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Enactment Number	13-2492
Enactment Date	12/11/13 <i>OA</i>



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Gary D. Yee, ED.D., Acting Superintendent & Board Secretary
Vernon Hal, Deputy Superintendent, Business & Operations

Board Meeting Date December 11, 2013
(To be completed by Procurement)

Subject Resolution No. 1314-0069 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2013-2014

Action Requested Approval by the Board of Education of Resolution No. 1314-0069 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2013 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 Deputy Superintendent, recommends that fund transfers as enumerated in the attached Resolution No. 1314-0069 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. 1314-0069 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2013 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1314-0069 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2013-14

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

**Resolution No. 1314-0069
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 Deputy Superintendent, recommends that fund transfers as enumerated in the attached Resolution No. 1314-0069 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 2013-14 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through October 31, 2013 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$191,889,271	\$189,766,016	\$2,123,255
8100-8299	Federal Revenue	\$29,620	\$70,096	(\$40,476)
8300-8599	State Revenue	\$58,590,870	\$60,662,517	(\$2,071,647)
8600-8799	Local Revenue	\$26,193,469	\$25,782,289	\$411,180
8910-8929	Transfers In	\$734,067	\$734,067	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$38,961,081)	(\$37,350,802)	(\$1,610,278)
	Revenue Total	\$238,476,216	\$239,664,183	(\$1,187,967)
EXPENDITURE				
1000	Certificated Salaries	\$104,247,141	\$100,842,235	\$3,404,906
2000	Classified Salaries	\$38,579,363	\$36,286,863	\$2,292,501
3000	Benefits	\$62,616,127	\$62,627,131	(\$11,004)
4000	Books & Supplies	\$11,313,188	\$12,851,644	(\$1,538,456)
5000	Services & Other Operating Costs	\$16,839,901	\$13,640,044	\$3,199,857
6000	Capital Outlay	\$270,040	\$105,500	\$164,540
7100-7299;				
7400-7499	Other Outgo	\$8,181,596	\$8,939,368	(\$757,772)
7300-7399	Indirect/Direct Support Costs	(\$5,643,808)	(\$3,692,201)	(\$1,951,607)
7610-7699	Transfers Out	\$1,000,000	\$1,000,000	\$0
	Expenditure Total	\$237,403,549	\$232,600,584	\$4,802,965

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$9,950,123	\$9,950,123	\$0
8100-8299	Federal Revenue	\$55,804,321	\$46,890,383	\$8,913,938
8300-8599	State Revenue	\$64,366,875	\$55,865,643	\$8,501,232
8600-8799	Local Revenue	\$15,728,441	\$12,153,545	\$3,574,896
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$38,961,081	\$37,350,802	\$1,610,278
	Revenue Total	<u>\$186,904,622</u>	<u>\$164,304,279</u>	<u>\$22,600,344</u>
EXPENDITURE				
1000	Certificated Salaries	\$47,383,842	\$45,395,248	\$1,988,594
2000	Classified Salaries	\$23,460,925	\$22,115,901	\$1,345,024
3000	Benefits	\$32,097,447	\$32,641,101	(\$543,654)
4000	Books & Supplies	\$26,159,584	\$13,778,620	\$12,380,964
5000	Services & Other Operating Costs	\$57,882,698	\$45,512,922	\$12,369,776
6000	Capital Outlay	\$91,234	\$0	\$91,234
7100-7299;				
7400-7499	Other Outgo	\$1,220,008	\$214,208	\$1,005,800
7300-7399	Indirect/Direct Support Costs	\$4,051,999	\$2,285,603	\$1,766,396
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	\$0
	Expenditure Total	<u>\$194,441,519</u>	<u>\$164,037,385</u>	<u>\$30,404,134</u>

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources		\$0	\$0
8100-8299	Federal Revenue	\$245,081	\$215,608	\$29,473
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$30,350	\$122,772	(\$92,422)
8910-8929	Transfers In	\$1,000,000	\$1,000,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$1,275,431	\$1,338,380	(\$62,949)
EXPENDITURE				
1000	Certificated Salaries	\$816,825	\$475,426	\$341,399
2000	Classified Salaries	\$165,223	\$0	\$165,223
3000	Benefits	\$390,399	\$475,426	(\$85,027)
4000	Books & Supplies	\$297,072	\$338,380	(\$41,308)
5000	Services & Other Operating Costs	\$49,023	\$0	\$49,023
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$54,184	\$49,149	\$5,035
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$1,772,725	\$1,338,380	\$434,345

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,126,877	\$2,797,078	\$329,799
8300-8599	State Revenue	\$9,822,141	\$9,594,855	\$227,286
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	\$12,949,018	\$12,391,933	\$557,085
EXPENDITURE				
1000	Certificated Salaries	\$3,407,925	\$3,515,749	(\$107,824)
2000	Classified Salaries	\$2,781,482	\$2,624,042	\$157,440
3000	Benefits	\$3,588,646	\$3,728,886	(\$140,240)
4000	Books & Supplies	\$307,639	\$747,967	(\$440,328)
5000	Services & Other Operating Costs	\$2,213,701	\$1,176,503	\$1,037,198
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$628,423	\$541,562	\$86,861
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	\$12,985,040	\$12,391,933	\$593,107

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$15,915,954	\$16,070,890	(\$154,936)
8300-8599	State Revenue	\$992,075	\$1,016,745	(\$24,670)
8600-8799	Local Revenue	\$647,807	\$525,380	\$122,427
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$17,555,836</u>	<u>\$17,613,015</u>	(\$57,179)
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,740,753	\$4,726,027	\$14,726
3000	Benefits	\$2,933,032	\$2,920,865	\$12,166
4000	Books & Supplies	\$9,945,676	\$8,663,782	\$1,281,894
5000	Services & Other Operating Costs	\$323,199	\$279,611	\$43,588
6000	Capital Outlay	\$0	\$0	\$0
7100-7299; 7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$909,201	\$815,887	\$93,314
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$19,058,703</u>	<u>\$17,613,015</u>	\$1,445,688

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	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	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,093,782	\$2,093,782	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$1,470,976	\$991,071	\$479,905
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$3,084,853	\$2,093,782	\$991,071
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	\$4,555,829	\$3,084,853	\$1,470,976

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	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 Financing Sources	\$120,000,000	\$80,000,000	\$40,000,000
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$120,000,000	\$80,000,000	\$40,000,000
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,722,241	\$1,722,241	\$0
3000	Benefits	\$833,463	\$833,463	\$0
4000	Books & Supplies	\$1,010	\$1,010	(\$0)
5000	Services & Other Operating Costs	\$6,975,000	\$0	\$6,975,000
6000	Capital Outlay	\$10,805,983	\$95,367,783	(\$84,561,800)
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	\$22,431,479	\$100,018,280	(\$77,586,800)

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	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	\$4,172,573	\$3,949,082	\$223,491
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$4,172,573	\$3,949,082	\$223,491
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,231,782	\$2,008,291	\$223,491
3000	Benefits	\$1,028,791	\$1,028,791	\$0
4000	Books & Supplies	\$1,000,000	\$0	\$1,000,000
5000	Services & Other Operating Costs	\$123,000	\$0	\$123,000
6000	Capital Outlay	\$2,063,500	\$1,250,000	\$813,500
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	\$6,447,073	\$4,287,082	\$2,159,991

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$18,500,000	(\$18,500,000)
8600-8799	Local Revenue	\$0	\$0	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$0	\$18,500,000	(\$18,500,000)
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$595,121	\$62,371	\$532,750
5000	Services & Other Operating Costs	\$205,000	\$0	\$205,000
6000	Capital Outlay	\$39,462,641	\$16,715,000	\$22,747,641
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	\$40,262,763	\$16,777,371	\$23,485,391

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$125,330	(\$125,330)
8600-8799	Local Revenue	\$0	\$0	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$0	\$125,330	(\$125,330)
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$12,000	\$0	\$12,000
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$305,015	\$125,330	\$179,685
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	\$317,015	\$125,330	\$191,685

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$1,594,730	\$1,921,264
8300-8599	State Revenue	\$522,000	\$240,097	\$281,903
8600-8799	Local Revenue	\$67,721,796	\$50,130,834	\$17,590,962
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$71,759,790</u>	<u>\$51,965,661</u>	<u>\$19,794,129</u>
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	\$61,962,160	\$48,449,559	\$13,512,601
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$61,962,160</u>	<u>\$48,449,559</u>	<u>\$13,512,601</u>

Fund 53 - Tax Override

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	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	\$13,734	\$13,734	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$13,734	\$13,734	\$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	1st INTERIM BUDGET 10/31/2013	ADOPTED BUDGET 7/1/2013	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	\$13,667,817	\$13,667,817	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$13,667,817	\$13,667,817	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$353,454	\$353,454	\$0
3000	Benefits	\$163,995	\$163,995	\$0
4000	Books & Supplies	\$283,313	\$350,000	(\$66,687)
5000	Services & Other Operating Costs	\$15,123,387	\$15,056,700	\$66,687
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	\$470,000	\$470,000	\$0
	Expenditure Total	\$16,394,149	\$16,394,149	(\$0)

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 11 day of December, by the following vote:

AYES: Jody London, James Harris, Roseann Torres, Vice President Jumoke Hinton Hodge, President David Kakishiba

NOES: None

ABSTAINED: None

ABSENT: Christopher Dobbins, Anne Campbell Washington

I hereby certify that the foregoing 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 Meeting of said Board held December 11, 2013.

Gary D. Yee

File ID Number: 13-2750
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By: de

Gary D. Yee, ED. D.
Acting Superintendent & Board Secretary
Oakland Unified School District
Alameda County, California