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Enactment Date	5/27/15 02



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Antwan Wilson, Superintendent & Board Secretary
Vernon Hal, Senior Business Officer

Board Meeting Date May 27, 2015
(To be completed by Procurement)

Subject Resolution No. 1415-1147 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-2015

Action Requested Approval by the Board of Education of Resolution No. 1415-1147 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2015 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Background The California Education Code Sections 42600-42603, 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 Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1415-1147 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. 1415-1147 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2015 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1415-1147 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-15

**RESOLUTION OF THE BOARD OF EDUCATION
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 1415-1147

Authorizing Budgetary Increases/Decreases and Transfers

WHEREAS, California 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 Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1415-1147 be made per. the requests from sites and departments of the Oakland Unified School District.

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education of the Oakland Unified School District, upon recommendation of the Superintendent of schools, hereby approve the following 2014-15 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through April 30, 2015 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$295,316,598	\$294,670,434	\$646,164
8100-8299	Federal Revenue	\$71,668	\$55,801	\$15,867
8300-8599	State Revenue	\$8,841,775	\$8,841,775	\$0
8600-8799	Local Revenue	\$25,642,832	\$25,545,948	\$96,884
8910-8929	Transfers In	\$734,067	\$734,067	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$50,227,006)	(\$49,196,750)	(\$1,030,257)
	Revenue Total	\$280,379,933	\$280,651,275	(\$271,342)
EXPENDITURE				
1000	Certificated Salaries	\$121,903,855	\$122,353,884	(\$450,029)
2000	Classified Salaries	\$38,782,272	\$38,762,331	\$19,941
3000	Benefits	\$67,820,115	\$68,235,323	(\$415,208)
4000	Books & Supplies	\$10,624,512	\$11,098,017	(\$473,505)
5000	Services & Other Operating Costs	\$32,835,864	\$31,556,230	\$1,279,633
6000	Capital Outlay	\$186,970	\$112,851	\$74,119
7100-7299				
7400-7499	Other Outgo	\$6,398,953	\$6,298,953	\$100,000
7300-7399	Indirect/Direct Support Costs	(\$5,933,561)	(\$5,635,536)	(\$298,024)
7610-7699	Transfers Out	\$725,000	\$725,000	\$0
	Expenditure Total	\$273,343,979	\$273,507,053	(\$163,073)

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,922,840	\$1,754,113	\$168,727
8100-8299	Federal Revenue	\$51,267,425	\$49,116,751	\$2,150,674
8300-8599	State Revenue	\$40,466,914	\$40,225,801	\$241,113
8600-8799	Local Revenue	\$18,668,656	\$23,620,075	(\$4,951,419)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$50,227,007	\$49,196,750	\$1,030,257
	Revenue Total	<u>\$162,552,841</u>	<u>\$163,913,489</u>	(\$1,360,648)
EXPENDITURE				
1000	Certificated Salaries	\$42,770,426	\$41,947,063	\$823,363
2000	Classified Salaries	\$26,155,038	\$26,599,509	(\$444,471)
3000	Benefits	\$28,509,978	\$28,743,257	(\$233,279)
4000	Books & Supplies	\$22,122,269	\$28,184,999	(\$6,062,730)
5000	Services & Other Operating Costs	\$47,158,842	\$42,916,881	\$4,241,962
6000	Capital Outlay	\$761,306	\$743,074	\$18,231
7100-7299				
7400-7499	Other Outgo	\$800,000	\$800,000	\$0
7300-7399	Indirect/Direct Support Costs	\$4,194,748	\$3,907,472	\$287,275
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$172,472,607</u>	<u>\$173,842,255</u>	(\$1,369,648)

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,000,000	\$1,000,000	\$0
8100-8299	Federal Revenue	\$331,790	\$331,790	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$417,216	\$198,256	\$218,960
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$1,749,006</u>	<u>\$1,530,046</u>	\$218,960
EXPENDITURE				
1000	Certificated Salaries	\$985,721	\$842,160	\$143,561
2000	Classified Salaries	\$241,692	\$210,006	\$31,687
3000	Benefits	\$441,781	\$433,591	\$8,190
4000	Books & Supplies	\$406,094	\$378,529	\$27,565
5000	Services & Other Operating Costs	\$64,296	\$72,090	(\$7,793)
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$64,441	\$64,441	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$2,204,027</u>	<u>\$2,000,817</u>	\$203,210

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$2,895,386	\$3,001,074	(\$105,688)
8300-8599	State Revenue	\$10,266,922	\$10,080,899	\$186,023
8600-8799	Local Revenue	\$143,910	\$143,910	\$0
8910-8929	Transfers In	\$325,000	\$325,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$13,631,218	\$13,550,883	\$80,335
EXPENDITURE				
1000	Certificated Salaries	\$3,679,406	\$3,584,425	\$94,981
2000	Classified Salaries	\$2,929,698	\$2,925,829	\$3,869
3000	Benefits	\$3,690,919	\$3,727,899	(\$36,980)
4000	Books & Supplies	\$611,443	\$669,627	(\$58,184)
5000	Services & Other Operating Costs	\$1,954,941	\$1,889,041	\$65,900
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$709,310	\$698,561	\$10,749
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	\$13,632,940	\$13,552,605	\$80,335

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,582,747	\$16,582,747	\$0
8300-8599	State Revenue	\$1,009,828	\$1,009,828	\$0
8600-8799	Local Revenue	\$728,055	\$680,371	\$47,684
8910-8929	Transfers In	\$400,000	\$400,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$18,720,630</u>	<u>\$18,672,946</u>	\$47,684
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,834,820	\$5,022,945	(\$188,125)
3000	Benefits	\$2,763,331	\$2,935,266	(\$171,935)
4000	Books & Supplies	\$9,921,950	\$9,520,994	\$400,957
5000	Services & Other Operating Costs	\$162,686	\$161,865	\$821
6000	Capital Outlay	\$74,966	\$69,000	\$5,966
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$965,062	\$965,062	\$0
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$18,929,658</u>	<u>\$18,881,974</u>	\$47,684

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF 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	\$2,795,815	\$2,795,815	\$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	\$2,795,815	\$2,795,815	\$0

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$349,193	\$141,858	\$207,336
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$349,193</u>	<u>\$141,858</u>	<u>\$207,336</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,383,220	\$2,381,220	\$2,000
3000	Benefits	\$1,067,391	\$1,067,391	\$0
4000	Books & Supplies	\$665,010	\$496,010	\$169,000
5000	Services & Other Operating Costs	\$9,151,985	\$8,506,510	\$645,475
6000	Capital Outlay	\$74,336,594	\$68,900,529	\$5,436,065
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	<u>\$87,604,200</u>	<u>\$81,351,660</u>	<u>\$6,252,540</u>

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$4,821,942	\$4,144,219	\$677,723
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$4,821,942</u>	<u>\$4,144,219</u>	<u>\$677,723</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,379,949	\$2,379,949	\$0
3000	Benefits	\$1,260,479	\$1,260,479	\$0
4000	Books & Supplies	\$2,158	\$2,147	\$11
5000	Services & Other Operating Costs	\$249,760	\$249,760	\$0
6000	Capital Outlay	\$3,499,108	\$3,059,760	\$439,348
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	<u>\$7,391,455</u>	<u>\$6,952,096</u>	<u>\$439,359</u>

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$127,300	\$0	\$127,300
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$127,300	\$0	\$127,300
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$24,000	\$24,000	\$0
5000	Services & Other Operating Costs	\$341,100	\$341,100	\$0
6000	Capital Outlay	\$6,561,284	\$6,425,405	\$135,879
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	\$6,926,384	\$6,790,505	\$135,879

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$72,695	\$72,695	\$0
8600-8799	Local Revenue	\$46,118	\$46,118	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$118,813</u>	<u>\$118,813</u>	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$74,795	\$72,695	\$2,100
5000	Services & Other Operating Costs	\$35,100	\$35,100	\$0
6000	Capital Outlay	\$5,000	\$5,000	\$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	<u>\$114,895</u>	<u>\$112,795</u>	\$2,100

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$11,142,880	\$11,142,880	\$0
8300-8599	State Revenue	\$522,000	\$522,000	\$0
8600-8799	Local Revenue	\$69,806,428	\$69,806,428	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$81,471,308</u>	<u>\$81,471,308</u>	\$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	\$65,221,515	\$65,221,515	(\$0)
7300-7399	Indirect/Direct Support Costs		\$0	\$0
7610-7699	Transfers Out		\$0	\$0
	Expenditure Total	<u>\$65,221,515</u>	<u>\$65,221,515</u>	(\$0)

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$20,726,346	\$21,082,922	(\$356,576)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$20,726,346</u>	<u>\$21,082,922</u>	<u>(\$356,576)</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$716,441	\$710,569	\$5,872
3000	Benefits	\$295,150	\$294,493	\$657
4000	Books & Supplies	\$97,553	\$79,637	\$17,916
5000	Services & Other Operating Costs	\$19,221,194	\$16,781,830	\$2,439,364
6000	Depreciation	\$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	\$470,000	\$470,000	\$0
	Expenditure Total	<u>\$20,800,338</u>	<u>\$18,336,528</u>	<u>\$2,463,810</u>

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 27th day of May by the following vote:

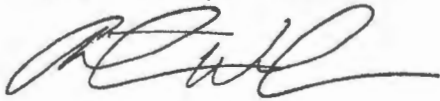
AYES: Roseann Torres, Jumoke Hinton Hodge, Shanthi Gonzales, Aimee Eng, Nina Senn, Vice President Jody London, President James Harris

NOES: None

ABSTAINED: None

ABSENT: None

I hereby certify that the forgoing is a full, true and correct copy of a Resolution adopted by the Board of Education of the Oakland Unified School District at a publicly noticed Regular Board Meeting of said Board held May 27, 2015.



Antwan Wilson

Superintendent & Board Secretary

Oakland Unified School District

File ID Number: 15-0996
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By: AW