

| Board Office Use: Legislative File Info. |                   |
|--|-------------------|
| File ID Number                           | 14-0448           |
| Introduction Date                        | 3-12-2014         |
| Enactment Number                         | 14-0355           |
| Enactment Date                           | 3-12-14 <i>ef</i> |



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Memo

**To** Board of Education

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

**Board Meeting Date** March 12, 2014  
*(To be completed by Procurement)*

**Subject** Resolution No. 1314-1052 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2013-2014

**Action Requested** Approval by the Board of Education of Resolution No. 1314-1052 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 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 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 Deputy Superintendent, recommends that fund transfers as enumerated in the attached Resolution No. 1314-1052 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. 1314-1052 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2014 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments** Resolution No. 1314-1052 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2013-14

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

**Resolution No. 1314-1052  
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. 1314-1052 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 January 31, 2014 as stated herein:

| <b>Fund 01 - General Fund Unrestricted</b> |                                  |   |  |                                      |
|--|----------------------------------|---|--|--------------------------------------|
| <b>OBJECT CODE</b>                         | <b>DESCRIPTION</b>               | <b>2nd INTERIM BUDGET<br/>1/31/2014</b> | <b>1st INTERIM BUDGET<br/>10/31/2013</b> | <b>TRANSFERS &amp;<br/>REVISIONS</b> |
| <b>REVENUE</b>                             |                                  |   |  |                                      |
| 8010-8099                                  | Revenue Limit Sources            | \$191,709,567                           | \$191,889,271                            | (\$179,704)                          |
| 8100-8299                                  | Federal Revenue                  | \$29,620                                | \$29,620                                 | \$0                                  |
| 8300-8599                                  | State Revenue                    | \$57,927,198                            | \$58,590,870                             | (\$663,672)                          |
| 8600-8799                                  | Local Revenue                    | \$25,957,267                            | \$26,193,469                             | (\$236,202)                          |
| 8910-8929                                  | Transfers In                     | \$734,067                               | \$734,067                                | \$0                                  |
| 8930-8979                                  | Other Sources                    | \$0                                     | \$0                                      | \$0                                  |
| 8980-8999                                  | Contributions                    | (\$40,017,337)                          | (\$38,961,081)                           | (\$1,056,256)                        |
|  | Revenue Total                    | \$236,340,382                           | \$238,476,216                            | (\$2,135,834)                        |
| <b>EXPENDITURE</b>                         |                                  |   |  |                                      |
| 1000                                       | Certificated Salaries            | \$104,812,926                           | \$104,247,141                            | \$565,785                            |
| 2000                                       | Classified Salaries              | \$38,429,190                            | \$38,579,363                             | (\$150,173)                          |
| 3000                                       | Benefits                         | \$62,143,775                            | \$62,616,127                             | (\$472,352)                          |
| 4000                                       | Books & Supplies                 | \$11,965,752                            | \$11,313,188                             | \$652,564                            |
| 5000                                       | Services & Other Operating Costs | \$17,671,671                            | \$16,839,901                             | \$831,770                            |
| 6000                                       | Capital Outlay                   | \$406,540                               | \$270,040                                | \$136,500                            |
| 7100-7299;                                 |                                  |   |  |                                      |
| 7400-7499                                  | Other Outgo                      | \$7,519,605                             | \$8,181,596                              | (\$661,991)                          |
| 7300-7399                                  | Indirect/Direct Support Costs    | (\$5,732,940)                           | (\$5,643,808)                            | (\$89,132)                           |
| 7610-7699                                  | Transfers Out                    | \$1,672,815                             | \$1,000,000                              | \$672,815                            |
|  | Expenditure Total                | \$238,889,334                           | \$237,403,549                            | \$1,485,785                          |



### Fund 01 - General Fund Restricted

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>REVISIONS |
|--------------------|----------------------------------|------------------------------------|-------------------------------------|-----------------------------|
| <b>REVENUE</b>     |                                  |                                    |                                     |                             |
| 8010-8099          | Revenue Limit Sources            | \$9,950,123                        | \$9,950,123                         | \$0                         |
| 8100-8299          | Federal Revenue                  | \$55,369,116                       | \$55,804,321                        | (\$435,205)                 |
| 8300-8599          | State Revenue                    | \$65,317,996                       | \$64,366,875                        | \$951,121                   |
| 8600-8799          | Local Revenue                    | \$15,334,787                       | \$15,728,441                        | (\$393,654)                 |
| 8910-8929          | Transfers In                     | \$2,093,782                        | \$2,093,782                         | \$0                         |
| 8930-8979          | Other Sources                    | \$0                                | \$0                                 | \$0                         |
| 8980-8999          | Contributions                    | \$40,017,337                       | \$38,961,081                        | \$1,056,256                 |
|                    | Revenue Total                    | <u>\$188,083,141</u>               | <u>\$186,904,622</u>                | <u>\$1,178,519</u>          |
| <b>EXPENDITURE</b> |                                  |                                    |                                     |                             |
| 1000               | Certificated Salaries            | \$49,298,389                       | \$47,383,842                        | \$1,914,548                 |
| 2000               | Classified Salaries              | \$23,884,576                       | \$23,460,925                        | \$423,651                   |
| 3000               | Benefits                         | \$32,019,546                       | \$32,097,447                        | (\$77,900)                  |
| 4000               | Books & Supplies                 | \$25,721,140                       | \$26,159,584                        | (\$438,444)                 |
| 5000               | Services & Other Operating Costs | \$56,977,256                       | \$57,882,698                        | (\$905,442)                 |
| 6000               | Capital Outlay                   | \$186,364                          | \$91,234                            | \$95,130                    |
| 7100-7299;         |                                  |                                    |                                     |                             |
| 7400-7499          | Other Outgo                      | \$1,164,368                        | \$1,220,008                         | (\$55,640)                  |
| 7300-7399          | Indirect/Direct Support Costs    | \$4,170,374                        | \$4,051,999                         | \$118,375                   |
| 7610-7699          | Transfers Out                    | \$2,093,782                        | \$2,093,782                         | \$0                         |
|                    | Expenditure Total                | <u>\$195,515,796</u>               | <u>\$194,441,519</u>                | <u>\$1,074,277</u>          |

# Fund 11 - Adult Education

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>REVISIONS |
|--------------------|----------------------------------|------------------------------------|-------------------------------------|-----------------------------|
| <b>REVENUE</b>     |                                  |                                    |                                     |                             |
| 8010-8099          | Revenue Limit Sources            | \$0                                | \$0                                 | \$0                         |
| 8100-8299          | Federal Revenue                  | \$245,081                          | \$245,081                           | \$0                         |
| 8300-8599          | State Revenue                    | \$0                                | \$0                                 | \$0                         |
| 8600-8799          | Local Revenue                    | \$38,061                           | \$30,350                            | \$7,711                     |
| 8910-8929          | Transfers In                     | \$1,000,000                        | \$1,000,000                         | \$0                         |
| 8930-8979          | Other Sources                    | \$0                                | \$0                                 | \$0                         |
| 8980-8999          | Contributions                    | \$0                                | \$0                                 | \$0                         |
|                    | Revenue Total                    | \$1,283,142                        | \$1,275,431                         | \$7,711                     |
| <b>EXPENDITURE</b> |                                  |                                    |                                     |                             |
| 1000               | Certificated Salaries            | \$915,663                          | \$816,825                           | \$98,838                    |
| 2000               | Classified Salaries              | \$192,347                          | \$165,223                           | \$27,124                    |
| 3000               | Benefits                         | \$399,272                          | \$390,399                           | \$8,873                     |
| 4000               | Books & Supplies                 | \$276,945                          | \$297,072                           | (\$20,126)                  |
| 5000               | Services & Other Operating Costs | \$0                                | \$49,023                            | (\$49,023)                  |
| 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                         |
|                    | Expenditure Total                | \$1,838,410                        | \$1,772,725                         | \$65,686                    |

# Fund 12 - Child Development

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>REVISIONS |
|--------------------|----------------------------------|------------------------------------|-------------------------------------|-----------------------------|
| <b>REVENUE</b>     |                                  |                                    |                                     |                             |
| 8010-8099          | Revenue Limit Sources            | \$0                                | \$0                                 | \$0                         |
| 8100-8299          | Federal Revenue                  | \$3,126,877                        | \$3,126,877                         | \$0                         |
| 8300-8599          | State Revenue                    | \$9,822,141                        | \$9,822,141                         | \$0                         |
| 8600-8799          | Local Revenue                    | \$3,460                            | \$0                                 | \$3,460                     |
| 8910-8929          | Transfers In                     | \$672,815                          | \$0                                 | \$672,815                   |
| 8930-8979          | Other Sources                    | \$0                                | \$0                                 | \$0                         |
| 8980-8999          | Contributions                    | \$0                                | \$0                                 | \$0                         |
|                    | Revenue Total                    | \$13,625,293                       | \$12,949,018                        | \$676,275                   |
| <b>EXPENDITURE</b> |                                  |                                    |                                     |                             |
| 1000               | Certificated Salaries            | \$3,456,005                        | \$3,407,925                         | \$48,080                    |
| 2000               | Classified Salaries              | \$2,769,766                        | \$2,781,482                         | (\$11,716)                  |
| 3000               | Benefits                         | \$3,536,862                        | \$3,588,646                         | (\$51,784)                  |
| 4000               | Books & Supplies                 | \$1,065,195                        | \$307,639                           | \$757,556                   |
| 5000               | Services & Other Operating Costs | \$2,426,747                        | \$2,213,701                         | \$213,046                   |
| 6000               | Capital Outlay                   | \$0                                | \$0                                 | \$0                         |
| 7100-7299;         |                                  |                                    |                                     |                             |
| 7400-7499          | Other Outgo                      | \$0                                | \$0                                 | \$0                         |
| 7300-7399          | Indirect/Direct Support Costs    | \$628,423                          | \$628,423                           | \$0                         |
| 7610-7699          | Transfers Out                    | \$57,224                           | \$57,224                            | \$0                         |
|                    | Expenditure Total                | \$13,940,223                       | \$12,985,040                        | \$955,183                   |

### Fund 13 - Cafeteria Special Revenue

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>REVISIONS |
|--------------------|----------------------------------|------------------------------------|-------------------------------------|-----------------------------|
| <b>REVENUE</b>     |                                  |                                    |                                     |                             |
| 8010-8099          | Revenue Limit Sources            | \$0                                | \$0                                 | \$0                         |
| 8100-8299          | Federal Revenue                  | \$15,466,528                       | \$15,915,954                        | (\$449,426)                 |
| 8300-8599          | State Revenue                    | \$950,507                          | \$992,075                           | (\$41,568)                  |
| 8600-8799          | Local Revenue                    | \$638,361                          | \$647,807                           | (\$9,446)                   |
| 8910-8929          | Transfers In                     | \$0                                | \$0                                 | \$0                         |
| 8930-8979          | Other Sources                    | \$0                                | \$0                                 | \$0                         |
| 8980-8999          | Contributions                    | \$0                                | \$0                                 | \$0                         |
|                    | Revenue Total                    | \$17,055,396                       | \$17,555,836                        | (\$500,440)                 |
| <b>EXPENDITURE</b> |                                  |                                    |                                     |                             |
| 1000               | Certificated Salaries            | \$0                                | \$0                                 | \$0                         |
| 2000               | Classified Salaries              | \$4,623,785                        | \$4,740,753                         | (\$116,968)                 |
| 3000               | Benefits                         | \$2,805,366                        | \$2,933,032                         | (\$127,666)                 |
| 4000               | Books & Supplies                 | \$9,663,421                        | \$9,945,676                         | (\$282,254)                 |
| 5000               | Services & Other Operating Costs | \$378,889                          | \$323,199                           | \$55,690                    |
| 6000               | Capital Outlay                   | \$0                                | \$0                                 | \$0                         |
| 7100-7299;         |                                  |                                    |                                     |                             |
| 7400-7499          | Other Outgo                      | \$0                                | \$0                                 | \$0                         |
| 7300-7399          | Indirect/Direct Support Costs    | \$879,959                          | \$909,201                           | (\$29,242)                  |
| 7610-7699          | Transfers Out                    | \$206,843                          | \$206,843                           | \$0                         |
|                    | Expenditure Total                | \$18,558,263                       | \$19,058,703                        | (\$500,440)                 |



# Fund 14 - Deferred Maintenance

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                    | \$2,093,782                        | \$2,093,782                         | \$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                | \$4,555,829                        | \$4,555,829                         | \$0                         |

## Fund 21 - Building Fund

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                    | \$120,000,000                      | \$120,000,000                       | \$0                         |
| <b>EXPENDITURE</b> |                                  |                                    |                                     |                             |
| 1000               | Certificated Salaries            | \$0                                | \$0                                 | \$0                         |
| 2000               | Classified Salaries              | \$1,722,241                        | \$1,722,241                         | \$0                         |
| 3000               | Benefits                         | \$834,473                          | \$833,463                           | \$1,010                     |
| 4000               | Books & Supplies                 | \$10,000                           | \$1,010                             | \$8,990                     |
| 5000               | Services & Other Operating Costs | \$7,385,000                        | \$6,975,000                         | \$410,000                   |
| 6000               | Capital Outlay                   | \$46,854,577                       | \$10,805,983                        | \$36,048,594                |
| 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                | \$58,900,073                       | \$22,431,479                        | \$36,468,594                |



## Fund 25 - Capital Facilities

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                         |
|                    | Revenue Total                    | <u>\$4,172,573</u>                 | <u>\$4,172,573</u>                  | \$0                         |
| <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                 | \$1,000,000                        | \$1,000,000                         | \$0                         |
| 5000               | Services & Other Operating Costs | \$251,204                          | \$123,000                           | \$128,204                   |
| 6000               | Capital Outlay                   | \$1,995,296                        | \$2,063,500                         | (\$68,204)                  |
| 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>\$6,507,073</u>                 | <u>\$6,447,073</u>                  | \$60,000                    |

# **Fund 35 - County School Facilities**

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                 | \$737,821                          | \$595,121                           | \$142,700                   |
| 5000               | Services & Other Operating Costs | \$280,500                          | \$205,000                           | \$75,500                    |
| 6000               | Capital Outlay                   | \$44,530,250                       | \$39,462,641                        | \$5,067,609                 |
| 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                | \$45,548,572                       | \$40,262,763                        | \$5,285,809                 |

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

| OBJECT<br>CODE          | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                 | \$12,000                           | \$12,000                            | \$0                         |
| 5000                    | Services & Other Operating Costs | \$0                                | \$0                                 | \$0                         |
| 6000                    | Capital Outlay                   | \$305,015                          | \$305,015                           | \$0                         |
| 7100-7299;<br>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                | \$317,015                          | \$317,015                           | \$0                         |



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

| OBJECT<br>CODE          | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                    | \$71,759,790                       | \$71,759,790                        | \$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;<br>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                | \$61,962,160                       | \$61,962,160                        | \$0                         |

# **Fund 53 - Tax Override**

| OBJECT<br>CODE     | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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<br>CODE           | DESCRIPTION                      | 2nd INTERIM<br>BUDGET<br>1/31/2014 | 1st INTERIM<br>BUDGET<br>10/31/2013 | TRANSFERS<br>&<br>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                       | \$13,667,817                        | \$2,844,299                 |
| 8910-8929                | Transfers In                     | \$0                                | \$0                                 | \$0                         |
| 8930-8979                | Other Financing Sources          | \$0                                | \$0                                 | \$0                         |
| 8980-8999                | Contributions                    | \$0                                | \$0                                 | \$0                         |
|                          | Revenue Total                    | \$16,512,116                       | \$13,667,817                        | \$2,844,299                 |
| <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                 | \$264,813                          | \$283,313                           | (\$18,500)                  |
| 5000                     | Services & Other Operating Costs | \$17,986,186                       | \$15,123,387                        | \$2,862,799                 |
| 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                | \$19,238,447                       | \$16,394,149                        | \$2,844,299                 |

**PASSED AND ADOPTED** by the Governing Board of the Oakland Unified School District on this 12 day of March, by the following vote:

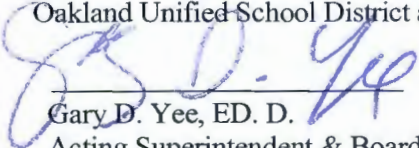
AYES: Jody London, Jumoke Hinton Hodge, Anne Washington, Roseann Torres,  
Christopher Dobbins, Vice President James Harris and President David Kakishiba

NOES: None

ABSTAINED: None

ABSENT: None

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 March 12, 2014.

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