

Board Office Use: Legislative File Info.	
File ID Number	14-2433
Introduction Date	12-10-14
Enactment Number	14-2045
Enactment Date	12-10-14 <i>CS</i>



Memo

To Board of Education

From Antwan Wilson, Superintendent & Board Secretary
Vernon Hal, Senior Business Officer
Ruth Alahyoian, Chief Finance Officer

Board Meeting Date December 10, 2014

Subject Resolution No. 1415-0126 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-2015

Action Requested Approval by the Board of Education of Resolution No. 1415-0126 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2014 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. 1415-0126 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. 1415-0126 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2014 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1415-0126 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-15

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

**Resolution No. 1415-0126
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. 1415-0126 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 October 31, 2014 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$295,068,835	\$282,694,111	\$12,374,724
8100-8299	Federal Revenue	\$5,111	\$29,620	(\$24,509)
8300-8599	State Revenue	\$8,841,775	\$9,045,857	(\$204,082)
8600-8799	Local Revenue	\$25,644,682	\$26,207,225	(\$562,543)
8910-8929	Transfers In	\$734,067	\$734,067	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$49,196,750)	(\$38,029,270)	(\$11,167,480)
	Revenue Total	\$281,097,720	\$280,681,610	\$416,110
EXPENDITURE				
1000	Certificated Salaries	\$123,007,808	\$119,478,258	\$3,529,550
2000	Classified Salaries	\$38,652,030	\$40,149,845	(\$1,497,816)
3000	Benefits	\$69,171,972	\$71,629,270	(\$2,457,299)
4000	Books & Supplies	\$10,923,498	\$10,060,946	\$862,552
5000	Services & Other Operating Costs	\$30,141,548	\$28,229,077	\$1,912,471
6000	Capital Outlay	\$84,239	\$35,000	\$49,239
7100-7299;				
7400-7499	Other Outgo	\$6,177,046	\$8,351,091	(\$2,174,045)
7300-7399	Indirect/Direct Support Costs	(\$4,800,940)	(\$3,779,733)	(\$1,021,207)
7610-7699	Transfers Out	\$325,000	\$325,000	\$0
	Expenditure Total	\$273,682,201	\$274,478,755	(\$796,553)

Fund 01 - General Fund Restricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,754,113	\$10,034,371	(\$8,280,258)
8100-8299	Federal Revenue	\$46,890,257	\$39,957,607	\$6,932,651
8300-8599	State Revenue	\$37,709,598	\$37,283,558	\$426,040
8600-8799	Local Revenue	\$22,962,031	\$9,733,309	\$13,228,722
8910-8929	Transfers In	\$0	\$2,093,782	(\$2,093,782)
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$49,196,750	\$38,029,270	\$11,167,480
	Revenue Total	\$158,512,750	\$137,131,897	\$21,380,853
EXPENDITURE				
1000	Certificated Salaries	\$40,490,635	\$38,539,144	\$1,951,491
2000	Classified Salaries	\$24,952,323	\$21,961,635	\$2,990,688
3000	Benefits	\$28,316,396	\$27,907,834	\$408,562
4000	Books & Supplies	\$29,175,379	\$11,225,737	\$17,949,642
5000	Services & Other Operating Costs	\$40,916,787	\$32,051,829	\$8,864,958
6000	Capital Outlay	\$640,530	\$0	\$640,530
7100-7299;				
7400-7499	Other Outgo	\$800,000	\$1,059,964	(\$259,964)
7300-7399	Indirect/Direct Support Costs	\$3,096,765	\$2,157,552	\$939,214
7610-7699	Transfers Out	\$0	\$2,093,782	(\$2,093,782)
	Expenditure Total	\$168,388,816	\$136,997,475	\$31,391,340

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,000,000	\$1,000,000	\$0
8100-8299	Federal Revenue	\$323,601	\$245,081	\$78,520
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$157,209	\$0	\$157,209
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$1,480,810</u>	<u>\$1,245,081</u>	<u>\$235,729</u>
EXPENDITURE				
1000	Certificated Salaries	\$894,106	\$658,894	\$235,212
2000	Classified Salaries	\$192,972	\$128,964	\$64,008
3000	Benefits	\$350,640	\$383,319	(\$32,679)
4000	Books & Supplies	\$374,884	\$6,434	\$368,449
5000	Services & Other Operating Costs	\$63,546	\$11,400	\$52,146
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$63,320	\$56,070	\$7,250
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$1,939,468</u>	<u>\$1,245,081</u>	<u>\$694,387</u>

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,001,074	\$2,807,113	\$193,961
8300-8599	State Revenue	\$9,969,525	\$9,952,492	\$17,033
8600-8799	Local Revenue	\$11,211	\$4,500	\$6,711
8910-8929	Transfers In	\$325,000	\$325,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$13,306,810</u>	<u>\$13,089,105</u>	<u>\$217,705</u>
EXPENDITURE				
1000	Certificated Salaries	\$3,614,675	\$3,774,037	(\$159,362)
2000	Classified Salaries	\$2,966,457	\$2,985,232	(\$18,775)
3000	Benefits	\$3,742,451	\$3,860,558	(\$118,107)
4000	Books & Supplies	\$459,054	\$546,704	(\$87,650)
5000	Services & Other Operating Costs	\$1,770,111	\$1,238,107	\$532,004
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$698,561	\$627,244	\$71,317
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$13,308,531</u>	<u>\$13,089,105</u>	<u>\$219,426</u>

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$15,882,704	\$15,957,772	(\$75,068)
8300-8599	State Revenue	\$919,302	\$919,302	\$0
8600-8799	Local Revenue	\$545,843	\$483,963	\$61,880
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$17,347,849</u>	<u>\$17,361,037</u>	<u>(\$13,189)</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,853,358	\$4,847,651	\$5,707
3000	Benefits	\$3,064,712	\$3,039,512	\$25,200
4000	Books & Supplies	\$8,257,529	\$8,124,561	\$132,968
5000	Services & Other Operating Costs	\$163,142	\$178,603	(\$15,462)
6000	Capital Outlay	\$69,000	\$25,000	\$44,000
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$942,294	\$938,867	\$3,427
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$17,556,877</u>	<u>\$17,361,037</u>	<u>\$195,840</u>

Fund 14 - Deferred Maintenance				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	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	\$2,093,782	(\$2,093,782)
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$0	\$2,093,782	(\$2,093,782)
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	\$2,093,782	\$702,033
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	\$2,093,782	\$702,033

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	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	\$23,469	\$0	\$23,469
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$23,469</u>	<u>\$0</u>	<u>\$23,469</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,381,220	\$2,381,220	\$0
3000	Benefits	\$1,067,391	\$1,067,391	\$0
4000	Books & Supplies	\$90,600	\$0	\$90,600
5000	Services & Other Operating Costs	\$8,115,000	\$8,000,000	\$115,000
6000	Capital Outlay	\$55,932,414	\$48,553,526	\$7,378,888
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$2,093,782	(\$2,093,782)
	Expenditure Total	<u>\$67,586,625</u>	<u>\$62,095,919</u>	<u>\$5,490,706</u>

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	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	\$4,144,219	\$4,144,219	\$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>\$4,144,219</u>	<u>\$4,144,219</u>	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,379,949	\$2,379,949	\$0
3000	Benefits	\$1,260,480	\$1,260,479	\$0
4000	Books & Supplies	\$2,147	\$2,147	\$0
5000	Services & Other Operating Costs	\$150,000	\$0	\$150,000
6000	Capital Outlay	\$1,110,000	\$1,250,000	(\$140,000)
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	<u>\$4,902,575</u>	<u>\$4,892,575</u>	\$10,000

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	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 Financing 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	\$24,000	\$0	\$24,000
5000	Services & Other Operating Costs	\$341,100	\$0	\$341,100
6000	Capital Outlay	\$6,009,005	\$1,110,000	\$4,899,005
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	\$6,374,105	\$1,110,000	\$5,264,105

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	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 Financing 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	\$35,100	\$0	\$35,100
6000	Capital Outlay	\$5,000	\$0	\$5,000
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	\$40,100	\$0	\$40,100

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,423,029	\$3,423,029	\$0
8300-8599	State Revenue	\$522,000	\$522,000	\$0
8600-8799	Local Revenue	\$67,944,270	\$67,944,270	\$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>\$71,889,299</u>	<u>\$71,889,299</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	\$59,133,084	\$59,133,084	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$59,133,084</u>	<u>\$59,133,084</u>	\$0

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2014	ADOPTED BUDGET 7/1/2014	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	\$21,082,922	\$20,416,200	\$666,722
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$21,082,922</u>	<u>\$20,416,200</u>	<u>\$666,722</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$651,569	\$634,202	\$17,368
3000	Benefits	\$271,134	\$261,576	\$9,558
4000	Books & Supplies	\$55,000	\$18,000	\$37,000
5000	Services & Other Operating Costs	\$16,488,824	\$16,552,750	(\$63,926)
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>\$17,936,528</u>	<u>\$17,936,528</u>	<u>(\$0)</u>

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 10 day of December 2014, by the following vote:

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

NOES: None

ABSTAINED: None

ABSENT: None

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 of held December 10, 2014.

File ID Number: 14-2433
Introduction Date: 12-10-14
Enactment Number: 14-2045
Enactment Date: 12-10-14
By: OA



Antwan Wilson
Superintendent and Board Secretary
Oakland Unified School District
Alameda County, California