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every student. every classroom. every day.

Memo

To Vincent Matthews, State Administrator
Board of Education

From Roberta Mayor, Superintendent
Vernon Hal, Chief Financial Officer

Board Meeting Date December 10, 2008

Subject Adoption of Resolution 0809-0072 - Ratifying Budgetary
Increases/Decreases and Transfers -As of October 30, 2008 - FY 2008-09

Action Requested Adoption of Resolution No. 0809-0072 - Ratifying budgetary increases/decreases and transfers reflecting changes through October 31, 2008 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, 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 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 Adoption of Resolution No. 0809-0072 - Ratifying budgetary increases/decreases and transfers reflecting changes through October 31, 2008 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.

Attachment Resolution 0809-0072

**RESOLUTION OF THE STATE ADMINSTRATOR
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT
Resolution No. 0809-0072**

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 October 31, 2008 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$203,225,045	\$205,380,725	(\$2,155,681)
8100-8299	Federal Revenue	\$123,529	\$18,818	\$104,712
8300-8599	State Revenue	\$27,431,733	\$24,647,243	\$2,784,490
8600-8799	Local Revenue	\$26,184,264	\$26,236,568	(\$52,303)
8910-8929	Transfers In	\$6,112,245	\$3,916,970	\$2,195,275
8930-8979	Other Sources	\$720,922	\$720,922	\$0
8980-8999	Contributions	(\$32,210,521)	(\$27,910,521)	(\$4,300,000)
	Revenue Total	\$231,587,216	\$233,010,724	(\$1,423,507)
EXPENDITURE				
1000	Certificated Salaries	\$110,838,995	\$108,800,274	\$2,038,721
2000	Classified Salaries	\$33,880,710	\$33,657,087	\$223,623
3000	Benefits	\$52,638,931	\$51,414,729	\$1,224,203
4000	Books & Supplies	\$9,795,642	\$13,498,178	(\$3,702,536)
5000	Services & Other Operating Costs	\$25,944,098	\$19,411,576	\$6,532,522
6000	Capital Outlay	\$741,253	\$523,468	\$217,785
7100-7299;				
7400-7499	Other Outgo	\$10,615,339	\$10,615,058	\$281
7300-7399	Indirect/Direct Support Costs	(\$9,447,733)	(\$7,153,981)	(\$2,293,752)
7610-7699	Transfers Out	\$1,052,545	\$1,052,545	\$0
	Expenditure Total	\$236,059,780	\$231,818,934	\$4,240,846

Fund 01 - General Fund Restricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$10,153,583	\$10,022,951	\$130,632
8100-8299	Federal Revenue	\$65,877,655	\$52,357,032	\$13,520,623
8300-8599	State Revenue	\$97,869,105	\$96,016,135	\$1,852,970
8600-8799	Local Revenue	\$10,360,990	\$8,114,191	\$2,246,799
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$32,210,521	\$27,910,521	\$4,300,000
	Revenue Total	\$218,565,637	\$196,514,613	\$22,051,024
EXPENDITURE				
1000	Certificated Salaries	\$59,197,662	\$53,806,256	\$5,391,405
2000	Classified Salaries	\$31,385,747	\$29,020,085	\$2,365,662
3000	Benefits	\$34,079,946	\$33,329,093	\$750,853
4000	Books & Supplies	\$38,502,646	\$27,234,718	\$11,267,928
5000	Services & Other Operating Costs	\$59,117,020	\$41,305,329	\$17,811,690
6000	Capital Outlay	\$52,476	\$0	\$52,476
7100-7299;				
7400-7499	Other Outgo	\$2,427,308	\$2,628,917	(\$201,609)
7300-7399	Indirect/Direct Support Costs	\$6,528,201	\$4,830,815	\$1,697,386
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	(\$0)
	Expenditure Total	\$233,384,788	\$194,248,996	\$39,135,792

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2007	ADOPTED BUDGET 7/1/2007	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$11,199,770	\$11,462,192	(\$262,421)
8100-8299	Federal Revenue	\$66,630,639	\$47,388,590	\$19,242,049
8300-8599	State Revenue	\$105,450,365	\$94,646,173	\$10,804,192
8600-8799	Local Revenue	\$9,924,736	\$9,097,884	\$826,852
8910-8929	Transfers In	\$2,093,782	\$2,091,784	\$1,998
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$26,515,122	\$26,252,700	\$262,421
	Revenue Total	<u>\$221,814,414</u>	<u>\$190,939,323</u>	<u>\$30,875,092</u>
EXPENDITURE				
1000	Certificated Salaries	\$61,541,232	\$56,522,267	\$5,018,965
2000	Classified Salaries	\$31,858,718	\$30,037,286	\$1,821,433
3000	Benefits	\$33,095,338	\$31,900,341	\$1,194,997
4000	Books & Supplies	\$44,411,228	\$23,101,914	\$21,309,314
5000	Services & Other Operating Costs	\$62,473,175	\$37,584,705	\$24,888,470
6000	Capital Outlay	\$487,826	\$15,000	\$472,826
7100-7299;				
7400-7499	Other Outgo	\$2,747,447	\$2,716,917	\$30,530
7300-7399	Indirect/Direct Support Costs	\$7,486,281	\$5,256,488	\$2,229,793
7610-7699	Transfers Out	\$2,093,782	\$2,091,784	\$1,998
	Expenditure Total	<u>\$246,195,027</u>	<u>\$189,226,701</u>	<u>\$56,968,326</u>

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2007	ADOPTED BUDGET 7/1/2007	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,635,187	\$1,539,497	\$95,690
8300-8599	State Revenue	\$14,241,409	\$13,703,094	\$538,316
8600-8799	Local Revenue	\$63,565	\$0	\$63,565
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$15,940,162</u>	<u>\$15,242,591</u>	<u>\$697,571</u>
EXPENDITURE				
1000	Certificated Salaries	\$7,458,208	\$8,048,200	(\$589,992)
2000	Classified Salaries	\$1,764,486	\$1,896,406	(\$131,920)
3000	Benefits	\$2,900,619	\$2,907,429	(\$6,810)
4000	Books & Supplies	\$2,187,529	\$700,109	\$1,487,420
5000	Services & Other Operating Costs	\$1,495,456	\$1,108,039	\$387,416
6000	Capital Outlay	\$58,500	\$0	\$58,500
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$809,902	\$582,407	\$227,494
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$16,674,700</u>	<u>\$15,242,591</u>	<u>\$1,432,109</u>

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$11,480,959	\$8,496,673	\$2,984,286
8300-8599	State Revenue	\$13,571,764	\$13,517,600	\$54,164
8600-8799	Local Revenue	\$188,245	\$140,000	\$48,245
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$25,240,969	\$22,154,273	\$3,086,696
EXPENDITURE				
1000	Certificated Salaries	\$7,442,335	\$6,886,824	\$555,510
2000	Classified Salaries	\$4,425,689	\$4,055,142	\$370,547
3000	Benefits	\$5,513,122	\$5,204,739	\$308,383
4000	Books & Supplies	\$2,753,557	\$1,685,624	\$1,067,933
5000	Services & Other Operating Costs	\$3,265,165	\$2,667,116	\$598,049
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$1,410,810	\$1,244,538	\$166,272
7610-7699	Transfers Out	\$430,290	\$430,290	\$0
	Expenditure Total	\$25,240,969	\$22,174,273	\$3,066,696

Fund 14 - Deferred Maintenance				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$2,000,000	\$2,000,000	\$0
8600-8799	Local Revenue	\$50,000	\$50,000	\$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	\$4,143,782	\$4,143,782	\$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	\$52,026	\$0	\$52,026
6000	Capital Outlay	\$3,997,974	\$4,050,000	(\$52,026)
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	\$4,050,000	\$4,050,000	\$0

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

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$1,607,896	\$1,208,101	\$399,795
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$1,607,896	\$1,208,101	\$399,795
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	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$9,918,178	\$3,302,903	\$6,615,275
	Expenditure Total	\$9,918,178	\$3,302,903	\$6,615,275

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$2,014,628	\$1,500,000	\$514,628
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$50,000,000	(\$50,000,000)
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,014,628</u>	<u>\$51,500,000</u>	<u>(\$49,485,372)</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,456,454	\$1,456,454	\$0
3000	Benefits	\$612,410	\$612,410	\$0
4000	Books & Supplies	\$110,600	\$0	\$110,600
5000	Services & Other Operating Costs	\$6,090,626	\$0	\$6,090,626
6000	Capital Outlay	\$89,323,384	\$0	\$89,323,384
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>\$99,687,257</u>	<u>\$4,162,647</u>	<u>\$95,524,610</u>

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$4,679,858	\$2,500,000	\$2,179,858
8910-8929	Transfers In	\$3,085,000	\$0	\$3,085,000
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$7,764,858</u>	<u>\$2,500,000</u>	<u>\$5,264,858</u>
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	\$200,000	(\$200,000)
6000	Capital Outlay	\$3,332,698	\$4,000,000	(\$667,302)
7100-7299;				
7400-7499	Other Outgo	\$4,000,000	\$0	\$4,000,000
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$9,818,856	\$2,335,114	\$7,483,742
	Expenditure Total	<u>\$17,151,553</u>	<u>\$6,535,114</u>	<u>\$10,616,439</u>

Fund 30 - State School Building Lease-Purchase				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$50,320	\$50,000	\$320
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$50,320	\$50,000	\$320
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$355,000	\$0	\$355,000
5000	Services & Other Operating Costs	\$2,000,000	\$500,000	\$1,500,000
6000	Capital Outlay	\$1,968,140	\$3,606,484	(\$1,638,344)
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	\$4,323,140	\$4,106,484	\$216,656

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$750,672	\$750,000	\$672
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$750,672	\$750,000	\$672
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	\$500,000	\$500,000	\$0
6000	Capital Outlay	\$4,500,000	\$4,500,000	\$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	\$5,000,000	\$5,000,000	\$0

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$4,661,841	\$0	\$4,661,841
8600-8799	Local Revenue	\$16,000	\$16,000	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$4,677,841	\$16,000	\$4,661,841
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$345,564	\$0	\$345,564
3000	Benefits	\$173,335	\$0	\$173,335
4000	Books & Supplies	\$70,000	\$0	\$70,000
5000	Services & Other Operating Costs	\$30,000	\$0	\$30,000
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	\$618,899	\$0	\$618,899

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$11,541,363	\$11,541,363	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$11,541,363	\$11,541,363	\$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	\$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 53 - Tax Override				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$25,561	\$25,561	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$25,561	\$25,561	\$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	\$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 56 - Debt Service

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$9,000	\$9,000	\$0
8910-8929	Transfers In	\$11,856,401	\$3,037,659	\$8,818,742
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$11,865,401	\$3,046,659	\$8,818,742
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	\$11,865,401	\$0	\$11,865,401
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$11,865,401	\$0	\$11,865,401

Fund 67 - Self-Insurance				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2008	ADOPTED BUDGET 7/1/2008	TRANSFERS & REVISIONS
REVENUE				
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	\$18,948,204	\$18,946,959	\$1,245
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$18,948,204	\$18,946,959	\$1,245
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$266,047	\$263,047	\$3,000
3000	Benefits	\$110,123	\$110,123	\$0
4000	Books & Supplies	\$31,000	\$0	\$31,000
5000	Services & Other Operating Costs	\$15,885,520	\$0	\$15,885,520
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	\$16,292,690	\$373,170	\$15,919,520

I hereby certify that the foregoing is a full, true and correct copy of a Resolution approved at a Special Meeting of the State Administrator and/or Board of the Education of the Oakland Unified School District on December 10, 2008.

 Vincent Matthews
 State Administrator
 Oakland Unified School District