



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

V.10

2013-2014

2nd Interim Financial Report

Wednesday, March 12th, 2014

Agenda

- Executive Summary
- Unrestricted General Fund Overview
- Restricted General Fund Overview
- Cash Flows
- Appendix
 - General Fund Assumptions
 - School Budgets
 - All Funds Overview & Activity Summary
 - Operating Results
 - Technology Services Help Desk
 - Payroll
 - Buildings & Grounds
 - Custodial Services

Executive Summary



Executive Summary

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- The District is projected to meet its required **3%** reserve for economic uncertainty as board policy stipulates.
- Staff is recommending submittal of the Second Interim Financial Report to the Alameda County Office of Education (ACOE) as a "Qualified" certification due to incomplete audits and unresolved prior audit findings.
- The District is projected to have a positive Unrestricted Fund Balance of **\$16.3M**, which is a decrease of **\$3.6M** from First Interim.

Executive Summary

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- The General Fund Projected Unrestricted Revenues have decreased by a net of approximately **\$1.1M** primarily due to:
 - Charter Schools Pass Through decrease of **\$664K**
 - Decrease of lease revenue of **\$236K** related to the closures of a charter school.
 - Revenue Limit decrease of **\$180K**, due to an estimated decrease of 25/ADA.
- Expenditures and Uses increased by approximately **\$2.5M** primarily due to:
 - Increase in expenditures of **\$1.5M** due to additional funds allocated to schools.
 - Increase in Programs for Exceptional Children Contribution of **\$1M** due to decrease in Charter school contribution.
 - Increase in transfers of **\$673K** due to ECE projected deficit.
 - Decrease in other outgo due to reduction in Charter Pass Through of **\$664K**.

Executive Summary

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- The District is now using the new revenue funding formula, Local Control Funding Formula (LCFF), which was used during the First Interim.
- The LCFF has four driving factors:
 - Average Daily Attendance (ADA)
 - Annual Cost of Living Adjustment (COLA)
 - Unduplicated Percentages (Supplemental and Concentration)
 - Percentage of Gap Funding During Transition

Unrestricted General Fund Overview



Unrestricted General Fund Overview

Estimate for 2013-2014

Revenues and Expenses

Unrestricted General Fund		2013-14 2nd Interim	2013-14 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance-Incl LCFF)		\$ 191,709,567	\$ 191,889,271	\$ (179,704)	1
Other Revenue		83,914,085	84,813,959	(899,874)	2
Transfer-In & Sources		734,067	734,067	-	
Total Revenues & Sources	a	276,357,719	277,437,297	(1,079,578)	
Salaries,Supplies,Services & Equipment		235,429,855	233,865,760	1,564,095	3
Other Outgo (Pass Throughs / Debt Service)		7,519,605	8,181,596	(661,991)	4
Indirect Cost (Expense Offset)		(5,732,940)	(5,643,808)	(89,132)	5
Contributions & Transfers Out		41,690,151	39,961,080	1,729,071	6
Total Expenses & Uses	b	278,906,671	276,364,628	2,542,043	
Change in Fund Balance	a-b=c	(2,548,952)	1,072,669	(3,621,621)	
Beginning Fund Balance	d	18,816,189	18,816,189	-	
Ending Fund Balance	c+d=e	\$ 16,267,237	\$19,888,858	\$ (3,621,621)	

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Decrease from 1st Interim 2013-14		
	Decrease in ADA by 25	\$	(179,704)
	Total Revenue Limit Increase from 1st interim 2013-14		(179,704)
2	Other Revenue - Decrease from 1st Interim 2013-14		
	Reduction in Charter Pass Through	\$	(663,672)
	Local - Other Net (primarily the loss of rental revenue related to the closure of the 100 Black Men charter school)		(236,202)
	Total Other Revenue Decrease from 1st Interim 2013-14		(899,874)
	TOTAL REVENUES & SOURCES DECREASE from 1st Interim 2013-14		\$ (1,079,578)

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Expenses & Uses

3	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Increase from 1st Interim 2013-14	
	Net Increase for additional funds allocated to schools, per Board directive (Feb. 26, 2014 Board mtg)	\$ 1,561,469
	Other net	14,587
	Total K-12 School site budget Increase from 1st Interim 2013-14	1,576,056
	Other Net	\$ 2,332
	Total Central site Increase from 1st Interim 2013-14	2,332
	Other net	\$ (14,293)
	Total District Wide Budget Decrease from 1st Interim 2013-14 (Sites 998 & 999)	(14,293)
	Total Salaries,Supplies,Services & Equipment Increase from 1st Interim 2013-14	1,564,095

Unrestricted General Fund Overview

Explanation of Major Fluctuations

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Explanation of Fluctuations - Expenses & Uses

4	Other Outgo (Pass Throughs / Debt Service):	
	Reduction in Charter Pass Through	\$ (663,672)
	Other net	1,681
	Total Other Outgo (Pass Throughs / Debt Service) Decrease from 1st Interim 2013-14	(661,991)
5	Indirect Cost (Expense Offset):	
	Interprogram Indirect Increase from 1st Interim 2013-14 Due to Loading of addtl Carryover and Other Restricted Res.	\$ (118,375)
	Interfund Indirect - Immaterial Decrease	29,243
	Total Indirect Cost Increase (Exps Offset) from 1st Interim 2013-14	(89,132)
6	Contributions & Transfers Out:	
	Increase in the District's Special Ed Contribution due to decrease in Charter contribution.	\$ 1,056,256
	Trans to ECE to cover deficit	672,815
	Total Contributions & Transfers Out Increase From 1st Interim 2013-14	1,729,071
	TOTAL EXPENSES & USES Increase from 1st Interim 2013-14	\$ 2,542,043

Unrestricted General Fund Overview Ending Fund Balance

Unrestricted General Fund	2013-14 2nd Interim	2013-14 1st Interim	Diff
Ending Fund Balance	16,267,237	19,888,858	(3,621,621)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 13,032,154	\$ 12,955,352	\$ 76,802
Designated for the Following:			
Audit Findings & One-time Items (ONE-TIME)	1,179,055	3,315,581	(2,136,526)
Set Aside for Allocations to Schls (ON-GOING)		1,561,896	(1,561,896)
Estimated Cost of the Remaining .5% of the 2% On-going Salary Increase (ON-GOING)	1,010,771	1,010,771	-
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 16,267,237	\$ 19,888,858	\$ (3,621,621)
Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed.			
Board policy requires 3% thus the reserve for Economic Uncertainty is 3%. The additional 1% is \$4,344,051			

Unrestricted General Fund Overview Structural Deficit / One-Time Items

Structural Deficit for Unrestr Gen Fund - 2013-14 2nd Interim vs. 2013-14 1st Interim				
		2013-14 2nd Interim	2013-14 1st Interim	Diff
Excess of revenues over expenses	A	\$ (2,548,952)	\$ 1,072,669	\$ (3,621,621)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time Investment in Programs for Exceptional Children		700,000	700,000	-
2 One-time Investment in Summer School for High Schools		600,000	600,000	-
3 TSA Strategy (Three year strategy-Yr 2 is 2013-14)		592,719	592,719	-
4 One-time Support for Audit work		500,000	500,000	-
5 Additional funds allocated to schools, per Board directive (Feb. 26, 2014 Board mtg)		1,561,469	-	1,561,469
6 Newcomer Programs		361,998	361,998	-
7 One-time Investment in Barack Obama Academy		320,000	320,000	-
8 One-Time Funds to Support Whole School Improvement Process		500,000	500,000	-
9 One-time Investment in Intergrated Human Capital Data Management System		300,000	300,000	-
10 Write-offs		100,000	100,000	-
One-Time Unrestricted General Fund Revenues /Expenses	B	5,536,186	3,974,717	1,561,469
Structural Surplus After Deducted One-Time Items	A+B=C	\$ 2,987,234	\$ 5,047,385	\$ (2,060,152)

Restricted General Fund



Restricted General Fund Overview

Restricted General Fund	2013-14 2nd Interim	2013-14 1st Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 9,950,123	\$ 9,950,123	\$ -	
Other Revenue	136,021,899	135,899,636	122,263	
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	148,065,805	147,943,542	122,263	
Salaries,Supplies,Services & Equipment	188,087,272	187,075,729	1,011,543	(1)
Other outgo (Pass Through / Debt Service)	1,164,368	1,220,008	(55,640)	
Indirect Cost	4,170,374	4,051,999	118,375	
Contributions & Transfers Out	(37,923,554)	(36,867,298)	(1,056,256)	(2)
Total Expenses & Uses	155,498,460	155,480,438	18,021	
Change in Fund Balance	(7,432,655)	(7,536,896)	104,242	
Beginning Fund Balance	10,315,466	10,315,466	-	
Ending Fund Balance	\$ 2,882,811	\$ 2,778,570	104,242	
Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, Economic Impact Aide funds (EIA), Other Federal funds (Title I, Title II, Title III & other state, fed & local grants				
(1) Increase in certificated staffing program costs				
(2) Decrease of charter school contribution due to reduction of ADA resulting in increase of district Special Ed contribution				

Cash Flows



Cash Flow Analysis

- Cash flow for projected months (March 2014 to June 2014) are primarily based on Federal, State and Local cash payment schedules and prior year actuals.
- Total cash deferrals for Local Control Funding Formula (LCFF), Federal Revenues and State Aid is projected at **\$40 million**.
- To have sufficient cash on hand to close the current fiscal year and to meet financial obligations during the summer, the District will have to temporarily borrow **\$20 million**.
- With the temporary borrowing, the 2013-14 Second Interim Cash Flow projections reflect positive cash balance of **\$10.4 million**.

Cash Flow Analysis

Actual Cash Balance	July 2013 Actual	August 2013 Actual	September 2013 Actual	October 2013 Actual	November 2013 Actual	December 2013 Actual
Beginning Cash	\$ 45,284,384	\$ 43,778,650	\$ 49,739,143	\$ 18,076,273	\$ 25,231,684	\$ 18,349,034
Total Receipts	9,742,889	7,293,534	42,360,524	26,013,911	24,725,862	77,615,843
Total Disbursements	10,544,793	11,748,749	32,440,648	37,476,862	35,384,589	37,532,710
A/R & A/P	(703,830)	10,415,708	(41,582,746)	18,618,362	3,776,076	58,502
Net Increase / Decrease	(1,505,734)	5,960,493	(31,662,870)	7,155,411	(6,882,650)	40,141,635
Ending Cash	\$ 43,778,650	\$ 49,739,143	\$ 18,076,273	\$ 25,231,684	\$ 18,349,034	\$ 58,490,669
Actual Cash Balance	January 2014 Actual	February 2014 Projected	March 2014 Projected	April 2014 Projected	May 2014 Projected	June 2014 Projected
Beginning Cash	58,490,669	45,399,344	39,016,952	29,090,786	62,449,666	12,810,067
Total Receipts	21,031,036	25,142,771	36,103,590	52,637,082	2,742,879	89,037,695
Total Disbursements	34,927,117	34,214,164	38,744,873	38,603,182	41,875,661	62,632,120
A/R & A/P	804,757	2,689,001	(7,284,883)	19,324,979	(10,506,817)	(28,861,800)
Net Increase / Decrease	(13,091,325)	(6,382,392)	(9,926,166)	33,358,880	(49,639,599)	(2,456,225)
Ending Cash	\$ 45,399,344	\$ 39,016,952	\$ 29,090,786	\$ 62,449,666	\$ 12,810,067	\$ 10,353,842

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Appendix

Unrestricted General Fund Assumptions

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2013-14 1st Interim Unrestricted General Fund Assumptions				Explanations of Fluctuation
	2013-14 2nd Interim	2013-14 1st Interim	Diff	
Rev for Student Attendance (Rev Limit)				
Rev / ADA	\$ 5,323	\$ 5,323	-	
Average Daily Attendance (ADA)	35,083	35,108	(25)	Decrease in projected P2 ADA
Additional Rev Limit Due to COLA	\$ 3,494,561	\$ 3,494,561	-	
Adjustment for LCFF Formula (Excl COLA)	8,360,217	8,539,921	(179,704)	Decrease in the LCFF revenue limit calculation due to the decrease in the projected P2 ADA
Cost of Living Adjustment (COLA)	1.565%	1.565%	-	
Other State Revenue			-	
K-3 Class Size Reduction (CSR)	\$ 10,195,920	\$ 10,195,920	-	
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)	\$ 27,695,674	\$ 27,695,674	-	
Adult Ed Flex	\$ 11,821,233	\$ 11,821,233	-	
Lottery	\$ 5,208,240	\$ 5,208,240	-	
Mandated Cost Block Grant	\$ 1,663,572	\$ 1,663,572	-	
Charter Pass Through	\$ 1,342,559	\$ 2,006,231	(663,672)	Decrease in the LCFF revenue allocated to charter schools.
Local			-	
Measure G Parcel Tax	\$ 20,700,590	\$ 20,700,590	-	
Interagency	\$ 662,248	\$ 659,916	2,332	
Lease and Rental Income	\$ 1,527,519	\$ 1,527,519	-	
Other Local (Including Charter School Rev)	\$ 2,904,325	\$ 3,142,859	(238,534)	Decrease due to the closure of the 100 Black Men charter school.
Interest Income	\$ 162,585	\$ 162,585	-	
Transfer In			-	
Self Insurance Fund (Fund 67) to cover Prop & Legal	\$ 470,000	\$ 470,000	-	

Appendix

Unrestricted General Fund Assumptions

2 of 2

2013-14 1st Interim Unrestricted General Fund Assumptions				Explanations of Fluctuation
Other Outgo				
Charter Transfers	\$ 1,342,559	\$ 2,006,231	(663,672)	Decrease in transfer due to the LCFF revenue allocated to charter schools.
Debt Service (State Loan)	\$ 5,985,477	\$ 5,985,477	-	
Transfers Out				
Adult Ed Transfer	\$ 1,000,000	\$ 1,000,000	-	
ECE Transfer	\$ 672,815		672,815	Increase due to transfer to Early childhood Education to cover projected deficit, Fund 12.
Net Adult Ed Maintained in the General Fund	\$ 10,821,233	\$ 10,821,233	-	
Contributions				
Special Ed Program	\$ (28,157,526)	\$ (27,101,270)	(1,056,256)	Increase in the District's Special Ed Contribution due to decrease in Charter contribution.
Special Ed & Home-to-School Transportation	\$ (5,369,826)	\$ (5,369,826)	-	
RRMA (Buildings & Grounds)	\$ (6,385,518)	\$ (6,385,518)	-	
Expenses				
School Site Budgets	\$ 168,539,384	\$ 166,963,328	1,576,056	Increase due to additional funds allocated to schools, per Board directive (Feb. 26, 2014 Board mtg).
Budgeted Centrally for Schools (Site 998)	\$ 6,386,105	\$ 6,410,105	(24,000)	
Net Schools Related Budgets	\$ 174,925,489	\$ 173,373,433	\$ 1,552,056	
Central Budgets	\$ 55,846,719	\$ 55,844,387	2,332	
Indirect Cost (Central Bgt offset)	\$ (5,732,940)	\$ (5,643,808)	(89,132)	Increase in Indirect cost due to Loading of additional Carryover and Other Restricted Resources.
Net Central Budgets	\$ 50,113,779	\$ 50,200,579	\$ (86,800)	
District Wide Budgets (Site 999)	\$ 4,658,074	\$ 4,658,074	(0)	
Health Benefits increase	10%	10%	0%	

Appendix: Unrestricted General Fund Overview

Elementary School Budgets

Excluding Utilities and Custodial

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Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
171	KAISER	\$ 1,181,157	\$ 472,376	\$ 720,310	\$ (11,528)	-1.0%
125	NEW HIGHLAND ACADEMY	\$ 1,316,446	\$ 509,742	\$ 812,425	\$ (5,720)	-0.4%
148	REDWOOD HEIGHTS	\$ 1,405,618	\$ 552,105	\$ 840,060	\$ 13,454	1.0%
119	GLENVIEW	\$ 1,892,979	\$ 723,421	\$ 1,135,282	\$ 34,276	1.8%
106	CHABOT	\$ 2,423,092	\$ 927,904	\$ 1,450,140	\$ 45,048	1.9%
122	GRASS VALLEY	\$ 1,155,396	\$ 424,927	\$ 701,676	\$ 28,794	2.5%
175	MANZANITA SEED	\$ 1,560,455	\$ 625,742	\$ 892,607	\$ 42,105	2.7%
186	INTERNATIONAL COMMUNITY	\$ 1,447,872	\$ 556,802	\$ 850,021	\$ 41,049	2.8%
116	FRANKLIN	\$ 3,193,472	\$ 1,187,791	\$ 1,914,186	\$ 91,495	2.9%
178	BRIDGES ACADEMY	\$ 1,779,360	\$ 681,398	\$ 1,046,398	\$ 51,564	2.9%
142	JOAQUIN MILLER	\$ 1,699,135	\$ 643,024	\$ 1,006,769	\$ 49,342	2.9%
168	CARL MUNCK	\$ 1,450,552	\$ 558,405	\$ 848,639	\$ 43,507	3.0%
145	PERALTA	\$ 1,475,412	\$ 557,163	\$ 870,871	\$ 47,378	3.2%
115	EMERSON	\$ 1,280,976	\$ 476,991	\$ 756,446	\$ 47,539	3.7%
149	COMMUNITY UNITED	\$ 1,779,368	\$ 647,374	\$ 1,062,447	\$ 69,547	3.9%
157	THORNHILL	\$ 1,577,496	\$ 597,129	\$ 915,327	\$ 65,040	4.1%
165	ACORN WOODLAND K-5	\$ 1,115,132	\$ 436,298	\$ 632,505	\$ 46,329	4.2%
107	EAST OAKLAND PRIDE	\$ 1,768,866	\$ 653,959	\$ 1,037,755	\$ 77,152	4.4%

Appendix: Unrestricted General Fund Overview

Elementary School Budgets

Excluding Utilities and Custodial

Page 2 of 3

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
102	BELLA VISTA	\$ 1,966,695	\$ 731,048	\$ 1,147,155	\$ 88,492	4.5%
151	SEQUOIA	\$ 1,846,392	\$ 702,255	\$ 1,056,765	\$ 87,372	4.7%
105	BURCKHALTER	\$ 1,318,398	\$ 474,490	\$ 781,152	\$ 62,757	4.8%
170	HOOVER	\$ 1,254,505	\$ 468,567	\$ 725,149	\$ 60,790	4.8%
177	ESPERANZA ACADEMY	\$ 1,375,273	\$ 513,884	\$ 793,243	\$ 68,146	5.0%
121	LA ESCUELITA	\$ 1,446,822	\$ 529,195	\$ 844,729	\$ 72,898	5.0%
101	ALLENDALE	\$ 1,572,655	\$ 586,218	\$ 905,601	\$ 80,837	5.1%
108	CLEVELAND	\$ 1,634,124	\$ 607,273	\$ 939,830	\$ 87,021	5.3%
133	LINCOLN	\$ 3,179,564	\$ 1,204,773	\$ 1,801,202	\$ 173,589	5.5%
123	FUTURES ELEMENTARY	\$ 1,311,083	\$ 461,072	\$ 778,250	\$ 71,761	5.5%
143	MONTCLAIR	\$ 2,298,362	\$ 831,178	\$ 1,340,793	\$ 126,391	5.5%
154	SOBRANTE PARK	\$ 1,016,409	\$ 391,813	\$ 558,077	\$ 66,519	6.5%
131	LAUREL	\$ 2,307,178	\$ 900,700	\$ 1,253,916	\$ 152,561	6.6%
144	PARKER	\$ 932,431	\$ 315,952	\$ 550,792	\$ 65,687	7.0%
138	MARKHAM	\$ 1,372,323	\$ 488,311	\$ 786,923	\$ 97,089	7.1%
111	CROCKER HIGHLANDS	\$ 1,831,570	\$ 667,140	\$ 1,030,278	\$ 134,153	7.3%
118	GARFIELD	\$ 2,500,956	\$ 867,666	\$ 1,443,888	\$ 189,402	7.6%
190	THINK COLLEGE NOW	\$ 1,190,342	\$ 425,648	\$ 673,035	\$ 91,659	7.7%

Appendix: Unrestricted General Fund Overview

Elementary School Budgets

Excluding Utilities and Custodial

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Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
127	HILLCREST	\$ 1,707,706	\$ 612,109	\$ 952,648	\$ 142,948	8.4%
117	FRUITVALE	\$ 1,683,727	\$ 572,759	\$ 969,847	\$ 141,121	8.4%
183	P.L.A.C.E.	\$ 1,079,050	\$ 387,900	\$ 599,379	\$ 91,771	8.5%
146	PIEDMONT AVENUE	\$ 1,581,741	\$ 556,171	\$ 890,510	\$ 135,060	8.5%
179	MANZANITA COMMUNITY	\$ 1,328,232	\$ 475,544	\$ 736,479	\$ 116,209	8.7%
172	FRED T KOREMATSU	\$ 1,684,572	\$ 594,183	\$ 938,319	\$ 152,071	9.0%
181	ENCOMPASS	\$ 1,249,713	\$ 448,113	\$ 687,762	\$ 113,839	9.1%
166	HOWARD	\$ 883,764	\$ 311,013	\$ 489,665	\$ 83,087	9.4%
114	GLOBAL FAMILY SCHOOL	\$ 1,700,132	\$ 596,008	\$ 942,377	\$ 161,748	9.5%
103	BROOKFIELD	\$ 1,502,552	\$ 511,707	\$ 839,196	\$ 151,650	10.1%
129	LAFAYETTE	\$ 1,152,450	\$ 380,498	\$ 649,866	\$ 122,086	10.6%
191	SANKOFA ACADEMY	\$ 1,646,819	\$ 597,866	\$ 868,415	\$ 180,539	11.0%
182	MARTIN LUTHER KING JR.	\$ 1,139,814	\$ 386,294	\$ 613,175	\$ 140,345	12.3%
192	RISE	\$ 1,278,926	\$ 446,836	\$ 673,286	\$ 158,804	12.4%
112	GREENLEAF ELEMENTARY	\$ 2,361,999	\$ 808,563	\$ 1,249,397	\$ 304,040	12.9%
136	HORACE MANN	\$ 1,520,337	\$ 518,829	\$ 795,234	\$ 206,273	13.6%
193	REACH ACADEMY	\$ 1,543,246	\$ 543,618	\$ 730,554	\$ 269,075	17.4%
TOTAL ELEMENTARY		\$ 84,902,651	\$ 31,147,743	\$ 48,530,749	\$ 5,224,160	6.2%

Appendix: Unrestricted General Fund Overview Middle School Budgets Excluding Utilities and Custodial

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
206	BRET HARTE MIDDLE	\$ 2,152,799	\$ 823,504	\$ 1,293,051	\$ 36,244	1.7%
232	COLISEUM COLLEGE PREP	\$ 1,677,018	\$ 679,679	\$ 962,915	\$ 34,424	2.1%
224	ALLIANCE ACADEMY	\$ 1,388,775	\$ 520,688	\$ 838,827	\$ 29,260	2.1%
212	ROOSEVELT MIDDLE	\$ 1,990,952	\$ 745,273	\$ 1,181,717	\$ 63,963	3.2%
236	URBAN PROMISE ACADEMY	\$ 1,195,149	\$ 449,477	\$ 702,073	\$ 43,599	3.6%
211	MONTERA MIDDLE	\$ 3,505,359	\$ 1,325,891	\$ 2,042,434	\$ 137,035	3.9%
221	ELMHURST COMMUNITY PREP	\$ 1,303,824	\$ 489,134	\$ 761,912	\$ 52,779	4.0%
213	WESTLAKE MIDDLE	\$ 1,982,374	\$ 737,299	\$ 1,151,026	\$ 94,049	4.7%
235	MELROSE LEADERSHIP	\$ 1,601,770	\$ 613,657	\$ 893,200	\$ 94,913	5.9%
210	EDNA BREWER MIDDLE	\$ 2,809,035	\$ 1,007,246	\$ 1,600,591	\$ 201,198	7.2%
204	WEST OAKLAND MIDDLE	\$ 1,107,452	\$ 396,769	\$ 613,360	\$ 97,322	8.8%
203	FRICK MIDDLE	\$ 1,264,355	\$ 470,202	\$ 679,970	\$ 114,183	9.0%
201	CLAREMONT MIDDLE	\$ 1,565,270	\$ 561,514	\$ 834,629	\$ 169,127	10.8%
215	MADISON MIDDLE	\$ 2,104,991	\$ 691,216	\$ 1,185,245	\$ 228,530	10.9%
228	UNITED FOR SUCCESS ACADEMY	\$ 1,600,573	\$ 531,460	\$ 865,812	\$ 203,301	12.7%
226	ROOTS INTERNATIONAL ACADEMY	\$ 1,236,182	\$ 379,677	\$ 679,835	\$ 176,670	14.3%
TOTAL MIDDLE SCHOOLS		\$ 28,485,880	\$ 10,422,686	\$ 16,286,598	\$ 1,776,596	6.2%

Appendix: Unrestricted General Fund Overview High School Budgets Excluding Utilities and Custodial

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
301	CASTLEMONT	\$ 2,009,616	\$ 682,683	\$ 1,346,398	\$ (19,465)	-1.0%
338	METWEST	\$ 854,452	\$ 316,622	\$ 541,524	\$ (3,695)	-0.4%
311	GATEWAY TO COLLEGE	\$ 416,394	\$ 241,764	\$ 174,630	\$ -	0.0%
313	STREET ACADEMY	\$ 465,015	\$ 139,731	\$ 319,325	\$ 5,959	1.3%
305	OAKLAND TECHNICAL	\$ 7,347,355	\$ 2,804,315	\$ 4,420,542	\$ 122,498	1.7%
306	SKYLINE	\$ 6,513,454	\$ 2,458,531	\$ 3,874,834	\$ 180,089	2.8%
302	FREMONT	\$ 2,836,478	\$ 957,439	\$ 1,751,706	\$ 127,333	4.5%
303	MCCLYMONDS	\$ 1,263,090	\$ 441,006	\$ 763,168	\$ 58,917	4.7%
353	OAKLAND INTERNATIONAL	\$ 1,257,728	\$ 451,272	\$ 736,787	\$ 69,669	5.5%
335	LIFE ACADEMY	\$ 1,640,042	\$ 606,602	\$ 924,672	\$ 108,768	6.6%
304	OAKLAND HIGH	\$ 5,648,172	\$ 1,994,404	\$ 3,211,933	\$ 441,835	7.8%
310	DEWEY	\$ 1,267,718	\$ 430,514	\$ 702,373	\$ 134,830	10.6%
309	BUNCHE ACADEMY	\$ 1,013,533	\$ 336,851	\$ 561,634	\$ 115,047	11.4%
333	COMMUNITY DAY SCHOOL	\$ 1,066,130	\$ 352,603	\$ 565,292	\$ 148,235	13.9%
330	INDEPENDENT STUDY 9-12	\$ 1,622,960	\$ 482,634	\$ 692,725	\$ 447,602	27.6%
352	RUDSDALE CONTINUATION	\$ 796,304	\$ 199,342	\$ 320,377	\$ 276,586	34.7%
TOTAL HIGH SCHOOLS		\$ 36,018,441	\$ 12,896,312	\$ 20,907,921	\$ 2,214,208	6.1%

Appendix: Restricted General Fund Overview Elementary School Budgets Page 1 of 3

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
193	REACH ACADEMY	\$ 321,289	\$ 134,916	\$ 245,300	\$ (58,926)	-18.3%
127	HILLCREST	\$ 34,565	\$ 21,431	\$ 14,042	\$ (908)	-2.6%
137	MANZANITA	\$ 790	\$ -	\$ 789	\$ 1	0.1%
142	JOAQUIN MILLER	\$ 69,410	\$ 66,382	\$ 1,875	\$ 1,153	1.7%
171	KAISER	\$ 47,422	\$ 6,511	\$ 39,187	\$ 1,724	3.6%
183	P.L.A.C.E.	\$ 4,142,356	\$ 1,307,177	\$ 2,632,420	\$ 202,759	4.9%
166	HOWARD	\$ 198,906	\$ 55,317	\$ 133,665	\$ 9,924	5.0%
168	CARL MUNCK	\$ 219,751	\$ 97,696	\$ 109,492	\$ 12,563	5.7%
175	MANZANITA SEED	\$ 590,564	\$ 225,665	\$ 329,010	\$ 35,889	6.1%
182	MARTIN LUTHER KING JR.	\$ 346,418	\$ 150,641	\$ 174,428	\$ 21,349	6.2%
186	INTERNATIONAL COMMUNITY	\$ 359,369	\$ 139,993	\$ 196,761	\$ 22,615	6.3%
179	MANZANITA COMMUNITY	\$ 555,529	\$ 203,079	\$ 316,327	\$ 36,123	6.5%
133	LINCOLN	\$ 859,545	\$ 336,977	\$ 464,489	\$ 58,080	6.8%
151	SEQUOIA	\$ 340,340	\$ 159,882	\$ 157,171	\$ 23,287	6.8%
143	MONTCLAIR	\$ 4,087,454	\$ 140,689	\$ 3,623,660	\$ 323,105	7.9%
149	COMMUNITY UNITED	\$ 415,206	\$ 174,270	\$ 204,098	\$ 36,838	8.9%
108	CLEVELAND	\$ 234,645	\$ 91,360	\$ 121,301	\$ 21,984	9.4%
191	SANKOFA ACADEMY	\$ 340,263	\$ 152,673	\$ 155,418	\$ 32,172	9.5%
178	BRIDGES ACADEMY	\$ 624,750	\$ 223,472	\$ 333,870	\$ 67,408	10.8%

Appendix: Restricted General Fund Overview Elementary School Budgets Page 2 of 3

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
114	GLOBAL FAMILY SCHOOL	\$ 710,228	\$ 247,824	\$ 384,348	\$ 78,056	11.0%
172	FRED T KOREMATSU	\$ 668,844	\$ 243,004	\$ 348,646	\$ 77,194	11.5%
115	EMERSON	\$ 259,757	\$ 115,441	\$ 113,513	\$ 30,803	11.9%
116	FRANKLIN	\$ 916,267	\$ 309,410	\$ 491,078	\$ 115,779	12.6%
165	ACORN WOODLAND K-5	\$ 477,629	\$ 180,619	\$ 235,953	\$ 61,058	12.8%
123	FUTURES ELEMENTARY	\$ 314,152	\$ 102,979	\$ 168,331	\$ 42,842	13.6%
131	LAUREL	\$ 407,602	\$ 165,975	\$ 184,602	\$ 57,025	14.0%
136	HORACE MANN	\$ 570,064	\$ 231,113	\$ 257,840	\$ 81,111	14.2%
105	BURCKHALTER	\$ 652,327	\$ 375,686	\$ 183,659	\$ 92,982	14.3%
177	ESPERANZA ACADEMY	\$ 368,775	\$ 133,911	\$ 180,970	\$ 53,894	14.6%
102	BELLA VISTA	\$ 628,543	\$ 182,202	\$ 349,717	\$ 96,624	15.4%
190	THINK COLLEGE NOW	\$ 310,986	\$ 113,759	\$ 146,805	\$ 50,421	16.2%
144	PARKER	\$ 321,643	\$ 90,315	\$ 177,946	\$ 53,382	16.6%
118	GARFIELD	\$ 1,264,183	\$ 437,523	\$ 613,859	\$ 212,801	16.8%
112	GREENLEAF ELEMENTARY	\$ 553,285	\$ 193,012	\$ 264,345	\$ 95,929	17.3%
117	FRUITVALE	\$ 385,837	\$ 139,453	\$ 175,307	\$ 71,077	18.4%
138	MARKHAM	\$ 564,156	\$ 177,724	\$ 276,545	\$ 109,887	19.5%
125	NEW HIGHLAND ACADEMY	\$ 947,189	\$ 323,577	\$ 431,757	\$ 191,855	20.3%

Appendix: Restricted General Fund Overview Elementary School Budgets Page 3 of 3

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
145	PERALTA	\$ 182,524	\$ 69,078	\$ 74,830	\$ 38,617	21.2%
148	REDWOOD HEIGHTS	\$ 153,795	\$ 46,763	\$ 73,312	\$ 33,719	21.9%
129	LAFAYETTE	\$ 348,033	\$ 134,433	\$ 135,652	\$ 77,948	22.4%
181	ENCOMPASS	\$ 320,075	\$ 113,201	\$ 134,577	\$ 72,297	22.6%
107	EAST OAKLAND PRIDE	\$ 613,129	\$ 202,390	\$ 270,595	\$ 140,144	22.9%
170	HOOVER	\$ 361,626	\$ 124,205	\$ 153,801	\$ 83,619	23.1%
192	RISE	\$ 424,397	\$ 146,576	\$ 177,182	\$ 100,639	23.7%
101	ALLENDALE	\$ 400,408	\$ 150,409	\$ 153,852	\$ 96,146	24.0%
121	LA ESCUELITA	\$ 25,004,822	\$ 2,948,986	\$ 15,095,195	\$ 6,960,641	27.8%
146	PIEDMONT AVENUE	\$ 414,233	\$ 157,136	\$ 124,269	\$ 132,828	32.1%
119	GLENVIEW	\$ 243,516	\$ 71,884	\$ 87,099	\$ 84,533	34.7%
147	PRESCOTT	\$ 35,000	\$ 22,000	\$ 626	\$ 12,374	35.4%
103	BROOKFIELD	\$ 534,366	\$ 144,723	\$ 181,837	\$ 207,806	38.9%
154	SOBRANTE PARK	\$ 237,226	\$ 55,021	\$ 84,020	\$ 98,185	41.4%
128	JEFFERSON	\$ 10,000	\$ 2,900	\$ 2,432	\$ 4,668	46.7%
122	GRASS VALLEY	\$ 195,292	\$ 45,872	\$ 55,670	\$ 93,749	48.0%
110	COX	\$ 5,000	\$ -	\$ 2,266	\$ 2,734	54.7%
157	THORNHILL	\$ 103,587	\$ 20,405	\$ 20,135	\$ 63,047	60.9%
126	HIGHLAND	\$ 255,000	\$ 38,375	\$ 51,202	\$ 165,423	64.9%
111	CROCKER HIGHLANDS	\$ 12,438	\$ 3,700	\$ 117	\$ 8,621	69.3%
106	CHABOT	\$ 307,386	\$ 47,366	\$ 43,601	\$ 216,419	70.4%
TOTAL ELEMENTARY SCHOOLS		\$ 54,271,892	\$ 11,997,080	\$ 31,160,797	\$ 11,114,016	20.5%

Appendix: Restricted General Fund Overview Middle School Budgets

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
221	ELMHURST COMMUNITY PREP	\$ 855,390	\$ 320,450	\$ 482,727	\$ 52,213	6.1%
210	EDNA BREWER MIDDLE	\$ 718,649	\$ 272,268	\$ 401,263	\$ 45,119	6.3%
236	URBAN PROMISE ACADEMY	\$ 630,862	\$ 233,967	\$ 352,083	\$ 44,813	7.1%
212	ROOSEVELT MIDDLE	\$ 1,091,274	\$ 386,055	\$ 597,891	\$ 107,327	9.8%
206	BRET HARTE MIDDLE	\$ 731,797	\$ 263,232	\$ 391,564	\$ 77,001	10.5%
201	CLAREMONT MIDDLE	\$ 869,411	\$ 333,783	\$ 431,746	\$ 103,882	11.9%
224	ALLIANCE ACADEMY	\$ 1,734,338	\$ 660,924	\$ 862,946	\$ 210,468	12.1%
232	COLISEUM COLLEGE PREP	\$ 902,575	\$ 281,496	\$ 499,488	\$ 121,591	13.5%
211	MONTERA MIDDLE	\$ 569,071	\$ 215,497	\$ 270,873	\$ 82,701	14.5%
235	MELROSE LEADERSHIP	\$ 276,537	\$ 134,330	\$ 98,202	\$ 44,005	15.9%
228	UNITED FOR SUCCESS	\$ 1,036,104	\$ 353,920	\$ 500,675	\$ 181,508	17.5%
204	WEST OAKLAND MIDDLE	\$ 2,429,521	\$ 1,516,718	\$ 478,003	\$ 434,799	17.9%
213	WESTLAKE MIDDLE	\$ 662,607	\$ 246,046	\$ 288,355	\$ 128,206	19.3%
203	FRICK MIDDLE	\$ 777,485	\$ 215,664	\$ 396,110	\$ 165,711	21.3%
226	ROOTS INTERNATIONAL	\$ 1,823,847	\$ 586,113	\$ 809,221	\$ 428,513	23.5%
215	MADISON MIDDLE	\$ 1,673,875	\$ 491,655	\$ 674,013	\$ 508,207	30.4%
216	KING ESTATES MIDDLE	\$ 20,455	\$ 7,065	\$ 4,839	\$ 8,551	41.8%
TOTAL MIDDLE SCHOOLS		\$ 16,803,797	\$ 6,519,184	\$ 7,540,000	\$ 2,744,613	16.3%

Appendix: Restricted General Fund Overview High School Budgets

Site	Site Name	Working Budget	Encumbrance	Expenses	Available Balance	% Available
351	MCCLYMONDS	\$ 107,322	\$ 30,640	\$ 67,110	\$ 9,571	8.9%
313	STREET ACADEMY	\$ 215,801	\$ 130,375	\$ 64,739	\$ 20,687	9.6%
347	LEADERSHIP PREPARATORY HI SCH	\$ 350,897	\$ 116,999	\$ 187,569	\$ 46,330	13.2%
352	RUDDSDALE CONTINUATION	\$ 283,998	\$ 126,756	\$ 112,151	\$ 45,092	15.9%
310	DEWEY HIGH SCHOOL	\$ 372,236	\$ 140,614	\$ 169,508	\$ 62,114	16.7%
333	COMMUNITY DAY SCHOOL	\$ 164,522	\$ 54,631	\$ 77,370	\$ 32,521	19.8%
302	FREMONT HIGH SCHOOL	\$ 1,740,028	\$ 540,328	\$ 843,655	\$ 356,046	20.5%
305	OAKLAND TECH HIGH SCHOOL	\$ 1,722,911	\$ 544,721	\$ 821,154	\$ 357,036	20.7%
301	CASTLEMONT HIGH SCHOOL	\$ 1,196,164	\$ 430,276	\$ 513,908	\$ 251,980	21.1%
353	OAKLAND INTERNATIONAL HI SCH	\$ 1,029,378	\$ 307,979	\$ 464,219	\$ 257,180	25.0%
335	LIFE ACADEMY	\$ 814,774	\$ 223,157	\$ 381,697	\$ 209,920	25.8%
338	METWEST	\$ 352,620	\$ 108,621	\$ 151,840	\$ 92,159	26.1%
306	SKYLINE HIGH SCHOOL	\$ 1,865,862	\$ 521,675	\$ 767,530	\$ 576,657	30.9%
304	OAKLAND HIGH SCHOOL	\$ 4,281,637	\$ 938,308	\$ 2,019,453	\$ 1,323,875	30.9%
309	BUNCHE ACADEMY	\$ 608,278	\$ 169,660	\$ 249,928	\$ 188,690	31.0%
330	INDEPENDENT STUDY 9-12	\$ 69,607	\$ 17,089	\$ 25,633	\$ 26,885	38.6%
303	MCCLYMONDS HIGH SCHOOL	\$ 423,240	\$ 100,650	\$ 122,412	\$ 200,177	47.3%
311	GATEWAY TO COLLEGE	\$ 3,547	\$ -	\$ -	\$ 3,547	100.0%
TOTAL HIGH SCHOOLS		\$ 15,602,822	\$ 4,502,478	\$ 7,039,875	\$ 4,060,469	26.0%

General Fund Overview

Fund Balances Summary

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2013-14 2nd Interim	2013-14 1st Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 235,429,854	\$ 233,865,760	\$ 1,564,094	0.7%
01	Gen Fund - Restricted	\$ 188,087,272	\$ 187,075,729	\$ 1,011,543	0.6%
Total General Fund		\$ 423,517,126	\$ 420,941,489	\$ 2,575,637	0.7%
11	Adult Education	\$ 1,784,227	\$ 1,718,541	\$ 65,686	5.1%
12	Child Development	\$ 13,254,576	\$ 12,299,393	\$ 955,183	8.1%
13	Cafeteria	\$ 17,471,461	\$ 17,942,659	\$ (471,198)	-2.8%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 4,555,829	\$ 4,555,829	\$ -	0.0%
21	Gen.Oblig. Bonds	\$ 56,806,291	\$ 20,337,697	\$ 36,468,594	37.2%
25	Dev Fee / Redevel	\$ 6,507,073	\$ 6,447,073	\$ 60,000	1.4%
35	State Modernization	\$ 45,548,572	\$ 40,262,763	\$ 5,285,809	31.5%
40	Williams Settlement	\$ 317,015	\$ 317,015	\$ -	0.0%
Total Facility Funds		\$ 113,734,779	\$ 71,920,376	\$ 41,814,403	34.2%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 18,768,447	\$ 15,924,149	\$ 2,844,299	17.9%
ALL FUNDS		\$ 588,530,615	\$ 540,746,607	\$ 47,784,009	8.6%
Note - Description and purpose of Funds are noted in appendix for each fund					

APPENDIX: Other Fund Balances

Fund 11 – Adult Education Fund

Adult Education Fund 11	2013-14 2nd Interim	2013-14 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 283,142	\$ 275,431	\$ 7,711
Transfer-In & Sources	1,000,000	1,000,000	-
Total Revenues & Sources	1,283,142	1,275,431	7,711
Salaries,Supplies,Services & Equipment	1,784,227	1,718,541	65,686
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	54,184	54,184	(0)
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	1,838,410	1,772,725	65,686
Change in Fund Balance	(555,268)	(497,294)	(57,974)
Beginning Fund Balance	497,294	497,294	-
Ending Fund Balance	\$ (57,974)	\$ 0	\$ (57,974)
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs			

APPENDIX: Other Fund Balances

Fund 12 – Child Development Fund

Child Development Fund 12	2013-14 2nd Interim	2013-14 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 12,952,478	\$ 12,949,018	\$ 3,460	
Transfer-In & Sources	672,815	-	672,815	
Total Revenues & Sources	13,625,293	12,949,018	676,275	
Salaries,Supplies,Services & Equipment	13,254,576	12,299,393	955,183	(1)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	628,423	628,423	-	
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	13,940,223	12,985,040	955,183	
Change in Fund Balance	(314,929)	(36,022)	(278,907)	
Beginning Fund Balance	314,929	314,929	-	
Ending Fund Balance	\$ -	\$ 278,907	\$ (278,907)	
Purpose of Fund - Accts for fed, state and local revenues for child development programs				
(1) Program and operational deficit projected for current year				

APPENDIX: Other Fund Balances

Fund 13 – Cafeteria Fund

Cafeteria Fund 13	2013-14 2nd Interim	2013-14 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 17,055,396	\$ 17,555,836	\$ (500,440)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	17,055,396	17,555,836	(500,440)	
Salaries,Supplies,Services & Equipment	17,471,461	17,942,659	(471,198)	(2)
Other outgo	-	-	-	
Indirect Cost	879,959	909,201	(29,242)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	18,558,263	19,058,703	(500,440)	
Change in Fund Balance	(1,502,866)	(1,502,866)	-	
Beginning Fund Balance	1,502,866	1,502,866	-	
Ending Fund Balance	\$ (0)	\$ (0)	\$ -	
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
(1)	Decrease in reimbursement daims for school lunch program; reduction in Fresh Fruits Grant Award			
(2)	Adjusted program expenses as a result of decrease in revenue			

APPENDIX: Other Fund Balances

Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2013-14 2nd Interim	2013-14 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,093,782	2,093,782	-
Salaries,Supplies,Services & Equipment	4,555,829	4,555,829	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	4,555,829	4,555,829	-
Change in Fund Balance	(2,462,046)	(2,462,046)	-
Beginning Fund Balance	2,462,046	2,462,046	-
Ending Fund Balance	\$ -	\$ -	\$ -
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

APPENDIX: Other Fund Balances

Fund 17 – Special Reserve Fund for Other than Capital Outlay Projects

Other Cap Outlay Fund 17(State Loan)	2013-14 2nd Interim	2013-14 1st Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	7,049	7,049	-
Ending Fund Balance	\$ 7,049	\$ 7,049	\$ -
Purpose of Fund - Accts for \$35 million of the State loan.			

APPENDIX: Other Fund Balances

Fund 21 – Building Fund

Building Fund 21	2013-14 2nd Interim	2013-14 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ -	\$ -	
Transfer-In & Sources	120,000,000	120,000,000	-	
Total Revenues & Sources	120,000,000	120,000,000	-	
Salaries,Supplies,Services & Equipment	56,806,291	20,337,697	36,468,594	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	-	
Total Expenses & Uses	58,900,073	22,431,479	36,468,594	
Change in Fund Balance	61,099,927	97,568,521	(36,468,594)	
Beginning Fund Balance	31,969,257	31,969,257	-	
Ending Fund Balance	\$ 93,069,184	\$ 129,537,777	\$ (36,468,594)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1) Allocated Measure J Bond revenue to expenses				

APPENDIX: Other Fund Balances

Fund 25 – Capital Facility Fund

Capital Facilities Fund 25	2013-14 2nd Interim	2013-14 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,172,573	\$ 4,172,573	\$ -
Revenue received post 3rd Interim reporting	-	-	-
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,172,573	4,172,573	
Salaries,Supplies,Services & Equipment	6,507,073	6,447,073	60,000
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	6,507,073	6,447,073	
Change in Fund Balance	(2,334,500)	(2,274,500)	(60,000)
Beginning Fund Balance	3,880,091	3,880,091	-
Ending Fund Balance	\$ 1,545,591	\$ 1,605,591	\$ (60,000)
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies			

APPENDIX: Other Fund Balances

Fund 35 – County School Facility Fund

County School Facility Fund 35	2013-14 2nd Interim	2013-14 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ -	\$ -	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	-	-	
Salaries,Supplies,Services & Equipment	45,548,572	40,262,763	5,285,809	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	45,548,572	40,262,763	5,285,809	
Change in Fund Balance	(45,548,572)	(40,262,763)	(5,285,809)	
Beginning Fund Balance	47,930,253	47,930,253	-	
Ending Fund Balance	\$ 2,381,681	\$ 7,667,490	\$ (5,285,809)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(1) Construction and modernization projects: Downtown Educational Complex, Calvin Simmons and interim housing for small school projects				

APPENDIX: Other Fund Balances

Fund 40 – Williams Settlement Fund

Special Reserve Fund 40	2013-14 2nd Interim	2013-14 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	317,015	317,015	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	317,015	317,015	-
Change in Fund Balance	(317,015)	(317,015)	-
Beginning Fund Balance	963,544	963,544	-
Ending Fund Balance	\$ 646,528	\$ 646,528	\$ -
Purpose of Fund - Accts for the rev and exp associated with the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC)			

APPENDIX: Other Fund Balances

Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2013-14 2nd Interim	2013-14 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 71,759,790	\$ 71,759,790	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	71,759,790	71,759,790	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	61,962,160	61,962,160	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	61,962,160	61,962,160	-
Change in Fund Balance	9,797,630	9,797,630	-
Beginning Fund Balance	51,011,760	51,011,760	-
Ending Fund Balance	\$ 60,809,390	\$ 60,809,390	\$ -
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.			
Pmts made from taxes levied by Counties			

APPENDIX: Other Fund Balances

Fund 53 – Tax Override Fund

Tax Override Fund 53	2013-14 2nd Interim	2013-14 1st Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,734	\$ 13,734	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,734	13,734	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	13,734	13,734	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ 13,734	\$ 13,734	\$ -
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

APPENDIX: Other Fund Balances

Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2013-14 2nd Interim	2013-14 1st Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 16,512,116	\$ 13,667,817	\$ 2,844,299	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	16,512,116	13,667,817	2,844,299	
Salaries,Supplies,Services & Equipment	18,768,447	15,924,149	2,844,299	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	470,000	470,000	-	
Total Expenses & Uses	19,238,447	16,394,149	2,844,299	(2)
Change in Fund Balance	(2,726,332)	(2,726,332)	-	
Beginning Fund Balance	10,646,654	10,646,654	-	
Ending Fund Balance	\$ 7,920,323	\$ 7,920,323	\$ -	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1) Increase due to insurance reimbursements received related to 2nd Ave relocation				
(2) Expenses for 2nd Ave relocation related to reimbursements noted above				

Operating Results



Technology Services Support Ticket Analysis 2013-14 vs. 2012-13

Tech Services - Help Desk ticket request		2013-14	2012-13	Diff
Number of tickets open to close		Jul-Dec	Jul-Dec	
Number of open tickets - beginning of the period	a	303	430	(127)
Number of tickets opened during the period	b	7,328	7,235	93
Number of tickets Available	a+b=c	7,631	7,665	(34)
Number of tickets closed during the period	d	(7,327)	(7,052)	(275)
Number of open tickets - end of Period	c+d=e	304	613	(309)
Avg number of tickets closed per month	d/6=e	1,221	1,175	46

Payroll Processing Results July-Dec 2013-14 vs. July-Dec 2012-13

	2013-14	2012-13	Diff	
	July-Dec	July-Dec	Amt	%
Total Payroll Runs	68	56	12.00	21.4%
Number of Check, Direct Deposit & Manuals:				
Checks	9,309	9,119	190	2.1%
Direct Deposits	44,030	36,667	7,363	20.1%
Manuals	288	206	82	39.8%
Total Check, Direct, Deposits & Manuals	53,627	45,992	7,635	16.6%
Number of checks Issued Due to HR/PR Errors:				
Human Resources (HR)	93	66	27	40.9%
Payroll (P/R)	39	66	(27)	-40.9%
Total Checks Issued due to HR/PR Errors	132	132	0.00	0.0%
Percentage of P/R & HR Errors	0.25%	0.29%	-0.04%	-14.2%

Buildings & Grounds Results July-Dec 2013-14 vs. July-Dec 2012-13

Overall Work Order Request Data			July - December 2013		July - December 2012		Difference	Productivity			
Total Work Orders Submitted			10,212		8,046		2,166	26.92%	Increase		
Completed			8,720	85.39%	7,348	91.32%	1,372	18.67%	Increase		
Not Completed			1,492	14.61%	698	8.68%	794	113.75%	Increase		
Overall Completed on time			5,578	54.62%	5,963	74.11%	(385)	-6.46%	Decrease		
Overall Not Completed on time			3,142	30.77%	1,385	17.21%	1,757	126.86%	Increase		
Work Order Data		Totals 2013	Totals 2012	2013 Priority 1 (1-2 Days)	2012 Priority 1 (1-2 Days)	2013 Priority 2 (1-7 Days)	2012 Priority 2 (1-7 Days)	2013 Priority 3 (10-30 Days)	2012 Priority 3 (10-30 Days)	2013 Priority 4 (30-90 Days)	2012 Priority 4 (30-90 Days)
Completed On Time		5,578	5,963	292	942	4,527	3,261	389	1,759	370	1
Not Completed OnTime		3,142	1,385	462	276	2,582	1,021	94	88	4	-
Total Completed		8,720	7,348	754	1,218	7,109	4,282	483	1,847	374	1
% Completed On Time		63.97%	81.15%	38.73%	77.34%	63.68%	76.16%	80.54%	95.24%	98.93%	0.00%
% Not Completed On Time		36.03%	18.85%	61.27%	22.66%	36.32%	23.84%	19.46%	4.76%	1.07%	0.00%

Custodial Services Results

Summer 2013-14 vs. Summer 2012-13

Principal Survey Analysis Summer Session									Principal Survey Analysis Summer Session								
2013-2014									2012-2013								
	Elementary		Middle		High		Total			Elementary		Middle		High		Total	
Excellent/Good	51	83.6%	14	93.3%	13	72.2%	78	83.0%	Excellent/Good	48	81.4%	14	87.5%	14	77.8%	76	81.7%
Average/Fair	9	14.8%	1	6.7%	5	27.8%	15	16.0%	Average/Fair	11	18.6%	2	12.5%	4	22.2%	17	18.3%
Poor	1	1.6%	0	0.0%	0	0.0%	1	1.1%	Poor	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Survey	61	100.0%	15	100.0%	18	100.0%	94	100.0%	Total Survey	59	100.0%	16	100.0%	18	100.0%	93	100.0%
Principal Survey Analysis Fall Session									Principal Survey Analysis Fall Session								
2013-2014									2012-2013								
	Elementary		Middle		High		Total			Elementary		Middle		High		Total	
Excellent/Good	45	73.8%	10	66.7%	13	72.2%	68	72.3%	Excellent/Good	36	60.0%	7	43.8%	12	66.7%	55	58.5%
Average/Fair	15	24.6%	3	20.0%	5	27.8%	23	24.5%	Average/Fair	24	40.0%	8	50.0%	5	27.8%	37	39.4%
Poor	1	1.6%	2	13.3%	0	0.0%	3	3.2%	Poor	0	0.0%	1	6.3%	1	5.6%	2	2.1%
Total Survey	61	100.0%	15	100.0%	18	100.0%	94	100.0%	Total Survey	60	100.0%	16	100.0%	18	100.0%	94	100.0%
Principal Survey Analysis Summer Session																	
We had an increase of 1.3 % in the Excellent / Good overall cleaning from last year to this year Summer Session																	
We had a decrease of -2.3% in the Average/Fair overall cleaning from last year to this year Summer Session																	
We had an increase of 1.1 % in the Poor overall cleaning from last year to this year Summer Session																	
Principal Survey Analysis Fall Session																	
We had an increase of 13.8 % in the Excellent / Good overall cleaning from last year to this year Fall Session																	
We had a decrease of -14.9 % in the Average/Fair overall cleaning from last year to this year Fall Session																	
We had an increase of 1.1 % in the Poor overall cleaning from last year to this year Fall Session																	