



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

---

# **Unaudited Actuals: Financial Reports for Fiscal Year 2013-14**

**September 10, 2014**

V.10



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Summary of Financial Results for Fiscal Year 2013-14



# Table of Contents

---

- Executive Summary
- Summary of Unrestricted General Fund
- Unrestricted General Fund – Ending Fund Balance
- Other Funds - Highlights
- Appendix

# Unaudited Actuals 2013-14

## Executive Summary

---

- The District has closed the books for fiscal year 2013-14 and the final report is ready for Board approval and submission to the County Office of Education by Sept. 15.
- The District ended the year with an ending fund balance for the unrestricted General Fund within 1% of budget expectations - \$14M.
- The cost of education expended for classroom compensation (CEA) ratio meets the 55% requirement.
- Ending General Fund cash balance was \$6.4M as projected at Third Interim.

# Summary of 2013-14 Unrestricted General Fund

---

- Unrestricted revenues and expenditures came in within 1% of estimates from 3<sup>rd</sup> Interim.
  - **Slight decrease in revenues** - Mandated Cost Block Grant revenue was lower than budgeted; final Local Control Funding Formula (LCFF) funding was higher due to an increase in gap funding by the state.
  - **Slight increase in expenditures** due primarily to increase in contributions to Program for Exceptional Children (PEC) and Routine Restricted Maintenance Account (RRMA).

# Summary of 2013-14 Unrestricted General Fund

Unrestricted General Fund		2013-14 Closing	2013-14 3rd Interim	Diff	%
LCFF Revenues		\$ 265,617,852	\$ 265,383,976	\$ 233,875	
Other State & Federal Revenue		7,943,724	8,243,991	(300,267)	
Local Revenue		25,833,841	25,902,436	(68,595)	
Transfer-In & Other Sources		545,081	734,067	(188,986)	
<b>Total Revenues &amp; Sources</b>	a	<b>299,940,498</b>	<b>300,264,471</b>	<b>(323,973)</b>	-0.1%
Salaries, Supplies, Services & Equipment		256,779,802	258,813,294	(2,033,492)	
Other Outgo (Pass Throughs / Debt Service)		7,403,817	7,519,605	(115,788)	
Indirect Cost (Expense Offset)		(4,604,523)	(5,685,127)	1,080,604	
Contributions & Transfers Out		48,693,107	44,337,343	4,355,764	
<b>Total Expenses &amp; Uses</b>	b	<b>308,272,203</b>	<b>304,985,115</b>	<b>3,287,088</b>	1%
<b>Change in Fund Balance</b>	a-b=c	<b>\$ (8,331,706)</b>	<b>\$ (4,720,645)</b>	<b>\$ (3,611,061)</b>	
Beginning Fund Balance	d	18,816,189	18,816,189	-	
Adjustments		3,553,355	-	3,553,355	
Adjusted Beginning Balance		22,369,544	18,816,189	3,553,355	
<b>Ending Fund Balance</b>	c+d=e	<b>\$ 14,037,838</b>	<b>\$ 14,095,544</b>	<b>\$ (57,707)</b>	-0.4%

# Unrestricted General Fund Ending Fund Balance

---

- Unrestricted General Fund ending fund balance is **\$14.0** million:
  - **\$8.4** Million is designated as the state-required 2% Reserve for Economic Uncertainty
  - **\$4.6** Million is designated as the Reserve for Audit and Audit Findings (this includes the additional 1% reserve that the Board requires)
  - **\$1.0** Million is for the early retirement program and revolving cash.

# Unrestricted General Fund Ending Fund Balance

Unrestricted General Fund	2013-14 Closing	2013-14 3rd Interim	Diff
<b>Ending Fund Balance</b>	<b>\$ 14,037,838</b>	<b>\$14,095,544</b>	<b>\$ (57,707)</b>
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	\$ 8,427,424	\$ 8,688,103	\$ (260,678)
<b>Designated for the Following:</b>			
Audit & Audit Findings (ONE-TIME)	4,565,155	4,362,184	202,972
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Revolving Cash (ONE-TIME)	150,000	150,000	-
<b>Total Ending Fund Balance</b>	<b>\$ 14,037,838</b>	<b>\$ 14,095,544</b>	<b>\$ (57,707)</b>
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.			



# Other Funds - Highlights

- Other Funds represent restricted resources that are accounted for separately and should be self-supporting. *(See Appendix for details.)*
- Funds worth noting:
  - **Fund 12 – Childhood Development Fund**
    - General Fund contribution was approximately \$452K. This fund should be self-supporting.
  - **Fund 13 – Cafeteria Fund**
    - Although fund balance is still positive, the program budget has been deficit-spending. The fund balance is down to \$200K.
  - **Fund 67 – Self Insurance Fund**
    - Fund balance increased \$1.6M – from \$10.6M to \$12.2M during 2013-14. The goal is to build the fund balance to \$30M to cover future incurred but not reported (IBNR) costs.



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# APPENDIX



# Appendix

## Table of Contents

---

	<u>Page</u>
<b>Unrestricted: Closing vs. 3<sup>rd</sup> Interim</b>	
▪ Revenues	12
▪ Expenses	13
<b>Cash Flow</b>	14
<b>Funds &amp; Funds Summaries</b>	15
<b>Operating Results</b>	27
▪ School Budgets	28
▪ Consultants	36
▪ Utilities	40
▪ Payroll	43
▪ Purchasing	44

# 2013-14 Unrestricted General Fund Revenues

## Closing vs. 3<sup>rd</sup> Interim

	2013-14 Closing	2013-14 3rd Interim	Diff	
<b>STATE LOCAL CONTRAL FUNDING FORMULA (LCFF) FUNDING - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
ADA	35,147	35,147	-	
LCFF Factor (unduplicated)	77.59%	77.59%	0.00%	
State Funding Rate	12.00%	11.78%	0.22%	Increase in Gap funding by State from 11.78% to 12.00%
COLA	1.570%	1.570%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 266,675,189	\$ 266,400,215	\$ 274,973	<b>Note:</b> In prior versions of 2013-14 budget, LCFF funds for Special Ed were
Special Education Transfer	\$ -	\$ -	\$ -	transferred out; for Closing, they are left in LCFF, but included in Contributor
Adult Education Transfer	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Misc	\$ (57,337)	\$ (16,239)	\$ (41,098)	
<b>Net LCFF REVENUE</b>	<b>\$ 265,617,852</b>	<b>\$ 265,383,976</b>	<b>\$ 233,875</b>	
<b>OTHER STATE &amp; FEDERAL UNRESTRICTED - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
Unrestricted Federal Revenue	\$ 5,111	\$ 29,620	\$ (24,509)	
Mandated Cost Block Grant	\$ 1,357,816	\$ 1,663,572	\$ (305,756)	Final per pupil amount was lower than estimate used in budget.
Lottery	\$ 5,268,791	\$ 5,208,240	\$ 60,551	
M.A.A.	\$ -	\$ -	\$ -	Still waiting to hear from State of Calif & Fed Govt
Charter Pass Through	\$ 1,312,006	\$ 1,342,559	\$ (30,553)	
<b>OTHER STATE &amp; FEDERAL REVENUE</b>	<b>\$ 7,943,724</b>	<b>\$ 8,243,991</b>	<b>\$ (300,267)</b>	
<b>UNRESTRICTED LOCAL - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
Parcel Tax	\$ 20,655,839	\$ 20,700,590	\$ (44,751)	
Leases & Rentals	\$ 1,433,378	\$ 1,527,519	\$ (94,141)	
Interest	\$ 141,531	\$ 162,585	\$ (21,054)	
Interagency	\$ 700,911	\$ 662,248	\$ 38,663	
Charter Schools	\$ 2,026,301	\$ 2,091,687	\$ (65,386)	
Other Local Revenue	\$ 875,881	\$ 757,807	\$ 118,074	Local grants and donations higher than budgeted.
<b>TOTAL LOCAL INCOME</b>	<b>\$ 25,833,841</b>	<b>\$ 25,902,436</b>	<b>\$ (68,595)</b>	
<b>TRANSFERS IN &amp; OTHER SOURCES - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
Tranfers In	\$ 545,081	\$ 734,067	\$ (188,986)	Liability paid from GF less than anticipated, thus reimbursement was less.
Other Sources	\$ -	\$ -	\$ -	
<b>TOTAL TRANSFERS IN &amp; OTHER SOURCES</b>	<b>\$ 545,081</b>	<b>\$ 734,067</b>	<b>\$ (188,986)</b>	
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>\$ 299,940,498</b>	<b>\$ 300,264,471</b>	<b>\$ (323,973)</b>	-0.11% difference

# 2013-14 Unrestricted General Fund Expenses Closing vs. 3<sup>rd</sup> Interim

	2013-14 Closing	2013-14 3rd Interim	Diff	
<b>UNRESTRICTED EXPENSES - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
SCHOOLS	\$ 174,732,084	\$ 177,565,388	\$ (2,833,304)	See Appendix for Site budget results.
CENTRAL	\$ 68,886,490	\$ 70,065,692	\$ (1,179,202)	
DISTRICT-WIDE	\$ 13,161,227	\$ 11,182,214	\$ 1,979,013	
<b>TOTAL EXPENSES</b>	<b>\$ 256,779,802</b>	<b>\$ 258,813,294</b>	<b>\$ (2,033,492)</b>	
<b>UNRESTRICTED OTHER OUTGO - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
Charter Pass Through	\$ (1,312,006)	\$ (1,342,559)	\$ 30,553	
Write-offs & Other	\$ (20,498)	\$ (100,000)	\$ 79,502	
State Loan Pmnts	\$ (5,979,744)	\$ (5,985,477)	\$ 5,733	
Other "Other Outgo"	\$ (91,569)	\$ (91,569)	\$ -	
<b>TOTAL OTHER OUTGO</b>	<b>\$ (7,403,817)</b>	<b>\$ (7,519,605)</b>	<b>\$ 115,788</b>	
<b>INDIRECT COST(EXPENSE OFFSET) - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
INTERPROGRAM	\$ (3,110,857)	\$ (4,111,675)	\$ 1,000,818	With reduced program costs, indirect charge is also lower.
INTERFUND	\$ (1,493,666)	\$ (1,573,452)	\$ 79,786	
<b>TOTAL INDIRECT COST</b>	<b>\$ (4,604,523)</b>	<b>\$ (5,685,127)</b>	<b>\$ 1,080,604</b>	
<b>UNRESTRICTED CONTRIBUTIONS &amp; TRANSFERS OUT - ACTUALS VS 3RD INTERIM BUDGET</b>				<b>Comments</b>
Special Education Program- Contribution	\$ (41,200,568)	\$ (37,151,127)	\$ (4,049,441)	Increase primarily due to out-of-district costs reported at year end.
RRMA (Build & Grounds) - Contribution	\$ (6,779,032)	\$ (6,408,935)	\$ (370,096)	
ROTC - Contribution	\$ (200,287)	\$ (104,466)	\$ (95,821)	Add'l contribution to RRMA to cover non-labor costs for facilities repair work.
Other	\$ (61,008)	\$ -	\$ (61,008)	
Early Childhood Education - Transfer Out	\$ (452,213)	\$ (672,815)	\$ 220,602	
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS OUT</b>	<b>\$ (48,693,107)</b>	<b>\$ (44,337,343)</b>	<b>\$ (4,355,764)</b>	Add'l use of Title 1 to cover exps reduced the amt needed for the Gen Fd transfer
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>\$ 308,272,203</b>	<b>\$ 304,985,115</b>	<b>\$ 3,287,088</b>	1.08% difference

# 2013-14 General Fund Cash Flow

Actual Cash Balance	July 2013 Actual	August 2013 Actual	September 2013 Actual	October 2013 Actual	November 2013 Actual	December 2013 Actual
Beginning Cash	\$ 45,284,384	\$ 43,778,650	\$ 49,739,143	\$ 18,076,273	\$ 25,231,684	\$ 18,349,034
Total Receipts	9,742,889	7,293,534	42,360,524	26,013,911	24,725,862	77,615,843
Total Disbursements	10,544,793	11,748,749	32,440,648	37,476,862	35,384,589	37,532,710
A/R & A/P	(703,830)	10,415,708	(41,582,746)	18,618,362	3,776,076	58,502
Net Increase / Decrease	(1,505,734)	5,960,493	(31,662,870)	7,155,411	(6,882,650)	40,141,635
<b>Ending Cash</b>	<b>\$ 43,778,650</b>	<b>\$ 49,739,143</b>	<b>\$ 18,076,273</b>	<b>\$ 25,231,684</b>	<b>\$ 18,349,034</b>	<b>\$ 58,490,669</b>
Actual Cash Balance	January 2014 Actual	February 2014 Actual	March 2014 Actual	April 2014 Actual	May 2014 Actual	June 2014 Actual
Beginning Cash	58,490,669	45,399,344	27,099,545	28,641,914	70,419,992	38,850,792
Total Receipts	21,031,036	24,059,542	27,869,899	60,483,084	10,051,684	83,580,256
Total Disbursements	34,927,117	37,641,814	38,223,703	34,063,358	43,126,384	68,257,625
A/R & A/P	804,757	(4,717,529)	11,896,173	15,358,352	1,505,500	(47,767,825)
Net Increase / Decrease	(13,091,325)	(18,299,800)	1,542,369	41,778,078	(31,569,200)	(32,445,194)
<b>Ending Cash</b>	<b>\$ 45,399,344</b>	<b>\$ 27,099,545</b>	<b>\$ 28,641,914</b>	<b>\$ 70,419,992</b>	<b>\$ 38,850,792</b>	<b>\$ 6,405,597</b>

# Summary of All Funds

Fd #	Fund Description	EXPENSES & USES (Object Codes 1000-7699)			
		2014-15 Bgt Dev \$\$\$	2013-14 3rd Interim \$\$\$	Difference \$\$\$ %	
<b>General Fund</b>					
01	Gen Fund - Unrestricted	\$ 260,031,309	\$ 261,320,587	\$ (1,289,278)	-0.5%
01	Gen Fund - Restricted	\$ 161,339,906	\$ 174,937,283	\$ (13,597,378)	-7.8%
<b>Total General Fund</b>		\$ 421,371,215	\$ 436,257,871	\$ (14,886,656)	-3.4%
11	Adult Education	\$ 1,467,245	\$ 1,882,215	\$ (414,970)	-22.0%
12	Child Development	\$ 12,126,423	\$ 14,311,883	\$ (2,185,460)	-15.3%
13	Cafeteria	\$ 18,895,888	\$ 18,558,262	\$ 337,626	1.8%
17	State Loan	\$ 7,070	\$ -	\$ 7,070	
<b>Facility Related Funds</b>					
14	Deferred Maintenance	\$ 1,763,996	\$ 4,555,829	\$ (2,791,833)	-61.3%
21	Gen.Oblig. Bonds	\$ 29,985,127	\$ 40,686,188	\$ (10,701,061)	-26.3%
25	Dev Fee / Redevel	\$ 5,608,089	\$ 6,798,691	\$ (1,190,602)	-17.5%
30	State School Facility	\$ 482	\$ -	\$ 482	
35	State Modernization	\$ 40,598,891	\$ 46,236,067	\$ (5,637,176)	-12.2%
40	Williams Settlement	\$ 40,850	\$ 339,015	\$ (298,165)	-88.0%
<b>Total Facility Funds</b>		\$ 77,997,435	\$ 98,615,790	\$ (20,618,354)	-20.9%
51	Bond Int & Redemption	\$ 62,184,107	\$ 61,962,160	\$ 221,947	
67	Self Insurance	\$ 19,397,210	\$ 19,773,447	\$ (376,237)	-1.9%
<b>ALL FUNDS</b>		\$ 613,446,593	\$ 651,361,627	\$ (37,915,034)	-5.8%
Note - Description and purpose of Funds are noted in appendix for each fund					

# Appendix: Other Fund Balances

## Fund 1 - Restricted General Fund

Restricted General Fund	2013-14 Closing	2013-14 3rd Interim	Diff	
LCFF (\$ for Student Attendance)	\$ 2,360,378	\$ 1,754,113	\$ 606,265	(1)
Other Revenue	110,421,204	121,985,511	(11,564,307)	(2)
Transfer-In & Sources	2,093,782	2,093,782	-	
<b>Total Revenues &amp; Sources</b>	<b>114,875,364</b>	<b>125,833,406</b>	<b>(10,958,042)</b>	
Salaries,Supplies,Services & Equipment	155,080,748	167,567,458	(12,486,710)	(3)
Other outgo (Pass Through / Debt Service)	1,054,518	1,164,368	(109,850)	
Indirect Cost	3,110,857	4,111,675	(1,000,818)	
Contributions & Transfers Out	(45,550,652)	(41,570,746)	(3,979,906)	(4)
<b>Total Expenses &amp; Uses</b>	<b>113,695,472</b>	<b>131,272,755</b>	<b>(17,577,284)</b>	
Change in Fund Balance	1,179,893	(5,439,349)	6,619,242	
Beginning Fund Balance	10,315,466	10,315,466	-	
<b>Ending Fund Balance</b>	<b>\$ 11,495,359</b>	<b>\$ 4,876,117</b>	<b>\$ 6,619,242</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>				
1)	Amt represents taxes collected related to Special Ed revenues. Amt collected was higher than budgeted			
2)	Received/recognized \$7M less in federal, \$1.8M less in state, and \$3M less in local revenues than budgeted.			
3)	Spent \$12M less on books and supplies than budgeted, which is consistent with lower revenue recognized.			
4)	Contribution to PEC increased by LCFF amount, plus add'l \$3.5M for higher than expected non-public school costs.			



# Appendix: Other Fund Balances

## Fund 11 – Adult Education

Adult Education Fund 11	2014-15 Closing	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)	\$ 1,000,000	\$ 1,000,000	\$ -
Other Revenue	429,803	326,947	102,856
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>1,429,803</b>	<b>1,326,947</b>	<b>102,856</b>
Salaries,Supplies,Services & Equipment	1,415,001	1,828,031	(413,030) (1)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	52,244	54,184	(1,940)
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>1,467,245</b>	<b>1,882,215</b>	<b>(414,970)</b>
Change in Fund Balance	(37,442)	(555,268)	517,826
Beginning Fund Balance	497,294	497,294	0
Restatement from Year End Close	(1,194)	57,974	(59,168)
<b>Adjusted Beginning Fund Balance</b>	<b>496,100</b>	<b>555,268</b>	<b>(59,168)</b>
<b>Ending Fund Balance</b>	<b>\$ 458,658</b>	<b>\$ 0</b>	<b>\$ 458,658</b>
<b>Purpose of Fund - Accts for fed, state and local revenues for adult ed programs</b>			
<b>(1) Books and supplies \$242,000 less than anticipated; unfilled vacancies and employee cost savings.</b>			

# Appendix: Other Fund Balances

## Fund 12 – Child Development

Child Development Fund 12	2014-15 Closing	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 11,399,994	\$ 13,324,139	\$ (1,924,145) <b>(1)</b>
Transfer-In & Sources	452,213	672,815	(220,602) <b>(2)</b>
<b>Total Revenues &amp; Sources</b>	<b>11,852,207</b>	<b>13,996,954</b>	<b>(2,144,747)</b>
Salaries,Supplies,Services & Equipment	11,513,590	13,615,350	(2,101,760) <b>(3)</b>
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	555,609	639,309	(83,700)
Contributions & Transfers Out	57,224	57,224	-
<b>Total Expenses &amp; Uses</b>	<b>12,126,423</b>	<b>14,311,883</b>	<b>(2,185,460)</b>
Change in Fund Balance	(274,216)	(314,929)	40,713
Beginning Fund Balance	314,929	314,929	-
Restatement from Year End Close	(38,990)	-	(38,990)
<b>Adjusted Beginning Fund Balance</b>	<b>275,939</b>	<b>314,929</b>	<b>(38,990)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,723</b>	<b>\$ 0</b>	<b>\$ 1,723</b>
<b>Purpose of Fund - Accts for fed, state and local revenues for child development programs</b>			
<b>(1)</b>	Student enrollment not as high as projected.		
<b>(2)</b>	Other sources that are based on enrollment were also reduced.		
<b>(3)</b>	Certain fixed costs were based on higher enrollment; not able to adjust to actual enrollment.		

# Appendix: Other Fund Balances

## Fund 13 - Cafeteria

Cafeteria Fund 13	2014-15 Closing	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 17,602,049	\$ 17,055,396	\$ 546,653	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>17,602,049</b>	<b>17,055,396</b>	<b>546,653</b>	
Salaries,Supplies,Services & Equipment	17,803,233	17,471,460	331,773	(2)
Other outgo	-	-	-	
Indirect Cost	885,812	879,959	5,853	
Contributions & Transfers Out	206,843	206,843	-	
<b>Total Expenses &amp; Uses</b>	<b>18,895,888</b>	<b>18,558,262</b>	<b>337,626</b>	
Change in Fund Balance	(1,293,839)	(1,502,866)	209,027	
Beginning Fund Balance	1,502,866	1,502,866	-	
<b>Ending Fund Balance</b>	<b>\$ 209,027</b>	<b>\$ 0</b>	<b>\$ 209,027</b>	
<b>Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm</b>				
(1)	Higher revenues due to increased participation in the Supper program.			
(2)	Unanticipated employee compensation costs (subs, overtime, reclassified position).			

# Appendix: Other Fund Balances

## Fund 14 – Deferred Maintenance

Deferred Maintenance Fund 14	2014-15 Closing	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 3,982	\$ -	\$ 3,982
Transfer-In & Sources	2,093,782	2,093,782	-
<b>Total Revenues &amp; Sources</b>	<b>2,097,764</b>	<b>2,093,782</b>	<b>3,982</b>
Salaries,Supplies,Services & Equipment	1,763,996	4,555,829	(2,791,833) (1)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>1,763,996</b>	<b>4,555,829</b>	<b>(2,791,833)</b>
Change in Fund Balance	333,768	(2,462,046)	2,795,815
Beginning Fund Balance	2,462,046	2,462,046	-
<b>Ending Fund Balance</b>	<b>\$ 2,795,815</b>	<b>\$ -</b>	<b>\$ 2,795,815</b>
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			
(1) Fewer eligible projects completed in 2013-14 than anticipated.			

# Appendix: Other Fund Balances

## Fund 21 – Building (Bonds)

Building Fund 21	2014-15 Closing	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 438,621	\$ -	\$ 438,621	(1)
Transfer-In & Sources	120,000,000	120,000,000	-	(2)
<b>Total Revenues &amp; Sources</b>	<b>120,438,621</b>	<b>120,000,000</b>	<b>438,621</b>	
Salaries,Supplies,Services & Equipment	27,891,345	38,592,406	(10,701,061)	(3)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
<b>Total Expenses &amp; Uses</b>	<b>29,985,127</b>	<b>40,686,188</b>	<b>(10,701,061)</b>	
Change in Fund Balance	90,453,494	79,313,812	11,139,682	
Beginning Fund Balance	31,969,257	31,969,257	-	
<b>Ending Fund Balance</b>	<b>\$ 122,422,750</b>	<b>\$ 111,283,069</b>	<b>\$ 11,139,682</b>	
<b>Purpose of Fund - Accounts for proceeds from the sale of locally approved General Obligation (G.O.) Bonds.</b>				
(1)	Primarily interest earnings on bond funds not budgeted			
(2)	Issuance of Measure J Bonds in September 2013.			
(3)	Spend-down on construction projects slower than expected.			

# Appendix: Other Fund Balances

## Fund 25 – Capital Facilities

<b>Capital Facilities Fund 25</b>	<b>2014-15 Closing</b>	<b>2013-14 3rd Interim</b>	<b>Diff.</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 5,281,054	\$ 4,172,573	\$ 1,108,481	(1)
Revenue received post 3rd Interim reporting	-	-	-	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>5,281,054</b>	<b>4,172,573</b>		
Salaries,Supplies,Services & Equipment	5,608,089	6,798,691	(1,190,602)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>5,608,089</b>	<b>6,798,691</b>		
Change in Fund Balance	(327,035)	(2,626,118)	2,299,083	
Beginning Fund Balance	3,880,091	3,880,091	-	
<b>Ending Fund Balance</b>	<b>\$ 3,553,056</b>	<b>\$ 1,253,973</b>	<b>\$ 2,299,083</b>	
<b>Purpose of Fund - Accounts for funds rec'd from developer fees &amp; Redevelopment Agencies.</b>				
(1)	\$570K more than expected in developer fees; \$504K more in Redevelopment funds (one-time).			
(2)	Managed expenditures to stay within revenues; will plan to spend fund balance on eligible projects.			

# Appendix: Other Fund Balances

## Fund 35 – County School Facility

County School Facility Fund 35	2014-15 Closing	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 2,494,256	\$ -	\$ 2,494,256	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>2,494,256</b>	<b>-</b>	<b>2,494,256</b>	
Salaries,Supplies,Services & Equipment	40,598,891	46,236,067	(5,637,176)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>40,598,891</b>	<b>46,236,067</b>	<b>(5,637,176)</b>	
Change in Fund Balance	(38,104,635)	(46,236,067)	8,131,432	
Beginning Fund Balance	47,930,253	47,930,253	-	
Restatement from Year End Close	(34,984)	-	(34,984)	
<b>Adjusted Beginning Fund Balance</b>	<b>47,895,269</b>	<b>47,930,253</b>	<b>(34,984)</b>	
<b>Ending Fund Balance</b>	<b>\$ 9,790,634</b>	<b>\$ 1,694,186</b>	<b>\$ 8,096,448</b>	
<b>Purpose of Fund - Accts for revenues and expenses associated with statewide modernization funds.</b>				
(1) District had not budgeted for reimbursement from the State for previously completed mod projects.				
(2) Spend-down on construction projects slower than expected.				

# Appendix: Other Fund Balances

## Fund 40 – Special Reserve for Capital Projects

Special Reserve Fund 40	2014-15 Closing	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 556,748	\$ -	\$ 556,748 (1)
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>556,748</b>	<b>-</b>	<b>556,748</b>
Salaries,Supplies,Services & Equipment	40,850	339,015	(298,165) (2)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>40,850</b>	<b>339,015</b>	<b>(298,165)</b>
Change in Fund Balance	515,898	(339,015)	854,913
Beginning Fund Balance	963,544	963,544	-
<b>Ending Fund Balance</b>	<b>\$ 1,479,442</b>	<b>\$ 624,529</b>	<b>\$ 854,913</b>
<b>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)</b>			
(1)	Amt represents local contributions not anticipated in budget.		
(2)	Spend-down on construction projects slower than expected.		



# Appendix: Other Fund Balances

## Fund 51 – Bond Interest & Redemption

Bond Interest & Redemption Fund 51	2014-15 Closing	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 79,889,557	\$ 72,759,790	\$ 7,129,767	(1)
Transfer-In & Sources	2,584,085	-	2,584,085	(2)
<b>Total Revenues &amp; Sources</b>	<b>82,473,642</b>	<b>72,759,790</b>	<b>9,713,852</b>	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	62,184,107	61,962,160	221,947	(3)
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>62,184,107</b>	<b>61,962,160</b>	<b>221,947</b>	
Change in Fund Balance	20,289,535	10,797,630	9,491,905	
Beginning Fund Balance	51,011,760	51,011,760	-	
<b>Ending Fund Balance</b>	<b>\$ 71,301,295</b>	<b>\$ 61,809,390</b>	<b>\$ 9,491,905</b>	
<b>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.</b>				
<b>Payments made from taxes levied by County.</b>				
(1)	Property tax collections were higher than expected.			
(2)	Bond sale created premium that was deposited to Fund 51 to apply towards first interest payment.			
(3)	Payment on bonds issued in 2013 was higher than budgeted, but offset by premium as noted above.			

# Appendix: Other Fund Balances

## Fund 67 – Self Insurance

Self Insurance Fund 67	2014-15 Closing	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 20,937,472	\$ 16,512,116	\$ 4,425,356	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>20,937,472</b>	<b>16,512,116</b>	<b>4,425,356</b>	
Salaries,Supplies,Services & Equipment	19,123,747	19,303,447	(179,700)	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	273,463	470,000	(196,537)	(2)
<b>Total Expenses &amp; Uses</b>	<b>19,397,210</b>	<b>19,773,447</b>	<b>(376,237)</b>	
Change in Fund Balance	1,540,262	(3,261,331)	4,801,593	
Beginning Fund Balance	10,646,654	10,646,654	-	
<b>Ending Fund Balance</b>	<b>\$ 12,186,916</b>	<b>\$ 7,385,323</b>	<b>\$ 4,801,593</b>	
<b>Purpose of Fund - Accounts for self-insurance charge collected from other operating funds and used for insurance losses as self-insurance for the District.</b>				
(1)	Contribution to Self Insurance increased when salaries increased.			
(2)	Reimbursement to General Fund for liability claims was less than budgeted.			

# Operating Results

---

- Operating results are tracked for various functions within the district. The following annual results are provided in the Appendix:
  - ✓ How close were individual school site budgets to being 1% over or under budget
  - ✓ Consultant/Vendor Information
  - ✓ Utility Costs
  - ✓ Operating Results for:
    - Payroll
    - Purchasing

# Appendix: Operating Results Elementary Budgets - Unrestricted Excluding Utilities and Custodial 1 of 2

Site	Site Description	Unrestricted Revised Budget	Actual	Balance	%
165	ACORN WOODLAND K-5	\$ 1,207,947	\$ 1,242,958	\$ (35,010)	-2.9%
101	ALLENDALE	\$ 1,675,930	\$ 1,721,748	\$ (45,819)	-2.7%
171	KAISER	\$ 1,228,295	\$ 1,246,607	\$ (18,312)	-1.5%
146	PIEDMONT AVENUE	\$ 1,652,319	\$ 1,675,245	\$ (22,926)	-1.4%
191	SANKOFA ACADEMY	\$ 1,690,292	\$ 1,702,494	\$ (12,203)	-0.7%
131	LAUREL	\$ 2,443,613	\$ 2,458,489	\$ (14,876)	-0.6%
118	GARFIELD	\$ 2,700,448	\$ 2,713,966	\$ (13,517)	-0.5%
142	JOAQUIN MILLER	\$ 1,712,329	\$ 1,717,741	\$ (5,412)	-0.3%
186	INTERNAT'L	\$ 1,557,772	\$ 1,560,696	\$ (2,923)	-0.2%
148	REDWOOD HEIGHTS	\$ 1,445,429	\$ 1,447,603	\$ (2,175)	-0.2%
108	CLEVELAND	\$ 1,706,995	\$ 1,708,735	\$ (1,740)	-0.1%
149	COMMUNITY UNITED ELEM	\$ 1,916,094	\$ 1,917,749	\$ (1,655)	-0.1%
151	SEQUOIA	\$ 1,929,847	\$ 1,926,250	\$ 3,598	0.2%
175	MANZANITA SEED	\$ 1,644,180	\$ 1,639,901	\$ 4,278	0.3%
119	GLENVIEW	\$ 1,973,214	\$ 1,968,050	\$ 5,164	0.3%
106	CHABOT	\$ 2,436,573	\$ 2,429,821	\$ 6,752	0.3%
177	ESPERANZA ACADEMY	\$ 1,508,531	\$ 1,500,213	\$ 8,318	0.6%
115	EMERSON	\$ 1,352,491	\$ 1,344,673	\$ 7,818	0.6%
145	PERALTA	\$ 1,519,987	\$ 1,509,880	\$ 10,107	0.7%
125	NEW HIGHLAND ACADEMY	\$ 1,428,832	\$ 1,418,606	\$ 10,226	0.7%
143	MONTCLAIR	\$ 2,310,956	\$ 2,291,995	\$ 18,961	0.8%
181	Encompass Small School	\$ 1,351,834	\$ 1,340,123	\$ 11,710	0.9%
144	PARKER	\$ 1,000,479	\$ 990,206	\$ 10,273	1.0%
190	THINK COLLEGE NOW	\$ 1,280,980	\$ 1,266,973	\$ 14,007	1.1%
116	FRANKLIN	\$ 3,427,718	\$ 3,390,118	\$ 37,600	1.1%
157	THORNHILL	\$ 1,588,065	\$ 1,563,646	\$ 24,420	1.5%
133	LINCOLN	\$ 3,372,420	\$ 3,312,447	\$ 59,973	1.8%

# Appendix: Operating Results Elementary Budgets - Unrestricted Excluding Utilities and Custodial 2 of 2

Site	Site Description	Unrestricted			
		Revised Budget	Actual	Balance	%
138	MARKHAM	\$ 1,482,196	\$ 1,455,077	\$ 27,119	1.8%
168	CARL MUNCK	\$ 1,505,519	\$ 1,477,338	\$ 28,181	1.9%
105	BURCKHALTER	\$ 1,357,612	\$ 1,331,114	\$ 26,497	2.0%
170	HOOVER	\$ 1,361,066	\$ 1,333,205	\$ 27,861	2.0%
111	CROCKER HIGHLANDS	\$ 1,840,937	\$ 1,803,015	\$ 37,923	2.1%
178	BRIDGES @ MELROSE	\$ 1,920,619	\$ 1,880,764	\$ 39,855	2.1%
121	LA ESCUELITA	\$ 1,540,523	\$ 1,502,953	\$ 37,569	2.4%
122	GRASS VALLEY	\$ 1,197,663	\$ 1,163,885	\$ 33,778	2.8%
172	FRED KOREMATSU	\$ 1,810,540	\$ 1,759,226	\$ 51,314	2.8%
127	HILLCREST	\$ 1,714,912	\$ 1,666,218	\$ 48,693	2.8%
114	GLOBAL FAMILY SCHOOL	\$ 1,872,950	\$ 1,816,119	\$ 56,830	3.0%
179	MANZANITA	\$ 1,441,961	\$ 1,394,861	\$ 47,100	3.3%
107	EAST OAKLAND PRIDE	\$ 1,945,945	\$ 1,880,032	\$ 65,913	3.4%
129	LAFAYETTE	\$ 1,242,205	\$ 1,193,959	\$ 48,245	3.9%
123	FUTURES ELEMENTARY	\$ 1,398,826	\$ 1,343,065	\$ 55,761	4.0%
183	PREP LITERARY ACAD	\$ 1,154,077	\$ 1,105,723	\$ 48,354	4.2%
117	FRUITVALE	\$ 1,797,971	\$ 1,716,542	\$ 81,428	4.5%
102	BELLA VISTA	\$ 2,105,397	\$ 2,009,807	\$ 95,590	4.5%
136	HORACE MANN	\$ 1,609,218	\$ 1,531,103	\$ 78,115	4.9%
166	HOWARD	\$ 924,261	\$ 872,406	\$ 51,855	5.6%
112	GREENLEAF ELEMENTARY	\$ 2,548,418	\$ 2,402,557	\$ 145,861	5.7%
182	M L KING JR. K-3	\$ 1,228,732	\$ 1,157,631	\$ 71,101	5.8%
154	SOBRANTE PARK	\$ 1,083,760	\$ 1,017,307	\$ 66,453	6.1%
192	RISE	\$ 1,366,951	\$ 1,269,511	\$ 97,440	7.1%
193	Reach Academy	\$ 1,633,680	\$ 1,486,375	\$ 147,305	9.0%
103	BROOKFIELD	\$ 1,615,767	\$ 1,463,351	\$ 152,415	9.4%
<b>Total Elementary - Unrestricted</b>		<b>\$ 89,765,277</b>	<b>\$ 88,040,081</b>	<b>\$ 1,725,196</b>	<b>1.9%</b>

## Appendix: Operating Results Middle School Budgets - Unrestricted Excluding Utilities and Custodial

Site	Site Description	Unrestricted			
		Revised Budget	Actual	Balance	%
210	EDNA BREWER MIDDLE	\$ 2,936,455	\$ 2,974,471	\$ (38,016)	-1.3%
206	BRET HARTE MIDDLE	\$ 2,275,984	\$ 2,286,321	\$ (10,336)	-0.5%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 1,790,143	\$ 1,794,584	\$ (4,441)	-0.2%
236	URBAN PROMISE ACADEMY	\$ 1,278,468	\$ 1,276,940	\$ 1,528	0.1%
228	UNITED FOR SUCCESS ACADEMY	\$ 1,728,951	\$ 1,725,653	\$ 3,299	0.2%
212	ROOSEVELT MIDDLE	\$ 2,129,694	\$ 2,124,241	\$ 5,454	0.3%
203	FRICK MIDDLE	\$ 1,326,874	\$ 1,313,755	\$ 13,119	1.0%
221	ELMHURST COMMUNITY PREP	\$ 1,397,494	\$ 1,378,195	\$ 19,299	1.4%
213	WESTLAKE MIDDLE	\$ 2,101,315	\$ 2,071,448	\$ 29,866	1.4%
211	MONTERA MIDDLE	\$ 3,649,410	\$ 3,595,207	\$ 54,203	1.5%
224	ALLIANCE ACADEMY	\$ 1,482,954	\$ 1,453,376	\$ 29,578	2.0%
204	WEST OAKLAND MIDDLE	\$ 1,176,368	\$ 1,141,390	\$ 34,978	3.0%
201	CLAREMONT MIDDLE	\$ 1,646,445	\$ 1,574,629	\$ 71,816	4.4%
215	MADISON MIDDLE	\$ 2,221,806	\$ 2,092,570	\$ 129,236	5.8%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,328,022	\$ 1,241,442	\$ 86,581	6.5%
235	MELROSE LEADERSHIP ACAD	\$ 1,766,917	\$ 1,647,418	\$ 119,499	6.8%
<b>Total Middle - Unrestricted</b>		<b>\$ 30,237,302</b>	<b>\$ 29,691,639</b>	<b>\$ 545,663</b>	<b>1.8%</b>

## Appendix: Operating Results High School Budgets - Unrestricted Excluding Utilities and Custodial

Site	Site Description	Unrestricted			
		Revised Budget	Actual	Balance	%
305	OAKLAND TECH HIGH SCHOOL	\$ 7,668,340	\$ 7,716,285	\$ (47,945)	-0.6%
313	STREET ACADEMY	\$ 473,563	\$ 473,157	\$ 406	0.1%
338	MetWest	\$ 880,374	\$ 879,046	\$ 1,328	0.2%
333	Community Day School	\$ 1,074,069	\$ 1,072,362	\$ 1,707	0.2%
306	SKYLINE HIGH SCHOOL	\$ 6,847,734	\$ 6,831,873	\$ 15,861	0.2%
335	LIFE ACADEMY	\$ 1,730,096	\$ 1,723,952	\$ 6,144	0.4%
302	FREMONT SCHOOL	\$ 3,371,560	\$ 3,349,348	\$ 22,212	0.7%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 1,399,891	\$ 1,387,463	\$ 12,429	0.9%
303	McClymonds	\$ 1,302,351	\$ 1,288,811	\$ 13,540	1.0%
311	GATEWAY TO COLLEGE	\$ 331,169	\$ 327,310	\$ 3,858	1.2%
301	CASTLEMONT HIGH SCHOOL	\$ 2,567,671	\$ 2,535,931	\$ 31,741	1.2%
309	BUNCHE ACADEMY	\$ 1,041,133	\$ 1,027,766	\$ 13,367	1.3%
304	OAKLAND HIGH SCHOOL	\$ 5,925,016	\$ 5,667,179	\$ 257,837	4.4%
310	DEWEY HIGH SCHOOL	\$ 1,313,595	\$ 1,251,765	\$ 61,829	4.7%
330	INDEPENDENT STUDY 9-12	\$ 1,661,977	\$ 1,577,949	\$ 84,028	5.1%
352	RUDSDALE CONTINUATION	\$ 834,142	\$ 752,813	\$ 81,329	9.8%
<b>Total High - Unrestricted</b>		<b>\$ 38,422,682</b>	<b>\$ 37,863,009</b>	<b>\$ 559,673</b>	<b>1.5%</b>
<b>Total Schools - Unrestricted</b>		<b>\$ 158,425,261</b>	<b>\$ 155,594,729</b>	<b>\$ 2,830,532</b>	<b>1.8%</b>

# Appendix: Operating Results Elementary Budgets - Restricted Excluding Utilities and Custodial 1 of 2

Site	Site Description	Restr Revised			
		Budget	Actual	Balance	%
166	HOWARD	\$ 161,543	\$ 188,051	\$ (26,508)	-16.4%
114	GLOBAL FAMILY SCHOOL	\$ 271,861	\$ 295,076	\$ (23,215)	-8.5%
186	INTERNAT'L	\$ 240,505	\$ 255,235	\$ (14,730)	-6.1%
183	PREP LITERARY ACAD	\$ 231,792	\$ 244,357	\$ (12,565)	-5.4%
175	MANZANITA SEED	\$ 230,246	\$ 241,136	\$ (10,890)	-4.7%
116	FRANKLIN	\$ 422,544	\$ 437,133	\$ (14,589)	-3.5%
182	M L KING JR. K-3	\$ 284,538	\$ 292,906	\$ (8,368)	-2.9%
179	MANZANITA	\$ 456,574	\$ 469,872	\$ (13,298)	-2.9%
101	ALLENDALE	\$ 244,586	\$ 251,228	\$ (6,642)	-2.7%
149	COMMUNITY UNITED ELEM	\$ 270,369	\$ 273,311	\$ (2,942)	-1.1%
102	BELLA VISTA	\$ 284,909	\$ 286,988	\$ (2,079)	-0.7%
145	PERALTA	\$ 139,638	\$ 140,328	\$ (690)	-0.5%
142	JOAQUIN MILLER	\$ 1,556	\$ 1,563	\$ (7)	-0.5%
118	GARFIELD	\$ 771,587	\$ 773,077	\$ (1,490)	-0.2%
127	HILLCREST	\$ 33,486	\$ 33,486	\$ -	0.0%
108	CLEVELAND	\$ 167,745	\$ 166,769	\$ 976	0.6%
177	ESPERANZA ACADEMY	\$ 227,212	\$ 225,848	\$ 1,363	0.6%
146	PIEDMONT AVENUE	\$ 214,222	\$ 212,486	\$ 1,736	0.8%
133	LINCOLN	\$ 405,382	\$ 400,991	\$ 4,390	1.1%
129	LAFAYETTE	\$ 276,989	\$ 272,719	\$ 4,270	1.5%
168	CARL MUNCK	\$ 170,332	\$ 166,490	\$ 3,841	2.3%
105	BURCKHALTER	\$ 169,358	\$ 165,194	\$ 4,165	2.5%
144	PARKER	\$ 280,661	\$ 272,615	\$ 8,046	2.9%
115	EMERSON	\$ 192,961	\$ 187,209	\$ 5,752	3.0%
136	HORACE MANN	\$ 474,002	\$ 459,865	\$ 14,137	3.0%
148	REDWOOD HEIGHTS	\$ 119,279	\$ 115,245	\$ 4,034	3.4%
131	LAUREL	\$ 256,369	\$ 247,527	\$ 8,842	3.4%



# Appendix: Operating Results Elementary Budgets - Restricted Excluding Utilities and Custodial 2 of 2

Site	Site Description	Restr Revised			
		Budget	Actual	Balance	%
193	Reach Academy	\$ 236,055	\$ 227,605	\$ 8,450	3.6%
117	FRUITVALE	\$ 258,751	\$ 247,593	\$ 11,157	4.3%
190	THINK COLLEGE NOW	\$ 212,198	\$ 202,007	\$ 10,192	4.8%
181	Encompass Small School	\$ 208,672	\$ 198,633	\$ 10,040	4.8%
138	MARKHAM	\$ 433,372	\$ 408,145	\$ 25,227	5.8%
191	SANKOFA ACADEMY	\$ 302,245	\$ 284,617	\$ 17,627	5.8%
178	BRIDGES @ MELROSE	\$ 475,852	\$ 447,205	\$ 28,647	6.0%
165	ACORN WOODLAND K-5	\$ 368,882	\$ 346,334	\$ 22,548	6.1%
121	LA ESCUELITA	\$ 187,620	\$ 175,457	\$ 12,162	6.5%
151	SEQUOIA	\$ 263,752	\$ 244,422	\$ 19,330	7.3%
170	HOOVER	\$ 269,655	\$ 249,841	\$ 19,814	7.3%
154	SOBRANTE PARK	\$ 168,379	\$ 155,264	\$ 13,115	7.8%
172	FRED KOREMATSU	\$ 252,257	\$ 229,948	\$ 22,309	8.8%
107	EAST OAKLAND PRIDE	\$ 274,367	\$ 249,023	\$ 25,344	9.2%
123	FUTURES ELEMENTARY	\$ 217,842	\$ 194,644	\$ 23,199	10.6%
192	RISE	\$ 313,364	\$ 278,160	\$ 35,204	11.2%
119	GLENVIEW	\$ 170,555	\$ 150,784	\$ 19,770	11.6%
125	NEW HIGHLAND ACADEMY	\$ 571,198	\$ 503,773	\$ 67,425	11.8%
122	GRASS VALLEY	\$ 157,167	\$ 138,022	\$ 19,145	12.2%
103	BROOKFIELD	\$ 414,972	\$ 363,798	\$ 51,174	12.3%
112	GREENLEAF ELEMENTARY	\$ 374,872	\$ 324,132	\$ 50,740	13.5%
171	KAISER	\$ 5,106	\$ 4,271	\$ 834	16.3%
106	CHABOT	\$ 100,006	\$ 65,010	\$ 34,996	35.0%
157	THORNHILL	\$ 98,889	\$ 37,200	\$ 61,689	62.4%
111	CROCKER HIGHLANDS	\$ 9,758	\$ 1,010	\$ 8,748	89.6%
<b>Total Elementary - Restricted</b>		<b>\$ 13,346,031</b>	<b>\$ 12,803,602</b>	<b>\$ 542,429</b>	<b>4.1%</b>

# Appendix: Operating Results Middle School Budgets - Restricted Excluding Utilities and Custodial

Site	Site Description	Restr Revised			
		Budget	Actual	Balance	%
235	MELROSE LEADERSHIP ACAD	\$ 206,668	\$ 210,737	\$ (4,068)	-2.0%
206	BRET HARTE MIDDLE	\$ 412,479	\$ 420,291	\$ (7,812)	-1.9%
212	ROOSEVELT MIDDLE	\$ 586,116	\$ 595,993	\$ (9,878)	-1.7%
236	URBAN PROMISE ACADEMY	\$ 537,117	\$ 539,199	\$ (2,082)	-0.4%
232	COLISEUM COLLEGE PREP ACADEMY	\$ 543,903	\$ 537,859	\$ 6,044	1.1%
221	ELMHURST COMMUNITY PREP	\$ 552,601	\$ 544,750	\$ 7,850	1.4%
213	WESTLAKE MIDDLE	\$ 334,171	\$ 319,604	\$ 14,567	4.4%
210	EDNA BREWER MIDDLE	\$ 413,817	\$ 395,133	\$ 18,684	4.5%
228	UNITED FOR SUCCESS ACADEMY	\$ 598,392	\$ 560,338	\$ 38,054	6.4%
211	MONTERA MIDDLE	\$ 278,481	\$ 254,969	\$ 23,512	8.4%
201	CLAREMONT MIDDLE	\$ 649,432	\$ 586,714	\$ 62,718	9.7%
224	ALLIANCE ACADEMY	\$ 1,632,129	\$ 1,465,785	\$ 166,344	10.2%
204	WEST OAKLAND MIDDLE	\$ 164,945	\$ 145,758	\$ 19,187	11.6%
203	FRICK MIDDLE	\$ 585,346	\$ 510,392	\$ 74,953	12.8%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,718,073	\$ 1,446,717	\$ 271,355	15.8%
215	MADISON MIDDLE	\$ 779,758	\$ 628,915	\$ 150,843	19.3%
<b>Total Middle School - Restricted</b>		<b>\$ 9,993,427</b>	<b>\$ 9,163,155</b>	<b>\$ 830,271</b>	<b>8.3%</b>

## Appendix: Operating Results High School Budgets - Restricted Excluding Utilities and Custodial

Site	Site Description	Restr Revised			
		Budget	Actual	Balance	%
303	McClymonds	\$ 239,073	\$ 249,180	\$ (10,107)	-4.2%
313	STREET ACADEMY	\$ 206,033	\$ 212,531	\$ (6,498)	-3.2%
335	LIFE ACADEMY	\$ 730,940	\$ 706,323	\$ 24,617	3.4%
352	RUDSDALE CONTINUATION	\$ 223,580	\$ 210,278	\$ 13,302	5.9%
310	DEWEY HIGH SCHOOL	\$ 329,352	\$ 308,989	\$ 20,363	6.2%
353	OAKLAND INTERNATIONAL HIGH SCH	\$ 893,164	\$ 821,180	\$ 71,984	8.1%
309	BUNCHE ACADEMY	\$ 217,886	\$ 194,382	\$ 23,504	10.8%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,207,088	\$ 1,071,213	\$ 135,875	11.3%
306	SKYLINE HIGH SCHOOL	\$ 1,099,115	\$ 959,988	\$ 139,126	12.7%
301	CASTLEMONT HIGH SCHOOL	\$ 653,496	\$ 558,666	\$ 94,830	14.5%
302	FREMONT SCHOOL	\$ 839,755	\$ 696,051	\$ 143,704	17.1%
304	OAKLAND HIGH SCHOOL	\$ 1,326,461	\$ 1,066,359	\$ 260,102	19.6%
338	MetWest	\$ 330,163	\$ 250,187	\$ 79,976	24.2%
330	INDEPENDENT STUDY 9-12	\$ 48,678	\$ 32,855	\$ 15,823	32.5%
333	Community Day School	\$ 154,613	\$ 37,903	\$ 116,710	75.5%
<b>Total High School - Restricted</b>		<b>\$ 8,499,396</b>	<b>\$ 7,376,084</b>	<b>\$ 1,123,312</b>	<b>13.2%</b>
<b>Total Schools - Restricted</b>		<b>\$ 31,838,854</b>	<b>\$ 29,342,842</b>	<b>\$ 2,496,012</b>	<b>7.8%</b>

# Appendix: Operating Results Summary - Consultant Expenditures

FY 13-14				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 3,058,246	\$ 12,390,440	\$ 343,408	\$ 15,792,094
Private		\$ 294,473		\$ 294,473
Dist Wide	\$ 1,645,998	\$ 205,450		\$ 1,851,448
Central	\$ 4,451,454	\$ 25,106,712	\$ 2,435,600	\$ 31,993,766
<b>Grand Total</b>	<b>\$ 9,155,698</b>	<b>\$ 37,997,075</b>	<b>\$ 2,779,008</b>	<b>\$ 49,931,781</b>

FY 12-13				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 3,204,550	\$ 12,848,624	\$ 245,037	\$ 16,298,211
Private		\$ 317,499		\$ 317,499
Dist Wide	\$ 3,698,953	\$ 3,698,876		\$ 7,397,830
Central	\$ 3,580,405	\$ 24,565,242	\$ 2,553,288	\$ 30,698,935
<b>Grand Total</b>	<b>\$ 10,483,908</b>	<b>\$ 41,430,241</b>	<b>\$ 2,798,325</b>	<b>\$ 54,712,474</b>

Diff				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ (146,304)	\$ (458,184)	\$ 98,371	\$ (506,117)
Private	\$ -	\$ (23,026)	\$ -	\$ (23,026)
Dist Wide	\$ (2,052,955)	\$ (3,493,426)	\$ -	\$ (5,546,381)
Central	\$ 871,049	\$ 541,470	\$ (117,689)	\$ 1,294,830
<b>Grand Total</b>	<b>\$ (1,328,210)</b>	<b>\$ (3,433,166)</b>	<b>\$ (19,317)</b>	<b>\$ (4,780,693)</b>

- Use of Consultants decreased by **\$4.8 million** from 12-13 to 13-14.
- Following pages provide details.

# Appendix: Operating Results Summary - Consultant Expenditures Top 5 Vendors for School Sites

Vendor Name		Amt	Description
<b>Schools-Unrestricted</b>			
1	STREET ACADEMY FOUNDATION	\$ 455,513	Pmt to Street Academy School
2	PERALTA COMMUNITY COLLEGE DISTRICT	\$ 327,310	Gateway to College Pgm
3	OAKLAND PUBLIC EDUCATION FUND	\$ 70,000	
4	OAKLAND PUBLIC EDUCATION FUND	\$ 65,000	
5	GIRLS INC OF ALAMEDA COUNTY	\$ 53,457	
<b>Schools-Restricted</b>			
1	ALTERNATIVES IN ACTION	\$ 298,458	
2	EAST BAY ASIAN YOUTH CENTER	\$ 260,065	
3	BAY AREA COMMUNITY RESOURCES	\$ 236,920	
4	ALTERNATIVES IN ACTION	\$ 228,048	
5	EAST BAY ASIAN YOUTH CENTER	\$ 227,936	
<b>Schools-Local Grants &amp; Donations</b>			
1	RICHARD, JASON RASHEED	\$ 36,000	DONATIONS
2	ANDERSON, EDANA	\$ 33,735	DONATIONS
3	PLAYWORKS	\$ 30,000	S.H. COWELL FOUNDATION
4	REFUGEE TRANSITIONS	\$ 26,000	Association for Continuing Edu
5	NATIONAL EQUITY PROJECT	\$ 20,000	S.H. COWELL FOUNDATION

# Appendix: Operating Results Summary - Consultant Expenditures Top Vendors for District Wide Services

Vendor Name		Amt	Description
<b>District Wide- Unrestricted</b>			
1	URBAN STRATEGIES COUNCIL	\$ 402,498	Audit, Fiscal, HR & Enroll Support
2	STATE CONTROLLER'S OFFICE	\$ 250,954	Audit
3	VAVRINEK TRINE DAY AND CO,	\$ 189,500	Auditors
4	SCHOOL INNOVATIONS & ACHIEVEMENT	\$ 136,500	For Mandated Reimb filings
5	BEAR DATA SOLUTIONS,	\$ 124,449	
<b>District Wide- Restricted</b>			
1	COPY RITE	\$ 145,700	LOTTERY:INSTRUC MATERIALS
2	REGENTS OF THE UNIVERSITY OF CALIFORNIA	\$ 56,250	TITLE III LEP
3	ZWIERS, JEFF ALAN	\$ 3,500	TITLE III LEP

# Appendix: Operating Results

## Summary - Consultant Expenditures

### Top Five Vendors for Central Services

Vendor Name		Amt	Description
<b>Central-Unrestricted</b>			
1	STRATEGIES FOR SUCCESS	\$ 253,550	
2	OAKLAND HOUSING AUTHORITY	\$ 216,667	Contract for Police Chief
3	ARTHUR YOUNG DEBRIS REMOVAL	\$ 194,035	
4	STUBBS & LEONE	\$ 185,478	
5	WALKER'S CHARTER	\$ 152,666	Buses for OAL Sports
<b>Central-Restricted</b>			
1	SPEECH PATHOLOGY GROUP	\$ 2,503,389	Special Ed
2	SPECTRUM CENTER	\$ 1,913,560	Special Ed
3	AC TRANSIT DISTRICT	\$ 1,812,226	Transportation
4	MAXIM HEALTHCARE SERVICES	\$ 1,698,240	Special Ed
5	CHILDREN'S LEARNING CENTER	\$ 1,621,272	Special Ed
<b>Central-Local Grants &amp; Donations</b>			
1	ALAMEDA COUNTY HEALTH CARE SERVICES AGENCY	\$ 492,813	Kaiser Health&Wellness w/EBCF
2	OAKLAND PUBLIC EDUCATION FUND	\$ 165,000	CITY OF OAKLAND
3	PARTNERS IN SCHOOL INNOVATION	\$ 119,780	W K Kellogg Foundation
4	SAFE PASSAGES	\$ 99,450	National Summer Learning Ass
5	COPY RITE	\$ 69,600	BECHTEL

## Appendix: General Fund Overview Summary - Utility Costs by Site Type

- Utility costs over the past three years are shown below.

Total Utilities (Recycle, Water, Garbage, Gas/Electric)								
Site Type	# of sites 2013-14		# of sites 2012-13		# of sites 2011-12		# of sites 2010-11	
	Central	1	\$ 71,639	1	\$ 81,815	1	\$ 71,751	1
District W	1	\$ 1,000,873	1	\$ 957,890	1	\$ 910,228	2	\$ 880,230
Elem	53	\$ 3,394,829	53	\$ 3,191,625	60	\$ 3,655,745	59	\$ 3,382,167
High	15	\$ 2,615,926	15	\$ 2,440,056	21	\$ 2,455,539	20	\$ 2,243,704
Middle	16	\$ 1,735,841	16	\$ 1,670,017	17	\$ 1,607,407	17	\$ 1,479,109
<b>Grand Total</b>	<b>86</b>	<b>\$ 8,819,108</b>	<b>86</b>	<b>\$ 8,341,404</b>	<b>100</b>	<b>\$ 8,700,670</b>		<b>\$ 8,067,107</b>



# Appendix: General Fund Overview

## Summary: Utilities - Electricity, Gas & Water

Utilities - Gas & Electric								
Site Type	# of sites	2013-14	# of sites	2012-13	# of sites	2011-12	# of sites	2010-11
Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -
District W	1	\$ 672,934	1	\$ 651,579	1	\$ 628,529	2	\$ 614,528
Elem	53	\$ 2,044,950	53	\$ 2,025,081	60	\$ 2,301,536	59	\$ 2,186,240
High	15	\$ 1,870,143	15	\$ 1,745,142	21	\$ 1,747,816	20	\$ 1,668,493
Middle	16	\$ 1,100,898	16	\$ 1,085,280	17	\$ 1,032,069	17	\$ 975,467
<b>Grand Total</b>	<b>86</b>	<b>\$ 5,688,924</b>	<b>86</b>	<b>\$ 5,507,082</b>	<b>100</b>	<b>\$ 5,709,951</b>	<b>99</b>	<b>\$ 5,444,728</b>

Utilities - Water								
Site Type	# of sites	2013-14	# of sites	2012-13	# of sites	2011-12	# of sites	2010-11
Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -
District W	1	\$ 128,553	1	\$ 126,633	1	\$ 86,047	2	\$ 92,008
Elem	53	\$ 692,698	53	\$ 606,305	60	\$ 596,003	59	\$ 603,541
High	15	\$ 422,005	15	\$ 403,248	21	\$ 325,382	20	\$ 291,469
Middle	16	\$ 346,518	16	\$ 319,203	17	\$ 250,246	17	\$ 258,407
<b>Grand Total</b>	<b>86</b>	<b>\$ 1,589,774</b>	<b>86</b>	<b>\$ 1,455,390</b>	<b>100</b>	<b>\$ 1,257,678</b>	<b>99</b>	<b>\$ 1,245,425</b>

# Appendix: General Fund Overview

## Summary of Utilities Usage

### Recycling & Garbage

<b>Utilities - Recycling</b>								
Site Type	# of sites 2013-14		# of sites 2012-13		# of sites 2011-12		# of sites 2010-11	
	Central	1	\$ -	1	\$ -	1	\$ -	1
District W	1	\$ 32,666	1	\$ 35,059	1	\$ 37,283	2	\$ 37,005
Elem	53	\$ 162,316	53	\$ 140,379	60	\$ 166,087	59	\$ 117,753
High	15	\$ 42,882	15	\$ 38,516	21	\$ 46,312	20	\$ 32,846
Middle	16	\$ 52,906	16	\$ 52,116	17	\$ 69,690	17	\$ 58,407
<b>Grand Total</b>	<b>86</b>	<b>\$ 290,769</b>	<b>86</b>	<b>\$ 266,070</b>	<b>100</b>	<b>\$ 319,372</b>	<b>99</b>	<b>\$ 246,010</b>

<b>Utilities - Garbage</b>								
Site Type	# of sites 2013-14		# of sites 2012-13		# of sites 2011-12		# of sites 2010-11	
	Central	1	\$ 71,639	1	\$ 81,815	1	\$ 71,751	1
District W	1	\$ 166,720	1	\$ 144,619	1	\$ 158,370	2	\$ 136,690
Elem	53	\$ 494,865	53	\$ 419,860	60	\$ 592,119	59	\$ 474,633
High	15	\$ 280,896	15	\$ 253,150	21	\$ 336,028	20	\$ 250,897
Middle	16	\$ 235,520	16	\$ 213,418	17	\$ 255,401	17	\$ 186,828
<b>Grand Total</b>	<b>86</b>	<b>\$ 1,249,641</b>	<b>86</b>	<b>\$ 1,112,862</b>	<b>100</b>	<b>\$ 1,413,669</b>	<b>99</b>	<b>\$ 1,130,944</b>

# Appendix: Operating Results

## Payroll

### 2012-13 vs. 2013-14 Payroll Results

		FY 2013/2014	FY 2012/2013	DIFFERENCE	
<b>Total Payroll Runs</b>		<b>111</b>	<b>93</b>	<b>18</b>	<b>19%</b>
Number of Payroll Checks, Direct Deposits & Manual Checks:					
	Checks	20,685	19,729	956	5%
	Direct Deposit	92,597	77,859	14,738	19%
	Manual Checks	478	346	132	38%
<b>Total Checks, Direct Deposit &amp; Manual Checks</b>		<b>113,760</b>	<b>97,934</b>	<b>15,826</b>	<b>16%</b>
Number of Payroll Checks Issued Due to HR/PR Errors					
	Human Resources HR	107	398	(291)	-73%
	Payroll PR	93	108	(15)	-14%
<b>Total Checks Issued Due To HR/Payroll Errors</b>		<b>200</b>	<b>506</b>	<b>(306)</b>	<b>-60%</b>
Percentage of Payroll & HR Errors		0.18%	0.52%	-0.34%	-66%

# Appendix: Operating Results

## Purchasing

- Purchase orders (“PO’s”) are the official confirmation that all approvals are in place to purchase goods and services in the District.

P.O. Processing	July 1, 2013 - June 30, 2014	July 1, 2012 - June 30, 2013	Diff
Total Number of Purchase Orders Issued	14,391	15,224	-833
Total Dollars of Purchase Orders Issued	\$198.85M	\$258.4M	*-\$59.55M
Avg Days for Final Reqs - Approval to P.O. Issuance	5*	4*	1*
Avg Days for Reqs to P.O.	8*	6*	1*

Final Requisition Approval to Issuance of Purchase Order (P.O.)									
	July 1, 2013 - June 30, 2014			July 1, 2012 - June 30, 2013			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	12,633	88%	88%	13,597	89%	89%	(964)	-2%	-2%
6-15	1,103	8%	95%	991	7%	96%	112	1%	0%
16-30	162	1%	97%	211	1%	97%	(49)	0%	-1%
31-60	238	2%	98%	266	2%	99%	(28)	0%	-1%
61+	255	2%	100%	159	1%	100%	96	1%	0%
Totals	14,391	100%		15,224	100%		-833	0%	0%

\* Calendar Days; Includes Holidays & Weekends