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OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Memo

**To** Board of Education

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

**Board Meeting Date** May 28, 2014

**Subject** Resolution No. 1314-1130 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2013-14

**Action Requested** Approval by the Board of Education of resolution No. 1314-1130 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 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 amounts from the designated and/or unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution.

**Discussion** The Acting Superintendent, upon recommendation of the Deputy Superintendent, recommends that fund transfers as enumerated in the attached Resolution No. 1314-1130 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. 1314-1130 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2014 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments** Resolution No. 1314-1130 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2013-14

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

**Resolution No. 1314-1130  
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. 1314-1130 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 April 30, 2014 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2014	2nd INTERIM BUDGET (12) 1/31/2014	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$257,103,718	\$258,955,224	(\$1,851,506)
8100-8299	Federal Revenue	\$29,620	\$29,620	\$0
8300-8599	State Revenue	\$8,214,371	\$8,214,371	\$0
8600-8799	Local Revenue	\$25,902,436	\$25,957,267	(\$54,830)
8910-8929	Transfers In	\$734,067	\$734,067	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$35,384,270)	(\$34,647,511)	(\$736,759)
	Revenue Total	\$256,599,942	\$259,243,038	(\$2,643,096)
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$110,089,493	\$110,063,540	\$25,953
2000	Classified Salaries	\$39,882,328	\$40,081,534	(\$199,206)
3000	Benefits	\$63,408,280	\$65,155,580	(\$1,747,301)
4000	Books & Supplies	\$14,546,318	\$13,575,353	\$970,965
5000	Services & Other Operating Costs	\$30,284,883	\$28,694,103	\$1,590,780
6000	Capital Outlay	\$601,992	\$411,540	\$190,452
7100-7299;				
7400-7499	Other Outgo	\$7,519,605	\$7,519,605	\$0
7300-7399	Indirect/Direct Support Costs	(\$5,685,127)	(\$5,382,080)	(\$303,047)
7610-7699	Transfers Out	\$672,815	\$1,672,815	(\$1,000,000)
	Expenditure Total	\$261,320,587	\$261,791,990	(\$471,403)

**Fund 01 - General Fund Restricted**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET (I2) 1/31/2014	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$10,034,371	\$9,950,123	\$84,248
8100-8299	Federal Revenue	\$55,273,322	\$55,369,116	(\$95,795)
8300-8599	State Revenue	\$47,930,002	\$47,785,166	\$144,836
8600-8799	Local Revenue	\$18,782,187	\$15,334,787	\$3,447,400
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$35,384,270	\$34,647,511	\$736,759
	Revenue Total	<u>\$169,497,934</u>	<u>\$165,180,485</u>	<u>\$4,317,449</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$44,651,959	\$44,047,775	\$604,184
2000	Classified Salaries	\$22,300,476	\$22,232,232	\$68,244
3000	Benefits	\$28,949,370	\$29,007,742	(\$58,371)
4000	Books & Supplies	\$24,661,696	\$24,091,539	\$570,157
5000	Services & Other Operating Costs	\$46,956,277	\$45,974,824	\$981,453
6000	Capital Outlay	\$178,451	\$181,364	(\$2,913)
7100-7299;				
7400-7499	Other Outgo	\$1,164,368	\$1,164,368	\$0
7300-7399	Indirect/Direct Support Costs	\$4,111,675	\$3,819,514	\$292,161
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	\$0
	Expenditure Total	<u>\$175,068,055</u>	<u>\$172,613,140</u>	<u>\$2,454,915</u>

**Fund 11 - Adult Education**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$1,000,000	\$0	\$1,000,000
8100-8299	Federal Revenue	\$245,081	\$245,081	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$81,866	\$38,061	\$43,805
8910-8929	Transfers In	\$0	\$1,000,000	(\$1,000,000)
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$1,326,947</b>	<b>\$1,283,142</b>	<b>\$43,805</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$963,367	\$915,663	\$47,704
2000	Classified Salaries	\$228,615	\$192,347	\$36,268
3000	Benefits	\$399,458	\$399,272	\$186
4000	Books & Supplies	\$195,662	\$276,945	(\$81,284)
5000	Services & Other Operating Costs	\$40,930	\$0	\$40,930
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$54,184	\$54,184	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	<b>Expenditure Total</b>	<b>\$1,882,215</b>	<b>\$1,838,410</b>	<b>\$43,805</b>

## Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$2,982,939	\$3,126,877	(\$143,938)
8300-8599	State Revenue	\$10,336,332	\$9,822,141	\$514,191
8600-8799	Local Revenue	\$4,868	\$3,460	\$1,407
8910-8929	Transfers In	\$672,815	\$672,815	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$13,996,953</u>	<u>\$13,625,293</u>	<u>\$371,660</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$3,690,240	\$3,456,005	\$234,235
2000	Classified Salaries	\$2,740,317	\$2,769,766	(\$29,449)
3000	Benefits	\$3,536,309	\$3,536,862	(\$554)
4000	Books & Supplies	\$1,150,631	\$1,063,695	\$86,935
5000	Services & Other Operating Costs	\$2,497,853	\$2,428,247	\$69,606
6000	Capital Outlay	\$0	\$0	\$0
7100-7299; 7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$639,309	\$628,423	\$10,886
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$14,311,883</u>	<u>\$13,940,223</u>	<u>\$371,660</u>

**Fund 13 - Cafeteria Special Revenue**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/302014	2nd INTERIM BUDGET 1/31/2014	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$15,466,528	\$15,466,528	\$0
8300-8599	State Revenue	\$950,507	\$950,507	\$0
8600-8799	Local Revenue	\$638,361	\$638,361	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$17,055,396</b>	<b>\$17,055,396</b>	<b>\$0</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,742,492	\$4,623,785	\$118,707
3000	Benefits	\$2,666,820	\$2,805,366	(\$138,546)
4000	Books & Supplies	\$9,718,276	\$9,663,421	\$54,855
5000	Services & Other Operating Costs	\$343,874	\$378,889	(\$35,016)
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$879,959	\$879,959	\$0
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	<b>Expenditure Total</b>	<b>\$18,558,263</b>	<b>\$18,558,263</b>	<b>(\$0)</b>

**Fund 14 - Deferred Maintenance**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$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	<u>\$2,093,782</u>	<u>\$2,093,782</u>	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$1,470,976	\$1,470,976	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$3,084,853	\$3,084,853	\$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	<u>\$4,555,829</u>	<u>\$4,555,829</u>	\$0

**Fund 21 - Building Fund**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$0	\$0	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$120,000,000	\$120,000,000	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$120,000,000</u>	<u>\$120,000,000</u>	<u>\$0</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,722,241	\$1,722,241	\$0
3000	Benefits	\$834,473	\$834,473	\$0
4000	Books & Supplies	\$20,000	\$10,000	\$10,000
5000	Services & Other Operating Costs	\$7,337,500	\$7,385,000	(\$47,500)
6000	Capital Outlay	\$28,678,192	\$46,854,577	(\$18,176,385)
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	<u>\$40,686,188</u>	<u>\$58,900,073</u>	<u>(\$18,213,885)</u>



**Fund 25 - Capital Facilities**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$4,172,573	\$4,172,573	\$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>\$4,172,573</b>	<b>\$4,172,573</b>	<b>\$0</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,231,782	\$2,231,782	\$0
3000	Benefits	\$1,028,791	\$1,028,791	\$0
4000	Books & Supplies	\$470,000	\$1,000,000	(\$530,000)
5000	Services & Other Operating Costs	\$897,704	\$251,204	\$646,500
6000	Capital Outlay	\$2,170,414	\$1,995,296	\$175,118
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>\$6,798,691</b>	<b>\$6,507,073</b>	<b>\$291,618</b>

**Fund 35 - County School Facilities**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$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
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$787,821	\$737,821	\$50,000
5000	Services & Other Operating Costs	\$351,500	\$280,500	\$71,000
6000	Capital Outlay	\$45,096,746	\$44,530,250	\$566,496
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	\$46,236,067	\$45,548,572	\$687,496

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

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$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
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$22,000	\$12,000	\$10,000
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$317,015	\$305,015	\$12,000
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	\$339,015	\$317,015	\$22,000

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

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$3,515,994	\$0
8300-8599	State Revenue	\$522,000	\$522,000	\$0
8600-8799	Local Revenue	\$67,721,796	\$67,721,796	\$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>\$71,759,790</u>	<u>\$71,759,790</u>	\$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	\$61,962,160	\$61,962,160	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$61,962,160</u>	<u>\$61,962,160</u>	\$0

**Fund 53 - Tax Override**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$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
<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

**Fund 67 - Self-Insurance**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 04/30/2014	2nd INTERIM BUDGET 1/31/2014	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	\$16,512,116	\$16,512,116	\$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>\$16,512,116</u>	<u>\$16,512,116</u>	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$353,454	\$353,454	\$0
3000	Benefits	\$163,995	\$163,995	\$0
4000	Books & Supplies	\$208,942	\$264,813	(\$55,871)
5000	Services & Other Operating Costs	\$18,577,057	\$17,986,186	\$590,871
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	<u>\$19,773,447</u>	<u>\$19,238,447</u>	\$535,000

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 28th day of May by the following vote:

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

NOES: None

ABSTAINED: None

ABSENT: 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 May 28, 2014.



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

File ID Number: 14-1017  
Introduction Date: 5-28-14  
Enactment Number: 14-0829  
Enactment Date: 5-28-14  
By: