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every student. every classroom. every day.

# Memo

**To** Board of Education  
Vincent Matthews, State Administrator

**From** Roberta Mayor, Superintendent  
Vernon Hal, Chief Financial Officer

**Board Meeting Date** March 11, 2009

**Subject** Ratification of Resolution 0809-0146- Authorizing Budgetary Increases/Decreases and Transfers - FY 2008-09

**Action Requested** Ratification by State Administrator to approve Resolution No. 0809-0146 authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2009 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications in the District's Fiscal Year 2008-2009 Budget as stated herein.

**Background** Education Code Sections 4600-42603, authorized 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** Given that SB 39 is in effect in the District and the governing board power is vested in a State Administrator, appointed pursuant to law, the Chief Financial Officer has determined and hereby recommends to the State Administrator that fund transfers as enumerated in the attached Resolution No. 0809-0072 be made per the requests from sites and departments of the Oakland Unified School District.

**Recommendation** Ratification by State Administrator to approve Resolution No. 0809-0146 authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2009 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications in the District's Fiscal Year 2008-2009 Budget as stated herein.

**Attachments** • Resolution 0809-0146

**RESOLUTION OF THE STATE ADMINISTRATOR  
OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
Resolution No. 0809-0146**

**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**, Senate Bill 39, signed into law by the governor of the State of California on June 2, 2003, vested in the California Superintendent of Public Instruction or his designee, and appointed State Administrator, the power, rights, duties and responsibility of the Governing Board of the Oakland Unified School District,

**NOW, THEREFORE, BE IT RESOLVED** that I, as the State Administrator of the Oakland Unified School District, pursuant to SB 39, upon recommendation of Chief Financial Officer of Finance, hereby approve the following 2008-09 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through January 31, 2009 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	198,525,955.95	203,225,044.50	(4,699,088.55)
8100-8299	Federal Revenue	38,959.94	123,529.28	(84,569.34)
8300-8599	State Revenue	26,020,938.69	27,431,733.00	(1,410,794.31)
8600-8799	Local Revenue	25,856,416.40	26,184,264.20	(327,847.80)
8910-8929	Transfers In	8,804,935.13	6,112,244.55	2,692,690.58
8930-8979	Other Sources	501,438.00	720,921.95	(219,483.95)
8980-8999	Contributions	(26,700,031.06)	(32,210,521.00)	5,510,489.94
	Revenue Total	<u>\$ 233,048,613.05</u>	<u>\$ 231,587,216.48</u>	<u>\$ 1,461,396.57</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	110,578,737.00	110,838,994.81	(260,257.81)
2000	Classified Salaries	34,384,353.22	33,880,709.87	503,643.35
3000	Benefits	52,838,371.33	52,638,931.42	199,439.91
4000	Books & Supplies	9,009,137.62	9,795,641.58	(786,503.96)
5000	Services & Other Operating Costs	26,680,116.37	25,944,097.88	736,018.49
6000	Capital Outlay	1,130,586.08	741,252.90	389,333.18
7100-7299;				
7400-7499	Other Outgo	6,215,211.11	10,615,338.97	(4,400,127.86)
7300-7399	Indirect/Direct Support Costs	(9,893,402.82)	(9,447,732.90)	(445,669.92)
7610-7699	Transfers Out	1,063,870.00	1,052,545.00	11,325.00
	Expenditure Total	<u>\$ 232,006,979.91</u>	<u>\$ 236,059,779.53</u>	<u>\$ (4,052,799.62)</u>

Fund 01 - General Fund Restricted				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	10,153,582.93	10,153,583.00	(0.07)
8100-8299	Federal Revenue	65,944,572.42	65,877,655.02	66,917.40
8300-8599	State Revenue	92,910,983.20	97,869,105.00	(4,958,121.80)
8600-8799	Local Revenue	12,253,759.00	10,360,989.84	1,892,769.16
8910-8929	Transfers In	2,093,782.32	2,093,782.32	-
8930-8979	Other Sources		-	-
8980-8999	Contributions	26,700,031.09	32,210,521.35	(5,510,490.26)
	Revenue Total	<u>\$ 210,056,710.96</u>	<u>\$ 218,565,636.53</u>	<u>\$ (8,508,925.57)</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	60,747,137.56	59,197,661.62	1,549,475.94
2000	Classified Salaries	29,669,752.60	31,385,747.46	(1,715,994.86)
3000	Benefits	33,837,623.76	34,079,946.00	(242,322.24)
4000	Books & Supplies	27,250,900.70	38,502,646.00	(11,251,745.30)
5000	Services & Other Operating Costs	65,251,017.58	59,117,019.85	6,133,997.73
6000	Capital Outlay	139,539.00	52,476.00	87,063.00
7100-7299;				
7400-7499	Other Outgo	2,694,224.82	2,427,307.82	266,917.00
7300-7399	Indirect/Direct Support Costs	6,834,054.01	6,528,200.81	305,853.20
7610-7699	Transfers Out	2,093,782.32	2,093,782.32	-
	Expenditure Total	<u>\$228,518,032</u>	<u>\$233,384,788</u>	<u>(\$4,866,756)</u>

<b>Fund 11 - Adult Education</b>				
<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>2nd INTERIM BUDGET 1/31/2009</b>	<b>1st INTERIM BUDGET 10/31/2008</b>	<b>TRANSFERS &amp; REVISIONS</b>
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue	1,650,895.00	1,629,997.96	20,897.04
8300-8599	State Revenue	13,109,137.08	15,215,462.21	(2,106,325.13)
8600-8799	Local Revenue	190,281.49	165,273.26	25,008.23
8910-8929	Transfers In		-	-
8930-8979	Other Sources		-	-
8980-8999	Contributions	-	-	-
	<b>Revenue Total</b>	<b>\$ 14,950,313.57</b>	<b>\$ 17,010,733.43</b>	<b>\$ (2,060,419.86)</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	7,460,887.53	8,080,672.15	(619,784.62)
2000	Classified Salaries	2,240,223.24	2,053,643.79	186,579.45
3000	Benefits	2,903,229.77	2,871,570.36	31,659.41
4000	Books & Supplies	1,403,964.91	2,032,973.42	(629,008.51)
5000	Services & Other Operating Costs	1,912,654.69	1,835,098.76	77,555.93
6000	Capital Outlay	13,200.00	13,200.00	-
7100-7299;				
7400-7499	Other Outgo		-	-
7300-7399	Indirect/Direct Support Costs	901,942.44	996,922.96	(94,980.52)
7610-7699	Transfers Out	-	-	-
	<b>Expenditure Total</b>	<b>\$16,836,103</b>	<b>\$17,884,081</b>	<b>(\$1,047,979)</b>

<b>Fund 12 - Child Development</b>				
<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>2nd INTERIM BUDGET 1/31/2009</b>	<b>1st INTERIM BUDGET 10/31/2008</b>	<b>TRANSFERS &amp; REVISIONS</b>
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue	11,477,579.23	11,480,959.23	(3,380.00)
8300-8599	State Revenue	13,817,219.00	13,571,764.00	245,455.00
8600-8799	Local Revenue	188,245.30	188,245.30	-
8910-8929	Transfers In	-	-	-
8930-8979	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	<b>Revenue Total</b>	<b>\$ 25,483,043.53</b>	<b>\$ 25,240,968.53</b>	<b>\$ 242,075.00</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	7,738,012.89	7,442,334.69	295,678.20
2000	Classified Salaries	4,574,324.68	4,425,688.85	148,635.83
3000	Benefits	5,438,341.06	5,513,122.34	(74,781.28)
4000	Books & Supplies	2,680,217.13	2,753,557.27	(73,340.14)
5000	Services & Other Operating Costs	3,256,786.40	3,265,165.22	(8,378.82)
6000	Capital Outlay	-	-	-
7100-7299;				
7400-7499	Other Outgo		-	-
7300-7399	Indirect/Direct Support Costs	1,415,398.37	1,410,809.75	4,588.62
7610-7699	Transfers Out	379,963.00	430,290.41	(50,327.41)
	<b>Expenditure Total</b>	<b>\$25,483,044</b>	<b>\$25,240,969</b>	<b>\$242,075</b>

<b>Fund 13 - Cafeteria Special Revenue</b>				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue	12,857,107.00	12,309,893.00	547,214.00
8300-8599	State Revenue	817,355.00	776,264.00	41,091.00
8600-8799	Local Revenue	1,133,593.00	1,193,368.00	(59,775.00)
8910-8929	Transfers In	322,739.00	373,066.41	(50,327.41)
8930-8979	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 15,130,794.00</u>	<u>\$ 14,652,591.41</u>	<u>\$ 478,202.59</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries	4,351,092.37	4,456,076.61	(104,984.24)
3000	Benefits	2,573,152.30	2,603,063.13	(29,910.83)
4000	Books & Supplies	6,594,232.45	6,248,115.72	346,116.73
5000	Services & Other Operating Costs	718,954.57	626,693.57	92,261.00
6000	Capital Outlay		-	-
7100-7299;				
7400-7499	Other Outgo		-	-
7300-7399	Indirect/Direct Support Costs	742,008.00	511,799.38	230,208.62
7610-7699	Transfers Out	206,843.00	206,843.00	-
	Expenditure Total	<u>\$15,186,283</u>	<u>\$14,652,591</u>	<u>\$533,691</u>

**Fund 14 - Deferred Maintenance**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue	2,000,000.00	2,000,000.00	-
8600-8799	Local Revenue	64,768.99	50,000.00	14,768.99
8910-8929	Transfers In	2,093,782.32	2,093,782.32	-
8930-8979	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 4,158,551.31</u>	<u>\$ 4,143,782.32</u>	<u>\$ 14,768.99</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries		-	-
3000	Benefits		-	-
4000	Books & Supplies	929,376.74	-	929,376.74
5000	Services & Other Operating Costs	52,399.50	52,026.00	373.50
6000	Capital Outlay	6,232,659.76	3,997,974.00	2,234,685.76
7100-7299;				
7400-7499	Other Outgo	-	-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	<u>\$7,214,436</u>	<u>\$4,050,000</u>	<u>\$3,164,436</u>

**Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	1,607,895.78	1,607,895.78	-
8910-8929	Transfers In	-	-	-
8930-8979	Other Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 1,607,895.78</u>	<u>\$ 1,607,895.78</u>	<u>\$ -</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	-	-	-
2000	Classified Salaries	-	-	-
3000	Benefits	-	-	-
4000	Books & Supplies	-	-	-
5000	Services & Other Operating Costs	-	-	-
6000	Capital Outlay	-	-	-
7100-7299;				
7400-7499	Other Outgo	-	-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	9,918,177.55	9,918,177.55	-
	Expenditure Total	<u>\$9,918,178</u>	<u>\$9,918,178</u>	<u>\$0</u>



<b>Fund 21 - Building Fund</b>				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	2,890,927.19	2,014,628.03	876,299.16
8910-8929	Transfers In	-	-	-
8930-8979	Other Financing Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 2,890,927.19</u>	<u>\$ 2,014,628.03</u>	<u>\$ 876,299.16</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries	1,436,673.13	1,456,454.05	(19,780.92)
3000	Benefits	632,191.06	612,410.14	19,780.92
4000	Books & Supplies	157,430.00	110,600.00	46,830.00
5000	Services & Other Operating Costs	6,743,426.00	6,090,626.00	652,800.00
6000	Capital Outlay	89,348,654.30	89,323,384.30	25,270.00
7100-7299;				
7400-7499	Other Outgo		-	-
7300-7399	Indirect/Direct Support Costs		-	-
7610-7699	Transfers Out	2,093,782.32	2,093,782.32	-
	Expenditure Total	<u>\$100,412,157</u>	<u>\$99,687,257</u>	<u>\$724,900</u>

<b>Fund 25 - Capital Facilities</b>				
<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>2nd INTERIM BUDGET 1/31/2009</b>	<b>1st INTERIM BUDGET 10/31/2008</b>	<b>TRANSFERS &amp; REVISIONS</b>
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	5,043,432.72	4,679,858.36	363,574.36
8910-8929	Transfers In		3,085,000.00	(3,085,000.00)
8930-8979	Other Financing Sources		-	-
8980-8999	Contributions	3,085,000.06	-	3,085,000.06
	<b>Revenue Total</b>	<b>\$ 8,128,432.78</b>	<b>\$ 7,764,858.36</b>	<b>\$ 363,574.42</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries		-	-
3000	Benefits		-	-
4000	Books & Supplies		-	-
5000	Services & Other Operating Costs	170,000.00		170,000.00
6000	Capital Outlay	3,332,697.53	3,332,697.53	-
7100-7299;				
7400-7499	Other Outgo	4,000,000.00	4,000,000.00	-
7300-7399	Indirect/Direct Support Costs		-	-
7610-7699	Transfers Out	9,468,855.68	9,818,855.68	(350,000.00)
	<b>Expenditure Total</b>	<b>\$16,971,553</b>	<b>\$17,151,553</b>	<b>(\$180,000)</b>

**Fund 30 - State School Building Lease-Purchase**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	50,319.75	50,319.75	-
8910-8929	Transfers In		-	-
8930-8979	Other Financing Sources		-	-
8980-8999	Contributions		-	-
	Revenue Total	\$ 50,319.75	\$ 50,319.75	\$ -
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries	196,480.00	-	196,480.00
3000	Benefits	25,957.50	-	25,957.50
4000	Books & Supplies		355,000.00	(355,000.00)
5000	Services & Other Operating Costs	2,355,319.75	2,000,000.00	355,319.75
6000	Capital Outlay	1,745,702.62	1,968,140.12	(222,437.50)
7100-7299;				
7400-7499	Other Outgo	-	-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	\$4,323,460	\$4,323,140	\$320

**Fund 35 - County School Facilities**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	840,965.92	750,671.60	90,294.32
8910-8929	Transfers In		-	-
8930-8979	Other Financing Sources		-	-
8980-8999	Contributions	-	-	-
	Revenue Total	\$ 840,965.92	\$ 750,671.60	\$ 90,294.32
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries		-	-
3000	Benefits		-	-
4000	Books & Supplies		-	-
5000	Services & Other Operating Costs	500,000.00	500,000.00	-
6000	Capital Outlay	4,500,000.00	4,500,000.00	-
7100-7299;				
7400-7499	Other Outgo		-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	\$5,000,000	\$5,000,000	\$0

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

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue	4,661,841.13	4,661,841.13	-
8600-8799	Local Revenue	16,000.00	16,000.00	-
8910-8929	Transfers In	-	-	-
8930-8979	Other Financing Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 4,677,841.13</u>	<u>\$ 4,677,841.13</u>	<u>\$ -</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries		-	-
2000	Classified Salaries	345,564.00	345,564.00	-
3000	Benefits	173,335.00	173,335.00	-
4000	Books & Supplies	70,000.00	70,000.00	-
5000	Services & Other Operating Costs	30,000.00	30,000.00	-
6000	Capital Outlay	-	-	-
7100-7299;				
7400-7499	Other Outgo	-	-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	<u>\$618,899</u>	<u>\$618,899</u>	<u>\$0</u>

<b>Fund 51 - Bond Interest &amp; Redemption Fund</b>				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	-	-	-
8100-8299	Federal Revenue	-	-	-
8300-8599	State Revenue	-	-	-
8600-8799	Local Revenue	11,541,363.00	11,541,363.00	-
8910-8929	Transfers In	-	-	-
8930-8979	Other Financing Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 11,541,363.00</u>	<u>\$ 11,541,363.00</u>	<u>\$ -</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	-	-	-
2000	Classified Salaries	-	-	-
3000	Benefits	-	-	-
4000	Books & Supplies	-	-	-
5000	Services & Other Operating Costs	-	-	-
6000	Capital Outlay	-	-	-
7100-7299;				
7400-7499	Other Outgo	-	-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Fund 53 - Tax Override**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	25,561.00	25,561.00	-
8910-8929	Transfers In	-	-	-
8930-8979	Other Financing Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	\$ 25,561.00	\$ 25,561.00	\$ -
<b>EXPENDITURE</b>				
1000	Certificated Salaries	-	-	-
2000	Classified Salaries	-	-	-
3000	Benefits	-	-	-
4000	Books & Supplies	-	-	-
5000	Services & Other Operating Costs	-	-	-
6000	Capital Outlay	-	-	-
7100-7299;				
7400-7499	Other Outgo	-	-	-
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	\$0	\$0	\$0

**Fund 56 - Debt Service**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	9,000.00	9,000.00	-
8910-8929	Transfers In	11,867,725.68	11,856,400.68	11,325.00
8930-8979	Other Financing Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 11,876,725.68</u>	<u>\$ 11,865,400.68</u>	<u>\$ 11,325.00</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	-	-	-
2000	Classified Salaries	-	-	-
3000	Benefits	-	-	-
4000	Books & Supplies	-	-	-
5000	Services & Other Operating Costs	-	-	-
6000	Capital Outlay	-	-	-
7100-7299;				
7400-7499	Other Outgo	11,865,400.68	11,865,401.00	(0.32)
7300-7399	Indirect/Direct Support Costs	-	-	-
7610-7699	Transfers Out	-	-	-
	Expenditure Total	<u>\$11,865,401</u>	<u>\$11,865,401</u>	<u>(\$0)</u>



<b>Fund 67 - Self-Insurance</b>				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2009	1st INTERIM BUDGET 10/31/2008	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources		-	-
8100-8299	Federal Revenue		-	-
8300-8599	State Revenue		-	-
8600-8799	Local Revenue	18,972,187.44	18,948,203.80	23,983.64
8910-8929	Transfers In		-	-
8930-8979	Other Financing Sources	-	-	-
8980-8999	Contributions	-	-	-
	Revenue Total	<u>\$ 18,972,187.44</u>	<u>\$ 18,948,203.80</u>	<u>\$ 23,983.64</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	22,067.00	-	22,067.00
2000	Classified Salaries	267,621.92	266,046.92	1,575.00
3000	Benefits	113,140.51	110,123.03	3,017.48
4000	Books & Supplies	60,996.00	31,000.00	29,996.00
5000	Services & Other Operating Costs	17,776,067.48	15,885,520.40	1,890,547.08
6000	Capital Outlay		-	-
7100-7299;				
7400-7499	Other Outgo		-	-
7300-7399	Indirect/Direct Support Costs		-	-
7610-7699	Transfers Out	3,042,690.58	-	3,042,690.58
	Expenditure Total	<u>\$ 21,282,583.49</u>	<u>\$ 16,292,690.35</u>	<u>\$ 4,989,893.14</u>

I hereby certify that the foregoing is a full, true and correct copy of a Resolution approved at the State Administrator and/or Board of the Education of the Oakland Unified School District on March 11, 2009.

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 Vincent Matthews  
 State Administrator  
 Oakland Unified School District