



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# 2016-17 2<sup>nd</sup> Interim Financial Report

## Budget Update as of January 31, 2017



Presented by Budget Department

Board of Education Presentation

March 8, 2017

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# General Fund

## Executive Summary

# 2016-17 2<sup>nd</sup> Interim Executive Summary - Overview

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- The 2nd Interim provides the second budget update for the 2016-17 budget since the State's Adopted budget, which reflects revenue and expenditure adjustments through January 31, 2017.
- The Unrestricted General Fund Ending Balance is projected to be approximately **\$11 Million**.
- The District is projected to meet its **2%** Reserve for Economic Uncertainty as required by the California Department of Education.
- The General Fund is projected to end the year with a positive cash balance of approximately **\$19M**.
- Based on the above, the General Fund Multiyear Projections and the financial position of all other funds, staff is recommending submittal of the First Interim Financial Report to the Alameda County Office of Education (ACOE) with a "Qualified" certification.

# 2016-17 2<sup>nd</sup> Interim



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## Executive Summary - Unrestricted Revenues

**Unrestricted revenues are estimated to increase by \$1.2M from the First Interim Budget.**

**Revenues and Sources** increased approximately **\$1.2M** based primarily on the following:

- **Local Control Funding Formula (LCFF) Revenues**
  - ✓ **\$20K net decrease** - reduction in LCFF revenue primarily due to reduced unduplicated count factor of 77.17% from 78.08% and GAP funding increase of 55.28% from 54.18%
- **Other State Revenue**
  - ✓ **\$40K net increase** – increase in Mandated Block Grant Award
- **Local Revenue**
  - ✓ **\$1.175K net increase** - higher Redevelopment Agency (RDA) revenue of based on updated projections

# 2016-17 2<sup>nd</sup> Interim

## Executive Summary - Unrestricted Expenses

**Unrestricted expenses are estimated to increase by \$1.3 M from the First Interim Budget**

**EXPENSES & USES** increased approximately **\$1.3M** based primarily on the following:

- **Salaries, Supplies, Services & Equipment** decreased **\$3.5M** primarily due to the following:
  - ✓ \$2.4M decrease due to reduction in Transportation budget
  - ✓ \$1.5M estimated decrease is based on the Spending Limitation Protocol enacted in January 2017
  - ✓ \$.4M increase due to One-Time financial system conversion support (ESCAPE)
- **Indirect Costs**, which is an offset to expenditures, increased by **\$.2M** due to additional amounts from other local grants loaded since 1<sup>st</sup> Interim for which indirect cost is charged.
- **Contributions** increased by **\$4.9M**, increasing the support for the Special Education Program.



# General Fund

## Unrestricted General Fund

- Revenues and Expenses
- Fund Balance Detail
- Structural Surplus/(Deficit)
- Assumptions
- Caution Ahead

# 2016-17 2<sup>nd</sup> Interim



**OAKLAND UNIFIED  
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## Unrestricted General Fund - Revenues and Expenses

Unrestricted General Fund		2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 354,812,444	\$ 354,832,928	\$ (20,484)
Other State & Federal Revenue		15,648,598	15,609,571	39,027
Local Revenue		34,582,577	33,407,747	1,174,830
Transfer-In & Sources		735,130	735,130	-
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>405,778,749</b>	<b>404,585,376</b>	<b>1,193,373</b>
Salaries,Supplies,Services & Equipment		331,853,183	335,307,549	(3,454,366)
Other Outgo (Pass Throughs / Debt Service)		6,077,046	6,077,046	-
Indirect Cost (Expense Offset)		(5,354,089)	(5,162,308)	(191,781)
Contributions & Transfers Out		74,381,281	69,449,044	4,932,237
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>406,957,421</b>	<b>405,671,331</b>	<b>1,286,090</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>\$ (1,178,671)</b>	<b>\$ (1,085,954)</b>	<b>\$ (92,717)</b>
Beginning Fund Balance	d	12,063,851	12,063,851	-
Audit Adjustment	e	392,864	-	392,864
<b>Beginning Fund Balance</b>	<b>d+e=f</b>	<b>\$ 12,456,715</b>	<b>\$ 12,063,851</b>	<b>\$ 392,864</b>
<b>Ending Fund Balance</b>	<b>f+c=g</b>	<b>\$ 11,278,044</b>	<b>\$ 10,977,897</b>	<b>\$ 300,147</b>



# 2016-17 2<sup>nd</sup> Interim



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## Unrestricted General Fund - Fund Balance Detail

Unrestricted General Fund	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff
Ending Fund Balance	\$ 11,278,044	\$ 10,977,897	\$ 300,147
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	11,128,044	10,800,878	327,166
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	-	27,019	(27,019)
Revolving Cash (ONE-TIME)	150,000	150,000	-
<b>Total Ending Fund Balance</b>	<b>\$ 11,278,044</b>	<b>\$ 10,977,897</b>	<b>\$ 300,147</b>
The fund balance includes the State required 2% reserve for uncertainty, however Board policy requires 3%. The reserve for economic uncertainty meets the 2% minimum State requirement with an additional \$76K toward 3% required by Board.			

# 2016-17 2<sup>nd</sup> Interim



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## Unrestricted General Fund - Structural Surplus/(Deficit)

Structural Surplus/(Deficit) for Unrestricted Gen Fund				
		2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff
Excess of revenues over (under) expenses	A	\$ (1,178,671)	\$ (1,085,954)	\$ (92,717)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 Final payment related to an early retirement program		604,742	604,742	-
2 Central one-time support for conversion of current financial system (ESCAPE)		425,000		425,000
One-Time Unrestricted General Fund Revenues /Expenses	B	1,029,742	604,742	425,000
Structural Surplus/(Deficit) After Deducting One-Time Items	A+B=C	\$ (148,929)	\$ (481,212)	\$ 332,283

# 2016-17 2<sup>nd</sup> Interim



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## Unrestricted General Fund Assumptions – page 1 of 2

	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff	
<b>STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Average Daily Attendance (ADA)	35,484	35,484	-	
LCFF Factor (unduplicated)	77.71%	78.07%	-0.36%	
State Funding Rate	55.28%	54.18%	1.10%	
Cost of Living Adjustment (COLA)	0.000%	0.000%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 354,812,444	\$ 354,831,154	\$ (18,710)	Decrease due to: 1) Reduced unduplicated count factor 77.07% from 78.07%, 2) decrease in funding rate 54.18% from 55.28%
Misc	\$ -	\$ 1,774	\$ (1,774)	
NET UNRESTR LOCAL CONTROL FUNDING FORMULA (LCFF)	\$ 354,812,444	\$ 354,832,928	\$ (20,484)	
<b>OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Mandated Cost Block Grant	\$ 1,258,611	\$ 1,219,584	\$ 39,027	Increase due to adjusted for updated Mandated Block Grant award
Lottery	\$ 5,616,296	\$ 5,616,296	\$ -	
M.A.A.	\$ 1,000,000	\$ 1,000,000	\$ -	
Other State	\$ 124,254	\$ 124,254	\$ -	
One-Time Discretionary Funds	\$ 7,593,636	\$ 7,593,636	\$ -	
Other Federal	\$ 55,801	\$ 55,801	\$ -	
TOTAL OTHER STATE & OTHER INC	\$ 15,648,598	\$ 15,609,571	\$ 39,027	
<b>UNRESTRICTED LOCAL FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Parcel Tax	\$ 20,376,330	\$ 20,376,330	\$ -	
RDA for Routine Repair & Maintenance Acct (RRMA)	\$ 6,404,909	\$ 5,230,079	\$ 1,174,830	Increase due to adjustment based on updated projections
Charter Schools	\$ 2,295,959	\$ 2,295,959	\$ -	
Leases & Rentals	\$ 827,519	\$ 827,519	\$ -	
Interagency	\$ 998,271	\$ 998,271	\$ -	
Other Local Revenue	\$ 3,517,004	\$ 3,517,004	\$ -	
Interest	\$ 162,585	\$ 162,585	\$ -	
TOTAL LOCAL INCOME	\$ 34,582,577	\$ 33,407,747	\$ 1,174,830	
<b>UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Transfer from Self Insurance	\$ 471,063	\$ 471,063	\$ -	
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (Early Childhood Education)	\$ 57,224	\$ 57,224	\$ -	
TOTAL TRANSFERS-IN	\$ 735,130	\$ 735,130	\$ -	

# 2016-17 2<sup>nd</sup> Interim

## Unrestricted General Fund Assumptions – page 2 of 2



	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff	
<b>UNRESTRICTED EXPENSES</b>				<b>Comments</b>
<b>SCHOOLS</b>				
School Budgets	\$ 254,339,609	\$ 254,307,913	\$ 31,695	
<b>TOTAL SCHOOLS</b>	<b>\$ 254,339,609</b>	<b>\$ 254,307,913</b>	<b>\$ 31,695</b>	
<b>CENTRAL &amp; CENTRAL SCHOOL SUPPORT</b>				
Central Budgets	\$ 73,040,326	\$ 74,685,444	\$ (1,645,118)	Decrease primarily due to : 1) \$2.4 M reduction in Transportation budget, 2) \$400K financial system conversion (ESCAPE), 3) \$300K transfer from District Wide
<b>TOTAL CENTRAL</b>	<b>\$ 73,040,326</b>	<b>\$ 74,685,444</b>	<b>\$ (1,645,118)</b>	
<b>DISTRICT-WIDE</b>				
District-Wide Budgets (Sites 998 & 999)	\$ 4,473,248	\$ 6,314,192	\$ (1,840,943)	Decrease primarily due to : 1) \$1.5M estimated reduction related to Spending Limitation Protocol, 2) \$300K transfer to Central
<b>TOTAL DISTRICT-WIDE</b>	<b>\$ 4,473,248</b>	<b>\$ 6,314,192</b>	<b>\$ (1,840,943)</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 331,853,183</b>	<b>\$ 335,307,549</b>	<b>\$ (3,454,366)</b>	
<b>UNRESTRICTED OTHER OUTGO ASSUMPTIONS</b>				<b>Comments</b>
Write-offs & Other	\$ -	\$ -	\$ -	
State Loan Payment	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
<b>TOTAL OTHER OUTGO</b>	<b>\$ 6,077,046</b>	<b>\$ 6,077,046</b>	<b>\$ -</b>	
<b>UNRESTRICTED INDIRECT COST ASSUMPTIONS</b>				<b>Comments</b>
Interprogram	\$ (3,868,491)	\$ (3,554,075)	\$ (314,416)	Increase due to additional budgets allocated for grants loaded since 1st Interim
Interfund	\$ (1,485,598)	\$ (1,608,233)	\$ 122,635	
<b>TOTAL INDIRECT COSTS</b>	<b>\$ (5,354,089)</b>	<b>\$ (5,162,308)</b>	<b>\$ (191,781)</b>	
<b>UNRESTRICTED CONTRIBUTIONS &amp; TRANSFERS OUT</b>				<b>Comments</b>
Special Education Program	\$ 56,815,243	\$ 51,883,006	\$ 4,932,237	Increase due to contribution to PEC for operational costs
RRMA (Build & Grounds)	\$ 13,548,405	\$ 13,548,405	\$ -	
ROTC	\$ 98,773	\$ 98,773	\$ -	
Transfer to Early Childhood	\$ 1,393,860	\$ 1,393,860	\$ -	
Transfer to Nutritional Services	\$ 2,525,000	\$ 2,525,000	\$ -	
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS OUT</b>	<b>\$ 74,381,281</b>	<b>\$ 69,449,044</b>	<b>\$ 4,932,237</b>	

# Current Year Caution Spending Protocol Status



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In preparation for 2<sup>nd</sup> Interim reporting and with the implementation of the General Fund Spending Limitations Protocol in place, a current indication of our unrestricted budget is necessary.

As of February 24<sup>th</sup>, the unrestricted general fund is noted as follows:

- **\$332 M** Expense Budget at 2<sup>nd</sup> Int. (salaries, benefits, supplies and services)
- **(\$117M)** Encumbered\*
- **(\$213M)** Actuals\*
- **\$2M** Available Balance

**All encumbrances may not result in actual expenses and actuals may increase without initially being encumbered, each impacting the available balance**

# Current Year Caution Spending Protocol Status



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## Purchase Order Status Comparison:

- Fund 01
- Unrestricted General Purpose (res 0000)

For the Month of January 2017		For the Month of January 2016	
Site Type	PO Total	Site Type	PO Total
Central	\$ 940,508	Central	\$ 333,019
District Wide	\$ 71,987	District Wide	\$ 258,142
Schools	\$ 1,160,227	Schools	\$ 282,333
<b>Total</b>	<b>\$ 2,172,722</b>	<b>Total</b>	<b>\$ 873,494</b>
<b>Note:</b> As of January 31, the amount of purchase orders encumbered is approximately 249% more than the same time in the prior year.			

# Current Year Caution Spending Protocol Status



**OAKLAND UNIFIED  
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The General Fund Spending Limitations Protocol was implemented on January 9<sup>th</sup> in a proactive effort to support the District in financial success for the current year. The protocol impacts unrestricted general fund spending, excluding supplemental and concentration funds. An appeal process was implemented and yielded the following results for purchases:

Total		
	# of Requests	Amount (000s)
Requests	68	\$ 390
Denied	(2)	\$ (87)
Site Cancelled	(2)	\$ (27)
<b>Total Approved</b>	<b>64</b>	<b>\$ 276</b>
Approved Request detail:		
Requisitions	42	\$ 149
Payroll	22	\$ 127
<b>Total Approved</b>	<b>64</b>	<b>\$ 276</b>
For the 42 Requisitions, 31 Purchase Orders have been issued.		

Schools		
	# of Requests	Amount (000s)
Requests	35	\$ 150
Denied	-	\$ -
Site Cancelled	(2)	\$ (27)
<b>Total Approved</b>	<b>33</b>	<b>\$ 123</b>
Approved Request detail:		
Requisitions	17	\$ 50
Payroll	16	\$ 73
<b>Total Approved</b>	<b>33</b>	<b>\$ 123</b>
For the 17 Requisitions, 12 Purchase Orders have been issued.		

Central Offices		
	# of Requests	Amount (000s)
Requests	33	\$ 240
Denied	(2)	\$ (87)
Site Cancelled		
<b>Total Approved</b>	<b>31</b>	<b>\$ 153</b>
Approved Request detail:		
Requisitions	25	\$ 99
Payroll	6	\$ 54
<b>Total Approved</b>	<b>31</b>	<b>\$ 153</b>
For the 25 Requisitions, 19 Purchase Orders have been issued.		

# Caution Ahead

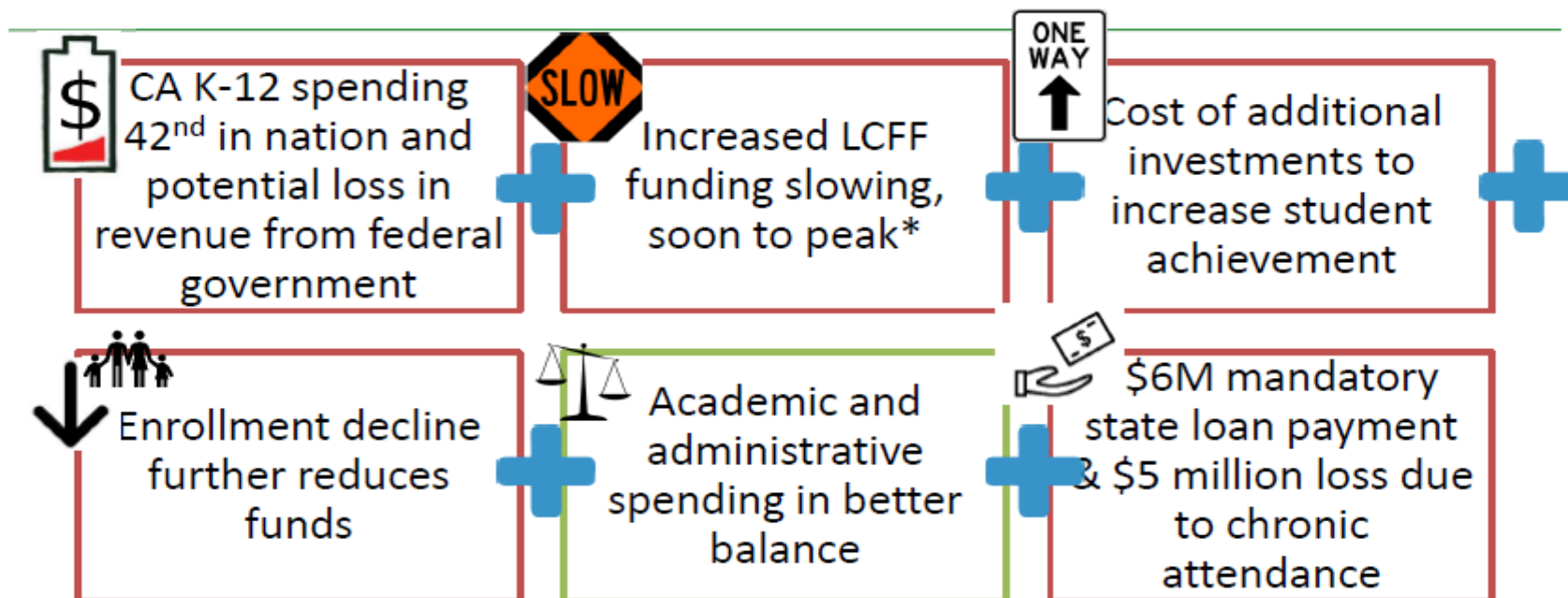


As we move further into 2016-17, red flags are signaling caution as previously indicated at presentations for both the 2015-16 year end closing and First Interim:

- **LCFF** is close to being fully funded, which means the increases from year to year will be significantly smaller. District will primarily receive COLA adjustments only.
- **Cost of Living Adjustments** (COLAs) are not expected to keep pace with the true cost of living; meaning the increases in revenues will not be enough to pay for increases in costs.
- **Average Daily Attendance (ADA)** continues to decline which results in reduced revenues.
- **Federal Categorical Programs** - revenues could be reduced based on decision by the current administration in Congress.
- **Support** to Special Education, Early Childhood, and Child Nutrition need realigning to closely stay within each program revenue sources. **Special Education, in particular, is a program that needs to be monitored very closely.**
- **Structural Deficit** – ongoing revenues do not equal or exceed ongoing expenses at this time. As the year progresses, ongoing revenues and expenses will be monitored closely in an attempt to mitigate this issue by year end.
- **Structural Deficit for Future Years** - will increase if revenues are reduced and corresponding reductions to expenditures are **not** made.
- **Reserve Balance** must be restored to the Board required 3%.



# The challenge: OUSD is facing a more difficult budget environment



**Any significant expansion of investments requires thoughtful realignment and reallocation of unrestricted resources. Otherwise, we have to leave new priorities unfunded.\*\***

*\*LCFF revenue increases have been \$20M to \$40M over the last three years, down to under \$10M for FY17-18.*

*\*\* See Appendix I, slides 47-52: Supt. Wilson began '14-'15 with over \$25 million in unfunded district priorities to solve for.*



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# Appendix

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- Cash flow – General Fund
- Multiyear Projections – General Fund
- All Funds Summary
- Restricted General Fund
- All Other Funds
- School Site Budgets
- Operating Results



# Appendix

## Cash Flow – General Fund

# 2016-17 2<sup>nd</sup> Interim

## Cash Flow – General Fund

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The monthly cash flow projections are primarily based on Federal, State and Local cash payment schedules and prior year actuals.

To have sufficient cash on hand during the current fiscal year (2016-17) and to meet financial obligations, the District temporarily borrowed \$26 million from the County Treasurer in November 2016. The temporary loan is scheduled to be repaid in May of 2017.

For Fiscal Year 2016-17 the State anticipates deferring 27% of June's State Aid apportionment which is estimated to be \$10 million based on the Governor's 2017-18 Budget Proposal in January.

In anticipation of the proposed deferrals, the District will again borrow \$10 million from the County's Treasurer against 2016-17 State deferred apportionments.

With these temporary borrowings, the 2016-17 Cash Flow projections reflect positive cash balance of \$19 million at fiscal year end.

# 2016-17 2<sup>nd</sup> Interim

## Cash flow – General Fund



Actual Cash Balance	July 2016 Actual	August 2016 Actual	September 2016 Actual	October 2016 Actual	November 2016 Actual	December 2016 Actual
Beginning Cash	\$ 39,882,755	\$ 26,777,385	\$ 29,594,180	\$ 25,301,444	\$ 251,558	\$ 13,385,702
Total Receipts	18,283,011	15,346,273	41,388,842	24,273,918	29,880,628	123,325,310
Total Disbursements	16,494,975	17,770,657	46,099,648	53,285,892	47,607,382	49,739,807
A/R & A/P	(14,893,407)	5,241,179	418,069	3,962,088	30,860,897	444,919
Net Increase / Decrease	(13,105,370)	2,816,795	(4,292,736)	(25,049,886)	13,134,143	74,030,421
<b>Ending Cash</b>	<b>\$ 26,777,385</b>	<b>\$ 29,594,180</b>	<b>\$ 25,301,444</b>	<b>\$ 251,558</b>	<b>\$ 13,385,702</b>	<b>\$ 87,416,123</b>
Actual Cash Balance	January 2017 Actual	February 2017 Projected	March 2017 Projected	April 2017 Projected	May 2017 Projected	June 2017 Projected
Beginning Cash	87,416,123	66,566,434	67,079,972	58,423,480	60,140,383	9,636,664
Total Receipts	28,987,948	48,234,195	37,956,856	50,948,166	21,954,907	72,404,015
Total Disbursements	48,146,149	47,607,118	48,017,193	47,664,213	47,895,198	68,168,694
A/R & A/P	(1,691,488)	(113,539)	1,403,846	(1,567,050)	(24,563,427)	5,133,515
Net Increase / Decrease	(20,849,689)	513,538	(8,656,491)	1,716,902	(50,503,719)	9,368,836
<b>Ending Cash</b>	<b>\$ 66,566,434</b>	<b>\$ 67,079,972</b>	<b>\$ 58,423,480</b>	<b>\$ 60,140,383</b>	<b>\$ 9,636,664</b>	<b>\$ 19,005,500</b>



# Appendix

## Multiyear Projections – General Fund

# 2016-17 2<sup>nd</sup> Interim

## General Fund - Multiyear Assumptions



**OAKLAND UNIFIED  
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	Unrestricted General Fund			Restricted General Fund		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
<b>REVENUE:</b>						
ADA	35941.46	34941.46	34941.46	35941.46	34941.46	34941.46
LCFF Revenue	\$ 354,812,444	\$ 354,896,190	\$ 366,837,924	\$ 2,326,800	\$ 2,326,800	\$ 2,326,800
Measure N (OUSD Portion)				\$ 11,815,680	\$ 11,815,680	\$ 11,815,680
Measure G1 (OUSD Portion)				\$ 8,100,000	\$ 8,100,000	\$ 8,100,000
Other Revenue COLA	0.00%	1.48%	2.40%	0.00%	1.48%	2.40%
Gap Fund Dept. of Finance	55.28%	23.67%	53.85%			
<b>EXPENSES:</b>						
Salaries (Certificated & Classified):						
Step & Column		1.50%	1.50%		1.50%	1.50%
Salary Increase		0.00%	0.00%		0.00%	0.00%
Benefits:						
Salary Driven		9.80%	9.80%		9.80%	9.80%
Health & Welfare Capped		-2.00%	5.00%		-2.00%	5.00%
STRS	12.58%	14.43%	16.28%		14.43%	16.28%
PERS	13.89%	15.80%	17.70%		15.80%	17.70%
Non Salary CPI Increase:		2.72%	2.92%		2.72%	2.92%
Add'l Contributions to Programs						
Potential Central Office Cuts						
Indirect Cost	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%
<b>OTHER OUTGO</b>						
Measure G to Charters	\$ -	\$ -	\$ -			
Debt Service (incl issuing a COP)	\$ 5,985,477	\$ 5,985,477	\$ 5,985,477			
<b>TRANSFERS IN:</b>						
From Other Funds	\$ 735,130	\$ 564,067	\$ 564,067	NA	NA	NA
<b>TRANSFERS OUT:</b>						
To Early Childhood	\$ 1,393,860	\$ 1,421,737	\$ 1,457,280	NA	NA	NA
To Food Services	\$ 2,525,000	\$ 2,575,500	\$ 2,639,888	NA	NA	NA
<b>CONTRIBUTIONS:</b>						
Special Ed Program	\$ (56,815,243)	\$ (59,372,824)	\$ (62,045,536)	\$ 56,815,243	\$ 59,372,824	\$ 62,045,536
RRMA (B&G)	\$ (13,548,405)	\$ (13,683,889)	\$ (13,820,728)	\$ 13,548,405	\$ 13,683,889	\$ 13,820,728
Other	\$ (98,773)	\$ (98,773)	\$ (98,773)	\$ 98,773	\$ 98,773	\$ 98,773
<b>REDUCTIONSTO BALANCE</b>	\$ -	\$ (14,544,000)	\$ -	\$ -	\$ (10,000,000)	\$ (12,700,000)

# 2016-17 2<sup>nd</sup> Interim



**OAKLAND UNIFIED  
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## Unrestricted General Fund - Multiyear Projections

<b>Unrestricted General Fund</b>		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Unrestricted LCFF Revenues</b>		\$ 354,812,444	\$ 354,896,190	\$ 366,837,924
<b>Other Revenue</b>		50,231,175	43,206,326	44,631,399
<b>Transfer-In, Sources &amp; Contrib</b>		(69,727,291)	(72,591,419)	(75,400,971)
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>335,316,328</b>	<b>325,511,097</b>	<b>336,068,353</b>
<b>Salaries,Supplies,Services &amp; Equipment</b>		331,853,183	320,592,380	330,599,971
<b>Other outgo (Pass Throughs / Debt Service)</b>		6,077,046	6,077,046	6,077,046
<b>Indirect Cost (Expense Offset)</b>		(5,354,089)	(5,445,011)	(5,327,128)
<b>Transfers Out</b>		3,918,860	3,997,237	4,097,168
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>336,494,999</b>	<b>325,221,652</b>	<b>335,447,057</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>(1,178,671)</b>	<b>289,445</b>	<b>621,296</b>
<b>Beginning Fund Balance</b>	<b>d</b>	<b>12,456,715</b>	<b>11,278,044</b>	<b>11,567,489</b>
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 11,278,044</b>	<b>\$ 11,567,489</b>	<b>\$ 12,188,786</b>



# 2016-17 2<sup>nd</sup> Interim



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

## Restricted General Fund - Multiyear Projections

Restricted General Fund		2016-17	2017-18	2018-19
Restricted LCFF Revenues		\$ 2,326,800	\$ 2,326,800	\$ 2,326,800
Other Revenue		127,770,583	134,011,670	137,227,950
Transfer-In, Sources & Contrib		70,462,421	73,155,486	75,965,038
<b>Total Revenues &amp; Sources</b>	<b>a</b>	<b>200,559,804</b>	<b>209,493,956</b>	<b>215,519,787</b>
Salaries,Supplies,Services & Equipment		206,328,598	211,058,450	204,762,122
Other outgo (Pass Throughs / Debt Service)		2,813,994	2,813,994	2,813,994
Indirect Cost (Expense Offset)		3,868,491	3,959,413	3,841,530
Transfers Out		-	-	-
<b>Total Expenses &amp; Uses</b>	<b>b</b>	<b>213,011,083</b>	<b>217,831,857</b>	<b>211,417,646</b>
<b>Change in Fund Balance</b>	<b>a-b=c</b>	<b>(12,451,279)</b>	<b>(8,337,901)</b>	<b>4,102,141</b>
<b>Beginning Fund Balance</b>	<b>d</b>	<b>22,437,844</b>	<b>9,986,565</b>	<b>1,648,664</b>
<b>Ending Fund Balance</b>	<b>c+d=e</b>	<b>\$ 9,986,565</b>	<b>\$ 1,648,664</b>	<b>\$ 5,750,805</b>



# Appendix

## All Funds Summary

# 2016-17 2<sup>nd</sup> Interim

## All Funds - Summary



Fd #	Fund Description	EXPENSES ( Object Codes 1000-7999)			
		2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
<b>General Fund</b>					
01	Gen Fund - Unrestricted	\$ 405,671,331	\$ 404,488,666	\$ 1,182,665	0.3%
01	Gen Fund - Restricted	\$ 142,548,662	\$ 134,372,555	\$ 8,176,107	6.1%
<b>Total General Fund</b>		\$ 548,219,993	\$ 538,861,221	\$ 9,358,772	1.7%
11	Adult Education	\$ 4,047,639	\$ 4,047,639	\$ -	0.0%
12	Child Development	\$ 12,790,974	\$ 12,765,224	\$ 25,750	0.2%
13	Cafeteria	\$ 20,083,170	\$ 20,993,485	\$ (910,315)	-4.3%
<b>Facility Related Funds</b>					
14	Deferred Maintenance	\$ -	\$ -	\$ -	
21	Gen.Oblig. Bonds	\$ 152,453,364	\$ 163,702,981	\$ (11,249,618)	-6.9%
25	Dev Fee / Redevel	\$ 1,241,966	\$ 1,203,637	\$ 38,329	3.2%
35	State Modernization	\$ 6,848,221	\$ 5,979,230	\$ 868,990	
40	Williams Settlement	\$ 142,520	\$ 142,520	\$ -	
<b>Total Facility Related Funds</b>		\$ 160,686,071	\$ 171,028,369	\$ (10,342,298)	-6.0%
51	Bond Int & Redemption	\$ 83,742,210	\$ 83,742,210	\$ -	0.0%
67	Self Insurance	\$ 23,915,557	\$ 23,397,332	\$ 518,226	2.2%
<b>ALL FUNDS</b>		\$ 853,485,613	\$ 854,835,478	\$ (1,349,865)	-0.2%

Note - Description and purpose of Funds are noted in appendix for each fund



# Appendix

## Restricted General Fund

# 2016-17 2<sup>nd</sup> Interim

## Restricted General Fund



Restricted General Fund	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff	
LCFF (\$ for Student Attendance)	\$ 2,326,800	\$ 2,326,800	\$ -	
Other Revenue	127,770,583	120,543,765	7,226,818	1
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>130,097,383</b>	<b>122,870,565</b>	<b>7,226,818</b>	
Salaries,Supplies,Services & Equipment	206,328,598	193,534,670	12,793,928	2
Other outgo (Pass Through / Debt Service)	2,813,994	2,813,994	-	
Indirect Cost	3,868,491	3,554,075	314,416	3
Contributions & Transfers Out	(70,462,421)	(65,530,184)	(4,932,237)	4
<b>Total Expenses &amp; Uses</b>	<b>142,548,662</b>	<b>134,372,555</b>	<b>8,176,107</b>	
<b>Change in Fund Balance</b>	<b>(12,451,279)</b>	<b>(11,501,990)</b>	<b>(949,289)</b>	
Beginning Fund Balance	22,437,844	22,438,844	(1,000)	
<b>Ending Fund Balance</b>	<b>\$ 9,986,565</b>	<b>\$ 10,936,854</b>	<b>\$ (950,289)</b>	
<b><u>Purpose of Fund</u> - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) &amp; other restricted state, fed &amp; local grants</b>				
<b>1</b>	Increase in revenue primarily due to \$3M Atlantic Philanthropies, \$800K 21st Century, \$900K Salesforce.Org, \$500K Federal Project Prevention, \$500K Federal School Climate, \$300K Kenneth Ranin			
<b>2</b>	Additional budgeted expenses consistant with increase in revenue received and utilization of fund balance			
<b>3</b>	Increase in indirect costs is consistent with the increase in overall expenses from First Interim			
<b>4</b>	Contibution to Special Education for operating costs			



# Appendix

## All Other Funds

# 2016-17 2<sup>nd</sup> Interim

## Fund 11 – Adult Education



<b>Adult Education Fund 11</b>	<b>2016-17 SECOND INTERIM</b>	<b>2016-17 FIRST INTERIM</b>	<b>Diff.</b>
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	2,933,610	2,933,610	-
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>2,933,610</b>	<b>2,933,610</b>	<b>-</b>
			-
Salaries,Supplies,Services & Equipment	3,899,501	3,888,098	11,403
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	148,138	159,541	(11,403)
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>4,047,639</b>	<b>4,047,639</b>	<b>-</b>
			-
<b>Change in Fund Balance</b>	<b>(1,114,029)</b>	<b>(1,114,029)</b>	<b>-</b>
			-
<b>Beginning Fund Balance</b>	<b>1,114,029</b>	<b>1,114,029</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
<b><u>Purpose of Fund</u> - Accts for fed, state and local revenues for adult ed programs</b>			

# 2016-17 2<sup>nd</sup> Interim

## Fund 12 – Child Development



Child Development Fund 12	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	11,386,753	11,361,003	25,750
Transfer-In & Sources	1,393,860	1,393,860	-
<b>Total Revenues &amp; Sources</b>	<b>12,780,613</b>	<b>12,754,863</b>	<b>25,750</b>
Salaries,Supplies,Services & Equipment	12,214,524	12,188,774	25,750
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	519,226	519,226	-
Contributions & Transfers Out	57,224	57,224	-
<b>Total Expenses &amp; Uses</b>	<b>12,790,974</b>	<b>12,765,224</b>	<b>25,750</b>
<b>Change in Fund Balance</b>	<b>(10,362)</b>	<b>(10,362)</b>	<b>0</b>
Beginning Fund Balance	10,362	10,362	-
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>
<u>Purpose of Fund</u> - Accts for fed, state and local revenues for child development programs			



# 2016-17 2<sup>nd</sup> Interim

## Fund 13 – Cafeteria



<b>Cafeteria Fund 13</b>	<b>2016-17 SECOND INTERIM</b>	<b>2016-17 FIRST INTERIM</b>	<b>Diff.</b>	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	17,554,336	18,464,650	(910,315)	1
Transfer-In & Sources	2,525,000	2,525,000	-	
<b>Total Revenues &amp; Sources</b>	<b>20,079,336</b>	<b>20,989,650</b>	<b>(910,315)</b>	
Salaries,Supplies,Services & Equipment	19,058,093	19,857,176	(799,083)	2
Other outgo	-	-	-	
Indirect Cost	818,234	929,466	(111,232)	3
Contributions & Transfers Out	206,843	206,843	-	
<b>Total Expenses &amp; Uses</b>	<b>20,083,170</b>	<b>20,993,485</b>	<b>(910,315)</b>	
<b>Change in Fund Balance</b>	<b>(3,834)</b>	<b>(3,834)</b>	<b>-</b>	
Beginning Fund Balance	3,834	3,834	(0)	
<b>Ending Fund Balance</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	
<b><u>Purpose of Fund</u> - Accts for fed, state and local resources to operate the food service prgm</b>				
<b>1</b>	Decrease in revenue due to decrease in enrollment/participation resulting in less reimbursement claims			
<b>2</b>	Cost reduction related to reduction in participation			
<b>3</b>	Lower indirect cost rate, due to reduction in expenditures			

# 2016-17 2<sup>nd</sup> Interim

## Fund 14 – Deferred Maintenance



Deferred Maintenance Fund 14	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	677	629	48
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>677</b>	<b>629</b>	<b>48</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>677</b>	<b>629</b>	<b>48</b>
Beginning Fund Balance	4,690	4,690	-
<b>Ending Fund Balance</b>	<b>\$ 5,367</b>	<b>\$ 5,319</b>	<b>\$ 48</b>
<u>Purpose of Fund</u> - Accts for state apportionments & matching funds for deferred maintenance			

# 2016-17 2<sup>nd</sup> Interim

## Fund 21 – Building Fund (Bonds)



Building Fund 21	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	454,694	83,908	370,786	1
Transfer-In & Sources	65,000,000	65,000,000	-	
Total Revenues & Sources	65,454,694	65,083,908	370,786	
Salaries,Supplies,Services & Equipment	152,453,364	163,702,981	(11,249,618)	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	152,453,364	163,702,981	(11,249,618)	
Change in Fund Balance	(86,998,669)	(98,619,073)	11,620,404	
Beginning Fund Balance	201,155,778	201,155,778	0	
Ending Fund Balance	\$ 114,157,109	\$ 102,536,704	\$ 11,620,404	
<u>Purpose of Fund</u> - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds				
1	Amount represents an increase in interest income			
2	Amount represents net reduction of budgeted expenditures due to estimated project timelines and planning costs through the end of the year.			

# 2016-17 2<sup>nd</sup> Interim

## Fund 25 – Capital Facilities



Capital Facilities Fund 25	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	2,336,732	335,492	2,001,241	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	2,336,732	335,492	2,001,241	
Salaries,Supplies,Services & Equipment	1,241,966	1,203,637	38,329	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	1,241,966	1,203,637	38,329	
Change in Fund Balance	1,094,766	(868,145)	1,962,911	
Beginning Fund Balance	6,457,833	6,457,833	-	
Ending Fund Balance	\$ 7,552,599	\$ 5,589,688	\$ 1,962,911	
<u>Purpose of Fund</u> - Accts for funds received from Developers Fees				
1	Amount represents an increase in mitigation and developer fees from 1st Interim			

# 2016-17 2<sup>nd</sup> Interim

## Fund 35 – County School Facilities



County School Facility Fund 35	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	14,912	3,958	10,954	
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>14,912</b>	<b>3,958</b>	<b>10,954</b>	
Salaries,Supplies,Services & Equipment	6,848,221	5,979,230	868,990	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
<b>Total Expenses &amp; Uses</b>	<b>6,848,221</b>	<b>5,979,230</b>	<b>868,990</b>	
<b>Change in Fund Balance</b>	<b>(6,833,309)</b>	<b>(5,975,273)</b>	<b>(858,036)</b>	
Beginning Fund Balance	7,811,791	7,811,791	(0)	
<b>Ending Fund Balance</b>	<b>\$ 978,482</b>	<b>\$ 1,836,519</b>	<b>\$ (858,037)</b>	
<u>Purpose of Fund</u> - Accts for revenues and expenses associated with statewide modernization				
1	Amount represents increase in archetecture and engineer costs for district-wide fire alarm systems			

# 2016-17 2<sup>nd</sup> Interim



**OAKLAND UNIFIED  
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Community Schools, Thriving Students

## Fund 40 – Special Reserve for Capital Projects

Special Reserve Fund 40	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	41,449	3,000	38,449
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>41,449</b>	<b>3,000</b>	<b>38,449</b>
Salaries,Supplies,Services & Equipment	142,520	142,520	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
<b>Total Expenses &amp; Uses</b>	<b>142,520</b>	<b>142,520</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(101,071)</b>	<b>(139,520)</b>	<b>38,449</b>
Beginning Fund Balance	1,470,747	1,470,747	(0)
<b>Ending Fund Balance</b>	<b>\$ 1,369,676</b>	<b>\$ 1,331,227</b>	<b>\$ 38,449</b>
<b>Purpose of Fund</b> - 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).			

# 2016-17 2<sup>nd</sup> Interim

## Fund 51 – Bond Interest & Redemption



**OAKLAND UNIFIED  
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Community Schools, Thriving Students

Bond Interest & Redemption Fund 51	2016-17 SECOND INTERIM	2016-17 FIRST INTERIM	Diff.
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -
Other Revenue	62,366,025	62,366,025	-
Transfer-In & Sources	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>62,366,025</b>	<b>62,366,025</b>	<b>-</b>
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions, Transfers Out & Sources	83,742,210	83,742,210	-
<b>Total Expenses &amp; Uses</b>	<b>83,742,210</b>	<b>83,742,210</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(21,376,185)</b>	<b>(21,376,185)</b>	<b>-</b>
Beginning Fund Balance	91,649,042	91,649,042	(0)
<b>Ending Fund Balance</b>	<b>\$ 70,272,857</b>	<b>\$ 70,272,857</b>	<b>\$ (0)</b>
<b>Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.</b>			
<b>Pmts made from taxes levied by Counties</b>			

# 2016-17 2<sup>nd</sup> Interim

## Fund 67 – Self Insurance



<b>Self Insurance Fund 67</b>	<b>2016-17 SECOND INTERIM</b>	<b>2016-17 FIRST INTERIM</b>	<b>Diff.</b>	
LCFF (\$ for Student Attendance)	\$ -	\$ -	\$ -	
Other Revenue	23,544,494	22,679,951	864,543	1
Transfer-In & Sources	-	-	-	
<b>Total Revenues &amp; Sources</b>	<b>23,544,494</b>	<b>22,679,951</b>	<b>864,543</b>	
Salaries,Supplies,Services & Equipment	23,444,494	22,926,268	518,226	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	471,063	471,063	-	
<b>Total Expenses &amp; Uses</b>	<b>23,915,557</b>	<b>23,397,332</b>	<b>518,226</b>	
<b>Change in Fund Balance</b>	<b>(371,063)</b>	<b>(717,380)</b>	<b>346,317</b>	
Beginning Fund Balance	14,774,877	14,774,877	0	
<b>Ending Fund Balance</b>	<b>\$ 14,403,814</b>	<b>\$ 14,057,496</b>	<b>\$ 346,317</b>	
<b><u>Purpose of Fund</u> - Accts for self-insurance activities from revenues collected from other operating funds.</b>				
<b>1</b>	Amount primarily represents United for Success fire reimbursement \$ 715,730			
<b>2</b>	Increase represents expedntiures related to United for Success fire			





# Appendix

## School Site Budgets

# 2016-17 2<sup>nd</sup> Interim

## Elementary Schools – Unrestricted – 1 of 2

(Excludes base salaries, custodians, utilities, & centrally paid services)



**OAKLAND UNIFIED  
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Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
144 - PARKER	\$271,346	\$106,054	\$209,972	(\$44,680)	-16%
168 - CARL MUNCK	\$150,385	\$57,219	\$101,409	(\$8,243)	-5%
122 - GRASS VALLEY	\$163,681	\$57,590	\$114,183	(\$8,092)	-5%
165 - ACORN WOODLAND K-5	\$393,853	\$187,058	\$217,932	(\$11,137)	-3%
166 - HOWARD	\$131,584	\$53,733	\$79,260	(\$1,409)	-1%
125 - NEW HIGHLAND ACADEMY	\$356,581	\$128,553	\$224,122	\$3,906	1%
138 - MARKHAM	\$345,433	\$118,664	\$222,367	\$4,401	1%
105 - BURCKHALTER	\$357,048	\$140,362	\$203,072	\$13,614	4%
186 - INTERNATIONAL COMMUNITY SCHOOL	\$305,336	\$132,486	\$158,889	\$13,960	5%
103 - BROOKFIELD	\$440,822	\$172,833	\$244,650	\$23,339	5%
129 - LAFAYETTE	\$261,014	\$106,889	\$139,813	\$14,311	5%
171 - KAISER	\$87,355	\$22,166	\$60,096	\$5,092	6%
192 - RISE	\$333,624	\$88,487	\$221,495	\$23,642	7%
116 - FRANKLIN	\$492,296	\$126,534	\$330,651	\$35,110	7%
182 - MARTIN LUTHER KING JR. K-3	\$424,978	\$152,523	\$239,251	\$33,204	8%
102 - BELLA VISTA	\$292,711	\$89,828	\$178,207	\$24,677	8%
172 - FRED T KOREMATSU DISCOVERY AC	\$332,613	\$114,427	\$182,904	\$35,282	11%
177 - ESPERANZA ACADEMY	\$297,075	\$85,562	\$179,395	\$32,118	11%
119 - GLENVIEW	\$185,998	\$46,422	\$119,411	\$20,165	11%
183 - PREP LITERARY ACAD/CULTURAL EX	\$625,438	\$205,619	\$347,872	\$71,947	12%
157 - THORNHILL	\$87,792	\$19,263	\$57,934	\$10,596	12%
181 - ENCOMPASS SMALL SCHOOL	\$412,666	\$145,714	\$215,793	\$51,159	12%
151 - SEQUOIA	\$208,229	\$64,161	\$118,190	\$25,878	12%
191 - SANKOFA ACADEMY	\$273,954	\$109,612	\$123,295	\$41,047	15%
112 - GREENLEAF ELEMENTARY	\$549,812	\$191,496	\$275,161	\$83,155	15%
101 - ALLENDALE	\$314,514	\$63,511	\$202,182	\$48,821	16%
136 - HORACE MANN	\$332,988	\$108,970	\$171,747	\$52,271	16%

# 2016-17 2<sup>nd</sup> Interim



**OAKLAND UNIFIED  
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Community Schools, Thriving Students

## Elementary Schools – Unrestricted – 2 of 2

(Excludes base salaries, custodians, utilities, & centrally paid services)

Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
175 - MANZANITA SEED	\$337,895	\$150,788	\$131,141	\$55,966	17%
193 - REACH ACADEMY	\$374,514	\$107,417	\$204,784	\$62,314	17%
149 - COMMUNITY UNITED ELEMENTARY	\$367,250	\$116,361	\$187,960	\$62,929	17%
106 - CHABOT	\$146,432	\$44,187	\$74,625	\$27,621	19%
121 - LA ESCUELITA	\$337,851	\$137,819	\$134,956	\$65,075	19%
178 - BRIDGES ACADEMY @ MELROSE	\$467,825	\$135,742	\$239,808	\$92,276	20%
114 - GLOBAL FAMILY SCHOOL	\$395,329	\$99,179	\$217,955	\$78,196	20%
179 - MANZANITA COMMUNITY SCHOOL	\$344,674	\$118,311	\$157,295	\$69,069	20%
131 - LAUREL	\$405,401	\$117,882	\$205,807	\$81,713	20%
148 - REDWOOD HEIGHTS	\$139,551	\$20,275	\$90,059	\$29,217	21%
142 - JOAQUIN MILLER	\$164,223	\$22,767	\$106,180	\$35,277	21%
146 - PIEDMONT AVENUE	\$225,970	\$31,472	\$144,029	\$50,469	22%
133 - LINCOLN	\$489,694	\$98,520	\$278,376	\$112,798	23%
154 - MADISON LOWER	\$340,858	\$128,254	\$132,947	\$79,657	23%
145 - PERALTA	\$118,429	\$25,900	\$64,076	\$28,453	24%
115 - EMERSON	\$246,673	\$65,617	\$120,893	\$60,163	24%
190 - THINK COLLEGE NOW	\$338,827	\$68,278	\$185,798	\$84,751	25%
118 - GARFIELD	\$625,444	\$184,324	\$267,470	\$173,651	28%
108 - CLEVELAND	\$230,801	\$45,504	\$115,351	\$69,945	30%
127 - HILLCREST	\$43,371	\$15,061	\$14,725	\$13,585	31%
117 - FRUITVALE	\$282,029	\$72,964	\$108,967	\$100,097	35%
123 - FUTURES ELEMENTARY	\$326,135	\$99,050	\$108,292	\$118,793	36%
111 - CROCKER HIGHLANDS	\$102,382	\$8,369	\$53,331	\$40,682	40%
143 - MONTCLAIR	\$194,928	\$38,941	\$69,172	\$86,815	45%
170 - HOOVER	\$401,399	\$109,880	\$108,878	\$182,641	46%
107 - EAST OAKLAND PRIDE	\$423,725	\$49,153	\$148,402	\$226,170	53%
<b>Grand Total</b>	<b>\$16,300,735</b>	<b>\$5,007,749</b>	<b>\$8,610,532</b>	<b>\$2,682,454</b>	<b>16%</b>

# 2016-17 2<sup>nd</sup> Interim

## Middle Schools – Unrestricted



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

(Excludes base salaries, custodians, utilities, & centrally paid services)

Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
203 - FRICK MIDDLE	\$484,619	\$111,801	\$360,814	\$12,004	2%
226 - ROOTS INTERNATIONAL ACADEMY	\$339,294	\$128,906	\$183,698	\$26,690	8%
236 - URBAN PROMISE ACADEMY	\$355,433	\$129,073	\$195,487	\$30,873	9%
213 - WESTLAKE MIDDLE	\$336,086	\$85,787	\$211,712	\$38,587	11%
228 - UNITED FOR SUCCESS ACADEMY	\$342,054	\$84,952	\$217,617	\$39,486	12%
204 - WEST OAKLAND MIDDLE	\$353,382	\$91,544	\$220,340	\$41,497	12%
224 - ALLIANCE ACADEMY	\$338,151	\$130,728	\$167,306	\$40,118	12%
206 - BRET HARTE MIDDLE	\$1,254,483	\$463,354	\$564,851	\$226,278	18%
201 - CLAREMONT MIDDLE	\$292,885	\$81,717	\$157,441	\$53,727	18%
221 - ELMHURST COMMUNITY PREP	\$359,674	\$119,441	\$169,632	\$70,602	20%
210 - EDNA BREWER MIDDLE	\$643,291	\$172,374	\$323,449	\$147,469	23%
215 - MADISON MIDDLE	\$710,227	\$165,643	\$372,981	\$171,604	24%
232 - COLISEUM COLLEGE PREP ACADEMY	\$473,977	\$101,047	\$233,291	\$139,639	29%
211 - MONTERA MIDDLE	\$533,846	\$119,925	\$232,069	\$181,852	34%
212 - ROOSEVELT MIDDLE	\$597,475	\$149,257	\$224,351	\$223,868	37%
235 - MELROSE LEADERSHIP ACAD	\$409,391	\$100,811	\$118,910	\$189,670	46%
<b>Grand Total</b>	<b>\$7,824,269</b>	<b>\$2,236,358</b>	<b>\$3,953,949</b>	<b>\$1,633,962</b>	<b>21%</b>

# 2016-17 2<sup>nd</sup> Interim

## High Schools – Unrestricted



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

(Excludes base salaries, custodians, utilities, & centrally paid services)

Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
313 - STREET ACADEMY	\$768,596	\$90,419	\$678,177	(\$0)	0%
309 - BUNCHE ACADEMY	\$150,315	\$66,686	\$81,380	\$2,249	1%
306 - SKYLINE HIGH SCHOOL	\$1,457,848	\$430,494	\$913,586	\$113,769	8%
303 - MCCLYMONDS HIGH SCHOOL	\$740,942	\$211,119	\$468,408	\$61,414	8%
310 - DEWEY HIGH SCHOOL	\$246,311	\$32,334	\$193,263	\$20,714	8%
305 - OAKLAND TECH HIGH SCHOOL	\$1,327,173	\$404,132	\$799,930	\$123,111	9%
304 - OAKLAND HIGH SCHOOL	\$1,577,020	\$493,591	\$910,391	\$173,038	11%
353 - OAKLAND INTERNATIONAL HIGH SCH	\$515,176	\$237,914	\$208,275	\$68,987	13%
302 - FREMONT HIGH SCHOOL	\$1,061,186	\$300,905	\$600,459	\$159,822	15%
338 - METWEST	\$297,931	\$91,252	\$142,489	\$64,190	22%
301 - CASTLEMONT HIGH SCHOOL	\$1,078,994	\$273,925	\$544,567	\$260,502	24%
330 - INDEPENDENT STUDY 9-12	\$396,778	\$157,531	\$139,426	\$99,821	25%
335 - LIFE ACADEMY	\$438,728	\$139,338	\$170,362	\$129,029	29%
333 - COMMUNITY DAY SCHOOL	\$66,809	\$17,604	\$24,547	\$24,658	37%
352 - RUDSDALE CONTINUATION	\$193,624	\$43,869	\$5,695	\$144,061	74%
311 - GATEWAY TO COLLEGE	\$399,952	\$0	\$0	\$399,952	100%
<b>Grand Total</b>	<b>\$10,717,381</b>	<b>\$2,991,112</b>	<b>\$5,880,955</b>	<b>\$1,845,315</b>	<b>17%</b>

# 2016-17 2<sup>nd</sup> Interim

## Elementary Schools – Restricted – 1 of 2



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
151 - SEQUOIA	\$702,417	\$555,298	\$154,329	(\$7,210)	-1%
111 - CROCKER HIGHLANDS	\$328,157	\$225,453	\$90,028	\$12,676	4%
129 - LAFAYETTE	\$634,872	\$477,818	\$111,207	\$45,847	7%
149 - COMMUNITY UNITED ELEMENTARY	\$332,778	\$254,941	\$53,234	\$24,604	7%
102 - BELLA VISTA	\$1,285,080	\$906,223	\$264,739	\$114,118	9%
178 - BRIDGES ACADEMY @ MELROSE	\$325,110	\$228,522	\$64,942	\$31,645	10%
165 - ACORN WOODLAND K-5	\$692,680	\$490,453	\$125,275	\$76,952	11%
118 - GARFIELD	\$1,169,015	\$797,378	\$226,803	\$144,834	12%
182 - MARTIN LUTHER KING JR. K-3	\$1,136,113	\$758,880	\$230,110	\$147,122	13%
103 - BROOKFIELD	\$1,101,701	\$738,559	\$219,789	\$143,354	13%
181 - ENCOMPASS SMALL SCHOOL	\$611,621	\$425,568	\$101,586	\$84,468	14%
146 - PIEDMONT AVENUE	\$879,207	\$605,232	\$151,752	\$122,224	14%
166 - HOWARD	\$790,807	\$510,473	\$167,506	\$112,828	14%
148 - REDWOOD HEIGHTS	\$1,026,569	\$671,147	\$200,831	\$154,592	15%
114 - GLOBAL FAMILY SCHOOL	\$499,881	\$332,504	\$91,750	\$75,626	15%
115 - EMERSON	\$1,342,351	\$869,445	\$266,476	\$206,430	15%
191 - SANKOFA ACADEMY	\$1,146,070	\$764,482	\$200,243	\$181,345	16%
142 - JOAQUIN MILLER	\$569,583	\$364,299	\$113,096	\$92,188	16%
105 - BURCKHALTER	\$859,735	\$551,647	\$166,948	\$141,140	16%
119 - GLENVIEW	\$644,851	\$424,155	\$111,879	\$108,818	17%
143 - MONTCLAIR	\$239,218	\$150,296	\$45,047	\$43,876	18%
116 - FRANKLIN	\$1,010,435	\$637,337	\$185,407	\$187,690	19%
122 - GRASS VALLEY	\$1,060,868	\$671,682	\$191,694	\$197,493	19%
106 - CHABOT	\$724,821	\$450,675	\$135,263	\$138,883	19%
190 - THINK COLLEGE NOW	\$353,854	\$230,690	\$53,579	\$69,585	20%
183 - PREP LITERARY ACAD/CULTURAL EX	\$397,692	\$257,578	\$55,758	\$84,356	21%
179 - MANZANITA COMMUNITY SCHOOL	\$630,660	\$375,634	\$111,225	\$143,801	23%

# 2016-17 2<sup>nd</sup> Interim

## Elementary Schools – Restricted – 2 of 2



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

Community Schools, Thriving Students

Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
117 - FRUITVALE	\$684,775	\$413,353	\$114,561	\$156,861	23%
101 - ALLENDALE	\$602,882	\$376,655	\$85,952	\$140,275	23%
108 - CLEVELAND	\$375,105	\$222,615	\$56,317	\$96,174	26%
175 - MANZANITA SEED	\$611,774	\$366,810	\$86,320	\$158,643	26%
125 - NEW HIGHLAND ACADEMY	\$241,078	\$144,847	\$25,315	\$70,916	29%
170 - HOOVER	\$274,630	\$153,595	\$33,718	\$87,317	32%
107 - EAST OAKLAND PRIDE	\$629,085	\$336,775	\$82,504	\$209,806	33%
192 - RISE	\$225,721	\$129,620	\$18,113	\$77,988	35%
168 - CARL MUNCK	\$594,772	\$291,868	\$94,658	\$208,247	35%
172 - FRED T KOREMATSU DISCOVERY AC	\$472,742	\$242,076	\$61,930	\$168,736	36%
186 - INTERNATIONAL COMMUNITY SCHOOL	\$234,225	\$125,837	\$23,266	\$85,122	36%
177 - ESPERANZA ACADEMY	\$257,726	\$135,755	\$27,569	\$94,402	37%
144 - PARKER	\$261,068	\$125,243	\$35,557	\$100,268	38%
138 - MARKHAM	\$569,123	\$268,429	\$72,140	\$228,554	40%
112 - GREENLEAF ELEMENTARY	\$576,598	\$268,137	\$66,142	\$242,319	42%
133 - LINCOLN	\$541,452	\$227,091	\$67,723	\$246,638	46%
193 - REACH ACADEMY	\$311,226	\$129,525	\$39,073	\$142,627	46%
131 - LAUREL	\$344,330	\$151,195	\$34,305	\$158,829	46%
123 - FUTURES ELEMENTARY	\$292,732	\$127,547	\$24,493	\$140,692	48%
154 - MADISON LOWER	\$285,671	\$110,372	\$27,326	\$147,973	52%
121 - LA ESCUELITA	\$225,906	\$78,655	\$22,463	\$124,788	55%
136 - HORACE MANN	\$317,630	\$122,194	\$15,662	\$179,773	57%
145 - PERALTA	\$228,343	\$83,893	\$12,986	\$131,464	58%
157 - THORNHILL	\$235,750	\$81,205	\$18,507	\$136,039	58%
127 - HILLCREST	\$352,620	\$120,357	\$26,650	\$205,612	58%
171 - KAISER	\$123,168	\$12,925	\$0	\$110,243	90%
<b>Grand Total</b>	<b>\$30,366,279</b>	<b>\$18,572,940</b>	<b>\$5,063,747</b>	<b>\$6,729,592</b>	<b>22%</b>

# 2016-17 2<sup>nd</sup> Interim

## Middle Schools – Restricted



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
206 - BRET HARTE MIDDLE	\$1,526,295	\$987,210	\$271,571	\$267,514	18%
212 - ROOSEVELT MIDDLE	\$1,281,285	\$837,383	\$208,291	\$235,610	18%
232 - COLISEUM COLLEGE PREP ACADEMY	\$1,262,267	\$826,948	\$191,180	\$244,138	19%
201 - CLAREMONT MIDDLE	\$1,174,415	\$710,051	\$191,087	\$273,277	23%
211 - MONTERA MIDDLE	\$1,823,293	\$1,035,992	\$305,935	\$481,365	26%
213 - WESTLAKE MIDDLE	\$1,197,835	\$646,266	\$213,555	\$338,014	28%
221 - ELMHURST COMMUNITY PREP	\$594,161	\$305,036	\$93,928	\$195,197	33%
203 - FRICK MIDDLE	\$653,373	\$336,039	\$100,255	\$217,079	33%
210 - EDNA BREWER MIDDLE	\$1,534,063	\$805,547	\$214,691	\$513,825	33%
226 - ROOTS INTERNATIONAL ACADEMY	\$662,171	\$334,506	\$97,186	\$230,479	35%
228 - UNITED FOR SUCCESS ACADEMY	\$667,420	\$345,902	\$81,372	\$240,146	36%
224 - ALLIANCE ACADEMY	\$497,656	\$235,953	\$56,125	\$205,578	41%
215 - MADISON MIDDLE	\$1,021,783	\$459,029	\$112,918	\$449,836	44%
204 - WEST OAKLAND MIDDLE	\$406,062	\$181,825	\$29,425	\$194,812	48%
235 - MELROSE LEADERSHIP ACAD	\$323,568	\$107,893	\$38,499	\$177,176	55%
236 - URBAN PROMISE ACADEMY	\$510,383	\$135,842	\$73,631	\$300,910	59%
<b>Grand Total</b>	<b>\$15,136,028</b>	<b>\$8,291,422</b>	<b>\$2,279,649</b>	<b>\$4,564,957</b>	<b>30%</b>



# 2016-17 2<sup>nd</sup> Interim

## High Schools – Restricted



Site Desc	Second Interim	Encumbrance	Actuals	Balance	% Available
301 - CASTLEMONT HIGH SCHOOL	\$2,223,744	\$1,353,732	\$607,997	\$262,016	12%
302 - FREMONT HIGH SCHOOL	\$2,200,719	\$1,349,492	\$568,562	\$282,665	13%
353 - OAKLAND INTERNATIONAL HIGH SCH	\$1,644,453	\$1,033,746	\$331,615	\$279,092	17%
333 - COMMUNITY DAY SCHOOL	\$21,248	\$17,000	\$0	\$4,248	20%
352 - RUDSDALE CONTINUATION	\$318,474	\$202,192	\$38,881	\$77,402	24%
303 - MCCLYMONDS HIGH SCHOOL	\$1,330,772	\$730,429	\$275,771	\$324,572	24%
306 - SKYLINE HIGH SCHOOL	\$5,159,111	\$2,815,724	\$979,400	\$1,363,986	26%
305 - OAKLAND TECH HIGH SCHOOL	\$5,084,433	\$2,778,296	\$797,710	\$1,508,427	30%
310 - DEWEY HIGH SCHOOL	\$545,728	\$295,143	\$81,739	\$168,845	31%
309 - BUNCHE ACADEMY	\$219,201	\$122,673	\$20,966	\$75,562	34%
304 - OAKLAND HIGH SCHOOL	\$4,119,748	\$1,846,212	\$710,850	\$1,562,687	38%
335 - LIFE ACADEMY	\$1,640,898	\$826,260	\$121,850	\$692,788	42%
338 - METWEST	\$606,509	\$284,955	\$50,840	\$270,714	45%
330 - INDEPENDENT STUDY 9-12	\$316,719	\$131,239	\$38,182	\$147,298	47%
313 - STREET ACADEMY	\$322,032	\$109,227	\$13,526	\$199,279	62%
311 - GATEWAY TO COLLEGE	\$15,677	\$0	\$0	\$15,677	100%
<b>Grand Total</b>	<b>\$25,769,465</b>	<b>\$13,896,321</b>	<b>\$4,637,888</b>	<b>\$7,235,257</b>	<b>28%</b>



# Appendix

## Operating Results

# 2016-17 2<sup>nd</sup> Interim



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

## Operating Results – Buildings & Grounds

### Buildings & Grounds Results

#### July-December 2016-17 vs. July-December 2015-16

Overall Work Order Request Data			July - Dec. 2016-2017		July- Dec. 2015-2016		Difference	Productivity			
Total Work Orders Submitted			9,885		12,912		(3,027)	-23.44%	Decrease		
Completed			8,235		12,299		(4,064)	-33.04%	Decrease		
Not Completed			1,650		613		1,037	169.17%	Increase		
Overall Completed on time			4,862		7,197		(2,335)	-32.44%	Decrease		
Overall Not Completed on time			3,373		5,102		(1,729)	-33.89%	Decrease		
Work Order Data		Totals 2016-17	Totals 2015-16	FY 2016-17 Priority 1 (1-2 Days)	FY 2015-16 Priority 1 (1-2 Days)	FY 2016-17 Priority 2 (1-7 Days)	FY 2015-16 Priority 2 (1-7 Days)	FY 2016-17 Priority 3 (10-30 Days)	FY 2015-16 Priority 3 (10-30 Days)	FY 2016-17 Priority 4 (30-90 Days)	FY 2015-16 Priority 4 (30-90 Days)
Completed On Time		4,862	7,197	241	317	4,355	6,812	182	51	84	17
Not Completed OnTime		3,373	5,102	156	384	3,116	4,696	89	18	12	4
Total Completed		8,235	12,299	397	701	7,471	11,508	271	69	96	21
% Completed On Time		59.04%	58.52%	60.71%	45.22%	58.29%	59.19%	67.16%	73.91%	87.50%	80.95%
% Not Completed On Time		40.96%	41.48%	39.29%	54.78%	41.71%	40.81%	32.84%	26.09%	12.50%	0.00%

# 2016-17 2<sup>nd</sup> Interim

## Operating Results – Payroll



- Decrease in the number of payroll runs was due to reduction in bonuses and retro payroll cycles.

Employee Pay Results Comparison					
July 2016 - January 2017 vs. July 2015 - January 2016					
		2016-17	2015-16	Diff	
		Jul-Jan	Jul-Jan	Amt	%
<b>Total Payroll Runs</b>		<b>58</b>	<b>62</b>	<b>(4)</b>	<b>-6.5%</b>
Number of Check, Direct Deposit & Manuals:					
Checks		8,991	9,894	(903)	-10.0%
Direct Deposits		64,038	63,110	928	1.4%
Manuals		346	321	25	7.2%
<b>Total Check, Direct, Deposits &amp; Manuals</b>		<b>73,375</b>	<b>73,325</b>	<b>50</b>	<b>0.1%</b>
Number of checks Issued Due to HR/PR Errors:					
Human Resources (HR)		130	106	24	18.5%
Payroll (P/R)		45	20	25	55.6%
<b>Total Checks Issued due to HR/PR Errors</b>		<b>175</b>	<b>126</b>	<b>49</b>	<b>28.0%</b>
<b>Percentage of P/R &amp; HR Errors</b>		<b>0.24%</b>	<b>0.17%</b>	<b>0.07%</b>	<b>28.0%</b>

# 2016-17 2<sup>nd</sup> Interim



## Operating Results – Nutritional Services

NATIONAL SCHOOL LUNCH PROGRAM										
	2015-16	2016-17	Total Meals from September to November Each Year				Average Daily Participation			
	# of Days	# of Days	2015-16	2016-17	Diff	Diff %	2015-16	2016-17	Diff	Diff %
<b>Breakfast</b>	57	57	434445.00	437179.00	2,734	0.63%	7621.84	7669.81	48	0.63%
<b>Lunch</b>	57	57	1161632.00	1116823.00	(44,809)	-4.01%	20379.51	19593.39	(786)	-4.01%
<b>Snack</b>	57	57	257605.00	253710.00	(3,895)	-1.54%	4519.39	4451.05	(68)	-1.54%
<b>Total</b>			<b>1,853,682</b>	<b>1,807,712</b>	<b>(45,970)</b>	<b>-2.54%</b>	<b>32,521</b>	<b>31,714</b>	<b>(806)</b>	<b>-2.54%</b>
CHILD AND ADULT CARE FOOD PROGRAM										
	2015-16	2016-17	Total Meals from September to October Each Year				Average Daily Participation			
	# of Days	# of Days	2015-16	2016-17	Diff	Diff %	2015-16	2016-17	Diff	Diff %
<b>Breakfast</b>	64	60	34344.00	40514.00	6,170	15.23%	536.63	675.23	139	20.53%
<b>Lunch</b>	64	60	36985.00	41453.00	4,468	10.78%	577.89	690.88	113	16.35%
<b>Snacks</b>	64	60	35307.00	33978.00	(1,329)	-3.91%	551.67	566.30	15	2.58%
<b>Total</b>			<b>106,636</b>	<b>115,945</b>	<b>9,309</b>	<b>8.03%</b>	<b>1,666</b>	<b>1,932</b>	<b>266</b>	<b>13.78%</b>
At Risk program										
	2015-16	2016-17	Total Meals from July to March of Each Year				Average Daily Participation			
	# of Days	# of Days	2015-16	2016-17	Diff	Diff %	2015-16	2016-17	Diff	Diff %
<b>Snacks</b>	57	57	162599.00	149277.00	(13,322)	-8.92%	2852.61	2618.89	(234)	-8.92%
<b>Supper</b>	57	57	135321.00	119065.00	(16,256)	-13.65%	2374.05	2088.86	(285)	-13.65%
<b>Total</b>			<b>297,920</b>	<b>268,342</b>	<b>(29,578)</b>	<b>-11.02%</b>	<b>5,227</b>	<b>4,708</b>	<b>(519)</b>	<b>-11.02%</b>
Produce Market										
			2015-16	2016-17	Diff	Diff %				
<b>Produce Market</b>										
<b>September</b>			4,517	5,941	\$ 1,424	23.97%				
<b>October</b>			9,536	7,363	\$ (2,173)	-29.51%				
<b>November</b>			6,536	5,870	\$ (666)	-11.34%				
<b>December</b>			3,070	3,881	\$ 811	20.89%				
<b>January</b>			-	-	\$ -	0.00%				
<b>February</b>			-	-	\$ -	0.00%				
<b>March</b>			-	-	\$ -	0.00%				
<b>Total</b>			<b>\$ 23,659</b>	<b>\$ 23,055</b>	<b>\$ (604)</b>	<b>-2.62%</b>				

# 2016-17 2<sup>nd</sup> Interim



## Operating Results – Procurement – 1 of 2

- Over 5,000 requests for purchase orders were processed from July 1 – January 31.
- 74% of requests are processed within 5 calendar days.

Requisition Entry to Issuance of Purchase Order (P.O.)									
	July 1, 2016 - January 31, 2017			July 1, 2015 - January 31, 2016			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	3,761	74%	74%	6,018	72%	72%	(2,257)	2%	2%
6-15	757	15%	89%	1,186	14%	87%	(429)	1%	2%
16-30	289	6%	95%	439	5%	92%	(150)	0%	3%
31-60	157	3%	98%	274	3%	95%	(117)	0%	3%
61+	109	2%	100%	401	5%	100%	(292)	-3%	0%
Totals	5,073	100%		8,318	100%		-3245	0%	0%

\* Calendar Days; Includes Holidays & Weekends

Final Requisition Approval to Issuance of Purchase Order (P.O.)									
	July 1, 2016 - January 31, 2017			July 1, 2015 - January 31, 2016			Difference		
DAYS*	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %	# of P.O.'s	%	Cum %
0-5	4,303	85%	85%	6,958	84%	84%	(2,655)	1%	1%
6-15	344	7%	92%	515	6%	90%	(171)	1%	2%
16-30	211	4%	96%	285	3%	93%	(74)	1%	2%
31-60	124	2%	98%	207	2%	96%	(83)	0%	2%
61+	91	2%	100%	353	4%	100%	(262)	-2%	0%
Totals	5,073	100%		8,318	100%		-3245	0%	0%

\* Calendar Days; Includes Holidays & Weekends

# 2016-17 2<sup>nd</sup> Interim

## Operating Results – Procurement – 2 of 2

**There were 3,245 less POs processed between July 1 and January 31 this year, with a decrease in the total amount processed of \$28M**

P.O. Processing	July 1, 2016 - January 31, 2017	July 1, 2015 - January 31, 2016	Diff
Total Number of Purchase Orders Issued	5,073	8,318	(3,245)
Total Dollars of Purchase Orders Issued	\$135.9M	\$176.5M	(\$28M)
Avg Days for Final Reqs - Approval to P.O. Issuance	4.5	7.5	-3 days
Avg Days for Reqs to P.O.	6.5	10	-3.5 days

# 2016-17 2<sup>nd</sup> Interim



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## Operating Results – Technology Services

Ongoing issues with IFAS continue, which impacts all sites and departments.  
Increased requests from end users based on user adoption of various technology.

<b>Technology Support Services Ticket Analysis</b>	<b>July-December 2017</b>	<b>July-December 2016</b>	<b>Difference</b>
No. of open tickets at beginning of period	973	654	319
No. of tickets opened during the period	14725	11831	2894
Total number tickets for reporting period	15698	12485	3213
No. of tickets closed during the period	14825	11731	3094
No. of open tickets at end of period	873	754	119
Average # of tickets closed each month	1809	1697	112
Average # tickets closed in a day	113	92	21



# 2016-17 2<sup>nd</sup> Interim

## Operating Results – Risk Management

**Worker's Compensation** - There are 5 more open worker's comp claims as of January 31 than there were last year at this time, which is less than a 1% increase.

Worker's Compensation Claims Count July 1 – January 2017				
		2017	2016	Difference
Beginning	1-Jul	567	580	-13
New		162	130	32
Closed		198	189	9
Delayed		25	31	-6
Denied		24	25	-1
Current Open Claims	31-Jan	576	571	5

# 2016-17 2<sup>nd</sup> Interim

## Operating Results – Risk Management



### Property & Liability Claims:

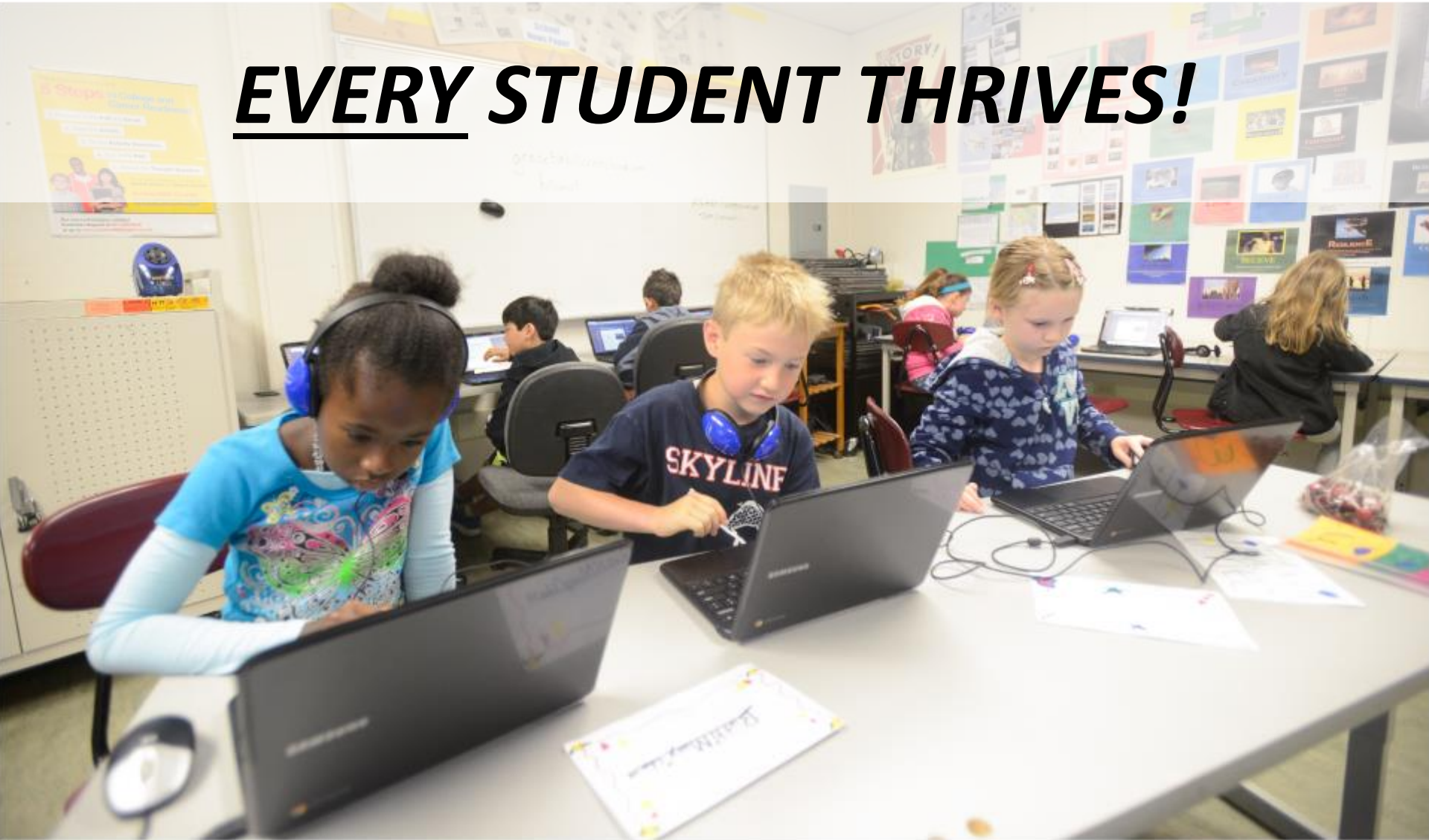
- Compared to the same period last year, the amount of paid property claims doubled and paid liability claims were slightly less.
- Number of open claims are slightly higher than the same time period last year.

Property Claims Count Claims Comparison for 2016 and 2017 July-January				
		2017	2016	Difference
Beginning - Open Claims	1-Jul	8	5	3
New		20	33	-13
Closed		14	36	-22
Current Open Claims		15	8	7
Claims Paid	31-Jan	\$ 705,188	\$ 346,724	\$ 358,464

General Liability Claims Count Claims Comparison for 2016 and 2017 July-January				
		2017	2016	Difference
Beginning - Open Claims	1-Jul	125	67	58
New		76	89	-13
Closed		98	69	29
Current Open Claims		112	106	6
Claims Paid	31-Jan	\$ 599,583	\$ 659,888	\$ 60,305



# **EVERY STUDENT THRIVES!**



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