



Board Office Use: Legislative File Info.	
File ID Number	15-0445
Introduction Date	3-11-15
Enactment Number	15-0280
Enactment Date	3/11/15 a.d.

Memo

To Board of Education

From Antwan Wilson, Superintendent & Board Secretary
Vernon Hal, Senior Business Officer

Board Meeting Date March 11, 2015
(To be completed by Procurement)

Subject Resolution No. 1415 -1083 Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-2015

Action Requested Approval by the Board of Education of Resolution No. 1415-1083 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2015 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. 1415-1083 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. 1415-1083 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2015 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1415 -1083 Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-15

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

**Resolution No. 1415-1083
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. 1415-1083 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 January 31, 2015 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$294,670,434	\$295,068,835	(\$398,401)
8100-8299	Federal Revenue	\$55,801	\$5,111	\$50,690
8300-8599	State Revenue	\$8,841,775	\$8,841,775	\$0
8600-8799	Local Revenue	\$25,545,948	\$25,644,682	(\$98,734)
8910-8929	Transfers In	\$734,067	\$734,067	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$49,196,750)	(\$49,196,750)	\$0
	Revenue Total	\$280,651,275	\$281,097,720	(\$446,445)
EXPENDITURE				
1000	Certificated Salaries	\$122,353,884	\$123,007,808	(\$653,924)
2000	Classified Salaries	\$38,762,331	\$38,652,030	\$110,301
3000	Benefits	\$68,235,323	\$69,171,972	(\$936,649)
4000	Books & Supplies	\$11,098,017	\$10,923,498	\$174,518
5000	Services & Other Operating Costs	\$31,556,230	\$30,141,548	\$1,414,682
6000	Capital Outlay	\$112,851	\$84,239	\$28,612
7100-7299				
7400-7499	Other Outgo	\$6,298,953	\$6,177,046	\$121,907
7300-7399	Indirect/Direct Support Costs	(\$5,635,536)	(\$4,800,940)	(\$834,596)
7610-7699	Transfers Out	\$725,000	\$325,000	\$400,000
	Expenditure Total	\$273,507,053	\$273,682,201	(\$175,149)

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,754,113	\$1,754,113	\$0
8100-8299	Federal Revenue	\$49,116,751	\$46,890,257	\$2,226,494
8300-8599	State Revenue	\$40,225,801	\$37,709,598	\$2,516,203
8600-8799	Local Revenue	\$23,620,075	\$22,962,031	\$658,044
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$49,196,750	\$49,196,750	(\$1)
	Revenue Total	<u>\$163,913,489</u>	<u>\$158,512,750</u>	\$5,400,740
EXPENDITURE				
1000	Certificated Salaries	\$41,947,063	\$40,490,635	\$1,456,428
2000	Classified Salaries	\$26,599,509	\$24,952,323	\$1,647,186
3000	Benefits	\$28,743,257	\$28,316,396	\$426,861
4000	Books & Supplies	\$28,184,999	\$29,175,379	(\$990,381)
5000	Services & Other Operating Costs	\$42,916,881	\$40,916,787	\$2,000,093
6000	Capital Outlay	\$743,074	\$640,530	\$102,544
7100-7299				
7400-7499	Other Outgo	\$800,000	\$800,000	\$0
7300-7399	Indirect/Direct Support Costs	\$3,907,472	\$3,096,765	\$810,707
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$173,842,255</u>	<u>\$168,388,816</u>	\$5,453,439

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,000,000	\$1,000,000	\$0
8100-8299	Federal Revenue	\$331,790	\$323,601	\$8,189
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$198,256	\$157,209	\$41,047
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$1,530,046</u>	<u>\$1,480,810</u>	<u>\$49,236</u>
EXPENDITURE				
1000	Certificated Salaries	\$842,160	\$894,106	(\$51,946)
2000	Classified Salaries	\$210,006	\$192,972	\$17,034
3000	Benefits	\$433,591	\$350,640	\$82,951
4000	Books & Supplies	\$378,529	\$374,884	\$3,646
5000	Services & Other Operating Costs	\$72,090	\$63,546	\$8,544
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$64,441	\$63,320	\$1,121
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$2,000,817</u>	<u>\$1,939,468</u>	<u>\$61,349</u>

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,001,074	\$3,001,074	\$0
8300-8599	State Revenue	\$10,080,899	\$9,969,525	\$111,374
8600-8799	Local Revenue	\$143,910	\$11,211	\$132,699
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>\$13,550,883</u>	<u>\$13,306,810</u>	\$244,073
EXPENDITURE				
1000	Certificated Salaries	\$3,584,425	\$3,614,675	(\$30,250)
2000	Classified Salaries	\$2,925,829	\$2,966,457	(\$40,628)
3000	Benefits	\$3,727,899	\$3,742,451	(\$14,552)
4000	Books & Supplies	\$669,627	\$459,054	\$210,573
5000	Services & Other Operating Costs	\$1,889,041	\$1,770,111	\$118,930
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$698,561	\$698,561	\$0
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$13,552,605</u>	<u>\$13,308,531</u>	\$244,073

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,582,747	\$15,882,704	\$700,043
8300-8599	State Revenue	\$1,009,828	\$919,302	\$90,526
8600-8799	Local Revenue	\$680,371	\$545,843	\$134,528
8910-8929	Transfers In	\$400,000	\$0	\$400,000
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$18,672,946</u>	<u>\$17,347,849</u>	<u>\$1,325,097</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$5,022,945	\$4,853,358	\$169,586
3000	Benefits	\$2,935,266	\$3,064,712	(\$129,446)
4000	Books & Supplies	\$9,520,994	\$8,257,529	\$1,263,465
5000	Services & Other Operating Costs	\$161,865	\$163,142	(\$1,276)
6000	Capital Outlay	\$69,000	\$69,000	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$965,062	\$942,294	\$22,768
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$18,881,974</u>	<u>\$17,556,877</u>	<u>\$1,325,097</u>

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	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 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	\$0	\$0	\$0
6000	Capital Outlay	\$2,795,815	\$2,795,815	\$0
7100-7299				
7400-7499	Other Outgo		\$0	\$0
7300-7399	Indirect/Direct Support Costs		\$0	\$0
7610-7699	Transfers Out		\$0	\$0
	Expenditure Total	\$2,795,815	\$2,795,815	\$0

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	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	\$141,858	\$23,469	\$118,388
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$141,858</u>	<u>\$23,469</u>	<u>\$118,388</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	\$496,010	\$90,600	\$405,410
5000	Services & Other Operating Costs	\$8,506,510	\$8,115,000	\$391,510
6000	Capital Outlay	\$68,900,529	\$55,932,414	\$12,968,115
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>\$81,351,660</u>	<u>\$67,586,625</u>	<u>\$13,765,035</u>

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	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	\$1,260,479	\$1,260,480	(\$0)
4000	Books & Supplies	\$2,147	\$2,147	\$0
5000	Services & Other Operating Costs	\$249,760	\$150,000	\$99,760
6000	Capital Outlay	\$3,059,760	\$1,110,000	\$1,949,760
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>\$6,952,096</u>	<u>\$4,902,575</u>	\$2,049,520

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	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	\$24,000	\$0
5000	Services & Other Operating Costs	\$341,100	\$341,100	\$0
6000	Capital Outlay	\$6,425,405	\$6,009,005	\$416,400
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	\$6,790,505	\$6,374,105	\$416,400

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$72,695	\$0	\$72,695
8600-8799	Local Revenue	\$46,118	\$0	\$46,118
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$118,813</u>	<u>\$0</u>	<u>\$118,813</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$72,695	\$0	\$72,695
5000	Services & Other Operating Costs	\$35,100	\$35,100	\$0
6000	Capital Outlay	\$5,000	\$5,000	\$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	<u>\$112,795</u>	<u>\$40,100</u>	<u>\$72,695</u>

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$11,142,880	\$3,423,029	\$7,719,851
8300-8599	State Revenue	\$522,000	\$522,000	\$0
8600-8799	Local Revenue	\$69,806,428	\$67,944,270	\$1,862,158
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$81,471,308</u>	<u>\$71,889,299</u>	<u>\$9,582,009</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	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$65,221,515	\$59,133,084	\$6,088,431
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$65,221,515</u>	<u>\$59,133,084</u>	<u>\$6,088,431</u>

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2015	1st INTERIM BUDGET 10/31/2014	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	\$21,082,922	\$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>\$21,082,922</u>	<u>\$21,082,922</u>	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$710,569	\$651,569	\$58,999
3000	Benefits	\$294,493	\$271,134	\$23,359
4000	Books & Supplies	\$79,637	\$55,000	\$24,637
5000	Services & Other Operating Costs	\$16,781,830	\$16,488,824	\$293,005
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>\$18,336,528</u>	<u>\$17,936,528</u>	\$400,000

Certification

PASSED BY THE FOLLOWING VOTE:

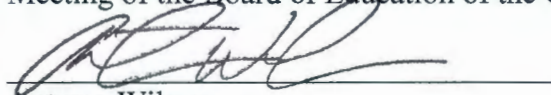
AYES: Roseann Torres, Aimee Eng, Nina Senn, Jumoke Hinton Hodge, Shanthi Gonzales,
Vice President Jody London, President James Harris

NAYS: None

ABSTAINED: None

ABSENT: None

I hereby certify that the foregoing is a full, true and correct copy of the Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held March 11, 2015.



Antwan Wilson
Secretary
Board of Education

File ID Number: 15-0445
Introduction Date: 3/11/15
Enactment Number: 15-0280
Enactment Date: 3/11/15
By: OA