



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Unaudited Actuals: Financial Reports for Fiscal Year 2015-16

Presentation to Board



Presented Senior Business Officer/ Chief Financial Officer / Controller

September 14, 2016

v.8

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Table of Contents

1. Executive Summary
2. Summary of Unrestricted General Fund
 - Unrestricted General Fund – Revenues & Expenditures
 - Unrestricted General Fund – Ending Fund Balance
 - Unrestricted General Fund – Structural Surplus or Deficit
3. Programs Impacting Financial Results
 - Special Education
 - Early Childhood Education
 - Food Services
4. Appendix

2015-16 Closing Executive Summary



The District has closed the financial books for fiscal year 2015-16 and presents the Unaudited Actuals Financial Report for Board review. Staff recommends approval of the Unaudited Actuals.

The Unaudited Actuals are to be submitted to the County Office of Education by September 15.

Major Accomplishments & Highlights:

- The District completed 3 financial audits in one year, resolved all outstanding audit findings, and is now caught up with its audit reports for the first time since 2002!
- In addition, the District completed an IRS audit, the State's Federal Program Monitoring audit (FPM), and the U.S. Department of Education's Office of the Inspector General's audit of the School Improvement Grant (SIG) program.
- The County Office of Education confirmed a "positive" certification on the District's 2nd Interim report. This was the first positive certification for any interim report since 2002!
- As a result of these accomplishments, in August 2016, the District's bond ratings were restored to high investment grade (Aa3/AA-/AAA) after being withdrawn in 2012 for lack of current audits.
- The District issued **\$180 M** in Measure J General Obligation (G.O.) Bonds during 2015-16, and refinanced prior G.O. bonds for savings to taxpayers of **\$26 M**. (Subsequently, in August 2016, \$65 M in Measure B G.O. bonds were sold, and a refinancing generated an additional \$44 M in savings for taxpayers).
- 2015-16 was the first year of the Measure N parcel tax collections.

2015-16 Closing Executive Summary (continued)



Financial Highlights:

- The District ended the fiscal year with an ending fund balance for the unrestricted General Fund of **\$12.1 M**, a decrease of **\$4.3 M** from the prior year.
 - All prior year audit related adjustments, totaling **\$1.9 M**, have been incorporated.
 - The fund balance includes the State required 2% reserve for economic uncertainty at **\$10.4 M**.
 - An additional **\$0.9 M** is available to apply toward the 1% extra needed to meet Board policy for a 3% reserve.
 - Unanticipated increases in support for Special Education, Early Childhood Education and Nutrition Services totaling **\$3.9 M** are significant factors for the decrease in the fund balance from the prior year.
- The cost of education expended for classroom compensation (CEA) ratio meets the **55%** requirement at **57%**.
- Ending General Fund cash balance is **\$40 M**.
- Unrestricted revenues and expenditures are within **1.7%** of estimates from the 3rd Interim budget.

2015-16 Closing

Unrestricted General Fund Revenues

A net increase of **\$2.6 M** in revenues over 3rd Interim estimates is primarily due to:

- Local revenues increased by **\$3.6 M** primarily due to:
 - **E-rate credits** were recognized as revenues, increasing local revenues by **\$2.3 M**.*
 - **Redevelopment Agency revenues (RDA)** were **\$1.6 M** higher than expected.
- Lottery income was **\$.4 M** higher than expected.
- Prior year revenue was reduced by **(\$1.3 M)**.

* E-rate is the federal program that reduces the cost of telecommunications for schools. A new accounting treatment requires that any E-rate credits earned must be recognized as revenue, instead of as a credit (reduction) to the phone bill.

2015-16 Closing

Unrestricted General Fund Expenditures & Uses



A net increase of **\$6.7 M** in Expenditures & Uses over 3rd Interim estimates is primarily due to:

- **\$3.9 M** increase in support of the following programs:
 - Special Education (SPED) - **\$1.6 M**
 - Early Childhood Education (ECE) - **\$1.2 M**
 - Food Services - **\$1.1 M**
- **\$3.2 M** increase in tele-communications expenses as a result of different accounting treatment of E-rate credit.*
- **\$.8 M** decrease in actual site expenditures versus site budgets.
- **\$1.2 M** less than budgeted in indirect costs due to less than budgeted restricted expenditures.

* E-rate is the federal program that reduces the cost of telecommunications for schools. A new accounting treatment requires that any E-rate credits earned must be recognized as revenue, instead of as a credit (reduction) to the phone bill.

2015-16 Closing Unrestricted Revenues & Expenses



Total revenues were less than expenses, resulting in a decrease in the fund balance of **\$4.3 M.**

Unrestricted General Fund		2015-16 CLOSING	2015-16 THIRD INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 336,164,855	\$ 336,298,950	\$ (134,095)
Prior Year Revenue Adjustment		(247,660)	1,044,900	(1,292,560)
Other State & Federal Revenue		26,726,490	26,306,699	419,791
Local Revenue		33,186,501	29,569,240	3,617,260
Transfer-In & Sources		2,328,377	2,297,370	31,007
Total Revenues & Sources	a	398,158,563	395,517,159	2,641,403
Salaries,Supplies,Services & Equipment		331,569,056	329,179,896	2,389,159
Other Outgo (Pass Throughs / Debt Service)		6,046,929	6,687,808	(640,879)
Indirect Cost (Expense Offset)		(4,186,935)	(5,366,356)	1,179,421
Contributions & Transfers Out		69,032,949	65,305,058	3,727,891
Total Expenses & Uses	b	402,461,999	395,806,407	6,655,593
Change in Fund Balance	a-b=c	\$ (4,303,437)	\$ (289,247)	\$ (4,014,190)
Beginning Fund Balance	d	16,133,721	16,133,721	-
Audit Adjustment	e	233,568	1,714,750	(1,481,182)
Adjusted Beginning Balance	d+e=f	\$ 16,367,289	\$ 17,848,471	\$ (1,481,182)
Ending Fund Balance	c+f=g	\$ 12,063,852	\$ 17,559,224	\$ (5,495,372)
Note - See the assumptions for explanation of differences				

2015-16 Closing

Unrestricted Ending Fund Balance



The ending fund balance of \$12 M is enough to meet the State's required 2% reserve for economic uncertainty, but falls short of the Board's policy of 3%.

Unrestricted General Fund	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff
Ending Fund Balance	\$ 12,063,852	\$ 17,559,224	\$ (5,495,372)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 10,362,831	\$ 10,439,838	\$ (77,008)
Designated for the Following:			
Additional Reserve	946,280	6,074,128	(5,127,848)
Early Retirement Pgm Approved 2011-12 (final payment)	604,742	895,258	(290,516)
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 12,063,852	\$ 17,559,224	\$ (5,495,372)
Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed. Board policy requires 3%.			
The Board has directed staff to use the additional 1% as a reserve for audit findings. Now that prior year findings have been recorded the additional 1% will need to be rebuilt to meet board policy requirements.			

2015-16 Closing Structural Surplus or Deficit



To determine whether the district is operating with a **structural** surplus or deficit, one-time revenues and expenses must be removed from the operating results.

As noted below, the district operated 2015-16 with a structural deficit of approximately **\$1.5 M**. This structural deficit will be addressed as the budget for 2016-17 is reviewed.

Structural Surplus (Deficit) for Unrestricted Gen Fund

		2015-16 CLOSING	2015-16 THIRD INTERIM	Diff
Excess of revenues over (under) expenses	A	\$ (4,303,437)	\$ (289,247)	\$ (4,014,190)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time cost related to Human Capital Data Mgt		1,065,354	1,192,320	(126,966)
2 One-time write-off for prior year audit adjustments		1,915,319	1,392,689	522,630
3 Prior Year LCFF Revenue Off-Set		247,660	-	247,660
4 One-Time PG&E Revenue Rebate		(461,074)		(461,074)
One Time Unrestricted General Fund Revenues /Expenses:	B	2,767,259	2,585,009	182,250
Structural Surplus (Deficit) After Deducting One Time Item	A+B=C	\$ (1,536,177)	\$ 2,295,762	\$ (3,831,939)

2015-16 Closing

Programs Impacting Financial Results



Three programs resulted in higher than expected support from the Unrestricted General Fund at year end.

- **Special Education** - The total contribution from the Unrestricted General Fund increased to **\$51.5 M** in 2015-16 (**\$1.6 M** over 3rd Interim and **\$6.1 M** over 2014-15).
- **Early Childhood Education - Fund 12.** The General Fund used a total of **\$1.3 M** of unrestricted (**\$1.2 M** more than budgeted) and **\$2.0 M** of restricted (Title 1) resources to support the Early Childhood Education program.
- **Food Services – Fund 13.** The General Fund used **\$2.0 M** of unrestricted resources to support Food Services (**\$1.1 M** more than budgeted).



2015-16 Closing

Contribution to Special Education (SPED)

- The costs of the Special Education Program have increased year over year while revenues have not, requiring additional contribution from the Unrestricted General Fund.
- The increase in costs over budget is being analyzed to determine causes and solutions.
- Changes already underway for 2016-17:
 - Multi-tiered systems of support have been put in place to reduce over-identification of students needing Individualized Education Programs (IEPs).
 - Options to bring certain non-public agency costs in house are being reviewed and implemented.
 - Special education budget will be monitored weekly to track actual spending to budget.

2015-16 Closing

Early Childhood Education – Fund 12

- Early Childhood Education (ECE) made program changes in 2015-16 that affected the net costs of the program.
 - Some classes had fewer spaces for students to ensure adequate student-teacher ratios.
 - Additional staff was hired at newly opened United Nations Child Development Center in anticipation of students to fill the classrooms.
- The net result of the changes was higher staffing cost and lower revenue, due to fewer students served, causing additional need for financial support.

Changes in 2016-17:

- Additional funding has been allocated to address higher program costs.
- ECE budget will be monitored and analyzed at First Interim to determine whether additional adjustments will be needed.
- ECE will advertise programs to fill classes in underutilized schools.

Early Childhood Education			
	2013-14	2014-15	2015-16
Average # of Students Served	1508	1519	1465
Staffing	145	148	158

2015-16 Closing

Food Services – Fund 13

- Food Services has been spending more than the revenue it generates over the past three years. In prior years, the Fund had beginning reserves to fund the overspending.
- The cost of staffing has increased faster than revenues and other costs.
- The table below provides a 3 year comparison of the number of students served, meals provided, and employees, which have remained stable. The increase in costs is due to employee cost increases as a result of the City's higher minimum wage requirement & negotiated salary increases.

Food Services					
	2013-14	% change	2014-15	% change	2015-16
Total Number of Enrollment (Students eligible for Nat'l School Lunch Program)	41,224	0.5%	41,446	-0.8%	41,129
Staffing/FTE	168	-0.6%	167	-4.0%	160
Number of meals served/participation	7.4 M	-1.9%	7.3 M	-1.2%	7.2 M
Total Revenue	\$17.7 M	4.1%	\$18.4 M	2.7%	\$18.9 M
Total Expenditure	\$18.9 M	0.2%	\$19.0 M	7.7%	\$20.4 M
General Fund Contributions	\$(75) K		\$368 K		\$1.5 M

Caution Ahead



As we close the books on 2015-16 and head into 2016-17, red flags are signaling caution:

- **LCFF** is close to being fully funded, which means the increases from year to year will be significantly smaller.
- The sales tax portion of **Proposition 30**, the temporary tax that supplements the State's funding of LCFF, expires December 2016. The income tax portion expires December 2018. Combined, they provide **\$48.7 M** in LCFF revenues to OUSD.
- Cost of Living Adjustments (**COLAs**) are not expected to keep pace with the true cost of living, meaning the same amount of funding to pay for higher costs.
- The **support** to Special Education, Early Childhood, and Child Nutrition need to be monitored, and program adjustments must be made if needed.
- The **Structural Deficit** – ongoing revenues do not match ongoing expenses – must be addressed.
- **Reserve balance** must be restored to the Board required 3%.



**THANK YOU TO
THOSE WHO
WORKED BEHIND
THE SCENES TO GET
THE BOOKS
ACCURATE AND
COMPLETE ON
TIME!**

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Appendix Table of Contents



Unrestricted: Closing vs. 3rd Interim	17
▪ Revenues	18
▪ Expenses	19
▪ Audit Findings	20
Cash Flow	21-22
Restricted General Fund	23-24
Historical Analysis	25
▪ ADA	26
▪ CEA	27
▪ General Fund Revenues & Expenditures	28-29
▪ Programs for Exceptional Children	30-31
▪ Early Childhood Education	32-33
▪ Child Nutrition	34
Funds & Funds Summaries	35-46
Operating Results	47-48
▪ School Budgets	49-57
▪ Central Budgets	58-62
▪ Consultants	63-67
▪ Utilities	68-71
▪ Other Operations	72-73



UNRESTRICTED: CLOSING vs 3Rd INTERIM

2015-16 Unrestricted General Fund Revenues - Closing vs. 3rd Interim



	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff	
STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS				Comments
ADA	35,484	35,565	(81)	Year end ADA decrease from estimate due to year end adjustments at school sites.
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	52.56%	51.97%	0.59%	State funding of "gap" rate increased at year end.
COLA	1.020%	1.020%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 336,158,090	\$ 336,361,308	\$ (203,218)	Difference due to the changes noted above.
Adult Education Transfer	\$ -	\$ (67,416)	\$ 67,416	
Misc	\$ 6,765	\$ 5,058	\$ 1,707	
Total LCFF Allocation	\$ 336,164,855	\$ 336,298,950	\$ (134,095)	
Prior Year Revenue Adjustment	\$ (247,660)	\$ 1,044,900	\$ (1,292,560)	Further reconciliation of prior year audit adjustments.
NET UNRESTRICTED LCFF FUNDS	\$ 335,917,195	\$ 336,298,950	\$ (1,426,654)	Difference due to the changes noted above.
OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS				Comments
Mandated Cost Block Grant	\$ 1,259,906	\$ 1,219,584	\$ 40,322	
Lottery	\$ 5,616,296	\$ 5,268,791	\$ 347,505	Per pupil amount for lottery revenues increased.
M.A.A.	\$ 1,060,089	\$ 1,000,000	\$ 60,089	
One-Time Discretionary Funds for 15-16	\$ 18,726,498	\$ 18,746,656	\$ (20,158)	
Other	\$ 63,701	\$ 71,668	\$ (7,967)	
TOTAL OTHER STATE & OTHER INC	\$ 26,726,490	\$ 26,306,699	\$ 419,791	
UNRESTRICTED LOCAL FUNDING ASSUMPTIONS				Comments
Parcel Tax	\$ 20,458,246	\$ 20,700,766	\$ (242,520)	Refunds provided to low income property owners who submitted applications after add'l outreach.
RDA for Routine Repair & Maintience Acct (RRMA)	\$ 5,230,079	\$ 3,614,666	\$ 1,615,413	RDA revenue higher than expected.
Charter Schools	\$ 2,387,133	\$ 2,387,133	\$ 0	
Leases & Rentals	\$ 945,010	\$ 1,077,519	\$ (132,509)	Chabot lease payment not received.
Interagency	\$ 1,015,879	\$ 873,938	\$ 141,941	Add'l charter revenues (1% fee).
Other Local Revenue	\$ 3,000,443	\$ 752,633	\$ 2,247,810	E-rate credit for telecom reflected as revenue, rather than offset to phone bills.
Interest	\$ 149,711	\$ 162,585	\$ (12,874)	
TOTAL LOCAL INCOME	\$ 33,186,501	\$ 29,569,240	\$ 3,617,260	
UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS				Comments
Transfer from Self Insurance	\$ 1,875,558	\$ 1,850,880	\$ 24,678	
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (CDC)	\$ 57,224	\$ 57,224	\$ -	
Transfer from fund 40 (Special Reserve Capital Project)	\$ 182,423	\$ 182,423	\$ -	
TOTAL TRANSFERS-IN	\$ 2,322,048	\$ 2,297,370	\$ 24,678	

2015-16 Unrestricted General Fund Expenditures - Closing vs. 3rd Interim



	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff	
UNRESTRICTED EXPENSES				Comments
SCHOOLS				
School Budgets	\$ 225,343,574	\$ 228,235,523	\$ (2,891,949)	Schools spent within 1.3% of budgets.
TOTAL SCHOOLS	\$ 225,343,574	\$ 228,235,523	\$ (2,891,949)	
CENTRAL & CENTRAL SCHOOL SUPPORT				
Central Budgets	\$ 80,218,536	\$ 78,312,710	\$ 1,905,826	Central sites were within 2.5% of budgets
TOTAL CENTRAL	\$ 80,218,536	\$ 78,312,710	\$ 1,905,826	
DISTRICT-WIDE				
District-Wide Budgets (Sites 998 & 999)	\$ 26,252,708	\$ 22,631,664	\$ 3,621,044	Telecom bill expensed in full rather than net of E-rate credit. E-rate credit is recognized as revenue.
TOTAL DISTRICT-WIDE	\$ 26,252,708	\$ 22,631,664	\$ 3,621,044	
TOTAL EXPENSES	\$ 331,814,817	\$ 329,179,896	\$ 2,634,921	Increase due to the increases noted above.
UNRESTRICTED OTHER OUTGO ASSUMPTIONS				Comments
Write-offs & Other	\$ 0	\$ 610,762	\$ (610,762)	Write-offs reclassified in begining fund balance adjustments.
State Loan Pmts	\$ 5,978,699	\$ 5,985,477	\$ (6,778)	
Other "Other Outgo"	\$ 68,230	\$ 91,569	\$ (23,339)	
TOTAL OTHER OUTGO	\$ 6,046,929	\$ 6,687,808	\$ (640,879)	
UNRESTRICTED INDIRECT COST ASSUMPTIONS				Comments
Interprogram	\$ (2,566,767)	\$ (3,694,412)	\$ 1,127,645	Decrease from budgeted expenditures of restricted resources reduced the indirect costs.
Interfund	\$ (1,620,168)	\$ (1,671,944)	\$ 51,776	
TOTAL TRANSFERS-IN	\$ (4,186,935)	\$ (5,366,356)	\$ 1,179,421	
UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT				Comments
Special Education Program	\$ 51,534,414	\$ 49,938,547	\$ 1,595,868	Program costs, primarily salaries & benefits, where higher than budgeted.
RRMA (Build & Grounds)	\$ 13,248,724	\$ 13,282,750	\$ (34,026)	
ROTC	\$ 96,972	\$ 133,725	\$ (36,753)	
TITLE 1 & II	\$ 791,595	\$ 932,000	\$ (140,405)	Final audit related adjustments less than expected.
Transfer to Early Childhood	\$ 1,349,594	\$ 131,830	\$ 1,217,764	Increase in transfer due to increase in staff costs, fewer than anticipated students (revenues)
Transfer to Nutritional Services	\$ 2,011,651	\$ 886,207	\$ 1,125,444	Increase in transfer needed to cover increasing program (people) costs.
TOTAL CONTRIBUTIONS & TRANSFERS OUT	\$ 69,032,949	\$ 65,305,058	\$ 3,727,891	

2015-16 Closing Prior Year Audit Findings



Adjustments were made in 2015-16 to resolve and clear audit findings from 2010-11 through 2014-15. The net result was a \$1.9 M cost, which was \$2.3 M more than anticipated at 3rd Interim.

2015-16 Charges Related to Audits	2015-16 CLOSING	2015-16 THIRD INTERIM	Difference
Adjustments to Revenues:			
2012-13 - Attendance related	\$ (95,652)		\$ (95,652)
2013-14 - Attendance related	(50,762)		(50,762)
2014-15 - Attendance related	(24,283)		(24,283)
Other adjustments to State Aid revenues	(76,963)	1,044,000	(1,120,963)
Total Adjustments to Revenues:	(247,660)	1,044,000	(1,291,660)
Adjustments to Expenditures:			
2010-11 - CDE Settlement	(664,653)	(721,946)	57,293
2012-13 - Attendance related	-	(95,652)	95,652
2014-15 CDE/FPM Review	(799,307)	(799,307)	-
SIG Audit	(121,311)	(121,311)	-
IRS Audit	(252,711)	(252,711)	-
Write off uncollectable (Charter) receivables	-	(445,762)	445,762
Other Adjustments	(77,337)	-	(77,337)
Total Adjustments to Expenditures:	(1,915,319)	(2,436,689)	521,370
Adjustments to Fund Balance:			
2010-11 - EAAP Settlement	(151,715)	(151,715)	-
2011-12 - EAAP Settlement	(181,081)	(181,081)	-
Write off uncollectable receivables	(445,762)		(445,762)
Reconciliation of Prior Year AR & AP balances	1,012,126	2,047,546	(1,035,420)
Total Adjustments to Fund Balance:	233,568	1,714,750	(1,481,182)
TOTAL	\$ (1,929,410)	\$ 322,061	\$ (2,251,471)

CASH FLOW

2015-16 Closing General Fund Cash Flow



Actual Cash Balance	July 2015 Actual	August 2015 Actual	September 2015 Actual	October 2015 Actual	November 2015 Actual	December 2015 Actual
Beginning Cash	\$ 13,586,221	\$ 2,320,435	\$ 40,311,097	\$ 31,437,728	\$ 8,101,534	\$ 5,752,594
Total Receipts	13,037,890	13,633,342	42,938,641	24,537,033	26,118,114	103,689,417
Total Disbursements	13,169,299	15,964,427	40,191,871	51,073,733	41,611,128	43,236,658
A/R & A/P	(11,134,377)	40,321,747	(11,620,139)	3,200,507	13,144,074	2,786,815
Net Increase / Decrease	(11,265,786)	37,990,662	(8,873,369)	(23,336,194)	(2,348,941)	63,239,574
Ending Cash	\$ 2,320,435	\$ 40,311,097	\$ 31,437,728	\$ 8,101,534	\$ 5,752,594	\$ 68,992,167

Actual Cash Balance	January 2016 Actual	February 2016 Actual	March 2016 Actual	April 2016 Actual	May 2016 Actual	June 2016 Actual
Beginning Cash	68,992,167	58,751,834	61,900,741	58,491,467	76,407,644	60,911,709
Total Receipts	31,384,490	47,154,588	42,901,637	62,775,924	32,361,009	82,969,760
Total Disbursements	42,778,233	45,220,863	47,631,643	43,118,944	48,091,326	86,053,281
A/R & A/P	1,153,409	1,215,182	1,320,732	(1,740,803)	234,382	(17,945,299)
Net Increase / Decrease	(10,240,333)	3,148,907	(3,409,274)	17,916,177	(15,495,935)	(21,028,820)
Ending Cash	\$ 58,751,834	\$ 61,900,741	\$ 58,491,467	\$ 76,407,644	\$ 60,911,709	\$ 39,882,889

RESTRICTED GENERAL FUND

2015-16 Other Fund Balances

Fund 1 – Restricted General Fund



Restricted General Fund	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff	
LCFF (\$ for Student Attendance)	\$ 2,412,110	\$ 2,326,800	\$ 85,310	
Other Revenue	117,894,163	120,998,848	(3,104,685)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	120,306,273	123,325,648	(3,019,375)	
Salaries,Supplies,Services & Equipment	177,602,277	182,944,798	(5,342,521)	2
Other outgo (Pass Through / Debt Service)	1,182,200	3,833,319	(2,651,119)	2
Indirect Cost	2,566,767	3,694,412	(1,127,645)	3
Contributions & Transfers Out	(65,671,705)	(64,286,721)	(1,384,984)	4
Total Expenses & Uses	115,679,539	126,185,808	(10,506,270)	
Change in Fund Balance	4,626,734	(2,860,161)	7,486,895	
Beginning Fund Balance	13,234,888	13,234,888	-	
Adjustments	(459,485)	-	(459,485)	
Adjusted Beginning Fund Balance	12,775,403	13,234,888	(459,485)	
Ending Fund Balance	\$ 17,402,137	\$ 10,374,727	\$ 7,027,410	
Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) & other restricted state, fed & local grants				
1 Received \$4M less in federal, \$3M less in state, and \$4 M in less in local than budgeted. This is offset by the \$12 M passthrough STRS payment we are now required to record as revenue and expense.				
2 \$12 M in STRS pass through is included. Funds not spend in current year will be carried over to 2016-17.				
3 Indirect costs are reduced consistent with lower expenditures.				
4 Contribution to Special Education Increased.				



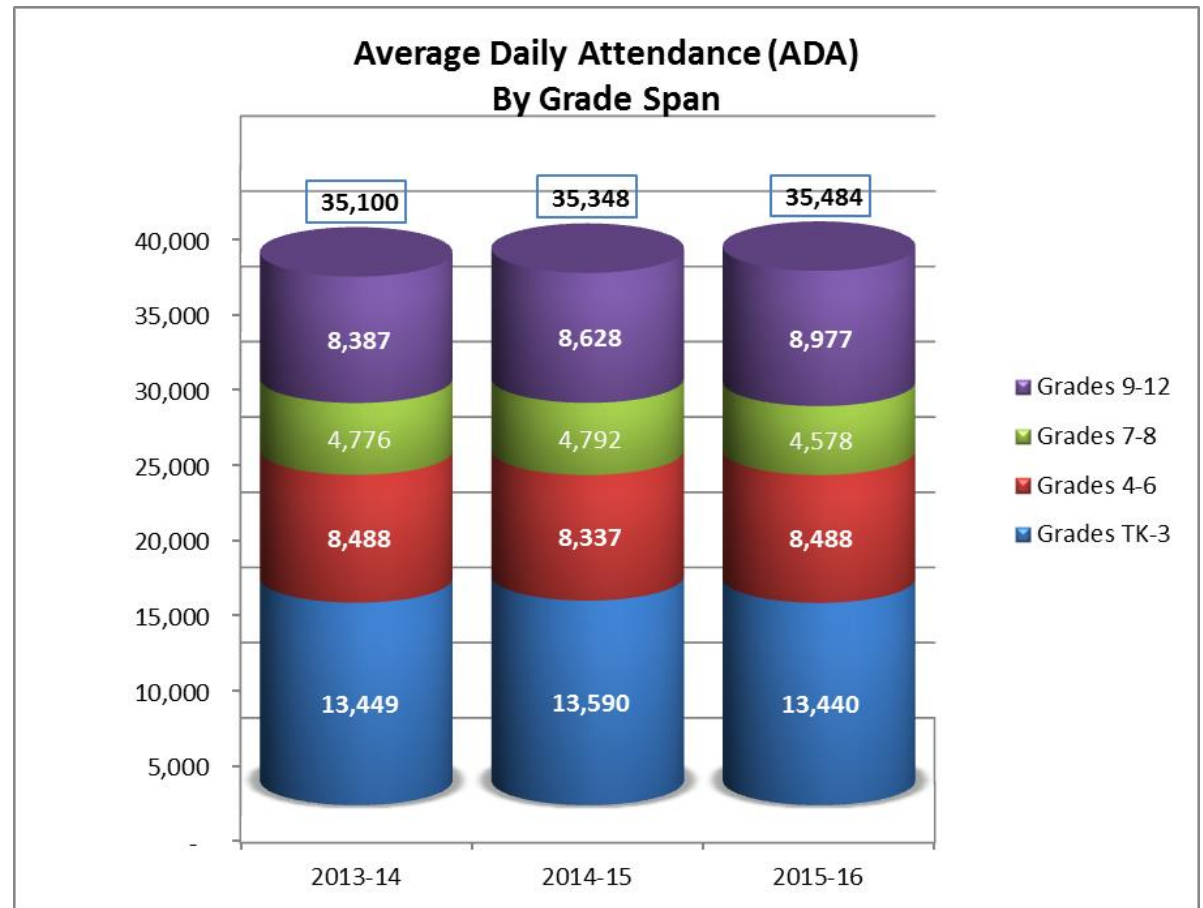
HISTORICAL ANALYSIS



2015-16 Closing Average Daily Attendance



Number of students attending OUSD schools has stayed stable, with slight increase from prior year of 136 ADA. Most of the growth is in high schools (ADA increase of 349).

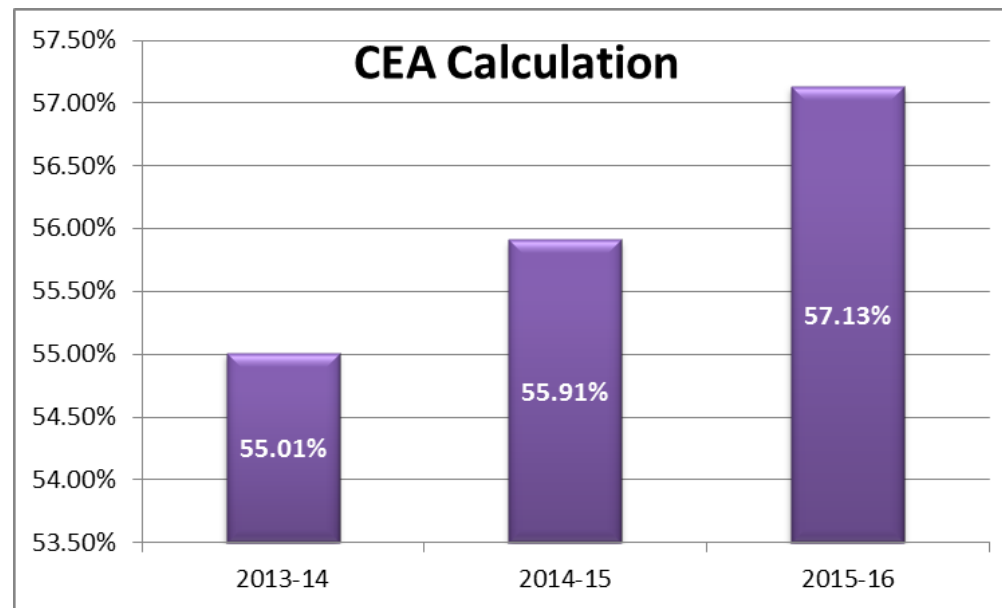


2015-16 Closing

Current Cost of Education (CEA)



- The “CEA”, or Current Cost of Education Expended for Classrooms Compensation, rate calculates the percent of District revenues that are spent in the classroom.



Source: Unaudited Actual as submitted to ACOE and CDE.

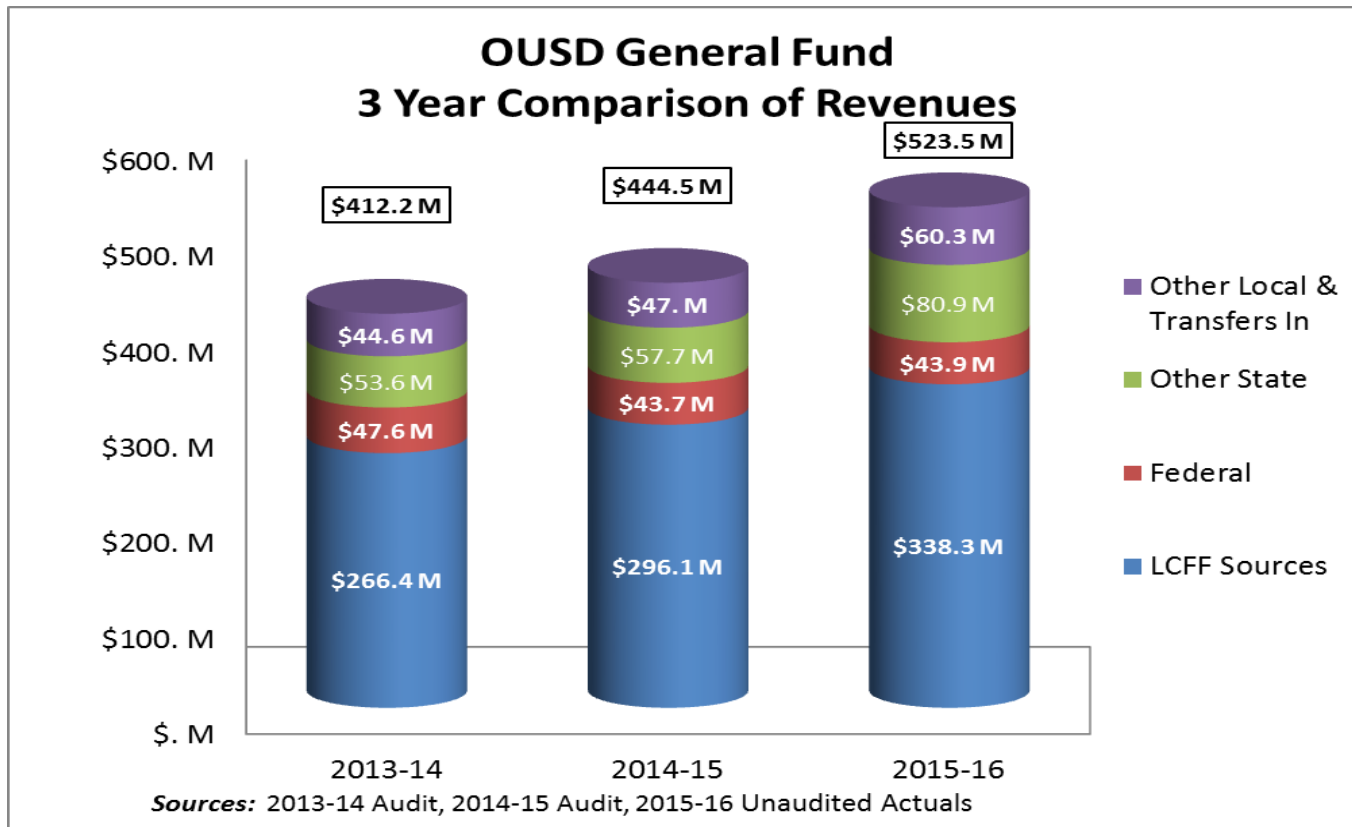
- The minimum requirement is 55%. The above illustrates the District’s continuing increased investment inside the classroom.

2015-16 Closing



General Fund Total Revenues – Comparison

- OUSD Revenues increased by **\$79 M** from 2014-15 to 2015-16, a 17.8% increase. The majority of the increase is from LCFF revenue, one-time state funding and Measure N local parcel taxes.

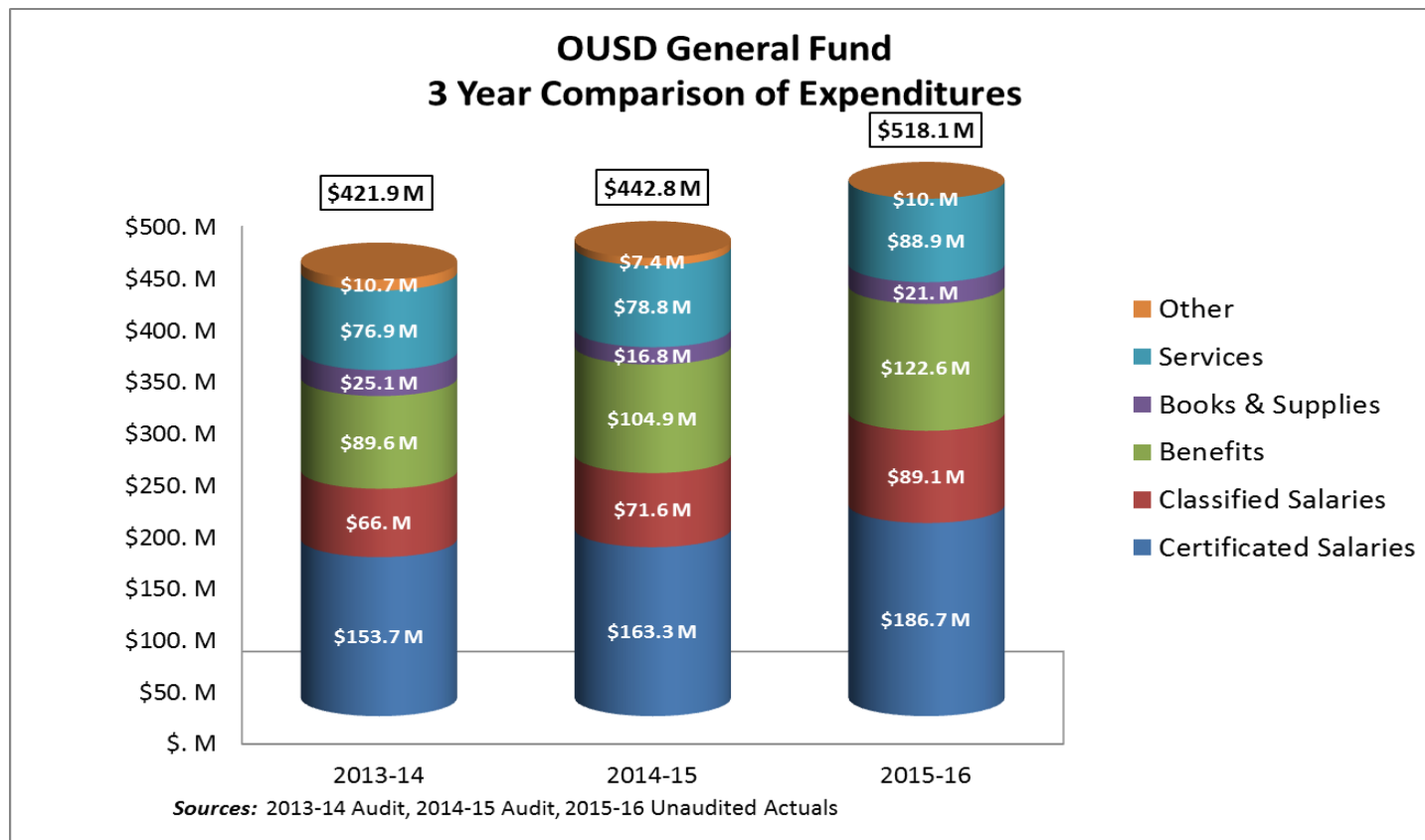


2015-16 Closing

General Fund Total Expenditures - Comparison



- OUSD Expenditures increased by **\$75.3 M** from 2014-15 to 2015-16, a 17.0% increase.

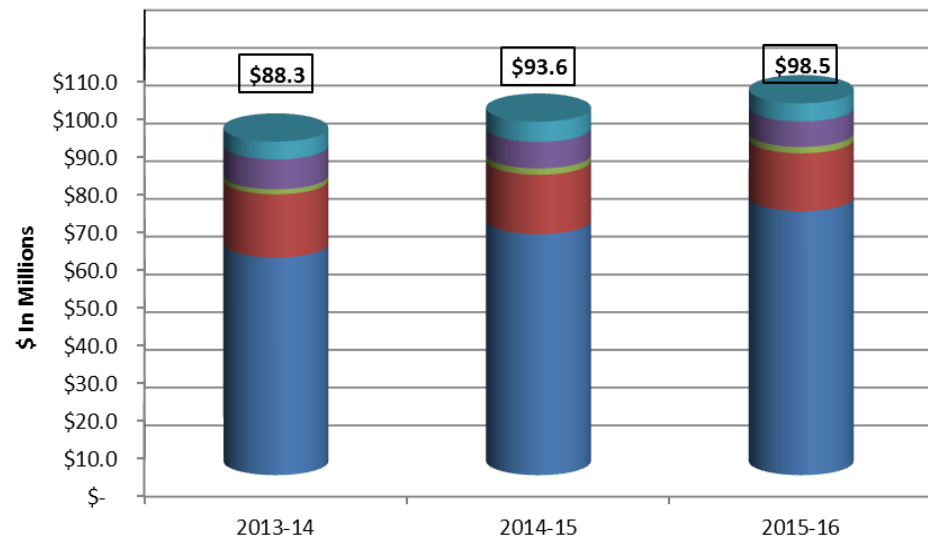


2015-16 Closing SPED Costs Year Over Year Comparison



Total District spending for SPED has increased year over year. The increase from 14-15 to 15-16 was \$4.9M.

Special Education Expenditures

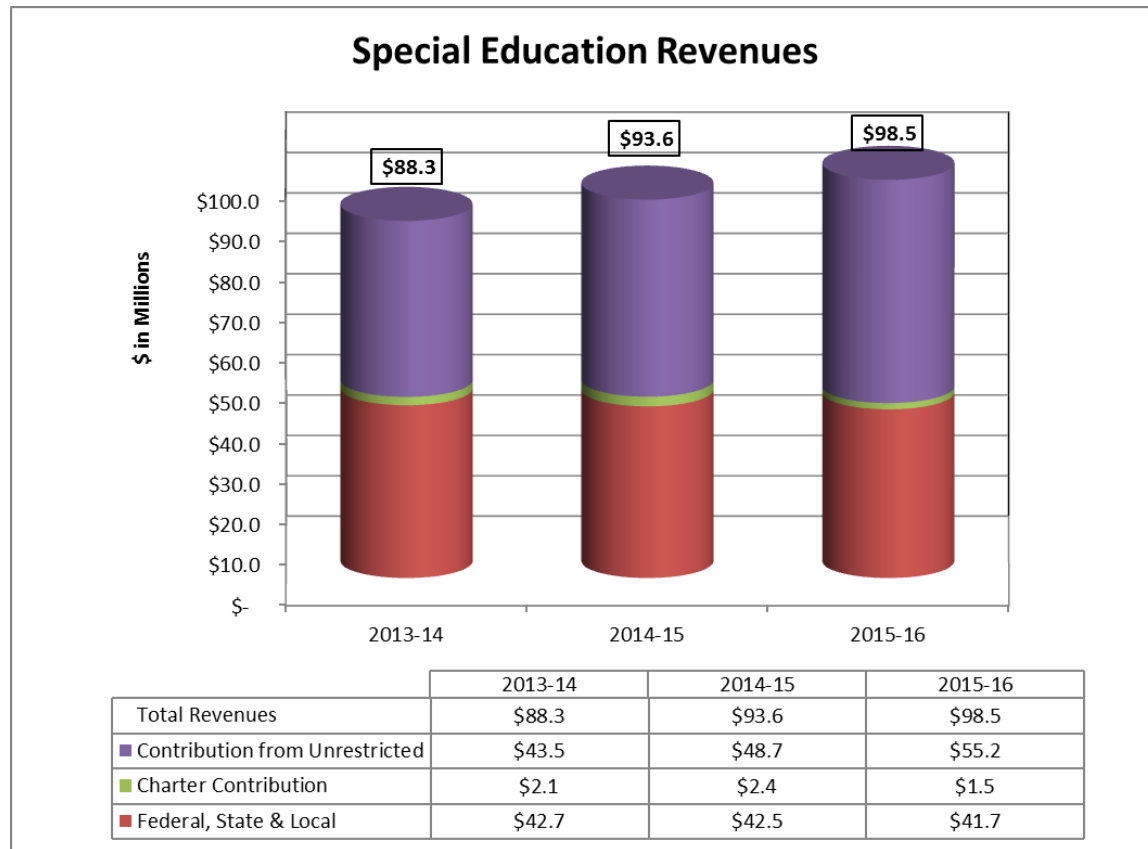


	2013-14	2014-15	2015-16
Total	\$88.3	\$93.6	\$98.5
Other	\$4.7	\$5.3	\$4.8
Transportation	\$7.9	\$7.0	\$6.7
Legal	\$1.3	\$1.7	\$1.7
Non-Publics Schools/Agencies	\$16.7	\$15.7	\$15.3
Salaries & Benefits	\$57.7	\$63.9	\$70.0

2015-16 Closing SPED Revenues Year Over Year Comparison

The District's contribution to the costs of SPED has grown more than other revenue sources.

In 2015-16, the contribution was \$51.5 M, a \$6.2 M (14%) increase over 2014-15.



Note: Contribution shown on table includes additional costs covered by the District.



2015-16 Closing

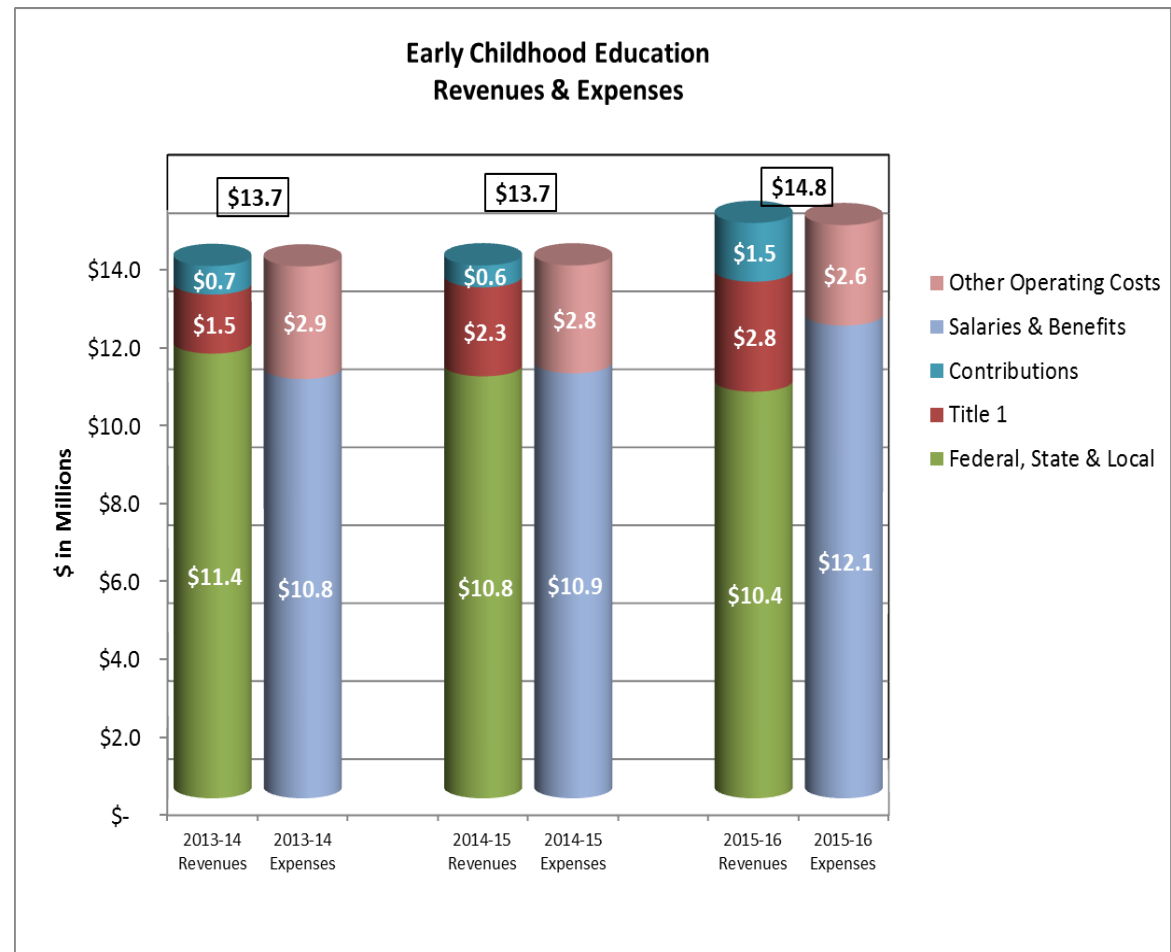
Early Childhood Education – Fund 12



Federal, state and local revenues have decreased, resulting in larger Title 1 and unrestricted General Fund support to the program.

The decrease in funding is due to lower enrollment from the prior year.

The increase in costs is in salaries & benefits of over \$1 M from 2014-15.

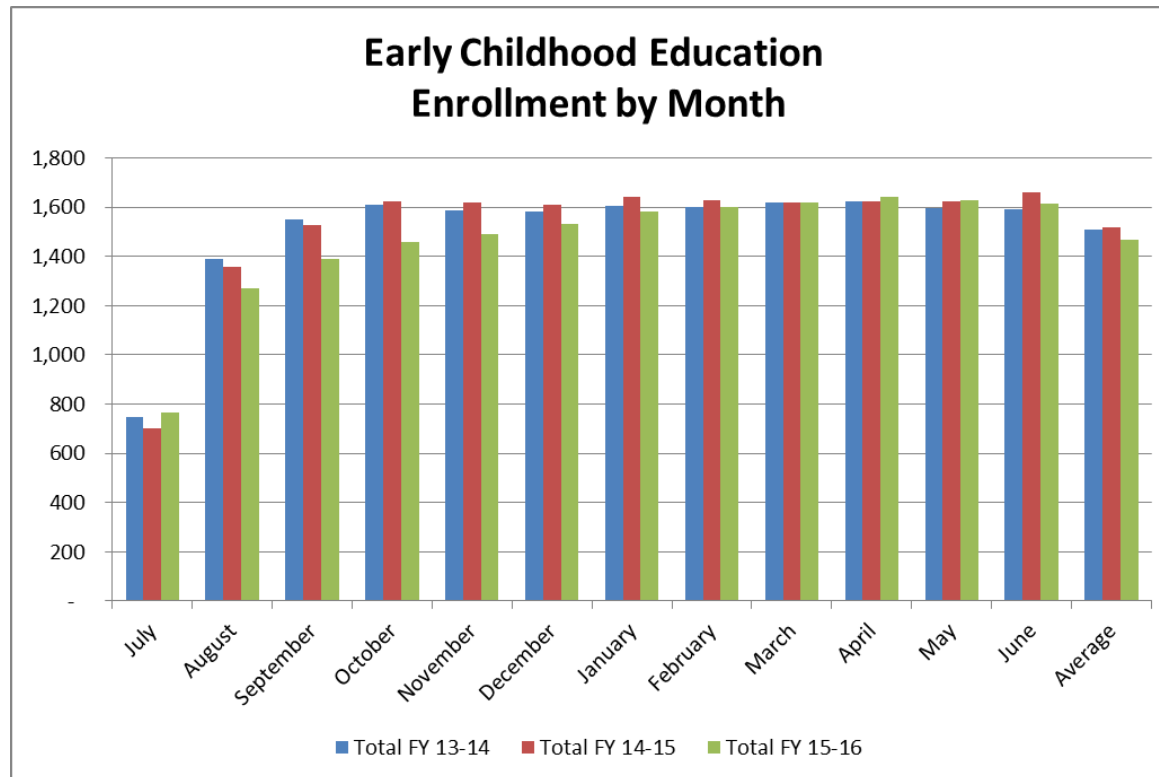


2015-16 Closing

Early Childhood Education – Fund 12



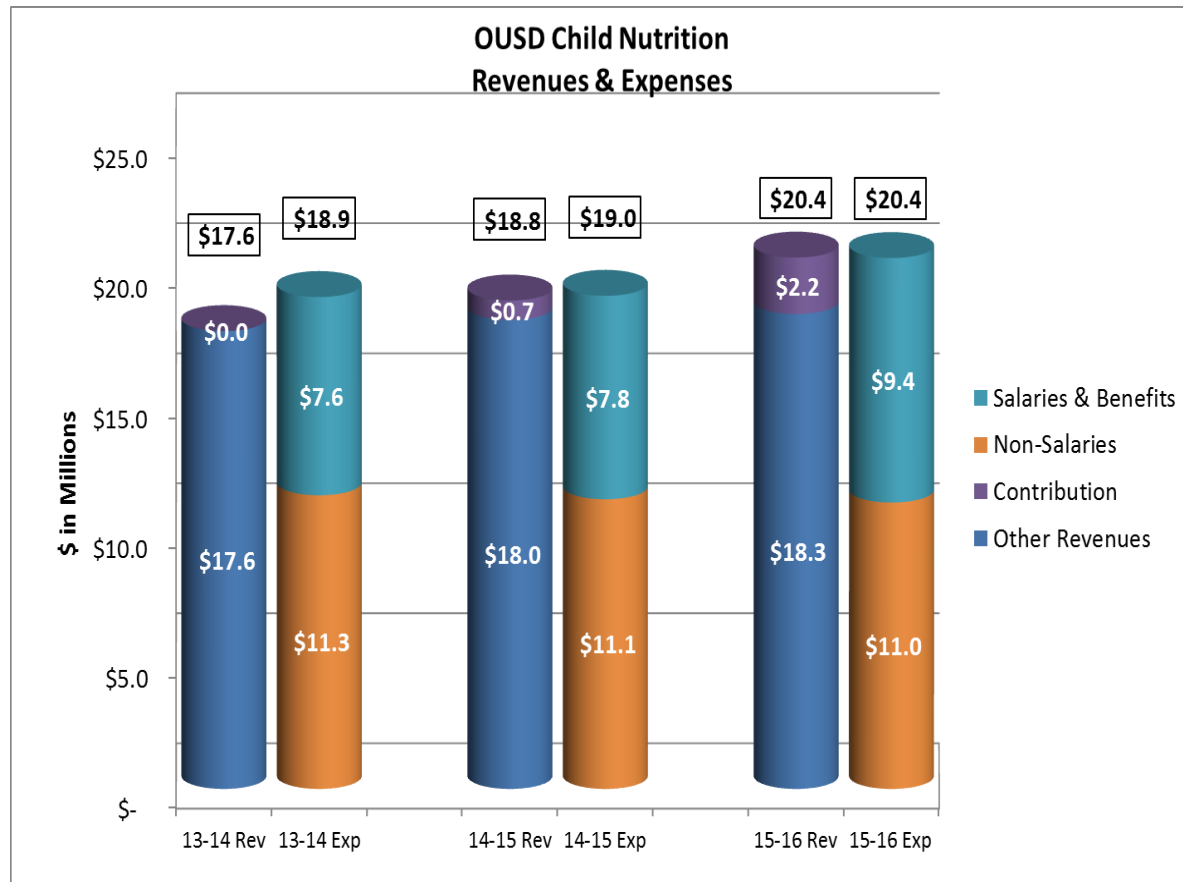
- Student enrollment was lower than in the prior year, resulting in lower revenues. The table below compares student enrollment by month for the past three years.



2015-16 Closing Child Nutrition – Fund 13

The increase in costs has outpaced the reimbursement rate for the Free and Reduced Lunch Program.

The increase cost is related to increases in salaries & benefits. The staffing has been constant, however, the average employee costs have increased substantially due to the City’s increase in minimum wage and salary increases negotiated during 2015-16.



2015-16 Closing Child Nutrition – Fund 13

Possible Adjustments for 2016-17:

- Implementation of Breakfast After the Bell in small group of schools in January.
- Mobile Food Kitchen- Using our mobile food kitchen to establish a traveling food truck program.
- Implementation of healthy a la carte program at all middle & high schools

Plans for 2017-18 & Beyond:

- Implementation of Breakfast After the Bell in all schools with 50% or more free/reduced students.
- Expansion of Supper to all sites with 50% or more free/reduced students.
- Increased lunch participation with move from pre-packaged meals to new service model.
- Increased catering services.
- Increased service to charter schools.

FUNDS & FUNDS SUMMARIES



2015-16 Summary of All Funds

Fd #	Fund Description	EXPENSES & USES (Object Codes 1000-7999, 8980-8999)			
		2015-16 CLOSING	2015-16 THIRD INTERIM	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 402,461,999	\$ 395,806,105	\$ 6,655,894	1.7%
01	Gen Fund - Restricted	\$ 115,679,539	\$ 126,185,808	\$ (10,506,270)	-8.3%
Total General Fund		\$ 518,141,538	\$ 521,991,913	\$ (3,850,375)	-0.7%
11	Adult Education	\$ 2,030,188	\$ 2,733,141	\$ (702,953)	-25.7%
12	Child Development	\$ 12,052,398	\$ 13,334,578	\$ (1,282,180)	-9.6%
13	Cafeteria	\$ 20,410,288	\$ 19,617,147	\$ 793,141	4.0%
Facility Related Funds					
14	Deferred Maintenance	\$ 1,882,771	\$ 1,391,569	\$ 491,202	
21	Gen.Oblig. Bonds	\$ 59,207,485	\$ 104,854,948	\$ (45,647,463)	-43.5%
25	Dev Fee / Redevel	\$ 2,621,104	\$ 1,936,986	\$ 684,118	35.3%
35	State Modernization	\$ 4,538,223	\$ 5,111,018	\$ (572,795)	
40	Williams Settlement	\$ 273,608	\$ 196,675	\$ 76,933	
Total Facility Related Funds		\$ 68,523,191	\$ 113,491,196	\$ (44,968,005)	-39.6%
51	Bond Int & Redemption	\$ 281,208,301	\$ 277,709,944	\$ 3,498,357	1.3%
67	Self Insurance	\$ 23,727,208	\$ 21,576,500	\$ 2,150,708	10.0%
ALL FUNDS		\$ 926,093,112	\$ 970,454,418	\$ (44,361,307)	-4.6%
Note - Description and purpose of Funds are noted in appendix for each fund					

2015-16 Other Fund Balances

Fund 11 – Adult Education



Adult Education Fund 11	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ 67,416	\$ (67,416)	
Other Revenue	2,569,679	2,369,670	200,008	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	2,569,679	2,437,086	132,592	
			-	
Salaries,Supplies,Services & Equipment	1,966,777	2,656,526	(689,749)	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	63,411	76,615	(13,204)	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,030,188	2,733,141	(702,953)	
			-	
Change in Fund Balance	539,491	(296,054)	835,545	
			-	
Beginning Fund Balance	586,354	586,354	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	586,354	586,354	-	
			\$ -	
Ending Fund Balance	\$ 1,125,845	\$ 290,300	\$ 835,545	
<u>Purpose of Fund</u> - Accts for fed, state and local revenues for adult ed programs				
1	State revenue higher than original budget by \$200K.			
2	Program did not spend all resources; unspent funds will be carried over into 2016-17.			

2015-16 Other Fund Balances

Fund 12 – Early Childhood Education



Child Development Fund 12	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 10,702,804	\$ 13,192,386	\$ (2,489,582)	1
Transfer-In & Sources	1,349,594	131,830	1,217,764	2
Total Revenues & Sources	12,052,398	13,324,216	(1,271,818)	
Salaries,Supplies,Services & Equipment	11,412,249	12,622,139	(1,209,889)	3
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	582,925	655,215	(72,290)	4
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	12,052,398	13,334,578	(1,282,180)	
Change in Fund Balance	-	(10,362)	10,362	
Beginning Fund Balance	10,361	10,361	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	10,361	10,361	-	
Ending Fund Balance	\$ 10,361	\$ (0)	\$ 10,362	
<u>Purpose of Fund</u> - Accts for fed, state and local revenues for child development programs				
1	Reduction in federal revenue based on lower enrollment of qualifying students.			
2	Increase in transfer from General Fund to support program costs as a result of lower projected revenue.			
3	Program costs moved to Fund 1, Title 1.			
4	Lower indirect cost due to reduced expenditures.			

2015-16 Other Fund Balances

Fund 13 – Cafeteria Fund



Cafeteria Fund 13	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue	\$ 18,255,544	\$ 18,727,105	\$ (471,562) 1
Transfer-In & Sources	2,011,651	886,207	1,125,444 2
Total Revenues & Sources	20,267,195	19,613,312	653,882
Salaries,Supplies,Services & Equipment	19,229,612	18,470,189	759,423 3
Other outgo	-	-	-
Indirect Cost	973,832	940,115	33,718
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	20,410,288	19,617,147	793,141
Change in Fund Balance	(143,093)	(3,834)	(139,259)
Beginning Fund Balance	3,834	3,834	-
Adjustments	-	-	-
Adjusted Beginning Fund Balance	3,834	3,834	-
Ending Fund Balance	\$ (139,259)	\$ (0)	\$ (139,259)
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm			
1	Decrease in revenue (federal and state)		
2	Increase in support from General Fund		
3	Increase in staff costs.		

2015-16 Other Fund Balances

Fund 14 – Deferred Maintenance



Deferred Maintenance Fund 14	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 4,054	\$ 2,980	\$ 1,074	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	4,054	2,980	1,074	
Salaries,Supplies,Services & Equipment	1,882,771	1,391,569	491,202	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	1,882,771	1,391,569	491,202	
Change in Fund Balance	(1,878,717)	(1,388,589)	(490,128)	
Beginning Fund Balance	1,883,407	1,883,407	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	1,883,407	1,883,407	-	
Ending Fund Balance	\$ 4,690	\$ 494,818	\$ (490,128)	
<u>Purpose of Fund</u> - State program to match local funds for deferred maintenance; program discontinued.				
1 Additional eligible projects were identified to be paid from deferred maintenance after Third Interim report date.				

2015-16 Other Fund Balances

Fund 21 – Building Fund



Building Fund 21	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 1,073,628	\$ 621,531	\$ 452,097	1
Transfer-In & Sources	179,970,693	179,970,693	-	
Total Revenues & Sources	181,044,321	180,592,224	452,097	
Salaries,Supplies,Services & Equipment	59,207,485	104,854,948	(45,647,463)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	59,207,485	104,854,948	(45,647,463)	
Change in Fund Balance	121,836,836	75,737,276	46,099,560	
Beginning Fund Balance	75,830,751	75,830,751	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	75,830,751	75,830,751	-	
Ending Fund Balance	\$ 197,667,587	\$ 151,568,027	\$ 46,099,560	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds				
1	Interest earnings higher than anticipated.			
2	Bond project expenses budgeted but not incurred; will be carried over to 2016-17.			

2015-16 Other Fund Balances

Fund 25 – Capital Facilities



Capital Facilities Fund 25	2015-16 CLOSING	2015-16 THIRD	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 5,697,771	\$ 2,435,567	\$ 3,262,204	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,697,771	2,435,567	3,262,204	
Salaries,Supplies,Services & Equipment	2,621,104	1,936,986	684,118	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,621,104	1,936,986	684,118	
Change in Fund Balance	3,076,667	498,581	2,578,086	
Beginning Fund Balance	3,381,166	3,381,166	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	3,381,166	3,381,166	-	
Ending Fund Balance	\$ 6,457,833	\$3,879,747	\$ 2,578,086	
<u>Purpose of Fund</u> - Accts for funds rec'd from developers fees				
1	Developer fee collections higher than projections.			
2	Additional eligible costs, such as for furniture, charged to developer fees once funds were available.			

2015-16 Other Fund Balances

Fund 35 – County School Facilities



County School Facility Fund 35	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 2,687,501	\$ 2,667,471	\$ 20,030	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	2,687,501	2,667,471	20,030	
Salaries,Supplies,Services & Equipment	4,538,223	5,111,018	(572,795)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	4,538,223	5,111,018	(572,795)	
Change in Fund Balance	(1,850,722)	(2,443,547)	592,825	
Beginning Fund Balance	7,218,967	9,662,514	(2,443,547)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	7,218,967	9,662,514	(2,443,547)	
Ending Fund Balance	\$ 5,368,245	\$ 7,218,967	\$ (1,850,722)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
1 Project expenses budgeted but not incurred; will be carried over to 2016-17.				

2015-16 Other Fund Balances



Fund 40 – Special Reserve for Capital Projects

Special Reserve Fund 40	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.
LCFF (\$ for Student Attendance)			
Other Revenue	\$ 83,864	\$ 81,241	\$ 2,623
Transfer-In & Sources	-	-	-
Total Revenues & Sources	83,864	81,241	2,623
Salaries,Supplies,Services & Equipment	91,185	14,252	76,933
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	182,423	182,423	-
Total Expenses & Uses	273,608	196,675	76,933
Change in Fund Balance	(189,744)	(115,434)	(74,310)
Beginning Fund Balance	1,660,491	1,660,491	-
Adjustments	-	-	-
Adjusted Beginning Fund Balance	1,660,491	1,660,491	-
Ending Fund Balance	\$ 1,470,747	\$ 1,545,057	\$ (74,310)
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).			

2015-16 Other Fund Balances

Fund 51 – Bond Interest & Redemption



Bond Interest & Redemption Fund 51	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 87,489,772	\$ 76,566,923	\$ 10,922,850	1
Transfer-In & Sources	206,664,998	206,664,998	-	
Total Revenues & Sources	294,154,770	283,231,921	10,922,850	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	93,128,301	89,629,944	3,498,357	2
Indirect Cost	-	-	-	
Contributions, Transfers Out & Sources	188,080,000	188,080,000	-	
Total Expenses & Uses	281,208,301	277,709,944	3,498,357	
Change in Fund Balance	12,946,469	5,521,977	7,424,493	
Beginning Fund Balance	78,669,976	78,669,976	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	78,669,976	78,669,976	-	
Ending Fund Balance	\$ 91,616,445	\$ 84,191,953	\$ 7,424,493	
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties				
1	Additional premium received as a result of August 2015 bond sale to be applied toward interest payment.			
2	Higher bond repayment, intentionally structured to be paid from higher premium received at bond sale.			

2015-16 Other Fund Balances

Fund 67 – Self Insurance



Self Insurance Fund 67	2015-16 CLOSING	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 24,969,252	\$ 22,681,802	\$ 2,287,450	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	24,969,252	22,681,802	2,287,450	
Salaries,Supplies,Services & Equipment	21,851,650	19,725,620	2,126,030	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	1,875,558	1,850,880	24,678	
Total Expenses & Uses	23,727,208	21,576,500	2,150,708	
Change in Fund Balance	1,242,044	1,105,302	136,743	
Beginning Fund Balance	13,670,456	13,670,456	-	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	13,670,456	13,670,456	-	
Ending Fund Balance	\$ 14,912,501	\$ 14,775,758	\$ 136,743	
<u>Purpose of Fund</u> - Accts for self-insurance activities from revenues collected from other operating funds.				
1	Increase due to higher salary costs that drive worker's comp remittance.			
2	Unanticipated legal costs			

OPERATING RESULTS

Operating Results

- Operating results are tracked for various functions within the District. The following annual results are provided in the Appendix:

✓ School Site – Comparison of budgets to actuals	49-57
✓ Central Site – Comparison of budgets to actuals	57-62
✓ Spending on Consultants	63-67
✓ Utilities	68-71
✓ Other Operations	72-73

School Sites

Comparison of Budgets to Actuals

2015-16 School Operating Results

Elementary Budgets – Unrestricted

(1 of 2) (excluding utilities and custodial)



Site	Site Description	Unrestricted			
		Final Budget	Actual	Balance	%
	125 - NEW HIGHLAND ACADEMY	2,016,380	2,112,048	(95,668)	-4.7%
	149 - COMMUNITY UNITED ELEMENTARY	2,085,953	2,184,221	(98,268)	-4.7%
	115 - EMERSON	1,522,647	1,568,453	(45,806)	-3.0%
	178 - BRIDGES ACADEMY @ MELROSE	2,389,786	2,452,236	(62,450)	-2.6%
	192 - RISE	1,867,197	1,907,890	(40,693)	-2.2%
	144 - PARKER	2,144,034	2,188,747	(44,714)	-2.1%
	101 - ALLENDALE	1,945,277	1,963,201	(17,924)	-0.9%
	116 - FRANKLIN	4,051,239	4,084,030	(32,791)	-0.8%
	175 - MANZANITA SEED	2,114,353	2,127,138	(12,785)	-0.6%
	190 - THINK COLLEGE NOW	1,484,770	1,492,817	(8,047)	-0.5%
	122 - GRASS VALLEY	1,592,833	1,600,776	(7,943)	-0.5%
	127 - HILLCREST	1,840,883	1,849,784	(8,901)	-0.5%
	102 - BELLA VISTA	2,279,708	2,284,340	(4,633)	-0.2%
	166 - HOWARD	1,212,034	1,214,491	(2,456)	-0.2%
	170 - HOOVER	1,822,157	1,824,135	(1,978)	-0.1%
	118 - GARFIELD	3,102,645	3,101,652	993	0.0%
	186 - INTERNATIONAL COMMUNITY SCHOOL	1,901,314	1,899,487	1,827	0.1%
	133 - LINCOLN	4,073,713	4,064,436	9,277	0.2%
	142 - JOAQUIN MILLER	2,161,559	2,155,583	5,976	0.3%
	179 - MANZANITA COMMUNITY SCHOOL	1,952,152	1,946,006	6,146	0.3%
	165 - ACORN WOODLAND K-5	1,625,220	1,616,463	8,757	0.5%
	138 - MARKHAM	2,069,008	2,055,196	13,812	0.7%
	157 - THORNHILL	1,858,431	1,844,970	13,461	0.7%
	136 - HORACE MANN	2,124,892	2,105,018	19,874	0.9%
	131 - LAUREL	2,880,401	2,851,163	29,238	1.0%
	183 - PREP LITERARY ACAD/CULTURAL EX	1,622,218	1,601,670	20,548	1.3%
	Subtotal	\$ 55,740,805	\$ 56,095,951	\$ (355,147)	-1%

2015-16 School Operating Results

Elementary Budgets – Unrestricted

(2 of 2) (excluding utilities and custodial)



Site	Site Description	Unrestricted Final Budget	Actual	Balance	%
182	MARTIN LUTHER KING JR. K-3	1,740,961	1,717,928	23,033	1.3%
181	Encompass Small School	1,755,803	1,730,717	25,086	1.4%
106	CHABOT	2,899,720	2,856,424	43,296	1.5%
143	MONTCLAIR	3,040,770	2,992,892	47,878	1.6%
108	CLEVELAND	2,300,181	2,263,240	36,941	1.6%
154	Madison Lower	1,419,878	1,396,432	23,446	1.7%
193	Reach Academy	1,930,587	1,897,824	32,763	1.7%
114	GLOBAL FAMILY SCHOOL	2,367,756	2,324,835	42,920	1.8%
151	SEQUOIA	2,335,921	2,291,617	44,304	1.9%
145	PERALTA	1,852,514	1,814,739	37,775	2.0%
117	FRUITVALE	2,029,461	1,987,501	41,960	2.1%
177	ESPERANZA ACADEMY	2,012,881	1,970,638	42,244	2.1%
119	GLENVIEW	2,502,057	2,448,521	53,536	2.1%
103	BROOKFIELD	2,082,194	2,036,960	45,234	2.2%
112	GREENLEAF ELEMENTARY	3,101,458	3,016,242	85,216	2.7%
171	KAISER	1,505,517	1,463,302	42,215	2.8%
121	LA ESCUELITA	2,224,945	2,159,468	65,477	2.9%
129	LAFAYETTE	1,505,052	1,459,342	45,710	3.0%
172	FRED T KOREMATSU DISCOVERY AC	2,217,901	2,147,199	70,702	3.2%
168	CARL MUNCK	1,743,293	1,684,375	58,918	3.4%
111	CROCKER HIGHLANDS	2,240,568	2,160,895	79,673	3.6%
107	EAST OAKLAND PRIDE	2,218,251	2,133,657	84,594	3.8%
148	REDWOOD HEIGHTS	1,727,956	1,656,719	71,237	4.1%
123	FUTURES ELEMENTARY	1,658,760	1,586,909	71,851	4.3%
105	BURCKHALTER	1,647,144	1,546,619	100,525	6.1%
146	PIEDMONT AVENUE	1,814,983	1,687,463	127,520	7.0%
191	SANKOFA ACADEMY	1,976,699	1,820,273	156,426	7.9%
	Subtotal	55,853,211	54,252,729	1,600,481	3%
	Total for Elementary	\$ 111,594,015	\$ 110,348,681	\$ 1,245,335	1%

2015-16 School Operating Results

Middle School Budgets – Unrestricted

(excluding utilities and custodial)



Unrestricted Final					
Site	Site Description	Budget	Actual	Balance	%
	236 - URBAN PROMISE ACADEMY	2,227,794	2,243,917	(16,124)	-1%
	201 - CLAREMONT MIDDLE	2,040,195	2,045,191	(4,995)	0%
	213 - WESTLAKE MIDDLE	2,488,594	2,473,771	14,824	1%
	206 - BRET HARTE MIDDLE	2,972,653	2,950,906	21,747	1%
	212 - ROOSEVELT MIDDLE	2,713,710	2,692,307	21,403	1%
	235 - MELROSE LEADERSHIP ACAD	2,790,253	2,761,847	28,406	1%
	203 - FRICK MIDDLE	1,287,715	1,268,524	19,191	1%
	211 - MONTERA MIDDLE	4,169,964	4,104,498	65,466	2%
	210 - EDNA BREWER MIDDLE	3,702,346	3,643,273	59,073	2%
	221 - ELMHURST COMMUNITY PREP	1,944,402	1,905,579	38,823	2%
	232 - COLISEUM COLLEGE PREP ACADEMY	3,152,576	3,083,947	68,630	2%
	204 - WEST OAKLAND MIDDLE	1,698,876	1,649,323	49,553	3%
	226 - ROOTS INTERNATIONAL ACADEMY	1,743,707	1,690,548	53,159	3%
	224 - ALLIANCE ACADEMY	2,010,403	1,941,648	68,755	3%
	228 - UNITED FOR SUCCESS ACADEMY	1,960,107	1,892,971	67,137	3%
	215 - MADISON MIDDLE	4,255,209	4,078,702	176,507	4%
	Total for Middle Schools	\$ 41,158,505	\$ 40,426,951	\$ 731,554	2%

2015-16 School Operating Results

High School Budgets – Unrestricted

(excluding utilities and custodial)



Site	Site Description	Unrestricted Final Budget	Actual	Balance	%
301 -	CASTLEMONT HIGH SCHOOL	3,722,233	3,911,595	(189,362)	-5.1%
333 -	Community Day School	612,942	639,031	(26,090)	-4.3%
302 -	FREMONT HIGH SCHOOL	4,991,849	5,157,389	(165,541)	-3.3%
352 -	RUDSDALE CONTINUATION	1,229,207	1,236,910	(7,703)	-0.6%
313 -	STREET ACADEMY	797,158	796,395	763	0.1%
306 -	SKYLINE HIGH SCHOOL	9,517,109	9,449,064	68,045	0.7%
335 -	LIFE ACADEMY	2,864,859	2,828,330	36,530	1.3%
304 -	OAKLAND HIGH SCHOOL	8,819,156	8,705,464	113,693	1.3%
353 -	OAKLAND INTERNATIONAL HIGH SCH	2,827,442	2,790,201	37,240	1.3%
305 -	OAKLAND TECH HIGH SCHOOL	10,153,602	9,956,231	197,371	1.9%
303 -	MCCLYMONDS HIGH SCHOOL	2,802,807	2,747,633	55,174	2.0%
309 -	BUNCHE ACADEMY	1,541,632	1,502,622	39,010	2.5%
330 -	INDEPENDENT STUDY 9-12	1,782,558	1,732,063	50,495	2.8%
338 -	MetWest	1,304,150	1,258,986	45,164	3.5%
310 -	DEWEY HIGH SCHOOL	1,791,110	1,722,481	68,629	3.8%
311 -	Gateway to College	360,384	326,253	34,130	9.5%
Total for High Schools		\$ 55,118,197	\$ 54,760,648	357,549	1%

2015-16 School Operating Results

Elementary Budgets – Restricted

(1 of 2) (excluding utilities and custodial)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
	145 - PERALTA	96,879	112,629	(15,750)	-16%
	192 - RISE	257,831	269,379	(11,548)	-4%
	175 - MANZANITA SEED	208,836	211,888	(3,052)	-1%
	133 - LINCOLN	397,689	395,503	2,185	1%
	119 - GLENVIEW	256,248	254,574	1,674	1%
	118 - GARFIELD	348,398	345,630	2,768	1%
	138 - MARKHAM	198,398	196,738	1,660	1%
	105 - BURCKHALTER	165,151	163,344	1,806	1%
	151 - SEQUOIA	246,167	241,371	4,796	2%
	177 - ESPERANZA ACADEMY	185,269	181,573	3,696	2%
	116 - FRANKLIN	327,753	320,892	6,862	2%
	191 - SANKOFA ACADEMY	307,477	297,617	9,859	3%
	172 - FRED T KOREMATSU DISCOVERY AC	204,180	197,592	6,588	3%
	170 - HOOVER	256,099	246,645	9,454	4%
	178 - BRIDGES ACADEMY @ MELROSE	230,486	221,252	9,234	4%
	144 - PARKER	175,302	167,975	7,327	4%
	168 - CARL MUNCK	142,816	136,842	5,974	4%
	106 - CHABOT	239,573	229,517	10,056	4%
	181 - Encompass Small School	181,647	173,406	8,241	5%
	154 - Madison Lower	167,768	159,798	7,970	5%
	103 - BROOKFIELD	198,429	188,507	9,922	5%
	142 - JOAQUIN MILLER	4,649	4,404	245	5%
	166 - HOWARD	158,223	149,781	8,441	5%
	149 - COMMUNITY UNITED ELEMENTARY	206,979	195,871	11,107	5%
	146 - PIEDMONT AVENUE	257,954	243,340	14,615	6%
	165 - ACORN WOODLAND K-5	183,776	171,895	11,881	6%
	Subtotal	\$ 5,603,977	\$ 5,477,964	\$ 126,013	2%

2015-16 School Operating Results

Elementary Budgets – Restricted

(2of 2) (excluding utilities and custodial)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
131 - LAUREL		239,283	222,597	16,686	7%
102 - BELLA VISTA		214,133	198,640	15,494	7%
121 - LA ESCUELITA		175,847	162,833	13,014	7%
101 - ALLENDALE		242,799	222,686	20,113	8%
122 - GRASS VALLEY		160,271	146,100	14,171	9%
157 - THORNHILL		106,845	97,251	9,594	9%
179 - MANZANITA COMMUNITY SCHOOL		219,396	198,889	20,508	9%
108 - CLEVELAND		157,290	142,281	15,009	10%
129 - LAFAYETTE		256,480	231,683	24,797	10%
123 - FUTURES ELEMENTARY		178,536	160,825	17,711	10%
186 - INTERNATIONAL COMMUNITY SCHOOL		187,967	169,138	18,829	10%
114 - GLOBAL FAMILY SCHOOL		215,002	192,051	22,951	11%
182 - MARTIN LUTHER KING JR. K-3		297,331	264,540	32,792	11%
190 - THINK COLLEGE NOW		174,541	154,785	19,756	11%
183 - PREP LITERARY ACAD/CULTURAL EX		229,082	203,095	25,987	11%
117 - FRUITVALE		193,671	170,905	22,766	12%
112 - GREENLEAF ELEMENTARY		406,510	350,974	55,536	14%
136 - HORACE MANN		234,140	201,720	32,420	14%
115 - EMERSON		196,578	167,170	29,408	15%
193 - Reach Academy		194,083	162,219	31,865	16%
148 - REDWOOD HEIGHTS		1,495	1,227	268	18%
125 - NEW HIGHLAND ACADEMY		278,297	221,723	56,574	20%
107 - EAST OAKLAND PRIDE		204,545	159,278	45,266	22%
111 - CROCKER HIGHLANDS		19,555	15,000	4,555	23%
171 - KAISER		51,370	37,225	14,144	28%
127 - HILLCREST		47,626	-	47,626	100%
143 - MONTCLAIR		-	-	-	
Subtotal		4,882,674	4,254,837	627,837	13%
Total for Elementary		\$ 10,486,651	\$ 9,732,800	\$ 753,851	7%

2015-16 School Operating Results

Middle School Budgets – Restricted

(excluding utilities and custodial)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
	212 - ROOSEVELT MIDDLE	513,691	525,667	(11,975)	-2%
	213 - WESTLAKE MIDDLE	246,021	250,332	(4,311)	-2%
	224 - ALLIANCE ACADEMY	217,051	211,890	5,161	2%
	235 - MELROSE LEADERSHIP ACAD	201,504	192,201	9,303	5%
	201 - CLAREMONT MIDDLE	285,904	271,805	14,098	5%
	228 - UNITED FOR SUCCESS ACADEMY	423,452	400,588	22,865	5%
	236 - URBAN PROMISE ACADEMY	234,243	216,477	17,767	8%
	221 - ELMHURST COMMUNITY PREP	444,346	407,422	36,924	8%
	232 - COLISEUM COLLEGE PREP ACADEMY	597,176	547,220	49,956	8%
	210 - EDNA BREWER MIDDLE	371,026	319,899	51,128	14%
	211 - MONTERA MIDDLE	290,029	249,287	40,742	14%
	215 - MADISON MIDDLE	567,240	466,943	100,296	18%
	203 - FRICK MIDDLE	186,332	146,722	39,610	21%
	204 - WEST OAKLAND MIDDLE	181,027	139,828	41,199	23%
	226 - ROOTS INTERNATIONAL ACADEMY	258,937	195,214	63,723	25%
	206 - BRET HARTE MIDDLE	503,845	354,989	148,856	30%
	Total for Middle Schools	\$ 5,521,826	\$ 4,896,483	\$ 625,343	11%

2015-16 School Operating Results

High School Budgets – Restricted

(excluding utilities and custodial)



Site	Site Description	Restricted			
		Final Budget	Actual	Balance	%
	310 - DEWEY HIGH SCHOOL	373,509	380,130	(6,620)	-2%
	335 - LIFE ACADEMY	768,384	719,405	48,979	6%
	313 - STREET ACADEMY	174,793	161,158	13,635	8%
	353 - OAKLAND INTERNATIONAL HIGH SCH	1,071,112	951,644	119,467	11%
	338 - MetWest	301,081	252,515	48,566	16%
	309 - BUNCHE ACADEMY	207,060	160,456	46,603	23%
	303 - MCCLYMONDS HIGH SCHOOL	688,646	533,185	155,461	23%
	302 - FREMONT HIGH SCHOOL	1,073,587	782,401	291,186	27%
	304 - OAKLAND HIGH SCHOOL	1,576,436	1,140,355	436,081	28%
	301 - CASTLEMONT HIGH SCHOOL	667,598	478,786	188,812	28%
	306 - SKYLINE HIGH SCHOOL	1,371,631	982,756	388,874	28%
	352 - RUDSDALE CONTINUATION	279,380	187,097	92,283	33%
	305 - OAKLAND TECH HIGH SCHOOL	1,261,397	805,620	455,777	36%
	330 - INDEPENDENT STUDY 9-12	70,901	18,277	52,624	74%
	333 - Community Day School	33,892	6,351	27,540	81%
	311 - Gateway to College	22,842	-	22,842	100%
	Total for High Schools	\$ 9,942,248	\$ 7,560,137	\$ 2,382,110	24%



Central Offices

Comparison of Budgets to Actuals

2015-16 Central Operating Results

Central Budgets – Unrestricted

(1 of 2) (excluding utilities)



Site	Site Description	Unrestricted Final Budget	Actual	Balance	%
986	Technology Services	4,659,719	5,409,744	(750,025)	-16.1%
994	OUSD Police Department	2,506,064	3,079,471	(573,407)	-22.9%
909	Teaching & Learning	7,019,625	7,452,870	(433,245)	-6.2%
944	Human Resources Services, Supp	6,502,412	6,881,331	(378,919)	-5.8%
933	Oakland Athletic League (OAL)	1,516,899	1,865,710	(348,811)	-23.0%
989	Custodial Services	3,819,936	4,161,655	(341,719)	-8.9%
958	Communications	1,630,306	1,828,117	(197,810)	-12.1%
937	Summer Programs	1,093,868	1,222,919	(129,050)	-11.8%
912	Office of Post-Sec.Readiness	2,560,143	2,667,476	(107,332)	-4.2%
907	Student Assignment	1,637,035	1,735,177	(98,142)	-6.0%
988	Buildings & Grounds	958,512	1,044,206	(85,695)	-8.9%
936	Accounting	1,645,398	1,709,669	(64,271)	-3.9%
903	Office of Chief Academic offic	770,951	834,059	(63,108)	-8.2%
902	Accounts Payable	560,567	620,050	(59,484)	-10.6%
962	Pre-K-5 Network 2	484,910	534,486	(49,577)	-10.2%
983	Payroll	840,366	883,730	(43,364)	-5.2%
910	EARLY CHILDHOOD DEVELOPMENT	325,000	358,997	(33,997)	-10.5%
905	Office of Sr. Business Officer	429,146	457,261	(28,115)	-6.6%
961	PRE K-5 NETWORK 1	645,191	669,337	(24,146)	-3.7%
968	Health Services (Nurses)	2,608,550	2,632,093	(23,543)	-0.9%
951	Budget	1,764,458	1,786,432	(21,974)	-1.2%
941	Office of the Superintendent	1,639,244	1,647,413	(8,169)	-0.5%
990	Procurement & Distribution	633,488	638,943	(5,455)	-0.9%
Subtotal		\$ 46,251,788	\$ 50,121,144	\$ (3,869,357)	-8%

2015-16 Central Operating Results

Central Budgets – Unrestricted

(2 of 2) (excluding utilities)



Site	Site Description	Unrestricted Final Budget	Actual	Balance	%
945 -	Office of State Trustee	113,529	117,600	(4,072)	-3.6%
918 -	Facilities Planning	105,071	106,124	(1,052)	-1.0%
963 -	Pre-K-5 Network 3	583,657	580,608	3,049	0.5%
949 -	Office of the Internal Auditor	142,803	138,896	3,907	2.7%
980 -	CHIEF FINANCIAL OFFICER	225,472	220,901	4,570	2.0%
950 -	Office of Accountability Partn	72,169	63,858	8,310	11.5%
992 -	WAREHOUSE DISTRIBUTION	765,205	755,777	9,428	1.2%
964 -	HIGH SCHOOL NETWORK	1,607,291	1,596,310	10,981	0.7%
906 -	Ombudsman	256,378	241,803	14,574	5.7%
940 -	Board of Education	803,420	785,262	18,157	2.3%
979 -	Printing and Mail Services	175,048	149,600	25,448	14.5%
965 -	Middle School Network	591,481	551,948	39,532	6.7%
954 -	ENG LANG LRNR/MULTILINGUAL ACH	703,124	652,763	50,360	7.2%
913 -	Chief of Operations	766,735	690,759	75,976	9.9%
948 -	Research Assessment & Data	1,936,878	1,858,543	78,335	4.0%
929 -	OFFICE OF EQUITY	842,678	756,114	86,564	10.3%
947 -	Charter Schools Office (Admin)	873,938	765,456	108,482	12.4%
946 -	Legal Counsel	1,959,921	1,848,373	111,548	5.7%
987 -	Risk Management	1,557,459	1,311,698	245,762	15.8%
956 -	Continuous School Improvement	1,139,871	855,761	284,110	24.9%
922 -	Comm. Schools & Student Servic	6,423,272	5,996,536	426,736	6.6%
995 -	Transportation	10,345,118	9,784,466	560,652	5.4%
	Subtotal	31,990,517	29,829,158	2,161,359	7%
	Total for Central	\$ 78,242,304	\$ 79,950,302	\$ (1,707,998)	-2%

2015-16 Central Operating Results

Central Budgets – Restricted

(1 of 2) (excluding utilities)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
	932 - Jr Reserve Off Training Corp	133,725	166,227	(32,502)	-24.31%
	959 - Indian Education	33,131	33,937	(806)	-2.43%
	976 - Special Ed Local Plan Area	452,560	461,517	(8,958)	-1.98%
	975 - Special Education	87,949,241	89,161,301	(1,212,060)	-1.38%
	962 - Pre-K-5 Network 2	217,541	217,906	(365)	-0.17%
	903 - Office of Chief Academic offic	-	24,839	(24,839)	0.00%
	988 - Buildings & Grounds	13,199,382	13,154,513	44,869	0.34%
	929 - OFFICE OF EQUITY	760,042	742,439	17,603	2.32%
	951 - Budget	122,066	118,930	3,135	2.57%
	910 - EARLY CHILDHOOD DEVELOPMENT	454,604	434,174	20,430	4.49%
	990 - Procurement & Distribution	298,072	281,172	16,899	5.67%
	907 - Student Assignment	251,088	235,947	15,141	6.03%
	958 - Communications	385,630	357,831	27,798	7.21%
	961 - PRE K-5 NETWORK 1	229,491	212,586	16,905	7.37%
	944 - Human Resources Services, Supp	2,443,822	2,253,320	190,502	7.80%
	968 - Health Services (Nurses)	761,893	700,492	61,401	8.06%
	936 - Accounting	69,397	63,714	5,683	8.19%
	937 - Summer Programs	1,081,619	956,583	125,036	11.56%
	950 - Office of Accountability Partn	1,284,062	1,135,037	149,025	11.61%
	Subtotal	\$ 110,127,364	\$ 110,712,465	\$ (585,102)	-1%

2015-16 Central Operating Results

Central Budgets – Restricted

(2 of 2) (excluding utilities)



Site	Site Description	Restricted Final			
		Budget	Actual	Balance	%
986	Technology Services	137,553	121,101	16,452	11.96%
956	Continuous School Improvement	463,932	400,324	63,608	13.71%
933	Oakland Athletic League (OAL)	195,946	167,036	28,911	14.75%
954	ENG LANG LRNR/MULTILINGUAL ACH	1,695,013	1,429,955	265,059	15.64%
909	Teaching & Learning	8,298,109	6,367,331	1,930,778	23.27%
922	Comm. Schools & Student Servic	15,546,606	11,182,234	4,364,373	28.07%
965	Middle School Network	386,958	270,551	116,407	30.08%
941	Office of the Superintendent	429,614	292,888	136,726	31.83%
964	HIGH SCHOOL NETWORK	1,203,297	766,544	436,753	36.30%
948	Research Assessment & Data	306,873	161,611	145,262	47.34%
912	Office of Post-Sec.Readiness	9,612,052	4,900,269	4,711,782	49.02%
963	Pre-K-5 Network 3	236,241	101,299	134,942	57.12%
989	Custodial Services	147,582	39,181	108,401	73.45%
918	Facilities Planning	98,045	-	98,045	100.00%
994	OUSD Police Department	51,327	-	51,327	100.00%
915	EDUCATOR EFFECTIVE	840,000	-	840,000	100.00%
992	WAREHOUSE DISTRIBUTION	1,024	-	1,024	100.00%
Subtotal		39,650,171	26,200,324	13,449,847	34%
Total for Central		\$ 149,777,534	\$ 136,912,789	\$ 12,864,746	9%



Spending on Consultants

2015-16 Consultants Total Expenditures



FY 15-16				
RESOURCES				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 5,144,098	\$ 11,115,045	\$ 849,788	\$ 17,108,931
Private	\$ -	\$ 187,916	\$ -	\$ 187,916
Dist Wide	\$ 5,106,940	\$ -	\$ 31,118	\$ 5,138,058
Central	\$ 7,822,106	\$ 19,045,807	\$ 3,443,414	\$ 30,311,326
Grand Total	\$ 18,073,143	\$ 30,348,768	\$ 4,324,320	\$ 52,746,231

FY 14-15				
RESOURCES				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 3,962,083	\$ 12,876,624	\$ 340,811	\$ 17,179,519
Private	\$ -	\$ 245,387	\$ -	\$ 245,387
Dist Wide	\$ 3,337,718	\$ 250,989	\$ -	\$ 3,588,708
Central	\$ 3,373,932	\$ 24,272,844	\$ 4,038,885	\$ 31,685,661
Grand Total	\$ 10,673,734	\$ 37,645,845	\$ 4,379,695	\$ 52,699,274

Diff				
RESOURCES				
Site Type	Unrestricted	Restricted	Local	Grand Total
Schools	\$ 1,182,014	\$ (1,761,579)	\$ 508,977	\$ (70,588)
Private	\$ -	\$ (57,471)	\$ -	\$ (57,471)
Dist Wide	\$ 1,769,221	\$ (250,989)	\$ 31,118	\$ 1,549,350
Central	\$ 4,448,174	\$ (5,227,038)	\$ (595,471)	\$ (1,374,335)
Grand Total	\$ 7,399,409	\$ (7,297,077)	\$ (55,376)	\$ 46,956

Consultant
expense increased
by \$46,956 from
2014-15 to 2015-
16.

2015-16 Consultants

Top 5 Consultants for School Sites



Vendor Name		Amt	Description
Schools-Unrestricted			
1	STREET ACADEMY FOUNDATION	\$ 789,596	Pmt to Street Academy School
2	OAKLAND PUBLIC EDUCATION FUND	\$ 373,042	Internships (employer of record)
3	SAFE PASSAGES	\$ 237,577	After School Programs
4	HERO,	\$ 237,000	Recreational Programs (Recess)
5	PLAYWORKS	\$ 220,570	Recreational Programs
Schools-Restricted			
1	BAY AREA COMMUNITY RESOURCES	\$ 3,237,515	After School Programs
2	EAST BAY ASIAN YOUTH CENTER	\$ 2,120,869	After School Programs
3	SAFE PASSAGES	\$ 1,012,835	After School Programs
4	ALTERNATIVES IN ACTION	\$ 916,819	After School Programs
5	HIGHER GROUND NEIGHBORHOOD DEV CORP	\$ 554,781	After School Programs
Schools-Local Grants & Donations			
1	EAST BAY COLLEGE FUND	\$ 65,000	Oakland Promise;College & Career Consulting
2	GORDON, EVE	\$ 52,915	Leadership coaching
3	OAKLAND PUBLIC EDUCATION FUND	\$ 49,278	Family Engagement Consultant
4	WHITEHURST, ALLIE	\$ 40,800	5Rs STEAM Pathways Model Consultant
5	REFUGEE TRANSITIONS	\$ 38,000	CSOSS Support for refugee students

2015-16 Consultants

Top Consultants for Central Sites



Vendor Name		Amt	Description
Central-Unrestricted			
1	OAKLAND PUBLIC EDUCATION FUND	\$ 200,960	AAMA; Ed Pioneers
2	DANNIS WOLIVER KELLEY	\$ 152,825	Legal/Negotiations Consultant
3	UCSF BENIOFF CHILDRENS HOSPITAL OAKLAND	\$ 122,158	Pathways Consultant
4	OAKLAND HOUSING AUTHORITY	\$ 118,182	Police Chief (former, on loan)
5	NAYLOR, CARLENE	\$ 117,600	State Trustee
Central-Restricted			
1	AC TRANSIT	\$ 1,550,000	MOU w/ AC Transdit
2	FRIENDLY TRANSPORTATION	\$ 756,966	SPED Student Transport
3	CHARTER BROS INC.	\$ 345,090	Site field trip
4	IST AMERICAN TRANSIT LLC	\$ 288,537	SPED Student Transport
5	NEW LEADERS	\$ 280,000	Principal Leader Development
Central-Local Grants & Donations			
1	ALAMEDA COUNTY HEALTH CARE SERVICES AGENCY	\$ 1,198,673	School-based Health Centers;
2	MOVING FORWARD EDUCATION,	\$ 200,000	Intensive Admin Support Consultant
3	OAKLAND PUBLIC EDUCATION FUND	\$ 146,360	Family Engagement Consultant
4	ELBRIDGE STUART FOUNDATION	\$ 123,158	Grant Reimbursement
5	CALIFORNIA YOUTH OUTREACH-OAKLAND,	\$ 113,363	Site Support for Youth at Risk

2015-16 Consultants



Top 5 Consultants for District Wide Services

Vendor Name		Amt	Description
District Wide- Unrestricted			
1	SIERRA-CEDAR,	667,028	Workday Implementation Consultant
2	WORKDAY INC.	664,563	Workday Software License fee
3	UNION BANK - ACCT. #6746041500	604,742	Measure N Election costs
4	EDUCATION RESOURCE STRATEGIES,	455,000	Study of District's use of resources
5	NEW LEADERS	385,000	Principal Leader Development
District Wide- Restricted			
1	POSTMASTER - U.S POSTAL SERVICE	22,683	Parcel Tax mailer
2	PARKING CONCEPTS	8,435	Parking for Central Office



Utilities

2015-16 Operating Results



Utility Costs – Comparison to Prior Years

Total Utilities (Recycle, Water, Garbage, Gas/Electric)										
Site Type	# of sites 2015-16		# of sites 2014-15		# of sites 2013-14		# of sites 2012-13		# of sites 2011-12	
	Central	1	\$ 94,438	1	\$ 105,574	1	\$ 71,639	1	\$ 81,815	1
District W	0	\$ -	1	\$ 856,182	1	\$ 1,000,873	1	\$ 957,890	1	\$ 910,228
Elem	53	\$ 3,814,753	53	\$ 3,455,771	53	\$ 3,394,829	53	\$ 3,191,625	60	\$ 3,655,745
High	15	\$ 2,313,452	15	\$ 2,311,218	15	\$ 2,615,926	15	\$ 2,440,056	21	\$ 2,455,539
Middle	16	\$ 1,673,269	16	\$ 1,351,318	16	\$ 1,735,841	16	\$ 1,670,017	17	\$ 1,607,407
Grand Total	85	\$ 7,895,911	86	\$ 8,080,062	86	\$ 8,819,108	86	\$ 8,341,404	100	\$ 8,700,670

2015-16 Operating Results

Utilities – Gas & Electric, Water



Utilities - Gas & Electric										
Site Type	# of sites 2015-16		# of sites 2014-15		# of sites 2013-14		# of sites 2012-13		# of sites 2011-12	
	Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1
District W	0	\$ -	1	\$ 503,924	1	\$ 672,934	1	\$ 651,579	1	\$ 628,529
Elem	53	\$ 2,215,708	53	\$ 2,090,271	53	\$ 2,044,950	53	\$ 2,025,081	60	\$ 2,301,536
High	15	\$ 1,562,303	15	\$ 1,601,849	15	\$ 1,870,143	15	\$ 1,745,142	21	\$ 1,747,816
Middle	16	\$ 938,888	16	\$ 735,420	16	\$ 1,100,898	16	\$ 1,085,280	17	\$ 1,032,069
Grand Total	85	\$ 4,716,899	86	\$ 4,931,464	86	\$ 5,688,924	86	\$ 5,507,082	100	\$ 5,709,951

Utilities - Water										
Site Type	# of sites 2015-16		# of sites 2014-15		# of sites 2013-14		# of sites 2012-13		# of sites 2011-12	
	Central	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1
District W	0	\$ -	1	\$ 103,956	1	\$ 128,553	1	\$ 126,633	1	\$ 86,047
Elem	53	\$ 879,181	53	\$ 676,963	53	\$ 692,698	53	\$ 606,305	60	\$ 596,003
High	15	\$ 384,014	15	\$ 380,400	15	\$ 422,005	15	\$ 403,248	21	\$ 325,382
Middle	16	\$ 426,607	16	\$ 328,167	16	\$ 346,518	16	\$ 319,203	17	\$ 250,246
Grand Total	85	\$ 1,689,802	86	\$ 1,489,486	86	\$ 1,589,774	86	\$ 1,455,390	100	\$ 1,257,678

2015-16 Operating Results

Utilities – Recycling & Garbage



Utilities - Recycling										
Site Type	# of sites	2015-16	# of sites	2014-15	# of sites	2013-14	# of sites	2012-13	# of sites	2011-12
Central	1	\$ 227	1	\$ -	1	\$ -	1	\$ -	1	\$ -
District W	0	\$ -	1	\$ 28,726	1	\$ 32,666	1	\$ 35,059	1	\$ 37,283
Elem	53	\$ 182,442	53	\$ 173,542	53	\$ 162,316	53	\$ 140,379	60	\$ 166,087
High	15	\$ 44,120	15	\$ 42,647	15	\$ 42,882	15	\$ 38,516	21	\$ 46,312
Middle	16	\$ 50,456	16	\$ 48,517	16	\$ 52,906	16	\$ 52,116	17	\$ 69,690
Grand Total	85	\$ 277,245	86	\$ 293,431	86	\$ 290,769	86	\$ 266,070	100	\$ 319,372

Utilities - Garbage										
Site Type	# of sites	2015-16	# of sites	2014-15	# of sites	2013-14	# of sites	2012-13	# of sites	2011-12
Central	1	\$ 94,211	1	\$ 105,574	1	\$ 71,639	1	\$ 81,815	1	\$ 71,751
District W	0	\$ -	1	\$ 219,576	1	\$ 166,720	1	\$ 144,619	1	\$ 158,370
Elem	53	\$ 537,421	53	\$ 514,995	53	\$ 494,865	53	\$ 419,860	60	\$ 592,119
High	15	\$ 323,016	15	\$ 286,322	15	\$ 280,896	15	\$ 253,150	21	\$ 336,028
Middle	16	\$ 257,318	16	\$ 239,214	16	\$ 235,520	16	\$ 213,418	17	\$ 255,401
Grand Total	85	\$ 1,211,965	86	\$ 1,365,681	86	\$ 1,249,641	86	\$ 1,112,862	100	\$ 1,413,669



Other Operating Results

2015-16 Operating Results

Risk Management



General Liability & Property Claims Fiscal Year 2015 / 2016

Type of Claim	Fiscal Year 2015/2016 as of month ending	<i>Cummulative New Claims Fiscal Year 2015/2016</i>	<i>Cummulative Closed Claims Fiscal Year 2015/2016</i>	<i>Cummulative Paid Fiscal Year 2015/2016</i>	# Open Claims	# Closed Claims opened in prior years	Total Paid All Years	Outstanding Reserves	Total Incurred
General Liability	June-16	153	112	\$ 853,165	125	4	\$ 5,233,821	\$ 1,615,656	\$ 6,849,477
Property	June-16	47	50	\$ 421,227	8	0	\$ 650,732	\$ 50,983	\$ 700,491



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