



Board of Education Report

File #: Rep-006-20/21, **Version:** 1

2020-21 Revised Budget

August 11, 2020

Office of the Chief Financial Officer

Action Proposed:

Staff seeks authorization for the following actions:

1. Implement revenue and expenditure budget revisions as a result of the State Enacted Budget and trailer legislation to the 2020-21 budget adopted by the Board of Education on June 30, 2020.
2. Delegation of authority to the Budget Services and Financial Planning Division to implement the provision of this Board Report and the Budget Assumptions and Policies set forth in this Board Report (Attachment A).

Background:

Guidance from Los Angeles County Office of Education (LACOE) in June recommended that the 2020-21 budget presented and subsequently adopted by the Board of Education on June 30, 2020 reflect financials based on the Governor's May Revision assumptions. Now that the 2020-21 State Budget has been enacted, this revised budget includes appropriations to the District as outlined in Senate Bill 98, the education omnibus trailer bill to the 2020 Budget Act.

Expected Outcomes:

The outcome of this Board action is a revised adopted budget that will enable the District to comply with Education Code Section 42127(h) which states that not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.

Board Options and Consequences:

Should the Board vote to approve, the District will meet the requirements of Education Code Section 42147(h). Should the Board vote not to approve, the District will not meet the requirement of Education Code Section 42127(h).

Policy Implications:

None

Budget Impact:

Approval of Form No. 503-056A Budget Adjustment Summary (county voucher) for submission to LACOE.

Student Impact:

Compliance with the Education Code and LACOE requirements ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

None

Attachments:

Attachment A - Revised 2020-21 to 2022-23 Budget Assumptions and Policies

Informatives:

To Follow

Submitted:

07/24/20

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.

**2020-21 General Fund
Revised Multiyear Projections
Unrestricted and Restricted**

Description	Object Codes	(A) 2020-21 Budget	(B) % Change (Col. C-A/A)	(C) 2021-22 Projection	(D) % Change (Col. E-C/C)	(E) 2022-23 Projection
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	\$5,529,867,509	-2.07%	\$5,415,419,935	-2.57%	\$5,276,387,584
2. Federal Revenues	8100-8299	\$1,576,612,971	-51.29%	\$767,926,771	0.14%	\$769,028,838
3. Other State Revenues	8300-8599	\$963,132,403	-5.97%	\$905,613,850	-1.07%	\$895,912,032
4. Other Local Revenues	8600-8799	\$142,506,869	1.22%	\$144,239,690	-4.27%	\$138,074,090
5. Other Financing Sources						
a. Transfers In	8900-8929	\$245,000,000	-91.84%	\$20,000,000	0.00%	\$20,000,000
b. Other Sources	8930-8979	\$100,000,000	-100.00%	\$0	0.00%	\$0
c. Contributions	8980-8999	\$0	0.00%	\$0	0.00%	\$0
6. Total (Sum lines A1 thru A5c)		\$8,557,119,752	-15.24%	\$7,253,200,246	-2.12%	\$7,099,402,544
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				\$3,252,130,736		\$3,120,525,703
<i>Other Adjustments</i>				<i>-\$131,605,033</i>		<i>\$49,575,716</i>
Total Certificated Salaries	1000-1999	\$3,252,130,736	-4.05%	\$3,120,525,703	1.59%	\$3,170,101,419
2. Classified Salaries				\$1,073,508,669		\$1,036,720,358
<i>Other Adjustments</i>				<i>-\$36,788,311</i>		<i>-\$29,740</i>
Total Classified Salaries	2000-2999	\$1,073,508,669	-3.43%	\$1,036,720,358	0.00%	\$1,036,690,618
3. Employee Benefits	3000-3999	\$2,169,124,386	1.36%	\$2,198,583,557	5.81%	\$2,326,411,248
4. Books and Supplies	4000-4999	\$1,001,918,489	-68.69%	\$313,733,317	-17.20%	\$259,773,685
5. Services and Other Operating Expenditures	5000-5999	\$893,426,726	3.27%	\$922,677,386	-1.63%	\$907,611,913
6. Capital Outlay	6000-6999	\$81,536,860	-78.37%	\$17,637,135	27.40%	\$22,469,908
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$8,083,281	-0.08%	\$8,076,578	0.00%	\$8,076,578
8. Other Outgo - Transfers of Indirect Costs	7300-7399	-\$26,990,916	21.08%	-\$32,679,978	-17.43%	-\$26,985,216
9. Other Financing Uses						
a. Transfers Out	7600-7629	\$58,371,800	3.75%	\$60,561,306	1.47%	\$61,453,263
b. Other Uses	7630-7699	\$0	0.00%	\$0	0.00%	\$0
10. Other Adjustments		\$0	0.00%	\$0	0.00%	\$0
11. Total (Sum lines B1 thru B10)		\$8,511,110,031	-10.17%	\$7,645,835,362	1.57%	\$7,765,603,415
C. NET INCREASE(DECREASE) IN FUND BALANCE (line A6 minus line B11)		\$46,009,721		-\$392,635,115		-\$666,200,871
D. FUND BALANCE						
1. Net Beginning Fund Balance		\$1,866,686,457		\$1,912,696,178		\$1,520,061,063
2. Ending Fund Balance		\$1,912,696,178		\$1,520,061,063		\$853,860,191
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	\$27,323,762		\$27,323,762		\$27,323,762
b. Restricted	9740	\$55,179,239		\$40,541,694		\$35,252,208
c. Committed						
1. Stabilization Arrangements	9750	\$0		\$0		\$0
2. Other Commitments	9760	\$0		\$0		\$0
d. Assigned	9780	\$568,230,537		\$602,928,145		\$676,976,687
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	\$85,211,100		\$76,558,354		\$77,756,034
2. Unassigned/Unappropriated	9790	\$1,176,751,540		\$772,709,108		\$36,551,500
f. Total Components of Ending Fund Balance		\$1,912,696,178		\$1,520,061,063		\$853,860,191
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	\$0		\$0		\$0
b. Reserve for Economic Uncertainties	9789	\$85,211,100		\$76,558,354		\$77,756,034
c. Unassigned/Unappropriated	9790	\$1,176,751,540		\$772,709,108		\$36,551,500
2. Special Reserve Fund - Noncapital Outlay						
a. Stabilization Arrangements	9750	\$0		\$0		\$0
b. Reserve for Economic Uncertainties	9789	\$0		\$0		\$0
c. Unassigned/Unappropriated	9790	\$0		\$0		\$0
3. Total Available Reserves - by Amount		\$1,261,962,640		\$849,267,462		\$114,307,534
4. Total Available Reserves - by Percent		14.83%		11.11%		1.47%

**2020-21 General Fund
Revised Multiyear Projections
Unrestricted**

Description	Object Codes	(A) 2020-21 Budget	(B) % Change (Col. C-A/A)	(C) 2021-22 Projection	(D) % Change (Col. E-C/C)	(E) 2022-23 Projection
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	\$5,529,867,509	-2.07%	\$5,415,419,935	-2.57%	\$5,276,387,584
2. Federal Revenues	8100-8299	\$8,392,781	0.93%	\$8,470,564	0.95%	\$8,550,681
3. Other State Revenues	8300-8599	\$89,804,384	-2.83%	\$87,266,124	-2.62%	\$84,976,339
4. Other Local Revenues	8600-8799	\$125,569,654	2.14%	\$128,262,670	-3.40%	\$123,896,211
5. Other Financing Sources						
a. Transfers In	8900-8929	\$245,000,000	-91.84%	\$20,000,000	0.00%	\$20,000,000
b. Other Sources	8930-8979	\$100,000,000	-100.00%	\$0	0.00%	\$0
c. Contributions	8980-8999	-\$952,626,873	30.59%	-\$1,244,060,521	1.96%	-\$1,268,427,938
6. Total (Sum lines A1 thru A5c)		\$5,146,007,455	-14.20%	\$4,415,358,772	-3.85%	\$4,245,382,877
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				\$2,422,718,072		\$2,295,749,566
<i>Other Adjustments</i>				-\$126,968,506		\$50,018,326
Total Certificated Salaries	1000-1999	\$2,422,718,072	-5.24%	\$2,295,749,566	2.18%	\$2,345,767,892
2. Classified Salaries				\$626,267,671		\$603,018,277
<i>Other Adjustments</i>				-\$23,249,394		\$71,517
Total Classified Salaries	2000-2999	\$626,267,671	-3.71%	\$603,018,277	0.01%	\$603,089,794
3. Employee Benefits	3000-3999	\$1,303,397,033	0.90%	\$1,315,146,761	7.62%	\$1,415,365,257
4. Books and Supplies	4000-4999	\$270,460,868	-36.25%	\$172,423,880	-31.21%	\$118,614,227
5. Services and Other Operating Expenditures	5000-5999	\$453,051,614	0.25%	\$454,197,463	-1.36%	\$448,009,442
6. Capital Outlay	6000-6999	\$27,715,903	-58.04%	\$11,629,064	41.56%	\$16,461,669
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$8,083,281	-0.08%	\$8,076,578	0.00%	\$8,076,578
8. Other Outgo - Transfers of Indirect Costs	7300-7399	-\$112,049,399	13.74%	-\$127,446,553	-13.26%	-\$110,543,859
9. Other Financing Uses						
a. Transfers Out	7600-7629	\$58,371,800	3.75%	\$60,561,306	1.47%	\$61,453,263
b. Other Uses	7630-7699	\$0	0.00%	\$0	0.00%	\$0
10. Other Adjustments		\$0	0.00%	\$0	0.00%	\$0
11. Total (Sum lines B1 thru B10)		\$5,058,016,843	-5.23%	\$4,793,356,342	2.36%	\$4,906,294,263
C. NET INCREASE(DECREASE) IN FUND BALANCE (line A6 minus line B11)		\$87,990,612		-\$377,997,570		-\$660,911,386
D. FUND BALANCE						
1. Net Beginning Fund Balance		\$1,769,504,890		\$1,857,495,502		\$1,479,497,932
2. Ending Fund Balance		\$1,857,495,502		\$1,479,497,932		\$818,586,546
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	\$27,302,326		\$27,302,326		\$27,302,326
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	\$0		\$0		\$0
2. Other Commitments	9760	\$0		\$0		\$0
d. Assigned	9780	\$568,230,537		\$602,928,145		\$676,976,687
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	\$85,211,100		\$76,558,354		\$77,756,034
2. Unassigned/Unappropriated	9790	\$1,176,751,540		\$772,709,108		\$36,551,500
f. Total Components of Ending Fund Balance		\$1,857,495,502		\$1,479,497,932		\$818,586,546
E. AVAILABLE RESERVES						
1. General Fund	9750					
a. Stabilization Arrangements	9789	\$0		\$0		\$0
b. Reserve for Economic Uncertainties	9790	\$85,211,100		\$76,558,354		\$77,756,034
c. Unassigned/Unappropriated		\$1,176,751,540		\$772,709,108		\$36,551,500
2. Special Reserve Fund - Noncapital Outlay						
a. Stabilization Arrangements	9750	\$0		\$0		\$0
b. Reserve for Economic Uncertainties	9789	\$0		\$0		\$0
c. Unassigned/Unappropriated	9790	\$0		\$0		\$0
3. Total Available Reserves		\$1,261,962,640		\$849,267,462		\$114,307,534

**2020-21 General Fund
Revised Multiyear Projections
Restricted**

Description	Object Codes	(A) 2020-21 Budget	(B) % Change (Col. C-A/A)	(C) 2021-22 Projection	(D) % Change (Col. E-C/C)	(E) 2022-23 Projection
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	\$0	0.00%	\$0	0.00%	\$0
2. Federal Revenues	8100-8299	\$1,568,220,190	-51.57%	\$759,456,207	0.13%	\$760,478,157
3. Other State Revenues	8300-8599	\$873,328,019	-6.30%	\$818,347,726	-0.91%	\$810,935,693
4. Other Local Revenues	8600-8799	\$16,937,215	-5.67%	\$15,977,020	-11.26%	\$14,177,879
5. Other Financing Sources						
a. Transfers In	8900-8929	\$0	0.00%	\$0	0.00%	\$0
b. Other Sources	8930-8979	\$0	0.00%	\$0	0.00%	\$0
c. Contributions	8980-8999	\$952,626,873	30.59%	\$1,244,060,521	1.96%	\$1,268,427,938
6. Total (Sum lines A1 thru A5c)		\$3,411,112,297	-16.81%	\$2,837,841,474	0.57%	\$2,854,019,667
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				\$829,412,664		\$824,776,137
<i>Other Adjustments</i>				-\$4,636,527		-\$442,610
Total Certificated Salaries	1000-1999	\$829,412,664	-0.56%	\$824,776,137	-0.05%	\$824,333,527
2. Classified Salaries				\$447,240,998		\$433,702,081
<i>Other Adjustments</i>				-\$13,538,917		-\$101,257
Total Classified Salaries	2000-2999	\$447,240,998	-3.03%	\$433,702,081	-0.02%	\$433,600,824
3. Employee Benefits	3000-3999	\$865,727,353	2.05%	\$883,436,796	3.13%	\$911,045,991
4. Books and Supplies	4000-4999	\$731,457,621	-80.68%	\$141,309,437	-0.11%	\$141,159,458
5. Services and Other Operating Expenditures	5000-5999	\$440,375,112	6.38%	\$468,479,923	-1.89%	\$459,602,471
6. Capital Outlay	6000-6999	\$53,820,957	-88.84%	\$6,008,071	0.00%	\$6,008,239
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$0	0.00%	\$0	0.00%	\$0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	\$85,058,483	11.41%	\$94,766,575	-11.83%	\$83,558,643
9. Other Financing Uses						
a. Transfers Out	7600-7629	\$0	0.00%	\$0	0.00%	\$0
b. Other Uses	7630-7699	\$0	0.00%	\$0	0.00%	\$0
10. Other Adjustments		\$0	0.00%	\$0	0.00%	\$0
11. Total (Sum lines B1 thru B10)		\$3,453,093,188	-17.39%	\$2,852,479,020	0.24%	\$2,859,309,153
C. NET INCREASE(DECREASE) IN FUND BALANCE (line A6 minus line B11)		-\$41,980,891		-\$14,637,546		-\$5,289,486
D. FUND BALANCE						
1. Net Beginning Fund Balance		\$97,181,567		\$55,200,676		\$40,563,121
2. Ending Fund Balance		\$55,200,676		\$40,563,121		\$35,273,635
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	\$21,437		\$21,437		\$21,437
b. Restricted	9740	\$55,179,239		\$40,541,684		\$35,252,198
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					
f. Total Components of Ending Fund Balance		\$55,200,676		\$40,563,121		\$35,273,635
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
2. Special Reserve Fund - Noncapital Outlay						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves						

BUDGET ASSUMPTIONS AND POLICIES

2020-21 Fiscal Year:

1. *The Enacted State Budget eliminates the 10% cut on the Local Control Funding Formula (LCFF) base rates and add-on funding proposed in the State's May Revision Budget. Instead, LCFF is funded at its 2019-20 base rates by suspending the 2.31% statutory cost-of-living adjustment (COLA).*¹
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 \$1,176.2 million from \$1,191.8 million in the Final Budget. The lower expenditure is a result of lower support to the Child Development Fund. The Enacted State Budget eliminates the cuts previously reflected in the Child Development Fund.*¹
7. *State Special Education (AB 602) funding reflects suspension of the 2.31% statutory COLA and the revamped formula changes the base rate to \$625 per ADA from a \$645 per ADA as proposed in the State's May Revision Budget. The adopted State Budget amends the May Revision proposal to only provide \$545 million to increase base rates and redirects the other \$100 million for low incidence funding.*¹
8. *New revenue projections for lottery reflect lower rates per ADA. Unrestricted rate per ADA is estimated at \$150 per ADA from \$153 per ADA at May Revision. Restricted (Proposition 20) rate per ADA is estimated at \$49 per ADA from \$54 per ADA at May Revision.*¹
9. *The District is estimated to receive \$568.4 million from the Learning Loss Mitigation Fund (LLMF) as authorized by the Enacted State Budget. The fund is distributed three ways namely based on an equal amount per student with disabilities, proportionate share based on supplemental and concentration grant*

¹ Reflects impact of the Enacted State Budget.

*funding, and proportionate share based on LCFF entitlement. The sources of funds for the LLMF are the Governor's Emergency Education Relief (GEER) and the Coronavirus Relief Fund (CRF), both from the Federal CARES Act, as well as the State's Proposition 98 funding. Also, the District is estimated to receive \$287.7 million from the Elementary and Secondary School Emergency Relief (ESSER), another component of the Federal CARES Act. These are one-time COVID-19 resources.*¹

10. 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.
11. Funding for employee health and medical benefits at the per participant rate set forth in the 2018-2020 Health and Welfare agreement.
12. No contribution to the Other Post-Employment Benefit Plans (OPEB) Trust for 2020-21.
13. Decrease of 0.95% in California State Teachers' Retirement System (CalSTRS) rates for 2020-21 from 17.1% to 16.15%.
14. 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) ²	\$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	\$104.7	\$69.5	\$94.4	\$108.1
OPEB Trust	\$0.0	\$0.0	\$0.0	\$0.0

15. A California Consumer Price Index (CPI) of 0.62% on other operating expenditures, except utilities which is projected to increase by 12.65%.
16. *Ongoing and major maintenance resources totaling \$251.9 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf.*¹

¹ Reflects impact of the Enacted State Budget.

² State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the state.

17. Cafeteria Program support of \$10.6 million (\$1.4 million in Cafeteria Fund and \$9.2 million in General Fund) and *Child Development support of \$38.6 million in 2020-21 from \$54.1 million in Final Budget. The lower support in Child Development is due to the elimination of cuts in the Enacted State Budget.*¹
18. 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.
19. *The District anticipates using all monies received from the LLMF for reopening of schools, operations, and continuity of learning of \$568.4 million for 2020-21.*¹
Additional funding of \$266.7 million from the District's General Fund was taken to cover costs for the reopening of schools. Estimated reopening costs of \$860 million.
20. Primary Promise expenditures of \$100 million.
21. 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
<i>Maintenance (RRGM)</i> ¹	\$242.7	\$251.9	\$221.9	\$225.5
Debt Service ³	\$24.5	\$18.4	\$17.5	\$17.4
<i>Child Development Fund Support</i> ¹	\$23.9	\$38.6	\$41.6	\$42.6
Cafeteria Support*	\$1.4	\$1.4	\$1.4	\$1.4
Liability Self-Insurance Contribution	\$72.1	\$58.9	\$53.9	\$54.6
<i>Special Education</i> ** ¹	\$923.5	\$988.4	\$1,022.0	\$1,042.8

* \$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.

22. *A Reserve for Economic Uncertainties totaling \$85.2 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.*¹
23. Inclusion of 2020-21 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2020 which includes expenditures related to COVID-19.

¹ Reflects impact of the Enacted State Budget.

³ 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.

24. Estimated 2020-21 ending balances for the General Fund and other funds, reflecting the difference between estimated 2020-21 revenue and expenditure levels.
25. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2020-21 budget.
26. Authority to implement new 2020-21 revenues, if any, and increase budgeted appropriations accordingly.
27. Estimated 2019-20 unrestricted assigned balances of \$339 million are applied to the 2020-21 unassigned balance.
28. No set-aside for potential disproportionality finding for 2020-21 through 2022-23.
29. *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.
30. 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 Adopted 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%
Funded/Recommended 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 85.36% unduplicated counts of 360,531 and 350,290 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 \$1,340.8 million and \$1,428.4 million in 2021-22 and 2022-23, respectively, from \$1,356.4 million and \$1,444.0 million in Final Budget. The lower expenditure is a result of lower support to the Child Development Fund. The Enacted State Budget eliminates the cuts previously reflected in the Child Development Fund.*¹
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.*¹
15. *A Reserve for Economic Uncertainties totaling \$76.6 million and \$77.8 million for 2021-22 and 2022-23, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.*¹

¹ Reflects impact of the Enacted State Budget.

16. 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)
17. *Inclusion of the 2021-22 unassigned/unappropriated ending balances in the General Fund of \$772.7 million results in an unassigned/unappropriated ending balance of \$36.6 million in 2022-23.*¹

¹ Reflects impact of the Enacted State Budget.

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

INFORMATIVE

DATE: August 18, 2020

TO: Members, Board of Education
Austin Beutner, Superintendent

FROM: David D. Hart 
Chief Financial Officer

SUBJECT: 2020-21 REVISED BUDGET

In June, the Board adopted a budget based on assumptions from the Governor's May Revision. In accordance with Education Code Section 42127(h), this revised budget reflects changes as a result of the Enacted State Budget, signed by the Governor on June 29, 2020. The impact of the changes to the District's multi-year projection is a positive estimated unassigned ending balance in the third fiscal year 2022-23, an improvement from the Initially Adopted Budget in June which showed a negative unassigned ending balance in the same year. Although the Enacted State Budget may have temporarily alleviated the financial strains elicited by the COVID-19 pandemic, uncertain economic conditions that affect future State and Federal funding, additional needs for distance learning, and plans to reopen schools under prescriptive guidelines could quickly change the District's financial outlook.

Changes to the District's financial condition are attributed to additional appropriations to support the response to the COVID-19 pandemic, specifically for learning loss mitigation; higher LCFF entitlement; increased funding to Special Education through a revamped base formula; and the elimination of cuts previously reflected in the Adult Education Fund, Early Education Fund, and select grants.

By statute, these revisions are required to be reflected within 45 days of the Enacted State Budget. The District's 2020-21 Revised Budget must be submitted to the Los Angeles County Office of Education (LACOE) no later than August 13, 2020.

Revised Multi-Year Projection from the Initially Adopted Budget

The estimated ending balances for 2020-21 through 2022-23 reflect positive unrestricted balances, for a cumulative positive ending balance of \$36.6 million by 2022-23. The main factors that contributed to these balances are changes in revenue due to the 2020-21 Enacted State Budget and additional COVID-19 estimated expenditures to provide the appropriate continuity of both care and instruction to all students, family, and staff for the 2020-21 school year.

Assumptions used to build the multi-year projection are presented in Attachment A of the Board Report. Appendix A details the changes from the 2020-21 Initially Adopted Budget (June 2020) to the Revised Multi-Year Projection (July 2020).

Next Steps

This revised budget meets a statutory requirement; however, it does not change recommendations for the estimated ending balances from the Initially Adopted Budget in June. Risk factors that prompt the possibility of a revised State Budget in the fall are the continued record unemployment; sustained economic downturn from shuttered businesses; and actual revenues drastically less than projected revenues, particularly personal income tax receipts. The State's economic recovery will be largely dependent on the trajectory of the coronavirus and how effectively we manage the pandemic. As such, it is prudent to maintain and build reserves to prepare for the unknown fiscal outlook.

As the District continues to address the social and economic effects of the health crisis, there is a continued need to review and assess its priorities to ensure the sustainability and stability of its educational programs under these unprecedented conditions.

The Unaudited Actuals 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. Actual ending balances will be incorporated into the multi-year projections to provide an updated fiscal outlook.

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

Attachments

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

Appendix A - GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The chart below provides an update on changes after the Initially Adopted Budget.

(Dollars in Millions)	2020-21	2021-22	2022-23
<u>Unassigned Ending Balances -Initially Adopted Budget</u>	<u>\$997.9</u>	<u>\$120.9</u>	<u>(\$1,078.2)</u>
Enacted State Budget Changes	\$1,036.6	\$466.7	\$462.6
Other Changes	(\$857.7)	\$6.3	\$0.3
Net Changes	\$178.9	\$473.0	\$462.9
<u>Revised Cumulative Unassigned Ending Balances - Enacted State Budget</u>	<u>\$1,176.8</u>	<u>\$772.7</u>	<u>\$36.6</u>

- **Enacted State Budget Changes** - the following are major funding changes authorized by the State Budget adopted last June 29, 2020:

Local Control Funding Formula (LCFF) entitlement increased through an elimination of the 10% cut on both the base rates and the add-on funding as earlier proposed in the State's May Revision Budget. Instead, LCFF is funded at the 2019-20 base rates by suspending the 2.31% statutory cost-of-living adjustment (COLA).

The Learning Loss Mitigation Funding (LLMF) provides the District a total estimated one-time funding of \$568.4 million in support of COVID-19 response. LLMF is funded by the CARES Act Governor's Emergency Education Relief (GEER), CARES Act Coronavirus Relief (CR) Fund, and the State's General Fund.

Special Education AB602 new funding formula changed the SELPA's base rate to \$625 per ADA from a \$645 per ADA as proposed in the State's May Revision. The adopted State Budget amended the May Revision proposal to only provide \$545 million to increase base rates and redirected the other \$100 million for low incidence funding. Also, the new formula is now funded on the SELPA's highest ADA of the current year, the prior year, or the second prior year from a three-year ADA average as proposed in the May Revision. These changes bring an overall increased funding to Special Education, thus reducing General Fund support to the program.

- **Other Changes** - the District anticipates using all the one-time funding from the LLMF of \$568.4 million for reopening of schools, operations, and continuity of learning in 2020-21. Additional funding of \$266.7 million from the District's General Fund was taken to cover costs for the reopening of schools. Other changes also include the contribution for Ongoing and Major Maintenance and the Reserve for Economic Uncertainties to meet statutory requirements.

Board Report No. 006-20/21 2020-21 Revised Budget

- Revised Standardized Account Code Structure (SACS)
 - General Fund Form 01
 - Adult Education Fund Form 11
 - Child Development Fund Form 12
 - Cashflow Worksheet (Budget Year 1 and Budget Year 2)
- LACOE Vouchers - Budget Adjustment Summary

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	5,529,867,509.00	0.00	5,529,867,509.00	-2.0%
2) Federal Revenue		8100-8299	8,302,781.00	652,297,260.00	660,600,041.00	8,392,781.00	1,568,220,190.00	1,576,612,971.00	138.7%
3) Other State Revenue		8300-8599	168,976,251.00	789,703,319.00	958,679,570.00	89,804,384.00	873,328,019.00	963,132,403.00	0.5%
4) Other Local Revenue		8600-8799	145,107,025.00	15,997,982.00	161,105,007.00	125,569,654.00	16,937,215.00	142,506,869.00	-11.5%
5) TOTAL, REVENUES			5,942,744,108.00	1,481,962,398.00	7,424,706,506.00	5,753,634,328.00	2,458,485,424.00	8,212,119,752.00	10.6%
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	270,460,867.67	731,457,622.05	1,001,918,489.72	115.6%
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	4,999,645,043.67	3,453,093,188.36	8,452,738,232.03	9.2%
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)	753,989,284.33	(994,607,764.36)	(240,618,480.03)	-24.3%
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	58,371,800.00	0.00	58,371,800.00	9.4%
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	(952,626,873.00)	952,626,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,196,150,875.06)	1,163,786,901.06	(32,363,974.00)	(665,998,673.00)	952,626,873.00	286,628,200.00	-985.6%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(332,766,612.06)	(17,397,281.80)	(350,163,893.86)	87,990,611.33	(41,980,891.36)	46,009,719.97	-113.1%
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	1,857,495,502.00	55,200,675.00	1,912,696,177.00	2.5%
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	55,179,238.00	55,179,238.00	-43.2%
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	568,230,537.00	0.00	568,230,537.00	-45.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		79,000,000.00	0.00	79,000,000.00	85,211,100.00	0.00	85,211,100.00	7.9%
Unassigned/Unappropriated Amount	9790		530,159,254.13	0.00	530,159,254.13	1,176,751,540.00	0.00	1,176,751,540.00	122.0%

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)	
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				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,442,933,590.00	0.00	3,442,933,590.00	3,365,732,865.00	0.00	3,365,732,865.00	-2.2%
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	5,876,180,401.00	0.00	5,876,180,401.00	-1.3%
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	5,529,867,509.00	0.00	5,529,867,509.00	-2.0%
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%
Other NCLB / Every Student Succeeds Act	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	861,091,385.00	869,484,166.00	1752.5%
TOTAL, FEDERAL REVENUE			8,302,781.00	652,297,260.00	660,600,041.00	8,392,781.00	1,568,220,190.00	1,576,612,971.00	138.7%
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		389,017,739.00	389,017,739.00	15.1%
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	69,218,250.00	22,611,295.00	91,829,545.00	-10.0%
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		89,108,229.00	89,108,229.00	1.3%
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	367,293,202.00	370,144,782.00	-5.5%
TOTAL, OTHER STATE REVENUE			168,976,251.00	789,703,319.00	958,679,570.00	89,804,384.00	873,328,019.00	963,132,403.00	0.5%

			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)	
Description	Resource Codes	Object Codes							
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	19,457,873.00	0.00	19,457,873.00	-45.3%
Net Increase (Decrease) in the Fair Value of Investments			8662	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	0.0%
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	125,569,654.00	16,937,215.00	142,506,869.00	-11.5%
TOTAL, REVENUES			5,942,744,108.00	1,481,962,398.00	7,424,706,506.00	5,753,634,328.00	2,458,485,424.00	8,212,119,752.00	10.6%

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)	
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	17,590,023.00	22,611,545.00	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	242,266,068.67	702,792,181.05	945,058,249.72	283.2%
Noncapitalized Equipment		4400	33,067,411.00	7,590,960.00	40,658,371.00	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	270,460,867.67	731,457,622.05	1,001,918,489.72	115.6%
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%

			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)	
Description	Resource Codes	Object Codes							
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									
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	4,999,645,043.67	3,453,093,188.36	8,452,738,232.03	9.2%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	38,570,201.00	0.00	38,570,201.00	61.4%
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	58,371,800.00	0.00	58,371,800.00	9.4%
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	(1,240,367,944.00)	1,240,367,944.00	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	(952,626,873.00)	952,626,873.00	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)	(665,998,673.00)	952,626,873.00	286,628,200.00	-985.6%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	5,620,358,051.00	23,963,837.00	5,644,321,888.00	5,529,867,509.00	0.00	5,529,867,509.00	-2.0%
2) Federal Revenue		8100-8299	8,302,781.00	652,297,260.00	660,600,041.00	8,392,781.00	1,568,220,190.00	1,576,612,971.00	138.7%
3) Other State Revenue		8300-8599	168,976,251.00	789,703,319.00	958,679,570.00	89,804,384.00	873,328,019.00	963,132,403.00	0.5%
4) Other Local Revenue		8600-8799	145,107,025.00	15,997,982.00	161,105,007.00	125,569,654.00	16,937,215.00	142,506,869.00	-11.5%
5) TOTAL, REVENUES			5,942,744,108.00	1,481,962,398.00	7,424,706,506.00	5,753,634,328.00	2,458,485,424.00	8,212,119,752.00	10.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,906,576,886.00	1,599,111,361.00	4,505,688,247.00	2,793,879,784.00	2,306,626,152.63	5,100,505,936.63	13.2%
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	252,194,903.01	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	111,501,361.00	142,370,249.00	0.1%
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	233,129,450.67	87,503,943.00	320,633,393.67	-17.5%
8) Plant Services	8000-8999		551,899,436.00	263,993,399.86	815,892,835.86	584,673,389.00	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	4,999,645,043.67	3,453,093,188.36	8,452,738,232.03	9.2%
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)	753,989,284.33	(994,607,764.36)	(240,618,480.03)	-24.3%
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	58,371,800.00	0.00	58,371,800.00	9.4%
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	(952,626,873.00)	952,626,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,196,150,875.06)	1,163,786,901.06	(32,363,974.00)	(665,998,673.00)	952,626,873.00	286,628,200.00	-985.6%

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)	87,990,611.33	(41,980,891.36)	46,009,719.97	-113.1%
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	1,857,495,502.00	55,200,675.00	1,912,696,177.00	2.5%
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	55,179,238.00	55,179,238.00	-43.2%
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	568,230,537.00	0.00	568,230,537.00	-45.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	79,000,000.00	0.00	79,000,000.00	85,211,100.00	0.00	85,211,100.00	7.9%
Unassigned/Unappropriated Amount		9790	530,159,254.13	0.00	530,159,254.13	1,176,751,540.00	0.00	1,176,751,540.00	122.0%

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 Prog)	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	38,016,191.00
9010	Other Restricted Local	5,474,732.42	6,430,447.00
Total, Restricted Balance		97,160,129.69	55,179,238.00

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	15,973,501.00	-13.7%
3) Other State Revenue		8300-8599	106,639,238.00	113,691,295.00	6.6%
4) Other Local Revenue		8600-8799	2,871,137.00	4,148,683.00	44.5%
5) TOTAL, REVENUES			128,026,673.00	133,813,479.00	4.5%
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	28,139,062.00	283.9%
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	151,476,667.00	19.6%
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		9740	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	65,173.00	-27.1%
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	15,973,501.00	-13.7%
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	105,629,909.00	0.0%
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	113,691,295.00	6.6%

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	857,498.00	53.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,871,137.00	4,148,683.00	44.5%
TOTAL, REVENUES			128,026,673.00	133,813,479.00	4.5%

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	28,114,062.00	364.7%
Noncapitalized Equipment		4400	1,270,345.00	25,000.00	-98.0%
TOTAL, BOOKS AND SUPPLIES			7,329,115.28	28,139,062.00	283.9%

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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	151,476,667.00	19.6%

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	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	15,973,501.00	-13.7%
3) Other State Revenue		8300-8599	106,639,238.00	113,691,295.00	6.6%
4) Other Local Revenue		8600-8799	2,871,137.00	4,148,683.00	44.5%
5) TOTAL, REVENUES			128,026,673.00	133,813,479.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		60,020,558.94	79,650,651.00	32.7%
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	151,476,667.00	19.6%
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)			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		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	2020-21
		Estimated Actuals	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	4,640,544.00	0.0%
3) Other State Revenue		8300-8599	136,049,369.00	135,564,271.00	-0.4%
4) Other Local Revenue		8600-8799	1,828,254.00	2,888,048.00	58.0%
5) TOTAL, REVENUES			142,518,167.00	143,092,863.00	0.4%
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)	(38,581,509.00)	61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,893,693.00	38,570,201.00	61.4%
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	38,570,201.00	61.4%

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		9740	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	4,640,544.00	0.0%
TOTAL, FEDERAL REVENUE			4,640,544.00	4,640,544.00	0.0%
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	135,526,771.00	-0.3%
All Other State Revenue	All Other	8590	137,499.00	37,500.00	-72.7%
TOTAL, OTHER STATE REVENUE			136,049,369.00	135,564,271.00	-0.4%
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	2,548,048.00	51.6%
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	2,888,048.00	58.0%
TOTAL, REVENUES			142,518,167.00	143,092,863.00	0.4%

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	38,570,201.00	61.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,893,693.00	38,570,201.00	61.4%
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	38,570,201.00	61.4%

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	4,640,544.00	0.0%
3) Other State Revenue		8300-8599	136,049,369.00	135,564,271.00	-0.4%
4) Other Local Revenue		8600-8799	1,828,254.00	2,888,048.00	58.0%
5) TOTAL, REVENUES			142,518,167.00	143,092,863.00	0.4%
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)	(38,581,509.00)	61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,893,693.00	38,570,201.00	61.4%
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	38,570,201.00	61.4%

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		9740	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%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,205,582,065.00	1,942,716,752.00	1,537,218,883.00	1,465,838,871.00	1,549,459,756.00	1,297,798,922.00	1,842,280,101.00	2,197,306,770.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		582,977,708.00	179,450,916.00	503,515,477.00	323,011,649.00	323,011,649.00	501,509,028.00	333,387,549.00	163,193,667.00
Property Taxes	8020-8079		35,501,618.00	52,436,115.00	1,101,640.00	0.00	23,818,860.00	534,597,305.00	159,629,268.00	90,236,538.00
Miscellaneous Funds	8080-8099		0.00	(21,096,226.00)	(42,092,425.00)	(30,454,875.00)	(57,197,201.00)	2,880,773.00	(15,089,523.00)	(78,413,685.00)
Federal Revenue	8100-8299		20,158,388.00	2,519,741.00	2,401,022.00	385,752,204.00	62,275,539.00	102,950,214.00	343,354,357.00	49,585,826.00
Other State Revenue	8300-8599		24,368,004.00	35,201,554.00	78,848,029.00	67,757,520.00	124,057,948.00	76,186,854.00	135,034,050.00	46,290,527.00
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		118,028,576.00	146,333,523.00	118,028,576.00	118,028,576.00	118,204,352.00	115,489,882.00	157,543,256.00	112,182,371.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			793,415,572.00	402,934,711.00	687,891,361.00	873,885,461.00	603,836,118.00	1,335,348,430.00	1,122,962,111.00	399,299,928.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		733,396,218.00	572,716,477.00	552,576,761.00	517,439,664.00	594,648,880.00	540,460,744.00	531,550,401.00	531,000,527.00
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		204,572,981.00	133,534,660.00	101,830,212.00	159,162,551.00	132,091,898.00	148,386,736.00	126,232,002.00	204,714,524.00
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		118,311,686.00	102,181,443.00	104,864,400.00	113,662,361.00	128,756,174.00	102,019,771.00	110,153,039.00	113,745,429.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,056,280,885.00	808,432,580.00	759,271,373.00	790,264,576.00	855,496,952.00	790,867,251.00	767,935,442.00	849,460,480.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,686,493.00								
Accounts Receivable	9200-9299	713,534,662.00								
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		740,868,425.00	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	1,049,339,693.00								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	30,424,340.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		1,079,764,033.00	0.00	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		(338,895,608.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(262,865,313.00)	(405,497,869.00)	(71,380,012.00)	83,620,885.00	(251,660,834.00)	544,481,179.00	355,026,669.00	(450,160,552.00)
F. ENDING CASH (A + E)			1,942,716,752.00	1,537,218,883.00	1,465,838,871.00	1,549,459,756.00	1,297,798,922.00	1,842,280,101.00	2,197,306,770.00	1,747,146,218.00
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		1,747,146,218.00	1,713,894,515.00	1,721,286,214.00	1,252,346,753.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	263,717,756.00	89,014,727.00	89,014,727.00	224,926,384.00	545,471,436.00		4,122,202,673.00	4,122,202,673.00
Property Taxes	8020-8079	5,601,384.00	374,771,662.00	255,797,991.00	220,485,343.00			1,753,977,724.00	1,753,977,723.00
Miscellaneous Funds	8080-8099	0.00	(40,792,845.00)	(24,101,509.00)	(39,955,370.00)			(346,312,886.00)	(346,312,887.00)
Federal Revenue	8100-8299	256,569,000.00	35,881,037.00	10,214,114.00	304,951,528.00			1,576,612,970.00	1,576,612,971.00
Other State Revenue	8300-8599	115,062,958.00	56,568,931.00	46,627,931.00	147,496,772.00	9,631,324.00		963,132,402.00	963,132,403.00
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	142,506,869.00
Interfund Transfers In	8910-8929	18,060,868.00	120,348,103.00	121,263,499.00	167,005,688.00	(1,185,517,270.00)		245,000,000.00	245,000,000.00
All Other Financing Sources	8930-8979				100,000,000.00			100,000,000.00	100,000,000.00
TOTAL RECEIPTS		659,636,420.00	648,874,187.00	515,685,839.00	1,140,915,616.00	(629,003,819.00)	0.00	8,555,681,935.00	8,557,119,752.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	568,002,951.00	378,631,715.00	710,210,457.00	264,128,997.00			6,494,763,792.00	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	120,885,172.00	155,180,692.00	165,734,566.00	305,648,456.00			1,957,974,450.00	1,001,918,489.72
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	4,000,000.00	107,670,081.00	108,680,277.00	129,890,412.00	(1,185,563,274.00)		58,371,799.00	58,371,800.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		692,888,123.00	641,482,488.00	984,625,300.00	699,667,865.00	(1,185,563,274.00)	0.00	8,511,110,041.00	8,511,110,032.03
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					556,513,451.00	713,534,662.00	1,270,048,113.00	
Due From Other Funds	9310						0.00	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			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	556,513,451.00	740,868,425.00	1,297,381,876.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(46,004.00)	1,049,339,693.00	1,049,293,689.00	
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	(46,004.00)	1,079,764,033.00	1,079,718,029.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	556,559,455.00	(338,895,608.00)	217,663,847.00	
E. NET INCREASE/DECREASE (B - C + D)		(33,251,703.00)	7,391,699.00	(468,939,461.00)	441,247,751.00	1,113,118,910.00	(338,895,608.00)	262,235,741.00	46,009,719.97
F. ENDING CASH (A + E)		1,713,894,515.00	1,721,286,214.00	1,252,346,753.00	1,693,594,504.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,467,817,806.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			1,693,594,504.00	1,274,773,779.00	1,106,679,044.00	1,256,215,797.00	1,385,845,095.00	1,258,771,353.00	1,784,553,469.00	1,978,684,757.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		366,368,314.00	381,696,300.00	701,330,651.00	520,892,516.00	446,713,577.00	491,688,864.00	323,251,939.00	158,232,272.00
Property Taxes	8020-8079		35,501,618.00	52,436,115.00	1,101,640.00	0.00	23,818,860.00	534,597,305.00	159,629,268.00	90,236,538.00
Miscellaneous Funds	8080-8099		0.00	(21,834,716.00)	(43,565,903.00)	(31,520,971.00)	(59,199,432.00)	2,981,617.00	(15,617,743.00)	(81,158,615.00)
Federal Revenue	8100-8299		9,818,621.00	1,227,300.00	1,169,475.00	187,889,767.00	30,332,780.00	50,144,346.00	167,238,890.00	24,151,954.00
Other State Revenue	8300-8599		22,912,740.00	33,099,307.00	74,139,201.00	63,711,020.00	116,649,170.00	71,636,952.00	126,969,777.00	43,526,043.00
Other Local Revenue	8600-8799		12,190,012.00	7,964,127.00	25,686,018.00	9,639,145.00	9,515,666.00	1,707,582.00	8,962,528.00	15,974,045.00
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			548,953,666.00	581,250,794.00	862,023,443.00	852,773,838.00	670,145,129.00	1,252,721,601.00	906,799,863.00	348,064,280.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		717,707,611.00	560,465,085.00	540,756,192.00	506,370,738.00	581,928,318.00	528,899,359.00	520,179,624.00	519,641,514.00
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		128,454,748.00	83,848,614.00	63,940,869.00	99,940,790.00	82,942,681.00	93,174,478.00	79,263,155.00	128,543,625.00
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		121,612,032.00	105,031,830.00	107,789,629.00	116,833,012.00	132,347,872.00	104,865,648.00	113,225,796.00	116,918,397.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			967,774,391.00	749,345,529.00	712,486,690.00	723,144,540.00	797,218,871.00	726,939,485.00	712,668,575.00	765,103,536.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,686,493.00								
Accounts Receivable	9200-9299	1,270,048,112.00								
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		1,297,381,875.00	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	1,049,293,689.00								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	30,424,340.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		1,079,718,029.00	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		217,663,846.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(418,820,725.00)	(168,094,735.00)	149,536,753.00	129,629,298.00	(127,073,742.00)	525,782,116.00	194,131,288.00	(417,039,256.00)
F. ENDING CASH (A + E)			1,274,773,779.00	1,106,679,044.00	1,256,215,797.00	1,385,845,095.00	1,258,771,353.00	1,784,553,469.00	1,978,684,757.00	1,561,645,501.00
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		1,561,645,501.00	1,441,795,856.00	1,469,726,860.00	1,046,480,150.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	261,011,540.00	86,308,512.00	86,308,512.00	224,926,384.00	(28,851,337.00)		4,019,878,044.00	4,019,878,043.00
Property Taxes	8020-8079	5,601,384.00	374,771,662.00	255,797,991.00	220,485,343.00			1,753,977,724.00	1,753,977,723.00
Miscellaneous Funds	8080-8099	0.00	(42,220,829.00)	(24,945,200.00)	(41,354,038.00)			(358,435,830.00)	(358,435,831.00)
Federal Revenue	8100-8299	124,968,022.00	17,476,711.00	4,975,027.00	148,533,880.00			767,926,773.00	767,926,771.00
Other State Revenue	8300-8599	108,191,364.00	53,190,618.00	43,843,297.00	138,688,221.00	9,056,139.00		905,613,849.00	905,613,850.00
Other Local Revenue	8600-8799	614,808.00	12,880,472.00	16,608,492.00	15,758,022.00	1,388,898.00		138,889,815.00	144,239,690.00
Interfund Transfers In	8910-8929	15,633,001.00	104,170,081.00	104,962,423.00	144,555,632.00	(1,218,217,270.00)		20,000,001.00	20,000,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		516,020,119.00	606,577,227.00	487,550,542.00	851,593,444.00	(1,236,623,570.00)	0.00	7,247,850,376.00	7,253,200,246.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	555,852,391.00	370,532,133.00	695,017,835.00	258,478,824.00	0.00		6,355,829,624.00	3,120,525,703.00
Classified Salaries	2000-2999							0.00	1,036,720,358.00
Employee Benefits	3000-3999							0.00	2,198,583,557.00
Books and Supplies	4000-4999	75,905,792.00	97,440,515.00	104,067,466.00	191,921,705.00			1,229,444,438.00	313,733,317.00
Services	5000-5999							0.00	922,677,386.00
Capital Outlay	6000-6599							0.00	17,637,135.00
Other Outgo	7000-7499							0.00	(24,603,400.00)
Interfund Transfers Out	7600-7629	4,111,581.00	110,673,575.00	111,711,951.00	133,513,750.00	(1,218,073,768.00)		60,561,305.00	60,561,306.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		635,869,764.00	578,646,223.00	910,797,252.00	583,914,279.00	(1,218,073,768.00)	0.00	7,645,835,367.00	7,645,835,362.00
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					(18,406,300.00)	1,270,048,112.00	1,251,641,812.00	
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	(18,406,300.00)	1,297,381,875.00	1,278,975,575.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					143,502.00	1,049,293,689.00	1,049,437,191.00	
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	143,502.00	1,079,718,029.00	1,079,861,531.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(18,549,802.00)	217,663,846.00	199,114,044.00	
E. NET INCREASE/DECREASE (B - C + D)		(119,849,645.00)	27,931,004.00	(423,246,710.00)	267,679,165.00	(37,099,604.00)	217,663,846.00	(198,870,947.00)	(392,635,116.00)
F. ENDING CASH (A + E)		1,441,795,856.00	1,469,726,860.00	1,046,480,150.00	1,314,159,315.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,494,723,557.00	



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit one (1) certified original of this form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER 010D1	FUND NUMBER 01.0
FISCAL YEAR 20-21	FUND NAME GENERAL FUND	<input checked="" type="checkbox"/> Unrestricted <input type="checkbox"/> Restricted

DATE OF SUMMARY 08/03/20	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
---------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 449,416,986.00
2. Federal Revenue	8100-8299			
3. Other State Revenue	8300-8599			-1,384,365.00
4. Other Local Revenue	8600-8799			1,437,819.00
5. Interfund Transfers In	8900-8929			
6. All Other Financing Sources	8930-8979			
7. Contributions	8980-8999		see#010D2	-11,455,188.00
8. Total Revenues/Other Financing Sources				\$ 438,015,252.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		0.00
4. Books and Supplies	4000-4999		2,307,275.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629	See #010D5	-15,565,785.00
12. All Other Financing Uses	7630-7699		
13. Total Expenditures/Other Financing Uses			\$ -13,258,510.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 451,273,762.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

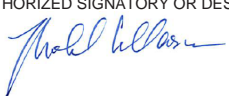
If Section C is not zero, you must complete Section D on Page 2.

D. Components of Ending Fund Balance	Resource Code		Revision Increase (Decrease)
1. Nonspendable Amounts			
Revolving Cash	9711		\$
Stores	9712		
Prepaid Expenditures	9713		
All Others	9719		
Total Nonspendable Amounts			0.00
2. Restricted Amounts			
Restricted	9740		\$
Total Restricted Amounts			0.00
3. Committed Amounts			
Stabilization Arrangements	9750		\$
Other Commitments	9760		
Total Committed Amounts			0.00
4. Assigned Amounts			
Other Assignments	9780		\$ 266,700,000.00
Total Assigned Amounts			266,700,000.00
5. Unassigned/Unappropriated Amounts			
Reserve for Economic Uncertainties	9789		\$ 5,672,899.00
Unassigned/Unappropriated/Unrestricted Net Position	9790		178,900,863.00
Total Unassigned/Unappropriated Amounts			184,573,762.00
6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)			\$ 451,273,762.00

E. Narrative Explanation for this Revision - Must be Completed

To reflect 45-Day Budget Revision.

F. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON	EMAIL ADDRESS OF CONTACT PERSON	
Shaw Wang		(213)241-2190	shaw.wang@lausd.net	
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD	PRINT NAME AND TITLE	DATE SIGNED	
Brd report 365-19/20 06/30/2020		Villaroman, Michael Assistant Budget Director	8/3/2020	

Submit one (1) certified original of this form to:

Los Angeles County Office of Education
Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

Approved:		
Debra Duardo, M.S.W., Ed.D. Los Angeles County Superintendent	SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY	DATE SIGNED



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit one (1) certified original of this form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER 010D2	FUND NUMBER 01.0
FISCAL YEAR 20-21	FUND NAME GENERAL FUND-RESTRICTED	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/03/20	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
---------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$
2. Federal Revenue	8100-8299			
3. Other State Revenue	8300-8599			66,218,090.00
4. Other Local Revenue	8600-8799			
5. Interfund Transfers In	8900-8929			
6. All Other Financing Sources	8930-8979			
7. Contributions	8980-8999	see #010D1		11,455,188.00
8. Total Revenues/Other Financing Sources				\$ 77,673,278.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		0.00
4. Books and Supplies	4000-4999		60,654,581.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		
13. Total Expenditures/Other Financing Uses			\$ 60,654,581.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 17,018,697.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.


If Section C is not zero, you must complete Section D on Page 2.

D. Components of Ending Fund Balance	Resource Code		Revision Increase (Decrease)
1. Nonspendable Amounts			
Revolving Cash	8711		\$
Stores	9712		
Prepaid Expenditures	9713		
All Others	9719		
Total Nonspendable Amounts			0.00
2. Restricted Amounts			
Restricted	9740		\$ 17,018,697.00
Total Restricted Amounts			17,018,697.00
3. Committed Amounts			
Stabilization Arrangements	9750		\$
Other Commitments	9760		
Total Committed Amounts			0.00
4. Assigned Amounts			
Other Assignments	9780		\$
Total Assigned Amounts			0.00
5. Unassigned/Unappropriated Amounts			
Reserve for Economic Uncertainties	9789		\$
Unassigned/Unappropriated/Unrestricted Net Position	9790		
Total Unassigned/Unappropriated Amounts			0.00
6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)			\$ 17,018,697.00

E. Narrative Explanation for this Revision - Must be Completed

To reflect 45-Day Budget Revision.

F. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON	EMAIL ADDRESS OF CONTACT PERSON
Shaw Wang		(213)241-2190	shaw.wang@lausd.net
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD	PRINT NAME AND TITLE	DATE SIGNED
Brd report 365-19/20 06/30/2020		Villaroman, Michael Assistant Budget Director	8/3/2020

Submit one (1) certified original of this form to: Los Angeles County Office of Education
Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

Approved: Debra Duardo, M.S.W., Ed.D. Los Angeles County Superintendent	SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY	DATE SIGNED



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit one (1) certified original of this form.

DISTRICT NUMBER	64733	GL JOURNAL ID NUMBER	010D3	FUND NUMBER	01.2
FISCAL YEAR	20-21	FUND NAME	GENERAL FUND(FEDERAL SUB-FUND)	<input type="checkbox"/> Unrestricted	<input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY	08/03/20	NAME OF SCHOOL DISTRICT	LOS ANGELES UNIFIED SCHOOL DISTRICT
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$
2. Federal Revenue	8100-8299			520,511,996.00
3. Other State Revenue	8300-8599			
4. Other Local Revenue	8600-8799			
5. Interfund Transfers In	8900-8929			
6. All Other Financing Sources	8930-8979			
7. Contributions	8980-8999			
8. Total Revenues/Other Financing Sources				\$ 520,511,996.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		0.00
4. Books and Supplies	4000-4999		520,511,996.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		
13. Total Expenditures/Other Financing Uses			\$ 520,511,996.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

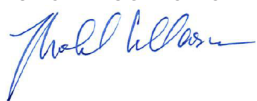
If Section C is not zero, you must complete Section D on Page 2.

D. Components of Ending Fund Balance	Resource Code		Revision Increase (Decrease)
1. Nonspendable Amounts			
Revolving Cash	8711		\$
Stores	9712		
Prepaid Expenditures	9713		
All Others	9719		
Total Nonspendable Amounts			0.00
2. Restricted Amounts			
Restricted	9740		\$
Total Restricted Amounts			0.00
3. Committed Amounts			
Stabilization Arrangements	9750		\$
Other Commitments	9760		
Total Committed Amounts			0.00
4. Assigned Amounts			
Other Assignments	9780		\$
Total Assigned Amounts			0.00
5. Unassigned/Unappropriated Amounts			
Reserve for Economic Uncertainties	9789		\$
Unassigned/Unappropriated/Unrestricted Net Position	9790		
Total Unassigned/Unappropriated Amounts			0.00
6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)			\$ 0.00

E. Narrative Explanation for this Revision - Must be Completed

To reflect 45-Day Budget Revision.

F. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON	EMAIL ADDRESS OF CONTACT PERSON
Shaw Wang		(213)241-2190	shaw.wang@lausd.net
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD	PRINT NAME AND TITLE	DATE SIGNED
Brd report 365-19/20 06/30/2020		Villaroman, Michael Assistant Budget Director	8/3/2020

Submit one (1) certified original of this form to: Los Angeles County Office of Education
Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

Approved: Debra Duardo, M.S.W., Ed.D. Los Angeles County Superintendent	SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY	DATE SIGNED



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit one (1) certified original of this form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER 010D4	FUND NUMBER 11.0
FISCAL YEAR 20-21	FUND NAME ADULT EDUCATION FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted
DATE OF SUMMARY 08/03/20	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT	

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$
2. Federal Revenue	8100-8299			
3. Other State Revenue	8300-8599			10,660,981.00
4. Other Local Revenue	8600-8799			
5. Interfund Transfers In	8900-8929			
6. All Other Financing Sources	8930-8979			
7. Contributions	8980-8999			
8. Total Revenues/Other Financing Sources				\$ 10,660,981.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		0.00
4. Books and Supplies	4000-4999		10,660,981.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		
13. Total Expenditures/Other Financing Uses			\$ 10,660,981.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.
If Section C is not zero, you must complete Section D on Page 2.

D. Components of Beginning Fund Balance	Resource Code		Revision Increase (Decrease)
1. Nonspendable Amounts			
Revolving Cash	9711		\$
Stores	9712		
Prepaid Expenditures	9713		
All Others	9719		
Total Nonspendable Amounts			0.00
2. Restricted Amounts			
Restricted	9740		\$
Total Restricted Amounts			0.00
3. Committed Amounts			
Stabilization Arrangements	9750		\$
Other Commitments	9760		
Total Committed Amounts			0.00
4. Assigned Amounts			
Other Assignments	9780		\$
Total Assigned Amounts			0.00
5. Unassigned/Unappropriated Amounts			
Reserve for Economic Uncertainties	9789		\$
Unassigned/Unappropriated/Unrestricted Net Position	9790		
Total Unassigned/Unappropriated Amounts			0.00
6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)			\$ 0.00

E. Narrative Explanation for this Revision - Must be Completed

To reflect 45-Day Budget Revision.

F. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON	EMAIL ADDRESS OF CONTACT PERSON
Shaw Wang		(213)241-2190	shaw.wang@lausd.net
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD	PRINT NAME AND TITLE	DATE SIGNED
Brd report 365-19/20 06/30/2020		Villaroman, Michael Assistant Budget Director	8/3/2020

Submit one (1) certified original of this form to: Los Angeles County Office of Education
Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

Approved: Debra Duardo, M.S.W., Ed.D. Los Angeles County Superintendent	SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY	DATE SIGNED



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit one (1) certified original of this form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER 010D5	FUND NUMBER 12.0
FISCAL YEAR 20-21	FUND NAME CHILD DEVELOPMENT FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/03/20	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
---------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$
2. Federal Revenue	8100-8299			505,820.00
3. Other State Revenue	8300-8599			14,772,418.00
4. Other Local Revenue	8600-8799			287,547.00
5. Interfund Transfers In	8900-8929		see#010D1	-15,565,785.00
6. All Other Financing Sources	8930-8979			
7. Contributions	8980-8999			
8. Total Revenues/Other Financing Sources				\$ 0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		0.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		
13. Total Expenditures/Other Financing Uses			\$ 0.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
--	---------

NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.


If Section C is not zero, you must complete Section D on Page 2.

D. Components of Begining Fund Balance	Resource Code		Revision Increase (Decrease)
1. Nonspendable Amounts			
Revolving Cash	9711		\$
Stores	9712		
Prepaid Expenditures	9713		
All Others	9719		
Total Nonspendable Amounts			0.00
2. Restricted Amounts			
Restricted	9740		\$
Total Restricted Amounts			0.00
3. Committed Amounts			
Stabilization Arrangements	9750		\$
Other Commitments	9760		
Total Committed Amounts			0.00
4. Assigned Amounts			
Other Assignments	9780		\$
Total Assigned Amounts			0.00
5. Unassigned/Unappropriated Amounts			
Reserve for Economic Uncertainties	9789		\$
Unassigned/Unappropriated/Unrestricted Net Position	9790		
Total Unassigned/Unappropriated Amounts			0.00
6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)			\$ 0.00

E. Narrative Explanation for this Revision - Must be Completed

To reflect 45-Day Budget Revision.

F. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON	EMAIL ADDRESS OF CONTACT PERSON	
Shaw Wang		(213)241-2190	shaw.wang@lausd.net	
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD		PRINT NAME AND TITLE	DATE SIGNED
Brd report 365-19/20 06/30/2020			Villaroman, Michael Assistant Budget Director	8/3/2020

Submit one (1) certified original of this form to: Los Angeles County Office of Education
Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

Approved: Debra Duardo, M.S.W., Ed.D. Los Angeles County Superintendent	SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY	DATE SIGNED