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# Memo

**To** Board of Education

**From** Tony Smith, Superintendent  
Vernon Hal, Chief Financial Officer

**Board Meeting Date** March 10, 2010

**Subject** Resolution No. 0910-0124 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2009-10

**Action Requested:** Approval by the Board of Education of Resolution No. 0910-0167 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2010 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications 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:** The Superintendent of Schools, upon recommendation of the Chief Financial Officer, recommends that fund transfers as enumerated in the attached Resolution No. 0910-0124 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. 0910-0167 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2010 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments:**

- Resolution No. 0910-0167 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2009-10

**RESOLUTION OF THE BOARD OF EDUCATION  
OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
Resolution No. 0910-0167**

**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**, the Superintendent of Schools, upon recommendation of the Chief Financial Officer, recommends that fund transfers as enumerated herein be made pursuant to the requests from sites and departments of the District,

**NOW, THEREFORE, BE IT RESOLVED** that I, as the Superintendent of the Oakland Unified School District, pursuant to SB 39, upon recommendation of Chief Financial Officer of Finance, hereby approve the following 2009-10 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through January 31, 2010 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$171,305,024	\$173,662,739	(\$2,357,716)
8100-8299	Federal Revenue	\$103,746	\$55,177	\$48,569
8300-8599	State Revenue	\$54,952,706	\$54,927,706	\$25,000
8600-8799	Local Revenue	\$25,744,615	\$26,404,083	(\$659,468)
8910-8929	Transfers In	\$3,867,563	\$3,867,563	\$0
8930-8979	Other Sources	\$450,000	\$153,191	\$296,809
8980-8999	Contributions	(\$30,578,538)	(\$30,578,538)	\$0
	Revenue Total	\$225,845,116	\$228,491,922	(\$2,646,806)
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$110,840,044	\$110,987,304	(\$147,260)
2000	Classified Salaries	\$40,476,608	\$40,295,212	\$181,395
3000	Benefits	\$54,087,000	\$53,961,442	\$125,558
4000	Books & Supplies	\$13,645,295	\$15,258,826	(\$1,613,531)
5000	Services & Other Operating Costs	\$26,796,334	\$25,449,593	\$1,346,741
6000	Capital Outlay	\$733,280	\$799,616	(\$66,335)
7100-7299;				
7400-7499	Other Outgo	\$12,393,689	\$12,389,271	\$4,418
7300-7399	Indirect/Direct Support Costs	(\$6,820,828)	(\$6,241,413)	(\$579,415)
7610-7699	Transfers Out	\$233,790	\$1,083,790	(\$850,000)
	Expenditure Total	\$252,385,212	\$253,983,640	(\$1,598,429)

Fund 01 - General Fund Restricted				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$10,358,858	\$10,358,858	\$0
8100-8299	Federal Revenue	\$85,995,248	\$85,048,243	\$947,005
8300-8599	State Revenue	\$58,319,786	\$59,257,375	(\$937,589)
8600-8799	Local Revenue	\$10,211,151	\$9,056,936	\$1,154,215
8910-8929	Transfers In	\$2,093,782	\$2,093,782	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$30,578,538	\$30,578,538	\$0
	Revenue Total	\$197,557,363	\$196,393,732	\$1,163,631
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$54,723,801	\$51,977,287	\$2,746,515
2000	Classified Salaries	\$24,524,222	\$23,264,083	\$1,260,139
3000	Benefits	\$29,977,353	\$27,959,795	\$2,017,558
4000	Books & Supplies	\$33,786,424	\$36,021,829	(\$2,235,405)
5000	Services & Other Operating Costs	\$60,431,424	\$55,166,633	\$5,264,791
6000	Capital Outlay	\$201,148	\$131,860	\$69,288
7100-7299;				
7400-7499	Other Outgo	\$1,301,630	\$773,670	\$527,960
7300-7399	Indirect/Direct Support Costs	\$4,448,667	\$3,850,506	\$598,161
7610-7699	Transfers Out	\$2,093,782	\$2,093,782	\$0
	Expenditure Total	\$211,488,451	\$201,239,445	\$10,249,006

Fund 12 - Child Development				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$9,906,228	\$9,906,228	\$0
8300-8599	State Revenue	\$13,573,632	\$13,573,632	\$0
8600-8799	Local Revenue	\$182,173	\$182,173	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$23,662,033	\$23,662,033	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$7,637,133	\$7,565,923	\$71,210
2000	Classified Salaries	\$4,856,135	\$4,675,935	\$180,200
3000	Benefits	\$5,473,099	\$5,487,209	(\$14,110)
4000	Books & Supplies	\$1,648,617	\$2,046,453	(\$397,836)
5000	Services & Other Operating Costs	\$2,607,370	\$2,462,970	\$144,400
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$1,057,056	\$1,057,056	\$0
7610-7699	Transfers Out	\$378,958	\$362,822	\$16,136
	Expenditure Total	\$23,658,369	\$23,658,369	\$0

**Fund 13 - Cafeteria Special Revenue**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$13,332,249	\$13,051,547	\$280,702
8300-8599	State Revenue	\$820,556	\$794,611	\$25,945
8600-8799	Local Revenue	\$799,270	\$1,201,356	(\$402,086)
8910-8929	Transfers In	\$555,524	\$539,388	\$16,136
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$15,507,599</u>	<u>\$15,586,902</u>	(\$79,302)
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$4,390,662	\$4,386,141	\$4,521
3000	Benefits	\$2,456,141	\$2,510,714	(\$54,573)
4000	Books & Supplies	\$7,506,527	\$7,366,208	\$140,319
5000	Services & Other Operating Costs	\$537,955	\$467,620	\$70,335
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$629,229	\$647,975	(\$18,746)
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$15,727,357</u>	<u>\$15,585,500</u>	\$141,857

**Fund 14 - Deferred Maintenance**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$3,646,876	\$3,646,876	\$0
8600-8799	Local Revenue	\$120,000	\$120,000	\$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	<u>\$5,860,658</u>	<u>\$5,860,658</u>	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$95,506	\$95,506	\$0
3000	Benefits	\$39,943	\$39,943	\$0
4000	Books & Supplies	\$181,007	\$465,670	(\$284,663)
5000	Services & Other Operating Costs	\$623,987	\$503,556	\$120,431
6000	Capital Outlay	\$6,469,416	\$5,905,184	\$564,232
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>\$7,409,858</u>	<u>\$7,009,858</u>	\$400,000

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

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	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	\$722,378	\$634,463	\$87,915
8910-8929	Transfers In	\$1,955,000	\$1,955,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,677,378</u>	<u>\$2,589,463</u>	<u>\$87,915</u>
<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	\$1,397,246	\$1,397,246	\$0
	Expenditure Total	<u>\$1,397,246</u>	<u>\$1,397,246</u>	<u>\$0</u>

**Fund 21 - Building Fund**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	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	\$3,976,505	\$3,972,327	\$4,178
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$185,000,000	\$185,000,000	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$188,976,505	\$188,972,327	\$4,178
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,495,832	\$1,446,332	\$49,500
3000	Benefits	\$651,347	\$640,922	\$10,425
4000	Books & Supplies	\$114,000	\$113,000	\$1,000
5000	Services & Other Operating Costs	\$5,758,000	\$5,758,000	\$0
6000	Capital Outlay	\$108,095,067	\$102,766,022	\$5,329,045
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	\$118,208,029	\$112,818,059	\$5,389,970



<b>Fund 25 - Capital Facilities</b>				
<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>2nd INTERIM BUDGET 1/31/2010</b>	<b>1st INTERIM BUDGET 10/31/2009</b>	<b>TRANSFERS &amp; REVISIONS</b>
<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	\$5,198,383	\$5,198,383	\$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>\$5,198,383</b>	<b>\$5,198,383</b>	<b>\$0</b>
<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	\$91,681	\$91,681	\$0
6000	Capital Outlay	\$3,129,395	\$3,129,395	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$2,805,000	\$1,955,000	\$850,000
	<b>Expenditure Total</b>	<b>\$6,026,076</b>	<b>\$5,176,076</b>	<b>\$850,000</b>

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

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$2,000,000	\$0	\$2,000,000
8600-8799	Local Revenue	\$57,019	\$57,019	\$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>\$2,057,019</u>	<u>\$57,019</u>	<u>\$2,000,000</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$90,558	\$90,558	\$0
3000	Benefits	\$38,790	\$37,940	\$850
4000	Books & Supplies	\$275,546	\$275,546	\$0
5000	Services & Other Operating Costs	\$638,767	\$638,767	\$0
6000	Capital Outlay	\$2,659,912	\$1,860,762	\$799,150
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>\$3,703,572</u>	<u>\$2,903,572</u>	<u>\$800,000</u>

**Fund 35 - County School Facilities**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	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	\$984,956	\$984,956	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$984,956	\$984,956	\$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	\$500,000	\$500,000	\$0
6000	Capital Outlay	\$7,501,831	\$6,426,831	\$1,075,000
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	\$8,001,831	\$6,926,831	\$1,075,000

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

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$10,903,198	\$4,437,453	\$6,465,745
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	<u>\$10,919,198</u>	<u>\$4,453,453</u>	<u>\$6,465,745</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$525,445	\$525,445	\$0
3000	Benefits	\$176,586	\$176,586	\$0
4000	Books & Supplies	\$8,980,534	\$815,000	\$8,165,534
5000	Services & Other Operating Costs	\$1,203,633	\$1,203,392	\$241
6000	Capital Outlay	\$17,000	\$15,000	\$2,000
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>\$10,903,198</u>	<u>\$2,735,423</u>	<u>\$8,167,775</u>

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

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	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	\$37,035,672	\$37,035,672	\$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>\$37,035,672</u>	<u>\$37,035,672</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	\$39,123,100	\$39,123,100	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$39,123,100</u>	<u>\$39,123,100</u>	\$0

**Fund 53 - Tax Override**

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	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	\$432	\$432	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$432	\$432	\$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

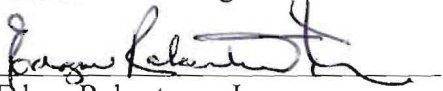
Fund 56 - Debt Service				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	Revenue Limit Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$18,102	\$18,102	\$0
8910-8929	Transfers In	\$850,000	\$850,000	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$868,102	\$868,102	\$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	\$868,102	\$868,102	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$868,102	\$868,102	\$0

Fund 67 - Self-Insurance				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2010	1st INTERIM BUDGET 10/31/2009	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	\$18,380,785	\$18,380,785	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$18,380,785	\$18,380,785	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$342,160	\$342,160	\$0
3000	Benefits	\$146,035	\$146,035	\$0
4000	Books & Supplies	\$31,000	\$31,000	\$0
5000	Services & Other Operating Costs	\$18,502,542	\$18,502,542	\$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	\$2,206,250	\$2,206,250	\$0
	Expenditure Total	\$21,227,987	\$21,227,987	\$0

Passed by the Board of Education of the Oakland Unified School District this 10<sup>th</sup> day of March, 2010, by the following vote, to wit:

- AYES: Jody London, David Kakishiba, Jumoke Hodge, Noel Gallo, Alice Spearman, Vice President Christopher Dobbins, President Gary Yee
- NAYES: None
- ABSTAINED: None
- ABSENT: None

I hereby certify that the foregoing is a full, true and correct copy of said Resolution approved at a Board of Education meeting of the Oakland Unified School District held on March 10, 2010.

  
 Edgar Rakestraw, Jr.  
 Secretary, Board of Education  
 Oakland Unified School District