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every student, every classroom, every day.

## Memo

То	Board of Education Vincent Matthews, State Administrator
From	Roberta Mayor, Superintendent Vernon Hal, Chief Financial Officer
Board Meeting Date	May 27, 2009
Subject	Report on the District's Current and Future Projected Cash Flow Presented by Chief Financial Officer, FY 2008-09
Action Requested	Approval of Report from Chief Financial Officer on the District's current and future projected Cash Flow, trends, problems and issues, if any.
Background	The State Controller's Office has not expressed an audit opinion on our financial statements due to: cash not being reconciled since FY 2002-03; the District has not reported the same cash balances as the Alameda County Treasury and Alameda County Office of Education (ACOE) since that time; both the State and ACOE are aware of the issue and supportive of the District's actions taken to address the problem. An outside CPA firm hired by the District has reconciled the cash through June 30, 2008. Financial Services is working with the CPA firm and Technology Services to institute permanent fixes.
Discussion	The Board of Education approved the use of an external Certified Public Accounting (CPA) firm to reconcile cash. The CPA firm has been engaged with the District since May 2008 and has completed the reconciliation of cash for all funds. As a result of the reconciliation there will be a significant negative adjustment to General Fund cash in the amount of approximately \$5.6M. In order to ensure there is sufficient cash to meet financial obligations, a resolution has been submitted to Board for approval of temporary inter-fund borrowing. The cash flow as of 3rd Interim is reflecting a negative cash balance of \$3.8M as opposed to the negative cash balance of \$30M reported at 2 <sup>nd</sup> Interim. The variance is due to the receipt of CSR (class size reduction) revenue and revenue limit apportionments not anticipated. The cash flow does not include the \$5.6M negative adjustment pending review and approval by the State Controllers Office.
Recommendation	Approval of Report from Chief Financial Officer on the District's current and future projected Cash Flow, trends, problems and issues, if any.
Attachments	<ul> <li>Cash Flow Reconciliation from 3<sup>rd</sup> Interim to 2<sup>nd</sup> Interim</li> <li>Cash Flow - Historical and Projected Summary</li> <li>Form Cash - 3<sup>rd</sup> Interim Cash Flow Worksheet, FY 2008-09</li> </ul>

Property Taxes	4,573,315	21,756,742	1,647,834	1,647,834	29,625,726	
3rd Int Rev Projections	March	April	May (p)	June (p)	Total	
State Aid	4,573,315	8,713,154	10,583,210	10,583,210	41,558,189	
Other	(1,751,175)	193,371	(1,613,858)	(1,613,858)	(4,785,520)	
Federal Revenue	3,404,206	1,219,403	16,359,737	16,359,737	37,343,083	
State Revenues	6,320,230	20,478,344	12,074,058	12,074,058	50,946,690	
Local Revenues	522,725	10,493,279	4,399,127	4,399,127	19,814,258	-
Interfund Transfer In	-	-	4,841,320	4,841,320	9,682,640	
Other Financing	-	593,973	(47,795)	(47,795)		-
Total Rev 3rd Int Projections	24,747,916	63,448,266	48,243,634	48,243,634	184,683,450	-
						-
2nd Int Rev Projections Property Taxes	March (p) 7,124,236	April (p)	May (p)	June (p)	Total	_
State Aid	9,316,358	7,124,236 9,316,358	7,124,236 9,316,358	7,124,236	28,496,943 27,949,074	
Other	(1,014,897)	(1,014,897)	(1,014,897)	(1,014,897)	(4,059,588)	
Federal Revenue	9,273,272	9,273,272	9,273,272	9,273,272	37,093,088	
State Revenues	10,472,476	10,472,476	10,472,476	10,472,476	41,889,905	-
Local Revenues	3,454,295	8,765,698	3,454,295	3,454,295	19,128,582	-
Interfund Transfer In	2,390,284	2,390,284	2,390,284	2,390,284	9,561,134	-
Other Financing	-	-		-	-	
Total Rev 2nd Int Projections	41,016,024	46,327,427	41,016,024	31,699,666	160,059,139	
Difference	March	April	May (p)	June (p)	Total	-
Property Taxes	(2,550,921)	14,632,506	(5,476,401)	(5,476,401)		
State Aid	2,362,257	(603,204)	1,266,852	10,583,210	13,609,115	(1)
Other	(736,278)	1,208,268	(598,961)	(598,961)		(.)
Federal Revenue	(5,869,066)	(8,053,869)	7,086,465	7,086,465	249,995	-
State Revenues	(4,152,246)	10,005,868	1,601,582	1,601,582	9,056,785	(2)
Local Revenues	(2,931,570)	1,727,581	944,832	944,832	685,675	
Local Revenues			2,451,036	2,451,036	121,505	-
Interfund Transfer In	(2,390,284)	(2,390,284)	2,401,000	-,,		
Interfund Transfer In Other Financing	-	593,973	(47,795)	(47,795)	498,384	
Interfund Transfer In	(2,390,284) - (16,268,108)			(47,795)		
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection	(16,268,108)	593,973 17,120,839	(47,795) <b>7,227,610</b>	(47,795) <b>16,543,968</b>	498,384 <b>\$ 24,624,311</b>	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip	- (16,268,108) ots for March an	593,973 17,120,839 d April were mo	(47,795) 7,227,610 ore than budge	(47,795) 16,543,968 ted amounts b	498,384 <b>\$ 24,624,311</b> y \$1.8 M.	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection	- (16,268,108) ots for March an	593,973 17,120,839 d April were mo	(47,795) 7,227,610 ore than budge	(47,795) 16,543,968 ted amounts b	498,384 <b>\$ 24,624,311</b> y \$1.8 M.	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re	(16,268,108) ots for March an eceived in June	593,973 17,120,839 d April were mo was deferred ur	(47,795) 7,227,610 pre than budge ntil July at 2nd	(47,795) 16,543,968 Red amounts b Interim (\$10.5M	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>M</i> ).	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa	(16,268,108) ots for March an eceived in June	593,973 17,120,839 d April were mo was deferred ur	(47,795) 7,227,610 pre than budge ntil July at 2nd	(47,795) 16,543,968 Red amounts b Interim (\$10.5M	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>M</i> ).	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re	(16,268,108) ots for March an eceived in June	593,973 17,120,839 d April were mo was deferred ur	(47,795) 7,227,610 pre than budge ntil July at 2nd	(47,795) 16,543,968 Red amounts b Interim (\$10.5M	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>M</i> ).	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa	(16,268,108) ots for March an eceived in June as revised up by	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M	(47,795) 7,227,610 ore than budget ntil July at 2nd of CSR Reven	(47,795) 16,543,968 Red amounts b Interim (\$10.5M	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>M</i> ).	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa	(16,268,108) ots for March an eceived in June as revised up by EXPENSE	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION	(47,795) 7,227,610 ore than budget otil July at 2nd of CSR Reven	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>I</i> ). deferred was	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa subsequently received.	(16,268,108) ots for March an eccived in June as revised up by EXPENSE March	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April	(47,795) 7,227,610 ore than budged of CSR Reven OF CSR Reven	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p)	498,384 <b>\$ 24,624,311</b> y \$1.8 M. /). deferred was Total	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa	(16,268,108) ots for March an eceived in June as revised up by EXPENSE March 41,403,678	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145	(47,795) 7,227,610 ore than budged of CSR Reven OF ANALYSIS May (p) 69,712,320	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p) 69,712,320	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> <i>M</i> ). deferred was Total 221,766,463	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa subsequently received. 3rd Int Expense Projections	(16,268,108) ots for March an eceived in June as revised up by EXPENSE March 41,403,678 March (p)	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p)	(47,795) 7,227,610 ore than budged of CSR Reven of CSR Reven NANALYSIS May (p) 69,712,320 May (p)	(47,795) 16,543,968 red amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p)	498,384 <b>\$ 24,624,311</b> y \$1.8 M. M). deferred was Total 221,766,463 Total	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa subsequently received.	(16,268,108) ots for March an eceived in June as revised up by EXPENSE March 41,403,678	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145	(47,795) 7,227,610 ore than budged of CSR Reven OF ANALYSIS May (p) 69,712,320	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p) 69,712,320	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> <i>M</i> ). deferred was Total 221,766,463	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections	(16,268,108) ots for March an eccived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294	(47,795) 7,227,610 ore than budged of CSR Reven of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> M). deferred was Total 221,766,463 Total 219,573,177	
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue wa subsequently received. 3rd Int Expense Projections	(16,268,108) ots for March an eceived in June as revised up by EXPENSE March 41,403,678 March (p)	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p)	(47,795) 7,227,610 ore than budged of CSR Reven of CSR Reven NANALYSIS May (p) 69,712,320 May (p)	(47,795) 16,543,968 red amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p)	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> M). deferred was Total 221,766,463 Total 219,573,177	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps	(16,268,108) ots for March an eccived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294	(47,795) 7,227,610 ore than budged of CSR Reven of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> M). deferred was Total 221,766,463 Total 219,573,177	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections	(16,268,108) ots for March an eccived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294	(47,795) 7,227,610 ore than budged of CSR Reven of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> M). deferred was Total 221,766,463 Total 219,573,177	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps	(16,268,108) ots for March an eccived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616)	593,973 <b>17,120,839</b> d April were mo was deferred ur \$2M and \$7.5M <b>PROJECTION</b> <b>April</b> 40,938,145 <b>April (p)</b> 54,893,294 (13,955,149)	(47,795) 7,227,610 ore than budget of til July at 2nd of CSR Reven NANALYSIS May (p) 69,712,320 May (p) 54,893,294 14,819,026	(47,795) 16,543,968 ted amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> M). deferred was Total 221,766,463 Total 219,573,177	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps	(16,268,108) ots for March an eccived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616)	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294 (13,955,149)	(47,795) 7,227,610 ore than budget ntil July at 2nd of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294 14,819,026	(47,795) 16,543,968 ied amounts b Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294 14,819,026	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>M</i> ). deferred was Total 221,766,463 Total 219,573,177 <b>\$ 2,193,285</b>	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps (1) Difference less than .2%	(16,268,108) ots for March an eccived in June is revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616) EXPENSE March	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294 (13,955,149) PROJECTION April	(47,795) 7,227,610 ore than budget ntil July at 2nd of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294 14,819,026 N ANALYSIS May (p)	(47,795) 16,543,968 Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294 14,819,026	498,384 <b>\$ 24,624,311</b> y \$1.8 M. <i>M</i> ). deferred was Total 219,573,177 <b>\$ 2,193,285</b> Total Total	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps	(16,268,108) ots for March an acceived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616) EXPENSE March 889,294	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294 (13,955,149) PROJECTION April 156,361	(47,795) 7,227,610 ore than budget of til July at 2nd of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294 14,819,026	(47,795) 16,543,968 Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294 14,819,026 June (p) (7,027,749)	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> <i>M</i> ). deferred was Total 221,766,463 Total 219,573,177 <b>\$ 2,193,285</b> Total (5,678,206)	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps (1) Difference less than .2% 3rd Chg in Rec/ Payabes - Net	(16,268,108) ots for March an as revised in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616) EXPENSE March 889,294 March (p)	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294 (13,955,149) PROJECTION April 156,361 April (p)	(47,795) 7,227,610 ore than budger of CSR Reven of CSR Reven 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(47,795) 16,543,968 Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294 14,819,026 June (p) (7,027,749) June (p)	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> <i>M</i> ). deferred was Total 221,766,463 Total 219,573,177 <b>\$ 2,193,285</b> Total (5,678,206) Total	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps (1) Difference less than .2%	(16,268,108) ots for March an acceived in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616) EXPENSE March 889,294	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294 (13,955,149) PROJECTION April 156,361	(47,795) 7,227,610 ore than budget of til July at 2nd of CSR Reven N ANALYSIS May (p) 69,712,320 May (p) 54,893,294 14,819,026	(47,795) 16,543,968 Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294 14,819,026 June (p) (7,027,749)	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> <i>M</i> ). deferred was Total 221,766,463 Total 219,573,177 <b>\$ 2,193,285</b> Total (5,678,206)	(1)
Interfund Transfer In Other Financing Diff 3rd v 2nd Int Projection (1) Actual apportionment receip May apportionment, which is re (2) Budgeted State Revenue was subsequently received. 3rd Int Expense Projections 2nd Int Expense Projections Difference Incr in Exps (1) Difference less than .2% 3rd Chg in Rec/ Payabes - Net	(16,268,108) ots for March an as revised in June as revised up by EXPENSE March 41,403,678 March (p) 54,893,294 (13,489,616) EXPENSE March 889,294 March (p)	593,973 17,120,839 d April were mo was deferred ur \$2M and \$7.5M PROJECTION April 40,938,145 April (p) 54,893,294 (13,955,149) PROJECTION April 156,361 April (p)	(47,795) 7,227,610 ore than budger of CSR Reven of CSR Reven 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(47,795) 16,543,968 Interim (\$10.5M ue, previously June (p) 69,712,320 June (p) 54,893,294 14,819,026 June (p) (7,027,749) June (p)	498,384 <b>\$ 24,624,311</b> y <b>\$1.8 M.</b> <i>M</i> ). deferred was Total 221,766,463 Total 219,573,177 <b>\$ 2,193,285</b> Total (5,678,206) Total (9,427,155)	(1)

## CASH FLOW RECONCILIATION FROM 3<sup>RD</sup> INTERIM TO 2<sup>ND</sup> INTERIM

FISCAL 2008-09 (3rd Int)	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May (p)	June (p)
Beginning Cash Bal	42,516,368	10,397,994	5,230,929	9,757,296	52,219,707	17,497,545	50,568,005	41,576,340	38,973,879	23,207,411	45,873,893	24,709,095
D	004 007	0.010.470	00.010.050	70 100 005	0.540.040	71.107.000	10 500 505	00 704 440	01 717 010	00 440 000	10.010.004	10 0 10 00 1
Revenue	931,937 10,862,491	3,919,473 13,159,779	30,618,953 36,295,938	72,499,665 37,625,659	2,543,649 36,731,964	71,167,696 39,366,341	19,590,565 34,219,210	36,724,110 39,696,175	24,747,916	63,448,266 40,938,145	48,243,634 69,712,320	48,243,634 69,712,320
Expense				the second se			and solution and solution of the solution of t		41,403,678		69,712,320	
Change in Accts Rec	2,196,027	11,876,533	9,985,972	4,844,516	792,064	2,567,599	4,142,284	211,822	513,850	569,995	-	(38,231,686)
Change in Accts Pay Ending Cash Bal Per Books	(24,383,847) 10,397,994	(7,803,292) 5,230,929	217,379 9,757,296	2,743,889 52,219,707	(1,325,911) 17,497,545	(1,298,494) 50,568,005	1,494,696 41,576,340	157,783 38,973,879	375,444 23,207,411	(413,634)	303,888 24,709,095	31,203,937 (3,787,340)
	10,397,994	5,230,929	9,757,296	52,219,707	17,497,545		41,576,340	36,973,879	23,207,411	45,873,893	24,709,095	(3,787,340)
FISCAL 2008-09 (2nd Int)	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March (p)	April (p)	May (p)	June (p)
Beginning Cash Bal	42,516,368	10.397.994	5,230,929	9,757,296	52,219,707	17,497,545	50,568,005	41,576,340	38,973,879	22,546,383	13,827,447	254,064
Beginning Cash Bai	42,510,300	10,397,994	5,230,929	9,757,290	52,219,707	17,497,545	50,566,005	41,576,340	30,973,079	22,540,383	13,027,447	254,064
Revenue	931,937	3,919,473	30,618,953	72,499,665	2,543,649	71,167,696	19,590,565	36,724,110	41,016,024	46,327,427	41,016,024	31,699,666
Expense	10,862,491	13,159,779	36,295,938	37,625,659	36,731,964	39,366,341	34,219,210	39,696,175	54,893,294	54,893,294	54,893,294	54,893,294
Change in Accts Rec	2,196,027	11,876,533	9,985,972	4,844,516	792,064	2,567,599	4,142,284	211,822	1,245,689	104,114		(38,231,686)
Change in Accts Pay	(24,383,847)	(7,803,292)	217,379	2,743,889	(1,325,911)	(1,298,494)	1,494,696	157,783	(3,795,915)	(257,182)	303,888	31,203,937
Ending Cash Bal Per Books	10,397,994	5,230,929	9,757,296	52,219,707	17,497,545	50,568,005	41,576,340	38,973,879	22,546,383	13,827,447	254,064	(29,967,314)
FISCAL 2007-2008	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Cash Bal	54,361,629	31,519,954	32,021,511	22,174,909	63,086,257	32,422,645	58,528,947	70,312,927	52,066,439	62,466,355	78,676,721	62,177,790
	101.005	10 000 007	10.000 155					10.000.000	50.0 (0.700			
Revenue	131,965	12,002,807	19,636,455	77,684,756	5,055,811	61,845,753	50,283,596	19,389,129	52,343,788	56,491,438	26,622,376	67,360,431
Expense	10,614,250	13,367,625	34,689,825	39,044,886	36,940,530	36,784,362	37,735,123	41,803,622	39,458,279	40,128,004	43,425,195	79,994,104
Change in Accts Rec	4,512,847	9,085,820	5,470,902	2,640,537	493,067	2,915,889	(512,799)	157,361	1,310,321	104,114	-	(38,231,686)
Change in Accts Pay Ending Cash Bal Per Books	(16,872,237) 31,519,954	(7,219,445) 32,021,511	(264,134) 22,174,909	(369,059) 63,086,257	728,040 32,422,645	(1,870,978) 58,528,947	(251,694) 70,312,927	4,010,644 52,066,439	(3,795,915) 62,466,355	(257,182) 78,676,721	303,888 62,177,790	31,203,937 42,516,368
FISCAL 2006-2007	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Cash Bal	31,771,076	11,118,022	48,194,078	21,243,122	27,298,819	15,645,859	9,445,989	52,472,119	38,638,067	37,241,659	47,612,201	18,105,455
Revenue	109,535	49,186,371	30,824,311	39,878,189	23,102,029	31,851,739	78,266,621	24,323,780	38,683,854	47,329,995	11,191,935	108,743,253
Expense	8,417,315	13,460,143	62,758,519	39,854,826	36,861,446	39,544,998	36,473,147	36,931,859	40,438,872	40,129,516	43,391,007	68,863,773
Change in Accts Rec	(2,866)	3,796,810	4,974,368	3,682,004	2,718,155	1,788,176	902,158	331,727	87,000	1,606,106	3,033,393	(27,885,569)
	(12,342,408)	(2,446,982)	8,883	2,350,330	(611,698)	(294,787)	330,497	(1,557,700)	271,610	1,563,957	(341,067)	24,262,263
Change in Accts Pay												

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			rai runu			
	Sra Interim 200	08-2009				
	Actual	Actual	Actual	Actual	Actual	Actual
l	a second a second	and a state of a state of the	ALL DE PORTA ALL DES DE	CONTROL OF A CONTROL OF A	and an approximation in the	December
mate						
note	\$ 42,510,308	\$ 10,397,994	\$ 5,230,929	\$ 9,151,290	\$ 52,219,707	\$ 17,497,54
1		341 461	3 415 046	7 808 702	-	26,975,93
-						11,299,55
	112 801					
						11,646,56
	50 495		6 070 101			9,257,45
					1,727,922	11,798,86
-	001,193	42,004	929,412		1,309,913	11,790,00
		-	-			-
			(7 C7E 404)			-
1	024 027				2 542 640	71 1 67 600
	931,937	3,919,473	30,018,953	72,499,005	2,543,649	71,167,696
	202 200	2 202 027	15 200 220	15 (21 201	15 504 010	15 000 71
						15,826,714
						5,601,50
						7,558,06
	1,/93,626	3,392,854				8,251,60
	-					172,32
	-		445,146		491,266	877,00
	-	-				-
	-	541,325				1,079,12
1						
	10,862,491	13,159,779	36,295,938	37,625,659	36,731,964	39,366,341
	2 106 027	11.076 522	0.005.072	4.044.516	702.064	2 567 50
						2,567,599
	(24,383,847)	(7,803,292)	217,379	2,743,889	(1,325,911)	(1,298,494
	10 207 004	E 220 020	A 0 757 200	A 53 340 707	+ 17 407 FAF	+ F0 FC0 001
						\$ 50,568,00
	10,397,994	5,230,929	9,757,295	52,219,700	17,497,545	50,568,000
	10.017.000	04.045.040	24 040 427		16.000 246	22,569,99
						12,538,06
-						24,840
				007.045		36,901,67
<u> </u>						(48,792,76
<u> </u>	\$ 25,256,944	\$ 46,983,778	\$ 47,168,410	\$ 53,127,651	\$ 36,790,734	\$ 73,809,81
1						
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-3)						
	note 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	FORM CASH Cash Flow Worl 3rd Interim 200 Actual July note \$42,516,368 1 1 1 2 1 1 12,891 1 78,368 3 59,485 4 681,193 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	FORM CASH         Cash Flow Worksheet - 01 Gene 3rd Interim 2008-2009           Actual         Actual           July         August           note         \$ 42,516,368         \$ 10,397,994           1         341,461         1,419,699           1         112,891         (598,949)           1         78,368         8,309           3         59,485         2,701,378           4         681,193         42,664           1         -         -           1         -         -           1         -         -           1         -         -           1         -         -           1         -         -           1         -         -           1         3,077,300         3,392,027           1         3,601,958         3,609,702           1         2,175,735         2,223,871           1         1,793,626         3,392,854           1         -         -           1         -         -           1         -         -           1         -         -           1         -	Cash Flow Worksheet - 01 General Fund           3rd Interim 2008-2009           Actual         Actual           July         August         September           note         \$ 42,516,368         \$ 10,397,994         \$ 5,230,929           1         341,461         3,415,946           2         1,419,699         18,919,257           1         112,891         (598,949)         (1,247,696)           1         78,368         8,309         10,207,337           3         59,485         2,701,378         6,070,101           4         681,193         42,664         929,412           1         -         -         -           1         -         -         -           1         -         -         -           1         -         -         -           1         -         -         -           1         3,077,300         3,392,027         15,268,338           1         3,601,958         3,609,702         5,492,189           1         2,175,735         2,223,871         7,456,682           1         -         -         186           1 <t< td=""><td>FORM CASH         Cash Flow Worksheet - 01 General Fund           3rd Interim 2008-2009         Actual         Actual           July         August         September         October           note         \$ 42,516,368         \$ 10,397,994         \$ 5,230,929         \$ 9,757,296           1         341,461         3,415,946         7,808,702           2         1,419,699         18,919,257         28,093,401           1         12,8951         (598,949)         (1,247,696)         (1,711,810)           1         78,368         8,309         10,207,337         966,773           3         59,485         2,701,378         6,070,101         31,730,350           4         681,193         42,664         929,412         1,883,742           1         -         -         501,438         1           1         -         -         501,438         1           3,077,300         3,392,027         15,268,338         15,631,301           1         3,601,958         3,609,702         5,492,189         5,453,543           1         2,175,735         2,223,871         7,456,682         7,589,673           1         -         -         186</td><td>FORM CASH         Cash Flow Worksheet - 01 General Fund           3rd Interim 2008-2009         Actual         Actual         Actual         Actual           Actual         Actual         Actual         Actual         Actual         Actual           1         July         August         September         October         November           1         341,461         3,415,946         7,808,702         -           2         1,419,699         18,919,257         28,093,401         -           1         112,891         (598,949)         (1,247,666)         (1,711,810)         (772,894)           1         78,368         8,309         10,207,337         966,773         218,706           3         59,485         2,701,378         6,070,101         31,730,350         1,722,922           4         681,193         42,664         929,412         1,833,742         1,369,915           1         -         -         1087,766         -         1           1         -         -         1087,766         -         1           3,007,7300         3,392,027         15,268,338         15,631,301         15,594,810           1         3,007,735         2,223,87</td></t<>	FORM CASH         Cash Flow Worksheet - 01 General Fund           3rd Interim 2008-2009         Actual         Actual           July         August         September         October           note         \$ 42,516,368         \$ 10,397,994         \$ 5,230,929         \$ 9,757,296           1         341,461         3,415,946         7,808,702           2         1,419,699         18,919,257         28,093,401           1         12,8951         (598,949)         (1,247,696)         (1,711,810)           1         78,368         8,309         10,207,337         966,773           3         59,485         2,701,378         6,070,101         31,730,350           4         681,193         42,664         929,412         1,883,742           1         -         -         501,438         1           1         -         -         501,438         1           3,077,300         3,392,027         15,268,338         15,631,301           1         3,601,958         3,609,702         5,492,189         5,453,543           1         2,175,735         2,223,871         7,456,682         7,589,673           1         -         -         186	FORM CASH         Cash Flow Worksheet - 01 General Fund           3rd Interim 2008-2009         Actual         Actual         Actual         Actual           Actual         Actual         Actual         Actual         Actual         Actual           1         July         August         September         October         November           1         341,461         3,415,946         7,808,702         -           2         1,419,699         18,919,257         28,093,401         -           1         112,891         (598,949)         (1,247,666)         (1,711,810)         (772,894)           1         78,368         8,309         10,207,337         966,773         218,706           3         59,485         2,701,378         6,070,101         31,730,350         1,722,922           4         681,193         42,664         929,412         1,833,742         1,369,915           1         -         -         1087,766         -         1           1         -         -         1087,766         -         1           3,007,7300         3,392,027         15,268,338         15,631,301         15,594,810           1         3,007,735         2,223,87

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OAKLAND UNIFIED		FORM CASH		L	5		
SCHOOL DISTRICT	-		ksheet - 01 Gene	eral Fund			
aug ant Curanan	_	3rd Interim 200	08-2009				
expect Success	-						
		Antonia	A	Articul	A set of a	Destant	Burleyterd
		Actual	Actual	Actual	Actual	Projected	Projected
Description		January	February	March	April	May	June
Beginning Cash Balance	note	\$ 50,568,005	\$ 41,576,340	\$ 38,973,879	\$ 23,207,411	\$ 45,873,893	\$ 24,709,09
Property Taxes	1	37,235	17 160 157	4 572 215	21,756,742	1,647,834	1 647 02
State Aid	2	11,435,043	12,168,152 11,299,555	4,573,315 11,678,615	8,713,154	10,583,210	1,647,83
Other	1						
Federal Revenue		(1,032,159)		(1,751,175)	193,371	(1,613,858)	
	1	1,082,086	4,682,299	3,404,206	1,219,403	16,359,737	16,359,73
State Revenues	3	6,610,602	7,264,333	6,320,230	20,478,344	12,074,058	12,074,05
Local Revenues	4	1,207,422	1,118,377	522,725	10,493,279	4,399,127	4,399,12
Interfund Transfer In	1	249,817		-	-	4,841,320	4,841,32
Other Financing	1	-		-	593,973	(47,795)	(47,79
Other Receipts/Non-Revenue	1	519				-	
Total Revenues	-	19,590,565	36,724,110	24,747,916	63,448,266	48,243,634	48,243,63
Castificated Calculat	-	15 405 000	15 057 220	15 702 220	15 004 247	10 774 220	10 774 22
Certificated Salaries	1	15,405,069	15,857,330	15,703,239	15,984,347	18,774,228	18,774,22
Classified Salaries	1	5,303,580	5,670,604	5,663,301	5,560,940	5,777,449	5,777,44
Employee Benefits	1	7,489,848	7,685,392	7,603,928	7,756,565	9,728,678	9,728,67
Supplies and Services	1	5,672,462	9,681,656	10,600,312	11,323,679	33,716,881	33,716,88
Capital Outlays	1	188,390	84,556	406,730	175,757	444,971	444,97
Other Outgo	1	95,198	166,775	1,426,168	(317,869)	3,630,533	3,630,53
Interfund Transfers In/Out	1	42,974	-		454,726	1,274,308	1,274,30
Other Finance Uses	1	16,331	549,862			(1,909,578)	(1,909,57
Other Disbursements/Non-Expense	1	5,358		-		(1,725,150)	
Total Expenditures		34,219,210	39,696,175	41,403,678	40,938,145	69,712,320	69,712,32
		1112 201	211.022	510.050	500.005		100.001.01
Change in Accounts Receivable		4,142,284	211,822	513,850	569,995	-	(38,231,68
Change in Accounts Payable		1,494,696	157,783	375,444	(413,634)	303,888	31,203,93
Ending Cook Poloneo		¢ 41 576 240	\$ 38,973,879	¢ 22 207 411	A 45 072 002	+ 34 700 00F	+ 12 707 24
Ending Cash Balance	-	\$ 41,576,340	\$ 38,973,879	\$ 23,207,411	\$ 45,873,893	\$ 24,709,095	\$ (3,787,34
IFAS Ending Cash Balance Reconciling Items:		41,576,340	30,973,000	23,207,411	45,873,893		
State Revenue		5,373,505.50	940,220.00		-		
Federal Revenue		5,575,505.50	940,220.00				
Local Revenue			377,380.86				
Taxes			377,300.00				
Reconcilable Difference		27 000 527 49	16,539,707.75				
		27,009,527.48	<b>\$ 56,831,189</b>	¢ 22 207 414		s -	s -
Adjusted Ending Cash Balance Per ACOE		\$ 13,959,373	\$ 50,031,189	φ 23,207,411			· · · ·
Assumptions							
Based on straight line amortization of							
budgeted amt less actual-to-date							
Based on the Revenue Limit payment							
schedule (Note- \$13.4M to be deferred					<u> </u>		
until July based on State Bgt)	-						
Includes Class Size Reduction Revenue (K-	3)						
Assume remaining pmts of \$4.1M							
to be deferred until July per State Bgt							