

# Oakland Unified School District

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## **Agenda (Long)**

**Thursday, December 17, 2009**

**6:00 PM**



**Board Room, Paul Robeson Building, 1025 2nd Avenue, Oakland,  
CA 94606-2212**

## **Audit Committee**

***Alice Spearman, Chair***

***Members: David Kakishiba, Noel, Gallo, Sylvester Hodges, Viola Gonzales, Dan  
Lindheim, Sharon Cornu***

**A. Call to Order****B. Roll Call****C. Modifications to the Agenda**

*Modification(s) to the Agenda allows for any change in the order of business including, but not limited to, an announcement that an agenda item or legislative file will be considered out of order, that consideration of an item has been withdrawn, postponed, rescheduled or "pulled" off of the Committee's General Consent Report for separate discussion and possible action. Additionally, all speaker cards for any item or legislative file appearing on the meeting agenda must be in the hands of the Board staff or Committee Chair by the time item "C" is reached in the agenda. Speaker cards submitted afterwards will be "filed."*

**D. Minutes**[09-3006](#)**Minutes - Audit Committee - October 15, 2009****OE-06**

Approval by Audit Committee of its Minutes of October 15, 2009.

**Attachments:** [09-3006 - Minutes - Audit Committee - October 15, 2009](#)

**E. Adoption of the Committee General Consent Report**

*None*

**F. Unfinished Business**[09-1577](#)**Report - District's Cash Flow - FY 2008-09 and Current Fiscal Year****OE-08**

Presentation of Report from Chief Financial Officer on the District's current and future projected Cash Flow, trends, problems and issues, if any.

**Attachments:** [Document\(s\)](#)  
[09-1577\\_Report\\_District's\\_Cash\\_Flow\\_FY\\_2008-09.pdf](#)  
[09-1577\\_Report\\_District's\\_Cash\\_Flow\\_FY\\_2008-09.ppt](#)

**Legislative History**

5/18/2009	Finance and Human Resources Committee	Discussed
5/27/2009	State Administrator and/or Board of Education	Discussed
10/15/2009	Audit Committee	Tabled to a Date Certain



**09-1756**

**Reconciling Cash Balance Overstatement In the General Fund and Payroll Liabilities Fund**

**OE-08**

Adoption by Audit Committee of Resolution No. 0809-0001 - Reconciling Cash Balance Overstatement In the General Fund and Payroll Liabilities Fund

**Attachments:** [Document\(s\)](#)  
[09-1756 - Resolution No. 0809-0001 - Reconciling Cash Balance Overstatement In the General Fund and Payroll Liabilities Fund.pdf](#)

**Legislative History**

10/15/2009	Audit Committee	Tabled to a Date Certain
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**09-2710**

**Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2008-09 (Unaudited Actuals) (Closing of the Books)**

**OE-08**

Presentation of the Annual Statement of All Receipts and Expenditures of the District for the 2008-2009 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books).

**Attachments:** [09-2578 - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2008-09 \(Unaudited Actuals\) \(Closing of the Books\)](#)

**Legislative History**

10/15/2009	Audit Committee	Tabled to a Date Certain
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## G. New Business



**09-3234**

**2006-07 Fiscal Year Financial and Compliance Audit - State Controller's Office**

**OE-08**

Approval by the Board of Education of the District's Financial and Compliance Audit of the Oakland Unified School District for the year ended June 30, 2007, prepared by the State Controller's Office.

**Attachments:** [093234 - 2006-07 Fiscal Year Financial and Compliance Audit - State Controller's Office.pdf](#)



**09-3337**

**Budgetary Increases/Decreases/Transfers - Fiscal Year**

**OE-08**

**2009-10 - As of October 31, 2009**

Approval by Board of Education of Resolution No. 0910-0124 - Ratifying budgetary increases/decreases/transfers through October 31, 2009 in the District's Fiscal Year 2009-2010 Budget, as specified in said Resolution.

**Attachments:** [09-3337 - Budgetary Increases/Decreases/Transfers - Fiscal Year 2009-10 - As of October 31, 2009.pdf](#)

**Legislative History**

12/7/2009	Finance and Human Resources Committee	Recommended Favorably
12/9/2009	Board of Education	Adopted



**09-3339**

**First Interim Financial Report - Fiscal Year 2009-2010**

**OE-08**

Adoption by Board of the Education of the District's First Interim Financial Report for Fiscal Year 2009-2010 and Certification of said report to the Alameda County Superintendent of Schools as "Qualified."

**Attachments:** [09-3339 - First Interim Financial Report - Fiscal Year 2009-2010 \(Presentation\).ppt](#)  
[09-3339 - First Interim Financial Report - Fiscal Year 2009-2010.pdf](#)  
[Document\(s\)](#)  
[Document\(s\)](#)

**Legislative History**

12/7/2009	Finance and Human Resources Committee	Recommended Favorably
12/9/2009	Board of Education	Adopted



**09-3340**

**Report - District's Cash Flow - FY 2009-10 as of October 31, 2009**

**OE-08**

Presentation of Report from Chief Financial Officer on the District's current and future projected Cash Flow, trends, problems and issues, if any, as of October 31, 2009.

**Attachments:** [09-3340\\_Report Cash Flow Worksheet FY09-10 - 1st Interim 12-07-09.xls](#)  
[09-3340\\_Report of Cash Flow Summary\\_FHR 12-07-09.xls](#)

**Legislative History**

12/7/2009	Finance and Human Resources Committee	Referred w/o Recommendation	Board of Education
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**09-3362**

**Report - District's Cash Reconciliation as July 31, 2009 - FY 2009-10**

**OE-08**

Presentation of Report from Chief Financial Officer on the District's cash reconciliation as of July 31, 2009, fiscal year 2009-10.

**Attachments:** [09-3362\\_Report of Cash Recon FY0910 Jul All Funds-1st Interim\\_FHR 12-7-09.xls](#)

**Legislative History**

12/7/2009	Finance and Human Resources Committee	Referred w/o Recommendation	Board of Education
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## **H. Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee**

*This section of the agenda provides an opportunity for members of the public, for three minutes per person, to directly address the Committee on any item of interest to the public not on the agenda that is within the subject matter jurisdiction of the Committee. The time allocated for this item is not to exceed one hour.*

## **I. Introduction of New Legislative Matter**

*This section of the Agenda is devoted to the introduction of new legislative matter within the subject matter jurisdiction of the committee by a Committee member.*

## **J. Adjournment**