

Board Office Use: Legislative File Info.	
File ID Number	12-1345
Introduction Date	5-23-12
Enactment Number	12-1340
Enactment Date	5-23-12 <i>JS</i>



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Tony Smith, Ph.D., Superintendent
By: Maria Santos, Deputy Superintendent, Instruction, Leadership & Equity-in-Action
Vernon Hal, Deputy Superintendent, Business & Operations

Board Meeting Date May 23, 2012
(To be completed by Procurement)

Subject Resolution No. 1112-0736- Authorizing Budgetary Increases/Decreases and Transfers, FY 2011-2012

Action Requested: Approval by the Board of Education of Resolution No. 1112-0736 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2012 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Background: Education Code Sections 4600-42603, authorizes the governing board of a school district to transfer budget funds from the designated and/or unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution.

Discussion: The Superintendent of Schools, upon recommendation of the Deputy Superintendent, recommends that fund transfers as enumerated in the attached Resolution No. 1112-0185 be made per the requests from sites and departments of the Oakland Unified School District.

Recommendation: Approval by the Board of Education of Resolution No. 1112-0736- Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2012 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments:

- Resolution No. 1112-0736 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2011-12

**RESOLUTION OF THE BOARD OF EDUCATION
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT
Resolution No. 1112-0736**

Authorizing Budgetary Increases/Decreases and Transfers

WHEREAS, Education Code Sections 42600-42603, authorizes the governing board of a school district to transfer budgets from the designated and/or unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution,

WHEREAS, the Superintendent of Schools, upon recommendation of the Deputy Superintendent of Business & Operations, recommends that fund transfers as enumerated herein be made pursuant to the requests from sites and departments of the District,

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Oakland Unified School District hereby approve the following 2011-12 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through April 30, 2012 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$182,579,657	\$182,436,919	\$142,738
8100-8299	Federal Revenue	\$89,366	\$89,366	\$0
8300-8599	State Revenue	\$61,514,769	\$61,503,427	\$11,342
8600-8799	Local Revenue	\$28,512,185	\$28,508,072	\$4,113
8910-8929	Transfers In	\$5,387,268	\$5,387,268	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$38,723,401)	(\$31,742,514)	(\$6,980,887)
	Revenue Total	\$239,359,845	\$246,182,539	(\$6,822,694)
EXPENDITURE				
1000	Certificated Salaries	\$103,650,285	\$104,040,491	(\$390,207)
2000	Classified Salaries	\$36,157,432	\$36,758,098	(\$600,666)
3000	Benefits	\$56,095,666	\$55,836,141	\$259,525
4000	Books & Supplies	\$8,128,330	\$7,808,702	\$319,628
5000	Services & Other Operating Costs	\$23,491,315	\$22,962,175	\$529,139
6000	Capital Outlay	\$496,812	\$297,747	\$199,065
7100-7299;				
7400-7499	Other Outgo	\$10,307,998	\$9,768,388	\$539,610
7300-7399	Indirect/Direct Support Costs	(\$4,986,333)	(\$4,886,535)	(\$99,798)
7610-7699	Transfers Out	\$1,322,416	\$1,322,416	\$0
	Expenditure Total	\$234,663,920	\$233,907,624	\$756,297

Fund 01 - General Fund Restricted				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$10,045,676	\$10,045,676	\$0
8100-8299	Federal Revenue	\$75,270,280	\$70,326,031	\$4,944,250
8300-8599	State Revenue	\$58,982,533	\$64,061,667	(\$5,079,134)
8600-8799	Local Revenue	\$11,357,432	\$10,527,466	\$829,966
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$38,723,402	\$31,742,515	\$6,980,887
	Revenue Total	\$196,473,105	\$188,797,137	\$7,675,968
EXPENDITURE				
1000	Certificated Salaries	\$52,137,819	\$50,690,114	\$1,447,706
2000	Classified Salaries	\$21,966,737	\$22,846,393	(\$879,655)
3000	Benefits	\$29,957,277	\$29,167,500	\$789,777
4000	Books & Supplies	\$21,790,758	\$28,567,634	(\$6,776,875)
5000	Services & Other Operating Costs	\$70,305,003	\$57,803,064	\$12,501,939
6000	Capital Outlay	\$810,255	\$320,684	\$489,571
7100-7299;				
7400-7499	Other Outgo	\$550,582	\$451,415	\$99,167
7300-7399	Indirect/Direct Support Costs	\$3,477,327	\$3,377,529	\$99,798
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	\$0
	Expenditure Total	\$203,089,541	\$195,318,114	\$7,771,427

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,216,050	\$1,216,050	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$194,694	\$28,855	\$165,839
8910-8929	Transfers In	\$1,322,416	\$1,322,416	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,733,160	\$2,567,321	\$165,839
EXPENDITURE				
1000	Certificated Salaries	\$1,141,920	\$1,161,643	(\$19,723)
2000	Classified Salaries	\$412,975	\$368,879	\$44,095
3000	Benefits	\$539,648	\$553,166	(\$13,519)
4000	Books & Supplies	\$551,025	\$443,814	\$107,211
5000	Services & Other Operating Costs	\$342,894	\$295,119	\$47,775
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$62,998	\$62,998	\$0
7610-7699	Transfers Out	\$2,570,393	\$2,570,393	\$0
	Expenditure Total	\$5,621,853	\$5,456,014	\$165,839

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$15,236,057	\$15,236,057	\$0
8300-8599	State Revenue	\$896,891	\$896,891	\$0
8600-8799	Local Revenue	\$842,246	\$801,073	\$41,173
8910-8929	Transfers In	\$172,773	\$172,773	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$17,147,967	\$17,106,794	\$41,173
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,607,554	\$4,561,436	\$46,118
3000	Benefits	\$2,715,899	\$2,703,717	\$12,182
4000	Books & Supplies	\$9,964,156	\$9,967,712	(\$3,557)
5000	Services & Other Operating Costs	\$514,777	\$528,347	(\$13,570)
6000	Capital Outlay	\$26,500	\$26,500	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$742,486	\$742,486	\$0
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	\$18,778,215	\$18,737,041	\$41,173

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$516	\$0	\$516
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,094,299	\$2,093,782	\$516
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$2,167,923	\$2,167,407	\$516
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$2,167,923	\$2,167,407	\$516

Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$0	\$0	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$0	\$0	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$2,094,903	\$2,094,903	\$0
	Expenditure Total	\$2,094,903	\$2,094,903	\$0

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$333,934	\$296,719	\$37,215
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$55,000,000	\$0	\$55,000,000
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$55,333,934	\$296,719	\$55,037,215
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,571,327	\$1,682,937	(\$111,610)
3000	Benefits	\$716,966	\$817,003	(\$100,037)
4000	Books & Supplies	\$137,100	\$133,500	\$3,600
5000	Services & Other Operating Costs	\$10,000,706	\$7,706,189	\$2,294,518
6000	Capital Outlay	\$85,759,869	\$86,628,208	(\$868,339)
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	\$0
	Expenditure Total	\$100,279,750	\$99,061,618	\$1,218,132

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$2,913,763	\$2,913,763	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,913,763	\$2,913,763	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,096,493	\$1,096,493	\$0
3000	Benefits	\$582,596	\$582,596	\$0
4000	Books & Supplies	\$1,100	\$0	\$1,100
5000	Services & Other Operating Costs	\$640,120	\$583,120	\$57,000
6000	Capital Outlay	\$2,751,219	\$2,775,819	(\$24,600)
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$5,071,528	\$5,038,028	\$33,500

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$16,381,028	\$16,381,028	\$0
8600-8799	Local Revenue	\$31,179	\$25,000	\$6,179
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$16,412,207	\$16,406,028	\$6,179
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$97,813	\$104,813	(\$7,000)
3000	Benefits	\$20,616	\$20,616	\$0
4000	Books & Supplies	\$7,000	\$0	\$7,000
5000	Services & Other Operating Costs	\$637,557	\$639,480	(\$1,923)
6000	Capital Outlay	\$15,654,306	\$15,652,383	\$1,923
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$16,417,291	\$16,417,291	\$0

Fund 40 - Special Reserve for Capital Outlay Projects				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$7,340,414	\$7,340,414	\$0
8600-8799	Local Revenue	\$378,002	\$372,367	\$5,636
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$7,718,416	\$7,712,781	\$5,636
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$958,349	\$370,954	\$587,395
3000	Benefits	\$487,425	\$241,605	\$245,821
4000	Books & Supplies	\$3,639,724	\$4,840,814	(\$1,201,090)
5000	Services & Other Operating Costs	\$1,380,829	\$1,012,371	\$368,457
6000	Capital Outlay	\$3,003,134	\$3,003,717	(\$583)
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$9,469,461	\$9,469,461	(\$0)

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,173,157	\$1,173,157	\$0
8300-8599	State Revenue	\$240,097	\$240,097	\$0
8600-8799	Local Revenue	\$49,130,833	\$49,130,833	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$50,544,087	\$50,544,087	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$48,447,619	\$48,447,619	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$48,447,619	\$48,447,619	\$0

Fund 53 - Tax Override Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$84,749	\$84,749	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$84,749	\$84,749	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$0	\$0	\$0

Fund 67 - Self-Insurance				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2012	2nd INTERIM BUDGET 1/31/2012	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$15,666,537	\$15,666,537	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$15,666,537	\$15,666,537	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$414,353	\$330,179	\$84,174
3000	Benefits	\$238,698	\$207,393	\$31,305
4000	Books & Supplies	\$161,979	\$140,979	\$21,000
5000	Services & Other Operating Costs	\$20,180,771	\$20,317,250	(\$136,479)
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$457,905	\$457,905	\$0
	Expenditure Total	\$21,453,706	\$21,453,706	(\$0)

Passed by the Board of Education of the Oakland Unified School District this 23rd day of May 2012, by the following vote, to wit:

AYES: David Kakishiba, Gary Yee, Noel Gallo, Christopher Dobbins, Alice Spearman
Vice President Jumoke Hinton Hodge, President Jody London

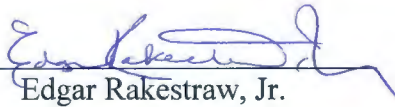
NAYES: None

ABSTAINED: None

ABSENT: None

I hereby certify that the foregoing is a full, true and correct copy of said Resolution approved at a Regular Meeting of the Board of the Education of the Oakland Unified School District held on May 23, 2012.

File ID Number: 12-1345
Introduction Date: 5-23-12
Enactment Number: 12-1340
Enactment Date: 5-23-12
By: AE


Edgar Rakestraw, Jr.
Secretary, Board of Education
Oakland Unified School District