



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Budget and Finance Committee Meeting

Budget Update as of January 31, 2017



Presented by Budget Department

Budget and Finance Committee Presentation

March 29, 2017

Table of Contents

- **Executive Summary – Pg. 3**

- **Unrestricted General Fund – Pg. 7**
 - Revenues and Expenses 8
 - Fund Balance Detail 9
 - Structural Surplus/(Deficit) 10
 - Assumptions 11
 - Caution Ahead 13

- **Appendix – Pg. 14**
 - Cash flow – General Fund 15
 - Multiyear Projections – General Fund 18
 - All Funds Summary 22
 - Restricted General Fund 24
 - All Other Funds 26
 - School Site Budgets 37
 - Operating Results 46



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

General Fund

Executive Summary

2016-17 2nd Interim Executive Summary - Overview

- 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 concerns previously communicated by ACOE at First Interim regarding factors impacting District funding such as declining enrollment and increasing contributions from the General Fund, staff is recommending submittal of the Second Interim Financial Report to the Alameda County Office of Education (ACOE) with a "Qualified" certification.

2016-17 2nd Interim



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

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 2nd 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 1st 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 2nd Interim



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

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 | - |
| Total Revenues & Sources | a | 405,778,749 | 404,585,376 | 1,193,373 |
| 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 |
| Total Expenses & Uses | b | 406,957,421 | 405,671,331 | 1,286,090 |
| Change in Fund Balance | a-b=c | \$ (1,178,671) | \$ (1,085,954) | \$ (92,717) |
| Beginning Fund Balance | d | 12,063,851 | 12,063,851 | - |
| Audit Adjustment | e | 392,864 | - | 392,864 |
| Beginning Fund Balance | d+e=f | \$ 12,456,715 | \$ 12,063,851 | \$ 392,864 |
| Ending Fund Balance | f+c=g | \$ 11,278,044 | \$ 10,977,897 | \$ 300,147 |

2016-17 2nd Interim



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

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 | - |
| Total Ending Fund Balance | \$ 11,278,044 | \$ 10,977,897 | \$ 300,147 |
| 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 2nd Interim



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

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 2nd Interim



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

Unrestricted General Fund Assumptions – page 1 of 2

| | 2016-17 SECOND INTERIM | 2016-17 FIRST INTERIM | Diff | |
|---|---------------------------|--------------------------|---------------------|--|
| STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS | | | | Comments |
| 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) | |
| OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS | | | | Comments |
| Mandated Cost Block Grant | \$ 1,258,611 | \$ 1,219,584 | \$ 39,027 | Increase due to adjusted for updated Madanted 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 | |
| UNRESTRICTED LOCAL FUNDING ASSUMPTIONS | | | | Comments |
| Parcel Tax | \$ 20,376,330 | \$ 20,376,330 | \$ - | |
| RDA for Routine Repair & Maintience 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 | |
| UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS | | | | Comments |
| 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 2nd Interim

Unrestricted General Fund Assumptions – page 2 of 2



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

| | 2016-17 SECOND INTERIM | 2016-17 FIRST INTERIM | Diff | |
|---|---------------------------|--------------------------|-----------------------|--|
| UNRESTRICTED EXPENSES | | | | Comments |
| SCHOOLS | | | | |
| School Budgets | \$ 254,339,609 | \$ 254,307,913 | \$ 31,695 | |
| TOTAL SCHOOLS | \$ 254,339,609 | \$ 254,307,913 | \$ 31,695 | |
| CENTRAL & CENTRAL SCHOOL SUPPORT | | | | |
| 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 |
| TOTAL CENTRAL | \$ 73,040,326 | \$ 74,685,444 | \$ (1,645,118) | |
| DISTRICT-WIDE | | | | |
| 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 |
| TOTAL DISTRICT-WIDE | \$ 4,473,248 | \$ 6,314,192 | \$ (1,840,943) | |
| TOTAL EXPENSES | \$ 331,853,183 | \$ 335,307,549 | \$ (3,454,366) | |
| UNRESTRICTED OTHER OUTGO ASSUMPTIONS | | | | Comments |
| Write-offs & Other | \$ - | \$ - | \$ - | |
| State Loan Payment | \$ 5,985,477 | \$ 5,985,477 | \$ - | |
| Other "Other Outgo" | \$ 91,569 | \$ 91,569 | \$ - | |
| TOTAL OTHER OUTGO | \$ 6,077,046 | \$ 6,077,046 | \$ - | |
| UNRESTRICTED INDIRECT COST ASSUMPTIONS | | | | Comments |
| 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 | |
| TOTAL INDIRECT COSTS | \$ (5,354,089) | \$ (5,162,308) | \$ (191,781) | |
| UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT | | | | Comments |
| 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 | \$ - | |
| TOTAL CONTRIBUTIONS & TRANSFERS OUT | \$ 74,381,281 | \$ 69,449,044 | \$ 4,932,237 | |

Current Year Caution Spending Protocol Status



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

In preparation for 2nd 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 24th, the unrestricted general fund is noted as follows:

- **\$332 M** Expense Budget at 2nd 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



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

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 |
| Total | \$ 2,172,722 | Total | \$ 873,494 |
| Note: 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
SCHOOL DISTRICT**
Community Schools, Thriving Students

The General Fund Spending Limitations Protocol was implemented on January 9th 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) |
| Total Approved | 64 | \$ 276 |
| Approved Request detail: | | |
| Requisitions | 42 | \$ 149 |
| Payroll | 22 | \$ 127 |
| Total Approved | 64 | \$ 276 |
| For the 42 Requisitions, 31 Purchase Orders have been issued. | | |

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

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

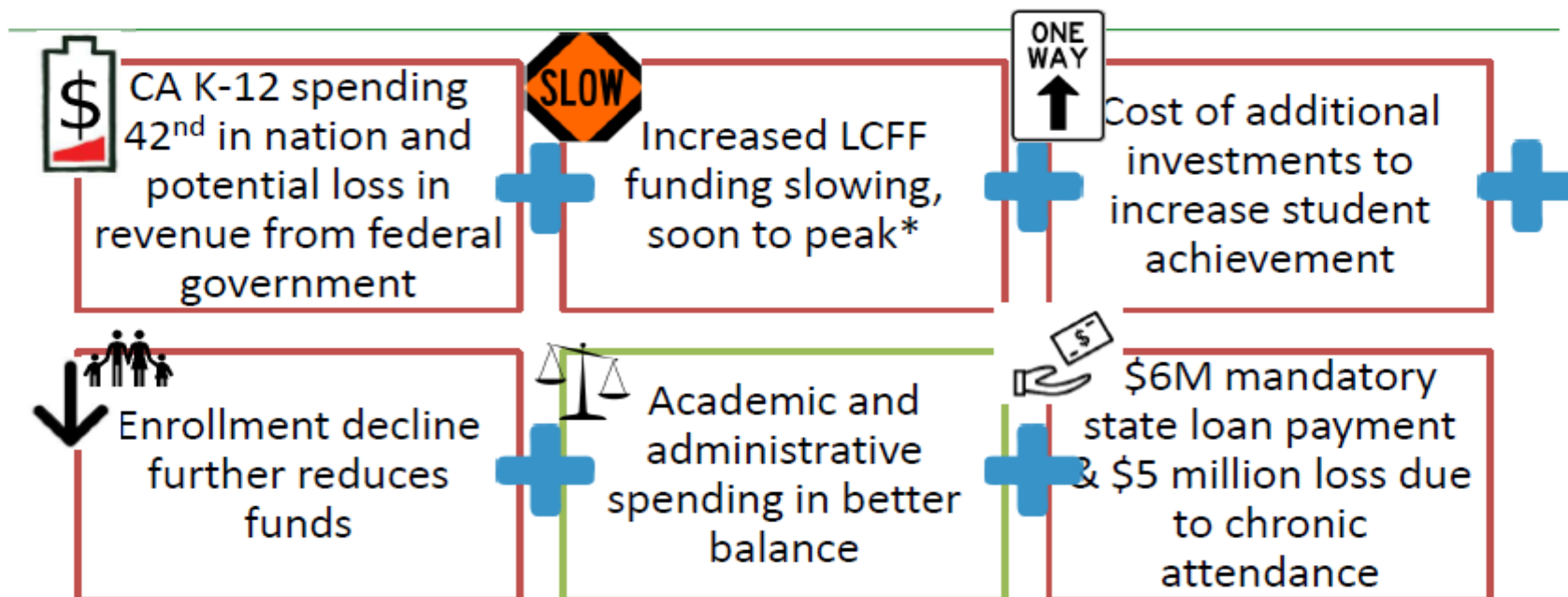
Caution Ahead



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.*



www.ousd.org



@OUSDnews



Appendix

- 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 2nd Interim

Cash Flow – General Fund

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 2nd 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 |
| Ending Cash | \$ 26,777,385 | \$ 29,594,180 | \$ 25,301,444 | \$ 251,558 | \$ 13,385,702 | \$ 87,416,123 |
| | | | | | | |
| | | | | | | |
| 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 |
| Ending Cash | \$ 66,566,434 | \$ 67,079,972 | \$ 58,423,480 | \$ 60,140,383 | \$ 9,636,664 | \$ 19,005,500 |

Appendix

Multiyear Projections – General Fund

2016-17 2nd Interim



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

General Fund - Multiyear Assumptions

| | Unrestricted General Fund | | | Restricted General Fund | | |
|--|---------------------------|------------|------------|-------------------------|------------|------------|
| | 2016-17 | 2017-18 | 2018-19 | 2016-17 | 2017-18 | 2018-19 |
| REVENUE: | | | | | | |
| * ADA | 35,484.17 | 34,941.46 | 34,941.46 | 34,941.46 | 34,941.46 | 34,941.46 |
| LCFF Revenue (Millions) | \$ 354.81 | \$ 354.90 | \$ 366.84 | \$ 2.33 | \$ 2.33 | \$ 2.33 |
| Measure N (OUSD Portion) / (Millions) | | | | \$ 11.82 | \$ 11.82 | \$ 11.82 |
| Measure G1 (OUSD Portion) / (Millions) | | | | \$ 8.10 | \$ 8.10 | \$ 8.10 |
| 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% | | | |
| EXPENSES: | | | | | | |
| Salaries (Certificated & Classified): | | | | | | |
| Step & Column | | 1.50% | 1.50% | | 1.50% | 1.50% |
| * Estimated Cost (Millions) | | \$ 3.78 | \$ 3.77 | | \$ 1.75 | \$ 3.46 |
| 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% |
| * Estimated Cost (Millions) | \$ 17.80 | \$ 20.44 | \$ 23.24 | \$ 14.27 | \$ 15.79 | \$ 16.28 |
| PERS | 13.89% | 15.80% | 17.70% | | 15.80% | 17.70% |
| * Estimated Cost (Millions) | \$ 7.15 | \$ 9.05 | \$ 10.23 | \$ 4.65 | \$ 5.90 | \$ 6.29 |
| Non Salary CPI Increase: | | 2.72% | 2.92% | | 2.72% | 2.92% |
| Indirect Cost Rate | 5.48% | 5.48% | 5.48% | 5.48% | 5.48% | 5.48% |
| OTHER OUTGO (Millions) | | | | | | |
| Measure G to Charters | \$ - | \$ - | \$ - | | | |
| Debt Service (incl issuing a COP) | \$ 5.99 | \$ 5.99 | \$ 5.99 | | | |
| TRANSFERS IN (Millions): | | | | | | |
| From Other Funds | \$ 0.74 | \$ 0.56 | \$ 0.56 | NA | NA | NA |
| TRANSFERS OUT (Millions): | | | | | | |
| To Early Childhood | \$ 1.39 | \$ 1.42 | \$ 1.46 | NA | NA | NA |
| To Food Services | \$ 2.53 | \$ 2.58 | \$ 2.64 | NA | NA | NA |
| * Difference | | \$ 0.08 | \$ 0.10 | | | |
| CONTRIBUTIONS (Millions): | | | | | | |
| Special Ed Program | \$ (56.82) | \$ (59.37) | \$ (62.05) | \$ 56.82 | \$ 59.37 | \$ 62.05 |
| RRMA (B&G) | \$ (13.55) | \$ (13.68) | \$ (13.82) | \$ 13.55 | \$ 13.68 | \$ 13.82 |
| Other | \$ (0.10) | \$ (0.10) | \$ (0.10) | \$ 0.10 | \$ 0.10 | \$ 0.10 |
| * Difference | | \$ 2.69 | \$ 2.81 | | | |
| REDUCTIONSTO BALANCE | \$ - | \$ (14.54) | \$ - | \$ - | \$ (10.00) | \$ (12.70) |

2016-17 2nd Interim



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

Unrestricted General Fund - Multiyear Projections

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

2016-17 2nd 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 |
| Total Revenues & Sources | a | 200,559,804 | 209,493,956 | 215,519,787 |
| 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 | | - | - | - |
| Total Expenses & Uses | b | 213,011,083 | 217,831,857 | 211,417,646 |
| Change in Fund Balance | a-b=c | (12,451,279) | (8,337,901) | 4,102,141 |
| Beginning Fund Balance | d | 22,437,844 | 9,986,565 | 1,648,664 |
| Ending Fund Balance | c+d=e | \$ 9,986,565 | \$ 1,648,664 | \$ 5,750,805 |



Appendix

All Funds Summary

2016-17 2nd Interim

All Funds - Summary



| Fd # | Fund Description | EXPENSES (Object Codes 1000-7999) | | | |
|-------------------------------------|-------------------------|------------------------------------|--------------------------|-----------------|-------|
| | | 2016-17 SECOND INTERIM | 2016-17 FIRST INTERIM | Difference | |
| | | \$\$\$ | \$\$\$ | \$\$\$ | % |
| General Fund | | | | | |
| 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% |
| Total General Fund | | \$ 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% |
| Facility Related Funds | | | | | |
| 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 | \$ - | |
| Total Facility Related Funds | | \$ 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% |
| ALL FUNDS | | \$ 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 2nd 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 | - | - | - | |
| Total Revenues & Sources | 130,097,383 | 122,870,565 | 7,226,818 | |
| 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 |
| Total Expenses & Uses | 142,548,662 | 134,372,555 | 8,176,107 | |
| Change in Fund Balance | (12,451,279) | (11,501,990) | (949,289) | |
| Beginning Fund Balance | 22,437,844 | 22,438,844 | (1,000) | |
| Ending Fund Balance | \$ 9,986,565 | \$ 10,936,854 | \$ (950,289) | |
| <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) & other restricted state, fed & local grants | | | | |
| 1 | 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 | | | |
| 2 | Additional budgeted expenses consistant with increase in revenue received and utilization of fund balance | | | |
| 3 | Increase in indirect costs is consistent with the increase in overall expenses from First Interim | | | |
| 4 | Contibution to Special Education for operating costs | | | |



Appendix

All Other Funds

2016-17 2nd Interim

Fund 11 – Adult Education



| Adult Education Fund 11 | 2016-17 SECOND INTERIM | 2016-17 FIRST INTERIM | Diff. |
|---|-----------------------------------|----------------------------------|--------------|
| LCFF (\$ for Student Attendance) | \$ - | \$ - | \$ - |
| Other Revenue | 2,933,610 | 2,933,610 | - |
| Transfer-In & Sources | - | - | - |
| Total Revenues & Sources | 2,933,610 | 2,933,610 | - |
| | | | - |
| 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 | - | - | - |
| Total Expenses & Uses | 4,047,639 | 4,047,639 | - |
| | | | - |
| Change in Fund Balance | (1,114,029) | (1,114,029) | - |
| | | | - |
| Beginning Fund Balance | 1,114,029 | 1,114,029 | 0 |
| | | | |
| Ending Fund Balance | \$ 0 | \$ - | \$ 0 |
| <u>Purpose of Fund</u> - Accts for fed, state and local revenues for adult ed programs | | | |

2016-17 2nd 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 | - |
| Total Revenues & Sources | 12,780,613 | 12,754,863 | 25,750 |
| 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 | - |
| Total Expenses & Uses | 12,790,974 | 12,765,224 | 25,750 |
| Change in Fund Balance | (10,362) | (10,362) | 0 |
| Beginning Fund Balance | 10,362 | 10,362 | - |
| Ending Fund Balance | \$ (0) | \$ (0) | \$ 0 |
| <u>Purpose of Fund</u> - Accts for fed, state and local revenues for child development programs | | | |

2016-17 2nd Interim

Fund 13 – Cafeteria



| Cafeteria Fund 13 | 2016-17 SECOND INTERIM | 2016-17 FIRST INTERIM | Diff. | |
|--|--|----------------------------------|------------------|---|
| LCFF (\$ for Student Attendance) | \$ - | \$ - | \$ - | |
| Other Revenue | 17,554,336 | 18,464,650 | (910,315) | 1 |
| Transfer-In & Sources | 2,525,000 | 2,525,000 | - | |
| Total Revenues & Sources | 20,079,336 | 20,989,650 | (910,315) | |
| 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 | - | |
| Total Expenses & Uses | 20,083,170 | 20,993,485 | (910,315) | |
| Change in Fund Balance | (3,834) | (3,834) | - | |
| Beginning Fund Balance | 3,834 | 3,834 | (0) | |
| Ending Fund Balance | \$ (0) | \$ (0) | \$ (0) | |
| <u>Purpose of Fund</u> - Accts for fed, state and local resources to operate the food service prgm | | | | |
| 1 | Decrease in revenue due to decrease in enrollment/participation resulting in less reimbursement claims | | | |
| 2 | Cost reduction related to reduction in participation | | | |
| 3 | Lower indirect cost rate, due to reduction in expenditures | | | |

2016-17 2nd 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 | - | - | - |
| Total Revenues & Sources | 677 | 629 | 48 |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | - | - | - |
| Change in Fund Balance | 677 | 629 | 48 |
| Beginning Fund Balance | 4,690 | 4,690 | - |
| Ending Fund Balance | \$ 5,367 | \$ 5,319 | \$ 48 |
| <u>Purpose of Fund</u> - Accts for state apportionments & matching funds for deferred maintenance | | | |

2016-17 2nd 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 2nd 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 2nd 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 | - | - | - | |
| Total Revenues & Sources | 14,912 | 3,958 | 10,954 | |
| Salaries,Supplies,Services & Equipment | 6,848,221 | 5,979,230 | 868,990 | 1 |
| Other outgo | - | - | - | |
| Indirect Cost | - | - | - | |
| Contributions & Transfers Out | - | - | - | |
| Total Expenses & Uses | 6,848,221 | 5,979,230 | 868,990 | |
| Change in Fund Balance | (6,833,309) | (5,975,273) | (858,036) | |
| Beginning Fund Balance | 7,811,791 | 7,811,791 | (0) | |
| Ending Fund Balance | \$ 978,482 | \$ 1,836,519 | \$ (858,037) | |
| <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 2nd Interim



**OAKLAND UNIFIED
SCHOOL DISTRICT**
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 | - | - | - |
| Total Revenues & Sources | 41,449 | 3,000 | 38,449 |
| Salaries,Supplies,Services & Equipment | 142,520 | 142,520 | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions & Transfers Out | - | - | - |
| Total Expenses & Uses | 142,520 | 142,520 | - |
| Change in Fund Balance | (101,071) | (139,520) | 38,449 |
| Beginning Fund Balance | 1,470,747 | 1,470,747 | (0) |
| Ending Fund Balance | \$ 1,369,676 | \$ 1,331,227 | \$ 38,449 |
| Purpose of Fund - Accts for the rev and exp associated with restricted facilities funds such as the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC). | | | |

2016-17 2nd Interim

Fund 51 – Bond Interest & Redemption



**OAKLAND UNIFIED
SCHOOL DISTRICT**
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 | - | - | - |
| Total Revenues & Sources | 62,366,025 | 62,366,025 | - |
| Salaries,Supplies,Services & Equipment | - | - | - |
| Other outgo | - | - | - |
| Indirect Cost | - | - | - |
| Contributions, Transfers Out & Sources | 83,742,210 | 83,742,210 | - |
| Total Expenses & Uses | 83,742,210 | 83,742,210 | - |
| Change in Fund Balance | (21,376,185) | (21,376,185) | - |
| Beginning Fund Balance | 91,649,042 | 91,649,042 | (0) |
| Ending Fund Balance | \$ 70,272,857 | \$ 70,272,857 | \$ (0) |
| Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. | | | |
| Pmts made from taxes levied by Counties | | | |

2016-17 2nd Interim

Fund 67 – Self Insurance



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



Appendix

School Site Budgets

2016-17 2nd Interim

Elementary Schools – Unrestricted – 1 of 2

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



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

| 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 2nd Interim



**OAKLAND UNIFIED
SCHOOL DISTRICT**
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% |
| Grand Total | \$16,300,735 | \$5,007,749 | \$8,610,532 | \$2,682,454 | 16% |

2016-17 2nd 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% |
| Grand Total | \$7,824,269 | \$2,236,358 | \$3,953,949 | \$1,633,962 | 21% |

2016-17 2nd 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% |
| Grand Total | \$10,717,381 | \$2,991,112 | \$5,880,955 | \$1,845,315 | 17% |

2016-17 2nd 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 2nd 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% |
| Grand Total | \$30,366,279 | \$18,572,940 | \$5,063,747 | \$6,729,592 | 22% |

2016-17 2nd 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% |
| Grand Total | \$15,136,028 | \$8,291,422 | \$2,279,649 | \$4,564,957 | 30% |

2016-17 2nd Interim

High Schools – Restricted



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

| 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% |
| Grand Total | \$25,769,465 | \$13,896,321 | \$4,637,888 | \$7,235,257 | 28% |



Appendix

Operating Results

2016-17 2nd Interim



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 2nd 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 | % |
| Total Payroll Runs | | 58 | 62 | (4) | -6.5% |
| 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% |
| Total Check, Direct, Deposits & Manuals | | 73,375 | 73,325 | 50 | 0.1% |
| 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% |
| Total Checks Issued due to HR/PR Errors | | 175 | 126 | 49 | 28.0% |
| Percentage of P/R & HR Errors | | 0.24% | 0.17% | 0.07% | 28.0% |

2016-17 2nd Interim



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

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

2016-17 2nd Interim



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

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 2nd 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 2nd Interim



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

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.

| Technology Support Services Ticket Analysis | July-December 2017 | July-December 2016 | Difference |
|--|-------------------------------|-------------------------------|-------------------|
| 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 2nd 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 2nd Interim

Operating Results – Risk Management



Property & Liability Claims:

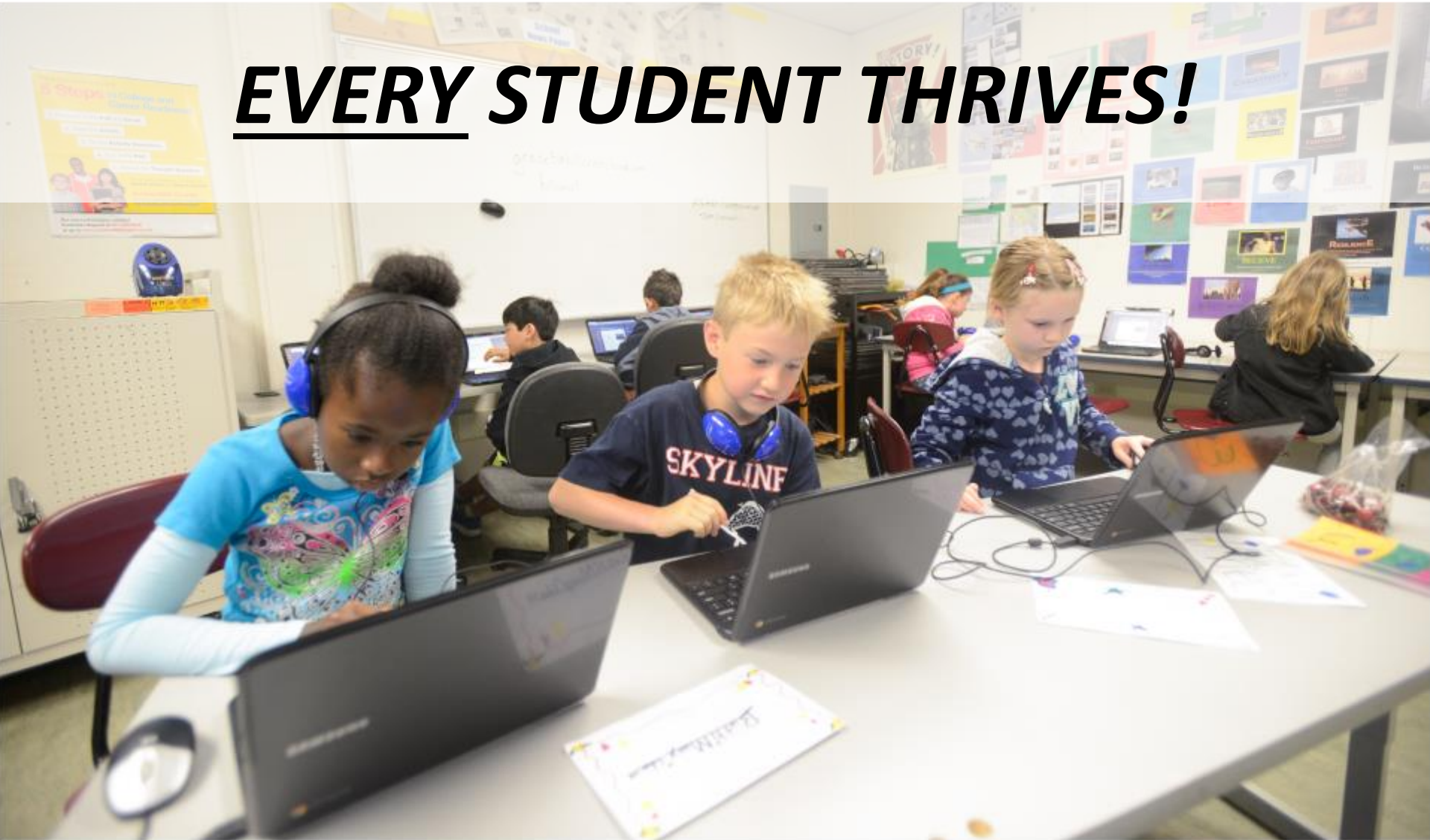
- Compared to the same period last year, the amount of paid property claims doubled and paid liability claims were slightly less.
- Number of open claims are slightly higher than the same time period last year.

| 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!



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

1000 Broadway, Suite 680, Oakland, CA 94607

www.ousd.org



@OUSDnews

Contact us for additional information [optional contact area]
Phone: 510.555.5555 | Email: info@ousd.org