



LOS ANGELES UNIFIED SCHOOL DISTRICT

Budget Services & Financial Planning Division



INITIAL BUDGET 2020-21

LOS ANGELES UNIFIED SCHOOL DISTRICT

2020-21 BUDGET

BOARD OF EDUCATION

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Section I

Board Informative

Board Report

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

INFORMATIVE

TO: Members, Board of Education
Austin Beutner, Superintendent

DATE: June 23, 2020

FROM: David D. Hart 
Chief Financial Officer

SUBJECT: ADOPTION OF THE ~~KKKN~~ 2020-21 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. Executive Order N-56-20, signed by the Governor on April 22, 2020, waives the requirement that the Governing Board of the District adopt a 2020-21 Local Control and Accountability Plan (LCAP) prior to adopting the 2020-21 budget and postpones the deadline for the adoption of the LCAP to December 15, 2020.

Pursuant to Executive Order N-56-20, a hearing and adoption of the ~~KKKN~~ 2020-21 Budget are scheduled on June 23, 2020. *All numbers herein are subject to change, potentially materially, at such time that the impacts of the Enacted State Budget are known, which may occur after June 30th.*

I. MAJOR HIGHLIGHTS

Below are the major highlights from the ~~KKKN~~ 2020-21 Budget:

- The District's ~~kkkn~~ budget reflects the Governor's May Revision which was noteworthy given the 10% reduction to the Local Control Funding Formula (LCFF).
 - The multi-year projection depicts zero percent (0%) cost-of-living adjustment in fiscal years 2020-21 through 2022-23 for LCFF and other grants.
 - The effective rate is a 7.92% reduction.
- Revenues include Federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of \$287.7 million in response to the coronavirus pandemic.
- Though the budget is balanced, a significant amount of fund balance is being drawn upon over the multi-year projection. The District has a structural deficit whereby on-going expenditures exceed on-going revenues. The revenue reduction from the Governor's May Revision exacerbates the District's structural deficit.
- The ~~KKKN~~ 2020-21 Budget incorporates the 2019-20 projected unassigned ending balance of \$530.2 million and the release of 2019-20 assigned funds to the unassigned balance in 2020-21.
- Incorporating all revenue changes proposed in the revised State budget and the District's own monies generated from the release of assigned funds, the 2020-21 and 2021-22 projected fiscal years end with positive unassigned ending balances.

- The Los Angeles County Office of Education (LACOE) is certain to require the District to address the 2022-23 fiscal year deficit, should a deficit exist, through a Fiscal Stabilization Plan. However, the uncertainty of revenues at the State level delays the District’s plans. After the fiscal impact of the Enacted State Budget is determined, the District will address the fiscal year 2022-23 deficit, should one exist.

II. FISCAL PICTURE

The District has unassigned ending balances in 2020-21 and 2021-22. After all unassigned ending balances are exhausted, 2022-23 will have a deficit of \$1,078.2 million.

In the 2020-21 fiscal year, the unassigned ending balance increases due to the deposit of 2019-20 estimated unrestricted assigned balances into the 2020-21 unassigned balance. Table I below provides a summary reconciliation of 2020-21 through 2022-23 from the Second Interim Report (March 2020) to the ~~Proposed~~ Budget (June 2020):

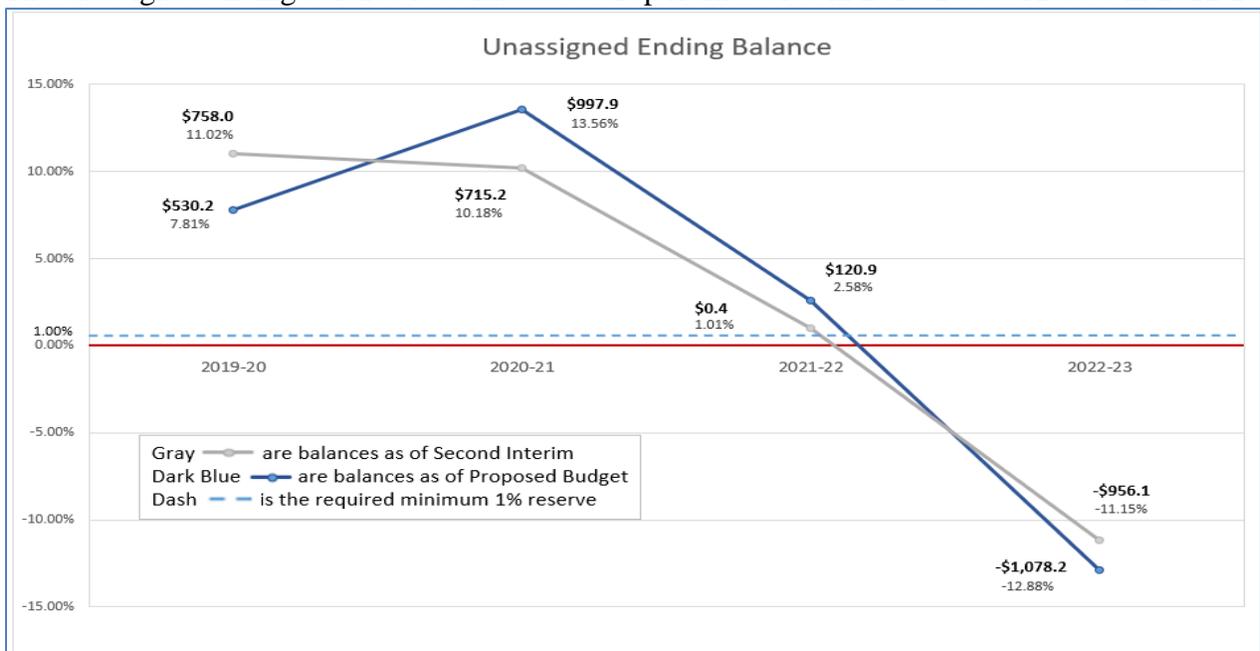
Table I. Estimated Unassigned Ending Balances

| Reconciliation from Second Interim to Final Budget - March 2020 to June 2020 <i>(Amounts in millions)</i> | 2020-21 | 2021-22 | 2022-23 |
|---|-----------------|-----------------|---------------------|
| Unassigned Ending Balance at Second Interim | \$ 715.2 | \$ 0.4 | \$ (956.1) |
| Changes from Second Interim to Final Budget | 282.7 | 120.5 | (122.1) |
| Estimated Unassigned Ending Balance | \$ 997.9 | \$ 120.9 | \$ (1,078.2) |

Attachment D of the Board Report lists the estimated assigned ending balances for 2020-21 through 2022-23.

Declining Reserve Levels

The unassigned ending balance is estimated to drop from 7.81% in 2019-20 to -12.88% in 2022-23.



III. NEXT STEPS:

Prior to COVID-19, the District was faced with preexisting challenges that contributed to its structural deficit such as declining enrollment (without concurrent reductions in costs) and expiration of one-time revenue solutions. The additional costs to the District brought upon by the COVID-19 pandemic and the economic uncertainty that results from it increases the District's deficit in the out-years and lessens the likelihood of a resolution without additional State or Federal aid.

The Assembly and Senate rejected the Governor's initial cuts to K-12 education as presented in the Governor's May Revision. The gap between the Governor and Legislature will require negotiation. Both houses of the Legislature have a constitutional deadline to pass a budget by June 15 and present it to the Governor for action by June 30th.

The District's budget will be updated as new financial developments occur. The Unaudited Actuals Report for 2019-20 is the next State statutory report that will focus on the year-end closing and will be presented to the Board in September. If there are changes to the Enacted State Budget prior to the Unaudited Actuals Report, a budget update will be provided sooner. The District will be required to submit a revised budget which will be available for public review and comment prior to adoption.

The ~~K-12~~ Budget for 2020-21, once adopted, in all likelihood will become the initially adopted budget for fiscal year 2020-21 given the expectation the budget will necessarily be revised once the impacts of the Enacted State Budget are determined.

If you have any questions, please contact me at (213) 241-1885.

c: Megan K. Reilly
Pedro Salcido
David Holmquist
Jefferson Crain
Luis Buendia
Tony Atienza



Board of Education Report

File #: Rep-365-19/20, **Version:** 1

Adoption of the ~~Kkkn~~2020-21 Budget - Public Hearing

June 23, 2020

Office of the Chief Financial Officer

Action Proposed:

Staff seeks authorization for the following actions:

- (1) Adoption of the ~~Kkkn~~2020-21 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2020 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment A).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year 2020-21 in accordance with the provision of Proposition 30. (Attachment B)
- (4) Delegation of authority to the Chief Financial Officer, the Controller, or their designee to make interfund transfers or temporary borrowings among the District's various funds in accordance with the 2020-21 adopted and modified District budgets and Education Code section 42603. See Attachment C for a history of interfund borrowing.

Background:

Annually, the Board of Education must hold a public hearing and adopt a budget consistent with the provisions of section 42127 of the Education Code. Upon adoption, the budget is to be submitted to LACOE on or before July 1.

With the passage of Proposition 30, the District will receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board of Education must at an open meeting make spending determinations regarding EPA funds.

Proposition 30 is allocated to school districts through the EPA. These are not additional funds outside of Local Control Funding Formula, but rather another source of the general purpose funds (similarly to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. The District is also required to annually publish on its web site an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code now requires two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Budget, one for the public hearing of the LCAP and Budget and a subsequent meeting for the adoption. In addition, the LCAP public hearing and adoption must

occur at the same meetings as the budget public hearing and adoption.

However, due to the COVID-19 pandemic, Governor Gavin Newsom's April 22, 2020, Executive Order N-56-20 waives the requirement that the governing board of a school district adopt a 2020-21 Local Control Accountability Plan (LCAP) prior to adopting the 2020-21 budget, and postpones the deadline for adoption of the LCAP and the associated Budget Overview for Parents from July 1, 2020, to December 15, 2020. Consequently, for the 2020-21 budget, school districts are not required to hold two separate meetings and gives school districts the option of holding one meeting that encompasses both the public hearing and adoption of the budget.

As required by Senate Bill (SB) 858, Attachment D set forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where the District advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

Expected Outcomes:

The outcome of this Board action is an adopted budget for fiscal year 2020-21 that will enable the District to comply with Education Code Section 42127. Any subsequent revisions to the State budget will require the District to re-submit its budget to reflect changes in revenues and expenditures no later than 45 days after State revisions.

A further expected outcome of this Board Action is an adoption of Resolutions Regarding EPA expenditures for 2020-21.

Approval of interfund transfers and temporary borrowings authorization will ensure that interfund transfers or temporary borrowings are authorized beginning in July 2020. District staff will be able to make required and timely interfund transfers or temporary borrowings in the 2020-21 fiscal year.

Board Options and Consequences:

Should the Board vote to approve, the District will meet the annual budget adoption requirements of Education Code Section 42127. Should the Board vote not to approve, the District will not meet the requirements of Education Code Section 42127.

Non-approval of EPA resolution as set forth in Proposition 30 may place the EPA entitlement at risk.

Without prior approval to process interfund transfers and temporary borrowings, District staff will not have the authority to make required and timely interfund transfers or temporary borrowings in the 2020-21 fiscal year.

Policy Implications:

Adoption of the ~~2020-21~~ 2020-21 Budget, approval of the Resolution Regarding Expenditures from the EPA, and delegation of authority to make interfund transfers or temporary borrowings will comply with the Education Code requirements.

Budget Impact: Adoption of the ~~Kpkkn~~2020-21 Budget

Student Impact: Compliance with Education Code mandate ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

None

Attachments:

Attachment A - Budget Assumptions and Policies

Attachment B - Education Protection Act Resolution

Attachment C - Interfund Transfer and Temporary Borrowing Schedules

Attachment D - Ending Balance Disclosure

Informatives:

Adoption of the ~~Kpkkn~~2020-21 Budget

Title I Eligibility Ranking 2020-21

Submitted:

06/16/20

RESPECTFULLY SUBMITTED,

APPROVED BY:

AUSTIN BEUTNER
Superintendent

MEGAN K. REILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

APPROVED & PRESENTED BY:

DAVID HOLMQUIST
General Counsel

DAVID D. HART
Chief Financial Officer
Office of the Chief Financial Officer

___ Approved as to form.

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

___ Approved as to budget impact statement.

BUDGET ASSUMPTIONS AND POLICIES

2020-21 Fiscal Year:

1. Suspension of 2.31% statutory cost-of-living adjustment (COLA) and effective deficit factor of 7.92% for a total cut of 10% from the base grant for Local Control Funding Formula (LCFF) revenue absent additional federal funding. Reduction of 10% on LCFF add-on funding.
2. Suspension of 2.31% statutory COLA for selected categorical programs outside of LCFF.
3. LCFF-funded ADA of 406,137.16 for non-charter schools and 40,469.38 for locally-funded (affiliated) charter schools.
4. Three-year rolling average unduplicated count and percentage of 369,385 and 84.92% average for non-charter schools (includes County Program students) and 19,451 and 45.86% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$756.5 million to be spent for instruction.
6. LCFF supplemental and concentration expenditure of \$1,191.8 million.
7. State Special Education (AB 602) funding reflects suspension of the 2.31% statutory COLA and the revamped formula increasing the base rate to \$645 per ADA.
8. A net enrollment decline of 10,836 from 2019-20 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment increased by 2,647.
9. Funding for employee health and medical benefits at the per participant rate set forth in the 2018-2020 Health and Welfare agreement.
10. No contribution to the Other Post-Employment Benefit Plans (OPEB) Trust for 2020-21.
11. Decrease of 0.95% in California State Teachers' Retirement System (CalSTRS) rates for 2020-21 from 17.1% to 16.15%.

12. Increase of 0.979% in California Public Employees' Retirement System (CalPERS) rates for 2020-21 from 19.721% to 20.7%.

Summary of Selected Employee Benefits in General Fund Regular Programs:

| (in millions) | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|------------------------------------|---------|---------|---------|---------|
| CalSTRS (Employer) | \$454.2 | \$469.6 | \$444.1 | \$519.2 |
| CalSTRS (On Behalf) ¹ | \$243.8 | \$251.8 | \$251.8 | \$251.8 |
| CalPERS | \$190.6 | \$213.9 | \$231.1 | \$258.1 |
| Health and Welfare | \$917.6 | \$930.2 | \$947.2 | \$958.8 |
| Workers' Compensation Contribution | \$104.7 | \$69.5 | \$94.4 | \$108.1 |
| OPEB Trust | \$0.0 | \$0.0 | \$0.0 | \$0.0 |

13. A California Consumer Price Index (CPI) of 0.62% on other operating expenditures, except utilities which is projected to increase by 12.65%.
14. Ongoing and major maintenance resources totaling \$234.8 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf.
15. Cafeteria Program support of \$10.6 million (\$1.4 + \$9.2) and Child Development support of \$54.1 million in 2020-21.
16. Contribution from all funds of \$83.9 million to the Workers' Compensation fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$463.7 million.
17. Inclusion of 2020-21 bond measure, debt service, COPs proceeds funds and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program

| (in millions) | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------------------------------------|---------|---------|-----------|-----------|
| Utilities | \$122.6 | \$138.1 | \$140.5 | \$143.0 |
| Maintenance (RRGM) | \$242.7 | \$234.9 | \$221.9 | \$225.5 |
| Debt Service ² | \$24.5 | \$18.4 | \$17.5 | \$17.4 |
| Child Development Fund Support | \$23.9 | \$54.1 | \$57.2 | \$58.2 |
| Cafeteria Support* | \$1.4 | \$1.4 | \$1.4 | \$1.4 |
| Liability Self-Insurance Contribution | \$72.1 | \$58.9 | \$53.9 | \$54.6 |
| Special Education** | \$923.5 | \$994.0 | \$1,031.2 | \$1,052.8 |

* \$9.2 million of Cafeteria-related support is in General Fund.

**The Special Education Support is still inclusive of the LCFF base revenue and do not assume any disproportionality finding.

¹ State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the state.

² Debt Service is comprised of \$10.9 million in principal and \$7.5 million in interest payments. It is mostly attributable to Capital Projects-IFS Replacement (2010B2), Administration Building Projects (2012A&B) and Refunding Lease (2013A). The total debt service for all District funds is \$35.5 million.

18. A Reserve for Economic Uncertainties totaling \$79.5 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
19. Inclusion of 2020-21 beginning balances in the General Fund and other funds, reflecting the estimated actual ending balance as of June 30, 2020.
20. Estimated 2020-21 ending balances for the General Fund and other funds, reflecting the difference between estimated 2020-21 revenue and expenditure levels.
21. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2020-21 budget.
22. Authority to implement new 2020-21 revenues, if any, and increase budgeted appropriations accordingly.
23. Estimated 2019-20 unrestricted assigned balances of \$339 million are applied to the 2020-21 unassigned balance.
24. No set-aside for potential disproportionality finding for 2020-21 through 2022-23.
25. *A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$20 million.
 *Part of the District Fiscal Stabilization Plan in 2017-18.
26. Recognition of \$100 million proceeds from the sale of real estate property.

2021-22 and 2022-23 Fiscal Years:

1. Based on the School Services of California’s Financial Projection Dashboard on the 2020-21 Governor’s May Revision State Budget, the 2021-22 and 2022-23 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|------------------------------|---------|---------|---------|---------|
| Statutory COLA | 3.26% | 2.31% | 2.48% | 3.26% |
| Effective Deficit Factor (%) | | 7.92% | 7.92% | 7.92% |
| Funded COLA | 3.26% | 0.00% | 0.00% | 0.00% |

2. LCFF-funded ADA of 395,057.51 and 381,977.68 for non-charter schools for 2021-22 and 2022-23, respectively and 40,469.38 for locally-funded (affiliated) charter schools for both 2021-22 and 2022-23.
3. For 2021-22 and 2022-23, 3-year rolling average of 85.30% and 85.30% unduplicated counts of 360,531 and 350,207 for non-charter schools (includes County Program students). 19,628 or 46.13% and 19,650 or 46.36% on average for locally-funded (affiliated) charter schools for 2021-22 and 2022-23.
4. EPA portion of the LCFF revenue of \$756.5 million in both 2021-22 and 2022-23, for instruction.
5. District spending on supplemental and concentration of \$1,356.4 million and \$1,444.0 million in 2021-22 and 2022-23, respectively.
6. For 2021-22 and 2022-23, 0.00% funded COLA on the State portion of Special Education (AB 602 funding).
7. For 2021-22 and 2022-23, 0.00% funded COLA for categorical programs outside of LCFF.
8. For 2021-22, an enrollment decline of 13,548 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 2,360. For 2022-23, an enrollment decline of 12,222 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,601.
9. CPI of 1.73% in 2021-22 and 2.12% in 2022-23 on other operating expenditures, except utilities which are projected to increase by an average of 1.76% for each fiscal year.
10. Decrease of 0.13% in CalSTRS rates for 2021-22 and an increase of 2.38% for 2022-23 for estimated rates of 16.02% and 18.4%, respectively.

11. Increase in CalPERS rate of 2.14% and 2.66% for 2021-22 and 2022-23, respectively, for estimated rates of 22.84% and 25.5%.
12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2018-2020 Health and Welfare agreement.
13. No OPEB contribution in 2021-22 and 2022-23.
14. Ongoing and major maintenance resources of \$221.9 million in 2021-22 and \$225.5 million in 2022-23 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State On Behalf.
15. FY 2021-22 and 2022-23 also reflects the Fiscal Stabilization Plans adopted in December 2017 (First Interim), March 2018 (Second Interim), October 2018 (Revised Final Budget), March 2019 (Second Interim), and June 2019 (Final Budget)
16. Inclusion of the 2021-22 unassigned/unappropriated beginning balances in the General Fund of \$120.9 million results to a negative unassigned/unappropriated ending balance of \$1,078.2 million in 2022-23. The negative unassigned/unappropriated ending balance is brought about by the loss of funding in Prop 98. The current Senate and Assembly agreement on the State's budget rejects the proposed cuts to Prop 98 and instead fully funds LCFF including the 2.31% statutory COLA. With this restoration, the deficit in unassigned/unappropriated amount in 2022-23 will be substantially reduced.

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2020-21**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the Los Angeles Unified School District (“District”) shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in Attachment 2.

DATED _____, 2020.

Board President

Executive Officer of the Board

ATTACHMENT 2
2020-21 Education Protection Account
Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2021
For Fund 01, Resource 1400 Education Protection Account

| Description | Object Codes | Amount |
|--|--------------|-----------------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| Revenue Limit Sources | 8010-8099 | 756,469,808.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 756,469,808.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 756,469,808.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services Other | 3700 | 0.00 |
| Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 756,469,808.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |

LOS ANGELES UNIFIED SCHOOL DISTRICT
SCHEDULE OF INTERFUND TRANSFERS
(In Thousands)

| <u>FROM:</u> | <u>TO:</u> | <u>PURPOSE:</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20*</u> |
|--------------------------------------|--------------------------|---------------------------------------|----------------|----------------|-----------------|
| General Fund | Child Development Fund | Support | \$ 24,832 | \$ 22,320 | \$ 12,400 |
| General Fund | Special Reserve Fund | Reimbursement of capital expenditures | 189 | | |
| General Fund | Adult Education Fund | Transfer of Balance | 39 | 440 | 684 |
| General Fund | Cafeteria Fund | Reimbursement of expenditures | 1,067 | 1,173 | |
| General Fund | Capital Services Fund | Debt service | 25,657 | 16,061 | 23,244 |
| General Fund | District Bond Funds | Reimbursement of capital | 2,810 | 403 | 3,097 |
| Special Reserve Fund | Capital Services Fund | Debt service | 11 | 25 | 11 |
| Special Reserve Fund | General Fund | Reimbursement of capital expenditures | 196 | 130 | 127 |
| Special Reserve Fund | District Bond Funds | Reimbursement of capital | 8,639 | 4,207 | 2,008 |
| Special Reserve Fund | County School Facilities | Reimbursement of capital | | 372 | 596 |
| Special Reserve Fund | Capital Facilities Fund | Reimbursement of capital expenditures | | | 9 |
| Special Reserve Fund- | General Fund | Reimbursement of capital | 20,000 | 20,000 | |
| Capital Facilities Fund | Capital Services Fund | Debt service | 9,529 | | |
| Capital Facilities Fund | District Bond Funds | Reimbursement of capital | 561 | 34,745 | 442 |
| Capital Facilities Fund | County School Facilities | Reimbursement of capital | 700 | 60 | |
| Adult Education Fund | General Fund | Transfer of Balance | 15 | | |
| Child Development Fund | General Fund | Reimbursement of expenditures | | 150 | |
| County School Facilities | General Fund | Reimbursement of capital | 6 | 1 | |
| County School Facilities | District Bond Funds | Reimbursement of capital expenditures | 69,048 | 82,760 | 16,138 |
| County School Facilities | Capital Facilities Fund | Reimbursement of capital expenditures | | | 55 |
| Building Fd - Measure R | General Fund | Reimbursement of capital expenditures | 280 | 28 | 53 |
| Building Fd - Measure R | District Bond Funds | Reimbursement of capital expenditures | 502 | 16,270 | 29,076 |
| Building Fd - Measure R | County School Facilities | Reimbursement of capital expenditures | 427 | 795 | 530 |
| Building Fd - Measure R | Capital Facilities Fund | Reimbursement of capital expenditures | | | 1 |
| Building Fd - Bond Proceeds | District Bond Funds | Reimbursement of capital expenditures | 10 | 7,147 | 534 |
| Building Fd - Bond Proceeds | County School Facilities | Reimbursement of capital expenditures | 3,713 | 56 | 252 |
| Building Fd - Measure K | County School Facilities | Reimbursement of capital expenditures | 529 | 1,185 | 19 |
| Building Fd - Measure K | District Bond Funds | Reimbursement of capital expenditures | 8,441 | 101,446 | 6,316 |
| Building Fd - Measure K | Special Reserve Fund | Reimbursement of capital expenditures | 527 | 113 | |
| Building Fd - Measure Y | General Fund | Reimbursement of capital | 69 | 417 | 93 |
| Building Fd - Measure Y | District Bond Funds | Reimbursement of capital | 2,661 | 939 | 71,399 |
| Building Fd - Measure Y | County School Facilities | Reimbursement of capital | 1,495 | 626 | 271 |
| Building Fd - Measure Y | Special Reserve Fund | Reimbursement of capital | 11 | | |
| Building Fd - Measure Q | General Fund | Reimbursement of capital | 18,552 | 4,654 | 746 |
| Building Fd - Measure Q | District Bond Funds | Reimbursement of capital | 927 | 1,531 | 800 |
| Building Fd - Measure Q | Capital Facilities Fund | Reimbursement of capital | | | 378 |
| Building Fd - Measure Q | County School Facilities | Reimbursement of capital | 118 | 38 | 50 |
| Building Fd - Measure Q | Special Reserve Fund | Reimbursement of capital | 1,572 | 5 | 98 |
| State School Building-Lease Purchase | District Bond Funds | Reimbursement of capital expenditures | 625 | | 12 |
| | | | \$ 203,758 | \$318,097 | \$169,439 |

* Transactions are through 4/30/2020

**Los Angeles Unified School District
Temporary Borrowings
FY 2019-20**

| From | To | Amount Transferred* | Purpose | Date Borrowed | Date Settled* |
|--------------|------------------------|----------------------------|------------------------|----------------------|-----------------------------------|
| General Fund | Adult Education Fund | \$ 700,000 | Balance forwarded | 8/13/2019 | 9/24/2019 |
| General Fund | Adult Education Fund | 4,500,000 | Cash flow requirements | 9/9/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 2,200,000 | Cash flow requirements | 10/4/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 2,500,000 | Cash flow requirements | 10/9/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 9,500,000 | Cash flow requirements | 11/4/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 1,000,000 | Cash flow requirements | 11/18/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 8,100,000 | Cash flow requirements | 12/2/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 1,400,000 | Cash flow requirements | 12/12/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 5,400,000 | Cash flow requirements | 12/20/2019 | 1/7/2020 |
| General Fund | Adult Education Fund | 4,000,000 | Cash flow requirements | 3/4/2020 | 4/06/20 - \$3M; 4/29/20 - \$1M |
| General Fund | Adult Education Fund | 1,500,000 | Cash flow requirements | 3/6/2020 | 4/29/2020 |
| General Fund | Adult Education Fund | 2,300,000 | Cash flow requirements | 4/13/2020 | 4/29/2020 |
| General Fund | Adult Education Fund | 2,000,000 | Cash flow requirements | 4/23/2020 | 4/29/2020 |
| General Fund | Child Development Fund | \$ 8,200,000 | Cash flow requirements | 7/10/2019 | 8/5/2019 |
| General Fund | Child Development Fund | 2,100,000 | Cash flow requirements | 7/16/2019 | 8/5/2019 |
| General Fund | Child Development Fund | 4,800,000 | Cash flow requirements | 7/23/2019 | 8/5/2019 |
| General Fund | Child Development Fund | 2,000,000 | Cash flow requirements | 10/9/2019 | 10/15/2019 |
| General Fund | Child Development Fund | 500,000 | Cash flow requirements | 1/29/2020 | 2/28/2020 |
| General Fund | Child Development Fund | 7,500,000 | Cash flow requirements | 2/6/2020 | 2/28/2020 |
| General Fund | Child Development Fund | 500,000 | Cash flow requirements | 2/7/2020 | 2/28/2020 |
| General Fund | Child Development Fund | 500,000 | Cash flow requirements | 2/18/2020 | 2/28/2020 |
| General Fund | Child Development Fund | 4,400,000 | Cash flow requirements | 2/24/2020 | 2/28/2020 |
| General Fund | Child Development Fund | 1,900,000 | Cash flow requirements | 3/4/2020 | 3/12/2020 |
| General Fund | Child Development Fund | 1,300,000 | Cash flow requirements | 4/25/2020 | |

*As of May 6, 2020

Ending Balance Reserve Requirements

Beginning in 2015-16, the District must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858/751. The District must also state reasons for the reserve being greater than the minimum.

Approximately 50% of the assigned ending balances are in the General Fund School Allocation, School Site Program, and Proportionality Carryover categories. The general fund school allocations are the main account that school sites use for their local needs. These categories also contain any unspent Targeted Student Population (TSP) program and Charter School Categorical Block grant monies at the school sites. Some of these accounts are also associated with specific local revenues such as donations and filming revenues.

The Districtwide assigned balances include a set aside for the benefit reconciliation. These are one-time balances and will be released once the reconciliation and/or audits are finalized. Additional assigned ending balances include set-asides for specific projects that are to be implemented during the school year such as a teacher pilot program, community of schools, a summer assistance program, and expenses related to reopening schools after closure during the COVID-19 pandemic.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. However, in the District's case, the unassigned ending balance of \$997.9 million in 2020-21 is a factor in balancing 2021-22 and 2022-23.

The table below shows the calculation of the minimum reserve requirement as well as the estimated assigned and unassigned ending balance for fiscal years 2020-21 through 2022-23:

| Calculation of Minimum (in millions) | 2020-21 | 2021-22 | 2022-23 |
|---|-------------------|-----------------|-------------------|
| Expenditure & Other Financing Uses | \$ 7,943.2 | \$ 7,646.8 | \$ 7,766.5 |
| Minimum Reserve Levels applicable for the District | 1% | 1% | 1% |
| Minimum Reserve Requirements | 79.4 | 76.5 | 77.7 |
| Estimated Assigned and Unassigned Ending Balance | | | |
| Assigned Ending Balances | \$ 301.5 | \$ 336.2 | \$ 410.3 |
| Unassigned Ending Balances | | | |
| -Reserve for Economic Uncertainty | 79.5 | 76.6 | 77.8 |
| -Unassigned/Unappropriated | 997.9 | 120.9 | (1,078.2) |
| Total Assigned and Unassigned Ending Balance | \$ 1,378.9 | \$ 533.7 | \$ (590.2) |
| Excess over Minimum | \$ 1,299.5 | \$ 457.3 | \$ (667.9) |

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use by the District. The District's Assigned ending balances are further broken out into the following categories:

| Breakdown of Assigned Balances (in millions) | 2020-21 | 2021-22 | 2022-23 |
|--|-----------------|-----------------|-----------------|
| General Fund School Allocation | 26.1 | 0.5 | 0.0 |
| School Site Programs | 38.5 | 41.1 | 44.8 |
| Proportionality Carryover | 77.2 | 129.1 | 158.5 |
| Districtwide Costs | 159.9 | 165.6 | 206.9 |
| Central Office | (0.1) | 0.0 | 0.00 |
| Total Assigned Ending Balance | \$ 301.5 | \$ 336.2 | \$ 410.3 |

ASSIGNED BALANCES
(Amount in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | 2019-20 Estimates | 2020-21 Estimates | 2021-22 Estimates | 2022-23 Estimates |
|---|---------|--|----------------------|----------------------|----------------------|----------------------|
| General Fund School Allocation | 13027 | General Fund School Program | \$ 293.0 | \$ 26.1 | \$ 0.5 | \$ (0.0) |
| General Fund School Allocation Total | | | \$ 293.0 | \$ 26.1 | \$ 0.5 | \$ (0.0) |
| School Site Programs | Various | Filming/Non-Filming Rental | \$ 24.2 | \$ 3.0 | \$ 5.2 | \$ 8.5 |
| School Site Programs | Various | School Donations | \$ 23.0 | \$ 23.0 | \$ 23.0 | \$ 23.0 |
| School Site Programs | 13723 | Charter School Categorical Block Grant | \$ 15.0 | \$ 7.5 | \$ 7.5 | \$ 7.5 |
| School Site Programs | 10590 | PARA Professional Teacher Training | \$ 4.8 | \$ - | \$ - | \$ - |
| School Site Programs | 13724 | Charter School Allocation In Lieu Of Economic Impact Aide | \$ 3.0 | \$ 2.0 | \$ 2.0 | \$ 2.0 |
| School Site Programs | 14503 | Proposition 39 Over-Allocated Space-School | \$ 2.3 | \$ - | \$ - | \$ - |
| School Site Programs | 11664 | Athletics School Uniform | \$ 1.9 | \$ - | \$ - | \$ - |
| School Site Programs | 10257 | Software Bundle | \$ 1.9 | \$ - | \$ - | \$ - |
| School Site Programs | 10315 | Utilities Savings Sharing Program | \$ 1.6 | \$ - | \$ - | \$ - |
| School Site Programs | 11430 | Teacher Apprentice Program-Regional Occupational Center | \$ 1.4 | \$ - | \$ - | \$ - |
| School Site Programs | 11665 | Band and Drill Uniforms | \$ 1.1 | \$ - | \$ - | \$ - |
| School Site Programs | 14340 | Transcripts Of Pupils' Records | \$ 0.9 | \$ - | \$ - | \$ - |
| School Site Programs | 11476 | Civic Center Permit Program | \$ 0.9 | \$ - | \$ - | \$ - |
| School Site Programs | 10582 | Alternative Certification-Internship Secondary | \$ 0.8 | \$ - | \$ - | \$ - |
| School Site Programs | 13950 | Instructional Material Account-Library Fines | \$ 0.7 | \$ - | \$ - | \$ - |
| School Site Programs | 14129 | Districtwide Report Card - Supplemental | \$ 0.7 | \$ - | \$ - | \$ - |
| School Site Programs | 13791 | Maintenance & Operation Services-Wellness Clinic | \$ 0.7 | \$ 0.1 | \$ 0.2 | \$ 0.4 |
| School Site Programs | 10293 | Local District Enrollment & Attendance Incentive | \$ 0.6 | \$ - | \$ - | \$ - |
| School Site Programs | 11125 | Community Schools | \$ 0.6 | \$ - | \$ - | \$ - |
| School Site Programs | 14220 | Advance Placement Test Fee | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 |
| School Site Programs | 13787 | Charter School Charges | \$ 0.4 | \$ 0.2 | \$ 0.5 | \$ 0.7 |
| School Site Programs | 10381 | Lease/Rental Proceeds-Charter Agreement | \$ 0.3 | \$ 0.3 | \$ 0.3 | \$ 0.3 |
| School Site Programs | 14151 | Obsolete Textbooks | \$ 0.3 | \$ 0.3 | \$ 0.3 | \$ 0.3 |
| School Site Programs | 10188 | National Board Certification - Support | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| School Site Programs | 17629 | School Determined Education Program (SDEP) - Extended Kindergarten Program | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| School Site Programs | 10598 | General Fund Portion-Unified Enrollment | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| School Site Programs | 15829 | Star Program | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| School Site Programs | 10603 | Prop 58 Implementation-Central | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| School Site Programs | 10317 | Joint-Use Collections-Schools | \$ 0.1 | \$ 0.0 | \$ 0.0 | \$ 0.0 |
| School Site Programs | 10356 | ARC Reimbursement-After School | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | 10636 | Foundation for Early Childhood | \$ 0.1 | \$ - | \$ - | \$ - |
| School Site Programs | 10581 | School Community Violence Prevention | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | 14219 | PSAT/NMSQT | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | 10600 | Classified School Employee Teacher Credential | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | 12702 | Verizon Innovative Learning Digital Promise | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | 13229 | Special Education-School Based Enterprise | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | 11684 | Facilities Services Division-Emergent Requirements-Schools | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs | Various | All Others | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| School Site Programs Total | | | \$ 89.4 | \$ 38.5 | \$ 41.1 | \$ 44.8 |
| Proportionality | 10544 | Targeted Student Population (TSP)-Pending Allocation | \$ 192.4 | \$ (27.0) | \$ 24.9 | \$ 54.3 |
| Proportionality | 10552 | TSP-Student Equity Needs Index | \$ 58.8 | \$ 58.8 | \$ 58.8 | \$ 58.8 |
| Proportionality | 10397 | TSP - Pilot Program Schools | \$ 21.7 | \$ 21.7 | \$ 21.7 | \$ 21.7 |
| Proportionality | 10359 | TSP-Settlement | \$ 14.0 | \$ 14.0 | \$ 14.0 | \$ 14.0 |
| Proportionality | 10155 | English Learners Transition - Central Office | \$ 11.2 | \$ 0.0 | \$ - | \$ - |
| Proportionality | 10553 | TSP-Transitional Student Equity Needs Index | \$ 6.4 | \$ 6.4 | \$ 6.4 | \$ 6.4 |
| Proportionality | 14423 | Incentive-Breakfast-Discretionary | \$ 2.8 | \$ 2.8 | \$ 2.8 | \$ 2.8 |
| Proportionality | 10543 | TSP-Innovation-Focus School | \$ 0.6 | \$ 0.6 | \$ 0.6 | \$ 0.6 |
| Proportionality Total | | | \$ 307.8 | \$ 77.2 | \$ 129.1 | \$ 158.5 |
| Districtwide Costs | 14439 | Board Approved -Pending Distribution | \$ 164.6 | \$ 84.0 | \$ 84.0 | \$ 84.0 |
| Districtwide Costs | 16929 | Reserve For One-time Expenditures | \$ 62.6 | \$ 59.0 | \$ 59.0 | \$ 94.0 |
| Districtwide Costs | 17675 | Reserve For Budget Redirection | \$ 40.9 | \$ 10.4 | \$ 10.4 | \$ 10.4 |
| Districtwide Costs | 13793 | Maintenance & Operation Proposition 39 Charter Co-Location | \$ 12.9 | \$ 1.0 | \$ 1.9 | \$ 3.1 |
| Districtwide Costs | 17965 | District Cost-Payment of Audit Findings | \$ 12.3 | \$ - | \$ - | \$ - |
| Districtwide Costs | 10591 | White Fleet Vehicle Replacement Plan | \$ 11.3 | \$ - | \$ - | \$ - |
| Districtwide Costs | 10252 | Information Technology Division (ITD) Priority Projects | \$ 6.9 | \$ - | \$ - | \$ - |
| Districtwide Costs | 13050 | School District-Audit & Examination | \$ 5.7 | \$ - | \$ - | \$ - |
| Districtwide Costs | 10606 | Local District Networks Configuration Projects | \$ 4.5 | \$ - | \$ - | \$ - |

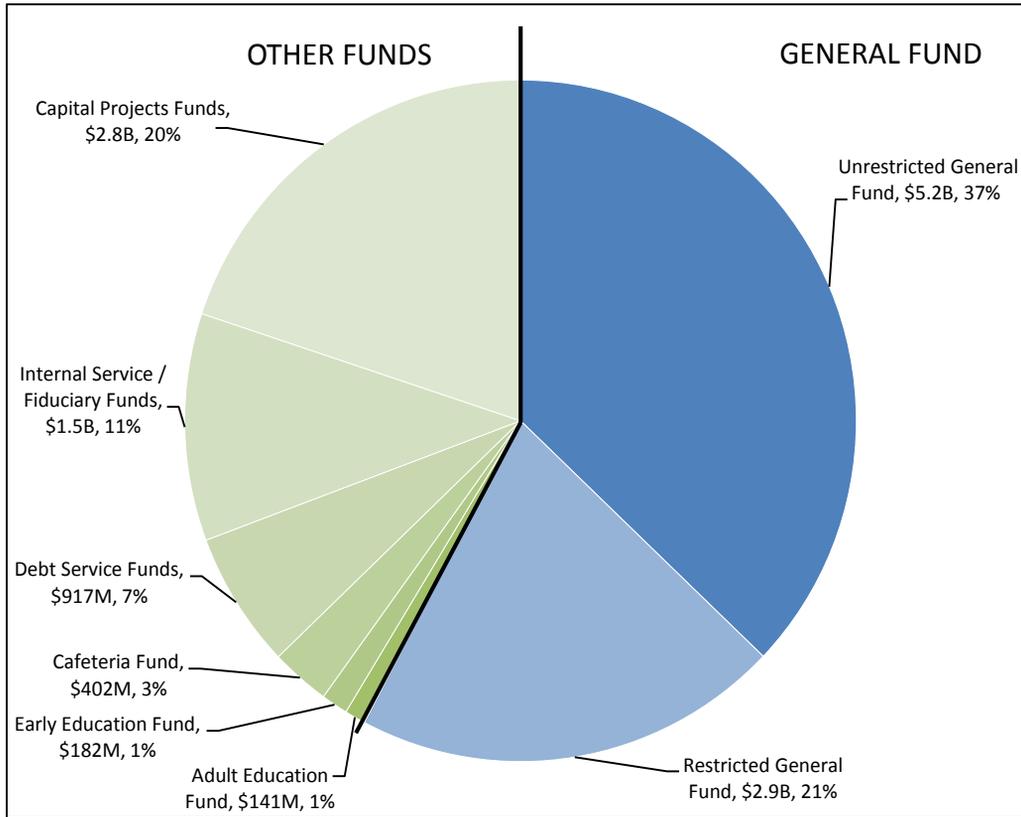
ASSIGNED BALANCES
(Amount in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | 2019-20 Estimates | 2020-21 Estimates | 2021-22 Estimates | 2022-23 Estimates |
|---------------------------------|---------|---|----------------------|----------------------|----------------------|----------------------|
| Districtwide Costs | 13039 | Liability Self Insurance-Legal Expense Excess Coverage | \$ 4.2 | \$ - | \$ - | \$ - |
| Districtwide Costs | 10857 | Program Support Cost (PSC) & Other Fee for Service | \$ 3.9 | \$ 1.7 | \$ 3.1 | \$ 4.5 |
| Districtwide Costs | 13782 | Charter Fee for Service - Maintenance & Operations | \$ 3.2 | \$ 1.9 | \$ 3.7 | \$ 5.7 |
| Districtwide Costs | 10593 | Energy Rebate Conservation Administration | \$ 2.4 | \$ 0.6 | \$ 0.8 | \$ 1.0 |
| Districtwide Costs | 10633 | San Julian Transportation Parts Warehouse-Fire | \$ 1.7 | \$ - | \$ - | \$ - |
| Districtwide Costs | 13783 | Specialized Charter Agreements | \$ 1.5 | \$ 0.9 | \$ 1.8 | \$ 2.7 |
| Districtwide Costs | 10363 | Fingerprint New Requests | \$ 0.9 | \$ - | \$ - | \$ - |
| Districtwide Costs | 13786 | Charter School Fee-Instruction Division | \$ 0.6 | \$ 0.4 | \$ 0.7 | \$ 1.1 |
| Districtwide Costs | 14790 | ITD General Fund-Portion-Disaster Recovery and Business Continuity Core Network | \$ 0.6 | \$ - | \$ - | \$ - |
| Districtwide Costs | 13745 | Charter School Fee For Service | \$ 0.3 | \$ 0.2 | \$ 0.4 | \$ 0.6 |
| Districtwide Costs | 10219 | ITD Projects - Administration | \$ 0.2 | \$ - | \$ - | \$ - |
| Districtwide Costs | 11481 | Agreement with Outside Agency | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| Districtwide Costs | 14516 | Move It 5K Challenge & Health | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| Districtwide Costs | Various | All Others | \$ 0.0 | \$ (0.0) | \$ (0.0) | \$ (0.0) |
| Districtwide Costs | 10249 | ITD Empowered Learner - Project | \$ (0.1) | \$ (0.1) | \$ (0.1) | \$ (0.1) |
| Districtwide Costs | 11667 | School Police Student Body Security Overtime | \$ (0.2) | \$ (0.2) | \$ (0.2) | \$ (0.2) |
| Districtwide Costs Total | | | \$ 341.1 | \$ 159.9 | \$ 165.6 | \$ 206.9 |
| Central Office | 13315 | Beaudry Building Improvement | \$ 8.1 | \$ - | \$ - | \$ - |
| Central Office | 14517 | Contract Services -Energy Conservation | \$ 1.8 | \$ - | \$ - | \$ - |
| Central Office | 12654 | Board Members Discretionary Funds | \$ 1.1 | \$ - | \$ - | \$ - |
| Central Office | 10342 | Joint Use Collection-Administration | \$ 0.9 | \$ - | \$ - | \$ - |
| Central Office | 15375 | ITD General Fund Portion-Indirect | \$ 0.5 | \$ - | \$ - | \$ - |
| Central Office | 15871 | Vehicle Replacement | \$ 0.3 | \$ - | \$ - | \$ - |
| Central Office | 10853 | PSC & Other Fee for Service - Central Office | \$ 0.2 | \$ (0.1) | \$ (0.0) | \$ 0.0 |
| Central Office | 10355 | General Fund Information Technology Initiative - Educational Technology | \$ 0.2 | \$ - | \$ - | \$ - |
| Central Office | 11164 | Enterprise Software License-Legal Compliance | \$ 0.2 | \$ - | \$ - | \$ - |
| Central Office | 10783 | Advertising on White Fleet | \$ 0.2 | \$ - | \$ - | \$ - |
| Central Office | 10578 | Teacher Quality & Staffing | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 13203 | Long Term Leases-Publishing Costs | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 14834 | Rubbish/Recycling Incentive Rebate | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 11669 | School Police Reimbursement Account-Rio Hondo Community College | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 12712 | Pass-Through Receipts for Central Office Needs | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 14870 | Personnel Testing Services | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 13277 | Sponsorship-Offices | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | Various | All Others | \$ 0.1 | \$ - | \$ - | \$ - |
| Central Office | 12158 | Enterprise Resource Planning Program | \$ (0.1) | \$ - | \$ - | \$ - |
| Central Office | 14471 | Office Determined Needs | \$ (0.1) | \$ - | \$ - | \$ - |
| Central Office | 16512 | SDEP-Citations Processing | \$ (0.1) | \$ - | \$ - | \$ - |
| Central Office Total | | | \$ 14.1 | \$ (0.1) | \$ (0.0) | \$ 0.0 |
| Grand Total | | | \$ 1,045.4 | \$ 301.5 | \$ 336.2 | \$ 410.3 |

Section II



2020-21 Initial Budget at a Glance



Summary (all amounts in millions*)

| BUDGET BY FUND | Expenditure | % of Budget |
|---|--------------------|-------------|
| Unrestricted General Fund | \$5,257.33 | 37.1% |
| Restricted General Fund | \$2,910.09 | 20.6% |
| Capital Projects Funds | \$2,817.67 | 19.9% |
| Internal Service / Fiduciary Funds** | \$1,527.15 | 10.8% |
| Debt Service Funds** | \$916.92 | 6.5% |
| Cafeteria Fund | \$401.86 | 2.8% |
| Early Education Fund | \$181.67 | 1.3% |
| Adult Education Fund | \$140.82 | 1.0% |
| Total Authorized Budget for FY 2020-2021 | \$14,153.51 | 100% |

*Amounts may differ due to rounding.

**These funds are separately set out as required by law for accounting purposes and are also reflected elsewhere in the budget.

Description of Budgeted Expenditure Categories

UNRESTRICTED BUDGET

Funds that can be used for any general education purpose.

RESTRICTED BUDGET

Funds that must be used for a specific purpose.

CAPITAL PROJECTS FUNDS

Used for the acquisition or construction of capital facilities. Come primarily from sale of voter-approved bonds.

INTERNAL SERVICE / FIDUCIARY FUNDS

Account for the payment of employee health & welfare benefits, worker's compensation, liability insurance and other post-employment benefits.

DEBT SERVICE FUNDS

Account for payment of interest and principal on the District's long-term bonds.

CAFETERIA FUND

Resources used to operate the District's food service program.

EARLY EDUCATION FUND

Resources used to operate the District's Early Education Centers.

ADULT EDUCATION FUND

Resources used to operate the District's Adult Education programs.

LAUSD Budget Summary

2020-21 Budget as of June 23, 2020

- Total Budget - \$14.2 Billion
- General Fund Operating Budget - \$8.2 Billion
- General Fund Operating Budget, Adult Fund, Child Development Fund, and Cafeteria Fund - \$8.9 Billion
- General Fund Support
 - Special Education - \$994 Million
 - Cafeteria Program - \$10.6 Million (9.2 Million in General Fund)
 - Child Development (Early Childhood Education) - \$54.1 Million
- Per Pupil Revenue Rate

| Revenue | Per Enrollment | Per Funded ADA |
|--------------------------------------|-----------------|-----------------|
| Local Control Funding Formula | \$10,960 | \$11,376 |
| Other Revenue | \$4,521 | \$4,692 |
| Per Pupil Revenue Rate Total: | \$15,481 | \$16,068 |

- LCFF Revenue (amounts in millions)

| Description | Traditional Schools (Non-Charter) | Affiliated Charter Schools | Total |
|---|-----------------------------------|----------------------------|------------------|
| Base | \$3,211.4 | \$318.6 | \$3,530.0 |
| Supplemental/Concentration | 1,025.8 | 39.6 | 1,065.4 |
| Targeted Instructional Improvement Grant (TIIG) | 414.4 | 0.0 | 414.4 |
| Transportation | 69.8 | 0.0 | 69.8 |
| Economic Recovery Target | 0.0 | 0.9 | 0.9 |
| LCFF Revenue Total | \$4,721.4 | \$359.1 | \$5,080.5 |

- Unduplicated count percentage (three-year rolling average) – 84.92%
- Enrollment decline is projected at 10,836 students; loss in revenue is approximately \$113 Million
 - A 1% decline in enrollment is approximately \$42 Million
- Projected Unassigned Ending Balances Prior to Fiscal Stabilization Plan:
 - Fiscal Year 2020-21 – \$997.9 Million
 - Fiscal Year 2021-22 – \$120.9 Million
 - Fiscal Year 2022-23 – (\$1,078.2) Million

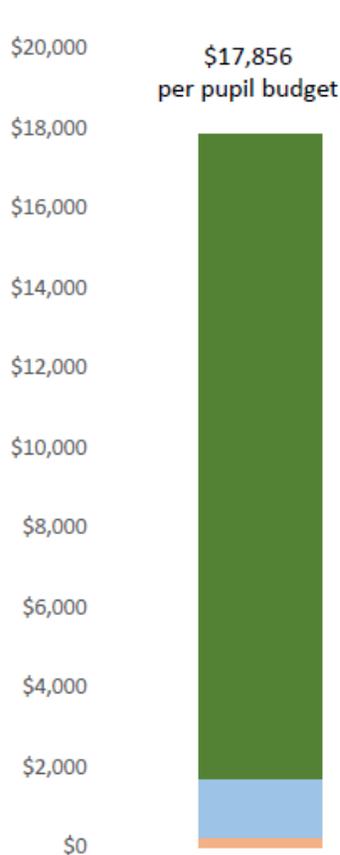
Online Resources:

- 2020-21 budget: <https://achieve.lausd.net/Page/1679>

Websites:

- Chief Financial Officer <https://achieve.lausd.net/Page/1679>
- Budget Services and Financial Planning Division <https://achieve.lausd.net/Page/431>
- School Fiscal Services <https://achieve.lausd.net/Page/794>

What LA Unified Receives, Budgets, and Spends



REVENUE

LA Unified receives \$16,151 in funding per K-12 pupil for school year 2020-21.

AUTHORIZED BUDGET

LA Unified authorizes \$17,856 per pupil, which is comprised of:

- \$16,151 from 2020-21 revenue
- \$1,493 from prior years balances allocated to a school
- \$212 from prior years balances allocated to a school and anticipated to be unspent

ACTUAL SPENDING

Based on actual spending over the past few years, the District projects to spend about 92 percent of its revenue.

Some reasons for underspending:

- Budgeted benefits for employees for which they may not qualify
- Positions which may not be filled
- Late notice of additional federal funds from the state

How Money Is Budgeted At Schools



| | Early Education | Elementary Schools | Middle Schools | Senior High Schools | Adult Education |
|---------------------------------|-----------------|--------------------|----------------|---------------------|-----------------|
| Teachers | \$7,027 | \$6,722 | \$6,260 | \$6,230 | \$2,269 |
| <i>Math</i> | 1,195 | 1,143 | 1,064 | 1,059 | 386 |
| <i>English Language Arts</i> | 2,319 | 2,218 | 2,066 | 2,056 | 749 |
| Special Education | 3,155 | 3,230 | 2,867 | 3,052 | 909 |
| Custodians | 1,875 | 1,162 | 1,195 | 1,194 | 934 |
| School Leadership | 2,026 | 926 | 983 | 1,016 | 857 |
| Books and Supplies | 281 | 639 | 917 | 733 | 229 |
| Food Services | 548 | 858 | 789 | 710 | 0 |
| Nurses and Counselors | 260 | 577 | 852 | 984 | 80 |
| School Support | 536 | 536 | 536 | 536 | 536 |
| Clerks | 917 | 430 | 462 | 506 | 296 |
| Utilities | 622 | 336 | 335 | 337 | 346 |
| Safety | 142 | 385 | 332 | 334 | 161 |
| Transportation | 372 | 372 | 372 | 372 | 0 |
| Classroom Aides | 7,780 | 283 | 113 | 126 | 51 |
| Technology | 186 | 195 | 199 | 198 | 186 |
| After School Programs | 0 | 186 | 186 | 186 | 0 |
| Insurance and Audits | 74 | 74 | 74 | 74 | 74 |
| Librarians | 0 | 57 | 129 | 86 | 0 |
| Per Pupil Budget By School Type | \$25,800 | \$16,969 | \$16,603 | \$16,673 | \$6,928 |
| Projected 2020-21 Enrollment | 9,288 | 247,321** | 96,272 | 132,705 | 50,805 |
| Total Cost by School Type | \$240M | \$4,197M | \$1,598M | \$2,213M | \$352M |

* Approximately \$269m of GF and Cafeteria supports Early and Adult Ed
 ** Elementary enrollment includes 12,759 co-located preschool students

Average Budget Per Pupil for K-12 is \$17,856 *

SCHOOL STAFFING AND OTHER RESOURCES

Introduction

The School Staff and Resources section describes personnel and non-personnel resource allocations made to most district schools based on a approved allocation rates or “norm”. Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, options schools, early childhood centers, community adult schools, regional occupational centers (ROC) and skills centers.

Personnel resources provided on a “norm” basis include positions such as teachers, principals, assistant principals, clerical, and other personnel. Staffing allocations also include non-classroom support personnel such as teacher librarians, guidance, welfare, attendance, physical and mental health personnel, campus aides, and maintenance and operations staff.

A separate listing is provided for materials and supplies allocations to cover the basic needs of instructional materials, textbooks, custodial, gardening and operational supplies, and school/community advisory committee expenses.

For resources allocated specifically for students with disabilities, please see School Staffing and Resources – Special Education.

SELECT K-12 SCHOOL RESOURCES AND BASIS OF ALLOCATION

| Resource | 2019-20 Basis of Allocation | 2020-21 Basis of Allocation |
|---|---|--|
| Administrators | Norm Day enrollment; Board-approved staffing ratios | Same |
| Arts | Based on the Arts Equity Index, which evaluates the need for resources based on current arts instruction and resources, professional development, Title I Status, and the Student Equity Needs Index. | Same |
| Campus Aides | Three (3) to eight (8) hours of supervision support per day. Number of personnel varies based upon security considerations | Same |
| Carryovers | Assuming the account is a carryover account, prior year's actual balance; generally, allocated in the fall | Assuming the account is a carryover account, prior year's actual balance; 50% of "projected" carryovers were allocated during budget development |
| Clerical Support | Norm Day enrollment; Board-approved staffing ratios | Same |
| Coaches | Allocated by Local Districts based on school needs | Same |
| Counselors | Norm Day enrollment; Board-approved staffing ratios | Same |
| Custodial Support | Norm Day enrollment and square footage of campus | Same |
| Day-to-day Substitute Teachers | 10 days per in-classroom teacher | Same |
| Financial Managers/Senior Financial Managers | One full-time position per 2 middle schools; one full-time position for each high school | Same |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

| | | |
|--|--|--|
| General Supplies | Norm Day enrollment <i>times</i> a rate; \$17 per K-12 student | Same |
| Innovation Funds | Based on ACLU vs. LAUSD case settlement with regards to the use of LCFF's supplemental and concentration funds; allocated to select 50 secondary schools | No new allocation; 50% of "projected" carryover was allocated during budget development |
| Instructional Materials | Norm Day enrollment <i>times</i> a rate; \$16 per K-6 student; \$20 per 7-8 student; \$22 per 9-12 student | Same |
| Librarians | One full-time librarian for each secondary school that has a library | Same |
| Library Aides | One 3-hour library aide per elementary school with grades K-5 including span schools and special education centers | Same |
| Nurses | Equity index and historical student health needs (screenings, protocols, etc.) | Same |
| Psychologists | Norm Day enrollment and staffing ratio | Same |
| Special Education | Based on IEP program counts and staffing ratios | Same |
| Student Equity Needs Index (SENI) | Ranks schools using a variety of indicators, including targeted student population (low-income, English Learners, foster youth), academic assessments, suspension rates, chronic absenteeism, and asthma severity rate, to name a few. | Same |
| Teachers | Norm Day enrollment; 2019-20 Board-approved staffing ratios | Norm Day enrollment; 2020-21 Board-approved staffing ratios; Gr. 4-12 staffing ratio is lower by one compared to 2019-20 |

| | | |
|-----------------------|---|---|
| <p>Title I</p> | <p>Resources allocated based on the Title I Ranking (percentage of low-income students). The minimum eligibility threshold was 50%.</p> | <p>Resources allocated based on the Title I Ranking (percentage of low-income students). The eligibility threshold changed from 50% to 45% in FY 2020-21.</p> |
|-----------------------|---|---|

Norm Day enrollment – count of active students as of Norm Day, the 5th Friday of the instructional calendar

The information above can also be accessed by clicking on this link: <https://bit.ly/2Y6plYN>

LINKS TO SCHOOL-LEVEL BUDGETS

School Allocation Summaries – <https://achieve.lausd.net/Page/16333>

This shows the summary of resources by school for select program codes.

SENI Ranking and Allocation Summary - <https://bit.ly/SENIranking>

A summary of Student Equity Needs Index (SENI) ranking and corresponding allocation for each school can be viewed from the link above.

Title I Allocations

A summary of Title I school ranking, per pupil rate, and corresponding allocations per school can be accessed from the links below:

- Title I Program Allocation Summary - <https://bit.ly/TitleIAlloc>
- Comparative Title I School Data - <https://bit.ly/TitleIComp>
- Title I School Ranking By Alpha Order - <https://bit.ly/TitleIRankAlpha>
- Title I School Ranking By Rank Order - <https://bit.ly/TitleIRank>

Nurse Allocations - <https://bit.ly/NurseAlloc>

The link above will take you to the allocation of nurses by local district and school.

School Budget Reports - <https://schooldirectory.lausd.net/schooldirectory/>

School budgets at different points in time can be viewed as follows:

- Allocations/resources before school budget development
- Allocations/resources after school budget development
- Allocations/resources when approved by the Board of Education

Staffing Bulletins – <https://achieve.lausd.net/Page/16333>

This link will take you to the staffing ratios for various types of schools.

Users may use this link <https://bit.ly/PositionSimulator> to estimate staffing allocations.

Class Size Table By Type of School - <https://bit.ly/ClassSz>

This document shows class size averages and class size maximums by type of school and grade level.

 **General Fund School Programs Manual** - <https://bit.ly/GFundManual>

This document provides information about school resources which includes items such as basis of allocation of resources, and guidelines on how to spend funds for positions and non-positions items. This also includes guidance on budget development for schools.

 **School Fiscal Services Branch Website** – <https://achieve.lausd.net/sfs>

This website takes you to documents and other references for school budgeting and more.

Regular Elementary Schools

Staffing of elementary schools is based on approved norm tables and district policies. The norm tables prescribe the numbers and types of positions for a given enrollment. For certain positions, enrollment is weighted or adjusted to meet student needs.

| ELEMENTARY SCHOOL NORMS – 2020-2021 | |
|--|---|
| Certificated Staff (based on District norm tables): | |
| 1 | teacher per 24 students in kindergarten |
| 1 | teacher per 24 students in grades 1-3 |
| 1 | teacher per 37 students in grades 4-6* |
| 1 | principal per school |
| 1 | assistant principal for schools with 1,000 to 1,809 students |
| 2 | assistant principals for schools with 1,810 to 2,419 students |
| 3 | assistant principals for schools with 2,420 or more students |

Continuing for fiscal year 2020-21, elementary students enrolled in an approved Dual Language Programs such as Dual Language Two-Way Immersion, Dual Language One-Way Immersion, and World Language Immersion Programs (e.g., Spanish, Korean, Mandarin, French, etc.) will be normed separately from the non-dual language classes. Grades K-3 will be normed based on a 24:1 student teacher ratio for each program language; and grades 4-5/6 will be normed separately based on the applicable grade 4-5/6 norm table.

*There will be 1 teacher per 35 students in grades 4-6 for the 75 targeted high needs elementary schools and their associated magnet/dual language centers.

| Substitute days – 10 days per norm register-carrying teacher | |
|---|---|
| Classified Staff: | |
| 1 | school administrative assistant per school, plus: |
| 1 | office technician for schools with enrollments up to 749 |
| 2 | office technicians for schools with enrollment of 750 to 1,499 |
| 3 | office technicians for schools with enrollment of 1,500 to 2,199 |
| 4 | office technicians for schools with enrollment of 2,200 to 2,899 |
| 5 | office technicians for schools with enrollment of 2,900 to 3,599 |
| 6 | office technicians for schools with enrollment of 3,600 to 4,299 |
| 7 | office technicians for schools with enrollment of 4,300 and above |

**Designated schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 28.5 students for non-targeted high need schools and 27.0 students for targeted high need schools in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 34.0 students for non-targeted high need schools and 32.5 students for targeted high need schools in grades 4-6 for Desegregated/Receiver schools.*

Regular Secondary Schools

Staffing of secondary schools is based on approved norm tables and district policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level, teacher norm tables are modified to provide allocation for only five teaching periods.

| SECONDARY SCHOOL NORMS – 2020-2021 | |
|--|---|
| Certificated Staff (based on District norm tables): | |
| 1 | teacher per 40.5 students in middle schools* |
| 1 | teacher per 40.5 students in senior high schools** |
| 1 | principal per school |
| 1 | assistant principal, secondary counseling services per school with enrollment of 700 to 1,354 |
| 1 | assistant principal per school with enrollment of 1,355 to 1,749 |
| 2 | assistant principals per school with enrollment of 1,750 to 2,088 |
| 3 | assistant principals per school with enrollment of 2,089 to 4,233 |
| 4 | assistant principals per school with enrollment of at least 4234 |

Continuing for fiscal year 2020-21, secondary schools with students enrolled in an approved Dual Language Program will be allocated 6 auxiliary periods for each program language. e.g., Dual Language Program and World Language Immersion Programs.

*There will be 1 teacher per 38.5 students in grades 6-8 for the 15 targeted high need middle schools and their related magnet centers.

| Substitute days – 10 days per norm register-carrying teacher | |
|---|--|
| Classified Staff: | |
| 1 | school administrative assistant per school, plus: |
| 1 | clerical position for middle schools with enrollments up to 700 plus 1 clerical position for each additional 450 students over 700 |
| 1 | clerical position for senior high schools with enrollment of up to 700, plus 1 clerical position for each additional 450 students over 700 |
| # | financial manager per middle school – financial manager at middle school will serve two (2) sites |
| 1 | senior financial manager per senior high school |

**Designated middle schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 32.0 students in academic classes for non-targeted high need schools and 30.0 students in academic classes for targeted high need schools for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 37.5 students in academic classes for non-targeted high need schools and 35.5 for targeted high need schools for Desegregated/Receiver schools.*

***Designated senior high schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 32.0 students for academic classes in grades 9th and 10th for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 37.5 students in academic classes in grades 9th and 10th for Desegregated/Receiver schools.*

Magnet Schools

Several Magnet Schools provide services to both elementary and secondary students. Teacher allocations are determined by the magnet and alternative school program norm tables for a given enrollment. Other personnel allocations are based on district policies.

MAGNET SCHOOLS & CENTERS NORMS – 2020-2021

Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students:

| | |
|---|---|
| 1 | teacher per 24.0 students in grades K-3 |
| 1 | teacher per 28.5 students in grades 4-5* |
| 1 | teacher per 32.0 students in grades 6-8** |
| 1 | teacher per 32.0 students in grades 9-12 |

All other magnet schools and centers:

| | |
|---|---|
| 1 | teacher per 24.0 students in grades K-3 |
| 1 | teacher per 32.0 students in grades 4-5* |
| 1 | teacher per 34.5 students in grades 6-8** |
| 1 | teacher per 34.5 students in grades 9-12 |

Substitute days – 10 days per norm register-carrying teacher

*There will be 1 teacher per 27.0 students for Predominantly Hispanic, Black, Asian, and Other Non-Anglo and 1 teacher per 30.0 students in grades 4-5 for all other targeted high needs magnet elementary schools/centers.

** There will be 1 teacher per 30.0 students in grades 6-8 for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools and 1 teacher per 32.5 students in grades 6-8 for all other targeted high needs middle schools/centers.

Options Schools

Options schools serve students for whom placement in the regular school environment is not in the best interest of the students. Because these students require an individualized program to meet their unique academic and behavioral needs, a lower pupil/teacher norm is provided.

OPTION SCHOOLS NORMS – 2020-2021

CONTINUATION SCHOOLS

- 1 teacher per 29 students
- 1 principal per school
- 1 school office manager per school

OPPORTUNITY AND COMMUNITY DAY SCHOOLS

- 1 teacher per 21 students per opportunity school and stand-alone community day school
- 1 principal per opportunity school and stand-alone community day school
- 1 assistant principal per opportunity school and stand-alone community day school
- 1 school administrative assistant per opportunity school and stand-alone community day school

INDEPENDENT STUDY SCHOOLS

- 1 teacher per 30 students
- 1 principal per school
- 2 assistant principals per school
- 1 school administrative assistant per school

Early Childhood Education Centers

Early Childhood Education Centers are staffed based on the guidelines and staffing ratios established by Education Code 8264.8, 5CCR 18290, 18291, and 18292 for administrative, certificated, and classified personnel. The Los Angeles Unified School District maintains at least the following minimum ratios in all early education centers.

| | |
|------------------------|--------|
| Adult to child ratio | 1 : 8 |
| Teacher to child ratio | 1 : 24 |

Staffing is allocated based on enrollment capacity and hours of operation. Compliance with these ratios shall be determined based on actual attendance.

EARLY CHILDHOOD EDUCATION CENTER NORMS – 2020-2021

Certificated Staff

| | |
|---|--|
| 1 | principal per early childhood education center |
| 1 | teacher per 24 students in each early childhood education center |
| * | 4-hour teacher |

Classified Staff

| | |
|----|---|
| 1 | office manager per early childhood education center |
| 1 | housekeeper per early childhood education center |
| 1 | 4-hour Building and Grounds worker per early childhood education center |
| 8 | 8-hour aides for early childhood education centers with enrollment capacity of 96, plus |
| 4 | 3-hour aides for early childhood education centers with enrollment capacity of 96 |
| 10 | 8-hour aides for early childhood education centers with enrollment capacity of 120, plus |
| 5 | 3-hour aides for early childhood education centers with enrollment capacity of 120 |
| 12 | 8-hour aides for early childhood education centers with enrollment capacity of 144, plus |
| 6 | 3-hour aides for early childhood education centers with enrollment capacity of 144 |
| 14 | 8-hour aides for early childhood education centers with enrollment capacity of 168, plus |
| 7 | 3-hour aides for early childhood education centers with enrollment capacity of 168 |
| 16 | 8-hour aides for early childhood education centers with enrollment capacity of 192, plus |
| 8 | 3-hour aides for early childhood education centers with enrollment capacity of 192 |

*Based on individual school needs

Community Adult Schools

Community Adult Schools (CAS) are staffed based on established staffing guidelines for administrative and classified personnel.

Teacher positions are allocated to Community Adult Schools from the teacher hour allocation. Due to wide variances in the programs offered at each site, teacher hours are allocated based on available funding and community needs. In addition, other District programs allocate additional positions to schools with identified special community needs.

| COMMUNITY ADULT SCHOOL NORMS – 2020-2021 | |
|---|---|
| <u>Certificated Staff</u> | |
| 1 | principal |
| 2 | assistant principals, operations |
| 2 | assistant principals, adult counseling services |
| <u>Classified Staff</u> | |
| 1 | school administrative assistant |
| 1 | financial manager |
| 1 | school office computer coordinator |
| * | office technicians |

*Based on individual school needs

Regional Occupational Centers (ROC)/Skills Centers (SC)

Regional Occupational Centers (ROC)/Skills Centers (SC) are staffed based on established staffing guidelines for administrative and classified personnel.

Due to wide variances in the programs offered at each site, teacher hours are allocated based on available funding and community needs. In addition, other District programs allocate additional positions to schools with identified special community needs.

| ROC/SKILLS CENTER NORMS – 2020-2021 | |
|--|---|
| <u>Certificated Staff</u> | |
| 1 | principal |
| 2 | assistant principals, operations |
| 2 | assistant principals, adult counseling services |
| <u>Classified Staff</u> | |
| 1 | school administrative assistant |
| 1 | occupational center financial manager |
| 1 | school office computer coordinator |
| * | office technicians |

*Based on individual school needs

Support Personnel

SUPPORT PERSONNEL ALLOCATIONS – 2020-2021

Custodial personnel are allocated to schools as follows:

Custodial Personnel – K – 12 Schools

Custodial Personnel allocations for K-12 schools are based on a combination of factors, mainly space (square footage of different types of areas) and student enrollment. For most K - 12 schools, allocations are based on the following:

- The minimum staffing allocation for a K-12 school is 16 hours and each school is allocated a Plant Manager within the allocation. Schools may also be allocated an Assistant Plant Manager based on the number of custodial hours on the night shift. The Plant Manager level is determined by the size of the campus. The placement of an Assistant Plant Manager as well as the levels of both the Plant Manager and Assistant Plant Manager can only be changed after review by Personnel Commission.
- Square footage area of interior space and exterior area hardscape and planted areas are used to determine a time value to clean the spaces daily.
- A Budget reduction factor is applied based on available funding for custodial staffing.
- An Enrollment factor of .41 minute per enrolled student is added back in after the above reduction.
- Custodial time is rounded to the nearest 4-hour increment to determine the amount of staffing budgeted for the school site.
- High schools and middle schools are also allocated C – basis School Facilities Attendant(s) whose main duty is to service restrooms and provide other miscellaneous duties within their job classification description when the school is in session.
- Pool custodians will be assigned to the Maintenance and Operations (M&O) Areas and will service schools' swimming pools in their respective M&O areas.

Custodial allocations are also augmented based on enrollment at schools using the criteria below. These criteria and allocations are subject to change based on availability of funds in Program 11694.

- Elementary schools with an enrollment greater than 606 students that are allocated 16 hours of custodial time will receive an additional 4 hours custodial allocation.
- Middle schools with an enrollment greater than 1,744 will receive an additional 4 hours custodial allocation.

Custodial Personnel – Special Education Centers and Special Education Program in K-12 Schools

Custodial staffing allocation for Special Education Centers and for combined special education and traditional school sites is first calculated like a traditional site. Custodial staffing hours may be added to site allocation due to:

- Special Education allocation rules below also apply to traditional schools with 500 or greater enrollment
- Traditional sites or stand-alone special ed sites with 5 or greater classrooms designated for students in the following programs: PCC, PAL, PSC, AUT, IDS, MDS, IDM, MD, EE, VI, and DHH.
- The following allocations will be made the sites described above:
 - 4 custodial hours if using 5-12 classrooms for designated programs
 - 8 custodial hours if using 13-17 classrooms for designated programs
 - 12 custodial hours if using 18-23 classrooms for designated programs
 - 16 custodial hours if using 24-29 classrooms for designated programs
 - 20 custodial hours if using 30 or more classrooms for designated programs

Custodial Personnel – Option Schools

Custodial allocations for continuation schools, opportunity schools, community day schools, and independent study schools are calculated similarly to K-12 sites subject to the following guidelines:

- Continuation schools, opportunity schools, community day schools, and independent study schools are often contained within a larger K-12 campus. For these sites, enrollment and square footage values are included in the main site's allocation.
- The continuation school, opportunity schools, community day school, or independent study school program contribute funding based on the size of the area used on the main campus. The time apportioned to the continuation schools, opportunity schools, community day schools, or independent study schools and the funding program are included on the main site's custodial allotment sheet.

When a continuation school, opportunity school, community day school, or independent study school is not co-located with a larger campus, custodial allocation is calculated similarly to a typical K-12 school site.

Custodial Personnel – Adult Education Sites

Custodial allocations for Adult Education sites are calculated similarly to K-12 sites. Stand-alone Adult Education sites are assigned to a team cleaning group consisting of an appropriate level plant manager and an assistant plant manager as needed. The Division of Adult Education funds custodial staffing for these sites. When Adult Education uses a portion of a larger host campus, the Adult Education custodial team assigned to the Adult Ed centers in that area will provide custodial services for the campus areas used, in coordination with the site's plant manager and administrator. No additional custodial hours will be added to the host school site allotment, as the Adult Ed custodial team will provide needed custodial support.

Campus Aides

Campus aides are allocated to provide a range of three (3) to eight (8) hours of supervision support to schools subject to review and approval by Local District and District Operations based upon security considerations.

Teacher Librarians

Per the District - UTLA agreement of January 2019 (part of the settlement of the UTLA work stoppage), the District funds a full-time Teacher Librarians for all secondary schools, including SPAN schools. The agreement allowed a two-year period for implementation (2019-20 and 2020-21 school years). K-8 SPAN schools are included in this agreement. Each secondary school receives a one (1.0) position. For shared sites, the funding for the 1.0 position is divided among the schools sharing the site. The schools then pool the funding to purchase the 1.0 TL position. The funding provided for the Teacher Librarian position may not be repurposed.

School Nurses

The District has allocated resources to your school in Targeted Student Populations (TSP) School Program 10529 to provide School Nurse services. Allocations are based on historical health needs, such as the number of students requiring mandated state screenings, with an Individualized Education Plans who need a health assessment, with medical protocols, with diabetic care needs, with sports physicals requiring clearance, etc. Allocations were also adjusted upwards based on a school's duplicated target student population.

Mandated health requirements must be met. Once the District's minimum requirements are budgeted in Program 10529, additional categorical supplemental resources may be purchased to supplement, not supplant. Minimum requirements are established by the appropriate support unit. The Staffing and Resources Report reflects the minimum requirement. The allocation of nursing time has been determined based on a student-need norming model. Nurse resources may be adjusted during Norm Day Settle-up to ensure nursing services are aligned to identified student needs. District Nursing Services will have discretion to re-allocate nursing time based on students' health needs. While every effort will be made to minimize changes to the nursing allocation to schools, student health needs criteria will determine the need for nursing services therefore resulting in changes throughout the school year. These funds should not be used for activities such as health office management or to provide services that can be assigned to trained unlicensed staff.

There is no flexibility allowed on this resource.

Whenever possible, schools will receive their full School Nurse allocation. However, in the event there is a nursing staff shortage, schools may not be allocated the entirety of their School Nurse time. Schools may purchase additional nursing time from their budget based on student needs.

School Psychologists

School Psychologists and related personnel are allocated to schools based on student needs and type of school. The following allocations represent minimum requirements for general education K-12 schools.

| | |
|---------------------|------------------|
| Elementary Schools | .25 day per week |
| Middle Schools | .4 day per week |
| Senior High Schools | .5 day per week |

In addition to special education and general education allocations, schools purchase additional psychological services based on the needs of their students and the schools' ability to fund the positions.

Pupil Services and Attendance Counselors

Schools purchase Pupil Services and Attendance Counselors services based on their needs for attendance services and the schools' ability to fund the positions.

Material and Supply Allocation Rates

Allocations for Instructional materials, school advisory committee expenses, and operational supplies are made to schools according to the following rates.

| INSTRUCTIONAL MATERIALS | | |
|--|---------------------------|---------------------------|
| <u>Program</u> | <u>2019-20 Rate</u> | <u>2020-21 Rate</u> |
| General Education: | | |
| K-6 | \$16 per enrolled student | \$16 per enrolled student |
| 7-8 | \$20 per enrolled student | \$20 per enrolled student |
| 9-12 | \$22 per enrolled student | \$22 per enrolled student |
| Instructional Materials Block Grant | * | * |
| Community Adult Schools | * | * |
| Options Programs | \$739 per teacher | \$739 per teacher |
| Regional Occupational Centers and Skills Centers | * | * |
| Regional Occupational Program | * | * |

**Allocations are determined based on school needs*

| OPERATIONAL SUPPLIES | | |
|--|--|--|
| <u>Custodial Supplies</u> | <u>2019-20 Rate</u> | <u>2020-21 Rate</u> |
| Community Adult Schools | \$112.50 per custodial hour (separate site) + \$3.20 per enrolled student (all sites) | \$112.50 per custodial hour (separate site) + \$3.20 per enrolled student (all sites) |
| Continuation Schools | \$32.65 per custodial hour + \$7.49 per enrolled student | \$32.65 per custodial hour + \$7.49 per enrolled student |
| Opportunity Schools | \$75.50 per custodial hour + \$6.14 per enrolled student | \$75.50 per custodial hour + \$6.14 per enrolled student |
| Regular Schools | \$132.60 per custodial hour + \$6.00 per enrolled student | \$132.60 per custodial hour + \$6.00 per enrolled student |
| Special Education | \$132.60 per custodial hour + \$6.00 per enrolled student | \$132.60 per custodial hour + \$6.00 per enrolled student |
| Administrative Sites | \$204.00 per custodial hour | \$204.00 per custodial hour |
| School Community Advisory Council Expenses: | | |
| Community Adult Schools | \$500.00 per school | \$500.00 per school |
| ROCs and Skills Centers | \$500.00 per school | \$500.00 per school |

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SCHOOL STAFF AND RESOURCES – SPECIAL EDUCATION

These do not include Related Services and their required teacher ratios.

| <u>Acronym</u> | <u>Name</u> | <u>Teacher Norm for Students Up to 8 Years Old</u> | <u>Teacher Norm for Students 9 Years Old & Above</u> | <u>Notes</u> |
|---|---|--|--|---|
| AUT A | Autism – Alternate Curriculum | 8 | 8 | |
| AUT C | Autism – General Education Curriculum | 10 | 10 | |
| DHH | Deaf and Hard of Hearing | 6 | 8 | |
| ED | Emotional Disturbance | 8 | 8 | |
| IDM | Intellectual Disability Moderate | 12 | 12 | |
| IDS | Intellectual Disability Severe | 10 | 10 | |
| MD | Multiple Disabilities | 8 | 8 | |
| PAL | Preschool for All Learners | 10 | - | |
| PCC | Preschool Collaborative Classroom Early Education Centers | 10 | - | Also 1 GE Teacher, only at EECs. |
| PCC/ETK | Preschool Collaborative Classroom with Expanded Transitional Kindergarten | 10 | - | Total class norms at 24 with 8 SWD and 16 GE children. Also receives 1 GE Teacher. To replace PCC program at non-EEC locations. |
| PSC | Preschool Comprehensive Program | 8 | - | |
| RSP | Resource Specialist Program | 28 | 28 | |
| SLD | Specific Learning Disability | 12 | 12 | |
| VI | Visually Impaired | 6 | 8 | |
| Special Education Centers and Career Transition Centers | | 10 | 10 | |

Supplemental and Concentration Funds to Support Targeted Youth

| | Investment 2020-21 | Investment 2021-22 | Investment 2022-23 |
|---|-----------------------|-----------------------|-----------------------|
| 1 4 Year Old TK Program | \$ 57.78 | \$ 57.78 | \$ 57.78 |
| 2 A - G Dropout Intervention | \$ 10.43 | \$ 10.43 | \$ 10.43 |
| 3 Access Equity, Instruction and Local District | \$ 27.83 | \$ 29.65 | \$ 29.65 |
| 4 Advance Placement | \$ 1.90 | \$ 1.90 | \$ 1.90 |
| 5 Afterschool Program | \$ 7.34 | \$ 7.34 | \$ 7.34 |
| 6 Allocation to schools TSP | \$ 27.07 | \$ 29.16 | \$ 29.16 |
| 7 Arts Plan and Program | \$ 34.59 | \$ 34.59 | \$ 34.59 |
| 8 Bilingual Differential | \$ 1.00 | \$ 1.00 | \$ 1.00 |
| 9 Breakfast in The Classroom Incentive | \$ 1.60 | \$ 1.60 | \$ 1.60 |
| 10 Campus Aides | \$ 9.06 | \$ 9.06 | \$ 9.06 |
| 11 Class Size Reduction Grades 4-12 | \$ 63.92 | \$ 125.45 | \$ 210.52 |
| 12 Counselors | \$ 31.88 | \$ 38.84 | \$ 38.84 |
| 13 Diploma Project | \$ 2.29 | \$ 2.29 | \$ 2.29 |
| 14 Early Education Support | \$ 51.65 | \$ 57.20 | \$ 58.18 |
| 15 Early Language and Literacy Plan | \$ 1.50 | \$ 1.50 | \$ 1.50 |
| 16 Reduction | \$ 12.45 | \$ 11.88 | \$ 13.42 |
| 17 English Learner Coaches | \$ 4.89 | \$ 4.89 | \$ 4.89 |
| 18 Collaborative Expansion | \$ 10.35 | \$ 10.35 | \$ 10.35 |
| 19 Family Source System | \$ 1.52 | \$ 1.52 | \$ 1.52 |
| 20 Foster Youth Achievement Program | \$ 14.85 | \$ 14.85 | \$ 14.85 |
| 21 Health and Student Supports | \$ 2.84 | \$ 2.84 | \$ 2.84 |
| 22 Homeless Program | \$ 2.39 | \$ 2.39 | \$ 2.39 |
| 23 Instructional Technology Support (VLC) | \$ 3.21 | \$ 3.21 | \$ 3.21 |
| 24 Local Control Accountability Support | \$ 0.22 | \$ 0.22 | \$ 0.22 |
| 25 M&O and Routine Maintenance | \$ 1.50 | \$ 1.50 | \$ 1.50 |
| 26 More Than a Meal Campaign | \$ 0.52 | \$ 0.52 | \$ 0.52 |
| 27 National Board for Professional Teaching Standards | \$ 2.01 | \$ 2.01 | \$ 2.01 |
| 28 Nurses - High School | \$ 7.77 | \$ 7.77 | \$ 7.77 |
| 29 Nursing Services | \$ 58.38 | \$ 95.13 | \$ 95.13 |
| 30 On-going Major Maintenance | \$ 33.01 | \$ 33.01 | \$ 33.01 |
| 31 Options Program | \$ 1.50 | \$ 1.50 | \$ 1.50 |
| 32 Per Pupil Schools - Targeted Support | \$ 47.00 | \$ 47.00 | \$ 47.00 |
| 33 Pre-school for All Expansion (PAL) | \$ 81.95 | \$ 81.95 | \$ 81.95 |
| 34 PSA/PSW/ Secondary Counselors | \$ 26.67 | \$ 26.67 | \$ 26.67 |
| 35 Reduce Math and EL | \$ 5.00 | \$ 5.00 | \$ 5.00 |

Supplemental and Concentration Funds to Support Targeted Youth

| | Investment 2020-21 | Investment 2021-22 | Investment 2022-23 |
|--|-----------------------|-----------------------|-----------------------|
| 36 Regional Occupancy Programs | \$ 19.37 | \$ 19.37 | \$ 19.37 |
| 37 School Climate and Restorative Justice | \$ 2.00 | \$ 2.00 | \$ 2.00 |
| 38 School Enrollment Placement & Assessment | \$ 0.20 | \$ 0.20 | \$ 0.20 |
| 39 School Librarians | \$ 24.68 | \$ 24.68 | \$ 24.68 |
| 40 School Technology Support (MCSA) | \$ 12.31 | \$ 12.31 | \$ 12.31 |
| 41 Pre-school Collaborative | \$ 4.95 | \$ 4.95 | \$ 4.95 |
| 42 Standard English Learner | \$ 1.53 | \$ 1.53 | \$ 1.53 |
| 43 Student Engagement | \$ 0.25 | \$ 0.25 | \$ 0.25 |
| 44 Student Equity Needs Index ² | \$ 284.41 | \$ 284.41 | \$ 284.41 |
| 45 Teacher Instruction for Targeted Student Population | \$ 187.59 | \$ 238.10 | \$ 238.10 |
| 46 Transition Services for Target Student | \$ 6.64 | \$ 6.64 | \$ 6.64 |
| Total | \$ 1,191.78 | \$ 1,356.41 | \$ 1,444.01 |

STUDENT EQUITY NEEDS INDEX (SENI)

The District uses the Student Equity Needs Index score to determine the Targeted Student Population (TSP) allocation to schools.

Overview

There are four fundamental principles in designing an equity-based funding formula:

- Equity – funds should be allocated according to need.
- Transparency – the methodology for allocating funds is clear, simple, and understandable.
- Fairness – schools with similar needs should receive similar funds per TSP student.
- Stability and Feasibility – funds should be allocated in a manner that causes minimal disruption to school planning.

Equity-Based Funding Formula

- Based on the school's SENI score, there are five rankings: Highest, High, Moderate, Low, and Lowest.
- Funds are allocated on a continuous per pupil rate based on the school's Student Equity Needs Index score.
- In Fiscal Year 2019-2020, some schools are held harmless to match their 2018-19 TSP allocation (Program 10183, 10400, 10405). It is a one-time hold harmless adjustment to transition to the new SENI ranking.
- The SENI per pupil rates for secondary schools are higher than elementary schools to recognize the higher costs to operate middle and high schools.

STUDENT EQUITY NEEDS INDEX (SENI) SCHOOL PER PUPIL RATES

LOS ANGELES UNIFIED SCHOOL DISTRICT
 STUDENT EQUITY NEEDS INDEX (SENI) PER PUPIL RATES
 FY 2020-21
 As of February 10, 2020

| School Type | Seni Ranking | No. of Schools | No. of Unduplicated Students | Total Allocation |
|---------------------------------------|--------------|----------------|------------------------------|--------------------|
| Elementary | 1 - HIGHEST | 102 | 51,196 | 35,152,220 |
| | 2 - HIGH | 102 | 45,612 | 27,680,818 |
| | 3 - MODERATE | 102 | 42,608 | 23,971,979 |
| | 4 - LOW | 102 | 37,149 | 17,875,745 |
| | 5 - LOWEST | 101 | 21,125 | 7,805,672 |
| Elementary Total | | 509 | 197,690 | 112,486,434 |
| Middle School | 1 - HIGHEST | 18 | 10,650 | 11,982,707 |
| | 2 - HIGH | 18 | 15,478 | 15,212,130 |
| | 3 - MODERATE | 18 | 15,946 | 14,363,228 |
| | 4 - LOW | 18 | 15,842 | 13,388,721 |
| | 5 - LOWEST | 18 | 15,368 | 14,146,196 |
| Middle School Total | | 90 | 73,284 | 69,092,982 |
| High School | 1 - HIGHEST | 24 | 18,173 | 21,109,493 |
| | 2 - HIGH | 23 | 21,536 | 21,772,727 |
| | 3 - MODERATE | 23 | 22,187 | 20,133,195 |
| | 4 - LOW | 23 | 22,583 | 18,199,345 |
| | 5 - LOWEST | 23 | 24,884 | 18,874,750 |
| High School Total | | 116 | 109,363 | 100,089,510 |
| Special Education School | | 14 | 2,327 | 673,502 |
| Special Education School Total | | 14 | 2,327 | 673,502 |
| Option School | | 52 | 5,616 | 1,655,733 |
| Option School Total | | 52 | 5,616 | 1,655,733 |
| Grand Total | | 781 | 388,280 | 283,998,161 |

Student Equity Needs Index 2018 - Refresh

| Student Equity Needs Index 2018 | | | | | |
|---------------------------------|---|-------------|--------------|-----|-----|
| Highest | Index 2.0 Indicators of Need | Data Range | Index Weight | | |
| | | | HS | MS | ES |
| High | Percentage of Foster Youth | Annual | 5% | 5% | 5% |
| | Percentage of Homeless Youth | Annual | 5% | 5% | 5% |
| | Percentage of English Learners | Annual | 5% | 5% | 5% |
| | Percentage of Standard English Learners | Annual | 5% | 5% | 5% |
| | Percentage of Low-Income S.W.D. | Annual | 5% | 5% | 5% |
| Moderate | Percentage of Unduplicated Students | Annual | 20% | 20% | 20% |
| | Suspension Rates | Annual | 5% | 5% | 5% |
| | 1 st Grade DiBELS | Annual | | | 30% |
| Low | Incoming 6 th /9 th Grade Math SBAC | Annual | 10% | 15% | |
| | Incoming 6 th /9 th Grade ELA SBAC | Annual | 10% | 15% | |
| | Chronic Absenteeism | Annual | 5% | 5% | 5% |
| Lowest | I-Star Reports | 3-Year Avg. | 5% | 5% | 5% |
| | Asthma Severity Rate | 3-Year Avg. | 5% | 5% | 5% |
| | Non-Fatal Gun Shot Injuries | 3-Year Avg. | 5% | 5% | 5% |
| | A-G Completion Rate (High School Only) | Annual | 10% | | |

TARGETED STUDENT POPULATION

These funds are intended to support the needs fo Low Income, Foster Youth, Redesignated Fluent English Proficient (RFEPs), and English Learners (ELs).

| | |
|---|----------------------|
| Total Sources | \$ 22,578,811 |
| Estimated Carryover | 9,435,269 |
| Total | \$ 32,014,080 |
| | |
| Budgeted Expenditures | Amount |
| Programs | |
| Advanced Learning Options-Advanced Placement (AP) Readiness | \$ 380,000 |
| College Readiness | 497,085 |
| Dual Language Education School Support | 295,112 |
| International Baccalaureate | 3,664,007 |
| Knowledge of English Yields Success (KEYS)/Asian Pacific and Other Languages Office (APOLO) | 517,117 |
| LAS Links CTB-McGrawHill ELD Assessment for EL & SEL | 300,000 |
| LD Discretionary Funds/Access to Core Coaches | 10,809,616 |
| LD EL Achievement Plan | 750,000 |
| Master Plan/Office of Civil Rights and Voluntary Agreement | 4,953,432 |
| Subtotal | \$ 22,166,369 |
| | |
| School Support | |
| Access, Equity, and Acceleration Team | \$ 720,745 |
| Dual Language Bilingual Program | 1,492,906 |
| Counseling Coordinators | 155,226 |
| Federal & State Education Programs | 10,000 |
| Human Resouces Certificated, Recruitment, Selection, and Credential | 143,702 |
| Migrant Education | 161,457 |
| Multilingual and Multicultural Education Department | 3,764,686 |
| Office of Data and Accountability /School Information Branch | 662,069 |
| Parent and Community Services Branch | 885,467 |
| Reserved for Carryover Adjustments | 175,017 |
| School Enrollment Placement and Assessment (S.E.P.A.) | 1,161,615 |
| Translations Unit | 184,823 |
| UCLA/LAUSD Collaborative | 329,998 |
| Subtotal | \$ 9,847,711 |
| Total Uses | \$ 32,014,080 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

RESTRICTED PROGRAM SCHOOL PER PUPIL RATES

LOS ANGELES UNIFIED SCHOOL DISTRICT
 PER PUPIL RATE COMPARISONS
 FY 2019-20 to FY 2020-21
 As of February 10, 2020

| Funding Source | Description | Allocation Basis | Program Code | FY 2019-20 Estimated | FY 2019-20 Actual | FY 2020-21 Estimated | FY 2019-20 Actual vs FY 2020-21 Estimated Difference |
|------------------------------|------------------------------------|---|--------------|-------------------------|----------------------|-------------------------|--|
| Title I, Part A ** | Socioeconomically Disadvantaged | K-12: 65-100% Poverty | 7S046 | \$ 735.00 | \$ 845.00 | \$ 775.00 | \$ (70.00) |
| | | K-12: 50-64.99% Poverty | | \$ 559.00 | \$ 642.00 | \$ 589.00 | \$ (53.00) |
| | | K-12: 45-49.99% Poverty | | \$ - | \$ - | \$ 447.00 | \$ 447.00 |
| Title I, Part A ** | Socioeconomically Disadvantaged | Hold Harmless-Schools falling below 50% poverty | 7S046 | \$ 337.00 | \$ 387.00 | \$ - | \$ (387.00) |
| Title I, Part A (Parents) | Socioeconomically Disadvantaged | K-12: 65-100% Poverty | 7E046 | \$ 11.00 | \$ 11.00 | \$ 11.00 | \$ - |
| | | K-12: 50-64.99% Poverty | | \$ 9.00 | \$ 9.00 | \$ 9.00 | \$ - |
| | | K-12: 45-49.99% Poverty | | | \$ - | \$ 7.00 | \$ 7.00 |
| Title I, Part A (Parents) | Socioeconomically Disadvantaged | Hold Harmless-Schools falling below | 7E046 | \$ 6.00 | \$ 6.00 | \$ - | \$ (6.00) |
| | Proficient | Schools will not receive the Access to Core Coach allocation and LD will submit the SPSA/approved by MMED | 7S176 | | | | |
| | | Schools will receive the allocation thru their LD | 7U197/7T197 | | | | |

** Title I Targeted Assistance Schools (TAS) will be funded from program 70S46.

Los Angeles Unified School District

2020-21 INITIAL BUDGET

TITLE I, PART A SOCIOECONOMICALLY DISADVANTAGED STUDENTS

These funds are used to meet the educational needs of low-achieving students in the District's highest-poverty schools.

| | |
|-----------------------|-----------------------|
| | Final Budget |
| Estimated Entitlement | \$ 339,774,209 |
| Estimated Carryover | 71,452,306 |
| Total | \$ 411,226,515 |

| Budgeted Expenditures | No. of Students | Rate | Amount |
|--|----------------------------|-------------|-----------------------|
| School Discretionary Per Pupil Allocations | | | |
| Poverty % = 100% -65% | 338,908 | \$ 775.00 | \$ 262,653,700 |
| Poverty % = 64.99% -50% | 23,088 | \$ 589.00 | 13,598,832 |
| Poverty % = 49.99% -45% | 2,307 | \$ 447.00 | 1,031,229 |
| Subtotal | 364,303 | | \$ 277,283,761 |
| Parent Involvement Reservation | | | |
| Per Pupil Allocations | | | |
| Poverty % = 100% -65% | 338,908 | \$ 11.00 | \$ 3,727,988 |
| Poverty % = 64.99% -50% | 23,088 | \$ 9.00 | 207,792 |
| Poverty % = 49.99% -45% | 2,307 | \$ 7.00 | 16,149 |
| | 364,303 | | \$ 3,951,929 |
| Community Representatives | | | 25,430 |
| District Parent Educator Coaches | | | 646,431 |
| LD West Administrative Position | | | 17,756 |
| LD Mileage and Pending Distribution | | | 460,255 |
| Mileage for Parents | | | 500 |
| Northeast Parent Community Facilitator | | | 25,486 |
| Parent Community Student Services Branch | | | 853,045 |
| Private Schools Proportionate Share | | | 132,668 |
| Subtotal | | | \$ 6,113,500 |
| Private Schools | | | |
| Per Pupil Allocations | | | \$ 1,634,338 |
| Mandatory Reservations (Reservation Required) | | | |
| Homeless Program | | | \$ 1,156,698 |
| Neglected Program | | | 809,220 |
| Subtotal | | | \$ 1,965,918 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

| | |
|--|-----------------------|
| Other Reservation Allowed | |
| 2021 Summer Programs | \$ 29,000,000 |
| A-G Diploma Counselor | 12,812,650 |
| 2020 Summer Programs* | 13,000,000 |
| College and Career Coach (Middle School) | 9,456,859 |
| Fall and Spring Programs | 7,500,000 |
| Leveled Reading Program | 3,900,000 |
| Read Education for Acceleration and Differentiation (READ) | 2,173,005 |
| SEL Culture/Climate Work | 2,176,000 |
| Local Districts Professional Development | 1,800,000 |
| 2021 Middle to High School Summer Bridge Program | 1,250,000 |
| LTEL/Spec Ed PD/AVID Excel | 1,100,000 |
| Middle School Student Aspirations Training | 770,000 |
| State Identified School Support | 700,023 |
| Winter Spring Plus-Credit Recovery | 500,000 |
| Salary Differentials | 500,000 |
| Support for Option Schools | 492,998 |
| Jumpstart K-1 | 420,000 |
| SSC Training | 80,000 |
| American Institutes for Research (AIR) Credit Recovery Study | 7,000 |
| Priority School Matriculation Choice Program | 500 |
| Subtotal | \$ 87,639,035 |
| | |
| Administration and Indirect Cost | |
| Administration-Basic | \$ 5,209,481 |
| Administration-Neglected | 150,767 |
| Administration-Private School | 733,740 |
| District Title I Coordinators and PCE Administrators | 2,191,011 |
| Prior Year Adjustment | 100,000 |
| Reserve -Entitlement and Carryover Adjustments | 11,708,050 |
| Indirect Cost | 16,496,914 |
| Subtotal | \$ 36,589,963 |
| Total Expenditures | \$ 411,226,515 |

Notes: *\$30 million of FY 2019-20 budget is allocated to Beyond the Bell for the administration of Extended Learning Opportunities and Bridge Summer Programs which concludes on July 28, 2020 (FY 2020-21).

TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION

General Description

These funds are intended to increase the academic achievement of all students by helping schools improve teacher and principal quality through professional development and provide low-income and minority students' greater access to effective teachers and principals.

| | | | |
|---|-------|-----------|-------------------|
| Estimated Entitlement | | \$ | 27,217,596 |
| Estimated Carryover | | | 4,335,885 |
| Total | | \$ | 31,553,481 |
| Budgeted Expenditures | | | Amount |
| Pre K - 12 Curriculum Services | | | |
| A-G Intervention | | \$ | 2,564,232 |
| College & Career Counseling | | | 94,791 |
| District positions | | | 9,338,684 |
| Office of Chief Academic Officer | | | 3,382,328 |
| Office of Curriculum & Instruction / School Support | | | 342,924 |
| Administrator Development | | | 800,640 |
| Personalized Learning Systems | | | 530,573 |
| Integrated Library & Textbook Services | | | 132,841 |
| Subtotal | | \$ | 17,187,013 |
| Human Resources (HR) | | | |
| HR-Beginning Teacher Growth & Development | | \$ | 464,361 |
| HR-Certificated Performance Evaluation Support | | | 1,291,091 |
| HR-Certificated Workforce Management | | | 588,445 |
| HR-Credential Services Unit | | | 318,466 |
| HR-Intern, Credentialing, and Added Authorization Program (iCAAP) | | | 1,849,023 |
| HR-Office of Chief Human Resources Officer | | | 269,323 |
| HR-Office of Deputy Chief Human Resources Officer | | | 660,049 |
| HR-NBC Teachers Unit | | | 448,811 |
| HR-Peer Assistance | | | 108,000 |
| Subtotal | | \$ | 5,997,569 |
| Office of Leadership, Development, & Partnerships | | | |
| PLLD-Professional Learning | | | 1,878,508 |
| Subtotal | | \$ | 1,878,508 |
| Stipends | | | |
| Bilingual Differential Salaries | | | 1,670,000 |
| Subtotal | | \$ | 1,670,000 |
| Private Schools Equitable Share | | \$ | 2,367,368 |
| Other | | | |
| Indirect Cost | 4.27% | | 1,114,598 |
| Indirect Cost - Admin.(Private Schools) | 2.00% | | 544,352 |
| Potential Funding Variance | 3.00% | | 794,073 |
| Subtotal | | \$ | 2,453,023 |
| Total Expenditures | | \$ | 31,553,481 |

TITLE III, PART A IMMIGRANT

The purpose of the Title III Immigrant Education Program funds is to provide enhanced and supplemental instructional opportunities to immigrant students and their families, ensuring that immigrant students meet the same challenging grade level and graduation standards as all students.

| | | |
|-----------------------|-----------|------------------|
| Estimated Entitlement | \$ | 2,508,797 |
| Estimated Carryover | | 2,084,787 |
| Total | \$ | 4,593,584 |

| Budgeted Expenditures | No. of Immigrant Students | Rate | Amount |
|--|--|-------------|---------------------|
| Resources to Support Schools | | | |
| FY 20 Summer Program (Carryover) | | | \$ 550,000 |
| Current Year Summer Program | | | 1,152,707 |
| Newcomer Coaches (9 FTEs) | | | 1,100,997 |
| Newcomer Counselors (8 FTEs) | | | 1,084,230 |
| Subtotal | | | \$ 3,887,934 |
| Private Schools Equitable Share | 609 | \$ 95.53 | \$ 58,178 |
| Indirect Cost | | | \$ 188,114 |
| Reserve for Adjustment | | | \$ 459,358 |
| Total Expenditures | | | \$ 4,593,584 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

TITLE III, PART A LIMITED ENGLISH PROFICIENCY (LEP)

These funds are used to ensure that limited-English-proficient (LEP) students attain English proficiency and meet the same academic standards that other students are expected to meet.

| | |
|-----------------------|----------------------|
| Estimated Entitlement | \$ 10,521,632 |
| Estimated Carryover | 9,132,291 |
| Total | \$ 19,653,923 |

| Budgeted Expenditures | No. of LEP Students | Rate | Amount |
|---|------------------------|-----------|----------------------|
| Resources to Support Schools | | | |
| Local District Support to Schools | | | \$ 13,211,753 |
| Multilingual and Multicultural Education Department Professional Development | | | 3,930,893 |
| Subtotal | | | \$ 17,142,646 |
| Private Schools Equitable Share | 955 | \$ 105.25 | \$ 100,514 |
| Private School Initial Assessment | | | \$ 60,000 |
| Indirect Cost (2% Cap) | | | \$ 385,371 |
| Reserve for Adjustment | | | \$ 1,965,392 |
| Total Expenditures | | | \$ 19,653,923 |

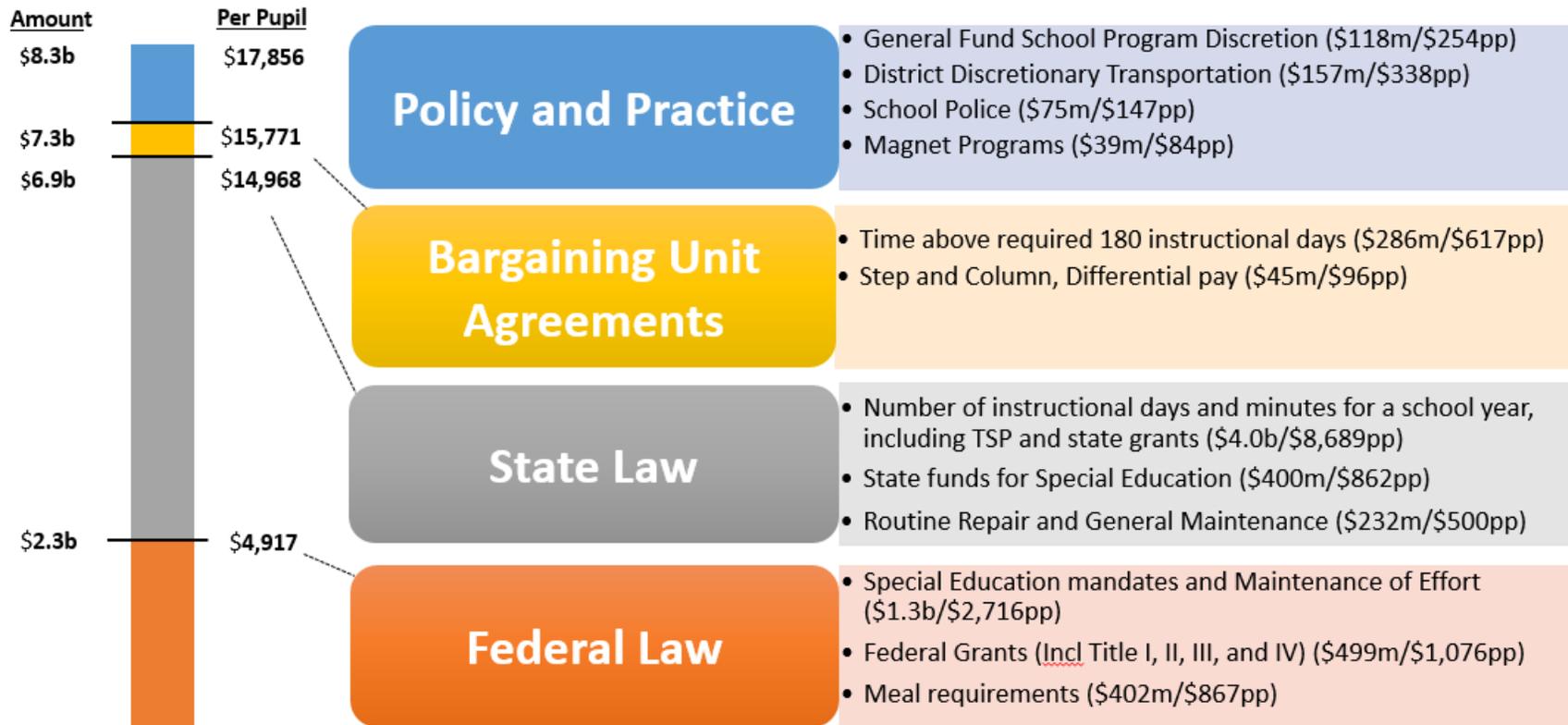
TITLE IV, PART A STUDENT SUPPORT AND ACADEMIC ENRICHMENT

General Description

These funds are intended to increase capacity by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving use of technology to advance the academic and digital literacy of all students.

| | | | |
|--|-------|-----------|-------------------|
| Estimated Entitlement | | \$ | 25,665,950 |
| Estimated Carryover | | | 20,859,558 |
| Total | | \$ | 46,525,508 |
| Budgeted Expenditures | | | Amount |
| <hr/> | | | |
| Pre K - 12 Curriculum Services | | | |
| Access to Well-Rounded Education | | \$ | 9,186,127 |
| Safe & Healthy Environment | | | 8,480,313 |
| Improve Use of Technology | | | 25,440,938 |
| Subtotal | | \$ | 43,107,378 |
| Private Schools Equitable Share | | \$ | 1,104,951 |
| Other | | | |
| Indirect Cost | 4.27% | | 1,051,056 |
| Indirect Cost - Admin.(Private Schools | 2.00% | | 513,319 |
| Potential Funding Variance | 3.00% | | 748,804 |
| Subtotal | | \$ | 2,313,179 |
| Total Expenditures | | \$ | 46,525,508 |

How the Budget is Built



DISTRICT CLASS SIZE

This section provides information related the student teacher ratios at district schools.

The district policy pertaining to the staffing at district schools for most certificated and clerical personnel is based on recommended staffing tables that take into account student enrollment, school type, student needs and other school characteristics.

The chart on the next page provides a historical comparison of teacher to student staffing ratios by school type and integration status.

Los Angeles Unified School District

2020-21 INITIAL BUDGET

DISTRICT CLASS SIZE

| Type of School | Subject(s) | Grade | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 Targeted High Needs Sch | 2019-20 Targeted Non-High Needs Sch | 2020-21 Targeted High Needs Sch | 2020-21 Targeted Non-High Needs Sch |
|--------------------------|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|--|--|--|--|
| | | Level | Policy | Policy | Policy | Policy |
| Elementary District Norm | All | K | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 | 29.50 |
| Elementary District Norm | All | 1-3 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 |
| Elementary District Norm | All | 4-5/(6) | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 | 36.00 | 38.00 | 35.00 | 37.00 |
| Elementary PHBAO | All | K | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Elementary PHBAO | All | 1-3 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Elementary PHBAO | All | 4-5/(6) | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 27.50 | 29.50 | 27.00 | 28.50 |
| Elementary PHBAO Magnet | All | K-3 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Elementary PHBAO Magnet | All | 4-5/(6) | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 27.50 | 29.50 | 27.00 | 28.50 |
| Elementary Desegregated | All | K | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Elementary Desegregated | All | 1-3 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Elementary Desegregated | All | 4-5/(6) | 36.00 | 36.00 | 36.00 | 36.00 | 36.00 | 36.00 | 36.00 | 33.00 | 35.00 | 32.50 | 34.00 |
| Elem Deseg Magnet | All | K-3 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Elem Deseg Magnet | All | 4-5/(6) | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 31.00 | 33.00 | 30.00 | 32.00 |
| Middle District Norm | All | 6-8 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 39.50 | 41.50 | 38.50 | 40.50 |
| Middle PHBAO | Academic - 4 periods | 6-8 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 31.00 | 33.00 | 30.00 | 32.00 |
| Middle PHBAO | Non-acad - 2 periods | 6-8 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 39.50 | 41.50 | 38.50 | 40.50 |
| Middle PHBAO | Combined | 6-8 | 36.43 | 36.43 | 36.43 | 36.43 | 36.43 | 36.43 | 36.43 | 33.40 | 35.42 | 32.38 | 34.41 |
| Middle PHBAO Magnet | All | 6-8 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 31.00 | 33.00 | 30.00 | 32.00 |
| Middle Desegregated | Academic - 4 periods | 6-8 | 39.50 | 39.50 | 39.50 | 39.50 | 39.50 | 39.50 | 39.50 | 36.50 | 38.50 | 35.50 | 37.50 |
| Middle Desegregated | Non-acad - 2 periods | 6-8 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 39.50 | 41.50 | 38.50 | 40.50 |
| Middle Desegregated | Combined | 6-8 | 40.45 | 40.45 | 40.45 | 40.45 | 40.45 | 40.45 | 40.45 | 37.45 | 39.45 | 36.45 | 38.45 |
| Middle Deseg Magnet | All | 6-8 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 33.50 | 35.50 | 32.50 | 34.50 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

DISTRICT CLASS SIZE

| Type of School | Subject(s) | Grade Level | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 Targeted High Needs Sch Policy | 2019-20 Targeted Non-High Needs Sch Policy | 2020-21 Targeted High Needs Sch Policy | 2020-21 Targeted Non-High Needs Sch Policy |
|--|------------|----------------|---------|---------|---------|---------|---------|---------|---------|--|--|--|--|
| | | | Policy | Policy | Policy | Policy |
| High School District Norm | All | | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School PHBAO | Academic | 9-10 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 33.00 | 33.00 | 32.00 | 32.00 |
| High School PHBAO | Non-acad | 9-10 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School PHBAO | Academic | 11-12 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School PHBAO | Non-acad | 11-12 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School Desegregated | Academic | 9-10 | 39.50 | 39.50 | 39.50 | 39.50 | 39.50 | 39.50 | 39.50 | 38.50 | 38.50 | 37.50 | 37.50 |
| High School Desegregated | Non-acad | 9-10 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School Desegregated | Academic | 11-12 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School Desegregated | Non-acad | 11-12 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 42.50 | 41.50 | 41.50 | 40.50 | 40.50 |
| High School PHBAO Magnet | All | 9-12 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 33.00 | 33.00 | 32.00 | 32.00 |
| High School Deseg Magnet | All | 9-12 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 36.50 | 35.50 | 35.50 | 34.50 | 34.50 |
| Community Day Schools, Opportunity Schools and Pregnant Minors | | | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 |
| Continuation Schools | | | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 |
| Independent Study - City of Angels | | | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 |

DISTRICT ENROLLMENT TRENDS

This section provides information and data related to the number of students served in the district schools.

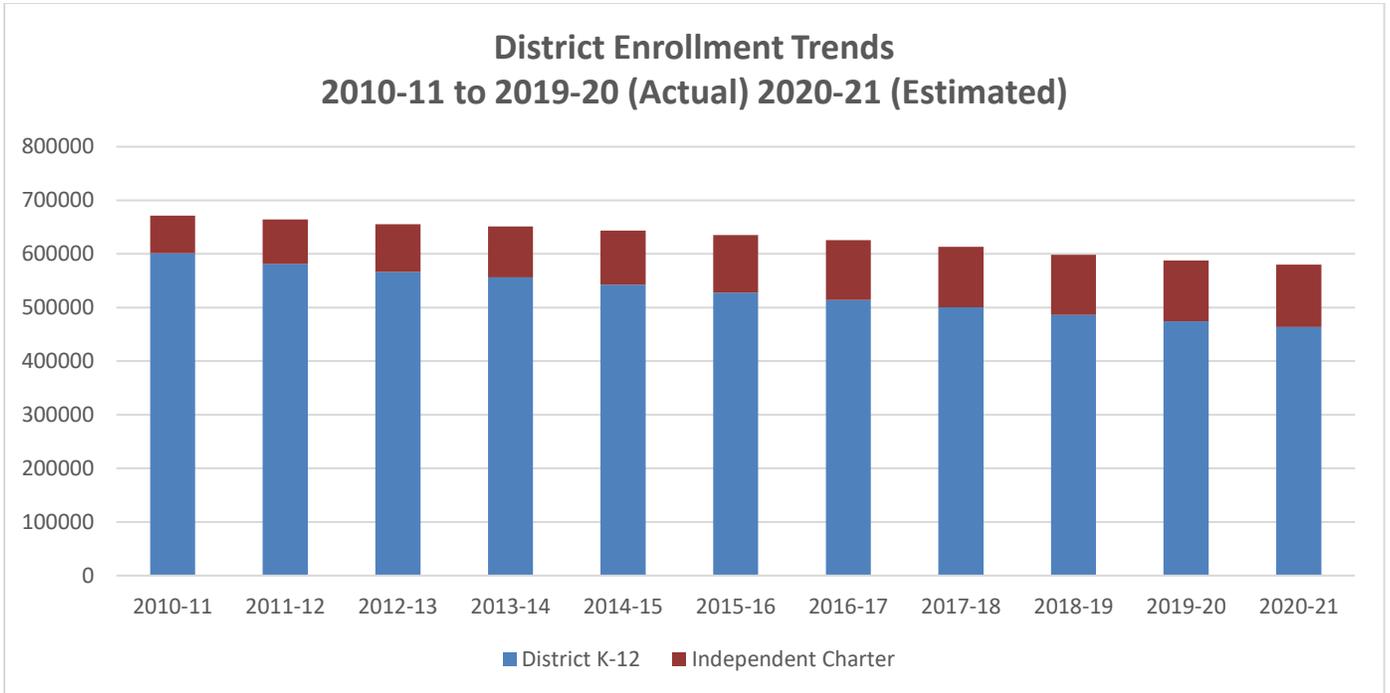
Enrollment and Enrollment Projections. To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, economic factors, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to the next based on past trends. Estimated enrollments in grades 1 through 12 are calculated based on a variety of scenarios using weighted and true averages overtime. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier.

Enrollment peaked in 2002-03 at 746,831, and has declined each year since. This is due to several factors, including the reduced birth rate in Los Angeles County and the increasing cost of living in southern California.

Declining enrollment affects both revenue and expenditures. However, declining enrollment typically causes a more rapid decline in revenue after the first year. This is because declining enrollment districts are essentially “held harmless” for the decline from the previous year. Another contributing factor to the change in revenue and expenditures is the increase in students enrolled in fiscally independent charter schools.

The enrollment projections differentiate between students in fiscally-independent charter and non-charter district schools. This helps the district estimate the impact of fiscally-independent charter schools on the District’s budget. The fiscally-independent charter school data include both schools that have converted from non-charter to fiscally-independent charter school status (“conversion charters”) and schools that began their operation as fiscally-independent charter schools (“start-up charters”).

The chart below shows the district enrollment trends for the past decade. The chart depicts the increase in the number of students enrolled in the independent charter schools in contrast with the decline in the districtwide enrollment in K-12 schools.



DISTRICT ENROLLMENT TRENDS

The table below provides the estimated enrollment count for 2020-21 school year, including affiliated and independent charter schools, early education centers, California State Pre-school Programs, pre-K special education, transitional kindergarten expansion program, and community adult schools.

| Grade Level/Description | 2020-21 Estimated |
|--|----------------------|
| K-3 Enrollment | 173,209 |
| 4-6 Enrollment | 126,468 |
| 7-8 Enrollment | 83,580 |
| 9-12 Enrollment | 167,522 |
| Total | 550,779 |
| Special Day Classes in Regular Schools | 22,911 |
| Special Day Classes in Special Education Schools | 2,056 |
| Continuation and Opportunity Schools | 4,050 |
| Other Enrollment | 29,017 |
| | |
| Total Graded and Other Enrollment | 579,796 |
| | |
| Early Education | 19,072 |
| Pre-K Special Education | 2,975 |
| Adult Education | 50,805 |
| | |
| Total | 652,648 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Including Independent Charter Schools

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Estimated | 2021-22 Estimated | 2022-23 Estimated |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|----------------------|
| LA County - Live Births Lagged 5 Years | 147,684 | 139,679 | 133,160 | 130,312 | 131,697 | 128,523 | 130,150 | 124,440 | 122,940 | 116,850 |
| Graded Enrollment | | | | | | | | | | |
| Kindergarten | 55,315 | 55,604 | 56,420 | 55,599 | 53,412 | 50,802 | 49,520 | 48,075 | 45,318 | 42,379 |
| Grade 1 | 50,892 | 49,751 | 46,870 | 46,625 | 45,783 | 44,043 | 42,481 | 41,571 | 39,158 | 38,162 |
| Grade 2 | 51,070 | 49,664 | 48,747 | 45,849 | 45,438 | 44,612 | 43,112 | 41,511 | 40,702 | 38,435 |
| Grade 3 | 49,154 | 49,773 | 48,646 | 47,618 | 44,477 | 44,069 | 43,678 | 42,052 | 40,896 | 40,065 |
| Grade 4 | 47,783 | 47,629 | 48,615 | 47,295 | 46,302 | 43,327 | 43,212 | 42,883 | 41,601 | 40,302 |
| Grade 5 | 47,384 | 46,792 | 47,041 | 47,776 | 46,301 | 45,344 | 42,547 | 42,446 | 42,175 | 40,920 |
| Grade 6 | 45,173 | 45,435 | 44,884 | 44,802 | 45,114 | 43,383 | 42,734 | 41,139 | 40,045 | 39,794 |
| Grade 7 | 45,269 | 44,050 | 44,116 | 43,847 | 43,430 | 43,695 | 42,375 | 41,628 | 39,275 | 39,254 |
| Grade 8 | 45,381 | 44,207 | 43,410 | 43,541 | 42,823 | 42,509 | 43,195 | 41,952 | 41,476 | 39,056 |
| Grade 9 | 53,339 | 52,493 | 49,354 | 48,438 | 47,202 | 46,946 | 47,544 | 46,796 | 46,988 | 46,454 |
| Grade 10 | 48,282 | 46,757 | 47,826 | 45,722 | 44,775 | 43,454 | 43,388 | 44,844 | 45,822 | 45,106 |
| Grade 11 | 41,822 | 42,227 | 40,267 | 40,906 | 40,486 | 39,692 | 38,471 | 39,696 | 40,103 | 41,648 |
| Grade 12 | 36,489 | 37,113 | 37,734 | 37,100 | 37,630 | 37,069 | 36,687 | 36,186 | 36,766 | 38,536 |
| Total graded enrollment | 617,353 | 611,495 | 603,930 | 595,118 | 583,173 | 568,945 | 558,944 | 550,779 | 540,325 | 530,111 |
| K-3 enrollment | 206,431 | 204,792 | 200,683 | 195,691 | 189,110 | 183,526 | 178,791 | 173,209 | 166,074 | 159,041 |
| 4-6 enrollment | 140,340 | 139,856 | 140,540 | 139,873 | 137,717 | 132,054 | 128,493 | 126,468 | 123,821 | 121,016 |
| 7-8 enrollment | 90,650 | 88,257 | 87,526 | 87,388 | 86,253 | 86,204 | 85,570 | 83,580 | 80,751 | 78,310 |
| 9-12 enrollment | 179,932 | 178,590 | 175,181 | 172,166 | 170,093 | 167,161 | 166,090 | 167,522 | 169,679 | 171,744 |
| Total graded enrollment | 617,353 | 611,495 | 603,930 | 595,118 | 583,173 | 568,945 | 558,944 | 550,779 | 540,325 | 530,111 |
| Other enrollment | | | | | | | | | | |
| Special day classes in regular schools | 25,891 | 25,237 | 24,588 | 24,057 | 23,553 | 23,582 | 22,911 | 22,911 | 22,097 | 21,650 |
| Special day classes in special ed schools | 2,893 | 2,319 | 2,338 | 2,098 | 2,061 | 2,008 | 2,056 | 2,056 | 2,056 | 2,056 |
| Continuation and opportunity schools | 5,359 | 4,442 | 4,351 | 4,250 | 4,487 | 4,209 | 4,050 | 4,050 | 4,130 | 4,170 |
| Total Other enrollment | 34,143 | 31,998 | 31,277 | 30,405 | 30,101 | 29,799 | 29,017 | 29,017 | 28,283 | 27,876 |
| Total graded and other enrollment | 651,496 | 643,493 | 635,207 | 625,523 | 613,274 | 598,744 | 587,961 | 579,796 | 568,608 | 557,987 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Independent Charter Schools Only

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Estimated | 2021-22 Estimated | 2022-23 Estimated |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|----------------------|
| LA County - Live Births Lagged 5 Years | 147,684 | 139,679 | 133,160 | 130,312 | 131,697 | 128,523 | 130,150 | 124,440 | 122,940 | 116,850 |
| Graded Enrollment | | | | | | | | | | |
| Kindergarten | 6,147 | 6,368 | 7,131 | 7,344 | 7,509 | 7,221 | 7,429 | 7,329 | 7,289 | 7,262 |
| Grade 1 | 5,529 | 5,972 | 5,871 | 6,262 | 6,357 | 6,371 | 6,436 | 7,217 | 7,232 | 7,179 |
| Grade 2 | 5,097 | 5,486 | 5,917 | 5,702 | 6,039 | 6,109 | 6,207 | 6,311 | 7,081 | 7,164 |
| Grade 3 | 4,762 | 5,166 | 5,563 | 5,919 | 5,515 | 5,849 | 6,067 | 6,090 | 6,189 | 6,904 |
| Grade 4 | 4,314 | 4,755 | 5,292 | 5,684 | 5,744 | 5,455 | 5,867 | 6,004 | 6,123 | 6,186 |
| Grade 5 | 4,836 | 5,135 | 5,692 | 6,209 | 6,235 | 6,374 | 6,009 | 6,309 | 6,375 | 6,469 |
| Grade 6 | 8,183 | 9,295 | 9,759 | 10,563 | 10,300 | 10,144 | 10,373 | 10,488 | 10,631 | 10,843 |
| Grade 7 | 7,806 | 8,555 | 9,533 | 9,840 | 10,253 | 10,144 | 10,264 | 10,097 | 10,319 | 10,343 |
| Grade 8 | 7,085 | 7,444 | 8,393 | 9,280 | 9,398 | 9,763 | 9,986 | 10,205 | 10,128 | 10,197 |
| Grade 9 | 11,478 | 12,053 | 12,478 | 12,501 | 12,298 | 12,108 | 12,257 | 12,032 | 11,959 | 11,930 |
| Grade 10 | 11,018 | 11,112 | 11,386 | 11,905 | 11,816 | 11,611 | 11,556 | 12,062 | 12,034 | 12,037 |
| Grade 11 | 9,711 | 10,341 | 10,296 | 10,632 | 10,924 | 10,932 | 10,867 | 11,468 | 11,979 | 11,948 |
| Grade 12 | 8,947 | 9,288 | 9,831 | 9,807 | 10,104 | 10,404 | 10,268 | 10,645 | 11,278 | 11,756 |
| Total graded enrollment | 94,913 | 100,970 | 107,142 | 111,648 | 112,492 | 112,485 | 113,586 | 116,257 | 118,617 | 120,218 |
| K-3 enrollment | 21,535 | 22,992 | 24,482 | 25,227 | 25,420 | 25,550 | 26,139 | 26,947 | 27,791 | 28,509 |
| 4-6 enrollment | 17,333 | 19,185 | 20,743 | 22,456 | 22,279 | 21,973 | 22,249 | 22,801 | 23,129 | 23,498 |
| 7-8 enrollment | 14,891 | 15,999 | 17,926 | 19,120 | 19,651 | 19,907 | 20,250 | 20,302 | 20,447 | 20,540 |
| 9-12 enrollment | 41,154 | 42,794 | 43,991 | 44,845 | 45,142 | 45,055 | 44,948 | 46,207 | 47,250 | 47,671 |
| Total graded enrollment | 94,913 | 100,970 | 107,142 | 111,648 | 112,492 | 112,485 | 113,586 | 116,257 | 118,617 | 120,218 |
| Other Enrollment | | | | | | | | | | |
| Special day classes in regular schools | 468 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special day classes in special ed schools | | | | | | | | | | |
| Continuation and opportunity schools | | | | | | | | | | |
| Total other enrollment | 468 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-total | 95,381 | 101,060 | 107,142 | 111,648 | 112,492 | 112,485 | 113,586 | 116,257 | 118,617 | 120,218 |
| Enrollment of Independent Charter Schools previously authorized by LAUSD Board of Education that will now be authorized by other | | | | | | | | | | |
| Add: local/state agencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total graded and other enrollment | 95,381 | 101,060 | 107,142 | 111,648 | 112,492 | 112,485 | 113,586 | 116,257 | 118,617 | 120,218 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Excluding Independent Charter Schools

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Estimated | 2021-22 Estimated | 2022-23 Estimated |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|----------------------|
| LA County - Live Births Lagged 5 Years | 147,684 | 139,679 | 133,160 | 130,312 | 131,697 | 128,523 | 130,150 | 124,440 | 122,940 | 116,850 |
| Graded Enrollment | | | | | | | | | | |
| Kindergarten | 49,168 | 49,236 | 49,289 | 48,255 | 45,903 | 43,581 | 42,091 | 40,746 | 38,029 | 35,117 |
| Grade 1 | 45,363 | 43,779 | 40,999 | 40,363 | 39,426 | 37,672 | 36,045 | 34,354 | 31,926 | 30,983 |
| Grade 2 | 45,973 | 44,178 | 42,830 | 40,147 | 39,399 | 38,503 | 36,905 | 35,200 | 33,621 | 31,271 |
| Grade 3 | 44,392 | 44,607 | 43,083 | 41,699 | 38,962 | 38,220 | 37,611 | 35,962 | 34,707 | 33,161 |
| Grade 4 | 43,469 | 42,874 | 43,323 | 41,611 | 40,558 | 37,872 | 37,345 | 36,879 | 35,478 | 34,116 |
| Grade 5 | 42,548 | 41,657 | 41,349 | 41,567 | 40,066 | 38,970 | 36,538 | 36,137 | 35,800 | 34,451 |
| Grade 6 | 36,990 | 36,140 | 35,125 | 34,239 | 34,814 | 33,239 | 32,361 | 30,651 | 29,414 | 28,951 |
| Grade 7 | 37,463 | 35,495 | 34,583 | 34,007 | 33,177 | 33,551 | 32,111 | 31,531 | 28,956 | 28,911 |
| Grade 8 | 38,296 | 36,763 | 35,017 | 34,261 | 33,425 | 32,746 | 33,209 | 31,747 | 31,348 | 28,859 |
| Grade 9 | 41,861 | 40,440 | 36,876 | 35,937 | 34,904 | 34,838 | 35,287 | 34,764 | 35,029 | 34,524 |
| Grade 10 | 37,264 | 35,645 | 36,440 | 33,817 | 32,959 | 31,843 | 31,832 | 32,782 | 33,788 | 33,069 |
| Grade 11 | 32,111 | 31,886 | 29,971 | 30,274 | 29,562 | 28,760 | 27,604 | 28,228 | 28,124 | 29,700 |
| Grade 12 | 27,542 | 27,825 | 27,903 | 27,293 | 27,526 | 26,665 | 26,419 | 25,541 | 25,488 | 26,780 |
| Total graded enrollment | 522,440 | 510,525 | 496,788 | 483,470 | 470,681 | 456,460 | 445,358 | 434,522 | 421,708 | 409,893 |
| K-3 enrollment | 184,896 | 181,800 | 176,201 | 170,464 | 163,690 | 157,976 | 152,652 | 146,262 | 138,283 | 130,532 |
| 4-6 enrollment | 123,007 | 120,671 | 119,797 | 117,417 | 115,438 | 110,081 | 106,244 | 103,667 | 100,692 | 97,518 |
| 7-8 enrollment | 75,759 | 72,258 | 69,600 | 68,268 | 66,602 | 66,297 | 65,320 | 63,278 | 60,304 | 57,770 |
| 9-12 enrollment | 138,778 | 135,796 | 131,190 | 127,321 | 124,951 | 122,106 | 121,142 | 121,315 | 122,429 | 124,073 |
| Total graded enrollment | 522,440 | 510,525 | 496,788 | 483,470 | 470,681 | 456,460 | 445,358 | 434,522 | 421,708 | 409,893 |
| Other enrollment | | | | | | | | | | |
| Special day classes in regular schools | 25,423 | 25,147 | 24,588 | 24,057 | 23,553 | 23,582 | 22,911 | 22,911 | 22,097 | 21,650 |
| Special day classes in special ed schools | 2,893 | 2,319 | 2,338 | 2,098 | 2,061 | 2,008 | 2,056 | 2,056 | 2,056 | 2,056 |
| Continuation and opportunity schools | 5,359 | 4,442 | 4,351 | 4,250 | 4,487 | 4,209 | 4,050 | 4,050 | 4,130 | 4,170 |
| Total other enrollment | 33,675 | 31,908 | 31,277 | 30,405 | 30,101 | 29,799 | 29,017 | 29,017 | 28,283 | 27,876 |
| Total graded and other enrollment | 556,115 | 542,433 | 528,065 | 513,875 | 500,782 | 486,259 | 474,375 | 463,539 | 449,991 | 437,769 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

ENROLLMENT PROJECTIONS

Adult and Early Education Enrollment

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Estimated | 2021-22 Estimated | 2022-23 Estimated |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|------------------------------|
| Early Education: | | | | | | | | | | |
| Early Education Center | 9,215 | 9,363 | 9,174 | 8,674 | 8,495 | 8,977 | 8,977 | 9,080 | 9,225 | 9,315 |
| Transitional Kindergarten Expansion program | 10,741 | 10,156 | 8,143 | 6,221 | 6,391 | 6,539 | 6,519 | 6,500 | 6,500 | 6,500 |
| California State Pre-school program | 4,089 | 4,217 | 4,173 | 3,970 | 3,620 | 3,529 | 3,445 | 3,445 | 3,445 | 3,445 |
| Pre-K Special Day program | 3,047 | 3,081 | 2,917 | 3,003 | 2,975 | 2,975 | 2,975 | 2,975 | 2,975 | 2,975 |
| Cal-Safe program | 58 | 62 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 |
| Total Early Education | 27,150 | 26,879 | 24,454 | 21,915 | 21,528 | 22,067 | 21,963 | 22,047 | 22,192 | 22,282 |
| Adult Education (excludes concurrently-enrolled students) | 79,392 | 75,031 | 63,628 | 66,824 | 67,702 | 62,968 | 54,629 | 50,805 | 48,773 | 48,773 |
| Total adult and early education enrollment | 106,542 | 101,910 | 88,082 | 88,739 | 89,230 | 85,035 | 76,592 | 72,852 | 70,965 | 71,055 |
| Total Enrollment (including affiliated, independent charter schools, Adult, and early education schools) | 758,038 | 745,403 | 723,289 | 714,262 | 702,504 | 683,779 | 664,553 | 652,648 | 639,573 | 629,042 |

Los Angeles Unified School District

2020-21 INITIAL BUDGET

SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

Students with Disabilities - Including Fiscally Independent Charter Schools

| | ID | HH | DEAF | SLI | VI | ED | OI | OHI | SLD | DB | AUT | TBI | Total |
|----------|-------|-------|------|--------|-----|-------|-------|--------|--------|----|--------|-----|--------|
| Dec 2009 | 4,511 | 1,140 | 437 | 8,836 | 498 | 2,298 | 2,422 | 6,463 | 46,445 | 11 | 9,322 | 149 | 82,532 |
| Dec 2010 | 4,543 | 1,248 | 422 | 12,264 | 495 | 2,076 | 2,419 | 7,067 | 40,961 | 23 | 10,555 | 142 | 82,215 |
| Dec 2011 | 4,455 | 1,251 | 422 | 12,772 | 530 | 2,080 | 2,372 | 7,617 | 39,689 | 21 | 10,902 | 146 | 82,257 |
| Dec 2012 | 4,388 | 1,265 | 391 | 12,536 | 508 | 1,862 | 2,242 | 8,185 | 39,010 | 19 | 12,225 | 134 | 82,765 |
| Dec 2013 | 4,257 | 1,331 | 364 | 12,250 | 502 | 1,775 | 2,276 | 8,409 | 38,360 | 16 | 12,695 | 129 | 82,364 |
| Dec 2014 | 4,251 | 1,312 | 341 | 11,881 | 486 | 1,683 | 2,263 | 9,021 | 37,899 | 18 | 13,494 | 110 | 82,759 |
| Dec 2015 | 4,332 | 1,331 | 339 | 12,037 | 473 | 1,637 | 2,197 | 9,540 | 37,584 | 13 | 14,315 | 116 | 83,914 |
| Dec 2016 | 4,321 | 1,389 | 342 | 12,481 | 463 | 1,716 | 2,148 | 10,260 | 37,198 | 16 | 15,133 | 117 | 85,584 |
| Dec 2017 | 4,347 | 1,418 | 352 | 12,629 | 442 | 1,673 | 2,059 | 10,582 | 36,243 | 16 | 15,561 | 109 | 85,431 |
| Dec 2018 | 4,271 | 1,447 | 338 | 12,579 | 423 | 1,569 | 1,970 | 10,833 | 35,116 | 15 | 16,067 | 102 | 84,730 |
| Oct 2019 | 4,023 | 1,187 | 288 | 15,120 | 329 | 1,423 | 1,784 | 10,462 | 31,801 | 5 | 16,098 | 85 | 82,605 |

Students with Disabilities - Excluding Fiscally Independent Charter Schools

| | ID | HH | DEAF | SLI | VI | ED | OI | OHI | SLD | DB | AUT | TBI | Total |
|----------|-------|-------|------|--------|-----|-------|-------|-------|--------|----|--------|-----|--------|
| Dec 2009 | 4,425 | 1,070 | 425 | 8,243 | 480 | 2,247 | 2,378 | 6,017 | 43,364 | 11 | 9,028 | 139 | 77,827 |
| Dec 2010 | 4,460 | 1,178 | 412 | 11,488 | 476 | 2,034 | 2,374 | 6,486 | 37,856 | 23 | 10,200 | 132 | 77,119 |
| Dec 2011 | 4,342 | 1,173 | 412 | 11,806 | 514 | 2,009 | 2,304 | 6,777 | 35,917 | 21 | 10,389 | 135 | 75,799 |
| Dec 2012 | 4,274 | 1,180 | 382 | 11,468 | 494 | 1,780 | 2,175 | 7,139 | 34,747 | 19 | 11,544 | 123 | 75,325 |
| Dec 2013 | 4,144 | 1,239 | 355 | 11,171 | 490 | 1,697 | 2,208 | 7,287 | 34,000 | 16 | 11,928 | 118 | 74,653 |
| Dec 2014 | 4,107 | 1,205 | 329 | 10,606 | 471 | 1,562 | 2,185 | 7,562 | 32,623 | 18 | 12,530 | 102 | 73,300 |
| Dec 2015 | 4,156 | 1,207 | 324 | 10,675 | 457 | 1,493 | 2,113 | 7,842 | 31,434 | 13 | 13,149 | 110 | 72,973 |
| Dec 2016 | 4,115 | 1,266 | 319 | 11,054 | 446 | 1,565 | 2,065 | 8,253 | 30,538 | 16 | 13,814 | 110 | 73,561 |
| Dec 2017 | 4,148 | 1,291 | 325 | 11,434 | 423 | 1,518 | 1,970 | 8,390 | 29,357 | 16 | 14,114 | 99 | 73,085 |
| Dec 2018 | 4,052 | 1,311 | 311 | 11,427 | 405 | 1,389 | 1,885 | 8,617 | 28,280 | 15 | 14,564 | 90 | 72,346 |
| Oct 2019 | 3,812 | 1,053 | 263 | 13,779 | 309 | 1,256 | 1,716 | 8,316 | 25,519 | 5 | 14,663 | 75 | 70,766 |

Students with Disabilities - Fiscally Independent Charter Schools Only

| | ID | HH | DEAF | SLI | VI | ED | OI | OHI | SLD | DB | AUT | TBI | Total |
|----------|-----|-----|------|-------|----|-----|----|-------|-------|----|-------|-----|--------|
| Dec 2009 | 86 | 70 | 12 | 593 | 18 | 51 | 44 | 446 | 3,081 | 0 | 294 | 10 | 4,705 |
| Dec 2010 | 83 | 70 | 10 | 776 | 19 | 42 | 45 | 581 | 3,105 | 0 | 355 | 10 | 5,096 |
| Dec 2011 | 113 | 78 | 10 | 966 | 16 | 71 | 68 | 840 | 3,772 | 0 | 513 | 11 | 6,458 |
| Dec 2012 | 114 | 85 | 9 | 1,068 | 14 | 82 | 67 | 1,046 | 4,263 | 0 | 681 | 11 | 7,440 |
| Dec 2013 | 113 | 92 | 9 | 1,079 | 12 | 78 | 68 | 1,122 | 4,360 | 0 | 767 | 11 | 7,711 |
| Dec 2014 | 144 | 107 | 12 | 1,275 | 15 | 121 | 78 | 1,459 | 5,276 | 0 | 964 | 8 | 9,459 |
| Dec 2015 | 176 | 124 | 15 | 1,362 | 16 | 144 | 84 | 1,698 | 6,150 | 0 | 1,166 | 6 | 10,941 |
| Dec 2016 | 206 | 123 | 23 | 1,427 | 17 | 151 | 83 | 2,007 | 6,660 | 0 | 1,319 | 7 | 12,023 |
| Dec 2017 | 199 | 127 | 27 | 1,195 | 19 | 155 | 89 | 2,192 | 6,886 | 0 | 1,447 | 10 | 12,346 |
| Dec 2018 | 219 | 136 | 27 | 1,152 | 18 | 180 | 85 | 2,216 | 6,836 | 0 | 1,503 | 12 | 12,384 |
| Oct 2019 | 211 | 134 | 25 | 1,341 | 20 | 167 | 68 | 2,146 | 6,282 | 0 | 1,435 | 10 | 11,839 |

*Note: Historically, Students with Disability (SWD) counts were reported using CASEMIS (California Special Education Management Information System) each December. Starting in 2019-20 school year, the California Dept of Education integrated CASEMIS into CALPADS (California Longitudinal Pupil Achievement Data System). CALPADS is submitted in October.

Section III

Standardized Accounting
Code Structure (SACS)

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, ~~52060, 52064, and 52062.~~

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Lobby 333. S. Beaudry Ave., LA, CA 90017
Date: June 18, 2020

Place: Board Room 333 S. Beaudry Ave.
Date: June 30, 2020
Time: 09:00 AM

Adoption Date: June 30, 2020

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Tony Atienza

Telephone: 213-241-2100

Title: Director of Budget Services & Financial Plan

E-mail: tony.atienza@lausd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|---|--|--|------------|----------------|
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | | X |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | | X |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---------------------------------|--|--|-----------|------------|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|--|-----------|----------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | <ul style="list-style-type: none"> If yes, are they lifetime benefits? | | X |
| | | <ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? | | X |
| | | <ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | X |
| | | <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: | | X |
| | | | | Not Applicable |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|-------------------------------------|---|---|-----------|------------|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | | X |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|---|---------------------------------|---|-----------|------------|
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | | X |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | |
|---|--------------------------|
| Total liabilities actuarially determined: | \$ <u>463,721,506.00</u> |
| Less: Amount of total liabilities reserved in budget: | \$ <u>463,721,506.00</u> |
| Estimated accrued but unfunded liabilities: | \$ <u>0.00</u> |

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Tony Atienza

Title: Director of Budget Services & Financial Planning

Telephone: 213-241-2100

E-mail: tony.atienza@lausd.net

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|--------------------|---------------------------|------------------|--------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,620,358,051.00 | 23,963,837.00 | 5,644,321,888.00 | 5,080,450,523.00 | 0.00 | 5,080,450,523.00 | -10.0% |
| 2) Federal Revenue | | 8100-8299 | 8,302,781.00 | 652,297,260.00 | 660,600,041.00 | 8,392,781.00 | 1,047,708,194.00 | 1,056,100,975.00 | 59.9% |
| 3) Other State Revenue | | 8300-8599 | 168,976,251.00 | 789,703,319.00 | 958,679,570.00 | 91,188,749.00 | 807,109,929.00 | 898,298,678.00 | -6.3% |
| 4) Other Local Revenue | | 8600-8799 | 145,107,025.00 | 15,997,982.00 | 161,105,007.00 | 124,131,835.00 | 16,937,215.00 | 141,069,050.00 | -12.4% |
| 5) TOTAL, REVENUES | | | 5,942,744,108.00 | 1,481,962,398.00 | 7,424,706,506.00 | 5,304,163,888.00 | 1,871,755,338.00 | 7,175,919,226.00 | -3.4% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,297,129,051.00 | 767,073,690.00 | 3,064,202,741.00 | 2,422,718,072.00 | 829,412,664.00 | 3,252,130,736.00 | 6.1% |
| 2) Classified Salaries | | 2000-2999 | 708,428,334.00 | 424,911,501.00 | 1,133,339,835.00 | 626,267,671.00 | 447,240,998.00 | 1,073,508,669.00 | -5.3% |
| 3) Employee Benefits | | 3000-3999 | 1,334,299,747.00 | 811,199,440.00 | 2,145,499,187.00 | 1,303,397,033.00 | 865,727,353.00 | 2,169,124,386.00 | 1.1% |
| 4) Books and Supplies | | 4000-4999 | 346,634,287.00 | 118,167,036.00 | 464,801,323.00 | 268,153,593.00 | 150,291,045.05 | 418,444,638.05 | -10.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 475,429,213.00 | 435,581,937.00 | 911,011,150.00 | 453,051,614.00 | 440,375,112.00 | 893,426,726.00 | -1.9% |
| 6) Capital Outlay | | 6000-6999 | 8,345,956.00 | 29,704,068.86 | 38,050,024.86 | 27,715,904.00 | 53,820,956.31 | 81,536,860.31 | 114.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | | |
| | | 7400-7499 | 8,076,569.00 | 0.00 | 8,076,569.00 | 8,083,281.00 | 0.00 | 8,083,281.00 | 0.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (98,983,312.00) | 76,508,908.00 | (22,474,404.00) | (112,049,399.00) | 85,058,483.00 | (26,990,916.00) | 20.1% |
| 9) TOTAL, EXPENDITURES | | | 5,079,359,845.00 | 2,663,146,580.86 | 7,742,506,425.86 | 4,997,337,769.00 | 2,871,926,611.36 | 7,869,264,380.36 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 863,384,263.00 | (1,181,184,182.86) | (317,799,919.86) | 306,826,119.00 | (1,000,171,273.36) | (693,345,154.36) | 118.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 20,316,291.00 | 460,613.00 | 20,776,904.00 | 245,000,000.00 | 0.00 | 245,000,000.00 | 1079.2% |
| b) Transfers Out | | 7600-7629 | 50,412,989.00 | 2,946,668.00 | 53,359,637.00 | 73,937,585.00 | 0.00 | 73,937,585.00 | 38.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 218,759.00 | 0.00 | 218,759.00 | 100,000,000.00 | 0.00 | 100,000,000.00 | 45612.4% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,166,272,956.06) | 1,166,272,956.06 | 0.00 | (941,171,685.00) | 941,171,685.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,196,150,875.06) | 1,163,786,901.06 | (32,363,974.00) | (670,109,270.00) | 941,171,685.00 | 271,062,415.00 | -937.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|------------------------|---------------------------|-------------------------|------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (332,766,612.06) | (17,397,281.80) | (350,163,893.86) | (363,283,151.00) | (58,999,588.36) | (422,282,739.36) | 20.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,097,047,747.19 | 123,753,160.72 | 2,220,800,907.91 | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | -15.9% |
| b) Audit Adjustments | | 9793 | 5,223,755.54 | (9,174,312.56) | (3,950,557.02) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,102,271,502.73 | 114,578,848.16 | 2,216,850,350.89 | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | -15.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,102,271,502.73 | 114,578,848.16 | 2,216,850,350.89 | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | -15.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | 1,406,221,739.67 | 38,181,978.00 | 1,444,403,717.67 | -22.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,676,493.12 | 0.00 | 2,676,493.12 | 2,676,493.00 | 0.00 | 2,676,493.00 | 0.0% |
| Stores | | 9712 | 20,437,236.50 | 0.00 | 20,437,236.50 | 20,437,236.00 | 0.00 | 20,437,236.00 | 0.0% |
| Prepaid Items | | 9713 | 4,188,595.92 | 21,436.67 | 4,210,032.59 | 4,188,596.00 | 21,437.00 | 4,210,033.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 97,160,129.69 | 97,160,129.69 | 0.00 | 38,160,541.00 | 38,160,541.00 | -60.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 87,626,497.00 | 0.00 | 87,626,497.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 1,045,416,814.00 | 0.00 | 1,045,416,814.00 | 301,530,537.00 | 0.00 | 301,530,537.00 | -71.2% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 79,000,000.00 | 0.00 | 79,000,000.00 | 79,538,201.00 | 0.00 | 79,538,201.00 | 0.7% |
| Unassigned/Unappropriated Amount | | 9790 | 530,159,254.13 | 0.00 | 530,159,254.13 | 997,850,676.67 | 0.00 | 997,850,676.67 | 88.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 1,748,082,213.80 | 255,281.57 | 1,748,337,495.37 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 10,000.00 | 0.00 | 10,000.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 2,676,493.12 | 0.00 | 2,676,493.12 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 324,323,960.05 | 803,336.07 | 325,127,296.12 | | | | |
| 4) Due from Grantor Government | | 9290 | 25,144,092.65 | 358,889,430.00 | 384,033,522.65 | | | | |
| 5) Due from Other Funds | | 9310 | 3,000,000.00 | 0.00 | 3,000,000.00 | | | | |
| 6) Stores | | 9320 | 20,437,236.50 | 0.00 | 20,437,236.50 | | | | |
| 7) Prepaid Expenditures | | 9330 | 4,188,595.92 | 21,436.67 | 4,210,032.59 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 2,127,862,592.04 | 359,969,484.31 | 2,487,832,076.35 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 255,906,017.06 | 256,702,278.95 | 512,608,296.01 | | | | |
| 2) Due to Grantor Governments | | 9590 | 102,451,684.31 | 0.00 | 102,451,684.31 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 6,085,639.00 | 6,085,639.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 358,357,701.37 | 262,787,917.95 | 621,145,619.32 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|-------------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 3,442,933,590.00 | 0.00 | 3,442,933,590.00 | 2,916,315,879.00 | 0.00 | 2,916,315,879.00 | -15.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 756,469,808.00 | 0.00 | 756,469,808.00 | 756,469,808.00 | 0.00 | 756,469,808.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 6,684,087.00 | 0.00 | 6,684,087.00 | 6,684,087.00 | 0.00 | 6,684,087.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 9,969,906.00 | 0.00 | 9,969,906.00 | 9,969,906.00 | 0.00 | 9,969,906.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 1,248,101,603.00 | 0.00 | 1,248,101,603.00 | 1,248,101,603.00 | 0.00 | 1,248,101,603.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 42,949,206.00 | 0.00 | 42,949,206.00 | 42,949,206.00 | 0.00 | 42,949,206.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 29,286,732.00 | 0.00 | 29,286,732.00 | 29,286,732.00 | 0.00 | 29,286,732.00 | 0.0% |
| Supplemental Taxes | | 8044 | 32,340,043.00 | 0.00 | 32,340,043.00 | 32,340,043.00 | 0.00 | 32,340,043.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 289,707,151.00 | 0.00 | 289,707,151.00 | 289,707,151.00 | 0.00 | 289,707,151.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 97,679,688.00 | 0.00 | 97,679,688.00 | 94,938,995.00 | 0.00 | 94,938,995.00 | -2.8% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 10.00 | 0.00 | 10.00 | 10.00 | 0.00 | 10.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (5.00) | 0.00 | (5.00) | (5.00) | 0.00 | (5.00) | 0.0% |
| Subtotal, LCFF Sources | | | 5,956,121,819.00 | 0.00 | 5,956,121,819.00 | 5,426,763,415.00 | 0.00 | 5,426,763,415.00 | -8.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (335,763,768.00) | 0.00 | (335,763,768.00) | (346,312,892.00) | 0.00 | (346,312,892.00) | 3.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 23,963,837.00 | 23,963,837.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 5,620,358,051.00 | 23,963,837.00 | 5,644,321,888.00 | 5,080,450,523.00 | 0.00 | 5,080,450,523.00 | -10.0% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 130,168,891.00 | 130,168,891.00 | 0.00 | 128,793,610.00 | 128,793,610.00 | -1.1% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 14,437,292.00 | 14,437,292.00 | 0.00 | 13,819,592.00 | 13,819,592.00 | -4.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 21,056.00 | 21,056.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 1,731,889.00 | 1,731,889.00 | 0.00 | 1,164,524.00 | 1,164,524.00 | -32.8% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 359,715,656.00 | 359,715,656.00 | | 411,226,515.00 | 411,226,515.00 | 14.3% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 956,584.00 | 956,584.00 | | 889,004.00 | 889,004.00 | -7.1% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 26,958,951.00 | 26,958,951.00 | | 31,553,481.00 | 31,553,481.00 | 17.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 2,208,346.00 | 2,208,346.00 | | 4,593,584.00 | 4,593,584.00 | 108.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|-----------------------|---------------------------|----------------------|-------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 10,531,852.00 | 10,531,852.00 | | 19,653,923.00 | 19,653,923.00 | 86.6% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 60,729,707.00 | 60,729,707.00 | | 89,477,773.00 | 89,477,773.00 | 47.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 6,204,972.00 | 6,204,972.00 | | 5,956,799.00 | 5,956,799.00 | -4.0% |
| All Other Federal Revenue | All Other | 8290 | 8,302,781.00 | 38,632,064.00 | 46,934,845.00 | 8,392,781.00 | 340,579,389.00 | 348,972,170.00 | 643.5% |
| TOTAL, FEDERAL REVENUE | | | 8,302,781.00 | 652,297,260.00 | 660,600,041.00 | 8,392,781.00 | 1,047,708,194.00 | 1,056,100,975.00 | 59.9% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 338,009,171.00 | 338,009,171.00 | | 383,454,230.00 | 383,454,230.00 | 13.4% |
| Prior Years | 6500 | 8319 | | 1,886,701.00 | 1,886,701.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 3,086,253.00 | 3,086,253.00 | 0.00 | 3,086,253.00 | 3,086,253.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 17,565,659.00 | 0.00 | 17,565,659.00 | 17,734,554.00 | 0.00 | 17,734,554.00 | 1.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 73,992,706.00 | 28,001,593.00 | 101,994,299.00 | 70,602,615.00 | 24,918,570.00 | 95,521,185.00 | -6.3% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 87,923,188.00 | 87,923,188.00 | | 82,021,902.00 | 82,021,902.00 | -6.7% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 2,093,699.00 | 2,093,699.00 | | 0.00 | 0.00 | -100.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 14,467,256.00 | 14,467,256.00 | | 2,211,301.00 | 2,211,301.00 | -84.7% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 64,359.00 | 64,359.00 | | 0.00 | 0.00 | -100.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 77,417,886.00 | 314,171,099.00 | 391,588,985.00 | 2,851,580.00 | 311,417,673.00 | 314,269,253.00 | -19.7% |
| TOTAL, OTHER STATE REVENUE | | | 168,976,251.00 | 789,703,319.00 | 958,679,570.00 | 91,188,749.00 | 807,109,929.00 | 898,298,678.00 | -6.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------------|---------------------------|-------------------------|-------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 230,000.00 | 0.00 | 230,000.00 | 425,000.00 | 0.00 | 425,000.00 | 84.8% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 24,360,382.00 | 0.00 | 24,360,382.00 | 23,976,509.00 | 0.00 | 23,976,509.00 | -1.6% |
| Interest | | 8660 | 35,544,113.00 | 0.00 | 35,544,113.00 | 18,020,054.00 | 0.00 | 18,020,054.00 | -49.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 48,946.00 | 0.00 | 48,946.00 | 29,449.00 | 0.00 | 29,449.00 | -39.8% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 37,153,517.00 | 73,888.00 | 37,227,405.00 | 37,722,969.00 | 0.00 | 37,722,969.00 | 1.3% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 5.00 | 0.00 | 5.00 | 5.00 | 0.00 | 5.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 47,770,062.00 | 15,693,531.00 | 63,463,593.00 | 43,957,849.00 | 16,500,128.00 | 60,457,977.00 | -4.7% |
| Tuition | | 8710 | 0.00 | 230,563.00 | 230,563.00 | 0.00 | 437,087.00 | 437,087.00 | 89.6% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 145,107,025.00 | 15,997,982.00 | 161,105,007.00 | 124,131,835.00 | 16,937,215.00 | 141,069,050.00 | -12.4% |
| TOTAL, REVENUES | | | 5,942,744,108.00 | 1,481,962,398.00 | 7,424,706,506.00 | 5,304,163,888.00 | 1,871,755,338.00 | 7,175,919,226.00 | -3.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-----------------------|---------------------------|-------------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,787,524,028.00 | 460,578,716.00 | 2,248,102,744.00 | 1,867,256,829.00 | 480,003,378.00 | 2,347,260,207.00 | 4.4% |
| Certificated Pupil Support Salaries | | 1200 | 173,820,369.00 | 141,432,586.00 | 315,252,955.00 | 196,351,647.00 | 152,785,904.00 | 349,137,551.00 | 10.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 262,977,503.00 | 65,650,966.00 | 328,628,469.00 | 276,541,152.00 | 78,528,434.00 | 355,069,586.00 | 8.0% |
| Other Certificated Salaries | | 1900 | 72,807,151.00 | 99,411,422.00 | 172,218,573.00 | 82,568,444.00 | 118,094,948.00 | 200,663,392.00 | 16.5% |
| TOTAL, CERTIFICATED SALARIES | | | 2,297,129,051.00 | 767,073,690.00 | 3,064,202,741.00 | 2,422,718,072.00 | 829,412,664.00 | 3,252,130,736.00 | 6.1% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 29,328,863.00 | 233,092,293.00 | 262,421,156.00 | 10,084,564.00 | 244,937,378.00 | 255,021,942.00 | -2.8% |
| Classified Support Salaries | | 2200 | 314,735,049.00 | 99,716,760.00 | 414,451,809.00 | 269,922,698.00 | 98,886,504.00 | 368,809,202.00 | -11.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 28,155,161.00 | 2,586,476.00 | 30,741,637.00 | 28,074,366.00 | 2,955,811.00 | 31,030,177.00 | 0.9% |
| Clerical, Technical and Office Salaries | | 2400 | 265,929,317.00 | 32,360,630.00 | 298,289,947.00 | 247,084,704.00 | 42,287,199.00 | 289,371,903.00 | -3.0% |
| Other Classified Salaries | | 2900 | 70,279,944.00 | 57,155,342.00 | 127,435,286.00 | 71,101,339.00 | 58,174,106.00 | 129,275,445.00 | 1.4% |
| TOTAL, CLASSIFIED SALARIES | | | 708,428,334.00 | 424,911,501.00 | 1,133,339,835.00 | 626,267,671.00 | 447,240,998.00 | 1,073,508,669.00 | -5.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 377,026,456.00 | 365,554,747.00 | 742,581,203.00 | 399,836,687.00 | 380,435,395.00 | 780,272,082.00 | 5.1% |
| PERS | | 3201-3202 | 123,964,752.00 | 72,301,924.00 | 196,266,676.00 | 131,056,468.00 | 78,702,652.00 | 209,759,120.00 | 6.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 83,495,415.00 | 44,822,885.00 | 128,318,300.00 | 80,921,867.00 | 46,147,954.00 | 127,069,821.00 | -1.0% |
| Health and Welfare Benefits | | 3401-3402 | 497,662,562.00 | 218,970,429.00 | 716,632,991.00 | 466,665,900.00 | 254,905,242.00 | 721,571,142.00 | 0.7% |
| Unemployment Insurance | | 3501-3502 | 1,903,235.00 | 663,623.00 | 2,566,858.00 | 1,900,409.00 | 784,589.00 | 2,684,998.00 | 4.6% |
| Workers' Compensation | | 3601-3602 | 82,001,695.00 | 32,928,652.00 | 114,930,347.00 | 53,694,585.00 | 22,513,348.00 | 76,207,933.00 | -33.7% |
| OPEB, Allocated | | 3701-3702 | 168,245,632.00 | 75,957,180.00 | 244,202,812.00 | 169,321,117.00 | 82,238,173.00 | 251,559,290.00 | 3.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,334,299,747.00 | 811,199,440.00 | 2,145,499,187.00 | 1,303,397,033.00 | 865,727,353.00 | 2,169,124,386.00 | 1.1% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 119,996,138.00 | 28,001,843.00 | 147,997,981.00 | 15,282,748.00 | 24,918,820.00 | 40,201,568.00 | -72.8% |
| Books and Other Reference Materials | | 4200 | 2,211,069.00 | 319,283.00 | 2,530,352.00 | 1,940,003.00 | 71,810.00 | 2,011,813.00 | -20.5% |
| Materials and Supplies | | 4300 | 164,498,368.00 | 82,144,146.00 | 246,642,514.00 | 242,266,069.00 | 119,318,329.05 | 361,584,398.05 | 46.6% |
| Noncapitalized Equipment | | 4400 | 33,087,411.00 | 7,590,980.00 | 40,658,391.00 | 8,624,062.00 | 5,788,912.00 | 14,412,974.00 | -64.6% |
| Food | | 4700 | 26,861,301.00 | 110,804.00 | 26,972,105.00 | 40,711.00 | 193,174.00 | 233,885.00 | -99.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 346,634,287.00 | 118,167,036.00 | 464,801,323.00 | 268,153,593.00 | 150,291,045.05 | 418,444,638.05 | -10.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 47,786,528.00 | 329,216,603.00 | 377,003,131.00 | 42,463,200.00 | 341,552,346.00 | 384,015,546.00 | 1.9% |
| Travel and Conferences | | 5200 | 4,806,324.00 | 3,508,889.00 | 8,315,213.00 | 4,338,093.00 | 1,075,457.00 | 5,413,550.00 | -34.9% |
| Dues and Memberships | | 5300 | 2,415,620.00 | 17,810.00 | 2,433,430.00 | 2,293,865.00 | 9,400.00 | 2,303,265.00 | -5.3% |
| Insurance | | 5400 - 5450 | 68,793,192.00 | 0.00 | 68,793,192.00 | 50,732,960.00 | 0.00 | 50,732,960.00 | -26.3% |
| Operations and Housekeeping Services | | 5500 | 133,019,792.00 | 42,017.00 | 133,061,809.00 | 153,434,247.00 | 15,700.00 | 153,449,947.00 | 15.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 11,707,543.00 | 2,854,250.00 | 14,561,793.00 | 13,542,205.00 | 3,884,779.00 | 17,426,984.00 | 19.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 174,858,427.00 | 99,590,880.00 | 274,449,307.00 | 158,794,230.00 | 93,523,282.00 | 252,317,512.00 | -8.1% |
| Communications | | 5900 | 32,041,787.00 | 351,488.00 | 32,393,275.00 | 27,452,814.00 | 314,148.00 | 27,766,962.00 | -14.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 475,429,213.00 | 435,581,937.00 | 911,011,150.00 | 453,051,614.00 | 440,375,112.00 | 893,426,726.00 | -1.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------------|---------------------------|-------------------------|-------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 264.00 | 0.00 | 264.00 | 2,500.00 | 0.00 | 2,500.00 | 847.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,609,302.00 | 28,231,775.86 | 29,841,077.86 | 8,276,041.00 | 53,755,971.31 | 62,032,012.31 | 107.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 6,736,390.00 | 1,472,293.00 | 8,208,683.00 | 19,417,363.00 | 64,985.00 | 19,482,348.00 | 137.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | New |
| TOTAL, CAPITAL OUTLAY | | | 8,345,956.00 | 29,704,068.86 | 38,050,024.86 | 27,715,904.00 | 53,820,956.31 | 81,536,860.31 | 114.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 636,876.00 | 0.00 | 636,876.00 | 638,966.00 | 0.00 | 638,966.00 | 0.3% |
| Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools | | 7141 | 13,590.00 | 0.00 | 13,590.00 | 11,500.00 | 0.00 | 11,500.00 | -15.4% |
| Payments to County Offices | | 7142 | 6,000,000.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 0.00 | 6,000,000.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 1,003,008.00 | 0.00 | 1,003,008.00 | 1,003,008.00 | 0.00 | 1,003,008.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 27,523.00 | 0.00 | 27,523.00 | 27,937.00 | 0.00 | 27,937.00 | 1.5% |
| Other Debt Service - Principal | | 7439 | 395,572.00 | 0.00 | 395,572.00 | 401,870.00 | 0.00 | 401,870.00 | 1.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 8,076,569.00 | 0.00 | 8,076,569.00 | 8,083,281.00 | 0.00 | 8,083,281.00 | 0.1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (76,508,908.00) | 76,508,908.00 | 0.00 | (85,058,483.00) | 85,058,483.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (22,474,404.00) | 0.00 | (22,474,404.00) | (26,990,916.00) | 0.00 | (26,990,916.00) | 20.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (98,983,312.00) | 76,508,908.00 | (22,474,404.00) | (112,049,399.00) | 85,058,483.00 | (26,990,916.00) | 20.1% |
| TOTAL EXPENDITURES | | | 5,079,359,845.00 | 2,663,146,580.86 | 7,742,506,425.86 | 4,997,337,769.00 | 2,871,926,611.36 | 7,869,264,380.36 | 1.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------------|---------------------------|-------------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 20,000,000.00 | 0.00 | 20,000,000.00 | 20,000,000.00 | 0.00 | 20,000,000.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 316,291.00 | 460,613.00 | 776,904.00 | 225,000,000.00 | 0.00 | 225,000,000.00 | 28861.1% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 20,316,291.00 | 460,613.00 | 20,776,904.00 | 245,000,000.00 | 0.00 | 245,000,000.00 | 1079.2% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 23,893,693.00 | 0.00 | 23,893,693.00 | 54,135,986.00 | 0.00 | 54,135,986.00 | 126.6% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 1,373,456.00 | 0.00 | 1,373,456.00 | 1,402,043.00 | 0.00 | 1,402,043.00 | 2.1% |
| Other Authorized Interfund Transfers Out | | 7619 | 25,145,820.00 | 2,946,668.00 | 28,092,488.00 | 18,399,556.00 | 0.00 | 18,399,556.00 | -34.5% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 50,412,969.00 | 2,946,668.00 | 53,359,637.00 | 73,937,585.00 | 0.00 | 73,937,585.00 | 38.6% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 100,000,000.00 | 0.00 | 100,000,000.00 | New |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 218,759.00 | 0.00 | 218,759.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 218,759.00 | 0.00 | 218,759.00 | 100,000,000.00 | 0.00 | 100,000,000.00 | 45612.4% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,166,272,956.06) | 1,166,272,956.06 | 0.00 | (1,228,912,756.00) | 1,228,912,756.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 287,741,071.00 | (287,741,071.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,166,272,956.06) | 1,166,272,956.06 | 0.00 | (941,171,685.00) | 941,171,685.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,196,150,875.06) | 1,163,786,901.06 | (32,363,974.00) | (670,109,270.00) | 941,171,685.00 | 271,062,415.00 | -937.5% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|--------------------|---------------------------|------------------|--------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,620,358,051.00 | 23,963,837.00 | 5,644,321,888.00 | 5,080,450,523.00 | 0.00 | 5,080,450,523.00 | -10.0% |
| 2) Federal Revenue | | 8100-8299 | 8,302,781.00 | 652,297,260.00 | 660,600,041.00 | 8,392,781.00 | 1,047,708,194.00 | 1,056,100,975.00 | 59.9% |
| 3) Other State Revenue | | 8300-8599 | 168,976,251.00 | 789,703,319.00 | 958,679,570.00 | 91,188,749.00 | 807,109,929.00 | 898,298,678.00 | -6.3% |
| 4) Other Local Revenue | | 8600-8799 | 145,107,025.00 | 15,997,982.00 | 161,105,007.00 | 124,131,835.00 | 16,937,215.00 | 141,069,050.00 | -12.4% |
| 5) TOTAL, REVENUES | | | 5,942,744,108.00 | 1,481,962,398.00 | 7,424,706,506.00 | 5,304,163,888.00 | 1,871,755,338.00 | 7,175,919,226.00 | -3.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 2,906,576,886.00 | 1,599,111,361.00 | 4,505,688,247.00 | 2,791,572,509.00 | 1,732,545,902.63 | 4,524,118,411.63 | 0.4% |
| 2) Instruction - Related Services | 2000-2999 | | 749,818,236.00 | 368,968,658.00 | 1,118,786,894.00 | 890,183,176.00 | 411,543,855.00 | 1,301,727,031.00 | 16.4% |
| 3) Pupil Services | 3000-3999 | | 518,420,982.00 | 238,471,998.00 | 756,892,980.00 | 454,444,127.00 | 252,194,803.01 | 706,639,030.01 | -6.6% |
| 4) Ancillary Services | 4000-4999 | | 32,711,246.00 | 109,472,611.00 | 142,183,857.00 | 30,868,888.00 | 104,415,034.00 | 135,283,922.00 | -4.9% |
| 5) Community Services | 5000-5999 | | 4,648,191.00 | 1,880,430.00 | 6,528,621.00 | 4,382,948.00 | 1,324,485.00 | 5,707,433.00 | -12.6% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 307,208,299.00 | 81,248,123.00 | 388,456,422.00 | 233,129,451.00 | 87,503,943.00 | 320,633,394.00 | -17.5% |
| 8) Plant Services | 8000-8999 | | 551,899,436.00 | 263,993,399.86 | 815,892,835.86 | 584,673,369.00 | 282,398,488.72 | 867,071,877.72 | 6.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 8,076,569.00 | 0.00 | 8,076,569.00 | 8,083,281.00 | 0.00 | 8,083,281.00 | 0.1% |
| 10) TOTAL, EXPENDITURES | | | 5,079,359,845.00 | 2,663,146,580.86 | 7,742,506,425.86 | 4,997,337,769.00 | 2,671,926,611.36 | 7,869,264,380.36 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 863,384,263.00 | (1,181,184,182.86) | (317,799,919.86) | 306,826,119.00 | (1,000,171,273.36) | (693,345,154.36) | 118.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 20,316,291.00 | 460,613.00 | 20,776,904.00 | 245,000,000.00 | 0.00 | 245,000,000.00 | 1079.2% |
| b) Transfers Out | | 7600-7629 | 50,412,969.00 | 2,946,668.00 | 53,359,637.00 | 73,937,585.00 | 0.00 | 73,937,585.00 | 38.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 218,759.00 | 0.00 | 218,759.00 | 100,000,000.00 | 0.00 | 100,000,000.00 | 45612.4% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,166,272,956.06) | 1,166,272,956.06 | 0.00 | (941,171,685.00) | 941,171,685.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,196,150,875.06) | 1,163,786,901.06 | (32,363,974.00) | (670,109,270.00) | 941,171,685.00 | 271,062,415.00 | -937.5% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|------------------------|---------------------------|-------------------------|------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (332,766,612.06) | (17,397,281.80) | (350,163,893.86) | (363,283,151.00) | (58,999,588.36) | (422,282,739.36) | 20.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,097,047,747.19 | 123,753,160.72 | 2,220,800,907.91 | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | -15.9% |
| b) Audit Adjustments | | 9793 | 5,223,755.54 | (9,174,312.56) | (3,950,557.02) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,102,271,502.73 | 114,578,848.16 | 2,216,850,350.89 | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | -15.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,102,271,502.73 | 114,578,848.16 | 2,216,850,350.89 | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | -15.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,769,504,890.67 | 97,181,566.36 | 1,866,686,457.03 | 1,406,221,739.67 | 38,181,978.00 | 1,444,403,717.67 | -22.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,676,493.12 | 0.00 | 2,676,493.12 | 2,676,493.00 | 0.00 | 2,676,493.00 | 0.0% |
| Stores | | 9712 | 20,437,236.50 | 0.00 | 20,437,236.50 | 20,437,236.00 | 0.00 | 20,437,236.00 | 0.0% |
| Prepaid Items | | 9713 | 4,188,595.92 | 21,436.67 | 4,210,032.59 | 4,188,596.00 | 21,437.00 | 4,210,033.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 97,160,129.69 | 97,160,129.69 | 0.00 | 38,160,541.00 | 38,160,541.00 | -60.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 87,626,497.00 | 0.00 | 87,626,497.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,045,416,814.00 | 0.00 | 1,045,416,814.00 | 301,530,537.00 | 0.00 | 301,530,537.00 | -71.2% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 79,000,000.00 | 0.00 | 79,000,000.00 | 79,538,201.00 | 0.00 | 79,538,201.00 | 0.7% |
| Unassigned/Unappropriated Amount | | 9790 | 530,159,254.13 | 0.00 | 530,159,254.13 | 997,850,676.67 | 0.00 | 997,850,676.67 | 88.2% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 3,397,442.25 | 3,863,011.00 |
| 5650 | FEMA Public Assistance Funds | 131,867.31 | 0.00 |
| 5810 | Other Restricted Federal | 5,294,858.75 | 3,730,401.00 |
| 6230 | California Clean Energy Jobs Act | 48,101,947.00 | 0.00 |
| 6500 | Special Education | 1,288,511.16 | 0.00 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi | 78,914.02 | 0.00 |
| 6512 | Special Ed: Mental Health Services | 3,749,863.00 | 0.00 |
| 7085 | Learning Communities for School Success Program | 0.34 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 3,828,278.00 | 3,139,188.00 |
| 7510 | Low-Performing Students Block Grant | 7,346,078.58 | 0.00 |
| 7810 | Other Restricted State | 729,218.12 | 0.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 17,738,418.74 | 20,997,494.00 |
| 9010 | Other Restricted Local | 5,474,732.42 | 6,430,447.00 |
| Total, Restricted Balance | | 97,160,129.69 | 38,160,541.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,516,298.00 | 15,908,328.00 | -14.1% |
| 3) Other State Revenue | | 8300-8599 | 106,639,238.00 | 103,030,314.00 | -3.4% |
| 4) Other Local Revenue | | 8600-8799 | 2,871,137.00 | 4,213,856.00 | 46.8% |
| 5) TOTAL, REVENUES | | | 128,026,673.00 | 123,152,498.00 | -3.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 57,160,746.56 | 57,660,665.00 | 0.9% |
| 2) Classified Salaries | | 2000-2999 | 15,939,477.00 | 16,496,787.00 | 3.5% |
| 3) Employee Benefits | | 3000-3999 | 34,286,041.00 | 35,232,837.00 | 2.8% |
| 4) Books and Supplies | | 4000-4999 | 7,329,115.28 | 17,478,081.00 | 138.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,832,264.00 | 9,570,624.00 | 64.1% |
| 6) Capital Outlay | | 6000-6999 | 2,063,485.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 4,084,103.66 | 4,376,692.00 | 7.2% |
| 9) TOTAL, EXPENDITURES | | | 126,695,232.50 | 140,815,686.00 | 11.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,331,440.50 | (17,663,188.00) | -1426.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 684,165.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 684,165.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,015,605.50 | (17,663,188.00) | -976.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,664,082.50 | 17,679,688.00 | 12.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,664,082.50 | 17,679,688.00 | 12.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,664,082.50 | 17,679,688.00 | 12.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,679,688.00 | 16,500.00 | -99.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 16,500.00 | 16,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 12,056,358.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,606,830.00 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 14,276,290.54 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 16,500.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 343,880.00 | | |
| 4) Due from Grantor Government | | 9290 | 5,998,738.23 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 20,635,408.77 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,955,605.77 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 115.00 | | |
| 6) TOTAL, LIABILITIES | | | 2,955,720.77 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 17,679,688.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 89,429.00 | 0.00 | -100.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 2,070,494.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 16,356,375.00 | 15,908,328.00 | -2.7% |
| TOTAL, FEDERAL REVENUE | | | 18,516,298.00 | 15,908,328.00 | -14.1% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 105,629,909.00 | 94,968,928.00 | -10.1% |
| All Other State Revenue | All Other | 8590 | 1,009,329.00 | 8,061,386.00 | 698.7% |
| TOTAL, OTHER STATE REVENUE | | | 106,639,238.00 | 103,030,314.00 | -3.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 41,723.00 | 76,357.00 | 83.0% |
| Interest | | 8660 | 39,187.00 | 199,799.00 | 409.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 2,231,642.00 | 3,015,029.00 | 35.1% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 558,585.00 | 922,671.00 | 65.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,871,137.00 | 4,213,856.00 | 46.8% |
| TOTAL, REVENUES | | | 128,026,673.00 | 123,152,498.00 | -3.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 36,585,963.00 | 37,746,938.00 | 3.2% |
| Certificated Pupil Support Salaries | | 1200 | 3,476,800.30 | 3,328,649.00 | -4.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 17,014,288.26 | 16,504,614.00 | -3.0% |
| Other Certificated Salaries | | 1900 | 83,695.00 | 80,464.00 | -3.9% |
| TOTAL, CERTIFICATED SALARIES | | | 57,160,746.56 | 57,660,665.00 | 0.9% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 551,961.00 | 634,329.00 | 14.9% |
| Classified Support Salaries | | 2200 | 6,665,727.00 | 7,147,025.00 | 7.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 72,795.00 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 8,128,443.00 | 8,131,545.00 | 0.0% |
| Other Classified Salaries | | 2900 | 520,551.00 | 583,888.00 | 12.2% |
| TOTAL, CLASSIFIED SALARIES | | | 15,939,477.00 | 16,496,787.00 | 3.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 9,035,425.00 | 9,059,066.00 | 0.3% |
| PERS | | 3201-3202 | 3,364,312.00 | 3,364,520.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,197,325.00 | 2,114,408.00 | -3.8% |
| Health and Welfare Benefits | | 3401-3402 | 13,106,328.00 | 14,515,350.00 | 10.8% |
| Unemployment Insurance | | 3501-3502 | 39,686.00 | 45,323.00 | 14.2% |
| Workers' Compensation | | 3601-3602 | 2,026,639.00 | 1,382,363.00 | -31.8% |
| OPEB, Allocated | | 3701-3702 | 4,516,326.00 | 4,751,807.00 | 5.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 34,286,041.00 | 35,232,837.00 | 2.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 8,963.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,049,807.28 | 17,453,081.00 | 188.5% |
| Noncapitalized Equipment | | 4400 | 1,270,345.00 | 25,000.00 | -98.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,329,115.28 | 17,478,081.00 | 138.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 192,187.00 | 58,138.00 | -69.7% |
| Dues and Memberships | | 5300 | 23,750.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,389,778.00 | 2,907,713.00 | 21.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 454,450.00 | 409,512.00 | -9.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,340,459.00 | 5,605,948.00 | 139.5% |
| Communications | | 5900 | 431,640.00 | 589,313.00 | 36.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,832,264.00 | 9,570,624.00 | 64.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 344,248.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 1,719,237.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,063,485.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 4,084,103.66 | 4,376,692.00 | 7.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 4,084,103.66 | 4,376,692.00 | 7.2% |
| TOTAL, EXPENDITURES | | | 126,695,232.50 | 140,815,686.00 | 11.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 684,165.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 684,165.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 684,165.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,516,298.00 | 15,908,328.00 | -14.1% |
| 3) Other State Revenue | | 8300-8599 | 106,639,238.00 | 103,030,314.00 | -3.4% |
| 4) Other Local Revenue | | 8600-8799 | 2,871,137.00 | 4,213,856.00 | 46.8% |
| 5) TOTAL, REVENUES | | | 128,026,673.00 | 123,152,498.00 | -3.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 60,020,558.94 | 68,989,670.00 | 14.9% |
| 2) Instruction - Related Services | 2000-2999 | | 40,776,002.60 | 44,343,693.00 | 8.7% |
| 3) Pupil Services | 3000-3999 | | 5,241,121.30 | 5,276,970.00 | 0.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,084,103.66 | 4,376,692.00 | 7.2% |
| 8) Plant Services | 8000-8999 | | 16,573,446.00 | 17,828,661.00 | 7.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 126,695,232.50 | 140,815,686.00 | 11.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,331,440.50 | (17,663,188.00) | -1426.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 684,165.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 684,165.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,015,605.50 | (17,663,188.00) | -976.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,664,082.50 | 17,679,688.00 | 12.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,664,082.50 | 17,679,688.00 | 12.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,664,082.50 | 17,679,688.00 | 12.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 16,500.00 | 16,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 12,056,358.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,606,830.00 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 283,051.00 | 0.00 |
| 6391 | Adult Education Program | 11,756,807.00 | 0.00 |
| 9010 | Other Restricted Local | 16,500.00 | 0.00 |
| Total, Restricted Balance | | 12,056,358.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,640,544.00 | 4,134,724.00 | -10.9% |
| 3) Other State Revenue | | 8300-8599 | 136,049,369.00 | 120,791,853.00 | -11.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,828,254.00 | 2,600,501.00 | 42.2% |
| 5) TOTAL, REVENUES | | | 142,518,167.00 | 127,527,078.00 | -10.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 44,394,276.00 | 50,494,939.00 | 13.7% |
| 2) Classified Salaries | | 2000-2999 | 54,120,257.00 | 55,992,556.00 | 3.5% |
| 3) Employee Benefits | | 3000-3999 | 56,076,514.00 | 57,016,048.00 | 1.7% |
| 4) Books and Supplies | | 4000-4999 | 2,452,664.62 | 7,351,131.00 | 199.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,752,610.00 | 3,677,309.00 | 33.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 79,200.00 | 169,708.00 | 114.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 6,609,137.00 | 6,972,681.00 | 5.5% |
| 9) TOTAL, EXPENDITURES | | | 166,484,658.62 | 181,674,372.00 | 9.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (23,966,491.62) | (54,147,294.00) | 125.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 23,893,693.00 | 54,135,986.00 | 126.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 23,893,693.00 | 54,135,986.00 | 126.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (72,798.62) | (11,308.00) | -84.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 242,506.62 | 169,708.00 | -30.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 242,506.62 | 169,708.00 | -30.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 242,506.62 | 169,708.00 | -30.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 169,708.00 | 158,400.00 | -6.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 169,708.00 | 158,400.00 | -6.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,824,948.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 7,272,286.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 9,097,234.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 5,925,732.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 3,000,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 1,794.00 | | |
| 6) TOTAL, LIABILITIES | | | 8,927,526.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 169,708.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 4,640,544.00 | 4,134,724.00 | -10.9% |
| TOTAL, FEDERAL REVENUE | | | 4,640,544.00 | 4,134,724.00 | -10.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 135,911,870.00 | 120,754,353.00 | -11.2% |
| All Other State Revenue | All Other | 8590 | 137,499.00 | 37,500.00 | -72.7% |
| TOTAL, OTHER STATE REVENUE | | | 136,049,369.00 | 120,791,853.00 | -11.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 129,455.00 | 70,000.00 | -45.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 1,681,105.00 | 2,260,501.00 | 34.5% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 17,694.00 | 270,000.00 | 1425.9% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,828,254.00 | 2,600,501.00 | 42.2% |
| TOTAL, REVENUES | | | 142,518,167.00 | 127,527,078.00 | -10.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 35,819,625.00 | 38,144,749.00 | 6.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 8,463,898.00 | 12,242,216.00 | 44.6% |
| Other Certificated Salaries | | 1900 | 110,753.00 | 107,974.00 | -2.5% |
| TOTAL, CERTIFICATED SALARIES | | | 44,394,276.00 | 50,494,939.00 | 13.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 41,392,206.00 | 42,813,147.00 | 3.4% |
| Classified Support Salaries | | 2200 | 7,740,044.00 | 7,633,027.00 | -1.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 4,985,847.00 | 5,546,382.00 | 11.2% |
| Other Classified Salaries | | 2900 | 2,160.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 54,120,257.00 | 55,992,556.00 | 3.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 6,916,409.00 | 7,947,463.00 | 14.9% |
| PERS | | 3201-3202 | 9,156,953.00 | 9,918,180.00 | 8.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,800,861.00 | 4,878,902.00 | 1.6% |
| Health and Welfare Benefits | | 3401-3402 | 23,779,483.00 | 24,371,319.00 | 2.5% |
| Unemployment Insurance | | 3501-3502 | 49,796.00 | 65,647.00 | 31.8% |
| Workers' Compensation | | 3601-3602 | 2,739,939.00 | 1,978,406.00 | -27.8% |
| OPEB, Allocated | | 3701-3702 | 8,633,073.00 | 7,856,131.00 | -9.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 56,076,514.00 | 57,016,048.00 | 1.7% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,268,111.62 | 7,351,131.00 | 224.1% |
| Noncapitalized Equipment | | 4400 | 184,553.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,452,664.62 | 7,351,131.00 | 199.7% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 87,091.00 | 43,249.00 | -50.3% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,672,010.00 | 2,155,151.00 | 28.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 33,620.00 | 131,611.00 | 291.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 364,940.00 | 349,256.00 | -4.3% |
| Communications | | 5900 | 594,949.00 | 998,042.00 | 67.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,752,610.00 | 3,677,309.00 | 33.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 79,200.00 | 169,708.00 | 114.3% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 79,200.00 | 169,708.00 | 114.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 6,609,137.00 | 6,972,681.00 | 5.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 6,609,137.00 | 6,972,681.00 | 5.5% |
| TOTAL, EXPENDITURES | | | 166,484,658.62 | 181,674,372.00 | 9.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 23,893,693.00 | 54,135,986.00 | 126.6% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 23,893,693.00 | 54,135,986.00 | 126.6% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 23,893,693.00 | 54,135,986.00 | 126.6% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,640,544.00 | 4,134,724.00 | -10.9% |
| 3) Other State Revenue | | 8300-8599 | 136,049,369.00 | 120,791,853.00 | -11.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,828,254.00 | 2,600,501.00 | 42.2% |
| 5) TOTAL, REVENUES | | | 142,518,167.00 | 127,527,078.00 | -10.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 123,592,319.62 | 126,812,245.00 | 2.6% |
| 2) Instruction - Related Services | 2000-2999 | | 21,030,861.00 | 29,877,569.00 | 42.1% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 6,609,137.00 | 6,972,681.00 | 5.5% |
| 8) Plant Services | 8000-8999 | | 15,173,141.00 | 17,842,169.00 | 17.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 79,200.00 | 169,708.00 | 114.3% |
| 10) TOTAL, EXPENDITURES | | | 166,484,658.62 | 181,674,372.00 | 9.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (23,966,491.62) | (54,147,294.00) | 125.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 23,893,693.00 | 54,135,986.00 | 126.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 23,893,693.00 | 54,135,986.00 | 126.6% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (72,798.62) | (11,308.00) | -84.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 242,506.62 | 169,708.00 | -30.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 242,506.62 | 169,708.00 | -30.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 242,506.62 | 169,708.00 | -30.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 169,708.00 | 158,400.00 | -6.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 169,708.00 | 158,400.00 | -6.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20</u> <u>Estimated Actuals</u> | <u>2020-21</u> <u>Budget</u> |
|---------------------------|--------------------|--|---------------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 328,938,645.00 | 368,254,716.00 | 12.0% |
| 3) Other State Revenue | | 8300-8599 | 16,573,731.00 | 24,703,739.00 | 49.1% |
| 4) Other Local Revenue | | 8600-8799 | 7,543,463.00 | 10,403,055.00 | 37.9% |
| 5) TOTAL, REVENUES | | | 353,055,839.00 | 403,361,510.00 | 14.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 83,294,035.00 | 112,425,223.00 | 35.0% |
| 3) Employee Benefits | | 3000-3999 | 74,710,350.00 | 104,659,309.00 | 40.1% |
| 4) Books and Supplies | | 4000-4999 | 144,410,274.39 | 165,173,879.00 | 14.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,921,394.00 | 3,963,839.00 | 1.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 11,781,164.34 | 15,641,543.00 | 32.8% |
| 9) TOTAL, EXPENDITURES | | | 318,117,217.73 | 401,863,793.00 | 26.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 34,938,621.27 | 1,497,717.00 | -95.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,373,456.00 | 1,402,043.00 | 2.1% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,373,456.00 | 1,402,043.00 | 2.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 36,312,077.27 | 2,899,760.00 | -92.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,372,126.73 | 143,684,204.00 | 33.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 107,372,126.73 | 143,684,204.00 | 33.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,372,126.73 | 143,684,204.00 | 33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 143,684,204.00 | 146,583,964.00 | 2.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 9,353,158.00 | 9,353,158.00 | 0.0% |
| Prepaid Items | | 9713 | 41,167.00 | 41,167.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 134,289,879.00 | 137,189,639.00 | 2.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 94,107,383.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 600.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 25,159.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,655,814.00 | | |
| 4) Due from Grantor Government | | 9290 | 45,995,087.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 9,353,158.00 | | |
| 7) Prepaid Expenditures | | 9330 | 41,167.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 151,178,368.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 6,939,874.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 554,290.00 | | |
| 6) TOTAL, LIABILITIES | | | 7,494,164.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 143,684,204.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 306,502,760.00 | 349,682,347.00 | 14.1% |
| Donated Food Commodities | | 8221 | 22,431,484.00 | 18,572,369.00 | -17.2% |
| All Other Federal Revenue | | 8290 | 4,401.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 328,938,645.00 | 368,254,716.00 | 12.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 16,573,731.00 | 24,703,739.00 | 49.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 16,573,731.00 | 24,703,739.00 | 49.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 6,580,008.00 | 9,633,012.00 | 46.4% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 770,043.00 | 770,043.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 193,412.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,543,463.00 | 10,403,055.00 | 37.9% |
| TOTAL, REVENUES | | | 353,055,839.00 | 403,361,510.00 | 14.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 79,350,401.00 | 105,565,995.00 | 33.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 161,027.00 | 163,641.00 | 1.6% |
| Clerical, Technical and Office Salaries | | 2400 | 3,772,678.00 | 6,666,921.00 | 76.7% |
| Other Classified Salaries | | 2900 | 9,929.00 | 28,666.00 | 188.7% |
| TOTAL, CLASSIFIED SALARIES | | | 83,294,035.00 | 112,425,223.00 | 35.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 15,806,271.00 | 23,381,716.00 | 47.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,465,622.00 | 8,603,914.00 | 33.1% |
| Health and Welfare Benefits | | 3401-3402 | 37,130,931.00 | 53,291,616.00 | 43.5% |
| Unemployment Insurance | | 3501-3502 | 52,436.00 | 68,854.00 | 31.3% |
| Workers' Compensation | | 3601-3602 | 2,349,833.00 | 2,075,522.00 | -11.7% |
| OPEB, Allocated | | 3701-3702 | 12,905,257.00 | 17,237,687.00 | 33.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 74,710,350.00 | 104,659,309.00 | 40.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,879,230.78 | 5,112,497.00 | 31.8% |
| Noncapitalized Equipment | | 4400 | 89,775.00 | 366,569.00 | 308.3% |
| Food | | 4700 | 140,441,268.61 | 159,694,813.00 | 13.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 144,410,274.39 | 165,173,879.00 | 14.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 285,864.00 | 295,730.00 | 3.5% |
| Dues and Memberships | | 5300 | 20,331.00 | 20,939.00 | 3.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 397,459.00 | 412,473.00 | 3.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 11,390.00 | 28,554.00 | 150.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,905,913.00 | 2,893,583.00 | -0.4% |
| Communications | | 5900 | 300,437.00 | 312,560.00 | 4.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,921,394.00 | 3,963,839.00 | 1.1% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 11,781,164.34 | 15,641,543.00 | 32.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 11,781,164.34 | 15,641,543.00 | 32.8% |
| TOTAL, EXPENDITURES | | | 318,117,217.73 | 401,863,793.00 | 26.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 1,373,456.00 | 1,402,043.00 | 2.1% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,373,456.00 | 1,402,043.00 | 2.1% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,373,456.00 | 1,402,043.00 | 2.1% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 328,938,645.00 | 368,254,716.00 | 12.0% |
| 3) Other State Revenue | | 8300-8599 | 16,573,731.00 | 24,703,739.00 | 49.1% |
| 4) Other Local Revenue | | 8600-8799 | 7,543,463.00 | 10,403,055.00 | 37.9% |
| 5) TOTAL, REVENUES | | | 353,055,839.00 | 403,361,510.00 | 14.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 301,211,351.39 | 383,084,657.00 | 27.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 11,781,164.34 | 15,641,543.00 | 32.8% |
| 8) Plant Services | 8000-8999 | | 5,124,702.00 | 3,137,593.00 | -38.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 318,117,217.73 | 401,863,793.00 | 26.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 34,938,621.27 | 1,497,717.00 | -95.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,373,456.00 | 1,402,043.00 | 2.1% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,373,456.00 | 1,402,043.00 | 2.1% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 36,312,077.27 | 2,899,760.00 | -92.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,372,126.73 | 143,684,204.00 | 33.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 107,372,126.73 | 143,684,204.00 | 33.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,372,126.73 | 143,684,204.00 | 33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 143,684,204.00 | 146,583,964.00 | 2.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 9,353,158.00 | 9,353,158.00 | 0.0% |
| Prepaid Items | | 9713 | 41,167.00 | 41,167.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 134,289,879.00 | 137,189,639.00 | 2.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 123,739,948.00 | 133,323,862.00 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 2,219,684.00 | 3,172,279.00 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 8,330,247.00 | 693,498.00 |
| Total, Restricted Balance | | 134,289,879.00 | 137,189,639.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|--------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,284,095.24 | 21,639,701.00 | 51.5% |
| 5) TOTAL, REVENUES | | | 14,284,095.24 | 21,639,701.00 | 51.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 60,241,606.00 | 113,629,330.00 | 88.6% |
| 3) Employee Benefits | | 3000-3999 | 34,766,537.00 | 54,713,438.00 | 57.4% |
| 4) Books and Supplies | | 4000-4999 | 98,917,336.00 | 1,368,322.00 | -98.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 53,634,355.00 | 216,255.00 | -99.6% |
| 6) Capital Outlay | | 6000-6999 | 623,201,589.14 | 853,812,650.00 | 37.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 870,761,423.14 | 1,023,739,995.00 | 17.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (856,477,327.90) | (1,002,100,294.00) | 17.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 151,155,615.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 123,866,327.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 942,940,000.00 | 1,057,060,000.00 | 12.1% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 970,229,288.00 | 1,057,060,000.00 | 8.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 113,751,960.10 | 54,959,706.00 | -51.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 964,911,811.67 | 1,041,367,480.00 | 7.9% |
| b) Audit Adjustments | | 9793 | (37,296,291.77) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 927,615,519.90 | 1,041,367,480.00 | 12.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 927,615,519.90 | 1,041,367,480.00 | 12.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,041,367,480.00 | 1,096,327,186.00 | 5.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 500,000.00 | 500,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,030,057,190.00 | 1,086,227,664.00 | 5.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 10,810,290.00 | 9,599,522.00 | -11.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,149,640,812.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 500,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,612,993.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,152,753,805.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | | | | |
| | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | | | | |
| | | 9500 | 111,386,325.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 111,386,325.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | | | | |
| | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G9 + H2) - (I6 + J2) | | | | | |
| | | | 1,041,367,480.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 285,307.00 | 789,232.00 | 176.6% |
| Interest | | 8660 | 13,536,945.24 | 20,850,469.00 | 54.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 461,843.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,284,095.24 | 21,639,701.00 | 51.5% |
| TOTAL, REVENUES | | | 14,284,095.24 | 21,639,701.00 | 51.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 10,196,435.00 | 52,988,396.00 | 419.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 8,474,351.00 | 10,833,308.00 | 27.8% |
| Clerical, Technical and Office Salaries | | 2400 | 41,569,710.00 | 49,807,626.00 | 19.8% |
| Other Classified Salaries | | 2900 | 1,110.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 60,241,606.00 | 113,629,330.00 | 88.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 21,103.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 11,588,624.00 | 23,499,930.00 | 102.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,374,835.00 | 8,699,584.00 | 98.9% |
| Health and Welfare Benefits | | 3401-3402 | 12,782,767.00 | 17,050,257.00 | 33.4% |
| Unemployment Insurance | | 3501-3502 | 39,557.00 | 68,819.00 | 74.0% |
| Workers' Compensation | | 3601-3602 | 1,669,724.00 | 2,105,491.00 | 26.1% |
| OPEB, Allocated | | 3701-3702 | 4,287,561.00 | 3,289,357.00 | -23.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,366.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 34,766,537.00 | 54,713,438.00 | 57.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 19,845,531.00 | 1,368,322.00 | -93.1% |
| Noncapitalized Equipment | | 4400 | 79,071,805.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 98,917,336.00 | 1,368,322.00 | -98.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 317,792.00 | 267.00 | -99.9% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 7,284.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 232,763.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 52,978,798.00 | 215,988.00 | -99.6% |
| Communications | | 5900 | 97,718.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 53,634,355.00 | 216,255.00 | -99.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 514,631.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 12,233,689.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 583,527,572.14 | 853,812,650.00 | 46.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 26,925,697.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 623,201,589.14 | 853,812,650.00 | 37.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 870,761,423.14 | 1,023,739,995.00 | 17.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 151,155,615.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 151,155,615.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 1,588,560.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 122,277,767.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 123,866,327.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 942,940,000.00 | 1,057,060,000.00 | 12.1% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 942,940,000.00 | 1,057,060,000.00 | 12.1% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 970,229,288.00 | 1,057,060,000.00 | 8.9% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|--------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,284,095.24 | 21,639,701.00 | 51.5% |
| 5) TOTAL, REVENUES | | | 14,284,095.24 | 21,639,701.00 | 51.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 867,609,522.14 | 1,023,739,995.00 | 18.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,151,901.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 870,761,423.14 | 1,023,739,995.00 | 17.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (856,477,327.90) | (1,002,100,294.00) | 17.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 151,155,615.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 123,866,327.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 942,940,000.00 | 1,057,060,000.00 | 12.1% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 970,229,288.00 | 1,057,060,000.00 | 8.9% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 113,751,960.10 | 54,959,706.00 | -51.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 964,911,811.67 | 1,041,367,480.00 | 7.9% |
| b) Audit Adjustments | | 9793 | (37,296,291.77) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 927,615,519.90 | 1,041,367,480.00 | 12.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 927,615,519.90 | 1,041,367,480.00 | 12.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 500,000.00 | 500,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 1,030,057,190.00 | 1,086,227,664.00 | 5.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 10,810,290.00 | 9,599,522.00 | -11.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,030,057,190.00 | 1,086,227,664.00 |
| Total, Restricted Balance | | 1,030,057,190.00 | 1,086,227,664.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 86,318,898.00 | 102,000,000.00 | 18.2% |
| 5) TOTAL, REVENUES | | | 86,318,898.00 | 102,000,000.00 | 18.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 661,494.00 | 585,119.00 | -11.5% |
| 3) Employee Benefits | | 3000-3999 | 394,670.00 | 277,085.00 | -29.8% |
| 4) Books and Supplies | | 4000-4999 | 28,402.00 | 77,758.00 | 173.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,533,928.00 | 31,478,178.00 | 1952.1% |
| 6) Capital Outlay | | 6000-6999 | 80,132,187.61 | 53,081,454.00 | -33.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 82,750,681.61 | 85,499,594.00 | 3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,568,216.39 | 16,500,406.00 | 362.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 663,556.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 663,556.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,568,216.39 | 16,500,406.00 | 362.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 161,546,431.36 | 160,739,935.00 | -0.5% |
| b) Audit Adjustments | | | | | |
| | | 9793 | (4,374,712.75) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 157,171,718.61 | 160,739,935.00 | 2.3% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 157,171,718.61 | 160,739,935.00 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 160,739,935.00 | 177,240,341.00 | 10.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 160,739,935.00 | 177,240,341.00 | 10.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 162,495,050.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 13,911,812.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 176,406,862.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 15,666,927.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 15,666,927.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 160,739,935.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 3,117,606.00 | 2,000,000.00 | -35.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | | | | |
| | | 8681 | 83,198,268.00 | 100,000,000.00 | 20.2% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | | | |
| | | 8699 | 3,024.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 86,318,898.00 | 102,000,000.00 | 18.2% |
| TOTAL, REVENUES | | | 86,318,898.00 | 102,000,000.00 | 18.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 171,389.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 100,597.00 | 124,688.00 | 23.9% |
| Clerical, Technical and Office Salaries | | 2400 | 389,508.00 | 437,417.00 | 12.3% |
| Other Classified Salaries | | 2900 | 0.00 | 23,014.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 661,494.00 | 585,119.00 | -11.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 127,585.00 | 116,361.00 | -8.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 49,834.00 | 44,213.00 | -11.3% |
| Health and Welfare Benefits | | 3401-3402 | 147,309.00 | 78,389.00 | -46.8% |
| Unemployment Insurance | | 3501-3502 | 472.00 | 357.00 | -24.4% |
| Workers' Compensation | | 3601-3602 | 18,381.00 | 10,831.00 | -41.1% |
| OPEB, Allocated | | 3701-3702 | 51,089.00 | 26,934.00 | -47.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 394,670.00 | 277,085.00 | -29.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 28,402.00 | 77,758.00 | 173.8% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 28,402.00 | 77,758.00 | 173.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,142.00 | 1,300.00 | -39.3% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,798.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 565.00 | 252,690.00 | 44623.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,528,423.00 | 31,223,788.00 | 1942.9% |
| Communications | | 5900 | 0.00 | 400.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,533,928.00 | 31,478,178.00 | 1952.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 79,566,710.00 | 53,069,810.00 | -33.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 565,477.61 | 11,644.00 | -97.9% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 80,132,187.61 | 53,081,454.00 | -33.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 82,750,681.61 | 85,499,594.00 | 3.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 663,556.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 663,556.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 663,556.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 663,556.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 86,318,898.00 | 102,000,000.00 | 18.2% |
| 5) TOTAL, REVENUES | | | 86,318,898.00 | 102,000,000.00 | 18.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,396,713.00 | 2,322,295.00 | 66.3% |
| 8) Plant Services | 8000-8999 | | 81,353,968.61 | 83,177,299.00 | 2.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 82,750,681.61 | 85,499,594.00 | 3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,568,216.39 | 16,500,406.00 | 362.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 663,556.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 663,556.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,568,216.39 | 16,500,406.00 | 362.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 161,546,431.36 | 160,739,935.00 | -0.5% |
| b) Audit Adjustments | | 9793 | (4,374,712.75) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | - | 157,171,718.61 | 160,739,935.00 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 157,171,718.61 | 160,739,935.00 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 160,739,935.00 | 177,240,341.00 | 10.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 160,739,935.00 | 177,240,341.00 | 10.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 160,739,935.00 | 177,240,341.00 |
| Total, Restricted Balance | | 160,739,935.00 | 177,240,341.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 230,696.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 230,696.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,509.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 3,333.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 6,067.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 602.48 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 127,897.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 14,511.48 | 127,897.00 | 781.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 216,184.52 | (127,897.00) | -159.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 17,888.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (17,888.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 198,296.52 | (127,897.00) | -164.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,943,021.48 | 6,141,318.00 | 3.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,943,021.48 | 6,141,318.00 | 3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,943,021.48 | 6,141,318.00 | 3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,141,318.00 | 6,013,421.00 | -2.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 6,141,318.00 | 6,013,421.00 | -2.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 12,176,778.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 55,948.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 12,232,726.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 6,091,408.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 6,091,408.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 6,141,318.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 230,696.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 230,696.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 230,696.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 4,509.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,509.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 322.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 377.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,849.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 5.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 136.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 644.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,333.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,067.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,067.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 79.48 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 523.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 602.48 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 127,897.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 127,897.00 | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 14,511.48 | 127,897.00 | 781.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 17,888.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 17,888.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (17,888.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 230,696.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 230,696.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 14,511.48 | 127,897.00 | 781.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 14,511.48 | 127,897.00 | 781.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 216,184.52 | (127,897.00) | -159.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 17,888.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (17,888.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 198,296.52 | (127,897.00) | -164.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,943,021.48 | 6,141,318.00 | 3.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,943,021.48 | 6,141,318.00 | 3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,943,021.48 | 6,141,318.00 | 3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,141,318.00 | 6,013,421.00 | -2.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 6,141,318.00 | 6,013,421.00 | -2.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 6,141,318.00 | 6,013,421.00 |
| Total, Restricted Balance | | 6,141,318.00 | 6,013,421.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 6,161,424.00 | 80,993,672.00 | 1214.5% |
| 4) Other Local Revenue | | 8600-8799 | 2,560,762.00 | 2,840,361.00 | 10.9% |
| 5) TOTAL, REVENUES | | | 8,722,186.00 | 83,834,033.00 | 861.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 12,495.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 138,178.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 2,447.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,075,482.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 7,088,880.17 | 32,824,964.00 | 363.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,317,482.17 | 32,824,964.00 | 294.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 404,703.83 | 51,009,069.00 | 12504.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,482,870.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 23,706,873.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (21,224,003.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (20,819,299.17) | 51,009,069.00 | -345.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 140,219,839.93 | 119,053,460.00 | -15.1% |
| b) Audit Adjustments | | 9793 | (347,080.76) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 139,872,759.17 | 119,053,460.00 | -14.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 139,872,759.17 | 119,053,460.00 | -14.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 119,053,460.00 | 170,062,529.00 | 42.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 119,053,460.00 | 170,062,529.00 | 42.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 119,103,264.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 604,960.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 119,708,224.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 654,764.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 654,764.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 119,053,460.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 6,161,424.00 | 80,993,672.00 | 1214.5% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 6,161,424.00 | 80,993,672.00 | 1214.5% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,560,762.00 | 2,840,361.00 | 10.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,560,762.00 | 2,840,361.00 | 10.9% |
| TOTAL, REVENUES | | | 8,722,186.00 | 83,834,033.00 | 861.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 12,425.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 70.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 12,495.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 4,752.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 769.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 95,065.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 72.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 246.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 37,274.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 138,178.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,447.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,447.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 71.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 997.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,074,414.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,075,482.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 32,347.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 17,140.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 7,037,708.17 | 32,824,964.00 | 366.4% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,685.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 7,088,880.17 | 32,824,964.00 | 363.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | | | | |
| | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | | | | |
| | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,317,482.17 | 32,824,964.00 | 294.7% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 2,482,870.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,482,870.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 23,706,873.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 23,706,873.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (21,224,003.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 6,161,424.00 | 80,993,672.00 | 1214.5% |
| 4) Other Local Revenue | | 8600-8799 | 2,560,762.00 | 2,840,361.00 | 10.9% |
| 5) TOTAL, REVENUES | | | 8,722,186.00 | 83,834,033.00 | 861.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 8,317,482.17 | 32,824,964.00 | 294.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,317,482.17 | 32,824,964.00 | 294.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 404,703.83 | 51,009,069.00 | 12504.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,482,870.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 23,706,873.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (21,224,003.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (20,819,299.17) | 51,009,069.00 | -345.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 140,219,839.93 | 119,053,460.00 | -15.1% |
| b) Audit Adjustments | | 9793 | (347,080.76) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 139,872,759.17 | 119,053,460.00 | -14.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 139,872,759.17 | 119,053,460.00 | -14.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 119,053,460.00 | 170,062,529.00 | 42.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 119,053,460.00 | 170,062,529.00 |
| Total, Restricted Balance | | 119,053,460.00 | 170,062,529.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,591,704.00 | 5,201,754.00 | 100.7% |
| 3) Other State Revenue | | 8300-8599 | 2,648,067.00 | 1,734,840.00 | -34.5% |
| 4) Other Local Revenue | | 8600-8799 | 48,266,956.77 | 50,818,000.00 | 5.3% |
| 5) TOTAL, REVENUES | | | 53,506,727.77 | 57,754,594.00 | 7.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,063,177.00 | 211,864.00 | -89.7% |
| 3) Employee Benefits | | 3000-3999 | 907,767.00 | 96,009.00 | -89.4% |
| 4) Books and Supplies | | 4000-4999 | 377,017.00 | 221,936.00 | -41.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,153,221.24 | 1,885,642.00 | -63.4% |
| 6) Capital Outlay | | 6000-6999 | 13,385,655.41 | 29,056,505.00 | 117.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 21,886,837.65 | 31,471,956.00 | 43.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 31,619,890.12 | 26,282,638.00 | -16.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 146,976.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 24,036,748.00 | 20,002,500.00 | -16.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (23,889,772.00) | (20,002,500.00) | -16.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,730,118.12 | 6,280,138.00 | -18.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 163,274,236.14 | 171,004,354.26 | 4.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 163,274,236.14 | 171,004,354.26 | 4.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 163,274,236.14 | 171,004,354.26 | 4.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 168,580,579.00 | 174,860,717.00 | 3.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,423,775.26 | 2,423,775.26 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 171,067,907.26 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 779,662.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 171,847,569.26 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 843,215.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 843,215.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 171,004,354.26 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 2,591,704.00 | 5,201,754.00 | 100.7% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,591,704.00 | 5,201,754.00 | 100.7% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,648,067.00 | 1,734,840.00 | -34.5% |
| TOTAL, OTHER STATE REVENUE | | | 2,648,067.00 | 1,734,840.00 | -34.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 36,913,865.00 | 36,635,000.00 | -0.8% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,208,051.77 | 2,702,500.00 | -15.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 8,145,040.00 | 11,480,500.00 | 41.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 48,266,956.77 | 50,818,000.00 | 5.3% |
| TOTAL, REVENUES | | | 53,506,727.77 | 57,754,594.00 | 7.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 1,537,435.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 89,097.00 | 100,217.00 | 12.5% |
| Clerical, Technical and Office Salaries | | 2400 | 436,645.00 | 111,647.00 | -74.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,063,177.00 | 211,864.00 | -89.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 337,590.00 | 43,861.00 | -87.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 159,766.00 | 16,218.00 | -89.8% |
| Health and Welfare Benefits | | 3401-3402 | 253,775.00 | 23,726.00 | -90.7% |
| Unemployment Insurance | | 3501-3502 | 1,441.00 | 132.00 | -90.8% |
| Workers' Compensation | | 3601-3602 | 57,855.00 | 3,924.00 | -93.2% |
| OPEB, Allocated | | 3701-3702 | 97,340.00 | 8,148.00 | -91.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 907,767.00 | 96,009.00 | -89.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 377,017.00 | 221,936.00 | -41.1% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 377,017.00 | 221,936.00 | -41.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 19,565.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 12,206.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 54,698.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,066,752.24 | 1,885,642.00 | -62.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,153,221.24 | 1,885,642.00 | -63.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 13,193,664.41 | 29,056,505.00 | 120.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 191,991.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 13,385,655.41 | 29,056,505.00 | 117.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 21,886,837.65 | 31,471,956.00 | 43.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 146,976.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 146,976.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 20,000,000.00 | 20,000,000.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 894,310.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 3,142,438.00 | 2,500.00 | -99.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 24,036,748.00 | 20,002,500.00 | -16.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|------------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (23,889,772.00) | (20,002,500.00) | -16.3% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,591,704.00 | 5,201,754.00 | 100.7% |
| 3) Other State Revenue | | 8300-8599 | 2,648,067.00 | 1,734,840.00 | -34.5% |
| 4) Other Local Revenue | | 8600-8799 | 48,266,956.77 | 50,818,000.00 | 5.3% |
| 5) TOTAL, REVENUES | | | 53,506,727.77 | 57,754,594.00 | 7.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 21,886,837.65 | 31,471,956.00 | 43.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 21,886,837.65 | 31,471,956.00 | 43.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 31,619,890.12 | 26,282,638.00 | -16.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 146,976.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 24,036,748.00 | 20,002,500.00 | -16.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (23,889,772.00) | (20,002,500.00) | -16.3% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,730,118.12 | 6,280,138.00 | -18.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 163,274,236.14 | 171,004,354.26 | 4.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 163,274,236.14 | 171,004,354.26 | 4.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 163,274,236.14 | 171,004,354.26 | 4.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 168,580,579.00 | 174,860,717.00 | 3.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,423,775.26 | 2,423,775.26 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|------------------------------|--------------------------------------|---------------------------|
| 5650 | FEMA Public Assistance Funds | 1,594,347.00 | 1,490,300.00 |
| 7810 | Other Restricted State | 4,538,795.00 | 3,281,543.00 |
| 9010 | Other Restricted Local | 162,447,437.00 | 170,088,874.00 |
| Total, Restricted Balance | | 168,580,579.00 | 174,860,717.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 897,937,046.00 | 897,937,046.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 897,937,046.00 | 897,937,046.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 981,557,113.99 | 897,937,046.00 | -8.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 981,557,113.99 | 897,937,046.00 | -8.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (83,620,067.99) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (83,620,067.99) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 849,157,974.99 | 765,537,907.00 | -9.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 849,157,974.99 | 765,537,907.00 | -9.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 849,157,974.99 | 765,537,907.00 | -9.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 765,537,907.00 | 765,537,907.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 765,537,907.00 | 765,537,907.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 746,137,149.61 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 27,330,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 76,397,952.30 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 849,865,101.91 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 84,327,194.91 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 84,327,194.91 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 765,537,907.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | | | | |
| | | 8611 | 837,766,991.00 | 837,766,991.00 | 0.0% |
| Unsecured Roll | | 8612 | 30,819,214.00 | 30,819,214.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 13,252,663.00 | 13,252,663.00 | 0.0% |
| Supplemental Taxes | | 8614 | 13,393,311.00 | 13,393,311.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,704,867.00 | 2,704,867.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 897,937,046.00 | 897,937,046.00 | 0.0% |
| TOTAL, REVENUES | | | 897,937,046.00 | 897,937,046.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 486,310,000.00 | 372,479,037.00 | -23.4% |
| Bond Interest and Other Service Charges | | 7434 | 495,247,113.99 | 525,458,009.00 | 6.1% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 981,557,113.99 | 897,937,046.00 | -8.5% |
| TOTAL, EXPENDITURES | | | 981,557,113.99 | 897,937,046.00 | -8.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 897,937,046.00 | 897,937,046.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 897,937,046.00 | 897,937,046.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 981,557,113.99 | 897,937,046.00 | -8.5% |
| 10) TOTAL, EXPENDITURES | | | 981,557,113.99 | 897,937,046.00 | -8.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (83,620,067.99) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (83,620,067.99) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 849,157,974.99 | 765,537,907.00 | -9.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 849,157,974.99 | 765,537,907.00 | -9.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 849,157,974.99 | 765,537,907.00 | -9.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 765,537,907.00 | 765,537,907.00 |
| Total, Restricted Balance | | <u>765,537,907.00</u> | <u>765,537,907.00</u> |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,050.56 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 6,050.56 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,050.56 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,050.56 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 409,339.44 | 415,390.00 | 1.5% |
| b) Audit Adjustments | | | 0.00 | 0.00 | 0.0% |
| | | 9793 | | | |
| c) As of July 1 - Audited (F1a + F1b) | | | 409,339.44 | 415,390.00 | 1.5% |
| d) Other Restatements | | | 0.00 | 0.00 | 0.0% |
| | | 9795 | | | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 409,339.44 | 415,390.00 | 1.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 415,390.00 | 415,390.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 0.00 | 0.00 | 0.0% |
| | | 9712 | | | |
| Prepaid Items | | | 0.00 | 0.00 | 0.0% |
| | | 9713 | | | |
| All Others | | | 0.00 | 0.00 | 0.0% |
| | | 9719 | | | |
| b) Restricted | | | 415,390.00 | 415,390.00 | 0.0% |
| | | 9740 | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | | 0.00 | 0.00 | 0.0% |
| | | 9750 | | | |
| Other Commitments | | | 0.00 | 0.00 | 0.0% |
| | | 9760 | | | |
| d) Assigned | | | | | |
| Other Assignments | | | 0.00 | 0.00 | 0.0% |
| | | 9780 | | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | 0.00 | 0.00 | 0.0% |
| | | 9789 | | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |
| | | 9790 | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 414,390.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,000.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 415,390.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 415,390.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,050.56 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,050.56 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 6,050.56 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,050.56 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 6,050.56 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 6,050.56 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,050.56 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 409,339.44 | 415,390.00 | 1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 409,339.44 | 415,390.00 | 1.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 409,339.44 | 415,390.00 | 1.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 415,390.00 | 415,390.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 415,390.00 | 415,390.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 415,390.00 | 415,390.00 |
| Total, Restricted Balance | | 415,390.00 | 415,390.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 578,068.00 | 578,068.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 751,692.09 | 548,500.00 | -27.0% |
| 5) TOTAL, REVENUES | | | 1,329,760.09 | 1,126,568.00 | -15.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 24,709,822.00 | 18,986,217.00 | -23.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 24,709,822.00 | 18,986,217.00 | -23.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (23,380,061.91) | (17,859,649.00) | -23.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 24,473,794.00 | 18,402,056.00 | -24.8% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 24,473,794.00 | 18,402,056.00 | -24.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,093,732.09 | 542,407.00 | -50.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 33,570,952.91 | 34,664,685.00 | 3.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 33,570,952.91 | 34,664,685.00 | 3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 33,570,952.91 | 34,664,685.00 | 3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 34,664,685.00 | 35,207,092.00 | 1.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,261,788.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 31,388,907.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 13,990.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 34,664,685.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 34,664,685.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 578,068.00 | 578,068.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 578,068.00 | 578,068.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 751,692.09 | 548,500.00 | -27.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 751,692.09 | 548,500.00 | -27.0% |
| TOTAL, REVENUES | | | 1,329,760.09 | 1,126,568.00 | -15.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 8,594,822.00 | 8,623,599.00 | 0.3% |
| Other Debt Service - Principal | | 7439 | 16,115,000.00 | 10,362,618.00 | -35.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 24,709,822.00 | 18,986,217.00 | -23.2% |
| TOTAL, EXPENDITURES | | | 24,709,822.00 | 18,986,217.00 | -23.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 24,473,794.00 | 18,402,056.00 | -24.8% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 24,473,794.00 | 18,402,056.00 | -24.8% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 24,473,794.00 | 18,402,056.00 | -24.8% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 578,068.00 | 578,068.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 751,692.09 | 548,500.00 | -27.0% |
| 5) TOTAL, REVENUES | | | 1,329,760.09 | 1,126,568.00 | -15.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 24,709,822.00 | 18,986,217.00 | -23.2% |
| 10) TOTAL, EXPENDITURES | | | 24,709,822.00 | 18,986,217.00 | -23.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (23,380,061.91) | (17,859,649.00) | -23.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 24,473,794.00 | 18,402,056.00 | -24.8% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 24,473,794.00 | 18,402,056.00 | -24.8% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,093,732.09 | 542,407.00 | -50.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 33,570,952.91 | 34,664,685.00 | 3.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 33,570,952.91 | 34,664,685.00 | 3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 33,570,952.91 | 34,664,685.00 | 3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,664,685.00 | 35,207,092.00 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 34,664,685.00 | 35,207,092.00 | 1.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 34,664,685.00 | 35,207,092.00 |
| Total, Restricted Balance | | <u>34,664,685.00</u> | <u>35,207,092.00</u> |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,278,859,604.00 | 1,255,193,751.00 | -1.9% |
| 5) TOTAL, REVENUES | | | 1,278,859,604.00 | 1,255,193,751.00 | -1.9% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 183,693.00 | 189,314.00 | 3.1% |
| 2) Classified Salaries | | 2000-2999 | 5,425,989.00 | 5,884,587.00 | 8.5% |
| 3) Employee Benefits | | 3000-3999 | 3,006,459.31 | 3,060,777.00 | 1.8% |
| 4) Books and Supplies | | 4000-4999 | 2,307,485.00 | 2,152,379.00 | -6.7% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,240,099,382.72 | 1,290,509,025.00 | 4.1% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,251,023,009.03 | 1,301,796,082.00 | 4.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 27,836,594.97 | (46,602,331.00) | -267.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 225,000,000.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (225,000,000.00) | New |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 27,836,594.97 | (271,602,331.00) | -1075.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 438,729,769.59 | 466,566,364.56 | 6.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 438,729,769.59 | 466,566,364.56 | 6.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 438,729,769.59 | 466,566,364.56 | 6.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 466,566,364.56 | 194,964,033.56 | -58.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 466,566,364.56 | 194,964,033.56 | -58.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,117,482,520.56 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 3,000,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 42,928,000.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 50,757,263.39 | | |
| 8) Other Current Assets | | 9340 | 3,035,279.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,217,203,062.95 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 5,357,469.92 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 5,357,469.92 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 132,557,396.88 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 13,779,787.25 | | |
| b) Total/Net OPEB Liability | | 9664 | 19,524,964.06 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 585,181,025.00 | | |
| 7) TOTAL, LIABILITIES | | | 751,043,173.19 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 4,950,995.12 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 4,950,995.12 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 466,566,364.56 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,500,000.00 | 11,215,600.00 | -42.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 1,259,330,995.00 | 1,243,978,151.00 | -1.2% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 28,609.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,278,859,604.00 | 1,255,193,751.00 | -1.9% |
| TOTAL, REVENUES | | | 1,278,859,604.00 | 1,255,193,751.00 | -1.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 183,693.00 | 189,314.00 | 3.1% |
| TOTAL, CERTIFICATED SALARIES | | | 183,693.00 | 189,314.00 | 3.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,437,764.00 | 1,700,111.00 | 18.2% |
| Clerical, Technical and Office Salaries | | 2400 | 3,988,225.00 | 4,169,379.00 | 4.5% |
| Other Classified Salaries | | 2900 | 0.00 | 15,097.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 5,425,989.00 | 5,884,587.00 | 8.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 30,975.00 | 30,575.00 | -1.3% |
| PERS | | 3201-3202 | 1,039,017.00 | 1,215,040.00 | 16.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 396,303.00 | 452,631.00 | 14.2% |
| Health and Welfare Benefits | | 3401-3402 | 997,352.00 | 931,577.00 | -6.6% |
| Unemployment Insurance | | 3501-3502 | 2,952.00 | 3,690.00 | 25.0% |
| Workers' Compensation | | 3601-3602 | 193,961.31 | 112,414.00 | -42.0% |
| OPEB, Allocated | | 3701-3702 | 345,899.00 | 314,850.00 | -9.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,006,459.31 | 3,060,777.00 | 1.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,305,560.00 | 2,150,879.00 | -6.7% |
| Noncapitalized Equipment | | 4400 | 1,925.00 | 1,500.00 | -22.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,307,485.00 | 2,152,379.00 | -6.7% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 10,039.00 | 8,214.00 | -18.2% |
| Dues and Memberships | | 5300 | 3,593.00 | 2,150.00 | -40.2% |
| Insurance | | 5400-5450 | 10,571,304.00 | 12,500,000.00 | 18.2% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,899.00 | 5,500.00 | 12.3% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,229,100,381.72 | 1,277,545,157.00 | 3.9% |
| Communications | | 5900 | 409,166.00 | 448,004.00 | 9.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,240,099,382.72 | 1,290,509,025.00 | 4.1% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,251,023,009.03 | 1,301,796,082.00 | 4.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 225,000,000.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 225,000,000.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | (225,000,000.00) | New |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,278,859,604.00 | 1,255,193,751.00 | -1.9% |
| 5) TOTAL, REVENUES | | | 1,278,859,604.00 | 1,255,193,751.00 | -1.9% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,251,023,009.03 | 1,301,796,082.00 | 4.1% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,251,023,009.03 | 1,301,796,082.00 | 4.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 27,836,594.97 | (46,602,331.00) | -267.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 225,000,000.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (225,000,000.00) | New |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 27,836,594.97 | (271,602,331.00) | -1075.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 438,729,769.59 | 466,566,364.56 | 6.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 438,729,769.59 | 466,566,364.56 | 6.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 438,729,769.59 | 466,566,364.56 | 6.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 466,566,364.56 | 194,964,033.56 | -58.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 466,566,364.56 | 194,964,033.56 | -58.2% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20 Estimated Actuals</u> | <u>2020-21 Budget</u> |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Net Position | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (22,807,640.00) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (22,807,640.00) | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 349,498.90 | 350,000.00 | 0.1% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 349,498.90 | 350,000.00 | 0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (23,157,138.90) | (350,000.00) | -98.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (23,157,138.90) | (350,000.00) | -98.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 411,629,943.90 | 388,472,805.00 | -5.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 411,629,943.90 | 388,472,805.00 | -5.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 411,629,943.90 | 388,472,805.00 | -5.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 388,472,805.00 | 388,122,805.00 | -0.1% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 388,472,805.00 | 388,122,805.00 | -0.1% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 388,472,805.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 388,472,805.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 388,472,805.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (22,807,640.00) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (22,807,640.00) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | (22,807,640.00) | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 349,498.90 | 350,000.00 | 0.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 349,498.90 | 350,000.00 | 0.1% |
| TOTAL, EXPENSES | | | 349,498.90 | 350,000.00 | 0.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (22,807,640.00) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (22,807,640.00) | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 349,498.90 | 350,000.00 | 0.1% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 349,498.90 | 350,000.00 | 0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (23,157,138.90) | (350,000.00) | -98.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (23,157,138.90) | (350,000.00) | -98.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 411,629,943.90 | 388,472,805.00 | -5.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 411,629,943.90 | 388,472,805.00 | -5.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 411,629,943.90 | 388,472,805.00 | -5.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | | | |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 388,472,805.00 | 388,122,805.00 | -0.1% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 388,472,805.00 | 388,122,805.00 |
| Total, Restricted Net Position | | 388,472,805.00 | 388,122,805.00 |

| Description | 2019-20 Estimated Actuals | | | 2020-21 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 413,132.80 | 413,132.80 | 413,132.80 | 401,702.64 | 401,374.53 | 405,792.37 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 413,132.80 | 413,132.80 | 413,132.80 | 401,702.64 | 401,374.53 | 405,792.37 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 61.49 | 61.49 | 61.49 | 61.49 | 61.49 | 61.49 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 283.30 | 283.30 | 283.30 | 283.30 | 283.30 | 283.30 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 344.79 | 344.79 | 344.79 | 344.79 | 344.79 | 344.79 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 413,477.59 | 413,477.59 | 413,477.59 | 402,047.43 | 401,719.32 | 406,137.16 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2019-20 Estimated Actuals | | | 2020-21 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 40,940.43 | 40,940.43 | 40,940.43 | 40,469.38 | 40,437.06 | 40,469.38 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 40,940.43 | 40,940.43 | 40,940.43 | 40,469.38 | 40,437.06 | 40,469.38 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 40,940.43 | 40,940.43 | 40,940.43 | 40,469.38 | 40,437.06 | 40,469.38 |

| Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|--------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | |
| A. BEGINNING CASH | | 1,748,337,495.37 | 1,593,046,426.08 | 1,257,917,950.65 | 1,225,398,867.77 | 1,242,979,260.67 | 1,027,386,391.62 | 1,594,289,281.06 | 1,874,043,455.64 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 554,642,281.01 | 155,489,332.09 | 460,096,099.12 | 279,880,798.40 | 279,880,798.40 | 458,378,176.84 | 288,871,233.31 | 257,096,124.89 |
| Property Taxes | 8020-8079 | 35,501,617.70 | 52,436,114.75 | 1,101,640.50 | | 23,818,859.81 | 534,597,304.78 | 159,629,267.57 | 90,236,538.31 |
| Miscellaneous Funds | 8080-8099 | | (21,096,226.40) | (42,092,425.44) | (30,454,875.32) | (57,197,201.00) | 2,880,773.17 | (15,089,523.03) | (78,413,685.12) |
| Federal Revenue | 8100-8299 | 13,503,183.00 | 1,687,859.13 | 1,608,334.94 | 258,397,771.82 | 41,715,537.74 | 68,961,643.65 | 229,997,391.73 | 33,215,278.93 |
| Other State Revenue | 8300-8599 | 22,727,660.00 | 32,831,945.00 | 73,540,335.00 | 63,196,389.00 | 115,706,927.00 | 71,058,299.00 | 125,944,168.00 | 43,174,458.00 |
| Other Local Revenue | 8600-8799 | 12,381,278.00 | 8,089,088.00 | 26,089,042.00 | 9,790,387.00 | 9,664,971.00 | 1,734,374.00 | 9,103,154.00 | 16,224,684.00 |
| Interfund Transfers In | 8910-8929 | 102,162,361.00 | 126,662,361.00 | 102,162,361.00 | 102,162,361.00 | 102,314,508.00 | 99,964,935.00 | 136,365,204.00 | 97,102,043.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | | |
| TOTAL RECEIPTS | | 740,918,380.71 | 356,100,473.57 | 622,505,387.12 | 682,972,831.90 | 515,904,400.95 | 1,237,575,506.44 | 934,820,895.58 | 458,635,442.01 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 675,180,310.00 | 527,255,088.00 | 508,714,034.00 | 476,366,068.00 | 547,446,530.00 | 497,559,768.00 | 489,356,715.00 | 488,850,491.00 |
| Classified Salaries | 2000-2999 | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | |
| Books and Supplies | 4000-4999 | 127,638,511.00 | 83,315,817.00 | 63,534,571.00 | 99,305,738.00 | 82,415,640.00 | 92,582,422.00 | 78,759,495.00 | 127,726,823.00 |
| Services | 5000-5999 | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | 93,390,629.00 | 80,658,044.00 | 82,775,865.00 | 89,720,633.00 | 101,635,100.00 | 80,530,427.00 | 86,950,511.00 | 89,786,203.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | | |
| TOTAL DISBURSEMENTS | | 896,209,450.00 | 691,228,949.00 | 655,024,470.00 | 665,392,439.00 | 731,497,270.00 | 670,672,617.00 | 655,066,721.00 | 706,363,517.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 2,686,493.00 | | | | | | | |
| Accounts Receivable | 9200-9299 | 709,160,819.00 | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | |
| Stores | 9320 | 20,437,237.00 | | | | | | | |
| Prepaid Expenditures | 9330 | 4,210,033.00 | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | |
| SUBTOTAL | | 736,494,582.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 587,721,280.00 | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | |
| Current Loans | 9640 | | | | | | | | |
| Unearned Revenues | 9650 | 30,424,340.00 | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | |
| SUBTOTAL | | 618,145,620.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 118,348,962.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (155,291,069.29) | (335,128,475.43) | (32,519,082.88) | 17,580,392.90 | (215,592,869.05) | 566,902,889.44 | 279,754,174.58 | (247,728,074.99) |
| F. ENDING CASH (A + E) | | 1,593,046,426.08 | 1,257,917,950.65 | 1,225,398,867.77 | 1,242,979,260.67 | 1,027,386,391.62 | 1,594,289,281.06 | 1,874,043,455.64 | 1,626,315,380.65 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| | | 1,626,315,380.65 | 1,757,658,033.30 | 1,818,151,511.50 | 1,448,579,148.34 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 431,799,153.45 | 215,096,124.89 | | | 291,555,564.59 | | 3,672,785,686.99 | 3,672,785,687.00 |
| Property Taxes | 8020-8079 | 5,601,383.60 | 374,771,662.24 | 255,797,990.60 | 220,485,343.14 | | | 1,753,977,723.00 | 1,753,977,723.00 |
| Miscellaneous Funds | 8080-8099 | | (40,792,844.86) | (24,101,508.88) | (39,955,370.11) | | | (346,312,886.99) | (346,312,887.00) |
| Federal Revenue | 8100-8299 | 171,863,847.60 | 24,035,066.93 | 6,841,968.12 | 204,273,091.54 | | | 1,056,100,975.13 | 1,056,100,975.00 |
| Other State Revenue | 8300-8599 | 107,317,439.00 | 52,760,966.00 | 43,489,149.00 | 137,567,955.00 | 8,982,987.00 | | 898,298,677.00 | 898,298,678.00 |
| Other Local Revenue | 8600-8799 | 624,454.00 | 13,082,572.00 | 16,869,086.00 | 16,005,271.00 | 1,410,691.00 | | 141,069,052.00 | 141,069,050.00 |
| Interfund Transfers In | 8910-8929 | 15,633,001.00 | 104,170,081.00 | 104,962,423.00 | 144,555,632.00 | (993,217,270.00) | | 245,000,001.00 | 245,000,000.00 |
| All Other Financing Sources | 8930-8979 | | | | 100,000,000.00 | | | 100,000,000.00 | 100,000,000.00 |
| TOTAL RECEIPTS | | 732,839,278.65 | 743,123,628.20 | 403,859,107.84 | 782,931,922.57 | (691,268,027.41) | 0.00 | 7,520,919,228.13 | 7,520,919,226.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 522,915,716.00 | 500,818,238.00 | 584,237,308.00 | 676,063,524.00 | | | 6,494,763,790.00 | 3,252,130,736.00 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | 1,073,508,669.00 |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | 2,169,124,386.00 |
| Books and Supplies | 4000-4999 | 75,423,466.00 | 96,821,351.00 | 103,406,193.00 | 343,570,573.00 | | | 1,374,500,600.00 | 418,444,638.05 |
| Services | 5000-5999 | | | | | | | 0.00 | 893,426,726.00 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | 81,536,860.31 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | (18,907,635.00) |
| Interfund Transfers Out | 7600-7629 | 3,157,444.00 | 84,990,561.00 | 85,787,970.00 | 187,518,047.00 | (992,963,850.00) | | 73,937,584.00 | 73,937,585.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 601,496,626.00 | 682,630,150.00 | 773,431,471.00 | 1,207,152,144.00 | (992,963,850.00) | 0.00 | 7,943,201,974.00 | 7,943,201,965.36 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | 2,686,493.00 | 2,686,493.00 | |
| Accounts Receivable | 9200-9299 | | | | | 301,949,241.87 | 709,160,819.00 | 1,011,110,060.87 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | 20,437,237.00 | 20,437,237.00 | |
| Prepaid Expenditures | 9330 | | | | | | 4,210,033.00 | 4,210,033.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 301,949,241.87 | 736,494,582.00 | 1,038,443,823.87 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | 253,421.00 | 587,721,280.00 | 587,974,701.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | 30,424,340.00 | 30,424,340.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 253,421.00 | 618,145,620.00 | 618,399,041.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 301,695,820.87 | 118,348,962.00 | 420,044,782.87 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 131,342,652.65 | 60,493,478.20 | (369,572,363.16) | (424,220,221.43) | 603,391,643.46 | 118,348,962.00 | (2,237,963.00) | (422,282,739.36) |
| F. ENDING CASH (A + E) | | 1,757,658,033.30 | 1,818,151,511.50 | 1,448,579,148.34 | 1,024,358,926.91 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 1,746,099,532.37 | |

| ESTIMATES THROUGH THE MONTH OF | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| | | | JUNE | | | | | | | |
| A. BEGINNING CASH | | | 1,024,358,926.91 | 861,717,364.99 | 523,580,063.28 | 479,277,732.79 | 417,862,638.27 | 177,701,987.95 | 1,019,201,544.83 | 1,225,517,886.20 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 542,138,319.96 | 150,525,931.32 | 451,102,212.26 | 270,946,677.00 | 270,946,677.00 | 748,540,180.33 | 279,650,126.75 | 248,889,316.83 |
| Property Taxes | 8020-8079 | | 35,501,617.70 | 52,436,114.75 | 1,101,640.50 | | 23,818,859.81 | 534,597,304.78 | 159,629,267.57 | 90,236,538.31 |
| Miscellaneous Funds | 8080-8099 | | | (21,834,715.73) | (43,565,902.56) | (31,520,971.22) | (59,199,432.20) | 2,981,616.81 | (15,617,743.18) | (81,158,615.35) |
| Federal Revenue | 8100-8299 | | 9,818,621.40 | 1,227,299.51 | 1,169,474.78 | 187,889,767.40 | 30,332,779.68 | 50,144,345.65 | 167,238,889.60 | 24,151,953.75 |
| Other State Revenue | 8300-8599 | | 22,389,184.87 | 32,342,989.42 | 72,445,123.32 | 62,255,226.36 | 113,983,741.79 | 70,000,050.79 | 124,068,522.58 | 42,531,475.17 |
| Other Local Revenue | 8600-8799 | | 12,190,011.56 | 7,964,127.26 | 25,686,017.80 | 9,639,144.67 | 9,515,666.14 | 1,707,581.56 | 8,962,528.15 | 15,974,045.21 |
| Interfund Transfers In | 8910-8929 | | 102,162,361.00 | 126,662,361.00 | 102,162,361.00 | 102,162,361.00 | 102,314,507.54 | 99,964,935.00 | 136,365,204.29 | 97,102,042.54 |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 724,200,116.49 | 349,324,107.53 | 610,100,927.10 | 601,372,205.21 | 491,712,799.76 | 1,507,936,014.92 | 860,296,795.76 | 437,726,756.46 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 660,737,041.08 | 515,976,194.26 | 497,831,765.82 | 466,175,778.13 | 535,735,706.77 | 486,916,108.62 | 478,888,533.25 | 478,393,137.78 |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | 112,808,674.98 | 73,635,667.39 | 56,152,729.57 | 87,767,780.29 | 72,840,078.47 | 81,825,620.34 | 69,608,727.09 | 112,886,726.54 |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | 113,295,962.35 | 97,849,547.59 | 100,418,762.20 | 108,843,741.31 | 123,297,664.84 | 97,694,729.08 | 105,483,194.05 | 108,923,287.51 |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 886,841,678.41 | 687,461,409.24 | 654,403,257.59 | 662,787,299.73 | 731,873,450.08 | 666,436,458.04 | 653,980,454.39 | 700,203,151.83 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 2,686,493.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 1,011,110,061.00 | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | 20,437,237.00 | | | | | | | | |
| Prepaid Expenditures | 9330 | 4,210,033.00 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 1,038,443,824.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 587,974,701.00 | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | 30,424,340.00 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 618,399,041.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 420,044,783.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (162,641,561.92) | (338,137,301.71) | (44,302,330.49) | (61,415,094.52) | (240,160,650.32) | 841,499,556.88 | 206,316,341.37 | (262,476,395.37) |
| F. ENDING CASH (A + E) | | | 861,717,364.99 | 523,580,063.28 | 479,277,732.79 | 417,862,638.27 | 177,701,987.95 | 1,019,201,544.83 | 1,225,517,886.20 | 963,041,490.83 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| | | 963,041,490.83 | 1,056,949,875.33 | 1,104,110,087.01 | 737,146,144.30 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 423,592,345.40 | 206,889,316.83 | | | (13,527,619.68) | | 3,579,693,484.00 | 3,579,693,484.00 |
| Property Taxes | 8020-8079 | 5,601,383.60 | 374,771,662.24 | 255,797,990.60 | 220,485,343.14 | | | 1,753,977,723.00 | 1,753,977,723.00 |
| Miscellaneous Funds | 8080-8099 | | (42,220,829.18) | (24,945,200.39) | (41,354,038.00) | | | (358,435,831.00) | (358,435,831.00) |
| Federal Revenue | 8100-8299 | 124,968,021.68 | 17,476,710.82 | 4,975,026.64 | 148,533,880.09 | | | 767,926,771.00 | 767,926,771.00 |
| Other State Revenue | 8300-8599 | 105,719,196.14 | 51,975,214.66 | 42,841,479.72 | 135,519,201.25 | 8,849,206.12 | | 884,920,612.19 | 884,920,612.00 |
| Other Local Revenue | 8600-8799 | 614,807.54 | 12,880,472.17 | 16,608,492.22 | 15,758,021.59 | 1,388,898.14 | | 138,889,814.01 | 138,889,814.00 |
| Interfund Transfers In | 8910-8929 | 15,633,001.24 | 104,170,081.00 | 104,962,423.08 | 144,555,631.69 | (1,218,217,270.38) | | 20,000,000.00 | 20,000,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 676,128,755.60 | 725,942,628.54 | 400,240,211.87 | 623,498,039.76 | (1,221,506,785.80) | 0.00 | 6,786,972,573.20 | 6,786,972,573.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 511,729,649.06 | 490,104,873.68 | 571,739,467.16 | 661,601,362.33 | 0.00 | | 6,355,829,617.94 | 6,355,829,618.00 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | |
| Books and Supplies | 4000-4999 | 66,660,298.66 | 85,572,044.23 | 91,391,818.44 | 303,652,407.83 | | | 1,214,802,573.83 | 1,214,802,574.00 |
| Services | 5000-5999 | | | | | | | 0.00 | |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | |
| Interfund Transfers Out | 7600-7629 | 3,830,423.38 | 103,105,498.95 | 104,072,868.98 | 227,485,754.02 | (1,218,174,343.52) | | 76,127,090.74 | 76,127,091.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 582,220,371.10 | 678,782,416.86 | 767,204,154.58 | 1,192,739,524.18 | (1,218,174,343.52) | 0.00 | 7,646,759,282.51 | 7,646,759,283.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | 2,686,493.12 | 2,686,493.12 | |
| Accounts Receivable | 9200-9299 | | | | | (3,289,515.42) | 1,011,110,060.64 | 1,007,820,545.22 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | 20,437,236.50 | 20,437,236.50 | |
| Prepaid Expenditures | 9330 | | | | | | 4,210,032.59 | 4,210,032.59 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (3,289,515.42) | 1,038,443,822.85 | 1,035,154,307.43 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | 42,926.86 | 587,974,700.67 | 588,017,627.53 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | 30,424,339.51 | 30,424,339.51 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 42,926.86 | 618,399,040.18 | 618,441,967.04 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (3,332,442.28) | 420,044,782.67 | 416,712,340.39 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 93,908,384.50 | 47,160,211.68 | (366,963,942.71) | (569,241,484.42) | (6,664,884.56) | 420,044,782.67 | (443,074,368.92) | (859,786,710.00) |
| F. ENDING CASH (A + E) | | 1,056,949,875.33 | 1,104,110,087.01 | 737,146,144.30 | 167,904,659.88 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 581,284,557.99 | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|------------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 5,080,450,523.00 | -2.07% | 4,975,235,376.00 | -2.60% | 4,845,937,956.00 |
| 2. Federal Revenues | 8100-8299 | 8,392,781.00 | 0.93% | 8,470,564.00 | 0.95% | 8,550,681.00 |
| 3. Other State Revenues | 8300-8599 | 91,188,749.00 | -2.83% | 88,609,452.00 | -2.63% | 86,282,644.00 |
| 4. Other Local Revenues | 8600-8799 | 124,131,835.00 | -0.98% | 122,912,794.00 | -7.44% | 113,773,098.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 245,000,000.00 | -91.84% | 20,000,000.00 | 0.00% | 20,000,000.00 |
| b. Other Sources | 8930-8979 | 100,000,000.00 | -100.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (941,171,685.00) | 33.16% | (1,253,263,685.00) | 2.01% | (1,278,401,646.00) |
| 6. Total (Sum lines A1 thru A5c) | | 4,707,992,203.00 | -15.85% | 3,961,964,501.00 | -4.19% | 3,796,142,733.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,422,718,072.00 | | 2,295,749,566.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (126,968,506.00) | | 50,018,326.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,422,718,072.00 | -5.24% | 2,295,749,566.00 | 2.18% | 2,345,767,892.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 626,267,671.00 | | 603,018,277.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (23,249,394.00) | | 71,517.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 626,267,671.00 | -3.71% | 603,018,277.00 | 0.01% | 603,089,794.00 |
| 3. Employee Benefits | 3000-3999 | 1,303,397,033.00 | 0.90% | 1,315,146,761.00 | 7.62% | 1,415,365,257.00 |
| 4. Books and Supplies | 4000-4999 | 268,153,593.00 | -36.53% | 170,185,000.00 | -31.58% | 116,437,052.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 453,051,614.00 | 0.25% | 454,197,463.00 | -1.36% | 448,009,442.00 |
| 6. Capital Outlay | 6000-6999 | 27,715,904.00 | -58.04% | 11,629,064.00 | 41.56% | 16,461,669.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,083,281.00 | -0.08% | 8,076,578.00 | 0.00% | 8,076,578.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (112,049,399.00) | 13.33% | (126,988,417.00) | -13.26% | (110,151,619.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 73,937,585.00 | 2.96% | 76,127,091.00 | 1.17% | 77,019,048.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 5,071,275,354.00 | -5.21% | 4,807,141,383.00 | 2.35% | 4,920,075,113.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (363,283,151.00) | | (845,176,882.00) | | (1,123,932,380.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,769,504,890.67 | | 1,406,221,739.67 | | 561,044,857.67 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,406,221,739.67 | | 561,044,857.67 | | (562,887,522.33) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 27,302,325.00 | | 27,302,326.00 | | 27,302,326.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 301,530,537.00 | | 336,228,145.00 | | 410,276,687.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 79,538,201.00 | | 76,567,593.00 | | 77,764,614.00 |
| 2. Unassigned/Unappropriated | 9790 | 997,850,676.67 | | 120,946,793.67 | Negative; revise assignments | (1,078,231,149.33) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,406,221,739.67 | | 561,044,857.67 | | (562,887,522.33) |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 79,538,201.00 | | 76,567,593.00 | | 77,764,614.00 |
| c. Unassigned/Unappropriated | 9790 | 997,850,676.67 | | 120,946,793.67 | | (1,078,231,149.33) |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 1,077,388,877.67 | | 197,514,386.67 | | (1,000,466,535.33) |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| See Attached. | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 1,047,708,194.00 | -27.51% | 759,456,207.00 | 0.13% | 760,478,157.00 |
| 3. Other State Revenues | 8300-8599 | 807,109,929.00 | -1.34% | 796,311,160.00 | -1.04% | 788,064,900.00 |
| 4. Other Local Revenues | 8600-8799 | 16,937,215.00 | -5.67% | 15,977,020.00 | -11.26% | 14,177,879.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 941,171,685.00 | 33.16% | 1,253,263,685.00 | 2.01% | 1,278,401,646.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,812,927,023.00 | 0.43% | 2,825,008,072.00 | 0.57% | 2,841,122,582.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 829,412,664.00 | | 824,776,137.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (4,636,527.00) | | (442,610.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 829,412,664.00 | -0.56% | 824,776,137.00 | -0.05% | 824,333,527.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 447,240,998.00 | | 433,702,081.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (13,538,917.00) | | (101,257.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 447,240,998.00 | -3.03% | 433,702,081.00 | -0.02% | 433,600,824.00 |
| 3. Employee Benefits | 3000-3999 | 865,727,353.00 | 2.05% | 883,436,796.00 | 3.13% | 911,045,991.00 |
| 4. Books and Supplies | 4000-4999 | 150,291,045.05 | -4.49% | 143,548,317.00 | -0.15% | 143,336,633.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 440,375,112.00 | 2.95% | 453,379,923.00 | -1.96% | 444,502,471.00 |
| 6. Capital Outlay | 6000-6999 | 53,820,956.31 | -88.84% | 6,008,071.00 | 0.00% | 6,008,239.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 85,058,483.00 | 11.41% | 94,766,575.00 | -11.83% | 83,558,643.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,871,926,611.36 | -1.12% | 2,839,617,900.00 | 0.24% | 2,846,386,328.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (58,999,588.36) | | (14,609,828.00) | | (5,263,746.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 97,181,566.36 | | 38,181,978.00 | | 23,572,150.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 38,181,978.00 | | 23,572,150.00 | | 18,308,404.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 21,437.00 | | 21,437.00 | | 21,437.00 |
| b. Restricted | 9740 | 38,160,541.00 | | 23,550,713.00 | | 18,286,967.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 38,181,978.00 | | 23,572,150.00 | | 18,308,404.00 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| See Attached | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 5,080,450,523.00 | -2.07% | 4,975,235,376.00 | -2.60% | 4,845,937,956.00 |
| 2. Federal Revenues | 8100-8299 | 1,056,100,975.00 | -27.29% | 767,926,771.00 | 0.14% | 769,028,838.00 |
| 3. Other State Revenues | 8300-8599 | 898,298,678.00 | -1.49% | 884,920,612.00 | -1.19% | 874,347,544.00 |
| 4. Other Local Revenues | 8600-8799 | 141,069,050.00 | -1.54% | 138,889,814.00 | -7.88% | 127,950,977.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 245,000,000.00 | -91.84% | 20,000,000.00 | 0.00% | 20,000,000.00 |
| b. Other Sources | 8930-8979 | 100,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 7,520,919,226.00 | -9.76% | 6,786,972,573.00 | -2.21% | 6,637,265,315.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,252,130,736.00 | | 3,120,525,703.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (131,605,033.00) | | 49,575,716.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,252,130,736.00 | -4.05% | 3,120,525,703.00 | 1.59% | 3,170,101,419.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,073,508,669.00 | | 1,036,720,358.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (36,788,311.00) | | (29,740.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,073,508,669.00 | -3.43% | 1,036,720,358.00 | 0.00% | 1,036,690,618.00 |
| 3. Employee Benefits | 3000-3999 | 2,169,124,386.00 | 1.36% | 2,198,583,557.00 | 5.81% | 2,326,411,248.00 |
| 4. Books and Supplies | 4000-4999 | 418,444,638.05 | -25.02% | 313,733,317.00 | -17.20% | 259,773,685.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 893,426,726.00 | 1.58% | 907,577,386.00 | -1.66% | 892,511,913.00 |
| 6. Capital Outlay | 6000-6999 | 81,536,860.31 | -78.37% | 17,637,135.00 | 27.40% | 22,469,908.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,083,281.00 | -0.08% | 8,076,578.00 | 0.00% | 8,076,578.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (26,990,916.00) | 19.38% | (32,221,842.00) | -17.47% | (26,592,976.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 73,937,585.00 | 2.96% | 76,127,091.00 | 1.17% | 77,019,048.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 7,943,201,965.36 | -3.73% | 7,646,759,283.00 | 1.57% | 7,766,461,441.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (422,282,739.36) | | (859,786,710.00) | | (1,129,196,126.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,866,686,457.03 | | 1,444,403,717.67 | | 584,617,007.67 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,444,403,717.67 | | 584,617,007.67 | | (544,579,118.33) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 27,323,762.00 | | 27,323,763.00 | | 27,323,763.00 |
| b. Restricted | 9740 | 38,160,541.00 | | 23,550,713.00 | | 18,286,967.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 301,530,537.00 | | 336,228,145.00 | | 410,276,687.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 79,538,201.00 | | 76,567,593.00 | | 77,764,614.00 |
| 2. Unassigned/Unappropriated | 9790 | 997,850,676.67 | | 120,946,793.67 | | (1,078,231,149.33) |
| f. Total Components of Ending Fund Balance | | 1,444,403,717.67 | | 584,617,007.67 | | (544,579,118.33) |
| (Line D3f must agree with line D2) | | 1,444,403,717.67 | | 584,617,007.67 | | (544,579,118.33) |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 79,538,201.00 | | 76,567,593.00 | | 77,764,614.00 |
| c. Unassigned/Unappropriated | 9790 | 997,850,676.67 | | 120,946,793.67 | | (1,078,231,149.33) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 1,077,388,877.67 | | 197,514,386.67 | | (1,000,466,535.33) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 13.56% | | 2.58% | | -12.88% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)) | | | | | | |
| | | 442,172.02 | | 429,080.00 | | 417,271.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 7,943,201,965.36 | | 7,646,759,283.00 | | 7,766,461,441.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 7,943,201,965.36 | | 7,646,759,283.00 | | 7,766,461,441.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 1% | | 1% | | 1% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 79,432,019.65 | | 76,467,592.83 | | 77,664,614.41 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 79,432,019.65 | | 76,467,592.83 | | 77,664,614.41 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | NO |

2020-21 Initial Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2021-22 and 2022-23**

Major Revenue Assumptions

| | <u>2021-22</u> | <u>2022-23</u> |
|--|-----------------------|-----------------------|
| 1. Norm Enrollment | | |
| Non-charter schools | 407,602 | 395,380 |
| Locally-funded charter schools | 42,389 | 42,389 |
| Total | <u>449,991</u> | <u>437,769</u> |
| 2. Estimated Funded Average Daily Attendance | | |
| Non-charter schools (includes County Program students) | 395,057.51 | 381,977.68 |
| Locally-funded charter schools | 40,469.38 | 40,469.38 |
| Total | <u>435,526.89</u> | <u>422,447.06</u> |
| 3. Funded COLA | | |
| LCFF | 0% | 0% |
| Special Education (AB602) | 0% | 0% |
| 4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments) | | |
| Grades K-3 | \$7,830 | \$7,830 |
| Grades 4-6 | \$7,199 | \$7,199 |
| Grades 7-8 | \$7,412 | \$7,412 |
| Grades 9-12 | \$8,813 | \$8,813 |
| 5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation | | |
| Non-charter schools (includes County Program students) | 85.30% | 85.30% |
| Locally-funded charter schools (total) | 46.13% | 46.36% |
| 6. Gap Funding Percentage (DOF) | 100% | 100% |
| 7. LCFF Revenue (in millions) | | |
| Non-charter schools | \$4,616.0 | \$4,486.3 |
| Locally-funded charter schools | 359.2 | \$359.6 |
| Total | <u>\$4,975.2</u> | <u>\$4,845.9</u> |
| 8. Education Protection Act (in millions) | | |
| Non-charter schools | \$707.5 | \$707.5 |
| Locally-funded charter schools | \$49.0 | \$49.0 |
| Total | <u>\$756.5</u> | <u>\$756.5</u> |

2020-21 Initial Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2021-22 and 2022-23**

| <u>Major Revenue Assumptions (continued)</u> | <u>2021-22</u> | <u>2022-23</u> |
|---|-----------------------|-----------------------|
| 9. California State Lottery – Rates Per ADA | | |
| Unrestricted | \$153.00 | \$153.00 |
| Restricted | \$54.00 | \$54.00 |
| 10. Mandate Block Grant | | |
| Non-charter schools – K-8 | \$32.18 | \$32.18 |
| Non-charter schools – 9-12 | \$61.94 | \$61.94 |
| Locally-funded charter schools – K-8 | \$16.86 | \$16.86 |
| Locally-funded charter schools – 9-12 | \$46.87 | \$46.87 |
| 11. Transfer from the Community Redevelopment Agency Fund of \$20 million in FY2021-22 and FY2022-23 to fund the Ongoing and Major Maintenance Account. | | |

Major Expenditure Assumptions for 2021-22

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| <u>Certificated Salaries</u> | Amounts (in millions) |
|--------------------------------------|----------------------------------|
| School Staff and Resources | \$ 61.4 |
| Step and Column Salary Adjustment | 21.3 |
| Federal, State, and Local Grants | (3.6) |
| Reduced Cost from Enrollment Decline | (26.5) |
| 2020-21 One-time Items | (184.2) |
| Total 2021-22 Known Changes | <u>\$(131.6)</u> |

2020-21 Initial Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2021-22 and 2022-23**

Major Expenditure Assumptions for 2021-22 (continued)

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| <u>Classified Salaries</u> | Amounts (in millions) |
|--------------------------------------|--------------------------|
| School Staff and Resources | \$ 1.8 |
| Reduced Cost from Enrollment Decline | (0.5) |
| Federal, State, and Local Grants | (0.8) |
| 2020-21 One-time Items | (37.3) |
| Total 2021-22 Known Changes | <u>\$(36.8)</u> |

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 16.02%, a decrease of 0.13% from prior year. Employer contribution rate to CalPERS is 22.84%, an increase of 2.14% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2021-22.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$2.7 million. Inflation is based on a 1.73% California CPI for 2021-22.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$3.1 million
 - c. Exclusion of 2020-21 onetime items of \$202.3 million which are mostly expenditure related to COVID-19, Proposition 39 California Clean Energy Jobs Act, expenditures of carryover, furniture for classrooms, and IT projects.
 - d. Higher textbook allocation of \$32.7 million
 - e. School athletic uniforms of \$9.9 million
 - f. Board election of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS state-on behalf expenditures.
6. **Reserve for Economic Uncertainties** at \$76.6 million is 1% of total General Fund Expenditures and Other Financing Uses.

2020-21 Initial Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2021-22 and 2022-23**

Major Expenditure Assumptions for 2021-22 (continued)

7. **Indirect Cost Rate** is at 5.15%.
8. **Undesignated Balance** of \$120.9 million is mainly a result of the loss of funding in Prop 98. The current Senate and Assembly agreement on the State’s budget rejects the proposed cuts to Prop 98 and instead fully funds LCFF including the 2.31% statutory COLA.

Major Expenditure Assumptions for 2022-23

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| <u>Certificated Salaries</u> | Amounts (in millions) |
|--------------------------------------|----------------------------------|
| School Staff and Resources | \$ 53.4 |
| Step and Column Salary Adjustment | 21.3 |
| Federal, State, and Local Grants | (0.4) |
| Reduced Cost from Enrollment Decline | (24.7) |
| Total 2022-23 Known Changes | <u>\$49.6</u> |

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| <u>Classified Salaries</u> | Amounts (in millions) |
|--------------------------------------|----------------------------------|
| School Staff and Resources | \$ 0.3 |
| Federal, State, and Local Grants | (0.1) |
| Reduced Cost from Enrollment Decline | (0.2) |
| Total 2022-23 Known Changes | <u>\$(0.0)</u> |

2020-21 Initial Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2021-22 and 2022-23**

Major Expenditure Assumptions for 2022-23 (continued)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 18.4%, an increase of 2.38% from prior year. Employer contribution rate to CalPERS is 25.5%, an increase of 2.66% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2022-23.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$3.6 million. Inflation is based on a 2.12% California CPI for 2022-23.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$1.9 million
 - c. Exclusion of 2021-22 onetime items of \$15.4 million which are mostly school athletic uniforms and board election
 - d. Lower textbook allocation of \$54.3 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS state-on behalf expenditures.
6. **Reserve for Economic Uncertainties** at \$77.8 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.2%.
9. **Undesignated Balance** of \$(1,078.2) million is mainly a result of the loss of funding in Prop 98. The current Senate and Assembly agreement on the State's budget rejects the proposed cuts to Prop 98 and instead fully funds LCFF including the 2.31% statutory COLA. With this restoration, the deficit in unassigned/unappropriated amount in 2022-23 will be reduced.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|------------------|--------------|-----|-------|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|---|---|----------------|
| Third Prior Year (2017-18) | | | | |
| District Regular | 447,955 | 443,041 | | |
| Charter School | 40,790 | 40,298 | | |
| Total ADA | 488,745 | 483,339 | 1.1% | Not Met |
| Second Prior Year (2018-19) | | | | |
| District Regular | 432,648 | 431,005 | | |
| Charter School | 38,742 | 38,776 | | |
| Total ADA | 471,390 | 469,781 | 0.3% | Met |
| First Prior Year (2019-20) | | | | |
| District Regular | 409,976 | 413,133 | | |
| Charter School | 41,101 | 40,940 | | |
| Total ADA | 451,077 | 454,073 | N/A | Met |
| Budget Year (2020-21) | | | | |
| District Regular | 405,792 | | | |
| Charter School | 40,469 | | | |
| Total ADA | 446,261 | | | |

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

For 2017-18, actual ADA came a lot lower due to the impact of a lower actual enrollment and higher net Charter ADA shift.

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|------------------|--------------|-----|-------|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|----------------|----------------------------|--|------------|
| Third Prior Year (2017-18) | | | | |
| District Regular | 463,292 | 460,516 | | |
| Charter School | 42,585 | 42,073 | | |
| Total Enrollment | 505,877 | 502,589 | 0.6% | Met |
| Second Prior Year (2018-19) | | | | |
| District Regular | 446,669 | 446,609 | | |
| Charter School | 40,505 | 41,979 | | |
| Total Enrollment | 487,174 | 488,588 | N/A | Met |
| First Prior Year (2019-20) | | | | |
| District Regular | 430,964 | 433,803 | | |
| Charter School | 43,047 | 42,869 | | |
| Total Enrollment | 474,011 | 476,672 | N/A | Met |
| Budget Year (2020-21) | | | | |
| District Regular | 423,344 | | | |
| Charter School | 42,389 | | | |
| Total Enrollment | 465,733 | | | |

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

CBEDS enrollment includes non public schools.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|------------------------------------|---|--|--|
| Third Prior Year (2017-18) | | | |
| District Regular | 437,684 | 460,516 | |
| Charter School | 40,294 | 42,073 | |
| Total ADA/Enrollment | 477,978 | 502,589 | 95.1% |
| Second Prior Year (2018-19) | | | |
| District Regular | 412,375 | 446,609 | |
| Charter School | 38,776 | 41,979 | |
| Total ADA/Enrollment | 451,151 | 488,588 | 92.3% |
| First Prior Year (2019-20) | | | |
| District Regular | 413,133 | 433,803 | |
| Charter School | 40,940 | 42,869 | |
| Total ADA/Enrollment | 454,073 | 476,672 | 95.3% |
| | | Historical Average Ratio: | 94.2% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 94.7% |

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|--------------------------------------|--|--|----------------------------|----------------|
| Budget Year (2020-21) | | | | |
| District Regular | 401,703 | 423,344 | | |
| Charter School | 40,469 | 42,389 | | |
| Total ADA/Enrollment | 442,172 | 465,733 | 94.9% | Not Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 388,610 | 409,718 | | |
| Charter School | 40,469 | 42,389 | | |
| Total ADA/Enrollment | 429,079 | 452,107 | 94.9% | Not Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 376,802 | 397,456 | | |
| Charter School | 40,469 | 42,389 | | |
| Total ADA/Enrollment | 417,271 | 439,845 | 94.9% | Not Met |

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

There was a 6-day teacher strike in 2018-19 that affected attendance for the year. This lowered the historical average to 94% from a usual historical average of 95%.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 454,418.02 | 446,606.54 | 435,526.89 | 422,447.06 |
| b. Prior Year ADA (Funded) | 454,418.02 | 454,418.02 | 446,606.54 | 435,526.89 |
| c. Difference (Step 1a minus Step 1b) | | (7,811.48) | (11,079.65) | (13,079.83) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -1.72% | -2.48% | -3.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 5,620,358,051.00 | 5,080,450,523.00 | 4,975,235,376.00 |
| b1. COLA percentage | | 0.00% | 0.00% | 0.00% |
| b2. COLA amount (proxy for purposes of this criterion) | | 0.00 | 0.00 | 0.00 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 0.00% | 0.00% | 0.00% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | | |
| | | -1.72% | -2.48% | -3.00% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | -2.72% to -.72% | -3.48% to -1.48% | -4.00% to -2.00% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 1,756,718,421.00 | 1,753,977,728.00 | | |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A | N/A | N/A |

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 5,956,121,819.00 | 5,426,763,415.00 | 5,333,671,212.00 | 5,216,643,909.00 |
| District's Projected Change in LCFF Revenue: | | -8.89% | -1.72% | -2.19% |
| LCFF Revenue Standard: | | -2.72% to -.72% | -3.48% to -1.48% | -4.00% to -2.00% |
| Status: | | Not Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The 2020-21 Governor's May Revision Budget proposed a reduction to LCFF of 10% which includes the elimination of the 2.31% statutory COLA. Zero COLA is assumed in 2021-22 and 2022-23. The effective reduction for 2020-21 through 2022-23 is 7.92%.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2017-18) | 3,913,672,473.68 | 4,454,302,838.32 | 87.9% |
| Second Prior Year (2018-19) | 4,109,881,793.33 | 4,644,460,948.96 | 88.5% |
| First Prior Year (2019-20) | 4,339,857,132.00 | 5,079,359,845.00 | 85.4% |
| | Historical Average Ratio: | | 87.3% |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 1.0% | 1.0% | 1.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 84.3% to 90.3% | 84.3% to 90.3% | 84.3% to 90.3% |

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2020-21) | 4,352,382,776.00 | 4,997,337,769.00 | 87.1% | Met |
| 1st Subsequent Year (2021-22) | 4,213,914,604.00 | 4,731,014,292.00 | 89.1% | Met |
| 2nd Subsequent Year (2022-23) | 4,364,222,943.00 | 4,843,056,065.00 | 90.1% | Met |

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | -1.72% | -2.48% | -3.00% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -11.72% to 8.28% | -12.48% to 7.52% | -13.00% to 7.00% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -6.72% to 3.28% | -7.48% to 2.52% | -8.00% to 2.00% |

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|------------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2019-20) | 660,600,041.00 | | |
| Budget Year (2020-21) | 1,056,100,975.00 | 59.87% | Yes |
| 1st Subsequent Year (2021-22) | 767,926,771.00 | -27.29% | Yes |
| 2nd Subsequent Year (2022-23) | 769,028,838.00 | 0.14% | No |

Explanation:
(required if Yes)

The variance in 2020-21 and 2021-22 is due to a one-time CARES Act ESSER Funds of \$287.7 million recognized in 2020-21.

| | | | |
|---|----------------|--------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2019-20) | 958,679,570.00 | | |
| Budget Year (2020-21) | 898,298,678.00 | -6.30% | No |
| 1st Subsequent Year (2021-22) | 884,920,612.00 | -1.49% | No |
| 2nd Subsequent Year (2022-23) | 874,347,544.00 | -1.19% | No |

Explanation:
(required if Yes)

| | | | |
|---|----------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2019-20) | 161,105,007.00 | | |
| Budget Year (2020-21) | 141,069,050.00 | -12.44% | Yes |
| 1st Subsequent Year (2021-22) | 138,889,814.00 | -1.54% | No |
| 2nd Subsequent Year (2022-23) | 127,950,977.00 | -7.88% | No |

Explanation:
(required if Yes)

The variance in 2020-21 is mostly due to lower estimate of interest income.

| | | | |
|--|----------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2019-20) | 464,801,323.00 | | |
| Budget Year (2020-21) | 418,444,638.05 | -9.97% | Yes |
| 1st Subsequent Year (2021-22) | 313,733,317.00 | -25.02% | Yes |
| 2nd Subsequent Year (2022-23) | 259,773,685.00 | -17.20% | Yes |

Explanation:
(required if Yes)

The lower expenses in 2020-21 is mainly due to lower textbook adoption. The lower expenses in 2021-22 is mainly due to the one-time nature of 2020-21 additional COVID-19 related expenditures. The lower expenses in 2022-23 is mainly due to lower textbook adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

| | | | |
|-------------------------------|----------------|--------|----|
| First Prior Year (2019-20) | 911,011,150.00 | | |
| Budget Year (2020-21) | 893,426,726.00 | -1.93% | No |
| 1st Subsequent Year (2021-22) | 907,577,386.00 | 1.58% | No |
| 2nd Subsequent Year (2022-23) | 892,511,913.00 | -1.66% | No |

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|------------------|-----------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2019-20) | 1,780,384,618.00 | | |
| Budget Year (2020-21) | 2,095,468,703.00 | 17.70% | Not Met |
| 1st Subsequent Year (2021-22) | 1,791,737,197.00 | -14.49% | Not Met |
| 2nd Subsequent Year (2022-23) | 1,771,327,359.00 | -1.14% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2019-20) | 1,375,812,473.00 | | |
| Budget Year (2020-21) | 1,311,871,364.05 | -4.65% | Met |
| 1st Subsequent Year (2021-22) | 1,221,310,703.00 | -6.90% | Met |
| 2nd Subsequent Year (2022-23) | 1,152,285,598.00 | -5.65% | Met |

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B if NOT met)

The variance in 2020-21 and 2021-22 is due to a one-time CARES Act ESSER Funds of \$287.7 million recognized in 2020-21.

Explanation:
Other State Revenue
(linked from 6B if NOT met)

Explanation:
Other Local Revenue
(linked from 6B if NOT met)

The variance in 2020-21 is mostly due to lower estimate of interest income.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B if NOT met)

Explanation:
Services and Other Exps
(linked from 6B if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|------------------|---|---|---------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 7,943,201,965.36 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 7,943,201,965.36 | 238,296,058.96 | 234,861,453.00 | Not Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

The District uses the authority provided by the Governor's May Revise to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2017-18) | Second Prior Year (2018-19) | First Prior Year (2019-20) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 75,381,322.00 | 75,617,628.00 | 79,000,000.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 702,918,869.14 | 903,394,261.65 | 530,159,254.13 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 778,300,191.14 | 979,011,889.65 | 609,159,254.13 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 7,063,245,677.98 | 7,387,607,344.83 | 7,795,866,062.86 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 7,063,245,677.98 | 7,387,607,344.83 | 7,795,866,062.86 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 11.0% | 13.3% | 7.8% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 3.7% | 4.4% | 2.6% |

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2017-18) | 261,161,996.14 | 4,507,787,131.86 | N/A | Met |
| Second Prior Year (2018-19) | 222,040,538.41 | 4,684,831,275.28 | N/A | Met |
| First Prior Year (2019-20) | (332,766,612.06) | 5,129,772,814.00 | 6.5% | Not Met |
| Budget Year (2020-21) (Information only) | (363,283,151.00) | 5,071,275,354.00 | | |

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Fiscal Year 2019-20 deficit spending is due to the COVID-19 pandemic related expenditures. Most of the revenue, mainly the CARES Act ESSER Funds, will not be recognized until 2020-21 even though most of the pandemic-related expenditures occur in 2019-20

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level ¹ | District ADA |
|-------------------------------|-------------------|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 400,000 |
| 0.3% | 400,001 and over |

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2017-18) | 1,602,089,544.64 | 1,602,089,544.64 | 0.0% | Met |
| Second Prior Year (2018-19) | 1,747,735,721.96 | 1,875,007,208.78 | N/A | Met |
| First Prior Year (2019-20) | 1,899,967,420.91 | 2,102,271,502.73 | N/A | Met |
| Budget Year (2020-21) (Information only) | 1,769,504,890.67 | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA | | |
|-----------------------------|--------------|-----|---------|
| 5% or \$71,000 (greater of) | 0 | to | 300 |
| 4% or \$71,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 442,172 | 429,080 | 417,271 |
| District's Reserve Standard Percentage Level: | 1% | 1% | 1% |

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 7,943,201,965.36 | 7,646,759,283.00 | 7,766,461,441.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 7,943,201,965.36 | 7,646,759,283.00 | 7,766,461,441.00 |
| 4. Reserve Standard Percentage Level | 1% | 1% | 1% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 79,432,019.65 | 76,467,592.83 | 77,664,614.41 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 79,432,019.65 | 76,467,592.83 | 77,664,614.41 |

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 79,538,201.00 | 76,567,593.00 | 77,764,614.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 997,850,676.67 | 120,946,793.67 | (1,078,231,149.33) |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 1,077,388,877.67 | 197,514,386.67 | (1,000,466,535.33) |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 13.56% | 2.58% | -12.88% |
| District's Reserve Standard (Section 10B, Line 7): | 79,432,019.65 | 76,467,592.83 | 77,664,614.41 |
| Status: | Met | Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The deficit in the third year FY 2022-23 is brought about by the loss of funding in Prop 98. The current Senate and Assembly agreement on the State's budget rejects the proposed cuts to Prop 98 and instead fully funds LCFF including the 2.31% statutory cost-of-living adjustment. With this restoration, the deficit amount in the 3rd year FY 2022-23 will be reduced.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|--------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2019-20) | (1,166,272,956.06) | | | |
| Budget Year (2020-21) | (1,228,912,756.00) | 62,639,799.94 | 5.4% | Met |
| 1st Subsequent Year (2021-22) | (1,253,263,685.00) | 24,350,929.00 | 2.0% | Met |
| 2nd Subsequent Year (2022-23) | (1,278,401,646.00) | 25,137,961.00 | 2.0% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2019-20) | 20,776,904.00 | | | |
| Budget Year (2020-21) | 245,000,000.00 | 224,223,096.00 | 1079.2% | Not Met |
| 1st Subsequent Year (2021-22) | 20,000,000.00 | (225,000,000.00) | -91.8% | Not Met |
| 2nd Subsequent Year (2022-23) | 20,000,000.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2019-20) | 53,359,637.00 | | | |
| Budget Year (2020-21) | 73,937,585.00 | 20,577,948.00 | 38.6% | Not Met |
| 1st Subsequent Year (2021-22) | 76,127,091.00 | 2,189,506.00 | 3.0% | Met |
| 2nd Subsequent Year (2022-23) | 77,019,048.00 | 891,957.00 | 1.2% | Met |

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The variance in 2020-21 and 2021-22 is due to the one-time transfer of \$225 million in 2020-21 from the Health and Welfare Fund in accordance with the 2019-20 Fiscal Stabilization Fund. The fund transfer represents healthcare savings from the 50-State Medicare Advantage Plan of \$125 million and health benefit savings of \$100 million.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The higher Transfers Out in 2020-21 is due to the higher encroachment of the Child Development Fund.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2020 |
|-------------------------------|----------------------|--------------------------------------|-------------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 5 | Various Funds | Fund 01 - Objects 7438 & 7439 | 186,241 |
| Certificates of Participation | 16 | Various Funds | Fund 56 - Objects 7438 & 7439 | 164,430,000 |
| General Obligation Bonds | 25 | Tax Levy | Fund 51 - Objects 7433 & 7434 | 10,624,010,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 79,187,005 |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|--|---|------------------------|-------------------------------|-----------------------|
| Children Ctr Facilities Revolving Loan | 1 | Child Development Fund | Fund 12 - Objects 7438 & 7439 | 79,200 |
| Retirement Bonus | | Various Funds | Various | 37,915,963 |
| Arbitrage Payable | | Bond Funds | Fund 21 - Object 5800 | 0 |
| | | | | |
| | | | | |
| TOTAL: | | | | 10,905,808,409 |

| Type of Commitment (continued) | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | 325,715 | 103,538 | 81,762 | 18,758 |
| Certificates of Participation | 24,412,237 | 34,322,029 | 17,531,793 | 17,429,183 |
| General Obligation Bonds | 920,627,114 | 1,056,452,481 | 1,002,474,419 | 891,283,494 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 75,875,177 | 76,411,734 | 77,350,338 | 75,809,098 |
| Other Long-term Commitments (continued): | | | | |
| Children Ctr Facilities Revolving Loan | 79,200 | 79,200 | 0 | 0 |
| Retirement Bonus | 5,262,537 | 5,300,000 | 5,300,000 | 5,300,000 |
| Arbitrage Payable | 2,294,902 | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,028,876,882 | 1,172,668,982 | 1,102,738,312 | 1,089,840,533 |
| Has total annual payment increased over prior year (2019-20)? | | Yes | Yes | Yes |

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The increase in general obligation bond payments will be funded by the tax levy. The increase in payments for COPs, compensated absences, and retirement bonus will be funded by general fund unrestricted revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | | |

4. OPEB Liabilities

| | |
|--|------------------|
| a. Total OPEB liability | 8,989,782,255.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 411,629,944.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 8,578,152,311.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Jun 30, 2019 |

Data must be entered.

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|----|--------------------------|----------------------------------|----------------------------------|
| a. | 26,131,756.00 | 26,131,756.00 | 26,131,756.00 |
| b. | 285,044,204.00 | 286,223,818.00 | 288,426,987.00 |
| c. | | | |
| d. | 37,171 | 37,421 | 37,673 |

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

| |
|-----|
| Yes |
|-----|

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

| |
|--|
| |
|--|

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

| |
|----------------|
| 613,013,292.00 |
| 0.00 |

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 127,123,687.00 | 155,638,294.00 | 172,048,441.00 |
| b. Amount contributed (funded) for self-insurance programs | 127,123,687.00 | 155,638,294.00 | 172,048,441.00 |

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 34,117.0 | 33,510.4 | 33,027.4 | 32,567.4 |

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No reopeners at this time.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| |
|--|
| |
|--|

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
(may enter text, such as "Reopener")

| | | |
|--|--|--|
| | | |
|--|--|--|

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

30,831,929

7. Amount included for any tentative salary schedule increases

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| | | |

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 572,119,585 | 575,653,849 | 579,284,392 |
| 100.0% | 100.0% | 100.0% |
| | | |

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | | |
| 55,403,931 | 102,013,574 | 83,949,713 |

Class Size reduction, additional counselors, additional librarians, additional nurses and community schools.

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 28,166,267 | 28,166,267 | 28,166,267 |
| | | |

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 17,639.8 | 17,437.4 | 17,422.4 | 17,417.4 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No reopeners at this time.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |

One Year Agreement

| | | | |
|--|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year or | | | |

Multiyear Agreement

| | | | |
|--|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

12,410,425

7. Amount included for any tentative salary schedule increases

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 297,707,050 | 303,665,188 | 309,807,598 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | | | |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Prior Year Settlements | | | |
| Are any new costs from prior year settlements included in the budget? | No | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |
| If Yes, explain the nature of the new costs: | | | |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | |
| 1. Are step & column adjustments included in the budget and MYPs? | No | No | No |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Attrition (layoffs and retirements) | | | |
| 1. Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

Classified (Non-management) - Other
List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 5,474.2 | 5,501.5 | 5,501.5 | 5,501.5 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

n/a

1. Are salary and benefit negotiations settled for the budget year?

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |
| | | | |

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |
| | | | |

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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19-64733-0000000

July 1 Budget
2020-21 Budget
Technical Review Checks

Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

| | |
|---|------------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. | <u>EXCEPTION</u> |

| ACCOUNT | | | | | | | |
|-----------------------------|----------|--------|-------|--|--|--|--|
| FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE | | | | |

01-3210- -0000-0000-8990 3210 8990 -287,741,071.00
Explanation: Given that LEAs may use CARES Act ESSER funds for any allowable expenditure incurred on or after March 13, 2020, portion of the funds that will come in FY 2020-21 will reimburse the District for expenditures incurred in 2019-20. In the absence of clear guidelines, the reimbursement is currently being recorded as a contribution from Resource Code 3210 to Resource Code 0000 using SACS object 8990.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form MYP
Form CASH

Explanation:Form MYP - The deficit in the third year FY 2022-23 is brought about by the loss of funding in Prop 98. The current Senate and Assembly agreement on the State's budget rejects the proposed cuts to Prop 98 and instead fully funds LCFF including the 2.31% statutory cost-of-living adjustment. With this restoration, the deficit amount in the 3rd year FY 2022-

23 will be reduced.

Form CASH - The cash flow show the difference at a summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped in another. The overall total matches the budget.

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

General Fund
 Budget Assumptions
 Fiscal Year 2020-21

ASSUMPTIONS FOR ESTIMATED REVENUES

Enrollment

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier.

Estimated Norm Day Enrollment

| | |
|---|---------|
| Non-charter schools | 421,150 |
| Locally-funded (affiliated) charter schools | 42,389 |
| Direct-funded (fiscally-independent) charter schools* | 116,257 |
| Total LAUSD enrollment | 579,796 |

*Not included in the revenue projections for LAUSD

Average Daily Attendance (ADA)

The P-2 ADA for grades K-12 are estimated for the budget year 2020-21 and for the two succeeding fiscal years, 2021-22 and 2022-23, by applying the three-year average percentage of P-2 ADA to enrollment by grade span of the three completed fiscal years 2015-16 through 2017-18. The Annual ADA for grades K-12 are estimated for the budget year 2020-21 and for the two succeeding fiscal years, 2021-22 and 2022-23, by applying the three-year average percentage of Annual ADA to enrollment by grade span of the three completed fiscal years 2015-16 through 2017-18.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2020-21 LCFF entitlements.

| Grade Span | Estimated Funded ADA | |
|------------|----------------------|--------------------------------|
| | Non-charter Schools | Locally-funded Charter Schools |
| K-3 | 138,678.61 | 13,017.34 |
| 4-6 | 93,334.21 | 9,876.74 |
| 7-8 | 57,801.44 | 6,679.84 |
| 9-12 | 116,322.90 | 10,895.46 |
| Total | 406,137.16 | 40,469.38 |

General Fund
Budget Assumptions
Fiscal Year 2020-21

Based on the declining enrollment provision in the California Education Code Section 42238, LAUSD (K-12 non-charter schools) is estimated to be funded at the prior year ADA with adjustments for prior year ADA of students who transferred to and from the District and its charter schools. This provision does not apply to the locally-funded (affiliated) charter schools which are funded at the current year P-2 ADA.

Local Control Funding Formula (LCFF)

The Governor’s 2020-21 May Revision Budget released on May 14, 2020 proposes a reduction of 10% which suspends the statutory cost-of-living adjustment (COLA) of 2.31% and an effective reduction of 7.92% to the 2019-20 base grant amounts. In addition, Targeted Instructional Improvement Grants, Home-to-School Transportation, and Economic Recovery Target which are all LCFF add-on funding for the District will also receive a 10% reduction.

Below are the 2020-21 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

| | |
|--------------|---------|
| Grades K-3* | \$7,830 |
| Grades 4-6 | \$7,199 |
| Grades 7-8 | \$7,412 |
| Grades 9-12* | \$8,813 |

*Includes grade span adjustments

For the non-charter schools including the district-funded county program students, the three-year average unduplicated pupil count is estimated at 369,385 and the corresponding three-year average percentage to total enrollment is 84.92%. The locally-funded charter schools’ percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD’s LCFF estimates for fiscal year 2020-21 are detailed below. The estimated LCFF entitlements for the locally-funded charter schools were calculated separately for each school but are shown as totals below.

| | Non-charter schools | Locally-funded charter schools | Total |
|--------------------------|---------------------|--------------------------------|-----------------|
| Local Property Taxes | \$1,288,711,569 | \$118,953,267 | \$1,407,664,836 |
| Education Protection Act | 707,527,928 | 48,941,880 | 756,469,808 |
| State Aid | 2,725,154,098 | 191,161,781 | 2,916,315,879 |
| Total | \$4,721,393,595 | \$359,056,928 | \$5,080,450,523 |

General Fund
 Budget Assumptions
 Fiscal Year 2020-21

FEDERAL REVENUES

The 2020-21 Initial Budget includes an estimated funding for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of \$339.8 million
- CARES Act ESSER Fund Allocation of \$287.7 million
- Federal IDEA Local Assistance of \$128.8 million
- Title II, Part A - Supporting Effective Instruction of \$27.2 million
- Title IV, Part A – Student Support and Academic Enrichment of \$25.7 million
- 21st Century Allocation of \$22.6 million

STATE REVENUES

Special Education

The 2020-21 estimated AB602 funding for Special Education yields a total of \$383.5 million which reflects the Governor’s January Budget proposal to increase special education base rates to \$645 per student after a 2.31% COLA suspension. All Other State Revenues also include an estimated \$35.3 million of AB 3632 Mental Health funding and \$3.1 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$207.00 per unit of ADA which includes \$153.00 per ADA for the base and \$54.00 per ADA for Proposition 20, for a total of \$95.5 million.

Mandate Block Grant

The rates per ADA are in the table below which yields an estimated funding of \$17.7 million.

Mandate Block Grant

| | Non-charter schools | Locally-funded charter schools |
|------|---------------------|--------------------------------|
| K-8 | \$32.18 | \$16.86 |
| 9-12 | \$61.94 | \$46.87 |

General Fund
 Budget Assumptions
 Fiscal Year 2020-21

LOCAL REVENUES AND OTHER FINANCING SOURCES

TRANS

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2020-21.

Sale of Property

Recognition of \$100 million proceeds from the sale of real estate property.

Interfund Transfers

One-time transfer of \$225 million from the Health and Welfare Fund in accordance with the 2019-20 Fiscal Stabilization Fund. The fund transfer represents healthcare savings from the 50-State Medicare Advantage Plan of \$125 million and health benefit savings of \$100 million.

Transfer from the Community Redevelopment Agency Fund of \$20 million to fund the Ongoing and Major Maintenance Account.

ASSUMPTIONS FOR ESTIMATED EXPENDITURES

Certificated and Classified Salaries

Funding for certificated employees’ step and column advancement is included; while funding for classified employees’ step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

- State Teachers Retirement System 16.15%
- Public Employee Retirement System
 - All Classified Employee except for School Police 20.70%
 - School Police 45.44%
- Social Security 6.20%
- Unemployment Insurance 0.06%
- Worker’s Compensation* 1.85%
- Medicare 1.45%

*Workers’ Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

General Fund
 Budget Assumptions
 Fiscal Year 2020-21

Other Post-Employment Benefits

There is no set-aside in 2020-21 for Other Post-Employment Benefits.

Retirement Packages

There are approximately 37,171 retirees covered by post-retirement benefits. The current year’s cost is approximately \$251.6 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

Other Operating Expenditures

The California Consumer Price Index (CPI) of .62% was applied to other operating expenditures except utilities, which is projected to increase by 12.65%.

Approximately \$104 million of COVID-19 related expenditures are included.

Ongoing and Major Maintenance Account

The set aside for Ongoing and Major Maintenance Account is 3% of the total General Fund expenditures and other financing uses, excluding STRS State-On-Behalf payments.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2020-21 amounts to \$18.4 million.

Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

| | |
|----------------------------------|--------------------------|
| Non-Spendable | \$27.3 million |
| Restricted | 38.2 million |
| Assigned | 301.5 million |
| Reserve for Economic Uncertainty | 79.5 million |
| Unassigned/Undesignated | <u>997.9 million</u> |
| Total | <u>\$1,444.4 million</u> |

CHARTER SCHOOLS

Locally-funded charter schools’ budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools’

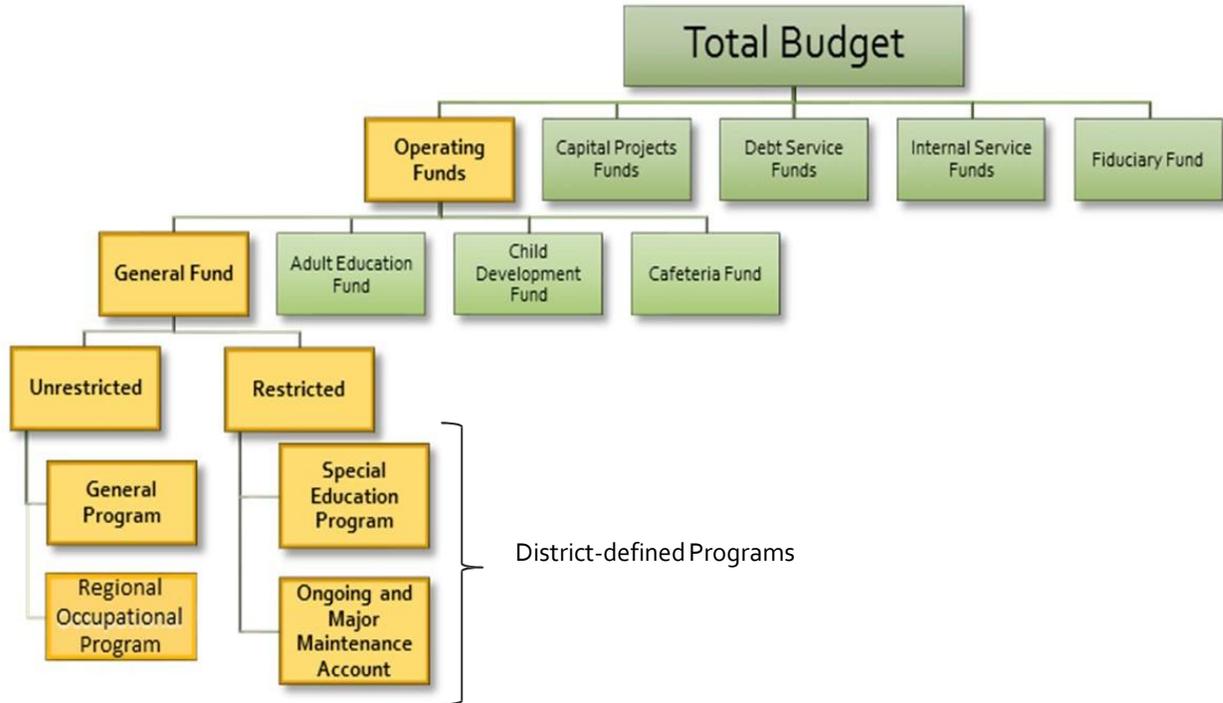
General Fund
Budget Assumptions
Fiscal Year 2020-21

budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).

Section IV

INTRODUCTION

LAUSD’s budget is large and complex. The chart below shows the hierarchy of LAUSD’s fund structure based on California’s Standardized Account Code Structure (SACS). This will guide and help the reader understand the LAUSD’s budget and its various components.



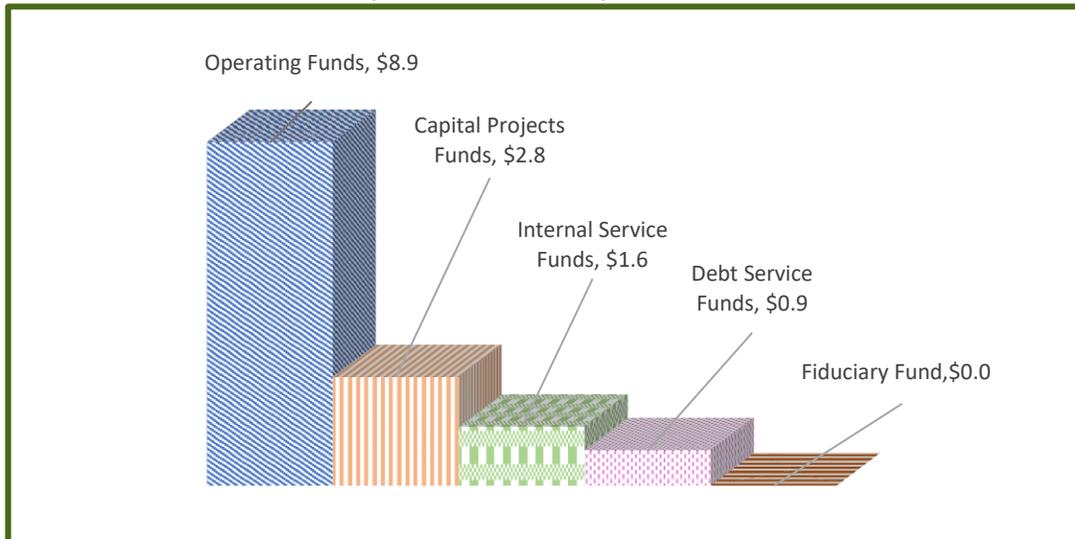
The following pages in this section are designed to look at LAUSD’s fund structure from the overall total budget drilling down to the General Fund, which is the largest Operating Fund of LAUSD. Therefore, this section of the budget overview will focus on the General Fund.

THE TOTAL BUDGET

As required by California law, LAUSD’s budget is classified and reported by “fund”. The funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds**, as discussed further below, is composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. The total Operating Funds for fiscal year 2020-21 is \$8.9 billion. These funds are used for the day-to-day operation of LAUSD schools and offices.
2. **Capital Projects Funds** total to \$2.8 billion and account for the acquisition or construction of capital facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. **Internal Service Funds** total to \$1.6 billion and are used for the payment of employee health and welfare benefits, workers’ compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher’s health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.
4. **Debt Service Funds** total to \$0.9 billion and are used for the payment of interest and principal of long-term bonds.
5. **Fiduciary Fund** totals to \$0.4 million and is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of future retirees of LAUSD.

Figure 1: 2020-21 TOTAL BUDGET (ALL FUNDS) = \$14.2 BILLION
(amounts in billions)



OPERATING FUNDS

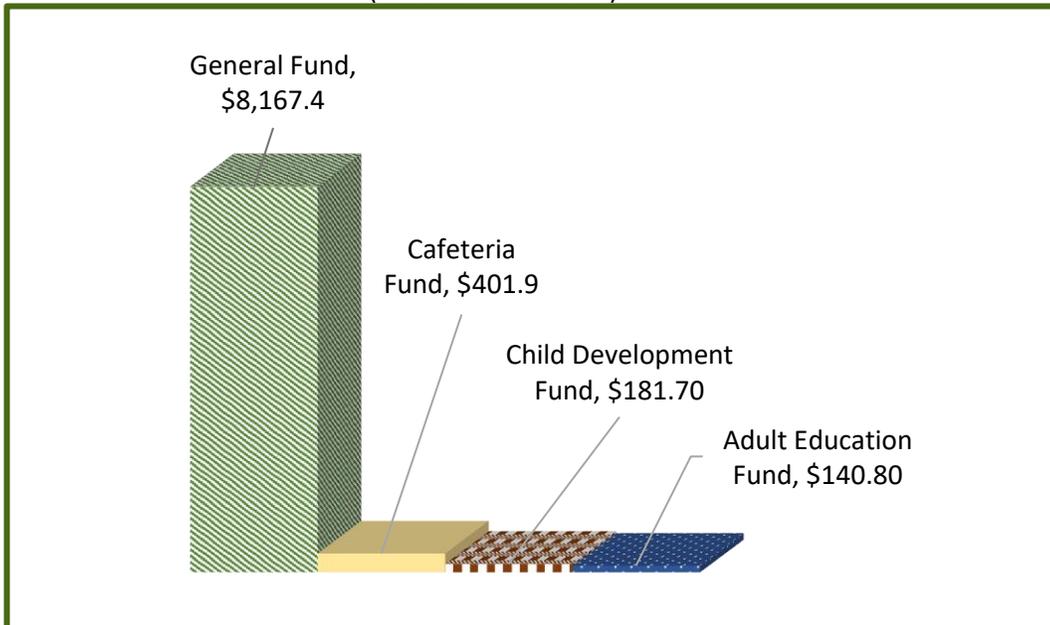
As shown on the hierarchy of funds, the Operating Funds category is broken down into the following four individual funds:

1. **General Fund** - includes funds for the basic instructional and administrative expenditures of the District
2. **Cafeteria Fund** - includes funds for the food service programs
3. **Child Development Fund** - includes funds dedicated for the operation of the Early Childhood Education program
4. **Adult Education Fund** - includes funds dedicated for the operation of the Adult Education program.

An instructional program such as the Early Childhood Education may cost more than the revenue it generates. Therefore, a support from the General Fund is necessary. This is also true for operational programs such as the ones offered by the Food Services Division.

Figure 2: 2020-21 OPERATING FUNDS = \$8.9 BILLION

(amounts in millions)



GENERAL FUND

The \$8.17 billion General Fund includes “unrestricted” and “restricted” funds.

- Unrestricted General Fund – These are funds such as the Local Control Funding Formula (LCFF) Base Grant portion and one-time Mandated Cost Block Grant that can be used for any general-purpose expenditure.
- Restricted General Fund – These are funds such as the AB 602 Special Education and Title I funds that must be used for specific purposes.

The General Fund is further broken down into “District-defined Programs” as shown below.

| General Fund’s District-defined Program | Unrestricted | Restricted |
|---|--------------|------------|
| General Program | ✓ | |
| Special Education Program | | ✓ |
| Regional Occupational Program | ✓ | |
| Ongoing and Major Maintenance Account | | ✓ |

Some district-defined programs within the General Fund may also need support. An example is the Special Education Program which is subsidized by the General Program (unrestricted). The support for the Special Education Program from the General Program is called an “inter-program transfer”, where the transfer of funds occur *between District-defined programs* within the General Fund.

DESCRIPTION OF FUNDS

California State law requires school districts to organize their financial reporting by “fund”. The California School Accounting Manual (CSAM), which governs school district budgeting and accounting processes in California, defines “fund” as an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of a Local Educational Agency (LEA) in accordance with special regulations, restrictions, or limitations.” (Section 101, December 1998).

LEAs such as the Los Angeles Unified School District are required to budget by fund. The Initial Budget is comprised of a General Fund and 23 special funds. The uses of these funds are summarized below.¹

OPERATING FUNDS

*Fund 010: **General Fund*** is used to account for the basic instructional, support, and administrative operations of the District. The General Fund includes services to regular K-12 schools, the special education program, and other programs. The General Fund supports and accounts for both restricted and unrestricted funding sources and expenditures. The restricted sources are summarized in the Restricted General Fund section of this document.

*Fund 110: **Adult Education Fund*** is used to account separately for federal, state, and local revenues for adult education programs, as well as for expenditures that support this program. Expenditures in the Adult Education Fund are limited to those for adult education purposes. Moneys received for programs other than adult education may not be expended for adult education purposes (Education Code §52616[b]).

*Fund 120: **Child Development Fund*** is used to account for federal, state, and local revenues to operate child development programs. In the Los Angeles Unified School District, the Child Development Fund supports the activities of the Early Childhood Education Centers that operate throughout the District. This fund may be used only for expenditures for the operation of child development programs and may be subsidized by the General Fund as well.

*Fund 130: **Cafeteria Fund*** is used to account for federal, state, and local resources to operate the District’s food service program (Education Code §38091 and §38100).

¹ Definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and the District’s 2018-19 Audited Annual Financial Report to reflect specific District use of various funds

CAPITAL PROJECTS FUNDS

Building Funds exist primarily to account for proceeds from the sale of bonds (Education Code §15146). Expenditures are most commonly made against Object 6000 – Capital Outlay accounts. As the result of the passage of multiple bond elections, the District operates six separate Building Funds.

*Fund 210: **Building Fund – Measure R*** accounts for the proceeds resulting from the passage of Measure R, a local school bond measure approved by the voters in March 2004, for new school construction and repairs to existing schools.

*Fund 211: **Building Fund – Proposition BB*** accounts for the proceeds resulting from the passage of Proposition BB, a local school bond measure approved by the voters in April 1997 for construction of new schools and repair and modernization of existing schools.

*Fund 212: **Building Fund*** accounts for proceeds from the sale of bonds prior to 1997, as well as state allowances and other resources designed for facilities expansion.

*Fund 213: **Building Fund – Measure K*** accounts for the proceeds resulting from the passage of Measure K, a local school bond measure approved by the voters in November 2002, for new school construction and repair and modernization of existing schools.

*Fund 214: **Building Fund – Measure Y*** accounts for the proceeds resulting from the passage of Measure Y, a local school bond measure approved by the voters in November 2005, for school construction and modernization, with the goal of returning all schools to a traditional calendar.

*Fund 215: **Building Fund – Measure Q*** accounts for the proceeds resulting from the passage of Measure Q which was a local school bond measure approved by the voters in November 2008 to fund critical repair and safety needs, create science labs and other specialized classrooms necessary to teach courses that would help students get into college or start careers after they graduate, and help create classrooms that are up to date in technology and high speed internet.

*Fund 250: **Capital Facilities Account Fund*** accounts for resources received from developer fees levied upon new residential, commercial, or industrial development projects within the District's boundaries. The dollars are used to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

*Fund 300: **State School Building Lease-Purchase Fund*** accounts for state apportionments received in accordance with California Education Code §17700-17780, primarily for relief of overcrowding.

*Fund 351: **County School Facilities Fund*** account for revenues and expenditures resulting from building projects funded primarily or in part from state bond elections or from matching funds. The District used to operate four separate County School Facilities Funds. In 2013-14, these four funds shown below were consolidated into one single County School Facilities Fund.

County School Facilities Fund - 1A accounts for school construction and modernization funds received from proceeds resulting from the passage of Proposition 1A in 1998, as well as for local matching funds.

County School Facilities Fund – Proposition 47 accounts for apportionments received from the State School Facilities Fund. The passage of Proposition 47 in November 2002 authorized the sale of bonds for new school facility construction, modernization projects, and facility hardship grants.

County School Facilities Fund – Proposition 55 accounts for the matching funds received as a result of the passage of Measure R. Proposition 55 was passed by the voters in March 2004.

County School Facilities Fund – Proposition 1D provides funding from the Kindergarten- University Public Education Facilities Bond Act of 2006. Proposition 1D was approved by the voters in the November 2006 general election. Funds provide additional dollars for existing school facilities programs. Funds also provide new dollars for seismic mitigation of the most vulnerable school facilities, creation of career technical education facilities, reduction of severely overcrowded sites, and incentives for the construction of high-performance “green” schools.

Special Reserve Funds for Capital Outlay Projects provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code §42840). Transfers authorized by the governing board must be utilized for capital outlay purposes. The District operates four Special Reserve Funds:

*Fund 400: **Special Reserve Fund – Community Redevelopment Agency*** accounts for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

*Fund 401: **Special Reserve Fund*** accounts for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

*Fund 402: **Special Reserve Fund – FEMA – Earthquake*** accounts for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994 Northridge earthquake.

*Fund 403: **Special Reserve Fund – FEMA – Hazard Mitigation*** accounts for funds received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and Early Childhood Education Centers.

DEBT SERVICE FUNDS

*Fund 510: **Bond Interest and Redemption Fund*** accounts for the payment of the principal and interest on Proposition BB and Measures K, Q, R, and Y bond issues. Revenues are derived from ad valorem taxes levied upon all properties subject to tax by the District.

*Fund 530: **Tax Override Fund*** accounts for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionments.

*Fund 560: **Capital Services Fund*** accounts for the accumulation of resources for the repayment of principal and interest on certificates of participation (COPs) and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

INTERNAL SERVICE FUNDS

*Fund 670: **Health and Welfare Benefits Fund*** pays for claims, administrative costs, insurance premiums, and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

*Fund 671: **Workers' Compensation Self-Insurance Fund*** pays for claims, excess insurance coverage, administrative costs, and related expenditures. An outside claims administrator manages Workers' Compensation claims for the District.

*Fund 672: **Liability Self-Insurance Fund*** pays for claims, excess insurance coverage, administrative costs, and related expenditures, and to provide funds for insurance deductible amounts. An outside claims administrator manages liability claims for the District.

FIDUCIARY FUND

*Fund 713: **Other Post-employment Benefits (OPEB) Fund*** accounts for resources to be distributed to a trust account for employees' Other Post-employment Benefits.

Student Body Fund at the school sites account for cash held by the District on behalf of the student bodies. The CSAM does not require that Student Body Fund moneys be reported to CDE as part of the District's budget. However, it must be included in the audited financial statements to meet GAAP reporting requirements.

SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

Beginning Balance

This section of the financial statements basically reflects the ending balance of the prior year. In addition, it may include adjustments due to audit or restatements of amounts.

Revenue

This section entails the various types of revenues received. They are classified based on the source of funds such as the Local Control Funding Formula, federal, state, and local revenues. For example, entitlements or grants coming from the federal government such as the Federal IDEA and Title I are included under federal revenues; while entitlements or grants coming from the state such as the Special Education funding AB 602 is included in the state revenues. It may also include inter-fund transfers-in from other funds.

USES OF FUNDS

Expenditure

This section reflects the amounts of funds spent or to be spent based on the type of expenditure which are called the objects of expenditures. These may be certificated and classified employees' salaries, employee benefits, books and supplies, contracts, and capital outlay. It may also include inter-fund transfers-out to other funds.

- *Certificated Salaries* include salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of school administrators, teachers, librarians, counselors, nurses, and certificated central office administrators.
- *Classified Salaries* include salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of instructional aides, school administrative assistants, bus drivers, carpenters, custodians, plumbers, and those non-certificated employees who supervise their work.
- *Employee Benefits* include employers' contributions to retirement plans and health and welfare benefits for employees, their dependents, retired employees, and board members; and other post-employment benefits.
- *Books and Supplies* include the cost of textbooks, instructional materials, general supplies, and fuel.

- *Services and Other Operating Expenses* include the cost of contracts, travel and conferences, dues and memberships, utilities, rentals, leases, repairs, and professional or consulting services.
- *Capital Outlay* includes the cost of facilities (land and buildings), books and media for new libraries or major expansion of school libraries, equipment, and equipment replacement. Most of LAUSD’s capital outlay costs are in bond funds devoted specifically to school construction and modernization.
- *Other Outgo* includes pass through of apportionments to county-educated LAUSD-resident students, transfers of taxes to direct-funded (fiscally-independent) charter schools, bond redemptions, and bond interest and other service charges.

Ending Balance

This section entails the ending fund balance for the fiscal year which are classified into various categories. GASB 54 implemented a five-tier fund balance classification that sets the parameters and spending constraints as to use of funds.

- *Non-spendable Fund Balance* consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually-required to remain intact, such as the principal of a permanent endowment.
- *Restricted Fund Balance* consists of funds that are subject to externally-imposed and legal constraints.
- *Committed Fund Balance* consists of funds that are subject to internal policies and constraints. These policies are self-imposed by the District’s highest level of decision-making authority.
- *Assigned Fund Balance* consists of funds that are intended to be used for a specific purpose by the district’s highest level or an official with the authority to assign funds.
- *Unassigned Fund Balance* consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

HOW EDUCATION IS FUNDED IN CALIFORNIA

Prior to the 1970s, California's schools were financed largely with property tax revenues imposed for the benefit of local school districts. This led to dramatic differences in school district funding. A school district with very high property values could raise more revenue per pupil with a low property tax rate, while a district with low property values could raise less with a much higher property tax rate. The state attempted to reduce these differences by providing more state aid to low-property wealth districts. Despite this effort, per pupil revenues varied considerably between districts. In fiscal year 1968-69, for example, per pupil expenditures ranged from \$577 in Baldwin Park to \$1,232 in Beverly Hills.¹ This disparity led to the important *Serrano v. Priest* (1976) equal protection litigation, which was resolved through statutory enactments that called for a general equalization of state apportionment revenue to school districts.

In 1978, voters approved Proposition 13. The new law limited property tax rates to 1 percent of a property's assessed value at the time of acquisition. Proposition 13 reduced property tax revenues available for local governments and school districts. To cushion the impact to school districts, the state Legislature shifted state dollars to schools.

With the adoption of Proposition 98 (1988) and Proposition 111 (1990), a minimum funding level from State and local property taxes was provided to K-14 public schools. California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues. To a much lesser extent, districts also receive some local property revenues that are collected at the local level but distributed by the State. Income and sales taxes are more volatile revenue sources than property taxes. When the economy sours, unemployment rises, leading to fewer purchases. This correspondingly leads to less income and goods to be taxed. As a result, fewer dollars become available for schools.

California school districts therefore face dramatic cyclical funding variations as the economy rises and falls. Further, California's Governor and State Legislature, whose vote on the State Budget Act determines how State funds may be spent, have enormous control over the ability of local school districts to utilize funding to meet the specific needs of their students. Approximately 60% of all school district funds in California are general purpose in nature; the remaining 40% are restricted to specific purposes, such as the needs of special education students, low income students, limited English-proficient students, and specific grade levels. This greatly constrains local boards of education in their spending decisions. They are further constrained in their ability to raise taxes independently of the State. Bond issues, usually limited to building programs, require a 55% vote for passage. Parcel tax measures require a 2/3 vote.

In 2013, the Governor proposed revising the state's allocation formula for school districts to increase flexibility at the local level. This proposal is known as the Local Control Funding Formula (LCFF). Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English Learners and socio-economically disadvantaged pupils.

¹ California Budget Project, *School Finance in California and the Proposition 98 Guarantee* (April 2006).

The following provides information on legislation and court rulings that have significantly affected California's funding for education.²

Senate Bill 90 (1972) – In 1972, the Legislature established revenue limits for California public schools. The legislation placed ceilings on the amount of tax money each district could receive per pupil. This was in order to help reduce the wide differences in school funding between high and low property-wealth districts. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit.

Serrano v. Priest (1976) – This 1976 California Supreme Court decision declared the existing system of financing schools unconstitutional because it violated the equal protection clause of the State Constitution. The Court ruled that property tax rates and per pupil expenditures should be equalized and that, by 1980, the difference in revenue limits per pupil should be less than \$100 (the "Serrano band"). This allowable difference in revenue limits has subsequently been adjusted for inflation. In equalizing funding, districts are divided into three types: elementary, high school, and unified. They are then further divided into small and large districts to ensure that appropriate funding comparisons are made. Special purpose or "categorical" funds are excluded from this calculation.

Assembly Bill 65 (1977) – In response to the *Serrano* decision, the California State Legislature passed AB 65, creating an annual inflation adjustment based on a sliding scale in order to equalize revenue limits among districts over time. Higher inflation increases were provided to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue districts.

Proposition 13 (1978) – This constitutional amendment (the "Jarvis Amendment") approved by California voters in 1978 limits property taxes to 1% of a property's assessed value, and caps increases in assessed value at 2% annually or the percentage growth in the Consumer Price Index, whichever is less. It also mandated a 2/3 vote for approval of new taxes, such as parcel taxes.

Assembly Bill 8 (1978) – In response to Proposition 13, the Legislature established a formula for dividing property taxes among cities, counties, and school districts. This shielded schools from some of the measure's effects. In the process, the State replaced the lost property taxes and effectively took control of school district funding.

Gann Limit (Proposition 4, 1979) – Proposition 4 created a constitutional limit on government spending at every level in the State, including school districts. No agency's expenditures can exceed its Gann Limit, which is adjusted annually for inflation and population increase.

Senate Bill 813 (1983) – SB 813 provided additional money to school districts through equalization of revenue limits and new categorical programs, longer school day/year, and higher beginning teachers' salaries. It also established statewide model curriculum standards.

Lottery Initiative (1984) – In November 1984, voters approved Proposition 37, a constitutional amendment establishing the California State Lottery. Provisions guarantee that a minimum of 34% of total lottery receipts be distributed to public schools, colleges, and universities. Funds are to supplement, not replace, State support for education. Lottery funds cannot be used for purchase or construction of

² Many of these rulings have been amended by subsequent legislations.

facilities, for land, or research. Under Proposition 20, passed in March 2000, 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials.

Proposition 98 (1988) – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor’s signature are required to suspend Proposition 98 for a year.

Proposition 111 (1990) – This constitutional amendment changed the inflation index for the Gann Limit calculation, effectively raising the limit. Additionally, the minimum Proposition 98 funding guarantee was changed to reflect the growth of California’s overall economy. It did so by shifting the adjustment from the growth of per capita personal income (which historically has tended to be a lower amount) to the growth in State per capita General Fund revenues plus one-half percent.

Assembly Bill 1200 (1991) – AB 1200 established a system for school district accounting practices that specifies how districts must report their revenues and expenditures. It requires that districts project their fiscal solvency two years out, and provide the State with Board-approved financial interim reports twice annually. County offices of education are responsible for monitoring and providing technical assistance to their districts. AB 2756 (2004) adds to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

Class Size Reduction, K-3 (SB 1777, 1996) – This legislation provided incentives for school districts to reduce K-3 classes to a pupil-teacher ratio of no more than 20 to 1, and provided additional funding to districts that met these ratios. A one-time allocation of \$25,000 per added classroom was also made available.

Senate Bill 1468 (1997) – This legislation changed the way average daily attendance (ADA) is counted, largely eliminating the concept of “excused absences” and basing ADA on students who are actually at school. To ensure that districts did not lose a large proportion of their revenue, the per-pupil revenue limit rate was adjusted by the average attendance rates of each individual school district.

Assembly Bill 602 (1997) – This legislation revised the state’s allocation formula for special education funding for school districts. The formula distributes a large share of special education funds based on total student population of each school district, rather than the number of special education students at each district or the specific needs of those students.

Assembly Bill 1115 (1999) – Under the terms of this bill, an independent charter school is deemed a school of the chartering school district for the purposes of establishing its special education local plan (“SELPA”) status unless it designates otherwise in its charter petition. As such, independent charter schools which are members of a school district’s SELPA are entitled to an equitable share of special education services and funding.

Assembly Bill 1600 (1999) – This bill gave charter schools the option to receive funding directly from the State, rather than from their local district, in the form of a block grant.

Proposition 39 (2000) – This constitutional amendment established a 55% vote threshold for the issuance of school facilities construction bonds. In order to issue bonds under Proposition 39, the District must, among other things, use Proposition 39 bond funds only for those projects specifically listed in the ballot

measure and strategic execution plans; create and maintain a citizens' bond oversight committee; and annually ensure that performance and financial audits are conducted for Proposition 39 facilities projects. Proposition 39 also requires the District to offer reasonably equivalent District school facility space to independent charter schools.

Proposition 49 (2002) – This voter initiative, otherwise known as the "The After School Education and Safety Program Act of 2002," increased state funding for before and after school programs at elementary and middle schools. Funding is provided to the District through a competitive grant process with priority given to school sites that have at least 50 percent of its students receiving free and reduced priced lunch. A portion of state funding under Proposition 49 satisfies the revenue limit guarantee under Proposition 98.

Assembly Bill 825 (2009) – Under the terms of this bill, the District receives funding for its Integration Program and for other instructional program needs as part of a Targeted Instructional Improvement Block Grant.

Senate Bill 1133 (Quality Education Investment Act of 2006) – Adopted in 2006 as a settlement of the CTA v. Schwarzenegger et al. lawsuit, the QEIA program provides targeted funding for eligible schools in API deciles 1, 2, and 3. The funding is to be used primarily for class-size reduction purposes and overall academic achievement goals. QEIA ended in fiscal year 2016-17.

Education Trailer Bill - Senate Bill 4 of the 2009-10 Third Extraordinary Session (SBX3 4, 2009) – For fiscal years 2008-09 through 2012-13, this bill established: (1) Categorical Program Flexibility, which grouped categorical programs into Tiers I, II, and III, and identified Tier III programs as unrestricted; (2) the public hearing requirement as a condition for receipt of Tier III funds; (3) the use of 2008-09 as the base year in calculating for most of the Tier III categorical programs and use of 2007-08 as the base year for calculating the revenue limit-related Tier III categorical programs; and (4) the use of June 30, 2008 ending balances as unrestricted funds with a few program exceptions. See the glossary for additional details on Tiers I, II, and III programs. In addition, SBX3 4 relaxed K-3 Class Size Reduction penalties for fiscal years 2008-09 through 2011-12 only.

Proposition 30 (2012) – The initiative passed on November 2012 provides for a [personal income tax](#) increase over seven years for California residents with an annual income over \$250,000, through the end of 2018. This also provides for an increase in [sales tax](#) by 0.25 percent over four years (from January 1, 2013 through December 31, 2016). This initiative funds K-12 public education among other purposes.

Local Control Funding Formula (2013) – This legislation simplified the state's funding allocation formula for school districts. The new funding formula intends to increase transparency for state funding to schools and increase decision-making as to expenditure of funds at the local education agency level. Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English learners, low income, and foster youth.

Proposition 39 (2013) – The California Clean Energy Jobs Act changed the corporate income tax code and allocates projected revenue to the state General Fund and the Clean Energy Job Creation Fund for five fiscal years beginning 2013-14. Under the initiative, available funds are to be used for eligible projects to improve energy efficiency and expand clean energy generation in schools. School Districts can request funding by submitting an application to the California Energy Commission.

Proposition 55 (2016) - Extends by twelve years the temporary personal income tax increases enacted in 2012 (Proposition 30) on earnings over \$250,000, with revenues allocated to K-12 schools, California Community Colleges, and, in certain years, healthcare. Proposition 55 will raise tax revenue by between \$4 billion and \$9 billion a year. Half of funds will go to schools and community colleges, up to \$2 billion a year would go to Medi-Cal, and up to \$1.5 billion will be saved and applied to debt.

Source: This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, from *EdSource*.

LOCAL CONTROL FUNDING FORMULA

Up until fiscal year 2012-13, the Revenue Limit was the basic and the largest financial support for District activities. In fiscal year 2013-14, Governor Jerry Brown implemented the new State funding formula for local education agencies called Local Control Funding Formula (LCFF). AB 97 was enacted, amending California Education Code 42238.07 which relates to education finance. The goal of LCFF is to significantly simplify how state funding is provided to local education agencies (LEAs), to create transparency of funding, and to grant local control of funds.

The LCFF eliminated the Revenue Limit and most of the state categorical program funding streams. The categorical programs that were folded in the LCFF are not bound by the program compliance requirements that existed before the implementation of LCFF. Below is a list of categorical programs participated in by LAUSD that are now folded in the LCFF.

- Administrator Training Program
- Adult Education
- Advanced Placement (AP) Program - Exam Fee Assistance
- Arts and Music Block Grant
- Bilingual Teacher Training and Assistance Program
- California High School Exit Exam Intensive Instruction
- California School Age Families Education (Cal-SAFE)
- Certificated Staff Mentoring Program
- Charter School Categorical Block Grant
- Charter School In-lieu of EIA
- Class-Size Reduction, Grade 9
- Class-Size Reduction, Grades K-3
- Community-Based English Tutoring (CBET)
- Community Day School Additional Funding
- Community Day School Additional Funding For Mandatory Expelled Pupils
- Core Academic Program (Supplemental Instruction)
- Deferred Maintenance
- Economic Impact Aid (EIA)
- Education Technology - California Technology Assistance Project (CTAP)
- Education Technology – Statewide Education Technology Services (SETS)
- Gifted & Talented Education (GATE)
- Instructional Materials, IMFRP
- Low STAR Score and at Risk of Retention (Supplemental Instruction)
- Math & Reading Professional Development
- Math & Reading Professional Development - English Learners
- Middle & High School Counseling
- National Board Certification Teacher Incentive Grant New
- Charter School Supplemental Categorical Block Grant
- Oral Health Assessments

Peer Assistance & Review Program
 Physical Education Teacher Incentive Program
 Professional Development Block Grant
 Pupil Retention Block Grant
 Pupil Transportation Programs
 Reader Services For Blind Teachers
 Regional Occupational Centers / Programs
 Remedial Program (Supplemental Instruction)
 Retained & Recommended for Retention (Supplemental Instruction)
 School and Library Improvement Block Grant
 School Safety & Violence Prevention Block Grant, Grades 8-12 (Carl Washington)
 School Safety Consolidated Competitive Grant
 Standards for Preparation and Licensing of Teachers (CTC)
 Targeted Instructional Improvement Block Grant
 Teacher Credentialing Block Grant (BTSA)
 Teacher Dismissal Apportionments

Unlike the Revenue Limit which was largely based on COLA and average daily attendance (ADA), the LCFF includes several variables to calculate an LEA’s entitlement. These are ADA, COLA, enrollment, unduplicated pupil count, and gap funding percentage.

To familiarize one’s self with the LCFF calculation, it would help to know the definitions of the various terminologies used in LCFF. Below are the various terminologies and their brief definitions in the order as they are encountered in the formula.

| | |
|---------------------------------------|---|
| Grade Span | LCFF funding uses grade span ADAs such as K-3, 4-6, 7-8, and 9-12. Transition Kindergarten (TK) is included in the Kindergarten enrollment. |
| Average Daily Attendance (ADA) | The change in the reporting of ADA was driven by the LCFF formula where ADAs are summed into grade spans of K-3, 4-6, 7-8, and 9-12. LCFF uses the ADA of students from the beginning of the school year to the school month ending on or before April 15th of a fiscal year. This period of attendance is called the Second Principal Apportionment (P-2) ADA. After adjusting LAUSD’s prior year ADA for students who transferred to and from LAUSD and charter schools, Education Code 42238.5 allows school districts to use the larger of the current year or prior year’s P-2 ADA; while charter schools use the current year’s P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, i.e., ADAs from the beginning to the end of the school year. The ADAs are sub-totaled by grade span which is multiplied by the corresponding funding rates per ADA. |

| | |
|--|---|
| Cost of Living Adjustment (COLA) | This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA. |
| Base Grant Per ADA | Each Base Grant Per ADA is composed of a base rate per ADA plus COLA. The Base Grant Per ADA is unique for each of the grade span and is applied to the respective grade span ADA to calculate the initial Base Grant Funding. For grades K-3, the Base Grant Per ADA includes the K-3 Grade Span Adjustment. The State provides an additional 10.4% of the initial K-3 Base Grant as funding for K-3 Class Size Reduction. For grades 9-12, the Base Grant Per ADA includes the 9-12 Career Technical Education (CTE) Adjustment. The State provides an additional 2.6% of the initial 9-12 Base Grant as funding for CTE. |
| Base Grant Funding | The Base Grant Funding is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span. |
| Enrollment | This refers to the total count of K-12 students enrolled as of the fall Census Day (first Wednesday in October). |
| Targeted Disadvantaged Students/Unduplicated Pupils | The unduplicated student count refers to pupils who are identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care. A student falling into one or more of the criteria mentioned is counted once even if the student meets more than one of the criteria; hence, the term unduplicated pupil count. All pupil counts are based on Fall 1 certified enrollment reported in the California Longitudinal Pupil Achievement Data System (CALPADS) as of fall Census Day (first Wednesday in October). |
| Unduplicated Pupil Percentage | This is calculated by dividing the total unduplicated pupil count by the total enrollment, and is used in the calculation of the Supplemental and Concentration Grant Funding. With the assumption of LCFF beginning in fiscal year 2013-14, this is expressed as an “average” percentage, i.e., for fiscal year 2014-15, 2-year average; for fiscal year 2015-16, a 3-year average; and for fiscal years 2016-17 and on, a 3-year average of the last three fiscal years including the current fiscal year. |

| | |
|-------------------------------------|---|
| Supplemental Grant Funding | Every Targeted Disadvantaged Student generates additional funding above the Base Grant Funding through the Supplemental Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%. |
| Concentration Grant Funding | In addition to the Supplemental Grant Funding, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 50%. |
| Allowance and Add-On Funding | For LAUSD, this includes the Targeted Instructional Improvement Block Grant (TIIBG) and the Home-To-School Transportation in the amounts received in fiscal year 2012-13. |
| LCFF Target Entitlement | The LCFF Target Entitlement is the sum of the Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Allowance and Add-on Funding. It is recalculated for each of the implementation year based on the current fiscal year's funded ADA and COLA. |
| Floor Entitlement | This represents the minimum amount an LEA may receive for a LCFF fiscal year. This is composed of the following: 1) the 2012-13 Revenue Limit per ADA times the current year funded ADA, 2) total amount of the 2012-13 Categorical Programs that were folded into LCFF, and 3) the prior year cumulative gap rates per ADA times the current year funded ADA. |
| Current Year Gap | This is the difference between the Target Entitlement and the Floor Entitlement. If the Target Entitlement is greater than the Floor Entitlement, the LEA has not reached its full LCFF implementation entitlement. Hence, there is still a gap or a need to reach full implementation. Otherwise, the LEA will be funded based on the Target Entitlement and is deemed to have reached the full implementation amount of LCFF. |
| Statewide Gap Funding Rate | Based on the State's available resources, the Gap Funding Rate is set at the State level and is used to calculate the Current Year Gap Funding. |

| | |
|---------------------------------|--|
| Current Year Gap Funding | This represents the “funded” portion of the gap between the Target Entitlement and the Floor Entitlement, and is funded incrementally each fiscal year until full funding of the Target Entitlement is realized. |
| Economic Recovery Target | It is the difference between the amount a school district or charter school would have received under the old funding system (Revenue Limit, Charter School Block Grants, and Categorical Programs) and the estimated amount it would receive for LCFF funding in 2020–21, based on certain criteria. This is not applicable to LAUSD because only school districts and charter schools that were at, or below, the 90th percentile of per-pupil funding rates of school districts under the old funding system as determined at the 2013-14 P-2 certification, are eligible for ERT payments. |
| Transition Funding | This represents the amount of LCFF entitlement a LEA receives for the fiscal year. If the Target Entitlement has not been realized, each current year’s LCFF funding is composed of the Floor Entitlement and the Current Year Gap Funding. If the Target Entitlement has been realized, the Transition Funding is the Target Entitlement. The Transition Funding is funded through: 1) local property taxes, 2) the Education Protection Act (EPA) which was enacted by Proposition 30 in November 2012, and 3) state aid. The portion of the Transition Funding that is not funded by local property taxes and EPA is funded by state aid. |

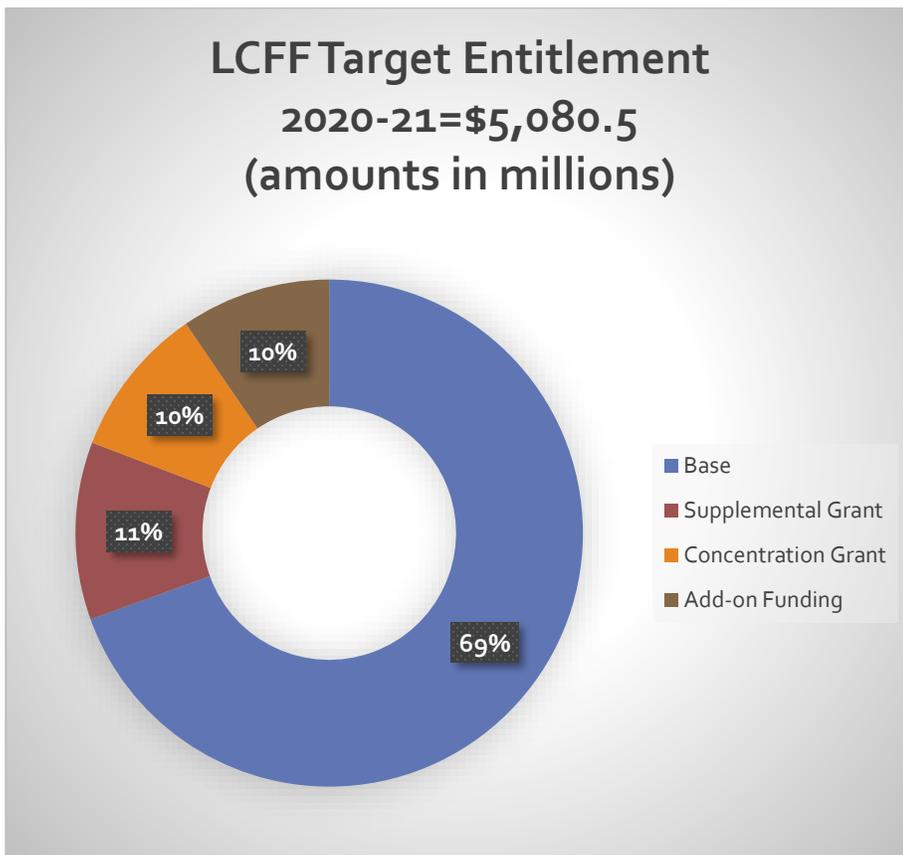
The 2018-19 Enacted State Budget fully implemented the LCFF and closed the funding gap. Since then, local educational agencies are funded on their Target Entitlement.

As a condition of receiving the K-3 Grade Span Adjustment, LAUSD is required to maintain an average K-3 class size enrollment of not more than 24 pupils or a collectively-bargained alternative class size at each school site. Failure of one school site to maintain the maximum average K-3 class size of 24:1, will jeopardize the whole K-3 Grade Span Adjustment funding. On the other hand, charter schools do not have to maintain or make progress toward the required average class size of 24 pupils.

The Supplemental and Concentration Grant Funding are dependent on an LEA’s number of unduplicated student count, specifically, the percentage of the unduplicated count to total enrollment. And although LCFF funding is considered unrestricted, the Supplemental and Concentration Grant Funding are earmarked to be spent on the Targeted disadvantaged student population. LEAs are required to specify on the Local Control and Accountability Plan (LCAP), the amount of expenditures for the Targeted Disadvantaged Student population. Initial investments to support targeted youth can be found on Section II -23 and II - 24.

The Governor’s 2020–21 Proposed Budget included an increase of \$1.2 billion in Proposition 98 funding for the LCFF reflecting the 2.29% COLA. This brought LCFF funding to \$64.2 billion. With the COVID-19 outbreak few months after, a pandemic was declared worldwide and “stay-at-home” order was issued by Governor Newsom in mid-March for California. The economic interruption caused by the COVID-19 pandemic resulted to a drastic revenue decline and now the State faces a deficit of \$54 million as reflected in the Governor’s 2020-21 May Revision Budget. In order to balance the state budget, LCFF now faces a total cut of 10% or \$6.5 billion absent additional federal funding. The May proposal suspends the 2.31% statutory COLA and implements an effective reduction of 7.92% from the base grant. In addition, all other LCFF add-on funding such as Targeted Instructional Improvement Grant, Home-to-School Transportation, and Economic Recovery Target are receiving a 10% cut as well.

Below is a graph that shows LAUSD’s LCFF Target Entitlement by component for the K-12 schools including affiliated charter schools.



BUDGET PRINCIPLES AND PROCESS

A. Principles of Budgeting and Accounting

The California School Accounting Manual and the California Education Code govern budget development for California school districts, and their standards form the basis for development of the District's Adopted Final Budget. Among these standards are:

Basis for Accounting. The California School Accounting Manual mandates that districts use either the accrual basis or the modified accrual basis in accounting for revenues and expenditures. The difference between the two is as follows:

- In the *Modified Accrual Basis*, revenues are recognized in the period when they become available and measurable, and expenditures are recognized when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis in accounting for governmental funds such as the General Fund and Adult Education Fund.
- In the *Accrual Basis*, revenues are recorded when earned, and expenditures are recorded when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis in proprietary funds such as Self-Insurance Funds.

Basis for Budgeting. The California School Accounting Manual also mandates the basis for school district budgeting. It requires that "generally, for California (school districts), the basis of budgeting should be the same as the basis of accounting used in the audited financial statements. Budgetary accounting must conform to the account codes in the standardized account code structure." California school districts are required to display their budgets by fund, by object, and by function.

Budgetary accounts are "projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency's (LEA's) goals." In general, budgetary accounts have two purposes: (1) to record the estimated revenues of a fund by source and amount, and (2) to record and control the limits that are set on the expenditure levels by the appropriations. The recording of actual revenue and expenditures allows a comparison to the available amounts to be committed or expended within the limits set by law or by the governing board.

Revenue Budget. For each fund, the revenue budget anticipates all income from federal, state, and local sources, as well as the anticipated beginning balance. The total of beginning balance and income is the maximum amount a school district may legally budget to spend for any fund.

Expenditure Budget. Each fund has an expenditure budget reflecting the fund's authorized costs, and, for most funds, the anticipated expenditure level.

B. Budget Process

Budget Preparation. The first step in preparing the budget is to determine the cost to continue the existing program. Enrollment-related costs are adjusted for projected changes. Costs not directly controllable by the District, such as utilities, retirement contributions, insurance, continuing contractual obligations, and legal costs, are adjusted to reflect estimated expenditures for the coming fiscal year.

Estimates of income are developed based on a review of federal and State statutory provisions and local revenue sources. Beginning balance amounts for the budget year are calculated utilizing a comparison of anticipated revenues and expenditures for the current year. The projected beginning balances and revenues are compared to the cost of continuing current programs to determine whether budget reductions may be necessary or whether unanticipated amounts may be available for allocation.

Board and public participation. Board meetings are scheduled for discussion of proposed budget changes. A public hearing, at which any member of the public may address the Board regarding the District's initial budget, is mandated prior to Board adoptions of the Final Budget in June.

C. Budget Revision Process

Budget adjustments. The Budget Services and Financial Planning Division either receives or initiates well over 20,000 requests annually to adjust or revise the adopted budget. Generally, a budget adjustment (B.A.) enables a school or office to use funds previously budgeted for a particular purpose.

Certain limitations apply to B.A.s. For example, schools or offices may not transfer funds from a restricted program into an unrestricted one (e.g., transfers from Title I into a District-funded school instructional material account would not be permitted).

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling by staff, or "non-routine," requiring formal approval by the Board of Education.

Categories of "non-routine" B.A.s are determined by the Board, and are currently defined as follows:

- A. All B.A.s from Undistributed Reserves.
- B. All B.A.s which increase the total number of regular, non-school-based budgeted positions, except for those that are fully funded from the budgeted resources of the requesting office ("cost-neutral" budget adjustments).

In addition to the above, California Education Code §42602 authorizes Boards of Education to increase income to reflect unanticipated new revenues during the course of the fiscal year.

ADOPTED BUDGET AND FINANCE POLICY (NOVEMBER 2013)

I. Purpose of the Budget and Finance Policy

The California School Accounting Manual, the State's financial guide for school districts, defines a budget as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose". It is through the budget that the Board and Superintendent set priorities and allocate resources.

California school districts, including LAUSD, are bound by legal requirements, administrative regulations, and oversight protocols during the budget process. These include:

Legal Requirements for Budget

- Budgets must show a plan for all proposed expenditures of the school district and of all estimated revenues for the fiscal year (Education Code 42122).
- School districts may not spend more than authorized in the adopted Final Budget, as adjusted during the fiscal year (Education Code 42600).

Administrative Regulations for Budget

- The California School Accounting Manual provides detailed definitions of income and expenditure categories together with approved budget and accounting practices.
- The Superintendent of Public Instruction annually issues budget and expenditure documents that specify the income and expenditure categories to be reflected in each school district budget.

Oversight Processes for Budget

- The Los Angeles County Office of Education (LACOE) monitors the financial health of the District with oversight and review from the Superintendent of Public Instruction (Education Code 33127, 33128, 42120 et seq., 42637).
- Should a district's financial condition deteriorate below the State's standards, LACOE is authorized to take corrective action. This could include assuming management of that District's financial affairs (Education Code 42127.3).

The District must also comply with the Governmental Accounting Standards Board's (GASB) accounting standards and rules. The budget process should also strive to meet the Government Finance Officers Association's (GFOA) best practices for finance, accounting, and budgeting by government agencies.

Consistent with State law and regulation, the LAUSD budget is developed, adopted, refined and reviewed on a timely basis, through an annual cycle, as highlighted by the table below.

Timetable of LAUSD Budget Process

| Timing | Activity |
|------------------|---|
| December | <ul style="list-style-type: none"> • First Interim Report released projecting current and future year’s revenues, expenditures, and balances. |
| January | <ul style="list-style-type: none"> • Governor proposes the State Budget to the Legislature for the next fiscal year • District Staff analyzes Governor's Proposed State Budget for Board |
| February | <ul style="list-style-type: none"> • School Budget Development |
| March | <ul style="list-style-type: none"> • Second Interim Report released projecting current year revenues, expenditures, & balances • Budget Services & Financial Planning Division presents District's 3-year financial forecast to Board • Board discusses recommendations for Budget Issues • General Fund - funding levels presented |
| April | <ul style="list-style-type: none"> • Board receives input from stakeholders regarding next year's budget • Board votes on adoption of Budget Issues for next year's budget |
| May | <ul style="list-style-type: none"> • Governor releases May Revision of proposed State Budget • Categorical Funding levels presented |
| June | <ul style="list-style-type: none"> • Board adopts Final Budget for coming year |
| June/July/August | <ul style="list-style-type: none"> • State budget adopted • If necessary, Board holds special meetings to consider changes to Final Budget |

II. Finance and Budget Policy

To assist the Board of Education in making sound policy, guide the development of the District’s budget, enhance the management of the District’s finances, minimize the risk of LACOE action, and reduce potential audit concerns, the Board has adopted this Finance and Budget Policy which is based on five core principles. The budget should:

1. Be based on the goals of the Board and Superintendent.
2. Be based on sound financial principles.
3. Be clear and easy to understand.
4. Be timely, and easy to manage at the school level.
5. Be based on a process that informs stakeholders.

This policy was developed after reviewing the document “Recommended Budget Practices” developed by the GFOA. The policy is also consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current GASB rules and standards. To the extent that LAUSD’s current budgeting and accounting practices are not in compliance with this policy, implementation of this policy is to be phased in.

The Finance and Budget Policy is a “living document.” LAUSD expects that it will evolve over time to best connect District policy, budgeting, and financing principles.

Principle One: The budget should be based on the goals of the Board of Education and Superintendent.

The Board of Education and Superintendent have the primary responsibility for developing and articulating the District’s goals; these goals will be the framework for the budget.

Principle Two: The budget should be based on sound financial principles.

LAUSD’s budget should be based on financial principles that will keep the District viable and able to sustain its key programs over time. The following specific financial principles, based on law, expert advice and experience, are offered to this end:

- a) Structurally Balanced Operating Budget
- b) Appropriate Use of One-Time Revenues
- c) Alignment of Budget with Expected Expenditures
- d) Maintenance of Appropriate and Adequate Fund Balance and Reserves
- e) Revenue Maximization
- f) Revenue and Expenditure Estimation
- g) Cost Recovery through Fees and Charges
- h) Capital Plan
- i) Asset Management
- j) Prudent Debt Management
- k) Program Sustainability
- l) GASB Compliance

A) STRUCTURALLY BALANCED OPERATING BUDGET

The Superintendent must annually prepare and recommend a structurally balanced budget where operating revenues are equal to, or exceed, operating expenditures (Education Code Sections 42100, 42127.5).

The Office of the Chief Financial Officer shall prepare the First and Second Period Interim Financial Reports in accordance with the law and make appropriate recommendations to the Board if financial adjustments are necessary. Annual appropriations shall be made to

responsibly address all identified liabilities, including pension, vacation accrual, workers' compensation, and retiree health needs.

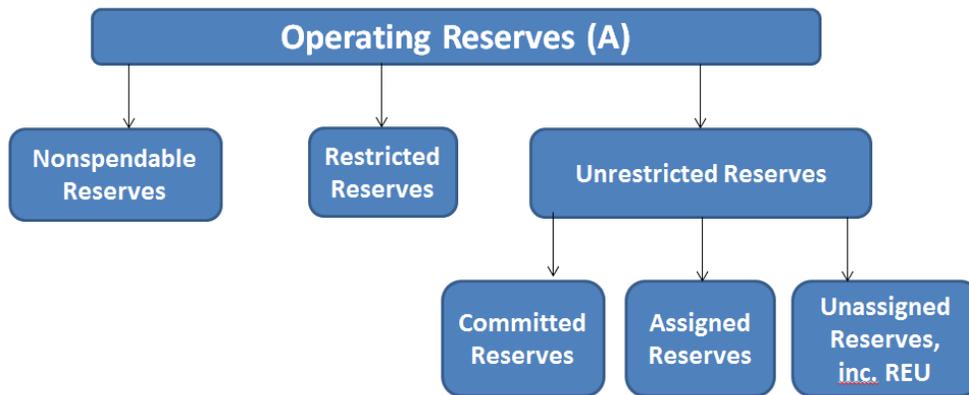
SECTION B IS DELETED PER BOARD OF EDUCATION AMENDMENT

B) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

Actual expenditures should closely approximate the estimated appropriation. To the extent that funding is required for expenditures spanning fiscal years, appropriate financial techniques should be identified and employed.

C) MAINTENANCE OF APPROPRIATE AND ADEQUATE FUND BALANCES AND RESERVES

LAUSD shall strive to maintain certain reserve funds to provide financial stability. The reserves describe in these policies supersedes all prior District reserve policies. These reserve funds shall be for operations or for liabilities, and includes, but not limited to, the following described categories:



A. Operating Reserves:

The purpose of operating reserves is to set aside monies and to meet the minimum reserves policy target in the Three-Year Sustainability Plan.

The current classifications of fund balances¹ are as follows:

- Non-spendable fund balance (*inherently non-spendable*) This category includes reserves for Revolving Cash, Stores, and Prepaid Expenditures
- Restricted fund balance (*externally enforceable limitations on use*) This category includes balances related federal and state programs.
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)

¹ Under GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions.

- Unassigned fund balance (*residual resources for unrestricted use*)

General Fund Balance Policy:

The District shall maintain Total General Fund balances at a level which is 5 % or more of Total General Fund expenditures and net transfers out (the “5% Minimum Reserve Threshold”). This level is the minimum necessary to sustain the District’s strong credit ratings.

Reserve funding levels shall be reviewed annually and adjusted as appropriate. The reserve policy is as follows:

1. The District shall maintain at least the 5% Minimum Reserve Threshold in the Three-Year Sustainability Plan.
2. Whenever the District projects a failure to meet the 5% Minimum Reserve Threshold, all one-time monies received shall be set-aside until the Threshold is met in each of the years.
3. In addition, other recommendations will be developed to restore reserve balances. These recommendations will be completed within the next fiscal year.

Reserve for Economic Uncertainties:

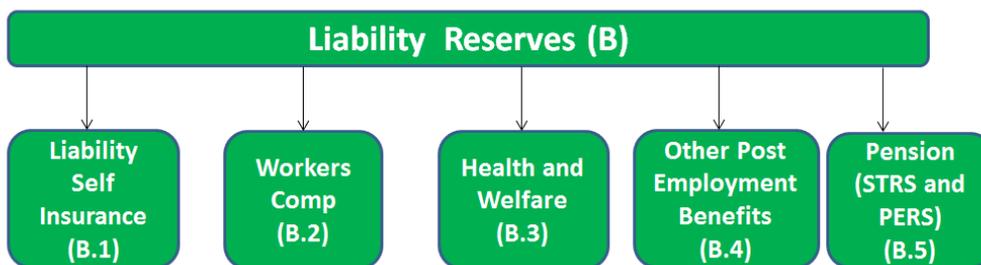
This is a legally required reserve which is currently at 1% of total General Fund expenditures and other financing uses.

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

The District’s accounting practice establishes a reserve for revolving cash, stores, and prepaid expenditures.

B. Liability Reserves:

The purpose of the Liability Reserves is to set aside monies for legal liabilities. Funding these liability reserves provides resources to help prevent disruptive reductions to LAUSD operating programs.



B.1 Liability Self-Insurance Fund:

Liability Self Insurance funding will be based on the current year claims and the amount to fully fund the estimated liability as determined by a third party actuarial report.

B.2 Worker’s Compensation Fund:

Worker’s Compensation funding will be based on the current year claims and the amount to fully fund the estimated liability as determined by a third party actuarial report.

B.3 Health and Welfare Fund:

Health & Welfare funding will be based on the Health and Welfare Memorandum of Agreement in place.

B.4 Other Post-Employment Benefits (OPEB) Fund:

The District will establish an irrevocable trust for its OPEB liability (OPEB Trust) to:

1. Minimize encroachment on the District's operating budget;
2. Provide funding to protect retiree benefits;
3. Improve the return on investment on the Trust assets;
4. Align contributions to more adequately recover costs from federal, capital and grant programs;
5. Provide a proactive response to address the impacts of GASB 45 on the District's finances; and
6. Preserve the District's net assets.

Contributions to the Trust will be annually calculated and distributed as follows:

1. An annual per employee set aside, at rates consistent with the District's current budget assumptions and policies, will be contributed to the OPEB Trust on or before June 30th. Such contributions will be subject to maintaining an Unrestricted General Fund balance of 5% of the unrestricted revenue. These Trust contributions will be made from all appropriate funding sources. The annual OPEB per employee growth rates will continue until such time that the District will be able to reasonably meet its unfunded liability in accordance with GASB standards.²
2. In the event that the Unrestricted General Fund is above 5% of the unrestricted revenues (after the annual OPEB contribution has been determined), an additional contribution from the assigned OPEB reserve will be placed in the Trust.

E) REVENUE MAXIMIZATION

LAUSD receives the majority of its funding from the State of California. To supplement these funds, LAUSD shall seek additional revenues from other funding sources including the Federal Government, foundations, corporations, mandate funding, parent and community organizations, and through new and changes to funding legislations. These additional resources should be for purposes that are consistent with the District's goals and objectives and which complement the LAUSD's resources. LAUSD shall also seek the approval of granting agencies to provide flexibility in the use of scarce resources.

F) REVENUE AND EXPENDITURE ESTIMATION

LASUD shall strive to include in the budget all revenues that can reasonably be expected for the fiscal year. The Chief Financial Officer shall appropriate funds for expenditure based on a prudent assessment of the risks associated with each revenue source. The authority to spend in part or all of the budgeted revenue will be provided based on revenue certainty.

² Beginning in 2017-18 as part of the fiscal stabilization plan, there is no OPEB contribution in FY 2018-19 through FY 2020-21.

Reserve for Anticipated Balances:

This is a non-budget add reserve requested by the Los Angeles County of Education to allow for technical adjustment for expenditure.

G) COST RECOVERY THROUGH FEES AND CHARGES

LAUSD may charge fees to recover costs of certain services, such as those provided to charter schools. LAUSD shall set fees so that they cover the entire cost of the service provided, including all direct and indirect costs subject to any legal restrictions.

H) CAPITAL PLAN

LAUSD will strive to provide comprehensive planning and budgeting for its capital needs by:

- Developing, on a periodic basis, a Statement of Need for capital programs.
- Annually adopting a multi-year capital budget that identifies the projects planned, the estimated cost of each project, the expected sources of revenue for each project, and the fiscal year or years in which project funds must be committed.
- Annually presenting an analysis of the future operational impact of the capital projects.

I) ASSET MANAGEMENT

The District will strive to:

- Budget appropriate amounts so that physical assets are properly maintained and replaced when needed.
- Maintain inventories of assets and the condition of major assets assessed on a regular basis to develop appropriate replacement and maintenance programs.
- Prepare a maintenance plan to sustain the need to maintain the value of its assets and protect the health and safety of students and employees.
- Annually estimate and set aside resources for preventative maintenance.
- Maintain a restricted account within the general fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings to comply with the requirements set forth in Education Code Section 17070.75 and 17070.77. Deposit into this account, in each fiscal year for at least 20 years after receipt of School Facility Program (SFP) funds, an amount equal to or greater than required percent of the total general fund expenditures of the District, including other financing uses, for that fiscal year.

J) PRUDENT DEBT MANAGEMENT

LAUSD shall adhere to the Debt Management Policy as adopted by the Board of Education.

K) PROGRAM SUSTAINABILITY

To achieve sustainability, LAUSD should strive to:

- Link multi-year programs to multi-year funding. When funding is non-continuous, the program should be identified as limited.
- Set parameters for multi-year programs and offices by identifying specific “sunset dates” for program termination as well as the ending date for personnel assignments funded in the program.
- Make defined fiscal commitments rather than open-ended commitments (e.g. fund health benefits at a specific cost level rather than a specific service level).
- Identify impact on the budget of unfunded mandates and other spending pressures.

L) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

The Governmental Accounting Standards Board promotes rules governing financial accounting and reporting. LAUSD shall comply with these rules. LAUSD shall strive to receive the GFOA Certificate for Excellence in Financial Reporting annually.

Principle Three: The budget should be clear and easy to understand.

A broad cross-section of stakeholders in the District rely on LAUSD’s budget and related financial documents for crucial financial information. These stakeholders include parents, teachers, community groups, administrators, and oversight bodies. LAUSD’s budget should be organized and presented in such a way that both lay persons and experts can understand:

- What the District intends to do and how it intends to do it
- The District’s overall financial condition
- The historical context for LAUSD programs

In addition, LAUSD should strive to develop its annual budget in a manner consistent with the GFOA standards for budget presentation. These guidelines are established to provide appropriate disclosure of financial information to the public and other interested parties, while facilitating management decisions on program expenditures.

LAUSD has identified guidelines for the presentation of budgets consistent with GFOA standards from four perspectives:

- a) Policy Document
- b) Financial Plan
- c) Operations Guide
- d) Communications Device

Principle Four: The budget should be timely and easy to manage at the school level.

The process of managing the budget is easier for schools and offices if they have access to systems and training. The District will define the parameters under which schools and offices will manage their budgets.

Principle Five: The budget process should inform stakeholders.

Prior to the adoption of the final budget, District staff will inform stakeholders in accordance with the budget Timetable and materials will be posted to the website.

III. FUND BALANCE POLICY AND PROCEDURES

A. PURPOSE

This Fund Balance Policy establishes the policy and procedures for reporting and maintaining fund balance in the District's financial statements. The policy also authorizes and directs the Chief Financial Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, effective beginning the 2010-11 fiscal year.

B. GENERAL POLICY

There are five separate components of fund balance. Each component identifies the extent to which the District is bound by constraints on the specific purpose for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual resources for unrestricted use*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on the last three components listed above.

The District considers restricted fund balances to have been spent first when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

C. PROVISIONS Committed Fund Balance

The Governing Board, as the District's highest level of decision-making authority, may commit Fund balances for specific purposes pursuant to constraints imposed by formal actions. Commitment of funds can be made through the adoption of the budget as long as the intent to commit the funds is specifically stated. These committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specific use through formal action. Governing Board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30. The amount which will be committed can be determined subsequently but prior to the release of the District's financial statements.

Pursuant to GASB 54, the District commits to maintaining the Deferred Maintenance and Adult Education funds to support programs for which the funds were originally established. Amounts transferred into or retained in the funds will be determined annually per Board adoption of the budget and approval of the year end unaudited actuals report.

Assigned Fund Balance

Amounts that are neither restricted nor committed may be constrained by the District’s intent to be used for specific purposes. This policy hereby delegates the authority to assign amounts to the Superintendent, or designee.

Unassigned Fund Balance

These are residual positive net resources for the General Fund in excess of what can properly be classified in one of the other four categories. There are some reserves that do not meet the requirements of the aforementioned components of fund balance. For financial statement reporting purposes, these reserves are included in the unassigned fund balance. This includes:

- **Reserve For Economic Uncertainty** – The District will maintain an economic uncertainty reserve, consisting of unassigned amounts, of at least 1% of total General Fund expenditures and other financing uses in accordance with Section 15450 of the California Code of Regulations. The primary purpose of this reserve is to avoid the need for service level reductions in the event that an economic downturn causes revenues to be substantially lower than budgeted. In the event that the District must expend all or part of this reserve, the District will identify and implement a budgetary plan to replenish this reserve the following year. This reserve may be increased by legal requirement.

Los Angeles Unified School District

DEBT MANAGEMENT POLICY



LINK TO DEBT MANAGEMENT POLICY

<https://bit.ly/3d9bCdx>

CAPITAL BUDGET

For up-to-date information about the District's major capital programs, please visit the following District websites:

Existing and New Facilities:

<http://www.laschools.org/new-site/sep/>

Information Technology Division:

<https://achieve.lausd.net/page/12419>

GLOSSARY AND ABBREVIATIONS

GLOSSARY

Abatement – A complete or partial cancellation of an expenditure or revenue item.

Academic Performance Index (API) – The API measures student achievement on certain standardized tests. Several Governor’s Initiative programs use schools’ API scores and their growth over time on the Index to determine funding.

Accounts Payable – Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered. It includes amounts billed but not yet paid.

Accounts Receivable - Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered. It includes amounts billed but not received.

Accrual Basis of Accounting – An accounting method in which revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis of accounting for proprietary funds such as the Cafeteria and Self-Insurance funds, and fiduciary funds such as the Annuity Reserve Fund. (See “Cash Basis of Accounting” and “Modified Accrual Basis of Accounting”).

Administered Budget – An administered budget refers to resources managed by a division but spent elsewhere. For example, Facilities Services Division manages the utilities budget for schools and offices, but the expenditures are distributed to schools and offices.

Administrative Service Charge – A credit (negative) amount budgeted to reflect indirect administrative services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

Ad Valorem Tax – A tax based on a percentage of the value of goods or services.

Arbitration – A form of alternative dispute resolution in which a third party reviews the evidence in the case and imposes a decision that is legally binding for both sides and enforceable.

Appropriation – An authorization granted by the governing board to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Audit – An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Authorized (budgeted) Amount – The maximum budget authority granted by the governing board, as opposed to the “estimated amount”. “Authorized” and “estimated” amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

Authorized Positions – Positions, both filled and vacant, for which authority is provided in the budget.

Average Daily Attendance – A measure of pupil attendance used as the basis for providing revenue to school districts and as a measure of unit costs. Only in-seat attendance is counted in computing ADA.

Base Grant Funding – In LCFF, it is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span. All students generate Base funding.

Bond – A certificate containing a written promise to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Budget – A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustment (or “Budget Transfer”) – Is an adjustment that may increase or decrease revenues or expenditures, or a change in amounts between objects of expenditures. The adjustment can be for the current fiscal year or for multi-years.

California State Lottery – Proposition 37, passed by the voters in November 1984, established the California Lottery. The lottery distributes funds to school districts for instructional purposes. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Because the initiative does not define “instructional,” school districts have wide latitude in the use of lottery funds. Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

Capital Expenditures – According to the California School Accounting Manual, capital expenditures are those “for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA’s (Local Education Agency) threshold for capitalization.” Categories of expenses recorded as capital expenditures include land, buildings, site improvements, and some types of equipment. Equipment also includes library books and project management costs that can be assigned to an individual capital project.

Capital Outlay – Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Capital Project Funds – District funds dedicated to facilities construction and repair.

Career Technology Education - A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Carryover (or Carryforward) – Unexpended balances that are carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may carry forward at a particular cost center or may be carried forward and redistributed as part of a new fiscal year’s allocation depending on program guidelines.

Cash Basis of Accounting – An accounting method in which revenues are recorded when cash is received and expenditures (or expenses) are recorded when cash is disbursed. School districts do not use the cash basis of accounting. (See “Accrual Basis of Accounting” and “Modified Accrual Basis of Accounting”).

Categorical Programs – Programs that fund activities that are supplemental to the District’s basic instructional program. These programs may be included in the General Fund Restricted, Unrestricted, or in a number of special funds.

Certificated Salaries – Salaries paid for services that require a teaching credential. These include teachers, counselors, assistant principals, and principals.

Certificates of Participation (COPs) – A financing technique which provides funding through the sale of papers backed by a specific capital asset for capital cost items.

Charter School – Under State law, charter schools operate semi-autonomously of the District. A locally-funded (affiliated) charter school continues to receive funding from the District but develops curriculum that may differ from that of a non-charter school. A direct-funded (fiscally-independent) charter school receives funding directly from the State and develops curriculum in compliance with state and federal guidelines.

Child Days of Enrollment – Children’s centers generate revenue based on Child Days of Enrollment as opposed to K-12 schools which uses average daily attendance as the basis for revenue.

Civic Center Rentals - Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District’s General Fund revenues.

Classified Salaries – Salaries for services that do not require a teaching credential such as clerical and custodial staff.

COLA – See “Cost of Living Adjustment”

Common Core State Standards (CCSS) - Common standards across all states for English and Math. This is a change from the previous state-by-state systems. Instead of taking the California Standards Test in May, students will take the new test, called the Smarter Balanced Assessment.

Community Day School (CDS) – A school site that serve students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, these schools must be located on sites separated from regular District campuses.

Compensatory Education – Comprised of Every Student Succeeds Act Titles I (Socioeconomically Disadvantaged Students), II (High Quality Teachers), and III (English Learners). Provides supplemental funding for schools qualifying for resources under program guidelines.

Concentration Grant Funding – In LCFF, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 50%.

Concurrently-Enrolled – Students that are enrolled simultaneously in a K-12 school and in a Regional Occupational Center or Adult Education Program.

Continuous – See “Ongoing.”

Coronavirus (COVID-19) – The disease caused by the new virus that emerged in China in December 2019.

Coronavirus Aid, Relief and Economic Security Act (CARES) (S. 3548) – One of three coronavirus relief bills passed by Congress in March 2020. At roughly \$2 trillion dollars, the CARES Act is the largest stimulus bill in U.S. history. The other two relief bills include the Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 (H.R. 6074), and the Families First Coronavirus Response Act (H.R. 6201)

Cost of Living Adjustment (COLA) - This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA. **Current Expense of Education** – The current General Fund operating expenditures for kindergarten through grade twelve. This excludes expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, acquisition and construction of facilities, and other outgo items.

Debt Limit – The maximum amount of legally-permitted debt.

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

Deficit Spending – The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Designated Ending Balance – The portion of the previous year’s ending balance committed by statute or by District policy and therefore unavailable for general purpose spending.

Developer Fees – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries in order to obtain additional funds for the construction of schools.

Direct Services – Services that are delivered at a school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

District-Defined Programs – Programs within the General Fund that are summarized as distinct programs within the budget document. District-Defined Programs are selected for increased transparency in the budget because they have significant financial implications or because the Board has indicated a desire that financial information about the program be reflected in the budget document.

Education Protection Act (EPA) - The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Education Stabilization Fund (ESF) – Authorized under the CARES Act, the ESF appropriated approximately \$31 billion to create funding streams for several distinct education programs that addressed the impact of the Novel Coronavirus Disease 2019 (COVID-19) on educational services across the nation.

Elementary and Secondary Education Act (ESEA) - In 1965, President Lyndon B. Johnson passed the Elementary and Secondary Education Act as a part of the "War on Poverty." ESEA emphasizes equal access to education and establishes high standards and accountability. The law authorizes federally funded education programs that are administered by the states. In 2002, Congress amended ESEA and reauthorized it as the No Child Left Behind Act (NCLB). In 2015, Congress amended NCLB and reauthorized it as the Every Student Succeeds Act (ESSA).

Elementary and Secondary School Emergency Relief Fund (ESSER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation.

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers’ compensation, unemployment insurance, health and medical benefits, and other employee “fringe benefits.”

Encroachment – Costs of a district-defined program such as Special Education that exceed the program’s earned income. Encroachment is covered through inter-program adjustments, usually from General Fund – Unrestricted Program resources.

Encumbrance – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

Enterprise Funds – Funds used to account for activities of an LEA (Local Education Agency) that, because of their income-producing character, are similar to those found in the private sector.

Entitlement – An apportionment that is based on specific qualifications or a formula defined in statute.

Estimated (Budgeted) Amount – The estimated amount of revenues or expenditures, as opposed to the “authorized” amount, which is the maximum budget authority granted by the governing board. “Authorized” and “estimated” amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

Every Student Succeeds Act (ESSA) – ESSA was signed by President Obama on December 20, 2015, and reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation’s national education law. See “Elementary and Secondary Education Act (ESEA)”

Expenditure – The cost of goods received or services rendered.

Federal Emergency Management Act (FEMA) – A funding source for building repairs related to the January 17, 1994 earthquake, and for hazard mitigation measures. FEMA funds may also be allocated for other natural disasters.

Federal Jobs Bill - United States Senate Bill S3206, otherwise known as the Keep Our Educators Working Act of 2010, provided \$23 billion to help keep teachers, principals, librarians and other school personnel employed as states faced crippling budget shortfalls.

Fees – Amounts collected from or paid to individuals or groups for services or for use of a facility or service rendered.

Fiduciary Funds – District funds utilized as holding accounts for amounts owed to employees under various agreements.

Final Budget – The Final Budget is the District’s official operating budget upon board adoption, which must occur prior to June 30 of the preceding budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

Fiscal Year – A period of one year, the beginning and ending dates of which are fixed by statute. The fiscal year for California school districts begins July 1st and ends on June 30th.

Function – Under the Standardized Account Code Structure (SACS), function refers to activities or services performed to accomplish a goal.

Fund – A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund’s total liabilities from the total assets. The difference is the fund balance.

Fund Balance Classification - GASB 54 implements a five-tier fund balance classification that depicts the extent to which the district is bound by spending constraint imposed on the use of its resources.

- **Non-spendable Fund Balance** consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually required to remain intact, such as the principal of a permanent endowment.
- **Restricted Fund Balance** consists of funds that are subject to externally imposed and legal constraints.
- **Committed Fund Balance** consists of funds that are subject to internal policies and constraints. These policies are self-imposed by the District’s highest level of decision making authority.
- **Assigned Fund Balance** consists of funds that are intended to be used for a specific purpose by the district’s highest level or an official with the authority to assign funds.
- **Unassigned Fund Balance** consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

General Fund – The fund used to summarize costs of the District’s basic operations. The District’s General Fund includes both restricted and unrestricted activities.

Goal – Under the Standardized Account Code Structure (SACS), a goal defines an objective or set of objectives for the LEA (Local Education Agency). It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governor’s Budget – The Governor’s Proposed State Budget, or “Governor’s Budget,” is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

Governor’s Emergency Education Relief Fund (GEER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation. Allocations based in part on low-income student counts.

Grade Span – In LCFF, it refers to the grouping of student grade levels such as K-3, 4-6, 7-8, and 9-12.

Grant – A contribution, either in money or material goods, made by federal, state, or local entities to the District. Grants may be competitive or formula-based entitlements.

Implemented Budget – Budget for restricted programs that has been allocated to specific appropriations for expenditure.

Indirect Cost – Elements of cost necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, personnel, purchasing) that benefit the entire district.

Indirect Cost Rate – A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Inter-fund Transfers – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a special fund.

Interim Reports – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Internal Service Funds – District funds dedicated to self-insurance of costs such as employee health and medical benefits, liability insurance, and worker’s compensation.

Inter-program Costs – Costs of a district-defined program that exceed the program’s income must be covered from other General Fund revenues. Such costs are covered through “inter-program” transfers from the unrestricted General Program.

LCAP – Local Control Accountability Plan – See “Local Control Accountability Plan” below.

LCFF – Local Control Funding Formula – See “Local Control Funding Formula” below.

Least Restrictive Environment – A special Education program; describes the legal requirement to educate students with disabilities with their non-disabled peers to the greatest extent appropriate.

Limited – See “One-time.”

Local Control Accountability Plan (LCAP) – A Board-adopted Districtwide plan identifying the academic interventions and strategies that will be implemented to address the academic needs of students receiving supplemental and concentration funding under the Governor’s Local Control Funding Formula (LCFF). The plan is a required component of the annual District budget document adopted by each district Board of Education.

Local Control Funding Formula (LCFF) – The Governor’s public education funding reform, which replaced the Revenue Limit funding formula and most state categorical sources, with a base grant funding, and needs-based supplemental grant funding based on the number of identified students who are English Learners, socio-economically disadvantaged, or who are in foster care. The formula also provides a concentration grant funding for Districts with unduplicated student counts exceeding 55% in any one of the previously mentioned supplemental funding categories.

Local Education Agency (LEA) – This pertains to a school district, a charter school, or a county office of education which operates a public elementary or secondary school.

Mandated Cost Reimbursements – The California constitution requires that the State reimburse local governmental entities, including school districts, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

May Revision (or “May Revise”) – Published each May, this State document updates the Governor’s Budget published in January with regard to the Governor’s State revenue projections and spending priorities for the coming fiscal year.

Measure K – The “Safe Healthy Neighborhood Schools Act (of 2002)” is a school bond measure that authorizes LAUSD to issue \$3.35 billion in bonds for repair and renovation of existing schools and to build neighborhood schools to improve local schools and relieve classroom overcrowding. Passed by 64% of the Los Angeles County voters; November 2002. <http://www.laschools.org/bond/faq>

Measure Q – The “Safe, Healthy Neighborhood Schools Act (of 2008)” is a school bond measure that authorizes LAUSD to issue \$7 billion in bonds to continue repair/upgrade of aging classrooms. Passed by 69% of the Los Angeles County voters; November 2008. <http://www.laschools.org/bond/faq>

Measure R – The “Safe and Healthy Neighborhood Schools Improvement Act of 2004” is a school bond measure that authorizes LAUSD to issue \$3.87 billion in bonds to continue repair/upgrade of aging classrooms and build neighborhood schools. Passed by 63% of the Los Angeles County voters; March 2004. <http://www.laschools.org/bond/faq>

Measure Y – The “Safe and Healthy Neighborhood Schools Repair and Construction Measure of 2005” is a school bond measure that authorizes LAUSD to issue \$3.985 billion in bonds to continue repair/upgrade of aging classrooms and to build new neighborhood schools. Passed by 66% of the Los Angeles County voters; November 2005. <http://www.laschools.org/bond/faq>

Modified Accrual Basis of Accounting – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

Multi-year Financial Plan – A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

Next Generation Science Standards (NGSS) - New K–12 science standards have been developed that are rich in content and practice, arranged in a coherent manner across disciplines and grades to provide all students an internationally benchmarked science education.

Norms – For most schools, the District uses Board-approved “norms” to determine the base number of teachers, school administrators, school clerical positions, and various resources at each school. Norms generally use student enrollments to determine the resources to be allocated to individual schools. For example, norms may dictate that schools should receive 1 teacher per 30 students, one clerical employee per 100 students, one counselor per 500 students, etc.

To calculate norm allocations, the District uses the number of students enrolled at each school on “norm day,” which is generally the Friday of the fourth week of school. Other factors may also be used in norm allocations. For example, the allocation of custodians is based on a complex formula that includes the school’s square footage. The District norms are published in the form of “norm tables” which describe the factors utilized in determining the individual norms.

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by “Object of Expenditure,” which reflects specific categories of cost such as Teachers’ Salaries, Textbooks, etc.

One-time – Revenue or expenditure line-items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line-items that are expected to continue into the subsequent year.

Operational Budget – The positions and other resources which enable an operating unit to perform the functions for which it is responsible. Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

Overdraft – The amount by which expenditures and encumbrances exceed the budget available for them.

Pending Distribution – Accounts in the budget held for distribution to expendable appropriations during the course of the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

Position Control – A system developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

Program Code – Five-digit code used in budgeting and controlling expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

Proposition 20 - The “Cardenas Textbook Act of 2000” – changed the way the portion of the state's annual lottery revenues are distributed to public education by mandating that of the future growth in lottery funds, 50-percent of that increase must go to K-14 public schools to be spent on instructional materials. Passed by **53%** the **California** voters; March 2000.

[http://ballotpedia.org/California_Proposition_20,_Lottery_Funds_for_Textbooks_\(2000\)](http://ballotpedia.org/California_Proposition_20,_Lottery_Funds_for_Textbooks_(2000))

Proposition 30 - The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. This partly funds the LCFF.

Proposition 39 – The California Energy Conservation Grant, provides funding to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools.

Proposition 47 – The “Kindergarten-University Public Education Facilities Bond Act of 2002” – Authorized California to issue \$13.05 billion in bonds to provide funding for necessary education facilities to relieve overcrowding and to repair older schools. Funds will be targeted to areas of the greatest need and must be spent according to strict accountability measures. Passed by 59% of the California voters; November 2002.

[http://ballotpedia.org/California_Proposition_47,_Bonds_for_School_Construction_\(2002\)](http://ballotpedia.org/California_Proposition_47,_Bonds_for_School_Construction_(2002))

Proposition 49 – The “**Before and After School Programs Act**,” increased funding for before and after school programs in California. Starting in 2004-2005, it permanently earmarked a portion of the state's general fund for before and after school programs. Passed by 56.7% of the California voters; November 2002.

[http://ballotpedia.org/California_Proposition_49,_Funding_for_Before_and_After_School_Programs_\(2002\)](http://ballotpedia.org/California_Proposition_49,_Funding_for_Before_and_After_School_Programs_(2002))

Proposition 55 – The “**State Kindergarten-University Public Education Facilities Bond Act of 2004**” authorized the State of California to issue \$10 billion of general obligation bonds for construction and renovation of K-12 school facilities and \$2.3 billion of general obligation bonds for construction and renovation of higher education facilities. Passed by 50.1-percent of the California voters; March of 2004.

[http://ballotpedia.org/California_Proposition_55,_Bonds_for_Schools_\(March_2004\)](http://ballotpedia.org/California_Proposition_55,_Bonds_for_Schools_(March_2004))

Proposition 98 – The “**Classroom Instructional Improvement and Accountability Act (of 1988)**”: requires a minimum percentage of the state budget to be spent on K-14 education, guaranteeing an annual increase in education in the California budget. As a result of Proposition 98, a minimum of 40% of California's general fund spending is mandated to be spent on education. Passed by 50.7-percent of the California voters; November 1988.

[http://ballotpedia.org/California_Proposition_98,_Mandatory_Education_Spending_\(1988\)](http://ballotpedia.org/California_Proposition_98,_Mandatory_Education_Spending_(1988))

Proposition BB – A school bond measure that authorizes LAUSD to use \$2.4 billion in bonds for the construction of new schools and the repair and modernization of existing schools through the district to improve local schools and relieve classroom overcrowding. Passed by 71% of the Los Angeles County voters; April 1997. <http://www.laschools.org/bond/faq>

Proportionality Requirement – A Local Control Funding Formula calculation that identifies the minimum level of increased or improved services for students in need that must be demonstrated by the District each year.

Public Employees' Retirement System (PERS) – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

Quality Education Investment Act – Funds approved as part of the settlement of the *CTA v. Schwarzenegger* lawsuit, intended to improve education, primarily through class-size reduction, at Decile 1 and 2 schools. Funds are provided over a seven-year period, with participating schools determined through a random lottery. Schools must meet achievement criteria in order to remain eligible for funding. Funding for this program began in 2007-08.

RAB – See “Reserve for Anticipated Balances”

Regional Occupational Centers (ROC) – Provide vocational training classes for high school youth and adults in a variety of occupations.

Requisition – A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores, a warehouse, or a vendor.

Reserve – An account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board's discretion. Amounts held in reserve cannot be expended without the Board's formal approval.

Reserve for Anticipated Balances (RAB) – The Reserve for Anticipated Balances serves to identify the difference between the estimated and authorized budgeted revenues and/or authorized and estimated expenditures in the adopted budget.

Reserve for Economic Uncertainties (REU) – Districts are required to maintain a reserve to offset the potential impact of unanticipated expenditures or revenue shortfalls. For LAUSD, it is a minimum of 1% of General Fund total expenditures and other financing uses.

Restricted – Program funding that is limited to specific students or types of expenditure, e.g., Title I, AB 602 Special Education funds, etc. See “Categorical” and “Unrestricted.”

Revenues – The funding available to an organization from outside sources. Revenues are the primary financial resource of a fund.

Routine Restricted Maintenance Account or Routine Repair and General Maintenance Program – Provides for the repair of school district buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. School districts are required to commit 3% of their budgeted total General Fund expenditures and other financing uses for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund, if any, can comprise half of one percent. Maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

SACS-2000 – The form used by local school districts to report financial information to the County Office of Education. It replaced the J-200 reporting form. “SACS” is the abbreviation commonly used for Standardized Account Code Structure.

Smarter Balanced Assessments - Next-generation assessments that are aligned to the Common Core State Standards (CCSS). (<http://www.corestandards.org/>) in English language arts/literacy and mathematics for grades 3-8 and 11. The Smarter Balanced Assessment System will give parents and students more accurate and actionable information about what students are learning. Because these assessments are computer adaptive (<http://www.smarterbalanced.org/assessments/>), they will also provide better information about the needs and successes of individual students.

Special Education Program – A school-based program providing instruction and support services based on an Individualized Education Program (IEP). To qualify for an IEP, a student must be assessed and determined to have a disability as defined by the Individuals with Disabilities Education Act (IDEA) and have a need for specialized services in order to access the instructional program.

Special Education Local Plan Area (SELPA) – IDEA requires that each State organize in a way that allows effective programming and services be provided to students with disabilities. In the State of California, the mechanism used to meet this requirement is the Special Education Local Planning Area or SELPA. Each SELPA develops and maintains a local plan describing how special education programs and services are provided to students with disabilities within the boundaries of the SELPA. Due to its size, the Los Angeles Unified School District is a single-district SELPA.

Special Education – Low Incidence – In order to ensure students with certain disabilities have access to highly specialized equipment and materials, the State of California provides restricted funding to support the needs of students who are Deaf or Hard of Hearing, Blind or Visually Impaired and/or who have serious physical disability. The state refers to these disabilities as “low incidence.”

Special Funds – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

Standardized Account Code Structure (SACS) – Statewide standardization of school district budgeting and accounting codes in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

State Teachers’ Retirement System (STRS) – State law requires certificated employees, school districts, and the State to contribute to this retirement fund.

Statutory COLA – See “Cost of Living Adjustment”

Student Body Fund – An agency fund to control the receipts and the disbursements of student association activities. Student body funds are not the property of the school district and are not reflected in the District budget or accounts.

Student Equity Needs Index (SENI) – An index of school needs that includes community indicators such as suspension rates and English language arts and math assessments, as well as traditional indicators such as low-income and English learner student populations.

Student Integration Program – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. The *Crawford v. LAUSD* legal decision formally created this program.

Supplemental Grant Funding – In LCFF, every student identified as either English Learner, eligible for free or reduced-priced meal, or foster youth, generate this funding. This is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%. This funding is dedicated to students identified as indicated above.

Targeted Instructional Improvement Block Grant (TIIBG) – Funds the costs of ongoing desegregation efforts and, if funds remain, the needs of underachieving schools. It replaces Student Integration funding in the 2002-03 State Budget.

Targeted Student Population – Under the Local Control Funding Formula, targeted pupils are those classified as English learners (EL), meet income requirements to receive free or reduced-price meal (FRPM), foster youth, or any combination of these factors.

Tax and Revenue Anticipation Notes (TRANS) – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow purposes.

Teachers As A Priority (TAP) Program – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staff.

Undesignated Ending Balance – The portion of the current fiscal year's ending balance that is uncommitted and available for discretionary use for the following fiscal year. All balances are one-time in nature.

Ungraded – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the "Ungraded" section of attendance/enrollment reports.

Unimplemented Budget – Reflects Restricted Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented, or placed into expendable appropriations.

Unrestricted – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

Weighted Student Formula – A method of allocating resources based on the characteristics of student populations. Weighted student formulas provide a basic per pupil allocation with additional resources – based on student weights – for economically-disadvantaged, English learners, special education, or other defined student populations.

ABBREVIATIONS

A&I – Alterations and Improvements of Buildings or Sites

AB – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602)

ABE - Adult Basic Education Program

ACA – Assembly Concurrent Amendment

ACR – Assembly Concurrent Resolution

ADA – Average Daily Attendance

AEP – Adult Education Program

AEWC – Alternative Education and Work Center

AFDC – Aid for Dependent Children

AP – Advanced Placement

API – Academic Performance Index

AYP – Adequate Yearly Progress

BA – Budget Adjustment (“Budget Transfer”)

BSA – Budgeting for Student Achievement

BTSA – Beginning Teacher Support and Assessment

CE – Certificated Salaries

CAEP – California Adult Education Program

CAH – California High School Exit Examination

CALPADS – California Longitudinal Pupil Achievement Data System

CalWORKs – California Work Opportunity and Responsibility to Kids

CARES – Coronavirus Aid, Relief, and Economic Security Act

CAP – Capacity Adjustment Program; a TIIBG/Student Integration Program

CBEDS – California Basic Education Data System

CBEST – California Basic Education Skills Test

CBET – Community-Based English Tutoring Program

CDE – Child Days of Enrollment (used in Child Development Fund)

CDE – California Department of Education

CDS – Community Day Schools

COLA – Cost of Living Adjustment

Comp. Ed. – Compensatory Education

COPs – Certificates of Participation

COVID-19 – Coronavirus 2019

CPI – Consumer Price Index

- CPR** – California Performance Review
- CRA** – Community Redevelopment Agency
- CSAM** - California School Accounting Manual
- CSR** – Class Size Reduction
- CSR** – Comprehensive School Reform
- CST** – California Standards Test
- CTA** – California Teachers’ Association
- CTE** – Career Technology Education
- CTEIG** – Career Technology Education Incentive Grant
- CY** – Current Year
- DDP** – District-Defined Program
- DIS** – Designated Instructional Services (or Designated Instruction and Services); a Special Education program
- DOF** – California Department of Finance
- DRS**– Desegregated Receiver Schools; TIIBG/Student Integration Program
- E.C.** – Education Code
- EIA** – Economic Impact Aid. This program has two components: EIA-Limited English Proficient and EIA-Compensatory Education
- ELAP** – English Language Acquisition Program
- EL** – English Learner
- ELL** – English Language Literacy Program
- EPA** – Education Protection Act
- ERAF** – Education Revenue Augmentation Fund
- ERP** – Enterprise Resource Planning
- ESEA** – Elementary and Secondary Education Act
- ESF** – Education Stabilization Fund
- ESSA** – Every Student Succeeds Act
- ESSER** – Elementary and Secondary School Emergency Relief Fund

ESL – English as Second Language

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency

FRPM – Free or Reduced Price Meal

FSEP – Federal and State Education Programs

FTE – Full-time Equivalent

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GATE – Gifted and Talented Education Program

GED – General Educational Development

GEER – Governor’s Emergency Education Relief Fund

GFOA – Government Finance Officers’ Association

GO – General Obligation (Bond)

IASA – Improving America’s Schools Act

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Education Program

IMA – Instructional Materials (or “Materiel”)

ITD – Information Technology Division

KLCS – TV – The District-owned and operated television station

LACOE – Los Angeles County Office of Education

LAEP – Los Angeles Educational Partnership

LAO – Legislative Analyst’s Office

LCAP – Local Control Accountability Plan

LCFF – Local Control Funding Formula

LCI – Licensed Children’s Institution

LEA – Local Educational Agency

LEP – Limited English Proficient or Proficiency

LRE – Least Restrictive Environment; a Special Education program

NC – Non-Certificated (Classified) Salaries

NCLB – No Child Left Behind

NPA – Nonpublic Agency; a Special Education program

NPS – Nonpublic School; a Special Education program

NSF – National Science Foundation

OASDHI - Old Age, Survivors', Disability and Health Insurance (Social Security)

OPEB – Other Post-Employment Benefits

P-1 – The First Principal Apportionment period (for attendance accounting and State allocation purposes)

P-2 – The Second Principal Apportionment period (for attendance accounting and State allocation purposes)

PD – Pending Distribution

PARS – Public Agency Retirement System

PERS – Public Employees' Retirement System

PHBAO –Primarily Latino, Black, Asian, and Other Non-Anglo; a TIIBG/Student Integration Program

PI – Program Improvement

PL – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142)

PPF – Per Pupil Funding

PSP – Priority Staffing Program; a TIIBG/Student Integration Program

PWT – Permits With Transportation; a TIIBG/Student Integration Program

PYA – Prior Year Adjustment

QEIA – Quality Education Investment Act

QZAB – Qualified Zone Academy Bonds

RIF – Reduction in force

ROC/P – Regional Occupational Centers/Programs

RRGM – Routine Repair and General Maintenance

RSP – Resource Specialist Program; a Special Education Program

SACS – Standardized Account Code Structure

SARB – School Attendance Review Board

SARC – School Accountability Report Card

SB – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602)

SBE – State Board of Education

SCA – Senate Constitutional Amendment

SDC – Special Day Class; a Special Education program

SELPA – Special Education Local Plan Area

SENI – Student Equity Needs Index

SFP (or SFEP) – Specially-Funded Programs (or Specially-Funded Educational Programs). Now referred to as restricted programs.

SI – School Improvement Program

SRLDP – School Readiness Language Development Program; a TIIBG/Student Integration Program

STAR – Standardized Testing and Reporting

STRS – State Teachers’ Retirement System

TAP (or TAAP) – Teachers As A Priority

TIIBG – Targeted Instructional Improvement Block Grant

TRANS – Tax and Revenue Anticipation Notes

TSP – Targeted Student Population

TUPE – Tobacco Use Prevention Education

UCTP – Urban Classroom Teacher Program; a TIIBG/Student Integration Program

WIA – Workforce Investment Act

WIOA – Workforce Investment and Opportunity Act (replaced WIA)

YRS – Year-Round Schools