

OUSD
Cash Flow - Historical and Projected Summary

FISCAL 2009-2010	July	Aug	Sept	Oct	Nov (p)	Dec (p)	Jan (p)	Feb (p)	March (p)	April (p)	May (p)	June (p)
Beg Cash Bal less Audit Adj	41,340,223	28,674,669	35,361,753	34,231,367	24,118,589	11,342,103	37,133,806	34,547,435	17,242,010	9,560,582	27,426,640	14,650,155
Revenue	737,736	9,179,905	47,591,981	24,126,725	31,451,652	70,019,840	41,641,766	26,922,713	36,546,709	62,094,196	31,451,652	26,356,595
Expense	25,978,739	12,407,052	33,068,939	38,003,589	45,316,025	45,316,025	45,316,025	45,316,025	45,316,025	45,316,025	45,316,025	45,316,025
Change in Accts Rec	40,491,039	12,327,955	2,069,639	3,764,086	1,087,887	1,087,887	1,087,887	1,087,887	1,087,887	1,087,887	1,087,887	(63,412,043)
Change in Accts Pay	(27,915,590)	(2,413,724)	(17,723,067)	-	-	-	-	-	-	-	-	53,900,860
Ending Cash Bal Per Books	28,674,669	35,361,753	34,231,367	24,118,589	11,342,103	37,133,806	34,547,435	17,242,010	9,560,582	27,426,640	14,650,155	(13,820,457)
FISCAL 2008-2009	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Cash Bal	42,516,368	10,397,994	5,226,018	9,757,298	52,219,709	17,497,547	50,568,334	41,576,321	38,973,861	23,207,412	47,978,100	38,854,933
Revenue	931,937	3,914,562	39,106,458	72,499,666	2,543,649	71,167,711	19,589,326	36,753,436	24,747,916	65,570,441	32,965,119	71,064,415
Expense	10,862,491	13,159,779	36,338,308	37,625,660	36,731,964	39,384,589	34,218,319	39,680,615	41,425,490	40,938,145	40,900,715	53,433,126
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	535,681	552,026	46,596	(64,159,219)
Change in Accts Pay	(24,383,847)	(7,803,292)	(8,222,842)	2,743,889	(1,325,911)	(1,279,934)	1,494,696	112,897	375,444	(413,634)	(1,234,167)	56,178,489
Ending Cash Bal Per Books	10,397,994	5,226,018	9,757,298	52,219,709	17,497,547	50,568,334	41,576,321	38,973,861	23,207,412	47,978,100	38,854,933	48,505,492
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
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	(16,872,237)	(7,219,445)	(264,134)	(369,059)	728,040	(1,870,978)	(251,694)	4,010,644	(3,795,915)	(257,182)	303,888	31,203,937
Ending Cash Bal Per Books	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	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)
Change in Accts Pay	(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
Ending Cash Bal Per Books	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	54,361,629

	July	August	September	October	November	December	January	February	March	April	May	June
A) BEGINNING CASH	42,516,368	10,397,992	5,226,015	9,757,295	52,219,706	17,497,545	50,568,333	41,576,320	38,973,860	23,207,411	47,978,099	38,854,932
B) REVENUES:												
Property Taxes	-	341,461	3,415,946	7,808,702	-	26,975,936	37,235	12,168,152	4,573,315	21,756,742	3,038,534	(3,401,243)
State Aid	-	1,419,699	18,919,257	28,093,401	-	11,299,555	11,435,023	11,299,555	11,678,615	8,713,154	20,985,100	17,924,415
Other	112,891	(598,949)	(1,247,696)	(1,711,810)	(772,894)	189,332	(1,032,159)	191,394	(1,751,175)	193,371	(1,024,172)	(2,786,339)
Federal Revenue	78,368	8,309	10,207,337	966,773	218,706	11,646,566	1,082,086	4,682,299	3,404,206	3,323,609	594,437	34,858,947
State Revenues	59,485	2,701,378	6,070,101	31,730,350	1,727,922	9,257,454	6,610,602	7,264,333	6,320,230	20,478,344	7,087,588	20,598,646
Local Revenues	681,193	42,664	929,412	1,833,742	1,369,915	11,798,868	1,207,422	1,118,377	522,725	10,493,279	2,282,632	7,040,508
Interfund Transfer In	-	-	-	1,087,766	-	-	249,817	-	-	-	-	7,631,832
Other Financing Sources	-	-	-	501,439	-	-	-	-	-	593,973	-	-
Other Receipts/Non-Revenue	-	-	812,101	2,189,303	-	-	(700)	29,326	-	17,969	1,000	(10,802,351)
TOTAL REVENUES	931,937	3,914,562	39,106,458	72,499,666	2,543,649	71,167,711	19,589,326	36,753,436	24,747,916	65,570,441	32,965,119	71,064,415
C) DISBURSEMENTS												
Certificated Salaries	3,077,300	3,392,027	15,268,338	15,631,301	15,594,810	15,826,714	15,405,069	15,857,330	15,703,239	15,984,347	15,939,783	18,662,176
Classified Salaries	3,601,958	3,609,702	5,492,189	5,453,543	5,493,251	5,601,506	5,303,580	5,670,604	5,663,301	5,560,940	5,571,122	6,534,119
Employee Benefits	2,175,735	2,223,871	7,456,682	7,589,673	7,500,634	7,558,078	7,489,848	7,685,392	7,603,928	7,756,565	7,670,903	7,716,370
Supplies and Services	1,793,626	3,392,854	4,406,712	6,043,355	7,614,833	8,270,167	5,672,462	9,666,096	10,600,312	11,323,679	11,010,663	31,575,888
Capital Outlays	-	-	186	3,261	37,170	172,321	188,390	84,556	406,730	175,757	79,080	486,164
Other Outgo	-	-	445,146	766,189	491,266	876,678	95,198	166,775	1,426,168	(317,869)	629,164	2,620,270
Interfund Transfers Out	-	-	-	501,439	-	-	42,974	-	-	454,726	-	513,318
Other Finance Uses	-	541,325	542,748	1,089,765	-	1,079,125	16,331	549,862	-	-	-	2,094,903
Other Disbursements/NonExpen	213,872	-	2,726,307	547,134	-	-	4,467	-	21,812	-	-	(16,770,082)
TOTAL DISBURSEMENTS	10,862,491	13,159,779	36,338,308	37,625,660	36,731,964	39,384,589	34,218,319	39,680,615	41,425,490	40,938,145	40,900,715	53,433,126
D) PRIOR YEAR TRANSACTIONS												
Accounts Receivable	2,196,027	11,876,533	9,985,972	4,844,516	792,064	2,567,599	4,142,284	211,822	535,681	552,026	46,596	(64,159,219)
Accounts Payable	(24,383,847)	(7,803,292)	(8,222,842)	2,743,889	(1,325,911)	(1,279,934)	1,494,696	112,897	375,444	(413,634)	(1,234,167)	56,178,489
EXCESS OVER (UNDER)	(22,187,820)	4,073,241	1,763,130	7,588,405	(533,847)	1,287,665	5,636,980	324,719	911,125	138,392	(1,187,571)	(7,980,730)
E) NET CHANGE (B - C + D)	(32,118,374)	(5,171,976)	4,531,280	42,462,411	(34,722,162)	33,070,787	(8,992,013)	(2,602,460)	(15,766,449)	24,770,688	(9,123,167)	9,650,559
F) ENDING CASH (A + E)	10,397,994	5,226,016	9,757,295	52,219,706	17,497,544	50,568,332	41,576,320	38,973,860	23,207,411	47,978,099	38,854,932	48,505,491
	10,397,992	5,226,015	9,757,295	52,219,706	17,497,545	50,568,333	41,576,320	38,973,860	23,207,411	47,978,099	38,854,932	48,505,491



Oakland Unified School District
 FORM CASH
 Cash Flow Worksheet - 01 General Fur
 2009-2010

Acct Num	Description	note	Actual	
			July	August
9110	Beginning Cash Balance	6	\$ 41,340,223	\$ 28,674,669
8020-8079	Property Taxes	4	219,812	3,998,700
8010-8019	State Aid	2	-	3,336,955
8080-8099	Other	1	115,854	(750,568)
8100-8299	Federal Revenue	1	98,214	315,693
8300-8599	State Revenues	1	-	912,451
8600-8799	Local Revenues	3	179,157	1,213,483
8910-8929	Interfund Transfer In	1	-	-
8931-8979	Other Financing	1	-	153,191
9290-9310	Other Receipts/Non-Revenue	1	124,699	-
Total Revenues			737,736	9,179,905
1000-1999	Certificated Salaries	1	3,540,363	2,748,424
2000-2999	Classified Salaries	1	3,727,652	3,999,270
3000-3999	Employee Benefits	1	2,598,895	2,257,756
4000-5999	Supplies and Services	1	(68,454)	3,341,862
6000-6599	Capital Outlays	1	-	27,984
7000-7499	Other Outgo	1	-	31,756
7600-7629	Interfund Transfers In/Out	1	-	-
7630-7699	Other Finance Uses	1	-	-
9590-9610	Other Disbursements/Non-Expense	1	16,180,283	-
Total Expenditures			25,978,739	12,407,052
92xx	Change in Accounts Receivable	5	40,491,039	12,327,955
95xx	Change in Accounts Payable	5	(27,915,590)	(2,413,724)
Ending Cash Balance			28,674,669	35,361,753

Assumptions

- 1 Based on straight line amortization of budgeted amt less actual-to-date
- 2 Based on the Revenue Limit payment schedule (Note- **\$27.6M** to be deferred until July and Aug 2010 based on State Bgt)
- 3 Includes Parcel Tax of **\$20.6M**.
- 4 Pmts in December and April
- 5 Assumes collection/payment of prior year on historically average AR / AP ratio to total Annual Revenue/Expenditure (This amount is listed under the accrual column).
- 6 Beginning cash balance at 7/01/2009 includes a negative audit adjustment

of **\$7 M**

Payment Schedule with Deferral Estimates:

July	1%
August	0%
September	9%
October	14%
November	5%
December	13%
January	14%
February	0.50%
March	9.00%
April	6.00%
May	4.50%
June	0.00%
Deferred (To be paid July and Aug. 2010)	25.00%

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Oakland Unified School District
FORM CASH
Cash Flow Worksheet - 01 General Fur
2009-2010

Actual	Actual	Projected	Projected	Projected	Projected
September	October	November	December	January	February
\$ 35,361,753	\$ 34,231,367	\$ 24,118,589	\$ 11,342,103	\$ 37,133,806	\$ 34,547,435
3,482,979	1,738,061	1,705,180	30,649,371	1,705,180	1,705,180
10,406,312	14,137,120	5,095,057	14,719,053	15,285,171	566,117
(1,392,337)	(1,914,858)	(778,669)	(778,669)	(778,669)	(778,669)
15,326,775	5,402,821	7,994,990	7,994,990	7,994,990	7,994,990
6,945,249	3,520,246	12,850,892	12,850,892	12,850,892	12,850,892
2,113,773	978,257	3,872,044	3,872,044	3,872,044	3,872,044
-	264,067	712,160	712,160	712,160	712,160
-	-				
10,709,230	1,011				
47,591,981	24,126,725	31,451,652	70,019,840	41,641,766	26,922,713
15,362,331	15,724,347	15,697,810	15,697,810	15,697,810	15,697,810
5,598,087	5,535,212	5,587,384	5,587,384	5,587,384	5,587,384
7,817,017	8,095,306	7,644,033	7,644,033	7,644,033	7,644,033
3,863,160	7,658,135	14,637,772	14,637,772	14,637,772	14,637,772
31,331	32,062	105,012	105,012	105,012	105,012
(126,291)	600,140	1,283,304	1,283,304	1,283,304	1,283,304
-	291,892	360,710	360,710	360,710	360,710
523,304	66,495				
33,068,939	38,003,589	45,316,025	45,316,025	45,316,025	45,316,025
2,069,639	3,764,086	1,087,887	1,087,887	1,087,887	1,087,887
(17,723,067)					
\$ 34,231,367	\$ 24,118,589	\$ 11,342,103	\$ 37,133,806	\$ 34,547,435	\$ 17,242,010

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Projected	Projected	Projected	Projected	Accruals	Totals
March	April	May	June		
\$ 17,242,010	\$ 9,560,582	\$ 27,426,640	\$ 14,650,155		41,340,223
1,705,180	30,649,371	1,705,180	1,705,180		80,969,372
10,190,114	6,793,409	5,095,057		27,599,122	113,223,488
(778,669)	(778,669)	(778,669)	(778,669)		(10,171,263)
7,994,990	7,994,990	7,994,990	7,994,990		85,103,420
12,850,892	12,850,892	12,850,892	12,850,892		114,185,081
3,872,044	3,872,044	3,872,044	3,872,044		35,461,020
712,160	712,160	712,160	712,160		5,961,345
					153,191
					10,834,940
36,546,709	62,094,196	31,451,652	26,356,595	27,599,122	435,720,594
15,697,810	15,697,810	15,697,810	15,697,810		162,957,941
5,587,384	5,587,384	5,587,384	5,587,384		63,559,294
7,644,033	7,644,033	7,644,033	7,644,033		81,921,237
14,637,772	14,637,772	14,637,772	14,637,772		131,896,881
105,012	105,012	105,012	105,012		931,476
1,283,304	1,283,304	1,283,304	1,283,304		10,772,034
360,710	360,710	360,710	360,710		3,177,572
					-
					16,770,082
45,316,025	45,316,025	45,316,025	45,316,025	0	471,986,517
1,087,887	1,087,887	1,087,887	(63,412,043)		(66,267,930)
			53,900,860		
\$ 9,560,582	\$ 27,426,640	\$ 14,650,155	\$ (13,820,457)		

08-09 AR Ending Balance
08-09 AP Ending Balance
June Deferral as percentage of Revenue
June Accrual as a percentage of Expendit

Check	Projected Totals	Amt. Remaining	SL/Cyclical?
-	80,969,372	71,529,820	Cyclical
-	113,223,488	85,343,101	Cyclical
-	(10,171,263)	(6,229,354)	Straight-line
-	85,103,420	63,959,917	Straight-line
-	114,185,081	102,807,135	Straight-line
-	35,461,020	30,976,350	Straight-line
-	5,961,345	5,697,278	Straight-line
-	153,191	-	Straight-line
-	-	(10,833,929)	Straight-line
	424,885,654		
-	162,957,941	125,582,476	Straight-line
-	63,559,294	44,699,073	Straight-line
-	81,921,237	61,152,263	Straight-line
-	131,896,881	117,102,178	Straight-line
-	931,476	840,099	Straight-line
-	10,772,034	10,266,429	
-	3,177,572	2,885,680	
		-	
		(16,703,587)	
	455,216,435		
		-	
66,267,930	66,267,930.19	11,379,297	
(41,011,981)	-41,011,981.40	7,040,400	
	25,255,948.79		


	66,267,930.19		
	-41,011,981.40		
	FY	FY	FY
	05-06	06-07	07-08
	-5.25%	-5.80%	-8.45%
ures	6.81%	5.22%	6.82%
			11.42%

-63412042.82
53900860.27



Oakland Unified School District
FORM CASH
Cash Flow Worksheet - 01 General Fund
2nd Interim 2008-2009

		Actual	Actual	Actual	Actual	Actual	Actual
Description		July	August	September	October	November	December
Beginning Cash Balance	note	\$42,516,368	\$10,397,994	\$ 5,230,929	\$ 9,757,296	\$52,219,707	\$17,497,545
Property Taxes	1		341,461	3,415,946	7,808,702	-	26,975,936
State Aid	2		1,419,699	18,919,257	28,093,401	-	11,299,555
Other	1	112,891	(598,949)	(1,247,696)	(1,711,810)	(772,894)	189,317
Federal Revenue	1	78,368	8,309	10,207,337	966,773	218,706	11,646,566
State Revenues	3	59,485	2,701,378	6,070,101	31,730,350	1,727,922	9,257,454
Local Revenues	4	681,193	42,664	929,412	1,833,742	1,369,915	11,798,868
Interfund Transfer In	1		-	-	1,087,766	-	-
Other Financing	1		-	-	501,438	-	-
Other Receipts/Non-Revenue	1		4,911	(7,675,404)	2,189,303		-
Total Revenues		931,937	3,919,473	30,618,953	72,499,665	2,543,649	71,167,696
Certificated Salaries	1	3,077,300	3,392,027	15,268,338	15,631,301	15,594,810	15,826,714
Classified Salaries	1	3,601,958	3,609,702	5,492,189	5,453,543	5,493,251	5,601,506
Employee Benefits	1	2,175,735	2,223,871	7,456,682	7,589,673	7,500,634	7,558,063
Supplies and Services	1	1,793,626	3,392,854	4,406,712	6,043,355	7,614,833	8,251,607
Capital Outlays	1	-	-	186	3,261	37,170	172,321
Other Outgo	1	-	-	445,146	766,189	491,266	877,005
Interfund Transfers In/Out	1	-	-	-	501,439		-
Other Finance Uses	1	-	541,325	542,748	1,089,765		1,079,125
Other Disbursements/Non-Expense	1	213,872		2,683,937	547,133		
Total Expenditures		10,862,491	13,159,779	36,295,938	37,625,659	36,731,964	39,366,341
Change in Accounts Receivable		2,196,027	11,876,533	9,985,972	4,844,516	792,064	2,567,599
Change in Accounts Payable		(24,383,847)	(7,803,292)	217,379	2,743,889	(1,325,911)	(1,298,494)
Ending Cash Balance		10,397,994	5,230,929	\$ 9,757,296	\$52,219,707	\$17,497,545	\$ 50,568,005
IFAS Ending Cash Balance		10,397,994	5,230,929	9,757,295	52,219,706	17,497,545	50,568,006
Reconciling Items:							
State Revenue		13,217,389	24,245,649	24,949,427		16,868,346	22,569,992
Federal Revenue		770,668	6,415,874	1,587,478		745,910	12,538,063
Local Revenue		14,229	749,412	4,837		105,008	24,846
Taxes		8,222	364,397	3,838,455		250,176	36,901,676
Unreconciled Difference		848,442	9,977,517	7,030,918	907,945	1,323,749	(48,792,768)
Adjusted Ending Cash Balance Per ACOE		\$ 25,256,944	\$ 46,983,778	\$ 47,168,410	\$ 53,127,651	\$ 36,790,734	\$ 73,809,815
Assumptions							
1	Based on straight line amortization of budgeted amt less actual-to-date						
2	Based on the Revenue Limit payment schedule (Note- \$28M to be deferred until July based on State Bgt)						
3	Includes Class Size Reduction Revenue Assume remaining pmts of \$11.6M to be deferred until July per State Bgt						
4	Includes Parcel Tax of \$20M. Pmts in December and April						

 OAKLAND UNIFIED SCHOOL DISTRICT <i>expect Success</i>		Oakland Unified School District					
		FORM CASH					
		Cash Flow Worksheet - 01 General Fund					
		2nd Interim 2008-2009					
		Actual	Actual	Projected	Projected	Projected	Projected
Description		January	February	March	April	May	June
Beginning Cash Balance	note	\$ 50,568,005	\$ 41,576,340	\$ 38,973,879	\$ 22,546,383	\$ 13,827,447	\$ 254,064
Property Taxes	1	37,235	12,168,152	7,124,236	7,124,236	7,124,236	7,124,236
State Aid	2	11,435,043	11,299,555	9,316,358	9,316,358	9,316,358	9,316,358
Other	1	(1,032,159)	191,394	(1,014,897)	(1,014,897)	(1,014,897)	(1,014,897)
Federal Revenue	1	1,082,086	4,682,299	9,273,272	9,273,272	9,273,272	9,273,272
State Revenues	3	6,610,602	7,264,333	10,472,476	10,472,476	10,472,476	10,472,476
Local Revenues	4	1,207,422	1,118,377	3,454,295	8,765,698	3,454,295	3,454,295
Interfund Transfer In	1	249,817		2,390,284	2,390,284	2,390,284	2,390,284
Other Financing	1	-	-	-	-	-	-
Other Receipts/Non-Revenue	1	519					
Total Revenues		19,590,565	36,724,110	41,016,024	46,327,427	41,016,024	31,699,666
Certificated Salaries	1	15,405,069	15,857,330	17,833,996	17,833,996	17,833,996	17,833,996
Classified Salaries	1	5,303,580	5,670,604	5,956,443	5,956,443	5,956,443	5,956,443
Employee Benefits	1	7,489,848	7,685,392	9,261,524	9,261,524	9,261,524	9,261,524
Supplies and Services	1	5,672,462	9,681,656	20,325,267	20,325,267	20,325,267	20,325,267
Capital Outlays	1	188,390	84,556	196,060	196,060	196,060	196,060
Other Outgo	1	95,198	166,775	1,621,483	1,621,483	1,621,483	1,621,483
Interfund Transfers In/Out	1	42,974	-	653,310	653,310	653,310	653,310
Other Finance Uses	1	16,331	549,862	(954,789)	(954,789)	(954,789)	(954,789)
Other Disbursements/Non-Expense	1	5,358					
Total Expenditures		34,219,210	39,696,175	54,893,294	54,893,294	54,893,294	54,893,294
Change in Accounts Receivable		4,142,284	211,822	1,245,689	104,114	-	(38,231,686)
Change in Accounts Payable		1,494,696	157,783	(3,795,915)	(257,182)	303,888	31,203,937
Ending Cash Balance		\$ 41,576,340	\$ 38,973,879	\$ 22,546,383	\$ 13,827,447	\$ 254,064	\$ (29,967,314)
IFAS Ending Cash Balance		41,576,340	38,973,880				
Reconciling Items:							
State Revenue							
Federal Revenue							
Local Revenue							
Taxes							
Unreconciled Difference							
Adjusted Ending Cash Balance Per ACOE		\$ 41,576,340	\$ 38,973,880	\$ -	\$ -	\$ -	\$ -
Assumptions							
1	Based on straight line amortization of budgeted amt less actual-to-date						
2	Based on the Revenue Limit payment schedule (Note- \$28M to be deferred until July based on State Bgt)						
3	Includes Class Size Reduction Revenue Assume remaining pmts of \$11.6M to be deferred until July per State Bgt						
4	Includes Parcel Tax of \$20M. Pmts in December and April						



OAKLAND UNIFIED
SCHOOL DISTRICT

expect Success

Oakland Unified School District

FORM CASH

Cash Flow Worksheet - 01 General Fund

For the Fiscal Year ended June 30, 2008

Description	July	August	September	October	November	December
Beginning Cash Balance	54,361,629	31,519,954	32,021,511	22,174,909	63,086,257	32,422,645
Property Taxes	-	-	210,942	3,019,028	60,889	29,895,319
State Aid	-	8,683,514	17,719,856	22,905,838	-	11,519,147
Other	107,468	(533,557)	(1,953,934)	(670,189)	(665,591)	188,621
Federal Revenue	-	232,609	6,027,676	6,778,602	256,211	19,660
State Revenues	-	2,706,698	8,998,280	37,101,929	4,199,601	7,736,154
Local Revenues	24,497	763,087	364,073	1,796,559	1,203,326	12,486,852
Interfund Transfer In	-	-	-	5,717,976	-	-
Other Financing	-	-	-	539,840	-	-
Other Receipts/Non-Revenue	-	150,456	(11,730,438)	495,173	1,375	-
Total Revenue	131,965	12,002,807	19,636,455	77,684,756	5,055,811	61,845,753
Certificated Salaries	3,693,766	2,074,978	15,405,289	15,708,036	15,694,723	15,904,935
Classified Salaries	3,208,749	3,369,466	5,322,700	5,122,689	5,326,064	5,390,431
Employee Benefits	2,113,456	1,885,463	7,369,993	7,448,109	7,442,774	7,438,383
Supplies and Services	1,598,279	5,147,795	5,709,001	7,919,347	7,724,881	6,657,980
Capital Outlays	-	7,281	132,207	61,150	198,438	179,061
Other Outgo	-	163,948	630,101	409,442	578,008	226,060
Interfund Transfers In/Out	-	187,615	-	2,398,188	-	446,711
Other Finance Uses	-	531,079	533,510	1,074,311	-	540,801
Other Disbursements/Non-Expense	-	-	(412,976)	(1,096,386)	(24,358)	-
Total Expense	10,614,250	13,367,625	34,689,825	39,044,886	36,940,530	36,784,362
Change in Accounts Receivable	4,512,847	9,085,820	5,470,902	2,640,537	493,067	2,915,889
Change in Accounts Payable	(16,872,237)	(7,219,445)	(264,134)	(369,059)	728,040	(1,870,978)
Ending Cash Balance	\$ 31,519,954	\$ 32,021,511	\$ 22,174,909	\$ 63,086,257	\$ 32,422,645	\$ 58,528,947
State Revenue	15,525,767	18,369,716	24,721,980	3,337,237	16,115,596	15,834,087
Federal Revenue	1,213,200	149,199	5,444,416	-	-	10,192,124
Local Revenue	43,154	1,177,844	3,336	3,328	11,998	9,922
Taxes	-	213,043	3,019,028	11,666	5,384,710	-
Unreconciled Difference	(108,403)	(72,805)	(694,768)	(4,122,724)	19,945,911	121,303
Adj Ending Cash Bal / ACOE	\$ 48,193,672	\$ 51,858,508	\$ 54,668,902	\$ 62,315,763	\$ 73,880,861	\$ 84,686,383



OAKLAND UNIFIED
SCHOOL DISTRICT

expect Success

Oakland Unified School District

FORM CASH

Cash Flow Worksheet - 01 General Fund

For the Fiscal Year ended June 30, 2008

Description	January	February	March	April	May	June
Beginning Cash Balance	58,528,947	70,312,927	52,066,439	62,466,355	78,676,721	62,177,790
Property Taxes	11,542,549	12,525	3,969,618	24,794,087	(3,548,043)	6,264,518
State Aid	11,742,766	11,519,147	23,012,715	11,671,329	11,506,359	20,966,480
Other	(2,420)	(2,541,802)	193,061	(752,070)	(751,031)	(1,330,317)
Federal Revenue	11,847,745	549,440	5,597,273	3,172,609	10,304,927	10,920,559
State Revenues	11,339,808	7,416,733	18,791,606	7,590,665	5,097,702	16,747,724
Local Revenues	3,323,918	2,433,086	811,420	9,967,534	4,012,462	6,298,599
Interfund Transfer In		-		-		414,201.00
Other Financing	89,479	-		91,602		-
Other Receipts/Non-Revenue	399,751.00	-	(31,905)	(44,318)		7,078,666.89
Total Revenue	50,283,596	19,389,129	52,343,788	56,491,438	26,622,376	67,360,431
Certificated Salaries	15,533,834	16,075,958	15,959,684	16,110,328	16,241,432	18,375,288.00
Classified Salaries	5,234,760	5,431,727	5,529,871	5,494,089	5,811,915	6,992,457.00
Employee Benefits	7,336,680	7,480,162	7,460,683	7,509,452	7,549,472	8,507,951.00
Supplies and Services	8,328,896	10,092,400	10,143,714	11,416,846	12,746,804	42,874,264.00
Capital Outlays	124,904	98,286	124,831	69,149	114,341	2,433,372.00
Other Outgo	(379,622)	2,079,426	239,496	325,245	960,259	742,217.00
Interfund Transfers In/Out	1,012,439	-	-	(829,830)		91,602.00
Other Finance Uses	543,232	545,663				2,094,903.00
Other Disbursements/Non-Expense				32,725	972	(2,117,950.00)
Total Expense	37,735,123	41,803,622	39,458,279	40,128,004	43,425,195	79,994,104
Change in Accounts Receivable	(512,799)	157,361	1,310,321	104,114	-	(38,231,686.00)
Change in Accounts Payable	(251,694)	4,010,644	(3,795,915)	(257,182)	303,888	31,203,937.00
Ending Cash Balance	\$ 70,312,927	\$ 52,066,439	\$ 62,466,355	\$ 78,676,721	\$ 62,177,790	\$ 42,516,368
State Revenue	21,059,545	44,109,364	22,477,371	17,463,138	16,032,620	228,072
Federal Revenue	18,750	581,364	379,841	39,150		
Local Revenue	24,137	94,206	19,127	56,139	22,963	
Taxes	364	12,753	2,709,094	433,542	3,734,334	
Unreconciled Difference	(3,791,494)	(616,102)	(1,043,173)	(590,086)	1,610,487	1,916,402
Adj Ending Cash Bal / ACOE	\$ 87,624,230	\$ 96,248,024	\$ 87,008,614	\$ 96,078,604	\$ 83,578,194	\$ 44,660,842



OAKLAND UNIFIED
SCHOOL DISTRICT

expect Success

Oakland Unified School District

FORM CASH

Cash Flow Worksheet - 01 General Fund

For the Fiscal Year ended June 30, 2007

Description	July	August	September	October	November	December
Beginning Cash Balance	31,771,076	11,118,022	48,194,078	21,243,122	27,298,819	15,645,859
Property Taxes	-	-	4,199,924	(85,236)	17,830	3,115,142
State Aid	-	9,086,258	18,172,519	12,210,985	10,664,223	11,800,905
Other	109,856	107,703	174,328	174,078	178,909	179,334
Federal Revenue	-	103,562	10,110,886	1,442,980	213,789	10,833,456
State Revenues	-	2,680,720	7,707,289	22,152,916	12,023,903	4,087,446
Local Revenues	(321)	95,405	1,881,031	1,240,065	3,375	1,835,456
Interfund Transfer In	-	-	-	-	-	-
Other Financing	-	35,000,000	-	1,228,310	-	(795,340)
Other Receipts/Non-Revenue	-	2,112,723	(11,421,666)	1,514,091	-	795,340
Total Revenue	109,535	49,186,371	30,824,311	39,878,189	23,102,029	31,851,739
Certificated Salaries	1,531,363	3,452,551	15,110,208	15,576,141	16,015,863	15,558,386
Classified Salaries	2,864,597	3,140,375	4,758,428	4,572,632	5,028,008	4,819,884
Employee Benefits	1,554,427	2,142,135	6,898,370	7,157,758	7,397,309	7,143,739
Supplies and Services	1,017,155	2,196,593	4,200,934	8,244,025	6,552,621	6,581,216
Capital Outlays	-	323,210	216,392	86,427	4,267	27,120
Other Outgo	-	914,026	1,911,520	3,050,342	1,322,731	1,283,389
Interfund Transfers In/Out	-	-	28,000,000	1,228,310	-	3,588,506
Other Finance Uses	-	1,133,644	536,417	(60,809)	540,647	542,758
Other Disbursements/Non-Expense	1,449,773	157,609	1,126,250	-	-	-
Total Expense	8,417,315	13,460,143	62,758,519	39,854,826	36,861,446	39,544,998
Change in Accounts Receivable	(2,866)	3,796,810	4,974,368	3,682,004	2,718,155	1,788,176
Change in Accounts Payable	(12,342,408)	(2,446,982)	8,883	2,350,330	(611,698)	(294,787)
Ending Cash Balance	\$ 11,118,022	\$ 48,194,078	\$ 21,243,122	\$ 27,298,819	\$ 15,645,859	\$ 9,445,989
State Loan Draw Down	35,000,000	-	-	-	-	-
State Revenue	19,427,551	21,467,286	16,228,457	21,536,646	-	19,126,365
Federal Revenue	2,567,721	527,773	247,500	-	6,906	917,977
Local Revenue	(65,370)	12,706	720,722	-	107,434	20,424
Taxes	-	612,554	(59,862)	-	3,012,122	40,665,644
Unreconciled Difference	(30,405,447)	(24,993,872)	(4,025,327)	20,943,461	42,394,192	30,796,960
Adj Ending Cash Bal / ACOE	\$ 37,642,476	\$ 45,820,525	\$ 34,354,612	\$ 69,778,926	\$ 61,166,512	\$ 100,973,360



Oakland Unified School District						
FORM CASH						
Cash Flow Worksheet - 01 General Fund						
For the Fiscal Year ended June 30, 2007						
Description	January	February	March	April	May	June
Beginning Cash Balance	9,445,989	52,472,119	38,638,067	37,241,659	47,612,201	18,105,455
Property Taxes	38,589,846	(3,604,302)	6,299	(465,096)	-	27,953,249
State Aid	11,796,232	11,796,232	23,922,408	22,431,872	-	17,062,667
Other	306,117	182,424	184,079	186,866	183,026	1,442,870
Federal Revenue	1,274,022	216,708	6,771,284	2,329,408	2,894,203	18,841,367
State Revenues	10,564,894	14,642,574	7,961,095	19,512,750	5,634,902	14,762,544
Local Revenues	11,966,209	1,066,586	(161,311)	3,144,627	2,479,871	17,964,281
Interfund Transfer In	2,266,853	-	-	-	-	2,094,903.00
Other Financing	-	-	-	-	-	282,659.00
Other Receipts/Non-Revenue	1,502,447.95	23,558	-	189,568	(67)	8,338,712.90
Total Revenue	78,266,621	24,323,780	38,683,854	47,329,995	11,191,935	108,743,253
Certificated Salaries	15,410,177	16,031,260	15,872,124	15,655,534	16,028,160	18,304,694.00
Classified Salaries	4,843,012	5,005,201	5,103,853	5,190,223	5,142,118	5,939,110.00
Employee Benefits	7,063,421	7,134,848	7,170,149	6,421,422	8,059,219	7,964,300.00
Supplies and Services	5,562,366	7,766,594	8,982,529	10,196,866	13,211,135	31,103,964.00
Capital Outlays	47,298	8,926	75,255	1,206,986	44,488	387,507.00
Other Outgo	941,991	155,044	3,234,962	1,458,485	905,887	2,316,693.00
Interfund Transfers In/Out	2,060,010	279,123	-	-	-	1,228,310.00
Other Finance Uses	544,872	546,985	-	-	-	2,094,903.00
Other Disbursements/Non-Expense	-	3,878	-	-	-	(475,708.00)
Total Expense	36,473,147	36,931,859	40,438,872	40,129,516	43,391,007	68,863,773
Change in Accounts Receivable	902,158	331,727	87,000	1,606,106	3,033,393	(27,885,569.00)
Change in Accounts Payable	330,497	(1,557,700)	271,610	1,563,957	(341,067)	24,262,263.00
Ending Cash Balance	\$ 52,472,119	\$ 38,638,067	\$ 37,241,659	\$ 47,612,201	\$ 18,105,455	\$ 54,361,629
State Loan Draw Down	-	-	-	-	-	-
State Revenue	25,984,415	30,203,390	19,449,113	3,282,682	16,103,268	3,823,836
Federal Revenue	-	-	1,645,322	377,481	10,815,990	-
Local Revenue	7,695	41,261	11,904	82,070	-	-
Taxes	(238,100)	-	7,278	-	30,800,315	2,747,702
Unreconciled Difference	(15,271,218)	(1,243,394)	(7,825,961)	(617,254)	-	(6,698,925)
Adj Ending Cash Bal / ACOE	\$ 62,954,911	\$ 67,639,324	\$ 50,529,315	\$ 50,737,181	\$ 75,825,028	\$ 54,234,242