



<b>Board Office Use: Legislative File Info.</b>	
File ID Number	18-0472
Introduction Date	3-14-18
Enactment Number	18-0438
Enactment Date	3-14-18 <i>of</i>

# Memo

**To** Board of Education

**From** Kyla Johnson Trammell, Superintendent & Board Secretary  
Wayne Hilty, Interim Chief Finance Officer

**Board Meeting Date** March 14, 2018

**Subject** Resolution No. 1718-0149 Authorizing Budgetary Increases/Decreases and Transfers, FY 2017-2018

**Action Requested** Approval by the Board of Education of Resolution No. 1718-0149 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2018 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. 1718-0149 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. 1718-0149 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2018 form designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments** Resolution No. 1718-0149 Authorizing Budgetary Increases/Decreases and Transfers, FY 2017-18

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

**Resolution No. 1718-0149  
Authorizing Budgetary Increases/Decreases and Transfers As of January 31, 2018**

**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 Interim Chief Financial Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1718-0149 be made per. the requests from sites and departments of the Oakland Unified School District.

**NOW, THEREFORE BE IT RESOLVED AND ORDERED** that the Governing Board of the Oakland Unified School District, upon recommendation of the Superintendent of schools, hereby approve the following 2017-18 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through January 31, 2018 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$362,233,213	\$361,813,016	\$420,197
8100-8299	Federal Revenue	\$63,500	\$63,500	\$0
8300-8599	State Revenue	\$13,347,383	\$13,347,383	\$0
8600-8799	Local Revenue	\$35,369,881	\$35,369,881	\$0
8910-8929	Transfers In	\$597,844	\$597,844	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$71,006,060)	(\$71,006,060)	\$0
	Revenue Total	\$340,605,760	\$340,185,563	\$420,197
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$139,621,434	\$141,103,328	(\$1,481,894)
2000	Classified Salaries	\$57,165,415	\$57,933,585	(\$768,170)
3000	Benefits	\$81,474,380	\$82,384,610	(\$910,230)
4000	Books & Supplies	\$7,657,395	\$8,288,944	(\$631,549)
5000	Services & Other Operating Costs	\$38,983,960	\$39,686,160	(\$702,201)
6000	Capital Outlay	\$69,854	\$74,514	(\$4,660)
7100-7299;				
7400-7499	Other Outgo	\$6,087,521	\$6,087,521	\$0
7300-7399	Indirect/Direct Support Costs	(\$4,935,411)	(\$4,808,061)	(\$127,350)
7610-7699	Transfers Out	\$3,251,238	\$2,704,588	\$546,650
	Expenditure Total	\$329,375,786	\$333,455,190	(\$4,079,404)

<b>Fund 01 - General Fund Restricted</b>				
OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$2,890,934	\$2,412,110	\$478,824
8100-8299	Federal Revenue	\$49,035,041	\$48,946,353	\$88,688
8300-8599	State Revenue	\$57,976,624	\$50,999,310	\$6,977,314
8600-8799	Local Revenue	\$41,816,478	\$42,007,006	(\$190,529)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$71,006,060	\$71,006,060	\$0
	Revenue Total	\$222,725,137	\$215,370,840	\$7,354,297
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$54,958,051	\$54,577,455	\$380,596
2000	Classified Salaries	\$36,580,795	\$35,979,665	\$601,131
3000	Benefits	\$52,218,686	\$51,918,391	\$300,295
4000	Books & Supplies	\$20,108,575	\$30,005,731	(\$9,897,156)
5000	Services & Other Operating Costs	\$45,622,910	\$43,988,572	\$1,634,338
6000	Capital Outlay	\$1,037,690	\$971,911	\$65,779
7100-7299; 7400-7499	Other Outgo	\$2,488,928	\$2,040,000	\$448,928
7300-7399	Indirect/Direct Support Costs	\$3,196,064	\$3,094,969	\$101,095
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$216,211,699	\$222,576,694	(\$6,364,995)

Fund 11 - Adult Education				
OBJECT		2ND INTERIM	1st INTERIM	TRANSFERS &
CODE	DESCRIPTION	BUDGET	BUDGET	REVISIONS
		1/31/2018	10/31/2017	
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$206,854	\$196,452	\$10,402
8300-8599	State Revenue	\$2,333,656	\$2,333,656	\$0
8600-8799	Local Revenue	\$137,286	\$136,905	\$381
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,677,796	\$2,667,013	\$10,783
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$1,411,151	\$1,345,074	\$66,077
2000	Classified Salaries	\$305,572	\$307,048	(\$1,477)
3000	Benefits	\$670,690	\$686,298	(\$15,608)
4000	Books & Supplies	\$622,257	\$673,083	(\$50,826)
5000	Services & Other Operating Costs	\$88,921	\$77,732	\$11,189
6000	Capital Outlay	\$1,251,300	\$1,250,000	\$1,300
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$177,846	\$177,719	\$127
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$4,527,737	\$4,516,954	\$10,783

## Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$666,966	\$666,966	\$0
8300-8599	State Revenue	\$11,273,219	\$10,715,719	\$557,500
8600-8799	Local Revenue	\$341,150	\$172,310	\$168,840
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$12,281,335	\$11,554,995	\$726,340
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$2,071,607	\$2,056,072	\$15,535
2000	Classified Salaries	\$3,315,832	\$3,289,832	\$26,000
3000	Benefits	\$4,153,958	\$4,110,218	\$43,740
4000	Books & Supplies	\$78,446	\$85,983	(\$7,537)
5000	Services & Other Operating Costs	\$1,996,592	\$1,353,596	\$642,996
6000	Capital Outlay	\$0	\$0	\$0
7100-7299; 7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$606,635	\$601,029	\$5,606
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	\$12,280,294	\$11,553,954	\$726,340

<b>Fund 13 - Cafeteria Special Revenue</b>				
OBJECT		2ND INTERIM	1st INTERIM	TRANSFERS & REVISIONS
CODE	DESCRIPTION	BUDGET 1/31/2018	BUDGET 10/31/2017	
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$17,643,536	\$17,412,583	\$230,953
8300-8599	State Revenue	\$1,163,162	\$1,112,400	\$50,762
8600-8799	Local Revenue	\$803,606	\$524,889	\$278,717
8910-8929	Transfers In	\$3,251,238	\$2,704,588	\$546,650
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$22,861,542	\$21,754,460	\$1,107,082
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$7,225,275	\$6,995,851	\$229,424
3000	Benefits	\$3,848,126	\$3,764,880	\$83,246
4000	Books & Supplies	\$10,157,691	\$9,549,555	\$608,137
5000	Services & Other Operating Costs	\$263,415	\$227,362	\$36,053
6000	Capital Outlay	\$171,574	\$41,874	\$129,700
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$954,866	\$934,343	\$20,523
7610-7699	Transfers Out	\$240,620	\$240,620	\$0
	Expenditure Total	\$22,861,566	\$21,754,483	\$1,107,082

**Fund 14 - Deferred Maintenance**

Fund 14 - Deferred Maintenance				
OBJECT		2ND INTERIM	1st INTERIM	TRANSFERS & REVISIONS
CODE	DESCRIPTION	BUDGET 1/31/2018	BUDGET 10/31/2017	
<b>REVENUE</b>				
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	\$80	\$80	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$80	\$80	\$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	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$0	\$0	\$0

<b>Fund 21 - Building Fund</b>				
OBJECT		2ND INTERIM	1st INTERIM	TRANSFERS & REVISIONS
CODE	DESCRIPTION	BUDGET 1/31/2018	BUDGET 10/31/2017	
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$6,793	\$6,793	\$0
8600-8799	Local Revenue	\$800,000	\$350,000	\$450,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$806,793	\$356,793	\$450,000
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$3,256,553	\$3,256,553	\$0
3000	Benefits	\$1,521,021	\$1,521,021	\$0
4000	Books & Supplies	\$29,067	\$29,067	\$0
5000	Services & Other Operating Costs	\$13,864,910	\$13,127,693	\$737,218
6000	Capital Outlay	\$127,984,807	\$152,856,671	(\$24,871,864)
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	\$146,656,359	\$170,791,005	(\$24,134,646)

<b>Fund 25 - Capital Facilities</b>				
OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$7,898,877	\$7,848,877	\$50,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$7,898,877	\$7,848,877	\$50,000
<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	\$500,000	\$500,000	\$0
6000	Capital Outlay	\$9,834,391	\$9,604,391	\$230,000
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	\$10,334,391	\$10,104,391	\$230,000

<b>Fund 35 - County School Facilities</b>				
		2ND INTERIM	1st INTERIM	TRANSFERS
OBJECT		BUDGET	BUDGET	&
CODE	DESCRIPTION	1/31/2018	10/31/2017	REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$261,354	\$0	\$261,354
8600-8799	Local Revenue	\$13,000	\$8,000	\$5,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$274,354	\$8,000	\$266,354
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,040	\$1,040	\$0
3000	Benefits	\$120	\$120	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$2,096,478	\$1,913,418	\$183,060
6000	Capital Outlay	\$713,775	\$704,175	\$9,600
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	\$2,811,413	\$2,618,753	\$192,660

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

OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$73,305	\$0	\$73,305
8600-8799	Local Revenue	\$205,500	\$202,000	\$3,500
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$278,805	\$202,000	\$76,805
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$53,798	\$37,008	\$16,791
3000	Benefits	\$6,027	\$6,500	(\$473)
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$808,000	\$547,535	\$260,465
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	\$867,825	\$591,043	\$276,782

### Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$3,273,400	\$242,594
8300-8599	State Revenue	\$442,000	\$585,000	(\$143,000)
8600-8799	Local Revenue	\$56,604,339	\$82,933,997	(\$26,329,659)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$60,562,332	\$86,792,397	(\$26,230,065)
<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	\$75,268,856	\$83,742,210	(\$8,473,354)
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$75,268,856	\$83,742,210	(\$8,473,354)

<b>Fund 67 - Self-Insurance</b>				
OBJECT CODE	DESCRIPTION	2ND INTERIM BUDGET 1/31/2018	1st INTERIM BUDGET 10/31/2017	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$4,424	\$4,424	\$0
8600-8799	Local Revenue	\$21,921,712	\$21,921,712	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$21,926,136	\$21,926,136	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$200,528	\$500,000	(\$299,472)
2000	Classified Salaries	\$1,450,042	\$1,177,562	\$272,480
3000	Benefits	\$582,804	\$540,813	\$41,992
4000	Books & Supplies	\$67,700	\$67,700	\$0
5000	Services & Other Operating Costs	\$19,854,413	\$19,334,061	\$520,352
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	\$300,000	\$300,000	\$0
	Expenditure Total	\$22,455,488	\$21,920,136	\$535,352

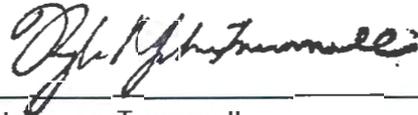
**PASSED AND ADOPTED** this 14th day of March 2018, at a Regular Meeting of the Governing Board by the following vote:

PREFERENTIAL AYES: Gema Quetzal (Student Director)  
PREFERENTIAL NOES: None  
PREFERENTIAL ABSTAIN: None  
PREFERENTIAL ABSENT: Enasia McElvaine (Student Director)  
AYES: Jody London, Nina Senn, James Harris  
Vice President Jumoke Hinton Hodge and President Aimee Eng  
NOES: None  
ABSTAIN: None  
ABSENT: Shanthi Gonzales, Roseann Torres

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Governing Board of Oakland Unified School District, held on March 14, 2018.

Date: March 16, 2018



Kyla Johnson-Trammell  
Secretary, Governing Board  
Oakland Unified School District  
County of Alameda, CA

Resolution No. 1718-0149

File ID Number: 18-0472  
Introduction Date: 3-14-18  
Enactment Number: 18-0438  
Enactment Date: 3-14-18  
By: