

**DRAFT**



OAKLAND UNIFIED  
SCHOOL DISTRICT

## OPERATIONAL EXPECTATIONS 8 Financial Administration

I certify that the information in this report is true.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Tony Smith, Superintendent

Disposition of the Board

Compliance  
 Not in compliance

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Noel Gallo, Board President

File ID Number: 09-2848  
Introduction Date: 10-19-09  
Enactment Number: \_\_\_\_\_  
Enactment Date: \_\_\_\_\_  
By: \_\_\_\_\_

OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.1 – The Superintendent will document student enrollment and student daily attendance data in a manner that is complete, accurate, and timely.			X			
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that school sites will receive guidance and support to report enrollment and attendance information accurately and timely. Central staff will then compile and report attendance and enrollment data accurately and timely as required.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  An attendance reference guide will be available on or before January 30, 2010 and will be maintained at school sites. Going forward, an attendance reference guide will be available on or before August 15 of each school year. Attendance information will be reported timely and accurately on the P1, P2 and P annual and any necessary adjustments will be immaterial. A quarterly report by internal audit will be provided. Enrollment will be reported as requested, by CALPADS (California Longitudinal Pupil Achievement Data System).</p>						

**Indicate compliance with noted expectations.**

The attendance reference guide is produced annually through the Technology Services Department and provided to the sites usually at the beginning of the fiscal school year.

The attendance information is reported in the first week of January for the P1, after April 15<sup>th</sup> for P2 and end of fiscal school year for P annual, all of which are submitted to Alameda County Office of Education for certification by the Superintendent of Schools and followed by reporting to the California Department of Education.

**Appendices:**

- 8.1.1 – 08-09 Elementary Schools Attendance Reference Guide
- 8.1.2 – 08-09 Secondary Schools Attendance Reference Guide
- 8.1.3 – P1, Report of District Attendance
- 8.1.4 – P2, Report of District Attendance
- 8.1.5 – P Annual, Report of District Attendance
- 8.1.6 – 08-09 CALPADS Enrollment by Grade Report



OAKLAND UNIFIED  
SCHOOL DISTRICT

expect SUCCESS

## **Attendance Reference Guide**

### **Elementary Schools 2008–2009 School Year**

Rev. 09/24/2008

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## General Information

### Daily/Weekly Tasks

- Print period attendance rosters (if no ABI)
- Collect and scan period attendance rosters (if no ABI)
- Monitor period attendance submissions (if ABI)
- Check for missing attendance rosters
- Report all missing attendance rosters to your principal
- Verify student absences
- Clear All Day absences in Aeries by entering attendance codes
- Run the M. Report and verify that absences are recorded correctly
- Activate/inactivate students

### Bi-Monthly/Monthly Tasks

- Collect and file completed rosters
- Manage the M. Report
- Reconcile the Audit Listing report
- Run monthly statistical reports according to the Statistical and Enrollment Calendar
- Meet with principal to review the M. Report, attendance issues, and the monthly statistical report
- Keep records and reports for 3 years



OAKLAND UNIFIED  
SCHOOL DISTRICT

expect 5:

## **Attendance Reference Guide**

### **Secondary Schools 2008–2009 School Year**

Rev. 09/24/2008

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## General Information

### Weekly Tasks

- Print period attendance rosters (if no ABI)
- Collect and scan period attendance rosters (if no ABI)
- Monitor period attendance submissions (if ABI)
- Check for missing attendance rosters
- Report all missing attendance rosters to your principal
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- Clear All Day absences in Aeries by entering attendance codes
- Run the M. Report and verify that absences are recorded correctly
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### Bi-Monthly/Monthly Tasks

- Collect and file completed rosters
- Manage the M. Report
- Reconcile the Audit Listing report
- Run monthly statistical reports according to the Statistical and Enrollment Calendar
- Meet with principal to review the M. Report, attendance issues, and the monthly statistical report
- Keep records and reports for 3 years

Report of School District Attendance

County: Alameda

Fiscal Year: 2008-09

District: Oakland Unified

P-1

CDS CODE 01 61259

Certificate Number: 25E0043E

Regular Elementary and High School ADA		Elementary	High School
Kindergarten	A-1	3,325.38	
Grades 1 - 3	A-2	9,937.41	
Grades 4 - 6	A-3	8,193.28	
Grades 7 - 8	A-4	4,714.55	
Grades 9 - 12	A-5		8,644.05
Continuation Education	A-6		425.87
Opportunity Schools and Full-Day Opportunity Classes	A-7	0.00	0.00
Home and Hospital	A-8	27.15	31.48
Special Education - Special Day Class	A-9	914.81	446.47
Special Ed - Nonpublic, Nonsectarian Schools [E.C. 56366(a)(7)]	A-10	70.71	48.54
Special Ed - Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-11	41.40	35.78
Community Day School (Divisor 70/135/180)	A-12	46.90	16.34
Extended Year ADA (Divisor 175)			
Extended Year Special Education	A-13	28.71	20.38
Extended Year Prog - Nonpublic, Nonsectarian Schools [E.C. 56366(a)(7)]	A-14	10.17	10.70
Extended Year Prog - Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-15	6.32	3.34
Regional Occupational Centers/Programs (Divisor 85/135/175)			
	B-1		428.41
Classes for Adults ADA (Divisor 85/135/175)			
Concurrently Enrolled Secondary Students	B-2		11.92
Adults Enrolled, State Apportioned	B-3		5,351.56
Students 21 Years or Older and Students 19 years or Older Not continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	B-4		0.00
Adults in Correctional Facilities	B-5		0.00
ADA Totals (Sum of A-1 through B-5)	B-6	27,316.79	15,474.84

Report of School District Attendance

County: Alameda	Fiscal Year: 2008-09
District: Oakland Unified	P-1
CDS CODE 01 61259	Certificate Number: 25E0043E

ADA For Students on Full-time Independent Study Included in Section A (A-1 through A-7, A-9, A-12)	C-1	19.67	258.10
ADA Not Eligible for Funding Generated through Independent Study (A-1 through A-7, A-9, A-12)	C-2	0.00	0.00
ADA for Students Participating in the CALWORKS Program Pursuant to E.C. 33117.5 Included in B-1	C-3	██████████	3.57
ADA for Students Participating in the CALWORKS Program Pursuant to E.C. 33117.5 Included in B-3 and B-4	C-4	██████████	0.00
Apprentice Hours Pursuant to Section 3074 of the Labor Code	C-5	██████████	0
 <b>Community Day School - Additional Funds (Divisor 70/135/180)</b>			
<b>Mandatory Expelled Pupils - [E.C. 48915(d)]</b>			
5th Hour ADA	C-6	4.51	12.83
6th Hour ADA	C-7	4.24	12.37
 <b>All Other Community Day School Pupils</b>			
5th Hour ADA	C-8	29.40	3.17
6th Hour ADA	C-9	12.14	3.07
 <b>After-School Supervised Attendance</b>			
Pupil Hours for 7th Hour	C-10	0	0
Pupil Hours for 8th Hour	C-11	0	0

Certification

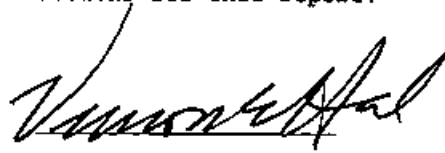
County: Alameda  
District: Oakland Unified  
CDS CODE 01 61259

Fiscal Year: FY 2008-09  
P-1  
25E0043E

Report of Attendance for Pupils Residing in the District

I hereby certify that, to the best of my knowledge and belief, this report is true and correct and all data have been compiled and reported in accordance with state and federal laws and regulations and the instructions for this report.

School District Superintendent:



Date:

1/8/09

County Superintendent of Schools: \_\_\_\_\_

Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

CONTACT NAME David A Lewis  
PHONE (510) 879-8118 \*  
FAX (510) 879-8836  
E-Mail david.lewis@ousd.k12.ca.us

Report of School District Attendance

County: Alameda

Fiscal Year: 2008-09

District: Oakland Unified

P-2

CDS CODE 01 61259

Certificate Number: B72C7A45

Regular Elementary and High School ADA

		Elementary	High School
Kindergarten	A-1	3,311.18	
Grades 1 - 3	A-2	9,852.16	
Grades 4 - 6	A-3	8,116.44	
Grades 7 - 8	A-4	4,647.03	
Grades 9 - 12	A-5		8,405.98
Continuation Education	A-6		411.76
Opportunity Schools and Full-Day Opportunity Classes	A-7	0.00	0.00
Home and Hospital	A-8	26.39	28.53
Special Education - Special Day Class	A-9	915.18	430.83
Special Ed - Nonpublic, Nonsectarian Schools [E.C. 56366(a)(7)]	A-10	72.29	48.20
Special Ed - Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-11	36.30	31.73
Community Day School (Divisor 70/135/180)	A-12	38.31	16.82
Extended Year ADA (Divisor 175)			
Extended Year Special Education	A-13	28.71	20.38
Extended Year Prog - Nonpublic, Nonsectarian Schools [E.C. 56366(a)(7)]	A-14	10.17	10.71
Extended Year Prog - Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-15	6.54	3.34

Regional Occupational Centers/Programs (Divisor 85/135/175)

Regional Occupational Centers/Programs (Divisor 85/135/175)	B-1		451.75
Classes for Adults ADA (Divisor 85/135/175)			
Concurrently Enrolled Secondary Students	B-2		12.71
Adults Enrolled, State Apportioned	B-3		5,249.25
Students 21 Years or Older and Students 19 years or Older Not continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	B-4		0.00
Adults in Correctional Facilities	B-5		0.00
ADA Totals (Sum of A-1 through B-5)	B-6	27,060.70	15,121.99

Report of School District Attendance

County: Alameda	Fiscal Year: 2008-09
District: Oakland Unified	P-2
CDS CODE 01 61259	Certificate Number: B72C7A45

ADA For Students on Full-time Independent Study Included in Section A (A-1 through A-7, A-9, A-12)	C-1	21.36	260.83
ADA Not Eligible for Funding Generated through Independent Study (A-1 through A-7, A-9, A-12)	C-2	0.00	0.00
ADA for Students Participating in the CALWORKS Program Pursuant to E.C. 33117.5 Included in B-1	C-3		0.00
ADA for Students Participating in the CALWORKS Program Pursuant to E.C. 33117.5 Included in B-3 and B-4	C-4		9.78
Apprentice Hours Pursuant to Section 3074 of the Labor Code	C-5		0
<b>Community Day School - Additional Funds (Divisor 70/135/180)</b>			
<b>Mandatory Expelled Pupils - [E.C. 48915(d)]</b>			
5th Hour ADA	C-6	6.90	13.19
6th Hour ADA	C-7	6.69	12.84
<b>All Other Community Day School Pupils</b>			
5th Hour ADA	C-8	22.40	2.64
6th Hour ADA	C-9	8.25	2.58
<b>After-School Supervised Attendance</b>			
Pupil Hours for 7th Hour	C-10	0	0
Pupil Hours for 8th Hour	C-11	0	0

Certification

County: Alameda  
District: Oakland Unified  
CDS CODE 01 61259

Fiscal Year: FY 2008-09  
P-2  
B72C7A45

Report of Attendance for Pupils Residing in the District

I hereby certify that, to the best of my knowledge and belief, this report is true and correct and all data have been compiled and reported in accordance with state and federal laws and regulations and the instructions for this report.

School District Superintendent: Date: 4/24/09

County Superintendent of Schools: \_\_\_\_\_ Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

CONTACT NAME David A Lewis  
PHONE (510)879-8118 \*  
FAX (510)879-8836  
E-Mail david.lewis@ousd.k12.ca.us



Report of School District Attendance

County: Alameda Fiscal Year: 2008-09  
 District: Oakland Unified Annual  
 CDS CODE 01 61259 Certificate Number: 82F05A1F

Regular Elementary and High School ADA		Elementary	High School
Kindergarten	A-1	3,308.59	
Grades 1 - 3	A-2	9,816.50	
Grades 4 - 6	A-3	8,086.23	
Grades 7 - 8	A-4	4,632.21	
Grades 9 - 12	A-5		8,254.58
Continuation Education	A-6		363.70
Opportunity Schools and Full-Day Opportunity Classes	A-7	0.00	0.00
Home and Hospital	A-8	26.97	27.11
Special Education - Special Day Class	A-9	918.23	423.89
Special Ed - Nonpublic, Nonsectarian Schools [E.C. 56366(a)(7)]	A-10	77.26	48.91
Special Ed - Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-11	36.58	32.58
Community Day School (Divisor 70/135/180)	A-12	41.26	17.45
<b>Extended Year ADA (Divisor 175)</b>			
Extended Year Special Education	A-13	28.71	20.38
Extended Year Prog - Nonpublic, Nonsectarian Schools [E.C. 56366(a)(7)]	A-14	10.17	10.71
Extended Year Prog - Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-15	6.54	3.34
<b>Regional Occupational Centers/Programs (Divisor 85/135/175)</b>			
Classes for Adults ADA (Divisor 85/135/175)			
Concurrently Enrolled Secondary Students	B-2		11.96
Adults Enrolled, State Apportioned	B-3		5,079.03
Students 21 Years or Older and Students 19 years or Older Not continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	B-4		0.00
Adults in Correctional Facilities	B-5		0.00
ADA Totals (Sum of A-1 through B-5)	B-6	26,989.25	14,749.06

Report of School District Attendance

County: Alameda	Fiscal Year: 2008-09
District: Oakland Unified	Annual
CDS CODE 01 61259	Certificate Number: 82F05A1F

ADA For Students on Full-time Independent Study Included in Section A (A-1 through A-7, A-9, A-12)	C-1	21.36	260.83
ADA Not Eligible for Funding Generated through Independent Study (A-1 through A-7, A-9, A-12)	C-2	0.00	0.00
ADA for Students Participating in the CALWORKS Program Pursuant to E.C. 33117.5 Included in B-1	C-3	██████████	0.00
ADA for Students Participating in the CALWORKS Program Pursuant to E.C. 33117.5 Included in B-3 and B-4	C-4	██████████	14.77
Apprentice Hours Pursuant to Section 3074 of the Labor Code	C-5	██████████	0
<b>Community Day School - Additional Funds (Divisor 70/135/180)</b>			
<b>Mandatory Expelled Pupils - [E.C. 48915(d)]</b>			
5th Hour ADA	C-6	9.43	13.88
6th Hour ADA	C-7	9.07	13.43
<b>All Other Community Day School Pupils</b>			
5th Hour ADA	C-8	23.39	2.47
6th Hour ADA	C-9	7.16	2.38
<b>After-School Supervised Attendance</b>			
Pupil Hours for 7th Hour	C-10	0	0
Pupil Hours for 8th Hour	C-11	0	0

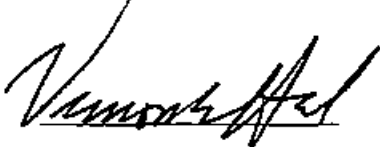
Certification

County: Alameda  
District: Oakland Unified  
CDS CODE 01 61259

Fiscal Year: FY 2008-09  
Annual  
82F05A1F

Report of Attendance for Pupils Residing in the District

I hereby certify that, to the best of my knowledge and belief, this report is true and correct and all data have been compiled and reported in accordance with state and federal laws and regulations and the instructions for this report.

School District Superintendent: 

Date: 7/9/09

County Superintendent of Schools: \_\_\_\_\_

Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

CONTACT NAME David A Lewis  
PHONE (510) 879-8118 \*  
FAX (510) 879-8836  
E-Mail david.lewis@ousd.k12.ca.us



Note: Yellow Highlighted  
 = Charter Schools

District and School Enrollment by Grade 0161259 - OAKLAND UNIFIED

2008-09 District and School Enrollment by Grade

Oakland Unified

School	Sch. Code	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10
Achieve Academy	111476	0	0	0	0	121	108	0	0	0	0	0
Acorn Woodland Elementary	6002273	47	39	38	40	40	40	0	0	0	0	0
Allendale Elementary	6001630	87	83	74	79	73	70	0	0	0	0	0
Alliance Academy	112771	0	0	0	0	0	0	117	113	106	0	0
Alternative Learning Community	115634	0	0	0	0	0	0	0	19	27	0	0
American Indian Public Charter	114363	0	0	0	0	0	1	87	54	15	0	0
American Indian Public Charter	6113807	0	0	0	0	0	0	66	72	44	0	0
American Indian Public High	111858	0	0	0	0	0	0	0	0	0	37	0
Arise High	115238	0	0	0	0	0	0	0	0	0	62	0
Ascend	6118608	40	42	40	50	0	46	48	50	47	0	0
Aspire Millsmont Secondary Aca	118224	0	1	0	0	0	0	59	58	54	29	0
Bay Area Technology	106906	0	0	0	0	0	0	39	43	50	36	0
Bella Vista Elementary	6001655	84	96	94	99	57	63	0	0	0	0	0
Berkley Maynard Academy	109819	59	58	62	57	49	49	50	0	0	0	0
Bret Harte Middle	6056998	0	0	0	0	0	0	260	238	266	0	0
Bridges Academy	6002075	65	69	57	60	65	64	0	0	0	0	0
Brookfield Elementary	6001663	66	67	68	68	63	73	0	0	0	0	0
Burckhalter Elementary	6001689	29	25	31	26	21	31	0	0	0	0	0
Business And Information Techn	102954	0	0	0	0	0	0	0	0	0	116	0
Business Entrepreneurial Scho	110171	0	0	0	0	0	0	0	0	0	8	0
Carl B. Munck Elementary	6001697	64	54	59	49	53	54	0	0	0	0	0
Chabot Elementary	6001648	79	78	84	79	81	84	0	0	0	0	0
Civicros Elementary	130518	39	40	40	37	25	23	0	0	0	0	0
Claremont Middle	6057004	0	0	0	0	0	0	158	133	143	0	0
Cleveland Elementary	6001739	65	60	61	64	51	44	0	0	0	0	0
Cole Middle	6001747	0	0	0	0	0	0	0	2	73	0	0
Coliseum College Prep Academy	112797	0	0	0	0	0	0	69	67	64	60	0
College Preparatory And Archit	101063	0	0	0	0	0	0	0	0	0	144	0
Community Day	108542	0	0	0	0	0	0	0	0	0	13	0
Community United Elementary	115204	64	59	60	47	37	0	0	0	0	0	0
Conservatory Of Vocal/Instrume	114454	19	15	22	9	16	15	18	10	8	0	0
Crocker Highlands Elementary	6001764	65	64	58	63	52	55	0	0	0	0	0
Dewey Academy	132688	0	0	0	0	0	0	0	0	0	52	0
East Bay Conservation Comps Co	115386	0	0	0	0	0	0	0	0	0	0	0
East Oakland Leadership Academ	100123	8	11	13	5	7	12	23	25	18	0	0
East Oakland Leadership Academ	116137	0	0	0	0	0	0	0	0	0	21	0

**8.1.6**  
**Page 1 of 4**

Grade 10	Grade 11	Grade 12	Total Enroll.
0	0	0	229
0	0	0	244
0	0	0	486
0	0	0	336
0	0	0	46
0	0	0	157
0	0	0	182
29	34	23	123
59	42	0	163
0	0	0	363
24	0	0	225
30	0	0	198
0	0	0	493
0	0	0	384
0	0	0	764
0	0	0	380
0	0	0	405
0	0	0	163
91	84	49	340
42	30	40	120
0	0	0	333
0	0	0	485
0	0	0	204
0	0	0	434
0	0	0	345
0	0	0	75
0	0	0	260
75	69	82	370
7	0	3	23
0	0	0	267
0	0	0	132
0	0	0	357
69	68	66	255
0	0	138	138
0	0	0	122
0	0	0	21



Note: Yellow Highlighted  
 = Charter Schools

District and School Enrollment by Grade 0161259 -- OAKLAND UNIFIED  
 2008-09 District and School Enrollment by Grade  
 Oakland Unified

School	Sch. Code	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
East Oakland Pride Elementary	115600	84	86	81	82	57	0	0	0	0	0
East Oakland School Of The Art	102962	0	0	0	0	0	0	0	0	0	107
Edna Brewer Middle	6057061	0	0	0	0	0	0	255	256	234	0
Education For Change At Cox El	6001788	80	99	99	80	85	87	0	0	0	0
Elmhurst Community Prep	112789	0	0	0	0	0	0	119	104	124	0
Emerson Elementary	6001812	46	58	46	42	35	45	0	0	0	0
Encompass Academy Elementary	102988	42	44	39	41	40	41	0	0	0	0
Esperanza Elementary	6002190	53	59	58	58	36	60	0	0	0	0
Explore Middle	107276	0	0	0	0	0	0	93	59	92	0
Expression, Excellence, Commun	110189	0	0	0	0	0	0	0	0	0	111
Far West	110361	0	0	0	0	0	0	0	0	0	81
Franklin Elementary	6001820	131	117	124	120	113	103	0	0	0	0
Fred T. Korematsu Discovery Ac	112813	61	72	48	44	67	58	0	0	0	0
Frick Middle	6057020	0	0	0	0	0	0	150	165	199	0
Fruitvale Elementary	6001838	82	82	86	117	87	102	0	0	0	0
Futures Elementary	115576	61	59	40	39	49	0	0	0	0	0
Garfield Elementary	6001846	101	109	117	115	125	120	0	0	0	0
Glenview Elementary	6001853	68	81	68	46	61	55	0	0	0	0
Global Family	115584	70	49	74	72	60	0	0	0	0	0
Grass Valley Elementary	6001879	42	43	52	36	40	38	0	0	0	0
Greenleaf Elementary	115618	71	61	97	92	77	0	0	0	0	0
Hillcrest Elementary	6001911	44	51	47	47	30	36	24	26	18	0
Hillside Academy	6098701	0	0	0	0	0	0	0	3	2	17
Hoover Elementary	6057046	71	48	65	54	44	43	0	0	0	0
Horace Mann Elementary	6001929	60	72	51	57	48	51	0	0	0	0
Howard Elementary	6001713	33	48	29	33	49	40	0	0	0	0
Huerta (Dolores) Learning Acad	6137402	20	22	17	20	22	20	26	25	38	0
Independent Study, Sojourner T	6114011	1	3	0	1	0	3	3	3	5	34
International Community	6118616	39	41	41	39	46	43	0	0	0	0
Jefferson Elementary	6001937	0	0	0	0	2	115	0	0	0	0
Joaquin Miller Elementary	6001945	57	64	60	65	57	52	0	0	0	0
Kaiser Elementary	6001895	50	40	52	39	41	31	0	0	0	0
Kipp Bridge Charter	115014	0	0	0	0	0	50	80	65	39	0
La Escuelita Elementary	6096523	40	41	46	49	36	41	0	0	0	0
Lafayette Elementary	6001978	48	43	67	51	34	44	0	0	0	0
Lakeview Elementary	6001986	72	64	56	48	56	39	0	0	0	0

8.1.6  
Page 2 of 4

Grade 10	Grade 11	Grade 12	Total Enroll.
0	0	0	390
84	56	56	303
0	0	0	745
0	0	0	530
0	0	0	347
0	0	0	270
0	0	0	247
0	0	0	324
0	0	0	244
68	70	57	306
49	44	29	183
0	0	0	708
0	0	0	350
0	0	0	514
0	0	0	556
0	0	0	248
0	0	0	687
0	0	0	379
0	0	0	325
0	0	0	251
0	0	0	398
0	0	0	323
10	7	4	43
0	0	0	325
0	0	0	339
0	0	0	232
0	0	0	210
42	38	36	169
0	0	0	249
0	0	0	117
0	0	0	355
0	0	0	253
0	0	0	234
0	0	0	253
0	0	0	285
0	0	0	335



Note: Yellow Highlighted  
 = Charter Schools

District and School Enrollment by Grade 0161259 - OAKLAND UNIFIED  
 2008-09 District and School Enrollment by Grade  
 Oakland Unified

School	Sch. Code	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
Laurel Elementary	6001994	88	74	78	80	67	74	0	0	0	0
Lazear Elementary	6002000	55	63	52	67	55	38	0	0	0	0
Leadership Preparatory High	107417	0	0	0	0	0	0	0	0	0	126
Learning Without Limits	115592	64	57	59	57	59	0	0	0	0	0
Life Academy	130575	0	0	0	0	0	0	0	0	0	63
Lighthouse Community Charter	130633	40	44	46	49	52	60	61	54	61	0
Lighthouse Community Charter H	108944	0	0	0	0	0	0	0	0	0	60
Lincoln Elementary	6002018	97	100	100	101	92	86	0	0	0	0
Lockwood Elementary	6002026	0	0	0	0	0	81	0	0	0	0
Lps College Park	101469	0	0	0	0	0	0	0	0	0	70
Madison Middle	6066450	0	0	0	0	0	0	82	109	83	0
Mandela High	100826	0	0	0	0	0	0	0	0	0	136
Manzanita Community	6002042	55	58	34	35	48	49	0	0	0	0
Manzanita Seed	110247	38	55	47	44	21	46	0	0	0	0
Markham Elementary	6002059	63	89	53	80	72	70	0	0	0	0
Marshall Elementary	6001952	28	34	35	48	31	31	0	0	0	0
Martin Luther King, Jr. Elemen	6072235	45	56	54	45	33	22	0	0	0	0
Maxwell Park International Aca	6002067	48	54	54	54	52	54	0	0	0	0
Media College Preparatory	100834	0	0	0	0	0	0	0	0	0	110
Melrose Leadership Academy	6118640	0	0	0	0	0	0	72	66	59	0
Metwest High	100701	0	0	0	0	0	0	0	0	0	33
Millsmont Academy	108803	20	40	39	39	41	37	0	0	0	0
Monarch Academy	6117568	60	59	60	60	56	66	0	0	0	0
Montclair Elementary	6002083	69	59	60	70	61	49	0	0	0	0
Montera Middle	6057079	0	0	0	0	0	0	303	287	290	0
New Highland Academy	6001903	65	62	55	54	50	49	0	0	0	0
North Oakland Community Charte	6117972	19	20	21	19	23	28	25	0	0	0
Oakland Aviation High	111823	0	0	0	0	0	0	0	0	0	38
Oakland Charter Academy	6111660	0	0	0	0	0	0	57	54	43	0
Oakland Charter High	114968	0	0	0	0	0	0	0	0	0	39
Oakland Community Day Middle	106559	0	0	0	0	0	0	1	2	11	0
Oakland High	135905	0	0	0	0	0	0	0	0	0	599
Oakland International High	115667	0	0	0	0	0	0	0	0	0	58
Oakland Military Institute, Co	130617	0	0	0	0	0	0	90	92	91	94
Oakland School For The Arts	3030772	0	0	0	0	0	0	53	59	65	77
Oakland Technical High	136051	0	0	0	0	0	0	0	0	0	606



8.1.6  
Page 3 of 4

Grade 10	Grade 11	Grade 12	Total Enroll.
0	0	0	481
0	0	0	320
115	89	73	403
0	0	0	296
61	63	61	248
0	0	0	467
54	39	23	176
0	0	0	578
0	0	0	81
99	73	47	289
0	0	0	274
98	60	49	343
0	0	0	279
0	0	0	251
0	0	0	427
0	0	0	207
0	0	0	255
0	0	0	316
115	87	52	364
0	0	0	197
34	33	31	131
0	0	0	216
0	0	0	351
0	0	0	368
0	0	0	880
0	0	0	335
0	0	0	155
31	43	0	112
0	0	0	154
23	0	0	62
0	0	0	14
471	421	316	1,807
74	17	7	156
65	56	42	530
55	54	45	408
447	370	291	1,714



Data as of: 2/20/2009

District and School Enrollment by Grade 0161259 - OAKLAND UNIFIED  
2008-09 District and School Enrollment by Grade  
Oakland Unified

School	Sch. Code	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
Oakland Unity High	100065	0	0	0	0	0	0	0	0	0	53
Oasis High	107169	0	0	0	0	0	0	0	0	0	53
Parker Elementary	6002091	46	40	46	31	45	32	0	0	0	0
Peralta Creek Middle	112755	0	0	0	0	0	0	0	0	68	0
Peralta Elementary	6002109	56	51	46	42	41	40	0	0	0	0
Piedmont Avenue Elementary	6002117	65	72	56	65	56	45	0	0	0	0
Preparatory Literary Academy O	6002125	57	41	44	44	35	41	0	0	0	0
Ralph J. Bunche High	118653	0	0	0	0	0	0	0	0	0	38
Reach Academy	110239	51	44	79	52	42	25	0	0	0	0
Redwood Heights Elementary	6002141	50	69	50	53	50	48	0	0	0	0
Reems (Ernestine C.) Academy O	6117394	44	39	37	37	39	42	44	53	41	0
Rise Community	110262	53	69	60	54	36	38	0	0	0	0
Robeson School Of Visual And P	100842	0	0	0	0	0	0	0	0	0	84
Roosevelt Middle	6057087	0	0	0	0	0	0	206	228	261	0
Roots International Academy	112805	0	0	0	0	0	0	125	118	106	0
Rudsdale Continuation	130146	0	0	0	0	0	0	0	0	0	22
Sankofa Academy	110254	21	18	17	16	14	25	0	0	0	0
Santa Fe Elementary	6002166	42	53	63	50	46	55	0	0	0	0
Sequoia Elementary	6002174	62	65	55	60	58	48	0	0	0	0
Skyline High	137943	0	0	0	0	0	0	0	0	0	709
Sobrante Park Elementary	6002182	33	52	53	39	48	53	0	0	0	0
Street Academy (Alternative)	130179	0	0	0	0	0	0	0	0	0	26
Think College Now	100792	40	43	44	44	48	47	0	0	0	0
Thomhill Elementary	6002216	59	58	61	59	58	55	0	0	0	0
Tilden Elementary	6002208	65	29	19	13	0	0	0	0	0	0
United For Success Academy	112763	0	0	0	0	0	0	128	143	120	0
Urban Promise Academy	6118657	0	0	0	0	0	0	106	89	92	0
Webster Academy	6002240	0	0	0	0	2	70	0	0	0	0
West Oakland Middle	115926	0	0	0	0	0	0	81	79	0	0
Westlake Middle	6057095	0	0	0	0	0	0	209	217	195	0
Whittier Elementary	6002257	0	0	0	0	0	72	0	0	0	0
Wilson (Lionel) College Prepar	130666	0	0	0	0	0	0	59	60	60	106
World Academy	109983	104	120	119	120	0	0	0	0	0	0
Yes, Youth Empowerment	100859	0	0	0	0	0	0	0	0	0	73
<b>OAKLAND UNIFIED</b>	<b>161259</b>	<b>4,107</b>	<b>4,202</b>	<b>4,117</b>	<b>3,990</b>	<b>3,639</b>	<b>3,715</b>	<b>3,446</b>	<b>3,300</b>	<b>3,312</b>	<b>4,181</b>

8.1.6  
Page 4 of 4

Grade 10	Grade 11	Grade 12	Total Enroll.
49	51	44	197
41	23	48	165
0	0	0	240
0	0	0	68
0	0	0	276
0	0	0	359
0	0	0	262
83	66	24	191
0	0	0	293
0	0	0	320
0	0	0	376
0	0	0	310
89	60	52	285
0	0	0	695
0	0	0	349
35	41	54	152
0	0	0	111
0	0	0	309
0	0	0	348
536	337	429	2,011
0	0	0	278
33	39	34	132
0	0	0	266
0	0	0	350
0	0	0	126
0	0	0	391
0	0	0	287
0	0	0	72
0	0	0	160
0	0	0	621
0	0	0	72
90	87	48	510
0	0	0	463
75	56	37	241
3,432	2,707	2,390	46,538

OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.2 – Provide all schools with accurate monthly financial statements and on-going budget management assistance to ensure expenditures are aligned with revenues.			<b>X</b>			
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that school sites will be provided access to financial data from the district’s financial system. Central Office Staff will continually monitor and adjust site budgets and expenditures as necessary.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  School Managers will have access to financial and budget information from the financial system. School sites actual expenses by resource will be in alignment with their budgets and any overages will be immaterial. At each Interim a report will be provided for significant resources of schools comparing budgets to available balances.</p>						

**Indicate compliance with noted expectations.**

The fiscal staff is developing a monitoring tool for sites to use along with the IFAS Dashboard which includes additional information to meet the needs of budget accountability. A memorandum has been drafted and communicated to site administrators with explanation on the updates to the budget information.

**Appendices:**

- 8.2.1 – IFAS Reports Menu Screen Available To School Sites
- 8.2.2 – Sample of IFAS Fund 1 Report Indicating YTD Balances as of 10-16-09
- 8.2.3 – Sample of District Budget Monitoring Process Memo

**Financial Reports**

- [Budget Transfer Workflow, Where in Process](#)
- [Budget Actual Enc Bal by Account](#)
- [Budget to Actual with Encumbrances \(Portrait\)](#)
- [Site Expense Summary](#)

**Human Resources/Payroll Reports**

- [1. Employee Work Record 1-15](#)
- [2. Employee Work Record 16-31](#)
- [3. Employee Work Record Blank 1-15](#)
- [4. Employee Work Record Blank 16-31](#)
- [5. Employee Work Record 1-15 Summer](#)
- [6. Employee Work Record 16-31 Summer](#)
- [PY: Employee IFAS Information](#)
- [Site Time Report \(Days 1-15\)](#)
- [Site Time Report \(Days 16-31\)](#)
- [Food Service Time Report \(Days 16-31\)](#)
- [Food Service Time Report \(Days 1-15\)](#)
- [PC201](#)
- [PC202](#)
- [PC202 Excel Output to Workstation](#)

**Purchasing**

- [Open PO Listing w/Remaining Encu](#)
- [All Purchase Requisition Listing](#)
- [PO-ITEMS-NOT-RECEIVED](#)
- [Purchase Requisition Workflow, Wh](#)
- [Unapproved Purchase Requisition L](#)
- [01. Purchase Requisition Copy](#)
- [02. PO Receiving Worksheet](#)
- [Approved PR Pending PO Assigme](#)

8.2.1



Page Tools

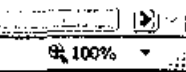


Service

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As of 10/16/2009					
FUND: 01					
Site: 2*,3*					
Resr: 0000 (General Purpose)					
Object:1*,2*,3*,4*,5*,6*,7*					
		YTD			
Site	Site Desc	Wking Bgt	Encum	Actual	Balance
227	PERALTA CREEK MIDDLE SCHOOL	-	-	5,002	(5,002)
223	BUNCHE 8TH GRADE CENTER	-	213	2,358	(2,571)
345	SHARED SERVICES FREMONT FEDERA	12,500	5,438	3,373	3,689
355	ADVANCEDPATH ACADEMY	374,400	321,302	47,135	5,963
338	MetWest	560,636	444,007	102,385	14,244
342	MANDELA HIGH	1,264,436	950,223	297,227	16,987
208	ALTERNATIVE LEARNING COMMUNITY	198,903	94,574	73,211	31,117
347	LEADERSHIP PREPARATORY HI SCH	1,096,758	735,003	325,296	36,459
333	Community Day School	108,894	-	71,841	37,053
353	OAKLAND INTERNATIONAL HIGH SCH	844,818	615,800	183,009	46,008
314	FAR WEST HIGH SCHOOL	724,455	515,643	160,142	48,670
339	ARCHITECTURE ACAD & COLL PREP	1,330,128	972,892	308,095	49,141
335	LIFE ACADEMY	882,737	601,586	217,077	64,074
235	MELROSE LEADERSHIP ACAD	804,822	539,493	191,552	73,777
215	MADISON MIDDLE	1,058,072	658,413	324,404	75,255
344	YOUTH EMPOWERMENT SCHOOL	827,417	506,850	228,354	92,214
350	BUSINESS SCH OF TECHNOLOGY	640,530	357,945	189,125	93,461
343	COLLEGE PREP MEDIA	1,340,870	931,653	302,324	106,893
236	URBAN PROMISE ACADEMY	1,111,627	764,332	228,390	118,906
309	BUNCHE ACADEMY	865,283	571,373	169,124	124,786
221	ELMHURST COMMUNITY PREP	1,268,721	868,463	272,794	127,464
348	E.OAK.SCH. OF THE ARTS HI.SCH.	1,047,669	627,685	282,452	137,531
203	FRICK MIDDLE	1,697,816	1,111,357	442,073	144,386
225	Explore Middle School	944,310	594,788	202,402	147,120
330	INDEPENDENT STUDY 9-12	753,284	456,842	149,155	147,288
224	ALLIANCE ACADEMY	1,265,032	858,913	258,230	147,889
351	EXPER, EXCELL, COMM, EMPOW LEA	1,202,176	744,465	300,494	157,218
206	BRET HARTE MIDDLE	2,399,545	1,703,288	533,331	162,926
232	COLISEUM COLLEGE PREP ACADEMY	1,196,991	789,954	240,035	167,002
310	DEWEY HIGH SCHOOL	1,002,069	583,590	235,769	182,709
352	RUDSDALE CONTINUATION	562,855	265,474	109,744	187,637
226	ROOTS INTERNATIONAL ACADEMY	1,382,941	877,608	300,756	204,578
346	BUSINESS INFORMATION TECH HI	1,077,213	582,841	287,920	206,452
204	WEST OAKLAND MIDDLE	930,335	561,782	161,926	206,627
201	CLAREMONT MIDDLE	1,529,457	967,679	327,988	233,790
228	UNITED FOR SUCCESS ACADEMY	1,440,130	896,766	301,810	241,554
213	WESTLAKE MIDDLE	2,340,262	1,629,959	465,593	244,710
313	STREET ACADEMY	367,265	-	115,570	251,695
340	VISUAL & PERFORMING ARTS FREM	1,351,844	803,551	278,915	269,378
210	EDNA BREWER MIDDLE	2,707,852	1,902,737	526,196	278,919
212	ROOSEVELT MIDDLE	2,351,785	1,540,563	499,743	311,479
306	SKYLINE HIGH SCHOOL	6,793,878	5,196,711	1,280,772	316,395
211	MONTERA MIDDLE	3,279,402	2,369,152	576,643	333,607
304	OAKLAND HIGH SCHOOL	6,462,047	4,505,346	1,315,192	641,508
305	OAKLAND TECH HIGH SCHOOL	6,228,463	4,281,586	1,283,904	662,973
		<b>65,630,630</b>	<b>44,307,841</b>	<b>14,178,830</b>	<b>7,143,959</b>



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## MEMORANDUM

8.2.3

TO: School Site Administrators  
CC: Network Officers; Superintendent's Cabinet

FROM: Vernon Hal, Chief Financial Officer  
Sandra Anderson-Knox, Financial Service Manager

DATE: October 16, 2009  
RE: District Budget Monitoring Process

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The RBB process was designed to allow school site & central office Administrators autonomy to ensure that their operational needs agree with their school fiscal plan. During the 2009-10 school year it is important to remember the necessity of monitoring our budgets throughout the year to make certain that we are spending dollars appropriately and in a timely manner. This memo provides an overview of how the Oakland Unified School District will be formalizing its budget monitoring process for the 2009-10 school year.

- WHEN:
  - Monthly: The budgets will be reviewed on a monthly basis.
  - Meetings: Meetings with schools that have financial challenges and Network Executive Officers will occur on a quarterly basis.
  - Communication: Confirmation via email that the review process has been completed (schools with financial challenges).
- WHO:
  - Financial Service Associate
  - Network Executive Officer
  - Principals
- WHAT:
  - Zero out Negatives from salary and benefit accounts
  - Verify and/or Adjust Position Control
  - Load additional resources
  - Approve online Budget transfers
- TOOLS :
  - Results Based Budgeting Tool
  - Budget Summary Report number 0001
  - Site Expense Summary
  - Org Key Report (FIN400300\_12)
  - PC201
  - RBB Tool
  - Vacancy FTE Report
  - Filled FTE Report
  - Budget to Actual with Encumbrance
  - Budget Transfer Workflow (Where in Process)



OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.3 – Prepare and present to the Board of Education cash reconciliation reports for all District accounts on a monthly basis.			<b>X</b>			
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that monthly cash reconciliations will be prepared on a timely basis. Cash balances for all funds will be reconciled to the Alameda County Office of Education’s Cash balances. Historically the County reports for cash balances are received two to three months after the end of a particular month. Once the reports are received from the County, the reconciliations will be completed within 30 days.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  Summary of the reconciliations will be presented to the Board of Education 30 days from the time a monthly reconciliation is completed.</p>						

**Appendices:**

8.3.1 – Sample of Fund 1 Cash Reconciliation as of 6-30-2009

**Cash Reconciliation**

**Alameda County Office of Education (ACOE) To OUSD'S Book**

**June 30th, FY2008/09**

Fund.....	Fund 01	Fund 03	Fund 11	Fund 12
Balance Per ACOE.....	36,222,009	347,572	3,416,710	909,431
Increases in Cash Not Yet Recorded by ACOE*.....	1,645,119	198,129	7,647	85,173
Decreases in Cash Not Yet Recorded by ACOE*.....	(1,728,264)	0	0	(30,275)
Reconciling Differences**.....	<u>12,002,578</u>	<u>36,767</u>	<u>(273,598)</u>	<u>144,140</u>
Balance Per OUSD's Books.....	48,141,442	582,468	3,150,759	1,108,470
Adjustments, OUSD's Books***.....	<u>(6,986,074)</u>	<u>(36,876)</u>	<u>212,542</u>	<u>(144,140)</u>
<b>Adjusted Cash Balance, OUSD's Books.....</b>	<b><u>41,155,369</u></b>	<b><u>545,592</u></b>	<b><u>3,363,301</u></b>	<b><u>964,330</u></b>

\*June'09 items to ACOE

\*\*Reconciling Differences, corrections needed at ACOE

\*\*\*Adjustments OUSD's Books, VDT audit included

8.3.1  
Page 1 of 3

Fund 13	Fund 14
(2,353,378)	2,370,872
156,684	0
(36,892)	0
<u>(57,593)</u>	<u>0</u>
(2,291,179)	2,370,872
<u>(56,374)</u>	<u>0</u>
<u>(2,347,553)</u>	<u>2,370,872</u>

**Cash Reconciliation**

**Alameda County Office of Education (ACOE)**

**June 30th, FY2008/09**

Fund.....	Fund 17	Fund 21	Fund 25	Fund 30	Fund 35
Balance Per ACOE.....	75,710	54,584,559	6,800,969	2,966,710	12,927,16
Increases in Cash Not Yet Recorded by ACOE*.....	0	901	0	0	
Decreases in Cash Not Yet Recorded by ACOE*.....	0	0	0	0	
Reconciling Differences**.....	0	(2,022,428)	(25)	0	
Balance Per OUSD's Books.....	75,710	52,563,031	6,800,944	2,966,710	12,927,16
Adjustments, OUSD's Books***.....	(0)	2,022,428	25	0	
<b>Adjusted Cash Balance, OUSD's Books.....</b>	<b>75,710</b>	<b>54,585,459</b>	<b>6,800,969</b>	<b>2,966,710</b>	<b>12,927,16</b>

\*June'09 items to ACOE

\*\*Reconciling Differences, corrections needed at ACOE

\*\*\*Adjustments OUSD's Books, VDT audit included

8.3.1  
Page 2 of 3

	Fund 40	Fund 51
0	9,222,816	25,797,638
0	0	0
0	0	0
0	(4,617,442)	0
0	4,605,374	25,797,638
0	0	0
0	<u>4,605,374</u>	<u>25,797,638</u>

**Cash Reconciliation**

**Alameda County Office of Education (ACOE)**

**June 30th, FY2008/09**

Fund.....	Fund 53	Fund 56	Fund 67	Fund 76
Balance Per ACOE.....	35,751	(513,318)	15,057,876	4,509,708
Increases in Cash Not Yet Recorded by ACOE*.....	0	0	6,612	4,913
Decreases in Cash Not Yet Recorded by ACOE*.....	0	0	(215,299)	(2,995,027)
Reconciling Differences**.....	(25)	0	(8,944)	(1,223,890)
Balance Per OUSD's Books.....	35,727	(513,318)	14,840,245	295,704
Adjustments, OUSD's Books***.....	25	0	8,760	1,220,745
<b>Adjusted Cash Balance, OUSD's Books.....</b>	<b>35,751</b>	<b>(513,318)</b>	<b>14,849,005</b>	<b>1,516,449</b>

\*June'09 items to ACOE

\*\*Reconciling Differences, corrections needed at ACOE

\*\*\*Adjustments OUSD's Books, VDT audit included



OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.4 – Prepare and present to the Board of Education District cash flow reports on a monthly basis.	<b>X</b>					
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that monthly cash flow projections for the General Fund will be prepared based on budgeted revenues and expenditures. The cash flow report format will include each month of the fiscal year and will group expenditures and revenues by object codes. Historical months will be reported as actuals and remaining months will be reported as projections.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  Cash flow reports for the General Fund will be provided to the Board of Education monthly.</p>						

**Appendices:**

- 8.4.1 – 09-10 Fund 1 Cash Flow Worksheet
- 8.4.2 – 08-09 Cash Flow Historical and Projected Summary





**OAKLAND UNIFIED SCHOOL DISTRICT**  
*expect Success*

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

Acct Num	Description	note	Actual July	Actual August	Actual September	Projected October	Projected November
9110	Beginning Cash Balance		\$ 48,353,701	\$ 35,467,733	\$ 37,677,710	\$ 13,516,777	\$ 28,502,092
8020-8079	Property Taxes	4	219,812	3,998,700	-	5,001,621	1,000,000
8010-8019	State Aid	2	-	-	-	29,587,056	5,000,000
8080-8099	Other	1	115,854	(750,568)	(1,390,724)	(861,280)	-
8100-8299	Federal Revenue	1	43,984	284,020	14,164,321	6,020,521	6,000,000
8300-8599	State Revenues	1	-	200,111	1,825,427	12,399,856	12,000,000
8600-8799	Local Revenues	3	133,948	1,047,831	44,397	3,803,268	3,000,000
8910-8929	Interfund Transfer In	1	-	-	-	754,059	-
8931-8979	Other Financing	1	-	153,191	-	-	-
9290-9310	Other Receipts/Non-Revenue	1	124,699	-	11,539,775	-	-
	<b>Total Revenues</b>		<b>638,297</b>	<b>4,933,285</b>	<b>26,183,196</b>	<b>56,705,101</b>	<b>29,000,000</b>
1000-1999	Certificated Salaries	1	3,540,363	2,748,968	15,362,331	15,603,984	15,000,000
2000-2999	Classified Salaries	1	3,727,652	4,000,270	5,602,247	5,597,926	5,000,000
3000-3999	Employee Benefits	1	2,598,895	2,257,756	7,818,630	7,906,562	7,000,000
4000-5999	Supplies and Services	1	(58,626)	3,340,814	3,866,464	12,729,127	12,000,000
6000-6599	Capital Outlays	1	-	27,984	31,331	97,683	-
7000-7499	Other Outgo	1	-	-	-	1,186,188	1,000,000
7600-7629	Interfund Transfers In/Out	1	-	-	-	327,087	-
7630-7699	Other Finance Uses	1	-	-	-	-	-
9590-9610	Other Disbursements/Non-Expense	1	16,180,283	-	523,304	-	-
	<b>Total Expenditures</b>		<b>25,988,567</b>	<b>12,375,792</b>	<b>33,204,307</b>	<b>43,448,556</b>	<b>43,000,000</b>
92xx	Change in Accounts Receivable	5	40,372,194	12,066,208	(632)	1,728,770	1,000,000
95xx	Change in Accounts Payable	5	(27,907,892)	(2,413,724)	(17,139,190)	-	-
	<b>Ending Cash Balance</b>		<b>35,467,733</b>	<b>37,677,710</b>	<b>\$ 13,516,777</b>	<b>\$ 28,502,092</b>	<b>\$ 16,000,000</b>

**Assumptions**

- 1 Based on straight line amortization of budgeted amt less actual-to-date
- 2 Based on the Revenue limit payment schedule (Note- \$30.8M to be deferred until July and Aug 2010 based on State Bgt)
- 3 Includes Parcel Tax of \$21.4M.
- 4 Pmts in December and April
- 5 Assumes collection/payment of prior year AP/AR from July 09 to May 2010. Deferral/Accrual of AP/AR @ June 30 based on historically average AR / AP ratio to total Annual Revenue/Expenditure.





**OAKLAND UNIFIED SCHOOL DISTRICT**

expect Success

**Oakland Unified School District**

FORM CASH

Cash Flow Worksheet - 01 General Fund

2009-2010

Acct Num	Description	note	Projected January	Projected February	Projected March	Projected April	Projected May
9110	Beginning Cash Balance		\$ 43,274,426	\$ 41,899,457	\$ 24,498,167	\$ 17,575,626	\$ 36,188,516
8020-8079	Property Taxes	4	1,585,675	1,585,675	1,585,675	30,819,488	1,585,675
8010-8019	State Aid	2	16,642,719	616,397	11,095,146	7,396,764	5,634,515
8080-8099	Other	1	(861,280)	(861,280)	(861,280)	(861,280)	
8100-8299	Federal Revenue	1	6,020,521	6,020,521	6,020,521	6,020,521	6,020,521
8300-8599	State Revenues	1	12,399,856	12,399,856	12,399,856	12,399,856	12,399,856
8600-8799	Local Revenues	3	3,803,268	3,803,268	3,803,268	3,803,268	3,803,268
8910-8929	Interfund Transfer In	1	754,059	754,059	754,059	754,059	
8931-8979	Other Financing	1					
9290-9310	Other Receipts/Non-Revenue	1					
	<b>Total Revenues</b>		<b>40,344,818</b>	<b>24,318,496</b>	<b>34,797,245</b>	<b>60,332,676</b>	<b>29,809,831</b>
1000-1999	Certificated Salaries	1	15,603,984	15,603,984	15,603,984	15,603,984	15,603,984
2000-2999	Classified Salaries	1	5,597,926	5,597,926	5,597,926	5,597,926	5,597,926
3000-3999	Employee Benefits	1	7,906,562	7,906,562	7,906,562	7,906,562	7,906,562
4000-5999	Supplies and Services	1	12,729,127	12,729,127	12,729,127	12,729,127	12,729,127
6000-6599	Capital Outlays	1	97,683	97,683	97,683	97,683	97,683
7000-7499	Other Outgo	1	1,186,188	1,186,188	1,186,188	1,186,188	1,186,188
7600-7629	Interfund Transfers In/Out	1	327,087	327,087	327,087	327,087	
7630-7699	Other Finance Uses	1					
9590-9610	Other Disbursements/Non-Expense	1					
	<b>Total Expenditures</b>		<b>43,448,556</b>	<b>43,448,556</b>	<b>43,448,556</b>	<b>43,448,556</b>	<b>43,448,556</b>
92xx	Change in Accounts Receivable	\$	1,728,770	1,728,770	1,728,770	1,728,770	1,728,770
95xx	Change in Accounts Payable	\$	-	-	-	-	-
	<b>Ending Cash Balance</b>		<b>\$ 41,899,457</b>	<b>\$ 24,498,167</b>	<b>\$ 17,575,626</b>	<b>\$ 36,188,516</b>	<b>\$ 29,809,831</b>

**Assumptions**

- 1 Based on straight line amortization of budgeted amt less actual-to-date
- 2 Based on the Revenue Limit payment schedule (Note- \$30.8M to be deferred until July and Aug 2010 based on State Bgt)
- 3 Includes Parcel Tax of \$21.4M.
- 4 Pmts in December and April
- 5 Assumes collection/payment of prior year AP/AR from July 09 to May 2010. Deferral/Accrual of





8.4.2  
Page 1 of 2

April	May	June
23,207,412	47,978,100	38,854,933
65,570,441	32,965,119	71,064,415
40,938,145	40,900,715	53,433,126
552,028	46,596	(64,159,219)
(413,634)	(1,234,167)	56,178,489
<b>47,978,100</b>	<b>38,854,933</b>	<b>48,505,492</b>
April	May	June
62,466,355	78,676,721	62,177,790
56,491,438	26,622,376	67,360,431
40,128,004	43,425,195	79,994,104
104,114		(38,231,686)
(257,182)	303,888	31,203,937
<b>78,676,721</b>	<b>62,177,790</b>	<b>42,516,368</b>
April	May	June
37,241,659	47,612,201	18,105,455
47,329,995	11,191,935	108,743,253
40,129,516	43,391,007	68,963,773
1,606,106	3,033,393	(27,885,569)
1,563,957	(341,067)	24,262,263
<b>47,612,201</b>	<b>18,105,455</b>	<b>54,361,629</b>

**OUSD**  
**Cash Flow - Historical and Projected Summary**

<b>FISCAL 2008-2009</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>March</b>
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	38,973,661
Revenue	931,937	3,914,562	39,108,458	72,499,666	2,543,649	71,167,711	18,589,326	36,753,436	24,747,916
Expense	10,862,491	13,159,779	36,338,308	37,625,660	36,731,964	39,384,589	34,218,319	39,660,615	41,425,490
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	535,881
Change in Accts Pay	(24,393,847)	(7,803,292)	(6,222,842)	2,743,889	(1,325,911)	(1,279,934)	1,494,696	112,897	375,444
<b>Ending Cash Bal Per Books</b>	<b>10,397,994</b>	<b>5,226,018</b>	<b>9,767,298</b>	<b>52,219,709</b>	<b>17,497,547</b>	<b>50,568,334</b>	<b>41,576,321</b>	<b>38,973,861</b>	<b>23,207,412</b>
<b>FISCAL 2007-2008</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>March</b>
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
Revenue	131,865	12,002,807	19,636,455	77,684,756	5,055,811	61,845,753	50,283,596	19,389,129	52,343,788
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
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
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)
<b>Ending Cash Bal Per Books</b>	<b>31,619,954</b>	<b>32,021,511</b>	<b>22,174,909</b>	<b>63,086,257</b>	<b>32,422,645</b>	<b>58,528,947</b>	<b>70,312,927</b>	<b>52,066,439</b>	<b>62,466,355</b>
<b>FISCAL 2006-2007</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>March</b>
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
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
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
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
Change in Accts Pay	(12,342,408)	(2,446,982)	8,883	2,360,330	(611,698)	(294,787)	330,497	(1,557,700)	271,610
<b>Ending Cash Bal Per Books</b>	<b>11,118,022</b>	<b>48,194,078</b>	<b>21,243,122</b>	<b>27,298,819</b>	<b>15,645,859</b>	<b>9,445,989</b>	<b>52,472,119</b>	<b>38,638,067</b>	<b>37,241,659</b>

8.4.2  
Page 2 of 2

April	May	June
23,207,412	47,978,100	38,854,933
65,570,441	32,965,119	71,064,415
40,938,145	40,900,715	53,433,128
552,026	46,596	(84,159,219)
(413,634)	(1,234,167)	56,178,489
47,978,100	38,854,933	48,505,492
April	May	June
62,466,355	78,676,721	62,177,790
56,491,438	26,622,376	67,360,431
40,128,004	43,425,195	79,994,104
104,114	-	(38,231,686)
(257,182)	303,888	31,203,937
78,676,721	62,177,790	42,516,368
April	May	June
37,241,659	47,612,201	18,105,455
47,329,995	11,191,935	108,743,253
40,129,516	43,391,007	68,863,773
1,606,106	3,033,393	(27,885,569)
1,563,957	(341,067)	24,262,263
47,612,201	18,105,455	54,361,629



OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.5 – Prepare and present to the Board of Education three Interim Budget/Financial Reports for each fiscal year.			<b>X</b>			
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that the financial reports will be presented in accordance with the California Department of Education Standardized Account Code Structure (“SACS”) reporting forms. This report will be accompanied by a Power Point presentation that summarizes the data in a more simplified, easy to understand format.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  Interim reports will be presented to the Board prior to the County’s submission dates of December 15, April 15 and June 1. Easier to understand PowerPoint Presentations will accompany these County forms.</p>						

**Appendices:**

- 8.5.1 – Sample of First Interim Cover Sheet
- 8.5.2 – Sample of 2<sup>nd</sup> Interim Cover Sheet
- 8.5.3 – Sample of 3<sup>rd</sup> Interim Cover Sheet
- 8.5.4 – Synopsis of 08-09 3<sup>rd</sup> Interim Financial Report



# **First Interim Financial Report**

**Fiscal Year 2008-2009**

**Prepared for  
Board of Education Special Meeting  
December 10, 2008**

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: Vincent C. Mantua Date: 12/10/08  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 10, 2008 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Vernon Hal Telephone: 510-879-4622  
Title: Chief Financial Officer E-mail: vernon.hal@ousd.k12.ca.us

File ID Number: 08-3159  
Introduction Date: 12/10/08  
Enactment Number: 08-2163  
Enactment Date: 12/10/08  
By: [Signature]

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X



# 2nd Interim Financial Report

Fiscal Year 2008-2009

Prepared for  
Board of Education Meeting  
March 11, 2009

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: V. J. Martin Date: 3/11/09  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:  
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 11, 2009 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Vernon Hal Telephone: 510-879-4622  
Title: Chief Financial Officer E-mail: vernon@ousd.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X



# **3rd Interim Financial Report**

**Fiscal Year 2008-2009**

**Prepared for  
Board of Education Meeting  
May 27, 2009**

Do NOT use this form for End of Year Projections or for future Interim fiscal years!

**NOTICE OF CRITERIA AND STANDARDS REVIEW.** This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

**NOTICE OF INTERIM REVIEW.** All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

\_\_\_ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Vernon Hal Telephone: 510-879-4622  
Title: CFO E-mail: vernon.hal@ousd.k12.ca.us



OAKLAND UNIFIED  
SCHOOL DISTRICT

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# **2008-09 3rd Interim Financial Report**

**Wednesday, May 27, 2009**





# Unrestricted General Fund Overview

	2 <sup>nd</sup> Interim	3 <sup>rd</sup> Interim
<b>Beginning Fund Balance</b>	<b>\$19,585,682</b>	<b>\$19,585,682</b>
Revenue Limit	\$198,525,956	\$197,676,760
Other Revenue	\$51,916,315	\$52,867,361
<b>Total Revenue</b>	<b>\$250,442,271</b>	<b>\$250,544,121</b>
Salaries, Benefits, Books, Supplies, Services, Capital, Other Outgo, Indirect	\$234,498,532	\$238,140,962
Transfers In, Sources	(\$9,306,375)	(\$9,926,263)
Transfers Out, Contributions	\$27,763,903	\$28,268,871
<b>Total Expenditures</b>	<b>\$252,956,060</b>	<b>\$256,483,570</b>
<b>Net Increase/(Decrease)</b>	<b>(\$2,513,789)</b>	<b>(\$5,939,449)</b>
<b>Ending Fund Balance</b>	<b>\$17,071,893</b>	<b>\$13,646,233</b>

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# erview

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Difference
\$0
(\$849,196)
\$951,046
<b>\$101,850</b>
\$3,642,430
(\$619,888)
\$504,968
<b>\$3,527,510</b>
<b>(\$3,425,660)</b>
<b>(\$3,425,660)</b>

# General Fund Review

## Explanation of Major Changes to Unrestricted

	<b>Budgeted Decrease in Fund Balance as of 2<sup>nd</sup> Interim (March 2009)</b>	
<b>Revenue</b>	Increase in Revenues <i>(see slide #13)</i>	
<b>Expense</b>	Increase in expenditures such as salary, benefits, books, supplies, etc. <i>(see slide #14)</i>	
	Increase in Transfers In/Sources <i>(see slide #15)</i>	
	Increase in Contributions <i>(see slide #15)</i>	
	<b>Budgeted Decrease in Fund Balance as of 3<sup>rd</sup> Interim (April 2009)</b>	

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Increase/ Decrease) in Fund Balance
<b>(\$2,513,789)</b>
\$101,850
(\$3,642,430)
\$619,888
(\$504,968)
<b>(\$5,939,449)</b>

# General Fund Review

## Explanation of Major Changes to Unrestricted

<b>Revenue Limit</b>	<b>Inc</b>
Decreased revenue for lower estimated ADA (176 less ADA than 2 <sup>nd</sup> Interim estimate)	
Other revenue limit changes	
<b>Subtotal</b>	
<b>Federal, State, and Local Revenue</b>	<b>Inc</b>
Charter Pass Through State Revenues (more students than anticipated)	
Parcel Taxes (more collected than 2 <sup>nd</sup> Interim estimate)	
K-3 CSR (lower estimated students in class size reduction classes)	
Supplemental Instruction	
Other Federal, State, and Local	
<b>Subtotal</b>	
<b>TOTAL</b>	

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<b>Increase/(Decrease) in Fund Balance</b>
(\$753,780)
(\$95,416)
(\$849,196)

<b>Increase/(Decrease) in Fund Balance</b>
\$1,392,045
\$536,636
(\$654,381)
(\$415,541)
\$92,287
\$951,046
<b>\$101,850</b>

# General Fund Review

## Explanation of Major Changes to Unrestricted

Expenditure Increases/(Decreases)	Increase
Increase to cover for schools over budget	
Increase in state revenue pass through for charter schools	
County collection costs for Measure E Parcel Tax	
Increase in budget for property and existing liability claims	
Increase in school site budgets (Additional Prep Teacher Allocations)	
Increase in other outgo (State Special Schools and Payments to County Office)	
Increase in budget for Communications Office	
Change in indirect cost	
Other budget adjustments	
<b>TOTAL</b>	

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Change/(Decrease) in Fund Balance
(\$1,542,946)
(\$1,392,045)
(\$345,780)
(\$121,505)
(\$119,013)
(\$117,242)
(\$43,905)
(19,120)
\$59,126
<b>(\$3,642,430)</b>

# General Fund Review

## Explanation of Major Changes to Unrestricted

--

<b>Transfers In and Sources</b>	<b>Increase</b>
Increased transfer from Self-Insurance Fund to pay liability and existing property claims	
Increase in budgeted payment from Chabot Space & Science Center for Certificates of Participation (COPS) loan	
<b>TOTAL</b>	

<b>Transfers Out and Contributions</b>	<b>Increase</b>
Increase in Payment of COPS related to Chabot Science Center	
Decrease in 2007-08 Categorical Ending Fund Balances Flexibility	
Other	
<b>TOTAL</b>	

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<b>Increase/(Decrease) in Fund Balance</b>
\$121,505
\$498,383
<b>\$619,888</b>

<b>Increase/(Decrease) in Fund Balance</b>
(\$390,102)
(\$50,000)
(\$64,806)
<b>(\$504,908)</b>

OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.6 – Obtain and present to the Board of Education annual independent financial and program audit reports for all District funds.	X					
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that the accounting records will be maintained such that an annual independent financial and program audit can be performed with an opinion rendered.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  An audit report, with an auditor's opinion, will be obtain and presented to the Board of Education on an annual basis for approval.</p>						

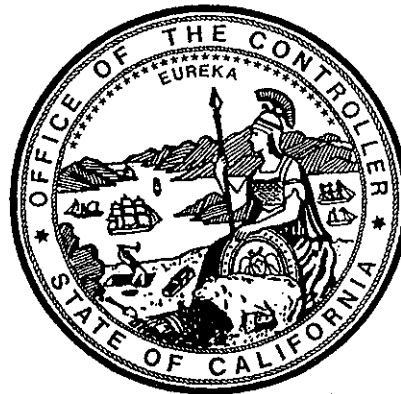
**Appendices:**

8.6.1 – Sample of Audit Report Cover Sheet, 6-30-2006

**OAKLAND UNIFIED  
SCHOOL DISTRICT  
Alameda County  
Oakland, California**

Audit Report

*Year Ended June 30, 2006*



**JOHN CHIANG**  
California State Controller

July 2008

OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.7 – Address all findings and resolve all required corrective actions identified in independent financial and program audit reports.	<b>X</b>					
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that staff will follow up on any audit finding, questioned cost and compliance issue identified as part of an independent audit. This will involve specific responses and corrective actions taken that will resolve current and/or previous findings.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  After the audit finding has been identified, the Superintendent and staff will take corrective action such that the finding will not be repeated in subsequent years. Status of prior year findings will be noted as resolved or in process in subsequent audit reports.</p>						

**Appendices:**

8.7.1 – Sample of Audit Finding

## Findings and Recommendations

### Year Ended June 30, 2006

The findings and recommendations in Sections II through V represent conditions that the State Controller's Office (SCO) considers to be of particular importance. The findings are categorized according to the finding types delineated in the Education Code section 41020(n) and are coded according to the five-digit codes listed in the "Standards and Procedures for Audits of California K-12 Local Educational Agencies."

Five Digit Code	AB 3627 Finding Types
10000	Attendance
20000	Inventory of equipment
30000	Internal control
40000	State compliance
50000	Federal compliance
60000	Miscellaneous
70000	Instructional materials
71000	Teacher misassignments
72000	School accountability report card

#### SECTION II—FINANCIAL STATEMENT FINDINGS

**FINDING 06-01—  
Minimum reserves  
not met  
(30000) (60000)**

As of June 30, 2006, the district had a total general fund balance of \$25,222,048. Of this amount, the district had \$18,736,383 reserved, leaving the available unrestricted reserve of \$6,485,665. Of the unrestricted fund balance, \$150,000 was reserved for the revolving cash fund and \$4,912,848 was reserved for other purposes, leaving \$1,422,817 designated for economic uncertainties. Available reserves for a district of this size cannot be less than 2% of the total outgo of the general fund; this equates to \$8,015,131. As of June 30, 2006, the district's reserves were \$6,592,314 below the required level of the amount reserved for economic uncertainties.

In addition, as a result of state compliance findings over the past four years, the district may be required to repay a material amount of questioned costs, further decreasing the available reserves. Continuing to operate with insufficient available reserves could lead to further financial difficulties for the district.

We also noted that the district's Self-Insurance Fund had a negative fund balance of \$(34,764,844) as of June 30, 2006, and the district's Statement of Net Assets, which includes Capital Assets and long-term debt, had a negative unrestricted fund balance of \$(87,672,451). The deficit fund balance and negative unrestricted fund balance indicate that the district does not have sufficient resources to meet future liabilities.

California Code of Regulations (CCR), Title 5, section 15443, states in part:

Available reserves cannot be less than the following percentages or amounts as applied to total expenditures, transfers out and other uses except as provided in the Education Code Section 33128 . . . 2% for districts with 30,001 to 400,000 ADA.

Education Code section 33128.3 states:

(a) Notwithstanding the standards and criteria adopted pursuant to paragraph (3) of subdivision (a) of Section 33128, for the 2003-04 and 2004-05 fiscal years, the minimum state requirement for a reserve for economic uncertainties is one-half of the percentage for a reserve adopted by the State Board of Education pursuant to Section 33128 as of May 1, 2003.

(b) For the 2005-06 fiscal year, the minimum state requirement for a reserve for economic uncertainties shall be restored to the percentage adopted by the State Board of Education pursuant to Section 33128 as of May 1, 2003.

This condition has remained constant in each of the three prior years' audits. This is a repeat of Findings 03-01, 04-01, and 05-01.

#### Recommendation

The district should ensure that it maintains the required available reserves. The district should monitor its available reserves, and, if necessary, reduce expenditures to comply with the requirements. In addition, the district should implement the recommendations pertaining to the state and federal compliance findings to ensure that costs are not disallowed in the future.

#### District's Response

The district chose to not provide a response to this finding.



OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.8 – Provide sufficient support to the Audit Committee to ensure that they effectively fulfill their duties and responsibilities as legislatively established by the Board of Education.			<b>X</b>			
<p><b>Superintendent Interpretation:</b>  Superintendent and staff interpret this to mean that the staff to the Audit Committee shall be in compliance with BP 3461, "Audit Committee," and work cooperatively with the Committee to fulfill its obligations to the Board of Education and the community at large.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  The Superintendent shall make available to the staff of the Audit Committee the resources needed to carry out the Committee's work and to implement changes in procedures to correct exceptions documented in internal and external audit reports.</p> <p>Staff to the Audit Committee shall report to the Committee any findings and recommendations including any obstacles preventing the work from being completed. Twice a year, the Committee will perform evaluations on the accuracy and timeliness of information received by staff as evidence of compliance.</p>						

OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.9 – Provide sufficient support to the Measure B Oversight Committee to ensure that they effectively fulfill their duties and responsibilities as legislatively established by the Board of Education.			<b>X</b>			
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that the Committee shall be provided with the necessary information in a timely manner to fulfill its duties and responsibilities.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  Minutes from the Committee and copies of any requested data will serve as evidence of cooperation by staff with the Committee. Twice a year, the Committee will perform evaluations on the accuracy and timeliness of information received by staff as evidence of compliance.</p>						

OE 8: Financial Administration	CEO			Board		
	Compliance	Not in compliance	To Be Completed	Compliance	Not in compliance	To Be Completed
8.10 – Provide sufficient support to the Measure G Oversight Committee to ensure that they effectively fulfill their duties and responsibilities as legislatively established by the Board of Education.			<b>X</b>			
<p><b>Superintendent Interpretation:</b>  The Superintendent and staff interpret this to mean that the Measure G Oversight Committee shall be provided with the necessary information in a timely manner to fulfill its duties and responsibilities.</p>						
<p><b>Superintendent Indicators and Evidence of Compliance:</b>  Minutes from the Committee and copies of any requested data will serve as evidence of cooperation by staff with the Committee. Twice a year, the Committee will perform evaluations on the accuracy and timeliness of information received by staff as evidence of compliance.</p>						