

Board Office Use: Legislative File Info.	
File ID Number	16-2564
Introduction Date	12-14-16
Enactment Number	16-1862
Enactment Date	12-14-16 <i>lf</i>



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To	Board of Education
From	Antwan Wilson, Superintendent & Board Secretary Vernon Hal, Senior Business Officer Gloria Gamblin, Interim Chief Finance Officer
Board Meeting Date	December 14, 2016
Subject	Resolution No. 1617-0087 Authorizing Budgetary Increases/Decreases and Transfers, FY 2016-2017
Action Requested	Approval by the Board of Education of Resolution No. 1617-0087 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 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. 1617-0087 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. 1617-0087 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2016 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.
Attachments	Resolution No. 1617-0087 Authorizing Budgetary Increases/Decreases and Transfers, FY 2016-17

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

**Resolution No. 1617-0087
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. 1617-0087 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 2016-17 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through October 31, 2016 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$354,832,928	\$358,772,847	(\$3,939,919)
8100-8299	Federal Revenue	\$55,801	\$71,668	(\$15,867)
8300-8599	State Revenue	\$15,553,770	\$15,998,977	(\$445,207)
8600-8799	Local Revenue	\$33,407,747	\$29,209,741	\$4,198,006
8910-8929	Transfers In	\$735,130	\$564,067	\$171,063
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$65,530,184)	(\$65,564,294)	\$34,110
	Revenue Total	\$339,055,192	\$339,053,006	\$2,186
EXPENDITURE				
1000	Certificated Salaries	\$144,082,504	\$152,595,307	(\$8,512,803)
2000	Classified Salaries	\$56,798,559	\$46,809,411	\$9,989,148
3000	Benefits	\$82,841,462	\$86,244,330	(\$3,402,868)
4000	Books & Supplies	\$13,453,767	\$20,116,023	(\$6,662,256)
5000	Services & Other Operating Costs	\$37,905,753	\$29,627,533	\$8,278,220
6000	Capital Outlay	\$225,502	\$11,000	\$214,502
7100-7299;				
7400-7499	Other Outgo	\$6,077,046	\$6,242,046	(\$165,000)
7300-7399	Indirect/Direct Support Costs	(\$5,162,308)	(\$4,340,769)	(\$821,539)
7610-7699	Transfers Out	\$3,918,860	\$1,619,490	\$2,299,370
	Expenditure Total	\$340,141,146	\$338,924,372	\$1,216,775

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$2,326,800	\$2,326,800	\$0
8100-8299	Federal Revenue	\$44,745,041	\$43,468,466	\$1,276,575
8300-8599	State Revenue	\$47,222,366	\$44,466,157	\$2,756,209
8600-8799	Local Revenue	\$28,576,357	\$25,621,676	\$2,954,681
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$65,530,184	\$65,564,294	(\$34,110)
	Revenue Total	\$188,400,749	\$181,447,393	\$6,953,356
EXPENDITURE				
1000	Certificated Salaries	\$50,107,407	\$46,743,020	\$3,364,386
2000	Classified Salaries	\$38,378,503	\$36,934,984	\$1,443,519
3000	Benefits	\$47,076,585	\$45,948,210	\$1,128,375
4000	Books & Supplies	\$18,556,949	\$15,328,330	\$3,228,619
5000	Services & Other Operating Costs	\$37,010,946	\$30,768,000	\$6,242,946
6000	Capital Outlay	\$2,404,280	\$0	\$2,404,280
7100-7299;				
7400-7499	Other Outgo	\$2,813,994	\$2,813,994	\$0
7300-7399	Indirect/Direct Support Costs	\$3,554,075	\$2,801,724	\$752,351
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$199,902,739	\$181,338,262	\$18,564,477

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$190,888	\$164,400	\$26,488
8300-8599	State Revenue	\$2,649,122	\$209,816	\$2,439,306
8600-8799	Local Revenue	\$93,600	\$1,815,284	(\$1,721,684)
8910-8929	Transfers In	\$0		\$0
8930-8979	Other Sources	\$0		\$0
8980-8999	Contributions	\$0		\$0
	Revenue Total	\$2,933,610	\$2,189,500	\$744,110
EXPENDITURE				
1000	Certificated Salaries	\$1,474,803	\$1,277,756	\$197,047
2000	Classified Salaries	\$230,796	\$176,796	\$54,000
3000	Benefits	\$552,196	\$563,149	(\$10,953)
4000	Books & Supplies	\$1,515,670	\$26,685	\$1,488,985
5000	Services & Other Operating Costs	\$114,632	\$55,604	\$59,028
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$159,541	\$89,509	\$70,032
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$4,047,639	\$2,189,500	\$1,858,139

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,132,468	\$1,132,468	\$0
8300-8599	State Revenue	\$9,991,106	\$9,991,106	\$0
8600-8799	Local Revenue	\$237,429	\$114,736	\$122,693
8910-8929	Transfers In	\$1,393,860	\$894,490	\$499,370
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$12,754,863	\$12,132,800	\$622,063
EXPENDITURE				
1000	Certificated Salaries	\$3,245,614	\$3,268,478	(\$22,864)
2000	Classified Salaries	\$3,162,904	\$3,222,221	(\$59,316)
3000	Benefits	\$3,887,050	\$3,762,235	\$124,815
4000	Books & Supplies	\$721,366	\$55,506	\$665,860
5000	Services & Other Operating Costs	\$1,171,840	\$1,248,000	(\$76,160)
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$519,226	\$519,136	\$90
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	\$12,765,224	\$12,132,800	\$632,425

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,878,471	\$17,596,003	(\$717,532)
8300-8599	State Revenue	\$960,072	\$1,023,822	(\$63,750)
8600-8799	Local Revenue	\$626,108	\$614,593	\$11,515
8910-8929	Transfers In	\$2,525,000	\$725,000	\$1,800,000
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$20,989,650	\$19,959,418	\$1,030,232
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$6,430,700	\$6,457,086	(\$26,386)
3000	Benefits	\$3,449,686	\$3,044,739	\$404,947
4000	Books & Supplies	\$9,587,031	\$9,126,681	\$460,350
5000	Services & Other Operating Costs	\$352,442	\$193,669	\$158,773
6000	Capital Outlay	\$37,317	\$0	\$37,317
7100-7299; 7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$929,466	\$930,400	(\$934)
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	\$20,993,485	\$19,959,418	\$1,034,067

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	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	\$629	\$0	\$629
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$629	\$0	\$629
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	\$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 21 - Building Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$1	(\$1)
8600-8799	Local Revenue	\$83,907	\$0	\$83,907
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$65,000,000	\$0	\$65,000,000
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$65,083,907	\$1	\$65,083,906
EXPENDITURE				
1000	Certificated Salaries	\$2,985,632	\$2,928,632	\$57,000
2000	Classified Salaries	\$1,201,064	\$1,201,064	\$0
3000	Benefits	\$53,739	\$0	\$53,739
4000	Books & Supplies	\$9,346,258	\$4,000,000	\$5,346,258
5000	Services & Other Operating Costs	\$150,116,287	\$120,776,144	\$29,340,143
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	\$163,702,981	\$128,905,840	\$34,797,141

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	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	\$335,492	\$5,002,844	(\$4,667,352)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$335,492	\$5,002,844	(\$4,667,352)
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$135,575	\$0	\$135,575
5000	Services & Other Operating Costs	\$169,459	\$91,500	\$77,959
6000	Capital Outlay	\$898,603	\$708,500	\$190,103
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	\$1,203,637	\$800,000	\$403,637

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	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	\$3,958	\$0	\$3,958
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$3,958	\$0	\$3,958
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$19,569	\$0	\$19,569
3000	Benefits	\$2,746	\$0	\$2,746
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$4,000,000	\$0	\$4,000,000
6000	Capital Outlay	\$1,956,915	\$0	\$1,956,915
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	\$5,979,230	\$0	\$5,979,230

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	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	\$3,000	\$0	\$3,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$3,000	\$0	\$3,000
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	\$142,520	\$0	\$142,520
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	\$142,520	\$0	\$142,520

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$3,515,994	\$0
8300-8599	State Revenue	\$585,000	\$659,000	(\$74,000)
8600-8799	Local Revenue	\$58,265,031	\$82,817,968	(\$24,552,937)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$62,366,025	\$86,992,962	(\$24,626,937)
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	\$83,742,210	\$83,924,647	(\$182,437)
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$83,742,210	\$83,924,647	(\$182,437)

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2016	ADOPTED BUDGET 7/1/2016	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	\$22,679,951	\$22,678,764	\$1,187
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$22,679,951	\$22,678,764	\$1,187
EXPENDITURE				
1000	Certificated Salaries	\$97,504	\$0	\$97,504
2000	Classified Salaries	\$1,058,915	\$1,147,415	(\$88,500)
3000	Benefits	\$449,805	\$449,805	\$0
4000	Books & Supplies	\$192,593	\$191,093	\$1,500
5000	Services & Other Operating Costs	\$21,127,451	\$20,590,451	\$537,000
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	\$471,063	\$300,000	\$171,063
	Expenditure Total	\$23,397,332	\$22,678,764	\$718,567

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 14 day of December 2016, by the following vote:

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

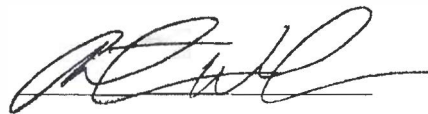
NOES: Roseann Torres

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 of held December 14, 2016.

File ID Number: 16-256A
Introduction Date: 12-14-16
Enactment Number: 16-1862
Enactment Date: 12-14-16
By:



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