

Board Office Use: Legislative File Info.	
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Introduction Date	12-07-11
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Enactment Date	12-14-11 <i>JB</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** December 14, 2011  
*(To be completed by Procurement)*

**Subject** Resolution No. 1112-0095 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2011-2012

**Action Requested:** Approval by the Board of Education of Resolution No. 1112-0095 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2011 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. 1011-0071 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. 1112-0095 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2011 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments:**

- Resolution No. 1112-0095 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2011-12

**RESOLUTION OF THE BOARD OF EDUCATION  
OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
Resolution No. 1112-0095**

**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, upon recommendation of the Finance and Human Resource Committee, hereby approve the following 2011-12 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through October 31, 2011 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$176,250,843	\$183,315,681	(\$7,064,838)
8100-8299	Federal Revenue	\$28,090	\$99,328	(\$71,238)
8300-8599	State Revenue	\$60,765,406	\$62,175,058	(\$1,409,652)
8600-8799	Local Revenue	\$27,472,399	\$27,730,358	(\$257,959)
8910-8929	Transfers In	\$5,251,268	\$2,680,875	\$2,570,393
8930-8979	Other Sources	\$450,000	\$450,000	\$0
8980-8999	Contributions	(\$34,531,540)	(\$31,740,822)	(\$2,790,718)
	Revenue Total	<u>\$235,686,467</u>	<u>\$244,710,479</u>	<u>(\$9,024,012)</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$103,536,109	\$102,048,432	\$1,487,677
2000	Classified Salaries	\$36,572,249	\$35,405,379	\$1,166,871
3000	Benefits	\$54,164,613	\$52,973,321	\$1,191,293
4000	Books & Supplies	\$7,505,996	\$12,246,243	(\$4,740,247)
5000	Services & Other Operating Costs	\$22,348,504	\$19,089,626	\$3,258,878
6000	Capital Outlay	\$277,097	\$224,000	\$53,097
7100-7299;				
7400-7499	Other Outgo	\$9,030,367	\$9,006,244	\$24,123
7300-7399	Indirect/Direct Support Costs	(\$4,514,626)	(\$3,792,993)	(\$721,634)
7610-7699	Transfers Out	\$1,322,416	\$1,000,000	\$322,416
	Expenditure Total	<u>\$230,242,726</u>	<u>\$228,200,253</u>	<u>\$2,042,473</u>

**Fund 01 - General Fund Restricted**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$10,045,676	\$10,367,142	(\$321,466)
8100-8299	Federal Revenue	\$69,816,886	\$53,327,015	\$16,489,871
8300-8599	State Revenue	\$58,534,605	\$59,097,180	(\$562,575)
8600-8799	Local Revenue	\$8,988,221	\$7,395,625	\$1,592,596
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$34,531,541	\$31,740,822	\$2,790,718
	Revenue Total	<u>\$184,010,711</u>	<u>\$164,021,567</u>	<u>\$19,989,144</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$48,972,440	\$44,852,563	\$4,119,878
2000	Classified Salaries	\$22,613,600	\$21,455,815	\$1,157,785
3000	Benefits	\$28,667,770	\$27,870,178	\$797,592
4000	Books & Supplies	\$29,011,322	\$18,147,002	\$10,864,319
5000	Services & Other Operating Costs	\$54,800,894	\$46,896,033	\$7,904,861
6000	Capital Outlay	\$307,684	\$6,000	\$301,684
7100-7299;				
7400-7499	Other Outgo	\$496,858	\$288,923	\$207,935
7300-7399	Indirect/Direct Support Costs	\$3,060,964	\$2,361,365	\$699,599
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	\$0
	Expenditure Total	<u>\$190,025,314</u>	<u>\$163,971,661</u>	<u>\$26,053,653</u>

**Fund 11 - Adult Education**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,216,050	\$956,180	\$259,870
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$0	\$0	\$0
8910-8929	Transfers In	\$1,322,416	\$1,000,000	\$322,416
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,538,466</u>	<u>\$1,956,180</u>	<u>\$582,286</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$1,089,358	\$944,997	\$144,360
2000	Classified Salaries	\$338,644	\$314,450	\$24,194
3000	Benefits	\$487,333	\$450,841	\$36,493
4000	Books & Supplies	\$336,513	\$95,755	\$240,758
5000	Services & Other Operating Costs	\$223,620	\$104,700	\$118,920
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$62,998	\$45,437	\$17,561
7610-7699	Transfers Out	\$2,570,393	\$0	\$2,570,393
	Expenditure Total	<u>\$5,108,859</u>	<u>\$1,956,180</u>	<u>\$3,152,679</u>

## Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$7,986,901	\$4,781,600	\$3,205,302
8300-8599	State Revenue	\$12,280,451	\$11,296,578	\$983,873
8600-8799	Local Revenue	\$224,845	\$120,000	\$104,846
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$20,492,197</u>	<u>\$16,198,177</u>	<u>\$4,294,020</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$5,139,398	\$5,436,341	(\$296,943)
2000	Classified Salaries	\$3,270,442	\$3,266,617	\$3,825
3000	Benefits	\$4,262,567	\$4,079,540	\$183,028
4000	Books & Supplies	\$4,184,044	\$249,312	\$3,934,732
5000	Services & Other Operating Costs	\$2,676,129	\$2,266,330	\$409,799
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$703,522	\$723,389	(\$19,867)
7610-7699	Transfers Out	\$256,649	\$176,649	\$80,000
	Expenditure Total	<u>\$20,492,751</u>	<u>\$16,198,177</u>	<u>\$4,294,574</u>

**Fund 13 - Cafeteria Special Revenue**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$14,083,128	\$14,120,342	(\$37,214)
8300-8599	State Revenue	\$748,892	\$748,892	(\$0)
8600-8799	Local Revenue	\$824,142	\$699,827	\$124,314
8910-8929	Transfers In	\$199,425	\$119,425	\$80,000
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$15,855,586</b>	<b>\$15,688,486</b>	<b>\$167,100</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,863,631	\$4,583,200	\$280,431
3000	Benefits	\$2,672,317	\$2,614,143	\$58,174
4000	Books & Supplies	\$8,545,218	\$7,201,791	\$1,343,427
5000	Services & Other Operating Costs	\$493,683	\$419,707	\$73,976
6000	Capital Outlay	\$17,000	\$0	\$17,000
7100-7299;				
7400-7499	Other Outgo		\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$687,142	\$662,802	\$24,340
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	<b>Expenditure Total</b>	<b>\$17,485,833</b>	<b>\$15,688,486</b>	<b>\$1,797,348</b>

**Fund 14 - Deferred Maintenance**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$12	\$0	\$12
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$2,093,794</b>	<b>\$2,093,782</b>	<b>\$12</b>
<b>EXPENDITURE</b>				
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	\$2,167,419	\$2,093,782	\$73,636
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
	<b>Expenditure Total</b>	<b>\$2,167,419</b>	<b>\$2,093,782</b>	<b>\$73,636</b>

### Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$90,378	\$0	\$90,378
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$90,378	\$0	\$90,378
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,824,042	\$1,824,042	\$0
3000	Benefits	\$817,003	\$817,003	\$0
4000	Books & Supplies	\$108,000	\$0	\$108,000
5000	Services & Other Operating Costs	\$6,301,294	\$6,715,900	(\$414,606)
6000	Capital Outlay	\$81,818,861	\$14,875,019	\$66,943,842
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	\$92,962,982	\$26,325,747	\$66,637,236



**Fund 25 - Capital Facilities**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$3,772,120	\$3,770,000	\$2,120
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$3,772,120</u>	<u>\$3,770,000</u>	<u>\$2,120</u>
<b>EXPENDITURE</b>				
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	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$584,120	\$480,000	\$104,120
6000	Capital Outlay	\$2,519,819	\$1,729,169	\$790,650
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>\$4,783,028</u>	<u>\$3,888,258</u>	<u>\$894,770</u>

**Fund 35 - County School Facilities**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$9,055,874	(\$9,055,874)
8600-8799	Local Revenue	\$25,000	\$25,000	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$25,000</b>	<b>\$9,080,874</b>	<b>(\$9,055,874)</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$104,813	\$54,825	\$49,987
3000	Benefits	\$20,616	\$20,616	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$440,000	\$0	\$440,000
6000	Capital Outlay	\$10,047,211	\$10,603,296	(\$556,086)
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
	<b>Expenditure Total</b>	<b>\$10,612,639</b>	<b>\$10,678,737</b>	<b>(\$66,098)</b>

**Fund 40 - Special Reserve for Capital Outlay Projects**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$2,747,732	\$1,873,062	\$874,670
8600-8799	Local Revenue	\$338,519	\$0	\$338,519
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$3,086,251</b>	<b>\$1,873,062</b>	<b>\$1,213,189</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$520,954	\$520,954	\$0
3000	Benefits	\$241,605	\$241,605	\$0
4000	Books & Supplies	\$248,132	\$484,732	(\$236,600)
5000	Services & Other Operating Costs	\$862,371	\$625,771	\$236,600
6000	Capital Outlay	\$2,973,717	\$0	\$2,973,717
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
	<b>Expenditure Total</b>	<b>\$4,846,779</b>	<b>\$1,873,062</b>	<b>\$2,973,717</b>

**Fund 51 - Bond Interest & Redemption Fund**

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$630,681	\$630,681	\$0
8300-8599	State Revenue	\$240,097	\$240,097	\$0
8600-8799	Local Revenue	\$47,521,080	\$47,521,080	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$48,391,858	\$48,391,858	\$0
<b>EXPENDITURE</b>				
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	\$48,391,858	\$48,391,858	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$48,391,858	\$48,391,858	\$0

Fund 67 - Self-Insurance				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2011	ADOPTED BUDGET 7/1/2011	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$602,179	\$556,108	\$46,071
3000	Benefits	\$207,393	\$179,443	\$27,950
4000	Books & Supplies	\$462,884	\$477,905	(\$15,021)
5000	Services & Other Operating Costs	\$20,129,250	\$19,938,250	\$191,000
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs		\$0	\$0
7610-7699	Transfers Out	\$321,905	\$321,905	\$0
	Expenditure Total	\$21,723,611	\$21,473,611	\$250,000

Passed by the Board of Education of the Oakland Unified School District this 14<sup>th</sup> day of December 14, 2011, by the following vote, to wit:

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

NAYES: None

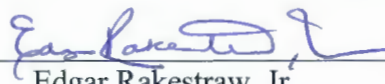
ABSTAINED: None

ABSENT: Noel Gallo

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 December 14, 2011.

**LEGISLATIVE FILE**

File ID Number 11-3163  
Introduction Date 12-7-11  
Enactment Number 11-2636  
Enactment Date 12-14-11 B

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