



OAKLAND UNIFIED  
SCHOOL DISTRICT

expect Success

Oakland Unified School District

FORM CASH

Cash Flow Worksheet - 01 General Fund

2009-2010

Description	Note	Actual July	Actual August	Actual September	Actual October	Projected November	Projected December
<b>Beginning Cash Balance</b>	<b>6</b>	<b>\$ 41,340,223</b>	<b>\$ 28,674,669</b>	<b>\$ 35,361,753</b>	<b>\$ 34,231,367</b>	<b>\$ 24,118,589</b>	<b>\$ 11,342,103</b>
Property Taxes	4	219,812	3,998,700	3,482,979	1,738,061	1,705,180	30,649,371
State Aid	2	-	3,336,955	10,406,312	14,137,120	5,095,057	14,719,053
Other	1	115,854	(750,568)	(1,392,337)	(1,914,858)	(778,669)	(778,669)
Federal Revenue	1	98,214	315,693	15,326,775	5,402,821	7,994,990	7,994,990
State Revenues	1	-	912,451	6,945,249	3,520,246	12,850,892	12,850,892
Local Revenues	3	179,157	1,213,483	2,113,773	978,257	3,872,044	3,872,044
Interfund Transfer In	1	-	-	-	264,067	712,160	712,160
Other Financing	1	-	153,191	-	-	-	-
Other Receipts/Non-Revenue	1	124,699	-	10,709,230	1,011	-	-
<b>Total Revenues</b>		<b>737,736</b>	<b>9,179,905</b>	<b>47,591,981</b>	<b>24,126,725</b>	<b>31,451,652</b>	<b>70,019,840</b>
Certificated Salaries	1	3,540,363	2,748,424	15,362,331	15,724,347	15,697,810	15,697,810
Classified Salaries	1	3,727,652	3,999,270	5,598,087	5,535,212	5,587,384	5,587,384
Employee Benefits	1	2,598,895	2,257,756	7,817,017	8,095,306	7,644,033	7,644,033
Supplies and Services	1	(68,454)	3,341,862	3,863,160	7,658,135	14,637,772	14,637,772
Capital Outlays	1	-	27,984	31,331	32,062	105,012	105,012
Other Outgo	1	-	31,756	(126,291)	600,140	1,283,304	1,283,304
Interfund Transfers In/Out	1	-	-	-	291,892	360,710	360,710
Other Finance Uses	1	-	-	-	-	-	-
Other Disbursements/Non-Expense	1	16,180,283	-	523,304	66,495	-	-
<b>Total Expenditures</b>		<b>25,978,739</b>	<b>12,407,052</b>	<b>33,068,939</b>	<b>38,003,589</b>	<b>45,316,025</b>	<b>45,316,025</b>
Change in Accounts Receivable	5	40,491,039	12,327,955	2,069,639	3,764,086	1,087,887	1,087,887
Change in Accounts Payable	5	(27,915,590)	(2,413,724)	(17,723,067)	-	-	-
<b>Ending Cash Balance</b>		<b>\$ 28,674,669</b>	<b>\$ 35,361,753</b>	<b>\$ 34,231,367</b>	<b>\$ 24,118,589</b>	<b>\$ 11,342,103</b>	<b>\$ 37,133,806</b>
<b>Assumptions</b>							
1	Based on straight line amortization of budgeted amount 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 Budget)						
3	Includes Parcel Tax of \$20.6M.						
4	Payments 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 in June)						
6	Beginning cash balance at 7/01/2009 includes a negative audit adjustment of \$7M						



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2009-2010

Description	Note	Projected	Projected	Projected	Projected	Projected	Projected
		January	February	March	April	May	June
Beginning Cash Balance	6	\$ 37,133,806	\$ 34,547,435	\$ 17,242,010	\$ 9,560,582	\$ 27,426,640	\$ 14,650,155
Property Taxes	4	1,705,180	1,705,180	1,705,180	30,649,371	1,705,180	1,705,180
State Aid	2	15,285,171	566,117	10,190,114	6,793,409	5,095,057	
Other	1	(778,669)	(778,669)	(778,669)	(778,669)	(778,669)	(778,669)
Federal Revenue	1	7,994,990	7,994,990	7,994,990	7,994,990	7,994,990	7,994,990
State Revenues	1	12,850,892	12,850,892	12,850,892	12,850,892	12,850,892	12,850,892
Local Revenues	3	3,872,044	3,872,044	3,872,044	3,872,044	3,872,044	3,872,044
Interfund Transfer In	1	712,160	712,160	712,160	712,160	712,160	712,160
Other Financing	1						
Other Receipts/Non-Revenue	1						
<b>Total Revenues</b>		<b>41,641,766</b>	<b>26,922,713</b>	<b>36,546,709</b>	<b>62,094,196</b>	<b>31,451,652</b>	<b>26,356,595</b>
Certificated Salaries	1	15,697,810	15,697,810	15,697,810	15,697,810	15,697,810	15,697,810
Classified Salaries	1	5,587,384	5,587,384	5,587,384	5,587,384	5,587,384	5,587,384
Employee Benefits	1	7,644,033	7,644,033	7,644,033	7,644,033	7,644,033	7,644,033
Supplies and Services	1	14,637,772	14,637,772	14,637,772	14,637,772	14,637,772	14,637,772
Capital Outlays	1	105,012	105,012	105,012	105,012	105,012	105,012
Other Outgo	1	1,283,304	1,283,304	1,283,304	1,283,304	1,283,304	1,283,304
Interfund Transfers In/Out	1	360,710	360,710	360,710	360,710	360,710	360,710
Other Finance Uses	1						
Other Disbursements/Non-Expense	1						
<b>Total Expenditures</b>		<b>45,316,025</b>	<b>45,316,025</b>	<b>45,316,025</b>	<b>45,316,025</b>	<b>45,316,025</b>	<b>45,316,025</b>
Change in Accounts Receivable	5	1,087,887	1,087,887	1,087,887	1,087,887	1,087,887	(63,412,043)
Change in Accounts Payable	5						53,900,860
<b>Ending Cash Balance</b>		<b>\$ 34,547,435</b>	<b>\$ 17,242,010</b>	<b>\$ 9,560,582</b>	<b>\$ 27,426,640</b>	<b>\$ 14,650,155</b>	<b>\$ (13,820,457)</b>
<b>Assumptions</b>							
1	Based on straight line amortization of budgeted amount 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 Budget)						
3	Includes Parcel Tax of \$20.6M.						
4	Payments 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 in June)						
6	Beginning cash balance at 7/01/2009 includes a negative audit adjustment of \$7M						