



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

**2014-15**  
**2nd Interim Financial Report**

**Wednesday, March 11, 2015**

V.6

# AGENDA

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

# EXECUTIVE SUMMARY



# EXECUTIVE SUMMARY

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- The District is projected to meet its **2%** Reserve for Economic Uncertainty as required by the California Department of Education.
- Staff is recommending submittal of the Second Interim Financial Report to the Alameda County Office of Education (ACOE) with a "Qualified" certification due to incomplete audits and unresolved prior audit findings.
- The District is projected to have a positive Unrestricted Fund Balance of **\$21.2M**, which is a decrease of approximately **\$0.3 M** from the 1<sup>st</sup> Interim.
- Cash projections are positive. The infusion of **\$15 million** from the temporary loan from Alameda County will be repaid in April. From April to the end of the fiscal year, the District is projected to have sufficient cash, even with a deferral of some payments by the State at the end of the year. The cash balance at the end of the year is projected to be **\$8.9 million**.

# EXECUTIVE SUMMARY

## CONTINUED

- The General Fund Projected Unrestricted Revenues are expected to decrease by a net of approximately **\$0.4 M** primarily due to the decrease in the LCFF “gap funding” percentage by the State, from **29.56% to 29.15%**.
  
- Expenditures and Uses are expected to **decrease** by approximately **\$.2 M** primarily due to:
  - Increase in indirect cost reimbursements due to increases in restricted budgets (**-\$0.8 M**).
  - Transfer to Child Nutrition Services of **\$.4 M**.
  - Slight increase in unrestricted budgets by **\$.1 M**.
  - Write-off of unrecoverable receivables due to charter closures of **\$.1M**.

# UNRESTRICTED GENERAL FUND OVERVIEW



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

<b>Unrestricted General Fund</b>		<b>2014-15 SECOND INTERIM</b>	<b>2014-15 FIRST INTERIM</b>	<b>Diff</b>
Local Control Funding Formula (LCFF) Revenues		\$ 294,670,434	\$ 295,068,835	\$ (398,401)
Other State & Federal Revenue		8,897,576	8,846,886	50,690
Local Revenue		25,545,948	25,644,682	(98,734)
Transfer-In & Sources		734,067	734,067	-
<b>Total Revenues &amp; Sources</b>	a	<b>329,848,025</b>	<b>330,294,470</b>	<b>(446,445)</b>
Salaries,Supplies,Services & Equipment		272,118,636	271,981,095	137,540
Other Outgo (Pass Throughs / Debt Service)		6,298,953	6,177,046	121,907
Indirect Cost (Expense Offset)		(5,635,536)	(4,800,940)	(834,596)
Contributions & Transfers Out		49,921,749	49,521,749	400,000
<b>Total Expenses &amp; Uses</b>	b	<b>322,703,802</b>	<b>322,878,951</b>	<b>(175,149)</b>
<b>Change in Fund Balance</b>	a-b=c	<b>\$ 7,144,223</b>	<b>\$ 7,415,520</b>	<b>\$ (271,297)</b>
Beginning Fund Balance	d	14,037,840	14,037,840	-
<b>Ending Fund Balance</b>	c+d=e	<b>\$ 21,182,063</b>	<b>\$ 21,453,360</b>	<b>\$ (271,297)</b>
<b>Note - See the assumptions for explanation of differences</b>				

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

Unrestricted General Fund	2014-15 SECOND INTERIM	2014-15 FIRST INTERIM	Diff
<b>Ending Fund Balance</b>	<b>\$ 21,182,063</b>	<b>\$ 21,453,360</b>	<b>\$ (271,297)</b>
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	\$ 8,946,986	\$ 8,893,067	53,919
<b>Designated for the Following:</b>			
Audit & Audit Findings <b>(ONE-TIME)</b>	4,889,819	5,215,034	(325,216)
Set Aside for Ongoing Items <b>(ON-GOING)</b>	6,300,000	6,300,000	-
Early Retirement Pgm Approved 2011-12 <b>(ONE-TIME)</b>	895,258	895,258	-
Revolving Cash <b>(ONE-TIME)</b>	150,000	150,000	-
<b>Total Ending Fund Balance</b>	<b>\$ 21,182,063</b>	<b>\$ 21,453,360</b>	<b>\$ (271,297)</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.			



**UNRESTRICTED GENERAL FUND OVERVIEW**  
**ESTIMATE FOR 2014 -15**  
**STRUCTURAL SURPLUS**

<b>Structural Surplus (Deficit) for Unrestricted Gen Fund</b>		<b>2014-15 SECOND INTERIM</b>	<b>2014-15 FIRST INTERIM</b>	<b>Diff</b>
<b>Excess of revenues over expenses</b>	A	\$ 7,144,223	\$ 7,415,520	\$ (271,297)
<b>Less One-Time Unrestricted General Fund Revenues &amp; Expenses:</b>				
1 One-time investment in Human Capital Devel Mgt System		800,000	800,000	-
2 One-time Mandated Cost Reimbursement Revenues		(2,353,400)	(2,353,400)	-
3 One-time Support for Audit work		500,000	500,000	-
4 Write-offs		221,907	100,000	121,907
<b>One-Time Unrestricted General Fund Revenues /Expenses</b>	B	(831,493)	(953,400)	121,907
<b>Structural Surplus After Deducted One-Time Items</b>	A+B=C	<b>\$ 6,312,730</b>	<b>\$ 6,462,120</b>	<b>\$ (149,390)</b>

**THANK YOU  
ANY QUESTIONS**

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# APPENDIX



# 2014-15 FIRST INTERIM APPENDIX

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# UNRESTRICTED GENERAL FUND ASSUMPTIONS



# UNRESTRICTED GENERAL FUND ASSUMPTIONS

1 OF 2

	2014-15 Second Interim	2014-15 First Interim	Diff	
<b>STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
ADA	35,287	35,287	-	
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate for LCFF Gap	29.15%	29.56%	-0.41%	State reduced gap % due to increase in enrollment statewide.
COLA	0.850%	0.850%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 295,670,456	\$ 296,068,836	\$ (398,380)	Decrease due to reduced gap % noted above
Special Education Transfer	\$ -	\$ -	\$ -	
Adult Education Transfer	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Misc	\$ (22)	\$ (1)	\$ (21)	
<b>LCFF UNRESTRICTED</b>	<b>\$ 294,670,434</b>	<b>\$ 295,068,835</b>	<b>\$ (398,401)</b>	
<b>OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Mandated Cost Block Grant	\$ 3,572,984	\$ 3,572,984	\$ -	
Lottery	\$ 5,268,791	\$ 5,268,791	\$ -	
M.A.A.	\$ -	\$ -	\$ -	
Charter Pass Through	\$ -	\$ -	\$ -	
<b>OTHER STATE UNRESTRICTED</b>	<b>\$ 8,841,775</b>	<b>\$ 8,841,775</b>	<b>\$ -</b>	
<b>UNRESTRICTED LOCAL FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Parcel Tax	\$ 20,655,840	\$ 20,655,840	\$ -	
Leases & Rentals	\$ 1,327,519	\$ 1,327,519	\$ -	
Interest	\$ 162,585	\$ 162,585	\$ -	
Interagency	\$ 781,583	\$ 781,583	\$ -	
Charter Schools	\$ 2,128,738	\$ 2,227,472	\$ (98,734)	
Other Local Revenue	\$ 489,683	\$ 489,683	\$ -	
<b>LOCAL RESOURCES UNRESTRICTED</b>	<b>\$ 25,545,948</b>	<b>\$ 25,644,682</b>	<b>\$ (98,734)</b>	

# UNRESTRICTED GENERAL FUND ASSUMPTIONS

## 2 OF 2

	2014-15 Second Interim	2014-15 First Interim	Diff	
<b>UNRESTRICTED EXPENSES</b>				<b>Comments</b>
<b>SCHOOLS</b>				
School Budgets	\$ 191,697,109	\$ 191,667,091	\$ 30,018	
Supplemental & Concentration	\$ 4,500,000	\$ 4,500,000	\$ -	
	<b>\$ 196,197,109</b>	<b>\$ 196,167,091</b>	<b>\$ 30,018</b>	
<b>CENTRAL</b>				
Central Budgets	\$ 68,896,410	\$ 68,788,887	\$ 107,523	
	<b>\$ 68,896,410</b>	<b>\$ 68,788,887</b>	<b>\$ 107,523</b>	
<b>DISTRICT-WIDE</b>				
District-Wide Budgets (Sites 998 & 999)	\$ 6,315,193	\$ 6,315,193	\$ (0)	
Increase in STRS Contribution	\$ 709,924	\$ 709,924	\$ -	
	<b>\$ 7,025,117</b>	<b>\$ 7,025,117</b>	<b>\$ (0)</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 272,118,636</b>	<b>\$ 271,981,095</b>	<b>\$ 137,540</b>	
<b>UNRESTRICTED OTHER OUTGO ASSUMPTIONS</b>				<b>Comments</b>
Charter Pass Through	\$ -	\$ -	\$ -	
Write-offs & Other	\$ 221,907	\$ 100,000	\$ 121,907	Uncollectable charges due to closed charters.
State Loan Pmts	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
<b>TOTAL OTHER OUTGO</b>	<b>\$ 6,298,953</b>	<b>\$ 6,177,046</b>	<b>\$ 121,907</b>	
<b>UNRESTRICTED CONTRIBUTIONS &amp; TRANSFERS OUT</b>				<b>Comments</b>
Special Education Program	\$ 40,656,791	\$ 40,656,791	\$ -	
RRMA (Build & Grounds)	\$ 8,408,935	\$ 8,408,935	\$ -	
ROTC	\$ 131,023	\$ 131,023	\$ -	
Transfer to Early Childhood	\$ 325,000	\$ 325,000	\$ -	
Transfer to Food Services	\$ 400,000	\$ -	\$ 400,000	Support for operating costs of Food Services Program.
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS OUT</b>	<b>\$ 49,521,749</b>	<b>\$ 49,521,749</b>	<b>\$ -</b>	

# GENERAL FUND MULTI-YEAR PROJECTIONS UNRESTRICTED & RESTRICTED





# GENERAL FUND MULTI-YEAR PROJECTIONS ASSUMPTIONS

	Unrestricted General Fund		Restricted General Fund	
	2015-16	2016-17	2015-16	2016-17
<b>REVENUE:</b>				
LCFF Revenue	\$ 319,599,125	\$ 333,374,039	\$ 1,754,113	\$ 1,754,113
Measure N (OUSD Portion)			\$ 8,900,000	\$ 8,900,000
Other Revenue	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr
<b>EXPENSES:</b>				
<b>Salaries (Certificated &amp; Classified):</b>				
Step & Column	1.50%	1.50%	1.50%	1.50%
Salary Increase	0%	0%	0%	0%
<b>Benefits:</b>				
Salary Driven	1.50%	1.50%	1.50%	1.50%
Health & Welfare	5.00%	5.00%	5.00%	5.00%
STRS	10.73%	12.58%	10.73%	12.58%
Pers	12.60%	15.00%	12.60%	15.00%
Non Salary CPI Increase:	2.10%	2.50%	2.10%	2.50%
Incr exps for RRMA, Meas N, PEC			\$ 14,606,293	\$ 15,897,870
<b>TRANSFERS IN:</b>				
From Self Insurance Fd	\$ 734,067	\$ 734,067		
<b>TRANSFERS OUT:</b>				
To Early Childhood	\$ (325,000)	\$ (325,000)		
To Food Services	\$ (400,000)	\$ (400,000)		
<b>CONTRIBUTIONS:</b>				
Special Ed Program	\$ (44,063,084)	\$ (45,164,661)	\$ 44,063,084	\$ 45,164,661
RRMA (B&G)	\$ (10,754,148)	\$ (10,739,183)	\$ 10,754,148	\$ 10,739,183
Other	\$ (131,023)	\$ (131,023)	\$ 131,023	\$ 131,023
<b>REDUCTIONSTO BALANCE</b>	\$ -	\$ -	\$ (13,300,000)	\$ (10,700,000)

# GENERAL FUND MULTI-YEAR PROJECTIONS UNRESTRICTED

Unrestricted General Fund		2014-15	2015-16	2016-17
Unrestricted LCFF Revenues		\$ 294,670,434	\$ 318,599,125	\$ 332,374,039
Other Revenue		34,443,524	38,490,124	32,120,613
Transfer-In, Sources & Contrib		(48,462,682)	(54,214,188)	(55,300,800)
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>280,651,275</b>	<b>302,875,062</b>	<b>309,193,853</b>
Salaries,Supplies,Services & Equipment		272,118,636	286,603,317	289,484,077
Other outgo (Pass Throughs / Debt Service)		6,298,953	6,177,046	6,177,046
Indirect Cost (Expense Offset)		(5,635,536)	(5,777,224)	(5,699,390)
Transfers Out		725,000	725,000	725,000
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>273,507,053</b>	<b>287,728,138</b>	<b>290,686,733</b>
Change in Fund Balance	a-b=c	7,144,222	15,146,923	18,507,119
Beginning Fund Balance	d	14,037,840	21,182,062	36,328,986
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 21,182,062</b>	<b>\$ 36,328,986</b>	<b>\$ 54,836,106</b>

## GENERAL FUND MULTI-YEAR PROJECTIONS RESTRICTED

Restricted General Fund		2014-15	2015-16	2016-17
Restricted LCFF Revenues		\$ 1,754,113	\$ 1,754,113	\$ 1,754,113
Other Revenue		112,962,626	121,862,626	118,751,793
Transfer-In, Sources & Contrib		49,196,749	54,948,255	56,034,867
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>163,913,488</b>	<b>178,564,994</b>	<b>176,540,773</b>
Salaries,Supplies,Services & Equipment		169,134,783	175,201,610	171,822,012
Other outgo (Pass Throughs / Debt Service)		800,000	800,000	800,000
Indirect Cost (Expense Offset)		3,907,472	4,049,160	3,971,326
Transfers Out		-	-	-
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>173,842,255</b>	<b>180,050,771</b>	<b>176,593,338</b>
Change in Fund Balance	a-b=c	(9,928,767)	(1,485,777)	(52,565)
Beginning Fund Balance	d	11,495,360	1,566,593	80,817
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 1,566,593</b>	<b>\$ 80,817</b>	<b>\$ 28,251</b>

# CASH FLOW



# GENERAL FUND CASH FLOW ANALYSIS

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- Cash flow for projected months (February 2015 to June 2015) are primarily based on Federal, State and Local cash payment schedules and prior year actuals.
- Total cash deferrals of funds owed by the State to the District in this fiscal year to next fiscal year is projected at **\$8 million**.
- To have sufficient cash on hand to meet financial obligations while waiting for cash payments, the District has temporarily borrowed **\$15 million** from the Alameda County Treasurer.
- With the temporary borrowing, which will be repaid in April 2015, the 2014-15 First Interim Cash Flow projections reflect a cash balance of **\$8.9 million** at year end and positive cash balances through the end of the fiscal year.

# GENERAL FUND CASH FLOW ANALYSIS

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

Actual Cash Balance	January 2015 Actual	February 2015 Projected	March 2015 Projected	April 2015 Projected	May 2015 Projected	June 2015 Projected
Beginning Cash	47,415,946	34,067,322	16,562,918	20,149,653	25,744,083	9,940,802
Total Receipts	26,601,400	18,147,777	38,275,449	54,275,773	25,008,750	58,173,094
Total Disbursements	39,283,846	35,090,228	35,722,918	35,944,579	40,424,846	67,651,584
A/R & A/P	(666,179)	(561,952)	1,034,204	(12,736,765)	(387,185)	8,486,041
Net Increase / Decrease	(13,348,624)	(17,504,403)	3,586,735	5,594,429	(15,803,281)	(992,449)
<b>Ending Cash</b>	<b>\$ 34,067,322</b>	<b>\$ 16,562,918</b>	<b>\$ 20,149,653</b>	<b>\$ 25,744,083</b>	<b>\$ 9,940,802</b>	<b>\$ 8,948,353</b>

# OTHER FUNDS



# OTHER FUNDS - SUMMARY

Fd #	Fund Description	EXPENSES ( Object Codes 1000-7999)			
		2014-15 2nd Interim	2014-15 1st Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
<b>General Fund</b>					
01	Gen Fund - Unrestricted	\$ 322,703,803	\$ 322,878,951	\$ (175,148)	-0.1%
01	Gen Fund - Restricted	\$ 124,645,505	\$ 119,192,066	\$ 5,453,439	4.6%
<b>Total General Fund</b>		<b>\$ 447,349,307</b>	<b>\$ 442,071,017</b>	<b>\$ 5,278,290</b>	<b>1.2%</b>
11	Adult Education	\$ 2,000,817	\$ 1,939,468	\$ 61,350	3.2%
12	Child Development	\$ 13,552,605	\$ 13,308,531	\$ 244,073	1.8%
13	Cafeteria	\$ 18,881,974	\$ 17,556,877	\$ 1,325,097	7.5%
<b>Facility Related Funds</b>					
14	Deferred Maintenance	\$ 2,795,815	\$ 2,795,815	\$ -	0.0%
21	Gen.Oblig. Bonds	\$ 81,351,660	\$ 67,586,625	\$ 13,765,035	20.4%
25	Dev Fee / Redevel	\$ 6,952,096	\$ 4,902,575	\$ 2,049,521	41.8%
35	State Modernization	\$ 6,790,505	\$ 6,374,105	\$ 416,400	6.5%
40	Williams Settlement	\$ 112,795	\$ 40,100	\$ 72,695	181.3%
<b>Total Facility Related Funds</b>		<b>\$ 98,002,870</b>	<b>\$ 81,699,219</b>	<b>\$ 16,303,651</b>	<b>20.0%</b>
51	Bond Int & Redemption	\$ 65,221,515	\$ 59,133,084	\$ 6,088,431	
67	Self Insurance	\$ 18,336,528	\$ 17,936,528	\$ 400,000	2.2%
<b>ALL FUNDS</b>		<b>\$ 663,345,617</b>	<b>\$ 633,644,724</b>	<b>\$ 29,700,892</b>	<b>4.7%</b>
Note - Description and purpose of Funds are noted in appendix for each fund					



# RESTRICTED GENERAL FUND OVERVIEW

Restricted General Fund	2014-15 Second Interim	2014-15 First Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 1,754,113	\$ 1,754,113	\$ -	
Other Revenue	112,962,627	107,561,886	5,400,741	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>114,716,740</b>	<b>109,315,999</b>	<b>5,400,741</b>	
Salaries,Supplies,Services & Equipment	169,134,783	164,492,051	4,642,732	(1)
Other outgo (Pass Through / Debt Service)	800,000	800,000	-	
Indirect Cost	3,907,472	3,096,765	810,707	(1)
Contributions & Transfers Out	(49,196,750)	(49,196,750)	-	
<b>Total Expenses &amp; Uses</b>	<b>124,645,505</b>	<b>119,192,066</b>	<b>5,453,439</b>	
<b>Change in Fund Balance</b>	<b>(9,928,765)</b>	<b>(9,876,067)</b>	<b>(52,698)</b>	
Beginning Fund Balance	11,495,360	11,495,360	-	
<b>Ending Fund Balance</b>	<b>\$ 1,566,595</b>	<b>\$ 1,619,293</b>	<b>\$ (52,698)</b>	
<p>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</p>				
(1)	<p>Increase in revenue: Federal, State, and Local funds received after 1st Interim was reported, thus increase associated indirect and operational expenses (staffing and services)</p>			

# FUND 11- ADULT EDUCATION

Adult Education Fund 11	2014-15 2nd Interim	2014-15 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)	\$ 1,000,000	\$ 1,000,000	\$ -	
Other Revenue	530,046	480,810	49,236	(1)
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>1,530,046</b>	<b>1,480,810</b>	<b>49,236</b>	
			-	
Salaries,Supplies,Services & Equipment	1,936,376	1,876,148	60,228	(2)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	64,441	63,320	1,121	(2)
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>2,000,817</b>	<b>1,939,468</b>	<b>61,350</b>	
			-	
<b>Change in Fund Balance</b>	<b>(470,772)</b>	<b>(458,658)</b>	<b>(12,114)</b>	
			-	
<b>Beginning Fund Balance</b>	<b>470,772</b>	<b>458,658</b>	<b>12,114</b>	(3)
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (0)</b>	

**Purpose of Fund - Accts for fed, state and local revenues for adult ed programs**

- (1) Increase in revenue: Federal adjustment (\$8K) and Local grant recieved (\$40K).
- (2) Increase of associated indirect and operational expenses (staffing and services).
- (3) Adjustment to beginning balance to reflect post-dosing information.

# FUND 12 – EARLY CHILDHOOD EDUCATION

<b>Child Development Fund 12</b>	<b>2014-15 2nd Interim</b>	<b>2014-15 1st Interim</b>	<b>Diff.</b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,225,883	\$ 12,981,810	\$244,073
Transfer-In & Sources	325,000	325,000	-
<b>Total Revenues &amp; Sources</b>	<b>13,550,883</b>	<b>13,306,810</b>	<b>244,073</b>
Salaries,Supplies,Services & Equipment	12,796,820	12,552,746	244,073
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	698,561	698,561	-
Contributions & Transfers Out	57,224	57,224	-
<b>Total Expenses &amp; Uses</b>	<b>13,552,605</b>	<b>13,308,531</b>	<b>244,073</b>
Change in Fund Balance	(1,722)	(1,722)	0
Beginning Fund Balance	1,722	1,722	-
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Purpose of Fund - Accts for fed, state and local revenues for child development programs</b>			

# FUND 13 – CAFETERIA

<b>Cafeteria Fund 13</b>	<b>2014-15 2nd Interim</b>	<b>2014-15 1st Interim</b>	<b>Diff.</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 18,272,946	\$ 17,347,849	\$ 925,097	
Transfer-In & Sources	400,000	-	400,000	
<b>Total Revenues &amp; Sources</b>	<b>18,672,946</b>	<b>17,347,849</b>	<b>1,325,097</b>	<b>(1)</b>
Salaries,Supplies,Services & Equipment	17,710,069	16,407,740	1,302,329	
Other outgo	-	-	-	
Indirect Cost	965,062	942,294	22,768	
Contributions & Transfers Out	206,843	206,843	-	
<b>Total Expenses &amp; Uses</b>	<b>18,881,974</b>	<b>17,556,877</b>	<b>1,325,097</b>	<b>(1)</b>
<b>Change in Fund Balance</b>	<b>(209,028)</b>	<b>(209,028)</b>	<b>(0)</b>	
<b>Beginning Fund Balance</b>	<b>209,028</b>	<b>209,028</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	
<b>Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm</b>				
<b>(1)</b> Additional revenue received: Federal (\$700K) State (\$90K) and local (\$130K), one-time \$400K transfer from Gen Fund to support operational needs. Increase in indirect cost and operational expenses (staffing and supplies) supported with restricted Federal/State funds received (USDA, CCFP Claims, etc)				

# FUND 14 – DEFERRED MAINTENANCE

Deferred Maintenance Fund 14	2014-15 2nd Interim	2014-15 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	-	-	-
Salaries,Supplies,Services & Equipment	2,795,815	2,795,815	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	2,795,815	2,795,815	-
Change in Fund Balance	(2,795,815)	(2,795,815)	-
Beginning Fund Balance	2,795,815	2,795,815	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

# FUND 21 – BUILDING FUND

Building Fund 21	2014-15 2nd Interim	2014-15 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 141,858	\$ 23,469	\$ 118,388
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>141,858</b>	<b>23,469</b>	<b>118,388</b>
Salaries,Supplies,Services & Equipment	81,351,660	67,586,625	13,765,035 (1)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>81,351,660</b>	<b>67,586,625</b>	<b>13,765,035</b>
<b>Change in Fund Balance</b>	<b>(81,209,802)</b>	<b>(67,563,155)</b>	<b>(13,646,647)</b>
<b>Beginning Fund Balance</b>	<b>128,438,169</b>	<b>128,438,169</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 47,228,366</b>	<b>\$ 60,875,013</b>	<b>\$ (13,646,647)</b>

Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds

(1) Budgets for Measure J projects have been adjusted as project details become available.

# FUND 25 – CAPITAL FACILITIES

Capital Facilities Fund 25	2014-15 2nd Interim	2014-15 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 4,144,219	\$ 4,144,219	\$ -	
Revenue received post 3rd Interim reporting	-	-	-	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>4,144,219</b>	<b>4,144,219</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment	6,952,096	4,902,575	2,049,521	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>6,952,096</b>	<b>4,902,575</b>	<b>2,049,521</b>	
<b>Change in Fund Balance</b>	<b>(2,807,877)</b>	<b>(758,356)</b>	<b>(2,049,521)</b>	
<b>Beginning Fund Balance</b>	<b>3,553,056</b>	<b>3,553,056</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>\$ 745,179</b>	<b>\$ 2,794,700</b>	<b>\$ (2,049,521)</b>	
<b>Purpose of Fund - Accts for funds rec'd from developers fees &amp; Redevelopment Agencies</b>				
(1)	Additional projects added to FY 14-15 for building improvements, architects/ engineers and construction costs (i.e., restroom renovation, roofing, turf, etc.) from developer fees.			

# FUND 35 – STATE MODERNIZATION

County School Facility Fund 35	2014-15 2nd Interim	2014-15 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ -	\$ -	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	-	-	-	
Salaries,Supplies,Services & Equipment	6,790,505	6,374,105	416,400	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	6,790,505	6,374,105	416,400	
Change in Fund Balance	(6,790,505)	(6,374,105)	(416,400)	
Beginning Fund Balance	9,790,633	9,790,633	-	
<b>Ending Fund Balance</b>	\$ 3,000,128	\$ 3,416,528	\$ (416,400)	
<b>Purpose of Fund - Accts for revenues and expenses associated with statewide modernization</b>				
(1) Projects accelerated into FY 14-15, increasing costs for architects/engineers and inspections.				



# FUND 40 – SPECIAL RESERVE FOR FACILITIES

Special Reserve Fund 40	2014-15 2nd Interim	2014-15 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 72,695	\$ -	\$ 72,695 (1)
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>72,695</b>	<b>-</b>	<b>72,695</b>
Salaries,Supplies,Services & Equipment	112,795	40,100	72,695 (1)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>112,795</b>	<b>40,100</b>	<b>72,695</b>
<b>Change in Fund Balance</b>	<b>(40,100)</b>	<b>(40,100)</b>	<b>-</b>
Beginning Fund Balance	1,479,441	1,479,441	-
<b>Ending Fund Balance</b>	<b>\$ 1,439,341</b>	<b>\$ 1,439,341</b>	<b>\$ -</b>
<p><b>Purpose of Fund - Accts for the rev and exp associated with restricted facilities funds such as the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC).</b></p>			
<p>(1) Increase in revenue: Williams Emergency funds, thus increase in purchase of supplies.</p>			

# FUND 51- BOND REPAYMENT

Bond Interest & Redemption Fund 51	2014-15 2nd Interim	2014-15 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 81,471,308	\$ 71,889,299	\$ 9,582,009 (1)
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>81,471,308</b>	<b>71,889,299</b>	<b>9,582,009</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	65,221,515	59,133,084	6,088,431
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>65,221,515</b>	<b>59,133,084</b>	<b>6,088,431</b>
<b>Change in Fund Balance</b>	<b>16,249,793</b>	<b>12,756,215</b>	<b>3,493,578</b>
<b>Beginning Fund Balance</b>	<b>71,301,295</b>	<b>71,301,295</b>	-
<b>Ending Fund Balance</b>	<b>\$ 87,551,089</b>	<b>\$ 84,057,510</b>	<b>\$ 3,493,578</b>
<b>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties</b>			
<b>(1) Tax collections higher than expected.</b>			

# FUND 67 – SELF INSURANCE

Self Insurance Fund 67	2014-15 2nd Interim	2014-15 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 21,082,922	\$ 21,082,922	\$ -	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>21,082,922</b>	<b>21,082,922</b>	<b>-</b>	
Salaries,Supplies,Services & Equipment	17,866,528	17,466,528	400,000	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	470,000	470,000	-	
<b>Total Expenses &amp; Uses</b>	<b>18,336,528</b>	<b>17,936,528</b>	<b>400,000</b>	
<b>Change in Fund Balance</b>	<b>2,746,394</b>	<b>3,146,394</b>	<b>(400,000)</b>	
<b>Beginning Fund Balance</b>	<b>12,186,916</b>	<b>12,186,916</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>\$ 14,933,310</b>	<b>\$ 15,333,310</b>	<b>\$ (400,000)</b>	
<b>Purpose of Fund - Accts for self-insurance activities from revenues collected from other operating funds.</b>				
(1) Increase in operational costs (legal settlement claims).				

# SCHOOL BUDGETS



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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
102 - BELLA VISTA	\$ 184,899	\$ 67,400	\$ 131,147	\$ (13,648)	-7%
149 - COMMUNITY UNITED ELEMENTARY	355,896	114,419	156,316	(18,133)	-5%
107 - EAST OAKLAND PRIDE	361,956	127,642	230,445	3,870	1%
144 - PARKER	128,994	24,670	80,761	5,601	4%
133 - LINCOLN	440,924	127,505	259,723	22,180	5%
138 - MARKHAM	271,058	168,430	65,776	22,641	8%
151 - SEQUOIA	200,447	86,990	133,333	18,714	9%
186 - INTERNATIONAL COMMUNITY SCHOOL	260,571	71,533	115,770	25,261	10%
103 - BROOKFIELD	228,750	67,005	139,011	22,734	10%
179 - MANZANITA COMMUNITY SCHOOL	149,343	69,795	101,442	14,842	10%
108 - CLEVELAND	182,988	50,224	114,069	18,694	10%
123 - FUTURES ELEMENTARY	245,488	77,248	141,110	27,130	11%
127 - HILLCREST	100,108	35,640	52,966	11,501	11%
142 - JOAQUIN MILLER	154,020	29,606	49,431	17,806	12%
168 - CARL MUNCK	94,758	27,933	49,466	12,504	13%
182 - MARTIN LUTHER KING JR. K-3	213,357	109,247	123,073	29,241	14%
118 - GARFIELD	351,360	116,625	184,498	50,236	14%
192 - RISE	295,447	94,825	141,728	45,471	15%
172 - FRED T KOREMATSU DISCOVERY AC	257,917	84,372	141,423	40,076	16%
117 - FRUITVALE	197,089	71,105	94,976	31,008	16%
181 - Encompass Small School	270,967	129,850	54,431	44,312	16%
122 - GRASS VALLEY	131,675	48,140	61,871	21,664	16%
115 - EMERSON	137,010	62,990	50,923	23,096	17%
191 - SANKOFA ACADEMY	160,631	29,941	101,155	27,717	17%
175 - MANZANITA SEED	241,808	70,384	82,048	42,201	17%
101 - ALLENDALE	219,495	53,871	127,304	38,320	17%
146 - PIEDMONT AVENUE	161,983	87,225	112,498	28,328	17%

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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
177 - ESPERANZA ACADEMY	243,249	85,001	145,657	48,146	20%
114 - GLOBAL FAMILY SCHOOL	289,945	92,902	136,573	60,470	21%
148 - REDWOOD HEIGHTS	95,668	33,402	52,216	20,498	21%
112 - GREENLEAF ELEMENTARY	431,564	131,825	204,026	95,713	22%
119 - GLENVIEW	134,822	37,350	67,430	30,043	22%
190 - THINK COLLEGE NOW	184,083	70,310	96,457	43,424	24%
171 - KAISER	102,201	33,310	32,066	26,966	26%
131 - LAUREL	244,781	43,552	135,924	65,305	27%
125 - NEW HIGHLAND ACADEMY	379,319	109,473	162,695	107,151	28%
178 - BRIDGES ACADEMY @ MELROSE	356,557	100,288	146,087	105,162	29%
145 - PERALTA	181,805	29,738	67,377	55,487	31%
170 - HOOVER	269,799	88,937	82,089	82,559	31%
193 - Reach Academy	244,398	58,121	108,375	76,691	31%
136 - HORACE MANN	211,594	54,902	130,089	66,505	31%
129 - LAFAYETTE	218,126	60,412	87,547	70,167	32%
166 - HOWARD	89,030	39,606	78,931	29,665	33%
165 - ACORN WOODLAND K-5	265,715	45,691	91,752	89,393	34%
154 - SOBRANTE PARK	255,836	82,553	121,541	99,711	39%
106 - CHABOT	161,979	45,251	52,012	64,715	40%
121 - LA ESCUELITA	177,320	17,537	88,800	70,982	40%
105 - BURCKHALTER	109,748	26,151	37,780	45,816	42%
116 - FRANKLIN	490,499	105,391	177,482	207,626	42%
157 - THORNHILL	57,276	18,993	25,435	27,077	47%
183 - PREP LITERARY ACAD/CULTURAL EX	205,335	33,269	59,508	98,547	48%
111 - CROCKER HIGHLANDS	92,615	10,064	20,959	61,591	67%
143 - MONTCLAIR	172,546	12,808	111,389	114,766	67%
<b>TOTAL ELEMENTARY/K-8</b>	<b>11,664,748</b>	<b>3,571,453</b>	<b>5,616,891</b>	<b>2,477,543</b>	<b>21%</b>

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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
201 - CLAREMONT MIDDLE	\$ 187,126	\$ 36,950	\$ 99,980	\$ 11,599	6%
213 - WESTLAKE MIDDLE	304,085	57,216	164,030	20,097	7%
226 - ROOTS INTERNATIONAL ACADEMY	217,972	76,631	138,590	24,638	11%
206 - BRET HARTE MIDDLE	244,618	47,974	117,265	38,414	16%
232 - COLISEUM COLLEGE PREP ACADEMY	365,274	168,869	175,434	58,834	16%
221 - ELMHURST COMMUNITY PREP	206,960	110,576	144,830	42,183	20%
211 - MONTERA MIDDLE	372,885	104,563	120,787	76,688	21%
228 - UNITED FOR SUCCESS ACADEMY	268,409	72,577	72,082	56,300	21%
224 - ALLIANCE ACADEMY	233,793	84,857	96,920	51,958	22%
235 - MELROSE LEADERSHIP ACAD	260,653	60,337	116,353	65,808	25%
212 - ROOSEVELT MIDDLE	334,540	92,251	245,115	105,286	31%
210 - EDNA BREWER MIDDLE	361,855	60,567	117,484	121,729	34%
215 - MADISON MIDDLE	522,996	42,634	187,868	273,032	52%
203 - FRICK MIDDLE	130,770	30,121	91,676	80,960	62%
204 - WEST OAKLAND MIDDLE	230,390	32,895	58,430	145,213	63%
236 - URBAN PROMISE ACADEMY	201,280	69,074	49,782	130,692	65%
<b>TOTAL MIDDLE/K-8/6-12</b>	<b>4,443,606</b>	<b>1,148,092</b>	<b>1,996,625</b>	<b>1,303,430</b>	<b>29%</b>

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

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
311 - Gateway to College	360,384	32,264	89,270	-	0%
313 - STREET ACADEMY	572,566	192,032	168,351	22,470	4%
305 - OAKLAND TECH HIGH SCHOOL	781,162	181,215	424,649	44,987	6%
338 - MetWest	93,307	51,171	65,798	16,465	18%
302 - FREMONT HIGH SCHOOL	758,708	216,881	363,997	198,299	26%
304 - OAKLAND HIGH SCHOOL	814,996	156,036	312,761	221,585	27%
309 - BUNCHE ACADEMY	154,466	114,475	66,093	47,798	31%
353 - OAKLAND INTERNATIONAL HIGH SCH	475,626	105,239	117,182	157,186	33%
306 - SKYLINE HIGH SCHOOL	865,234	247,316	467,236	289,912	34%
301 - CASTLEMONT HIGH SCHOOL	851,264	201,281	323,748	289,213	34%
303 - MCCLYMONDS HIGH SCHOOL	234,649	75,246	69,748	98,512	42%
335 - LIFE ACADEMY	393,908	79,531	119,384	170,207	43%
310 - DEWEY HIGH SCHOOL	321,411	35,077	109,082	148,845	46%
330 - INDEPENDENT STUDY 9-12	351,338	125,434	424,662	252,131	72%
333 - Community Day School	168,112	32,827	68,680	121,545	72%
352 - RUDSDALE CONTINUATION	169,502	9,032	19,895	131,252	77%
<b>TOTAL HIGH/6-12/ALT ED</b>	<b>7,366,632</b>	<b>1,855,059</b>	<b>3,210,534</b>	<b>2,210,407</b>	<b>30%</b>



# 2014-15 FIRST INTERIM ELEMENTARY SCHOOL BUDGETS - RESTRICTED

PAGE 1 OF 2

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
106 - CHABOT	190,803	93,191	125,745	(28,133)	-15%
127 - HILLCREST	-	-	-	-	0%
142 - JOAQUIN MILLER	-	-	-	-	0%
143 - MONTCLAIR	-	-	-	-	0%
117 - FRUITVALE	183,803	88,507	94,520	776	0%
101 - ALLENDALE	\$ 178,637	\$ 81,792	\$ 91,620	\$ 5,224	3%
133 - LINCOLN	310,131	152,836	146,148	11,146	4%
108 - CLEVELAND	139,994	59,227	74,882	5,884	4%
105 - BURCKHALTER	143,024	65,973	70,735	6,315	4%
116 - FRANKLIN	278,790	108,646	148,736	21,408	8%
103 - BROOKFIELD	439,218	173,477	229,858	35,883	8%
119 - GLENVIEW	223,295	107,383	97,526	18,386	8%
121 - LA ESCUELITA	160,988	40,054	105,508	15,426	10%
115 - EMERSON	148,011	49,110	82,479	16,422	11%
123 - FUTURES ELEMENTARY	171,373	68,395	82,563	20,415	12%
131 - LAUREL	202,611	113,691	59,953	28,966	14%
114 - GLOBAL FAMILY SCHOOL	192,602	81,191	82,273	29,139	15%
129 - LAFAYETTE	238,712	116,395	85,032	37,285	16%
107 - EAST OAKLAND PRIDE	191,342	80,137	78,075	33,130	17%
122 - GRASS VALLEY	137,677	58,039	55,454	24,184	18%
118 - GARFIELD	782,129	244,627	364,449	173,053	22%
112 - GREENLEAF ELEMENTARY	369,884	122,120	162,762	85,001	23%
125 - NEW HIGHLAND ACADEMY	536,249	254,097	155,135	127,017	24%
102 - BELLA VISTA	191,892	61,617	77,031	53,243	28%
138 - MARKHAM	454,085	114,686	194,163	145,236	32%
136 - HORACE MANN	459,695	150,488	150,363	158,844	35%
111 - CROCKER HIGHLANDS	23,748	-	-	23,748	100%

# 2014-15 FIRST INTERIM ELEMENTARY SCHOOL BUDGETS - RESTRICTED

PAGE 2 OF 2

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
145 - PERALTA	120,661	59,778	60,802	81	0%
191 - SANKOFA ACADEMY	290,433	164,527	119,426	6,479	2%
186 - INTERNATIONAL COMMUNITY SCHOOL	174,083	89,546	77,803	6,735	4%
181 - Encompass Small School	163,638	78,834	77,136	7,668	5%
190 - THINK COLLEGE NOW	169,364	89,447	71,235	8,682	5%
182 - MARTIN LUTHER KING JR. K-3	253,783	116,861	121,379	15,543	6%
193 - Reach Academy	178,288	74,646	91,553	12,090	7%
151 - SEQUOIA	259,085	125,098	112,718	21,270	8%
175 - MANZANITA SEED	178,691	65,414	97,864	15,414	9%
166 - HOWARD	132,711	58,931	61,798	11,982	9%
149 - COMMUNITY UNITED ELEMENTARY	199,977	100,782	79,218	19,977	10%
154 - SOBRANTE PARK	152,522	70,201	65,831	16,491	11%
146 - PIEDMONT AVENUE	160,994	72,736	67,733	20,526	13%
192 - RISE	232,245	65,361	134,816	32,068	14%
183 - PREP LITERARY ACAD/CULTURAL EX	206,940	80,081	95,053	31,806	15%
178 - BRIDGES ACADEMY @ MELROSE	484,105	170,428	237,165	76,512	16%
170 - HOOVER	232,079	94,899	100,453	36,727	16%
171 - KAISER	834	700	-	134	16%
177 - ESPERANZA ACADEMY	170,618	60,749	75,275	34,595	20%
179 - MANZANITA COMMUNITY SCHOOL	457,544	156,184	179,275	122,085	27%
144 - PARKER	304,965	99,511	117,718	87,736	29%
168 - CARL MUNCK	141,168	44,320	52,041	44,806	32%
165 - ACORN WOODLAND K-5	394,237	111,799	136,205	146,232	37%
172 - FRED T KOREMATSU DISCOVERY AC	194,759	53,968	58,795	81,996	42%
157 - THORNHILL	133,689	28,975	12,728	91,985	69%
148 - REDWOOD HEIGHTS	4,034	-	-	4,034	100%
<b>TOTAL ELEMENTARY/K-8</b>	<b>11,740,140</b>	<b>4,619,456</b>	<b>5,119,029</b>	<b>2,001,654</b>	<b>17%</b>

## 2014-15 FIRST INTERIM MIDDLE SCHOOL BUDGETS – RESTRICTED

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
235 - MELROSE LEADERSHIP ACAD	180,076	74,928	90,616	14,532	8%
212 - ROOSEVELT MIDDLE	496,995	222,774	216,636	57,585	12%
213 - WESTLAKE MIDDLE	244,853	82,084	133,526	29,242	12%
232 - COLISEUM COLLEGE PREP ACADEMY	491,674	166,505	256,553	68,615	14%
224 - ALLIANCE ACADEMY	1,404,487	532,147	637,113	235,228	17%
221 - ELMHURST COMMUNITY PREP	427,024	204,880	127,845	94,299	22%
206 - BRET HARTE MIDDLE	305,893	142,506	95,609	67,778	22%
226 - ROOTS INTERNATIONAL ACADEMY	1,530,255	422,528	749,142	358,585	23%
215 - MADISON MIDDLE	1,135,955	424,133	439,667	272,155	24%
201 - CLAREMONT MIDDLE	\$ 714,260	\$ 206,669	\$ 322,517	\$ 185,074	26%
228 - UNITED FOR SUCCESS ACADEMY	395,498	122,831	164,632	108,034	27%
211 - MONTERA MIDDLE	248,435	82,391	86,074	79,970	32%
210 - EDNA BREWER MIDDLE	349,077	137,886	98,734	112,457	32%
236 - URBAN PROMISE ACADEMY	570,464	160,259	214,624	195,581	34%
204 - WEST OAKLAND MIDDLE	187,675	77,815	40,945	68,914	37%
203 - FRICK MIDDLE	565,813	145,533	152,513	267,767	47%
<b>TOTAL MIDDLE/K-8/6-12</b>	<b>9,248,433</b>	<b>3,205,870</b>	<b>3,826,748</b>	<b>2,215,814</b>	<b>24%</b>

## 2014-15 FIRST INTERIM HIGH SCHOOL BUDGETS - RESTRICTED

Site Description	Working Budget	Encumbered	Actuals	Balance	% Available
313 - STREET ACADEMY	167,973	67,735	84,292	15,945	9%
309 - BUNCHE ACADEMY	190,703	82,849	82,162	25,692	13%
352 - RUDSDALE CONTINUATION	222,924	99,310	91,728	31,886	14%
310 - DEWEY HIGH SCHOOL	301,375	112,326	142,720	46,329	15%
303 - MCCLYMONDS HIGH SCHOOL	324,211	127,984	139,553	56,675	17%
338 - MetWest	292,719	101,176	125,495	66,049	23%
335 - LIFE ACADEMY	672,004	213,121	271,753	187,130	28%
353 - OAKLAND INTERNATIONAL HIGH SCH	849,076	300,450	303,253	245,373	29%
306 - SKYLINE HIGH SCHOOL	891,398	244,246	359,844	287,308	32%
304 - OAKLAND HIGH SCHOOL	810,736	205,904	331,612	273,219	34%
301 - CASTLEMONT HIGH SCHOOL	\$ 493,857	\$ 110,143	\$ 216,524	\$ 167,190	34%
305 - OAKLAND TECH HIGH SCHOOL	781,167	219,148	256,548	305,471	39%
302 - FREMONT HIGH SCHOOL	623,193	145,350	207,946	269,897	43%
333 - Community Day School	59,618	19,160	14,487	25,971	44%
330 - INDEPENDENT STUDY 9-12	27,026	-	-	27,026	100%
<b>TOTAL HIGH/6-12/ALT ED</b>	<b>6,707,979</b>	<b>2,048,903</b>	<b>2,627,913</b>	<b>2,031,163</b>	<b>30%</b>