA ESCUELITA	161,185	40,387	113,297	7,501	5%
183 - PLACE @ PRESCOTT	207,216	50,733	145,663	10,819	5%
122 - GRASS VALLEY	137,873	49,060	80,926	7,887	6%
148 - REDWOOD HEIGHTS	4,034	3,767	-	268	7%
123 - FUTURES ELEMENTARY	171,437	46,438	113,324	11,676	7%
193 - Reach Academy	178,596	44,138	121,481	12,976	7%
125 - NEW HIGHLAND ACADEMY	509,764	209,993	262,222	37,549	7%
165 - ACORN WOODLAND	381,397	152,364	200,533	28,500	7%
177 - ESPERANZA ACADEMY	170,744	55,248	102,479	13,017	8%
118 - GARFIELD	756,618	173,131	524,566	58,920	8%
136 - HORACE MANN	444,011	187,037	219,502	37,473	8%
129 - LAFAYETTE	238,832	69,872	146,891	22,069	9%
192 - RISE	232,510	39,119	170,839	22,552	10%
154 - MADISON PARK LOWER	152,737	47,062	89,382	16,294	11%
112 - GREENLEAF ELEMENTARY	370,370	93,078	229,689	47,603	13%
172 - FRED T KOREMATSU DISCOVERY AC	195,018	71,448	97,860	25,710	13%
179 - MANZANITA COMMUNITY SCHOOL	442,352	85,040	278,859	78,453	18%
102 - BELLA VISTA	192,250	44,135	108,330	39,785	21%
168 - CARL MUNCK	141,316	26,648	78,246	36,421	26%
157 - THORNHILL	61,689	16,476	28,061	17,152	28%
111 - CROCKER HIGHLANDS	23,748	-	15,000	8,748	37%
171 - KAISER	834	100	348	386	46%
127 - HILLCREST	14,224	-	-	14,224	100%
TOTAL ELEMENTARY/K-8	11,598,229	3,300,018	7,636,774	661,436	6%

2014-15 THIRD INTERIM MIDDLE SCHOOL BUDGETS – RESTRICTED

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
206 - BRET HARTE MIDDLE	306,763	81,103	222,543	3,117	1%
203 - FRICK MIDDLE	544,471	220,514	315,002	8,954	2%
213 - WESTLAKE MIDDLE	245,040	56,024	182,802	6,214	3%
221 - ELMHURST COMMUNITY PREP	427,219	134,333	278,150	14,736	3%
226 - ROOTS INTERNATIONAL ACADEMY	1,455,516	358,262	1,033,424	63,829	4%
232 - COLISEUM COLLEGE PREP ACADEMY	491,658	94,209	371,168	26,281	5%
224 - ALLIANCE ACADEMY	1,336,391	344,450	917,488	74,453	6%
235 - MELROSE LEADERSHIP ACAD	181,387	44,118	127,161	10,108	6%
215 - MADISON PARK UPPER	1,098,529	253,953	770,473	74,103	7%
211 - MONTERA MIDDLE	248,729	93,553	137,800	17,376	7%
212 - ROOSEVELT MIDDLE	497,418	127,069	328,108	42,241	8%
201 - CLAREMONT MIDDLE	708,959	198,091	443,375	67,492	10%
204 - WEST OAKLAND MIDDLE	187,774	84,468	75,504	27,803	15%
228 - UNITED FOR SUCCESS ACADEMY	395,588	69,605	257,530	68,453	17%
236 - URBAN PROMISE ACADEMY	549,795	168,221	282,890	98,683	18%
210 - EDNA BREWER MIDDLE	349,326	118,655	156,654	74,018	21%
TOTAL MIDDLE/K-8/6-12	9,024,561	2,446,628	5,900,072	677,861	8%

2014-15 THIRD INTERIM HIGH SCHOOL BUDGETS - RESTRICTED

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
311 - Gateway to College	379,938	34,274	132,014	(0)	0%
353 - OAKLAND INTERNATIONAL HIGH SCH	234,620	17,760	42,800	6,879	3%
306 - SKYLINE HIGH SCHOOL	865,234	160,955	720,414	25,739	3%
333 - Community Day School	335,324	117,367	248,040	10,654	3%
313 - STREET ACADEMY	618,364	29,650	344,919	22,470	4%
305 - OAKLAND TECH HIGH SCHOOL	797,341	129,585	582,173	29,892	4%
309 - BUNCHE ACADEMY	154,466	120,558	199,515	6,343	4%
304 - OAKLAND HIGH SCHOOL	800,517	112,116	428,749	42,636	5%
302 - FREMONT HIGH SCHOOL	758,436	216,505	529,315	48,203	6%
338 - MetWest	93,984	165,737	58,682	6,406	7%
335 - LIFE ACADEMY	271,831	111,031	89,202	22,203	8%
303 - MCCLYMONDS HIGH SCHOOL	234,071	117,939	117,986	23,957	10%
301 - CASTLEMONT HIGH SCHOOL	851,264	273,948	446,353	91,549	11%
352 - RUDSDALE CONTINUATION	356,349	114,047	159,219	88,372	25%
310 - DEWEY HIGH SCHOOL	321,411	43,446	130,154	101,324	32%
330 - INDEPENDENT STUDY 9-12	294,333	31,637	525,600	139,603	47%
TOTAL HIGH/6-12/ALT ED	7,367,482	1,796,555	4,755,134	666,229	9%