Board Office Use: Le	gislative File Info.
File ID Number	15-0996
Introduction Date	5-27-15
Enactment Number	15-0668
Enactment Date	5127/15 02



Community Schools, Thriving Students

Memo	
То	Board of Education
From	Antwan Wilson, Superintendent & Board Secretary Vernon Hal, Senior Business Officer
Bo ard Meeting Date (To be completed by Procurement)	May 27, 2015
Subject	Resolution No. 1415-1147 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-2015
Action Requested	Approval by the Board of Education of Resolution No. 1415-1147 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 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. 1415-1147 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. 1415-1147 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2015 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.
Attachments	Resolution No. 1415-1147 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2014-15

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

Resolution No. 1415-1147 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. 1415-1147 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 April 30, 2015 as stated herein:

	Fund 01 - (General Fund	Unrestricted	
		3rd INTERIM	2nd INTERIM	TRANSFERS
OBJECT		BUDGET	BUDGET	&
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$295,316,598	\$294,670,434	\$646,164
3100-8299	Federal Revenue	\$71,668	\$55,801	\$15,86
8300-8599	State Revenue	\$8,841,775	\$8,841,775	\$0
8600-8799	Local Revenue	\$25,642,832	\$25,545,948	\$96,884
3910-8929	Transfers In	\$734,067	\$734,067	\$0
8930-8979	Other Sources	\$0	\$0	\$
3980-8999	Contributions	(\$50,227,006)	(\$49,196,750)	(\$1,030,257
	Revenue Total	\$280,379,933	\$280,651,275	(\$271,342
EXPENDIT	JRE			
1000	Certificated Salaries	\$121,903,855	\$122,353,884	(\$450,029
2000	Classified Salaries	\$38,782,272	\$38,762,331	\$19,94
3000	Benefits	\$67,820,115	\$68,235,323	(\$415,208
4000	Books & Supplies	\$10,624,512	\$11,098,017	(\$473,505
5000	Services & Other Operating Costs	\$32,835,864	\$31,556,230	\$1,279,63
5000	Capital Outlay	\$186,970	\$112,851	\$74,11
7100-7299	011	* 0.000.050	¢0.000.050	\$100 00
7400-7499	Other Outgo	\$6,398,953	\$6,298,953 (\$5,635,536)	\$100,00 (\$298,024
7300-7399 7610-7699	Indirect/Direct Support Costs Transfers Out	(\$5,933,561) \$725,000	(\$5,635,536) \$725,000	(\$290,024
	Expenditure Total	\$273,343,979	\$273,507,053	(\$163,073

	Fund 01	- General Fun	d Restricted	
		3rd INTERIM	2nd INTERIM	TRANSFERS
OBJECT		BUDGET	BUDGET	&
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,922,840	\$1,754,113	\$168,72
8100-8299	Federal Revenue	\$51,267,425	\$49,116,751	\$2,150,67
8300-8599	State Revenue	\$40,466,914	\$40,225,801	\$241,113
8600-8799	Local Revenue	\$18,668,656	\$23,620,075	(\$4,951,419
8910-8929	Transfers In	\$0	\$0	\$(
8930-8979	Other Sources	\$0	\$0	\$
8980-8999	Contributions	\$50,227,007	\$49,196,750	\$1,030,25
	Revenue Total	\$162,552,841	\$163,913,489	(\$1,360,648
EXPENDITU	JRE			
1000	Certificated Salaries	\$42,770,426	\$41,947,063	\$823,36
2000	Classified Salaries	\$26,155,038	\$26,599,509	(\$444,471
3000	Benefits	\$28,509,978	\$28,743,257	(\$233,279
4000	Books & Supplies	\$22,122,269	\$28,184,999	(\$6,062,730
5000	Services & Other Operating Costs	\$47,158,842	\$42,916,881	\$4,241,96
0006	Capital Outlay	\$761,306	\$743,074	\$18,23
7100-7299				
7400-7499	Other Outgo	\$800,000	\$800,000	\$
7300-7399	Indirect/Direct Support Costs	\$4,194,748	\$3,907,472	\$287,27
7610-7699	Transfers Out	\$0	\$0	\$
	Expenditure Total	\$172,472,607	\$173,842,255	(\$1,369,648

	Fun	d 11 - Adult	Education	
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099 8100-8299 8300-8599	LCFF Sources Federal Revenue State Revenue	\$1,000,000 \$331,790 \$0	\$1,000,000 \$331,790 \$0	\$0 \$0 \$0
8600-8799 8910-8929 8930-8979	Local Revenue Transfers In Other Sources	\$417,216 \$0 \$0	\$198,256 \$0 \$0	\$218,960 \$0 \$0
8980-8999	Contributions Revenue Total	\$0 \$1,749,006	\$0 \$1,530,046	\$0 \$218,960
EXPENDITU	JRE			
1000	Certificated Salaries	\$985,721	\$842,160	\$143,561
2000 3000	Classified Salaries Benefits	\$241,692	\$210,006	\$31,687
4000	Books & Supplies	\$441,781 \$406,094	\$433,591 \$378,529	\$8,190 \$27,56
5000	Services & Other Operating Costs	\$64,296	\$72,090	(\$7,793
6000 7100-7299	Capital Outlay	\$0	\$0	\$(
7400-7499	Other Outgo	\$0	\$0	\$(
7300-7399	Indirect/Direct Support Costs	\$64,441	\$64,441	\$(
7610-7699	Transfers Out	\$0	\$0	\$(
	Expenditure Total	\$2,204,027	\$2,000,817	\$203,210

	Fund	12 - Child De	velopment	
		3rd	2nd	
ODIFOT		INTERIM	INTERIM	TRANSFERS &
OBJECT	DESCRIPTION	BUDGET 4/30/2015	BUDGET 1/31/2015	« REVISIONS
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$2,895,386	\$3,001,074	(\$105,688)
8300-8599	State Revenue	\$10,266,922	\$10,080,899	\$186,023
8600-8799	Local Revenue	\$143,910	\$143,910	\$0
8910-8929	Transfers In	\$325,000	\$325,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$13,631,218	\$13,550,883	\$80,335
EXPENDIT	URE			
1000	Certificated Salaries	\$3,679,406	\$3,584,425	\$94,981
2000	Classified Salaries	\$2,929,698	\$2,925,829	\$3,869
3000	Benefits	\$3,690,919	\$3,727,899	(\$36,980)
4000	Books & Supplies	\$611,443	\$669,627	(\$58,184)
5000	Services & Other Operating Costs	\$1,954,941	\$1,889,041	\$65,900
6000	Capital Outlay	\$0	\$0	\$0
7100-7299	Others Outre	00	¢0	*
7400-7499	Other Outgo	\$0	\$0 \$609 561	\$0 \$10,749
7300-7399 7610-7699	Indirect/Direct Support Costs Transfers Out	\$709,310 \$57,224	\$698,561 \$57,224	\$10,749
1010-1099	Transiers Out	φ01,224	φ01,224	\$0
	Expenditure Total	\$13,632,940	\$13,552,605	\$80,335

	Fund 13 - Ca	feteria Speci	al Revenue	
OBJECT		3rd INTERIM BUDGET	2nd INTERIM BUDGET	TRANSFERS &
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$
8100-8299	Federal Revenue	\$16,582,747	\$16,582,747	\$
8300-8599	State Revenue	\$1,009,828	\$1,009,828	\$
8600-8799	Local Revenue	\$728,055	\$680,371	\$47,68
8910-8929	Transfers In	\$400,000	\$400,000	\$
8930-8979	Other Sources	\$0	\$0	\$
8980-8999	Contributions	\$0	\$0	\$
	Revenue Total	\$18,720,630	\$18,672,946	\$47,68
EXPENDITU	JRE			
1000	Certificated Salaries	\$0	\$0	\$
2000	Classified Salaries	\$4,834,820	\$5,022,945	(\$188,125
3000	Benefits	\$2,763,331	\$2,935,266	(\$171,935
4000	Books & Supplies	\$9,921,950	\$9,520,994	\$400,95
5000	Services & Other Operating Costs	\$162,686	\$161,865	\$82
6000	Capital Outlay	\$74,966	\$69,000	\$5,96
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$
7300-7399	Indirect/Direct Support Costs	\$965,062	\$965,062	\$
7610-7699	Transfers Out	\$206,843	\$206,843	\$
	Expenditure Total	\$18,929,658	\$18,881,974	\$47,68

-	Fund 14 -	Deferred Ma	aintenance	
		3rd	2nd	
		INTERIM	INTERIM	TRANSFERS
OBJECT		BUDGET	BUDGET	&
CODE	DESCRIPTION	4/30/2015	1/31/2015	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
EXPENDIT	JRE			
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 7100-7299	Capital Outlay	\$2,795,815	\$2,795,815	\$0
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	\$2,795,815	\$2,795,815	\$0

	F	und 21 - Bui	Iding Fund	
OBJECT	DECODUCTION	3rd INTERIM BUDGET	2nd INTERIM BUDGET	
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$
8100-8299	Federal Revenue	\$0	\$0	\$
8300-8599	State Revenue	\$0	\$0	\$
8600-8799	Local Revenue	\$349,193	\$141,858	\$207,33
8910-8929	Transfers In	\$0	\$0	\$
8930-8979	Other Financing Sources	\$0	\$0	\$
8980-8999	Contributions	\$0	\$0	\$
	Revenue Total	\$349,193	\$141,858	\$207,33
EXPENDITU	JRE			
1000	Certificated Salaries	\$0	\$0	\$
2000	Classified Salaries	\$2,383,220	\$2,381,220	\$2,00
3000	Benefits	\$1,067,391	\$1,067,391	\$
4000	Books & Supplies	\$665,010	\$496,010	\$169,00
5000	Services & Other Operating Costs	\$9,151,985	\$8,506,510	\$645,47
6000	Capital Outlay	\$74,336,594	\$68,900,529	\$5,436,06
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$
7610-7699	Transfers Out	\$0	\$0	\$
	Expenditure Total	\$87,604,200	\$81,351,660	\$6,252,54

1.	Fund 25 - Capital Facilities							
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2015	2nd INTERIM BUDGET 1/31/2015	TRANSFERS & REVISIONS				
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS				
REVENUE								
8010-8099	LCFF Sources	\$0	\$0	\$0				
8100-8299	Federal Revenue	\$0	\$0	\$0				
8300-8599	State Revenue	\$0	\$0	\$(
	Local Revenue	\$4,821,942	\$4,144,219	\$677,723				
8910-8929	Transfers In	\$0	\$0	\$0				
8930-8979	Other Financing Sources	\$0	\$0	\$				
8980-8999	Contributions	\$0	\$0	\$				
	Revenue Total	\$4,821,942	\$4,144,219	\$677,723				
EXPENDITU	JRE							
1000	Certificated Salaries	\$0	\$0	\$(
2000	Classified Salaries	\$2,379,949	\$2,379,949	\$				
3000	Benefits	\$1,260,479	\$1,260,479	\$				
4000	Books & Supplies	\$2,158	\$2,147	\$1				
5000	Services & Other Operating Costs	\$249,760	\$249,760	\$				
6000	Capital Outlay	\$3,499,108	\$3,059,760	\$439,34				
7100-7299								
7400-7499	Other Outgo	\$0	\$0	\$				
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$				
7610-7699	Transfers Out	\$0	\$0	\$				
	Expenditure Total	\$7,391,455	\$6,952,096	\$439,359				

	Fund 35 - County School Facilities							
OBJECT		3rd INTERIM BUDGET	2nd INTERIM BUDGET	TRANSFERS &				
CODE	DESCRIPTION	4/30/2015	1/31/2015	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	\$127,300	\$0	\$127,300				
8910-8929	Transfers In	\$0	\$0	\$0				
8930-8979	Other Financing Sources	\$0	\$0	\$0				
8980-8999	Contributions	\$0	\$0	\$(
	Revenue Total	\$127,300	\$0	\$127,300				
EXPENDITU	JRE							
1000	Certificated Salaries	\$0	\$0	\$0				
2000	Classified Salaries	\$0	\$0	\$0				
3000	Benefits	\$0	\$0	\$0				
4000	Books & Supplies	\$24,000	\$24,000	\$				
5000	Services & Other Operating Costs	\$341,100	\$341,100	\$				
6000	Capital Outlay	\$6,561,284	\$6,425,405	\$135,879				
7100-7299	0//							
7400-7499 7300-7399	Other Outgo	\$0	\$0 \$0	\$				
7610-7699	Indirect/Direct Support Costs Transfers Out	\$0 \$0	\$0 \$0	\$0 \$0				
0101000		ψυ	ψυ					
	Expenditure Total	\$6,926,384	\$6,790,505	\$135,879				

	Fund 40 - Special I	Reserve for	Capital Out	lay Projects
OBJECT		3rd INTERIM BUDGET	2nd INTERIM BUDGET	TRANSFERS &
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$(
8100-8299	Federal Revenue	\$0	\$0	\$
3300-8599	State Revenue	\$72,695	\$72,695	\$
3600-8799	Local Revenue	\$46,118	\$46,118	\$
3910-8929	Transfers In	\$0	\$0	\$
8930-8979	Other Financing Sources	\$0	\$0	\$
3980-8999	Contributions	\$0	\$0	\$
	Revenue Total	\$118,813	\$118,813	\$
EXPENDITU	JRE			
1000	Certificated Salaries	\$0	\$0	\$
2000	Classified Salaries	\$0	\$0	\$
3000	Benefits	\$0	\$0	\$
1000	Books & Supplies	\$74,795	\$72,695	\$2,10
5000	Services & Other Operating Costs	\$35,100	\$35,100	\$
6000	Capital Outlay	\$5,000	\$5,000	\$
100-7299		60		
7400-7499 7300-7399	Other Outgo Indirect/Direct Support Costs	\$0 \$0	\$0 \$0	\$
7610-7699	Transfers Out	\$0	\$0	
	Expenditure Total	\$114,895	\$112,795	\$2,10

	Fund 51 - Bon	d Interest &	Redemption	n Fund
OBJECT		3rd INTERIM BUDGET	2nd INTERIM BUDGET	TRANSFERS &
CODE	DESCRIPTION	4/30/2015	1/31/2015	REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$C
8100-8299	Federal Revenue	\$11,142,880	\$11,142,880	\$0
8300-8599	State Revenue	\$522,000	\$522,000	\$0
8600-8799	Local Revenue	\$69,806,428	\$69,806,428	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$(
	Revenue Total	\$81,471,308	\$81,471,308	\$(
EXPENDIT	JRE			
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$(
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$
5000	Services & Other Operating Costs	\$0	\$0	\$
6000	Capital Outlay	\$0	\$0	\$
7100-7299			005 004 545	
7400-7499	Other Outgo	\$65,221,515	\$65,221,515	(\$0
7300-7399 7610-7699	Indirect/Direct Support Costs Transfers Out		\$0 \$0	\$
0101000				
	Expenditure Total	\$65,221,515	\$65,221,515	(\$0

DESCRIPTION CFF Sources ederal Revenue state Revenue ocal Revenue fransfers In	3rd INTERIM BUDGET 4/30/2015 \$0 \$0 \$0 \$20,726,346	2nd INTERIM BUDGET 1/31/2015 \$0 \$0 \$0	TRANSFERS & REVISIONS \$0 \$0 \$0 \$0
CFF Sources ederal Revenue tate Revenue ocal Revenue fransfers In	\$0 \$0 \$0 \$20,726,346	\$0 \$0 \$0	\$0
ederal Revenue itate Revenue ocal Revenue iransfers In	\$0 \$0 \$20,726,346	\$0 \$0	\$0
ederal Revenue itate Revenue ocal Revenue iransfers In	\$0 \$0 \$20,726,346	\$0 \$0	\$0
tate Revenue ocal Revenue ransfers In	\$0 \$20,726,346	\$0	
ocal Revenue ransfers In	\$20,726,346		\$0
ransfers In			
		\$21,082,922	(\$356,576)
	\$0	\$0	\$0
			\$0
contributions	\$0	\$0	\$0
Revenue Total	\$20,726,346	\$21,082,922	(\$356,576)
E			
ertificated Salaries	\$0	\$0	\$0
lassified Salaries		\$710,569	\$5,872
enefits		\$294,493	\$657
ooks & Supplies	\$97,553	\$79,637	\$17,916
ervices & Other Operating Costs	\$19,221,194	\$16,781,830	\$2,439,364
epreciation	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
ndirect/Direct Support Costs	\$0	\$0	\$0
ransfers Out	\$470,000	\$470,000	\$0
Expenditure Total	\$20,800,338	\$18,336.528	\$2,463,810
	ther Financing Sources ontributions Revenue Total E ertificated Salaries lassified Salaries enefits ooks & Supplies ervices & Other Operating Costs epreciation ther Outgo direct/Direct Support Costs	ther Financing Sources\$0ontributions\$0Revenue Total\$20,726,346Revenue Total\$20,726,346E\$10ertificated Salaries\$0lassified Salaries\$0sasified Salaries\$116,441enefits\$295,150ooks & Supplies\$97,553ervices & Other Operating Costs\$19,221,194epreciation\$0ther Outgo\$0direct/Direct Support Costs\$0sansfers Out\$470,000	ther Financing Sources\$0\$0ontributions\$0\$0Revenue Total\$20,726,346\$21,082,922E\$20,726,346\$21,082,922ertificated Salaries\$0\$0lassified Salaries\$716,441\$710,569enefits\$295,150\$294,493ooks & Supplies\$97,553\$79,637ervices & Other Operating Costs\$19,221,194\$16,781,830epreciation\$0\$0ther Outgo\$0\$0direct/Direct Support Costs\$0\$0ransfers Out\$470,000\$470,000

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 27th day of May by the following vote:

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

NOES: None

ABSTAINED: None

ABSENT: None

I hereby certify that the forgoing 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 Board Meeting of said Board held May 27[,] 2015.

Antwan Wilson Superintendent & Board Secretary Oakland Unified School District

Introduction Date: 5/27/15 Enactment Number: 15-0668 Enactment Date: 5/21/15 By: PD