

Board Office Use: Legislative File Info.	
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Introduction Date	3-8-17
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Enactment Date	3-8-17 <i>LE</i>



# OAKLAND UNIFIED SCHOOL DISTRICT

*Community Schools, Thriving Students*

## Memo

**To** Board of Education

**From** Devin Dillion, Interim Superintendent & Board Secretary  
Vernon Hal, Senior Business Officer  
Gloria Gamblin, Interim Chief Finance Officer

**Board Meeting Date** March 8, 2017

**Subject** Resolution No. 1617-0123 Authorizing Budgetary Increases/Decreases and Transfers, FY 2016-2017

**Action Requested** Approval by the Board of Education of Resolution No. 1617-0123 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2017 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. 1617-0123 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. 1617-0123 Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2017 form designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments** Resolution No. 1617-0123 Authorizing Budgetary Increases/Decreases and Transfers, FY 2016-17

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

**Resolution No. 1617-0123**

**Authorizing Budgetary Increases/Decreases and Transfers As of January 31, 2017**

**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. 1617-0123 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 January 31, 2017 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>2nd INTERIM BUDGET 1/31/2017</b>	<b>1st INTERIM BUDGET 10/31/2016</b>	<b>TRANSFERS &amp; REVISIONS</b>
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$354,812,444	\$354,832,928	(\$20,484)
8100-8299	Federal Revenue	\$55,801	\$55,801	\$0
8300-8599	State Revenue	\$15,592,797	\$15,553,770	\$39,027
8600-8799	Local Revenue	\$34,582,577	\$33,407,747	\$1,174,830
8910-8929	Transfers In	\$735,130	\$735,130	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$70,462,421)	(\$65,530,184)	(\$4,932,237)
	Revenue Total	\$335,316,328	\$339,055,192	(\$3,738,864)
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$146,467,838	\$144,082,504	\$2,385,334
2000	Classified Salaries	\$59,094,769	\$56,798,559	\$2,296,210
3000	Benefits	\$86,372,077	\$82,841,462	\$3,530,615
4000	Books & Supplies	\$8,220,836	\$13,453,767	(\$5,232,932)
5000	Services & Other Operating Costs	\$31,367,993	\$37,905,753	(\$6,537,761)
6000	Capital Outlay	\$329,669	\$225,502	\$104,167
7100-7299;				
7400-7499	Other Outgo	\$6,077,046	\$6,077,046	\$0
7300-7399	Indirect/Direct Support Costs	(\$5,354,089)	(\$5,162,308)	(\$191,781)
7610-7699	Transfers Out	\$3,918,860	\$3,918,860	\$0
	Expenditure Total	\$336,494,999	\$340,141,146	(\$3,646,147)



### Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$2,326,800	\$2,326,800	\$0
8100-8299	Federal Revenue	\$47,148,243	\$44,745,041	\$2,403,202
8300-8599	State Revenue	\$47,362,423	\$47,222,366	\$140,057
8600-8799	Local Revenue	\$33,259,917	\$28,576,357	\$4,683,560
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$70,462,421	\$65,530,184	\$4,932,237
	Revenue Total	\$200,559,804	\$188,400,749	\$12,159,055
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$51,804,783	\$50,107,407	\$1,697,376
2000	Classified Salaries	\$38,195,144	\$38,378,503	(\$183,360)
3000	Benefits	\$46,764,474	\$47,076,585	(\$312,111)
4000	Books & Supplies	\$21,005,388	\$18,556,949	\$2,448,439
5000	Services & Other Operating Costs	\$46,174,668	\$37,010,946	\$9,163,722
6000	Capital Outlay	\$2,384,142	\$2,404,280	(\$20,138)
7100-7299;				
7400-7499	Other Outgo	\$2,813,994	\$2,813,994	\$0
7300-7399	Indirect/Direct Support Costs	\$3,868,491	\$3,554,075	\$314,416
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$213,011,083	\$199,902,739	\$13,108,344

### Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$190,888	\$190,888	\$0
8300-8599	State Revenue	\$2,649,122	\$2,649,122	\$0
8600-8799	Local Revenue	\$93,600	\$93,600	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,933,610	\$2,933,610	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$1,604,052	\$1,474,803	\$129,249
2000	Classified Salaries	\$370,605	\$230,796	\$139,809
3000	Benefits	\$692,781	\$552,196	\$140,585
4000	Books & Supplies	\$1,064,211	\$1,515,670	(\$451,459)
5000	Services & Other Operating Costs	\$167,852	\$114,632	\$53,219
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$148,138	\$159,541	(\$11,403)
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$4,047,639	\$4,047,639	\$0



### Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,132,468	\$1,132,468	\$0
8300-8599	State Revenue	\$9,998,606	\$9,991,106	\$7,500
8600-8799	Local Revenue	\$255,679	\$237,429	\$18,250
8910-8929	Transfers In	\$1,393,860	\$1,393,860	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$12,780,613</u>	<u>\$12,754,863</u>	<u>\$25,750</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$3,111,206	\$3,245,614	(\$134,408)
2000	Classified Salaries	\$3,166,458	\$3,162,904	\$3,554
3000	Benefits	\$3,865,261	\$3,887,050	(\$21,789)
4000	Books & Supplies	\$723,845	\$721,366	\$2,480
5000	Services & Other Operating Costs	\$1,347,754	\$1,171,840	\$175,914
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$519,226	\$519,226	\$0
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$12,790,974</u>	<u>\$12,765,224</u>	<u>\$25,750</u>

### Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,070,900	\$16,878,471	(\$807,571)
8300-8599	State Revenue	\$835,922	\$960,072	(\$124,150)
8600-8799	Local Revenue	\$647,514	\$626,108	\$21,406
8910-8929	Transfers In	\$2,525,000	\$2,525,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$20,079,336	\$20,989,650	(\$910,315)
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$6,782,386	\$6,430,700	\$351,686
3000	Benefits	\$3,663,279	\$3,449,686	\$213,593
4000	Books & Supplies	\$8,418,060	\$9,587,031	(\$1,168,972)
5000	Services & Other Operating Costs	\$107,952	\$352,442	(\$244,490)
6000	Capital Outlay	\$86,417	\$37,317	\$49,100
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$818,234	\$929,466	(\$111,232)
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	\$20,083,170	\$20,993,485	(\$910,315)



### Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$677	\$629	\$48
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$677	\$629	\$48
<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 21 - Building Fund

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$454,693	\$83,907	\$370,786
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$65,000,000	\$65,000,000	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$65,454,693	\$65,083,907	\$370,786
<b>EXPENDITURE</b>				
1000	Certificated Salaries			\$0
2000	Classified Salaries	\$2,985,632	\$2,985,632	\$0
3000	Benefits	\$1,201,064	\$1,201,064	\$0
4000	Books & Supplies	\$58,342	\$53,739	\$4,602
5000	Services & Other Operating Costs	\$16,467,668	\$9,346,258	\$7,121,410
6000	Capital Outlay	\$131,740,658	\$150,116,287	(\$18,375,629)
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	\$152,453,364	\$163,702,981	(\$11,249,617)



## Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$2,336,732	\$335,492	\$2,001,241
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,336,732</u>	<u>\$335,492</u>	<u>\$2,001,241</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$135,575	\$135,575	\$0
5000	Services & Other Operating Costs	\$169,459	\$169,459	\$0
6000	Capital Outlay	\$936,933	\$898,603	\$38,329
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>\$1,241,966</u>	<u>\$1,203,637</u>	<u>\$38,329</u>

### Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$14,912	\$3,958	\$10,954
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$14,912	\$3,958	\$10,954
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$19,569	\$19,569	\$0
3000	Benefits	\$2,746	\$2,746	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$4,000,000	\$4,000,000	\$0
6000	Capital Outlay	\$2,825,906	\$1,956,915	\$868,990
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$6,848,221	\$5,979,230	\$868,990



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

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$41,449	\$3,000	\$38,449
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$41,449	\$3,000	\$38,449
<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	\$142,520	\$142,520	\$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	\$142,520	\$142,520	\$0

### Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$585,000	\$585,000	\$0
8600-8799	Local Revenue	\$58,265,031	\$58,265,031	\$0
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	\$62,366,025	\$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	\$83,742,210	\$83,742,210	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$83,742,210	\$83,742,210	\$0



### Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2017	1st INTERIM BUDGET 10/31/2016	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	\$23,544,494	\$22,679,951	\$864,543
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$23,544,494</u>	<u>\$22,679,951</u>	<u>\$864,543</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$195,734	\$97,504	\$98,230
2000	Classified Salaries	\$863,181	\$1,058,915	(\$195,734)
3000	Benefits	\$449,805	\$449,805	\$0
4000	Books & Supplies	\$190,743	\$192,593	(\$1,850)
5000	Services & Other Operating Costs	\$21,745,031	\$21,127,451	\$617,580
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	\$471,063	\$0
	Expenditure Total	<u>\$23,915,557</u>	<u>\$23,397,332</u>	<u>\$518,226</u>

**PASSED AND ADOPTED** by the Governing Board of the Oakland Unified School District on this 08 day of March 2017, by the following vote:

**AYES:** Jody London, Aimee Eng, Jumoke Hinton Hodge, Roseann Torres, Vice President Nina Senn and 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 Regular Meeting of said Board of held March 8, 2017.



Devin Dillion  
Interim Superintendent and Board Secretary  
Oakland Unified School District  
Alameda County, California

File ID: 17-0359

Introduction Date: 3/8/2017

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