



OAKLAND UNIFIED SCHOOL DISTRICT

expect Success

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

Acct Num	Description		Actual July	Actual August	Actual September	Actual October	Actual November	Actual December
9110	Beginning Cash Balance	note	\$42,516,368	\$10,397,994	\$5,230,929	\$9,757,296	\$52,219,707	\$17,497,545
8020-8079	Property Taxes	1		341,461	3,415,946	7,808,702	-	26,975,936
8010-8019	State Aid	2		1,419,699	18,919,257	28,093,401	-	11,299,555
8080-8099	Other	1	112,891	(598,949)	(1,247,696)	(1,711,810)	(772,894)	189,317
8100-8299	Federal Revenue	1	78,368	8,309	10,207,337	966,773	218,706	11,646,566
8300-8599	State Revenues	3	59,485	2,701,378	6,070,101	31,730,350	1,727,922	9,257,454
8600-8799	Local Revenues	4	681,193	42,664	929,412	1,833,742	1,369,915	11,798,868
8910-8929	Interfund Transfer In	1		-	-	1,087,766	-	-
8931-8979	Other Financing	1		-	-	501,438	-	-
9290-9310	Other Receipts/Non-Revenue	1		4,911	(7,675,404)	2,189,303		-
	<b>Total Revenues</b>		<b>931,937</b>	<b>3,919,473</b>	<b>30,618,953</b>	<b>72,499,665</b>	<b>2,543,649</b>	<b>71,167,696</b>
1000-1999	Certificated Salaries	1	3,077,300	3,392,027	15,268,338	15,631,301	15,594,810	15,826,714
2000-2999	Classified Salaries	1	3,601,958	3,609,702	5,492,189	5,453,543	5,493,251	5,601,506
3000-3999	Employee Benefits	1	2,175,735	2,223,871	7,456,682	7,589,673	7,500,634	7,558,063
4000-5999	Supplies and Services	1	1,793,626	3,392,854	4,406,712	6,043,355	7,614,833	8,251,607
6000-6599	Capital Outlays	1	-	-	186	3,261	37,170	172,321
7000-7499	Other Outgo	1	-	-	445,146	766,189	491,266	877,005
7600-7629	Interfund Transfers In/Out	1	-	-		501,439		-
7630-7699	Other Finance Uses	1	-	541,325	542,748	1,089,765		1,079,125
9590-9610	Other Disbursements/Non-Expense	1	213,872		2,683,937	547,133		
	<b>Total Expenditures</b>		<b>10,862,491</b>	<b>13,159,779</b>	<b>36,295,938</b>	<b>37,625,659</b>	<b>36,731,964</b>	<b>39,366,341</b>
92xx	Change in Accounts Receivable		2,196,027	11,876,533	9,985,972	4,844,516	792,064	2,567,599
95xx	Change in Accounts Payable		(24,383,847)	(7,803,292)	217,379	2,743,889	(1,325,911)	(1,298,494)
	<b>Ending Cash Balance</b>		<b>10,397,994</b>	<b>5,230,929</b>	<b>\$9,757,296</b>	<b>\$52,219,707</b>	<b>\$17,497,545</b>	<b>\$50,568,005</b>
	<b>IFAS Ending Cash Balance</b>		<b>10,397,994</b>	<b>5,230,929</b>	<b>9,757,295</b>	<b>52,219,706</b>	<b>17,497,545</b>	<b>50,568,006</b>
	<b>Reconciling Items:</b>							
	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
	Reconcilable Difference		848,442	9,977,517	7,030,918	907,945	1,323,749	(48,792,768)
	Adjusted Ending Cash Balance Per ACOE		<b>\$25,256,944</b>	<b>\$46,983,778</b>	<b>\$47,168,410</b>	<b>\$53,127,651</b>	<b>\$36,790,734</b>	<b>\$73,809,815</b>
	<b>Assumptions</b>							
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							



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FORM CASH

Cash Flow Worksheet - 01 General Fund

2nd Interim 2007-2008

Acct Num	Description	note	Actual	Actual	Projected	Projected	Projected	Projected
			January	February	March	April	May	June
9110	Beginning Cash Balance		\$ 50,568,005	\$ 41,576,340	\$ 38,973,879	\$ 22,546,383	\$ 13,827,447	\$ 254,064
8020-8079	Property Taxes	1	37,235	12,168,152	7,124,236	7,124,236	7,124,236	7,124,236
8010-8019	State Aid	2	11,435,043	11,299,555	9,316,358	9,316,358	9,316,358	9,316,358
8080-8099	Other	1	(1,032,159)	191,394	(1,014,897)	(1,014,897)	(1,014,897)	(1,014,897)
8100-8299	Federal Revenue	1	1,082,086	4,682,299	9,273,272	9,273,272	9,273,272	9,273,272
8300-8599	State Revenues	3	6,610,602	7,264,333	10,472,476	10,472,476	10,472,476	10,472,476
8600-8799	Local Revenues	4	1,207,422	1,118,377	3,454,295	8,765,698	3,454,295	3,454,295
8910-8929	Interfund Transfer In	1	249,817		2,390,284	2,390,284	2,390,284	2,390,284
8931-8979	Other Financing	1	-	-	-	-	-	-
9290-9310	Other Receipts/Non-Revenue	1	519					
	<b>Total Revenues</b>		<b>19,590,565</b>	<b>36,724,110</b>	<b>41,016,024</b>	<b>46,327,427</b>	<b>41,016,024</b>	<b>31,699,666</b>
1000-1999	Certificated Salaries	1	15,405,069	15,857,330	17,833,996	17,833,996	17,833,996	17,833,996
2000-2999	Classified Salaries	1	5,303,580	5,670,604	5,956,443	5,956,443	5,956,443	5,956,443
3000-3999	Employee Benefits	1	7,489,848	7,685,392	9,261,524	9,261,524	9,261,524	9,261,524
4000-5999	Supplies and Services	1	5,672,462	9,681,656	20,325,267	20,325,267	20,325,267	20,325,267
6000-6599	Capital Outlays	1	188,390	84,556	196,060	196,060	196,060	196,060
7000-7499	Other Outgo	1	95,198	166,775	1,621,483	1,621,483	1,621,483	1,621,483
7600-7629	Interfund Transfers In/Out	1	42,974	-	653,310	653,310	653,310	653,310
7630-7699	Other Finance Uses	1	16,331	549,862	(954,789)	(954,789)	(954,789)	(954,789)
9590-9610	Other Disbursements/ Non-Expense	1	5,358					
	<b>Total Expenditures</b>		<b>34,219,210</b>	<b>39,696,175</b>	<b>54,893,294</b>	<b>54,893,294</b>	<b>54,893,294</b>	<b>54,893,294</b>
92xx	Change in Accounts Receivable		4,142,284	211,822	1,245,689	104,114	-	(38,231,686)
95xx	Change in Accounts Payable		1,494,696	157,783	(3,795,915)	(257,182)	303,888	31,203,937
	<b>Ending Cash Balance</b>		<b>\$ 41,576,340</b>	<b>\$ 38,973,880</b>	<b>\$ 22,546,383</b>	<b>\$ 13,827,447</b>	<b>\$ 254,064</b>	<b>\$ (29,967,314)</b>
	IFAS Ending Cash Balance		41,576,340	38,973,880				
	<b>Reconciling Items:</b>							
	State Revenue							
	Federal Revenue							
	Local Revenue							
	Taxes							
	Reconcilable Difference							
	Adjusted Ending Cash Balance Per ACOE		\$ 41,576,340	\$ 38,973,880	\$ -	\$ -	\$ -	\$ -
	<b>Assumptions</b>							
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							