

Board Office Use: Legislative File Info.	
File ID Number	16-0629
Introduction Date	4/13/16
Enactment Number	16-0482
Enactment Date	4-13-16



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Vernon Hal, Senior Business Officer
Ruth Alahyoian, Chief Financial Officer *RS*

Board Meeting Date April 13, 2016

Subject Approval by the Board of Education of Board Resolution No. 1516-0193 Authorizing the Closing of Alameda County Office of Education Fund Nos. 17, 30, 53, and 56

Action Requested Approval by the Board of Education of Board Resolution No. 1516-0193 Authorizing the Closing of Alameda County Office of Education Fund Nos. 17, 30, 53, and 56 as recommended by Alameda County Office of Education for good accounting practices and procedures.

Background The cash balance in each of the accounts (Fund 17, 30, 53 and 56) amount to \$0.00 as of March 18, 2016.

Discussion In an effort of adhere to good accounting practices and procedures, and provide documentation for audit purposes, it was recommended by Alameda County Office of Education to close these fund accounts.

Recommendation Approval by the Board of Education of Board Resolution No. 1516-0193 authorizing the Closing of Alameda County Office of Education Fund Nos. 17, 30, 53, and 56 as recommended by Alameda County Office of Education for good accounting practices and procedures.

Attachments

- Resolution No. 1516-0193
- Email Request and Current Alameda County Cash Statement

**RESOLUTION OF THE BOARD OF EDUCATION
OAKLAND UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 1516-0193**

CLOSING OF ALAMEDA COUNTY OFFICE OF EDUCATION FUND ACCOUNTS NOS. 17, 30, 53, AND 56

WHEREAS, the District is requesting the authorization of the Closing of Alameda County Office of Education Fund Nos. 17, 30, 53, and 56 as recommended by Alameda County Office of Education for accounting purposes and future financial audits.

WHEREAS, the cash balance in each of the following accounts amount to \$0.00 as of March 22, 2016:

- Fund 17—Special Reserve for other than Capital Outlay;
- Fund 30—State School Building Fund;
- Fund 53—Tax Override Fund;
- Fund 56—Debt Service Fund

These accounts have been dormant for many years and whatever purpose they served then, that purpose is no longer relevant in ACOE/OUSD accounting today.

WHEREAS, good accounting practices and procedures call for the closing of these fund accounts.

NOW, THEREFORE, BE IT RESOLVED, upon recommendation of Alameda County Office of Education, the Board of Education hereby approve closure of Funds 17, 30, 53 and 56.

Passed by the following vote:

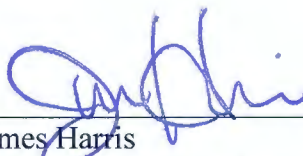
AYES: Jody London, Aimee Eng, Jumoke Hinton Hodge, Roseann Torres,
Vice President Nina Senn and President James Harris

NOES: None

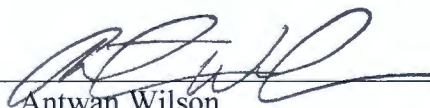
ABSTAINED: None

ABSENT: Shanthi Gonzales

I hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held April 13, 2016.



James Harris
President, Board of Education



Antwan Wilson
Superintendent and Secretary, Board of Education

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OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students!

Cristina Magpantay <cristina.magpantay@ousd.org>

RE: Fund Balances

1 message

Trish Hritz <trishhritz@acoe.org>

Fri, Mar 18, 2016 at 12:47 PM

To: Cristina Magpantay <cristina.magpantay@ousd.org>

Cristina,

All of these fund balances are \$0. However, we need Oakland's Board resolutions to close these funds on Escape OL5 .with the County Treasurer's Office.

Trish Hritz EA, MBA, MPA

Budget Analyst/ Accountant I

District Business Services

(510) 670-4196



ALAMEDA COUNTY
OFFICE OF EDUCATION

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Jennifer Bulleri jbulleri@acoe.org x4297

Maggie Tung mtung@acoe.org x4188

From: Cristina Magpantay [mailto:cristina.magpantay@ousd.org]

Sent: Friday, March 18, 2016 10:19 AM

To: Trish Hritz

Subject: Fund Balances

Hi Trish,

Can you give us balances of the following funds as of today, please.

Fund 17, Fund 30, Fund 53 and Fund 56.

We need the info today for the board meeting so your prompt response is highly appreciated.

Thanks,

Cristina A. Magpantay

Financial Accountant

Oakland Unified School District

Financial Services, Accounting

1000 Broadway Street Ste 450 Oakland, CA 94607*

Direct line: 510-879-3277

Email address: cristina.magpantay@ousd.org



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ALAMEDA COUNTY OFFICE OF EDUCATION

County Auditor/Treasurer's Alcolink Fund Numbers (Sorted by ACOE Fund Number)

County Fd No.	ACOE Fd No.	Warrant No.	DESCRIPTION
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OAKLAND

64010	010	6620	Oakland USD General
64014	012		Oakland USD Charter School (0109)
64040	110		Oakland USD Adult Education
64035	120		Oakland USD Child Development
64030	130		Oakland USD Cafeteria
64200	140		Oakland USD Deferred Maintenance
64302	210		Oakland USD Capital Building 11A (2122)
64301	250		Oakland USD Capital Facilities
64303	350		Oakland USD County School Facilities
64201	400		Oakland USD Special Reserve #1, Capital Outlay
64900	510		Oakland USD Bond Interest & Redemption
64801	512		Oakland Sinking Fund
64806	513		Oakland USD 2012 Sinking
64060	670		Oakland USD Self-Insurance
64720	760		Oakland USD Warrant/Pass-through

DORMANT FUNDS

64100	170		Oakland USD Special Reserve for Other than Capital Outlay (dist to close)
64401	212		Oakland USD Special Reserve #2 - (2121) (dist to close)
64600	300		Oakland USD State School Building (dist to close)
64070	530		Oakland USD Tax Override (dist to close)
64012	800		Alameda/Oakland ROP (Oakland) (dist to close)
64300			Oakland USD SSB Mod RFF REPL
64601			Oakland USD Capital
64800			Oakland USD COP's DSF
64802	563		Oakland USD Debt Service Fund, COPs Series A (closed 6/11/15)
64803			Oakland USD Debt Service Fund, COPs Series D
64805			Oakland USD Debt Service Fund, COPs Series F

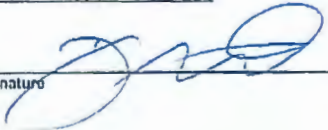
CASH RECONCILIATION WITH THE ALAMEDA COUNTY TREASURER

<p>District: OAKLAND USD ACOE Escape Code: 30 For the Month Ending: January 31, 2016 Notations:</p>	<p>Prepared by: Trish Hritz Completed on: March 14, 2016 Revised:</p>
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Summary of All Funds

TABLE OF FUND BALANCES								
ACOE Escape Fund #	Ending Escape Balance (Prior to Recon)	County Treasurer's Fund #	Ending Treasurer Balance (Prior to Recon)	(A) Adjusted Escape Balance (After Recon)	(B) Adjusted Treasurer Balance (After Recon)	Difference (A) - (B) (After Recon)	Treasurer's Fund Name	ACOE Escape Fund Name
010	61,337,055.68	64010	71,948,162.84	61,388,645.11	61,388,645.11	0.00	GENERAL	GENERAL FUND
012	4,380,926.67	64014	4,391,215.91	4,386,521.40	4,386,521.40	0.00	CHARTER SCHOOL	CHARTER SCHOOLS FUND
110	602,943.42	64040	651,741.12	603,850.56	603,850.56	0.00	ADULT EDUC	ADULT EDUCATION FUND
120	756,703.20	64035	778,817.25	759,741.77	759,741.77	0.00	CHILD DEV	CHILD DEVELOPMENT FUND
130	964,890.86	64030	1,480,100.21	966,451.71	966,451.71	0.00	CAFETERIA	CAFETERIA FUND
140	949,085.79	64200	964,421.83	949,971.83	949,971.83	0.00	DEF MAINT	DEFERRED MAINTENANCE FUND
170	-	64100	-	0.00	0.00	0.00	SR NON CAP OUTLAY	SPEC RESERVE NONCAP FD
210	226,374,805.22	64302	228,664,107.19	226,679,017.46	226,679,017.46	0.00	CAP BLDG FD 11A	BUILDING FUND 11-A
212	-	64401	-	0.00	0.00	0.00	SR#2	BUILDING FD SPEC RESERVE #2
250	3,877,338.86	64301	3,810,223.97	3,880,943.92	3,880,943.92	0.00	CAP FAC	CAPITAL FACILITIES FUND
300	-	64600	-	0.00	0.00	0.00	SSB	SSB LEASE-PURCHASE FUND
350	10,851,425.99	64303	10,913,707.85	10,866,993.43	10,866,993.43	0.00	CO SCHOOL FAC	COUNTY SCHOOL FACILITIES FUND
400	1,539,387.42	04201	1,541,708.72	1,541,708.72	1,541,708.72	0.00	SR#1	SPECIAL RESERVE CAPITAL #1
510	103,404,016.47	64900	72,039,022.02	72,039,022.02	72,039,022.02	0.00	DSF	BOND INTEREST & REDEMPTION FD
512	8,821,863.01	64801	8,833,117.04	8,833,117.04	8,833,117.04	0.00	SINKING FUND	SINKING FUND
513	2,334,305.57	64806	2,337,283.44	2,337,283.44	2,337,283.44	0.00	SINKING FUND	SINKING FUND
563	-	64802	-	0.00	0.00	0.00	COPs DSF	DEBT SERVICE FUND COPs
670	5,598,851.39	64060	5,680,535.98	5,609,018.08	5,609,018.08	0.00	SELF INSURANCE	SELF INSURANCE FUND
760	(890,717.22)	64720	5,055,099.27	(904,831.09)	(904,831.09)	0.00	WARRANT/PASS THROUGH	PAYROLL TRUST FUND
800	-	64012	(4,694.71)	0.00	0.00	0.00	ALAMEDA-OAKLAND RCP (OAKLAND)	OAKLAND-ALAMEDA RCP
TOTAL	430,902,882.33		419,164,569.71	399,937,455.40	399,937,455.40	0.00		

Reviewed & Approved by ACOE:

Signature: 

Date: 3/15/16