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Introduction Date	5-25-2016
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Enactment Date	5/25/16 OR



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Memo

**To** Board of Education

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

**Board Meeting Date** May 25, 2016  
(To be completed by Procurement)

**Subject** Resolution No. 1516-0234 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2015-2016

**Action Requested** Approval by the Board of Education of Resolution No. 1516-0234 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2016 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. 1516-0234 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. 1516-0234 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2016 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments** Resolution No. 1516-0234 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2015-16

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

**Resolution No. 1516-0234  
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. 1516-0234 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 2015-16 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through April 30, 2016 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$337,343,851	\$335,448,822	\$1,895,029
		\$71,668	\$71,668	\$0
8100-8299	Federal Revenue	\$26,235,031	\$26,235,031	\$0
8300-8599	State Revenue	\$29,569,240	\$29,520,144	\$49,096
8600-8799	Local Revenue	\$2,297,370	\$2,297,370	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	(\$64,286,721)	(\$62,173,708)	(\$2,113,013)
8980-8999	Contributions			
	Revenue Total	\$331,230,439	\$331,399,327	(\$168,887)
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$144,064,470	\$145,545,048	(\$1,480,578)
2000	Classified Salaries	\$53,156,519	\$53,497,345	(\$340,825)
3000	Benefits	\$74,694,100	\$74,960,345	(\$266,245)
4000	Books & Supplies	\$14,349,130	\$14,772,496	(\$423,367)
5000	Services & Other Operating Costs	\$41,419,105	\$38,982,293	\$2,436,812
6000	Capital Outlay	\$1,496,571	\$1,394,005	\$102,567
7100-7299;				
7400-7499	Other Outgo	\$6,687,808	\$6,687,808	\$0
7300-7399	Indirect/Direct Support Costs	(\$5,366,356)	(\$5,206,697)	(\$159,659)
7610-7699	Transfers Out	\$1,018,037	\$1,018,037	\$0
	Expenditure Total	\$331,519,384	\$331,650,679	\$131,295

Fund 01 - General Fund Restricted				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$2,326,800	\$1,922,840	\$403,960
8100-8299	Federal Revenue	\$49,658,874	\$49,870,431	(\$211,557)
8300-8599	State Revenue	\$44,714,414	\$44,092,341	\$622,073
8600-8799	Local Revenue	\$26,625,560	\$26,250,061	\$375,499
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$64,286,721	\$62,173,708	\$2,113,013
	Revenue Total	\$187,612,369	\$184,309,381	\$3,302,988
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$48,740,612	\$47,523,525	\$1,217,087
2000	Classified Salaries	\$32,457,335	\$28,690,210	\$3,767,125
3000	Benefits	\$33,776,831	\$33,266,044	\$510,787
4000	Books & Supplies	\$20,111,820	\$24,219,776	(\$4,107,956)
5000	Services & Other Operating Costs	\$47,268,269	\$45,191,928	\$2,076,341
6000	Capital Outlay	\$589,932	\$58,573	\$531,359
7100-7299;				
7400-7499	Other Outgo	\$3,833,319	\$3,828,319	\$5,000
7300-7399	Indirect/Direct Support Costs	\$3,694,412	\$3,535,303	\$159,109
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$190,472,529	\$186,313,678	\$4,158,852

### Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$67,416	\$67,416	\$0
8100-8299	Federal Revenue	\$222,309	\$222,309	\$0
8300-8599	State Revenue	\$1,469,967	\$1,469,967	\$0
8600-8799	Local Revenue	\$677,394	\$96,187	\$581,207
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,437,086</u>	<u>\$1,855,879</u>	<u>\$581,207</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$1,332,010	\$885,614	\$446,395
2000	Classified Salaries	\$286,917	\$232,818	\$54,100
3000	Benefits	\$424,464	\$321,182	\$103,282
4000	Books & Supplies	\$494,235	\$862,259	(\$368,023)
5000	Services & Other Operating Costs	\$90,579	\$63,746	\$26,832
6000	Capital Outlay	\$28,320	\$0	\$28,320
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$76,615	\$76,615	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$2,733,141</u>	<u>\$2,442,234</u>	<u>\$290,907</u>

## Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$2,895,386	\$2,895,386	\$0
8300-8599	State Revenue	\$9,760,110	\$9,760,110	\$0
8600-8799	Local Revenue	\$536,890	\$475,042	\$61,848
8910-8929	Transfers In	\$131,830	\$131,830	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$13,324,216</u>	<u>\$13,262,368</u>	<u>\$61,848</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$3,573,135	\$3,562,799	\$10,337
2000	Classified Salaries	\$3,075,172	\$3,059,511	\$15,661
3000	Benefits	\$3,473,346	\$3,470,828	\$2,518
4000	Books & Supplies	\$489,993	\$537,441	(\$47,448)
5000	Services & Other Operating Costs	\$2,010,492	\$1,929,712	\$80,780
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$655,215	\$655,215	\$0
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$13,334,578</u>	<u>\$13,272,730</u>	<u>\$61,848</u>

### Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,925,738	\$16,920,188	\$5,550
8300-8599	State Revenue	\$958,416	\$958,416	\$0
8600-8799	Local Revenue	\$842,951	\$838,784	\$4,168
8910-8929	Transfers In	\$886,207	\$886,207	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$19,613,312</u>	<u>\$19,603,595</u>	<u>\$9,718</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$5,730,265	\$5,723,325	\$6,940
3000	Benefits	\$2,948,134	\$3,038,578	(\$90,444)
4000	Books & Supplies	\$9,531,442	\$9,302,226	\$229,216
5000	Services & Other Operating Costs	\$177,383	\$320,927	(\$143,545)
6000	Capital Outlay	\$82,965	\$75,965	\$7,000
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$940,115	\$939,565	\$550
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$19,617,147</u>	<u>\$19,607,429</u>	<u>\$9,718</u>

### Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$2,980	\$2,094	\$886
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,980	\$2,094	\$886
<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	\$1,391,569	\$1,192,585	\$198,984
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	\$1,391,569	\$1,192,585	\$198,984

### Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$621,531	\$316,502	\$305,029
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$179,970,693	\$179,970,693	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$180,592,224</u>	<u>\$180,287,195</u>	<u>\$305,029</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$2,893,313	\$1,542,424	\$1,350,890
3000	Benefits	\$1,361,366	\$772,535	\$588,831
4000	Books & Supplies	\$154,338	\$119,038	\$35,300
5000	Services & Other Operating Costs	\$16,586,471	\$15,523,371	\$1,063,100
6000	Capital Outlay	\$83,859,460	\$79,476,354	\$4,383,106
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>\$104,854,948</u>	<u>\$97,433,721</u>	<u>\$7,421,227</u>



### Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$2,435,567	\$1,411,614	\$1,023,953
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,435,567</u>	<u>\$1,411,614</u>	<u>\$1,023,953</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$568,143	\$0	\$568,143
	Services & Other Operating			
5000	Costs	\$659,643	\$147,000	\$512,643
6000	Capital Outlay	\$709,200	\$653,700	\$55,500
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>\$1,936,986</u>	<u>\$800,700</u>	<u>\$1,136,286</u>

### Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$2,628,250	\$2,628,250	\$0
8600-8799	Local Revenue	\$39,221	\$23,654	\$15,567
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,667,471</u>	<u>\$2,651,904</u>	<u>\$15,567</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,060	\$1,060	(\$0)
3000	Benefits	\$190	\$190	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$3,267,715	\$3,267,485	\$230
6000	Capital Outlay	\$1,842,052	\$1,692,052	\$150,000
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>\$5,111,018</u>	<u>\$4,960,788</u>	<u>\$150,230</u>

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

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$81,241	\$2,265	\$78,976
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$81,241	\$2,265	\$78,976
<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	\$14,252	\$14,252	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$182,423	\$182,423	\$0
	Expenditure Total	\$196,675	\$196,675	\$0

### Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$3,515,994	\$0
8300-8599	State Revenue	\$659,000	\$659,000	\$0
8600-8799	Local Revenue	\$72,391,929	\$72,372,518	\$19,411
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$206,664,998	\$206,664,998	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$283,231,921</u>	<u>\$283,212,509</u>	<u>\$19,411</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	\$89,629,944	\$89,629,944	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	<u>\$188,080,000</u>	<u>\$188,080,000</u>	<u>\$0</u>
	Expenditure Total	<u>\$277,709,944</u>	<u>\$277,709,944</u>	<u>\$0</u>

### Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2016	2nd INTERIM BUDGET 1/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$22,681,802	\$22,675,784	\$6,018
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$22,681,802</u>	<u>\$22,675,784</u>	<u>\$6,018</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$877,190	\$877,190	\$0
3000	Benefits	\$323,430	\$323,430	\$0
4000	Books & Supplies	\$182,293	\$198,893	(\$16,600)
5000	Services & Other Operating Costs	\$18,342,707	\$17,696,107	\$646,600
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	<u>\$1,850,880</u>	<u>\$1,850,880</u>	<u>\$0</u>
	Expenditure Total	<u>\$21,576,500</u>	<u>\$20,946,500</u>	<u>\$630,000</u>

**PASSED AND ADOPTED** by the Governing Board of the Oakland Unified School District on this 25<sup>th</sup> day of May 2016, by the following vote:

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

NOES: None

ABSTAINED: None

ABSENT: Shanthi Gonzales

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 Special Meeting I of said Board held May 25, 2016.



Antwan Wilson  
Superintendent & Board Secretary  
Oakland Unified School District  
Alameda County, California

- 1 -

File ID Number: 16-1052  
Introduction Date: 5/25/16  
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Rv: 012