

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: August 20, 2020

Subject: 2020-2021 Budget Revision

Information Item Only
 Approval on Consent Agenda
 Conference (for discussion only)
 Conference/First Reading (Action Anticipated: ______
 Conference/Action
 Action
 Public Hearing

Division: Business Services

Recommendation: Approve the 2020-21 district budget revisions to reflect the changes of the 2020-2021 State Enacted Budget.

Background/Rationale: Education Code Section 42127(h) states that no 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. While there is no requirement to prepare a 45-day budget revision, it is important to make the revisions publicly available when revisions are done.

<u>Financial Considerations</u>: At the July 16, 2020 Board meeting, staff presented the 2020-2021 Budget Update which identified the projected impact to the District's budget based on key items in the State enacted budget for 2020-2021.

The proposed revisions to the adopted budget that will be presented at today's Board meeting reflect the adjustments needed to bring the District's budget into alignment with the Budget Act signed by the Governor on June 29, 2020, and all other expenditure and revenue data available to the District at this time.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

- 1. Executive Summary
- 2. Multi-Year Projections
- 3. Cash Flow Reports

Estimated Time of Presentation: 20 Minutes **Submitted by**: Rose Ramos, Chief Business Officer **Approved by**: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary Business Services 2020-2021 Budget Update August 20, 2020



I. OVERVIEW/HISTORY:

The District adopted the fiscal year 2020-2021 Budget for All Funds at the June 25, 2020 Board Meeting. The adopted 2020-2021 budget was based on the Governor's May Budget Revision that was released on May 14, 2020. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District is typically known once the State budget is signed. Per EC§ 42127(h), school districts have 45 days after the final State budget is signed to revise their budget based on the enacted state budget. And based on the disapproval of the budget by the Sacramento County Office of Education, the District must also resubmit a revised 2020-21 budget by October 8 and will continue to provide budget updates as information becomes available.

Governor Newsom signed the 2020-21 State Budget on June 29, 2020 with a few key items that differed from the May Revise as follows:

- Elimination of 2.3% COLA and -10% deficit factor for LCFF funds
- Additional cash deferrals
- Additional Federal funds (Governor's Emergency Education Relief (GEER) and Coronavirus Relief Fund (CRF) also known as the Learning Loss Mitigation Fund

II. Driving Governance:

- Per the Governor's Executive Order N-56-20, the deadline for approval of the Local Control and Accountability Plan (LCAP) for 2020-21 has been extended until December 15, 2020. N-56-20 also waived the requirement that an LCAP be approved prior to budget adoption on or before July 1, 2020.
- Education Code section 42127 requires the Governing Board of each school district to adopt a budget and the proposed expenditures for the Education Protection Account on or before July 1st. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.
- Education Code Section 42127(h) 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." At the July 16, 2020 Board Meeting, the District provided a budget update on the impact of the State Enacted Budget on the District's Adopted 2020-2021 Budget. The District is submitting for approval a proposed 2020-2021 budget revision that reflects the changes contained in the 2020-2021 State Enacted Budget that differed from the May Revise.

Business Services 2020-2021 Budget Update

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III. Budget:

-	d Revised Budget							
General Fund								
Description	Unrestricted	Restricted	Total					
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid & EPA	313,426,499	1,777,094	315,203,593					
Property Taxes & Misc. Local	97,143,191	-	97,143,191					
Total General Purpose	410,569,690	1,777,094	412,346,784					
Federal Revenues	155,908	98,463,409	98,619,318					
Other State Revenues	6,588,341	66,123,077	72,711,418					
Other Local Revenues	6,049,382	1,221,989	7,271,370					
TOTAL - REVENUES	423,363,321	167,585,569	590,948,890					
EXPENDITURES								
Certificated Salaries	166,645,117	56,096,082	222,741,200					
Classified Salaries	39,025,198	22,666,764	61,691,962					
Employee Benefits (All)	119,719,122	69,588,878	189,307,999					
Books & Supplies	12,841,919	60,222,884	73,064,803					
Other Operating Expenses (Services)	31,205,978	50,379,813	81,585,790					
Capital Outlay	1,025,223	1,950,411	2,975,634					
Other Outgo	5,000	-	5,000					
Direct Support/Indirect Costs	(6,491,765)	6,735,403	243,638					
TOTAL - EXPENDITURES	363,975,792	267,640,234	631,616,026					
EXCESS (DEFICIENCY)	59,387,529	(100,054,665)	(40,667,136)					
OTHER SOURCES/USES								
Transfers In	2,639,394	-	2,639,394					
Transfers (Out)	(1,948,642)	-	(1,948,642)					
Net Other Sources (Uses)		-	-					
Contributions (to Restricted Programs)	(99,827,302)	99,827,302	-					
TOTAL - OTHER SOURCES/USES	(99,136,550)	99,827,302	690,752					
FUND BALANCE INCREASE (DECREASE)	(39,749,021)	(227,362)	(39,976,384)					
FUND BALANCE								
Beginning Fund Balance	63,803,265	-	63,803,265					
Ending Balance, June 30	24,054,244	(227,362)	23,826,882					
Revolving Cash/Stores	545,000	-	545,000					
Unassigned/Unappropriated Amount	23,509,244	0	23,281,882					

Business Services

Business Services

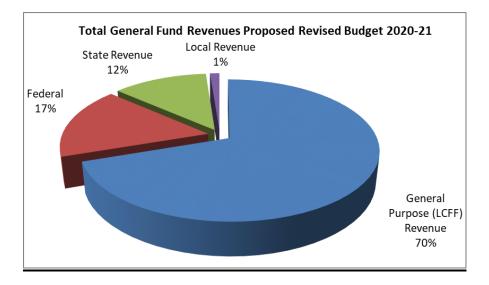
2020-2021 Budget Update August 20, 2020



General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

		Combined
Description	Unrestricted	Amount
General Purpose (LCFF) Revenue	\$410,569,689	\$412,346,783
Federal	\$155,908	\$98,619,318
State Revenue	\$6,588,341	\$72,711,418
Local Revenue	\$6,049,382	\$7,271,370
TOTAL	\$423,363,320	\$590,948,889



General Fund Operating Expenditure Components

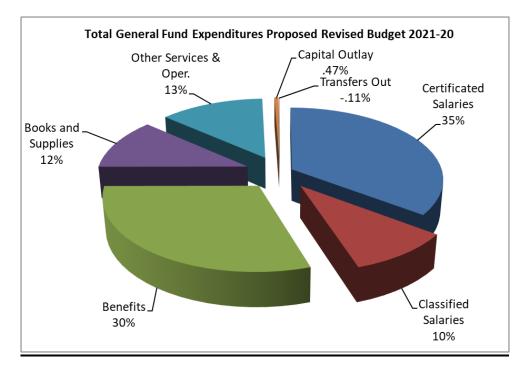
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

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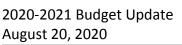
Description	Unrestricted	Restricted	Combined
Certificated Salaries	166,645,117	56,096,082	\$222,741,200
Classified Salaries	39,025,198	22,666,764	\$61,691,962
Benefits	119,719,122	69,588,878	\$189,307,999
Books and Supplies	12,841,919	60,222,884	\$73,064,803
Other Services & Oper.	31,205,978	50,379,813	\$81,585,790
Capital Outlay	1,025,223	1,950,411	\$2,975,634
Other Outgo/Transfer	5,000	0	\$5,000
Transfers Out	(690,752)	0	(690,752)
TOTAL	369,776,805	260,904,831	\$630,681,636



General Fund Summary

The District's 2020-21 General Fund projects a total operating deficit of \$40.6 million resulting in an estimated positive_ending fund balance of \$23.8 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$545,000; restricted programs – (\$227,362); economic uncertainty - \$0; unassigned - \$0. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

Business Services





	2020-21 Proposed Budget					
Description	Unrestricted	Restricted	Combined			
NONSPENDABLE						
Revolving Cash/Prepaids	545,000		545,000			
Other	-		-			
TOTAL - NONSPENDABLE	545,000	-	545,000			
RESTRICTED						
Restricted Categorical Balances		(227,362)	(227,362)			
TOTAL - RESTRICTED	-	(227,362)	(227,362)			
ASSIGNED	_		-			
UNASSIGNED						
Economic Uncertainty (REU-3%)	12,618,505		12,618,505			
Amount Above REU	10,890,738		10,890,738			
TOTAL - UNASSIGNED	23,509,243	-	23,509,243			
TOTAL - FUND BALANCE	24,054,243	(227,362)	23,826,881			

Estimated Ending Fund Balances:

For 2019-2020

During 2019-20, the District estimates that the General Fund is projected to deficit spend by approximately \$6.1 million resulting in an unrestricted ending General Fund balance of approximately \$63.8 million. Once the district's books are closed for the prior year, an actual fund balance amount will be provided.

During 2020-21, the District estimates that the General Fund is projected to deficit spend by approximately \$40.6 million resulting in an unrestricted ending General Fund balance of \$24 million.

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Multiyear Projections

General Planning Factors:

Illustrated in the following table are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

Planning Factor per Adopted State Budget	2020-21	2021-22	2022-23
Dept of Finance Statutory COLA	2.31%	2.48%	3.26%
Funded COLA	0.00%	N/A	N/A
SSC Recommended Funded COLA	0.00%	0.00%	0.00%
STRS Employer Rates (Governor's Proposed Rates)	16.15%	16.00%	18.10%
PERS Employer Rates (Governor's Proposed Rates)	20.70%	22.84%	25.50%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.18	\$32.18
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$61.94
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$16.86	\$16.86
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$46.87	\$46.87

Changes in the planning factors from May Revise will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District anticipates a slight decline. For 2020-21 enrollment is projected at 40,383. The District's unduplicated count is projected to remain relatively stable with a slight decline of approximately 20 students compared to the prior year which results in a decrease of supplemental and concentration revenue. Due to the hold harmless provisions of SB98, the District will be funded based on the 2019-20 funded ADA, so for funding purposes ADA is deemed flat.

0% COLA for LCFF Funds

The Local Control Funding Formula is based on the Department of Finance's estimates of COLA. The Enacted State Budget eliminated both the COLA and the deficit, leaving LCFF base funding rates flat. The State Enacted Budget does not provide an estimate for the funded COLA for 2021-2022 or 2022-2023. School Services of California recommends that District budget 0% for the projected COLA for 2021-22 and 2022-23. The LCFF revenue calculation in the proposed revised budget is based on a 0% COLA. The projected LCFF revenue for the current and two subsequent years is calculated below:

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Projected LCFF Funding per the 2020-2021 State Enacted Budget									
LCFF COLA	2020-2021	2021-22	2022-23						
0% COLA	410,569,690	410,469,826	403,662,672						
May Revise (District Adopted Budget)									
Negative 10% COLA	379,071,064	378,590,692	376,294,525						
Projected Difference	31,498,626	31,879,134	27,368,147						

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2020-21

- LCFF revenue is adjusted by \$31.5M due to eliminating the -7.92% funded COLA and applying the funded COLA of 0% (applied to 2020-21 LCFF) and holding ADA flat
- Federal Revenue no change from adopted budget
- State Revenue no change from adopted budget
- Local Revenue no change from adopted budget
- Contributions to Special Ed were decreased by \$1M from adopted budget to reflect rate increases for AB 602 and Low Incidence

Fiscal Year 2021-2022

- ➢ LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is adjusted for the increase in the Mandated Block Grant rate, approximate increase of \$42K
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$8.5M for increased Special Education expenditures per historical trends

Fiscal Year 2022-2023

- ➢ LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is adjusted for the increase in the Mandated Block Rate and to restore Lottery funds, approximate increase of \$918K
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$8.4M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

Fiscal Year 2020-21

▶ Federal Revenue was adjusted \$21.5M to add the one-time Learning Loss Mitigation

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funding of \$34M and remove 1X ESSER CARES of \$12.5M (allocated to 2021-22)

- State Revenue was adjusted by \$4.5M to add the increase of \$1M in Special Ed funding AB 602 and Low Incidence and 1X Learning Loss Mitigation funds of \$3.49M (State portion)
- Local Revenue was adjusted by \$11K for one-time funds (donations, local grants, fees)
- Contributions to Special Ed were decreased by \$1M from adopted budget to reflect rate increases for AB 602 and Low Incidence

Fiscal Year 2021-2022

- Federal Revenue was reduced by \$38.2M to remove SIG of \$15M, Title I of \$1.5M carryover and one-time Learning Loss Mitigation Funds of \$31.2M and to add one-time ESSER CARES \$9.5M
- State Revenue was reduced to remove one-time Learning Loss Mitigation funds of \$3.49M
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by \$8.5M for increased Special Education expenditures per historical trends

Fiscal Year 2022-2023

- Federal Revenue was reduced by \$15.4M to remove one-time ESSER CARES of \$12.6M and Learning Loss Mitigation funds of \$2.8M
- State Revenue was increased by \$308K to restore restricted Lottery
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by \$8.4M for increased Special Education expenditures

Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2020-21

- Certificated, Classified and Benefits no change in assumptions from adopted budget, current changes are budget adjustments by departments and school sites
- Books and Supplies have been reduced by \$4M to allocate one-time text book adoption to 2022-2023
- Services and Capital Outlay no change in assumptions from adopted budget, current changes are budget adjustments by departments and school sites
- Transfers out no change from adopted budget
- Indirect costs from restricted programs are expected to increase due to program adjustments

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Fiscal Year 2021-2022

- Certificated step and column costs are expected to increase by 1.2% each year
- Classified step costs are expected to increase by .82% each year
- Benefit adjustments of \$8.3M reflect the effects of salary changes noted above, program adjustments, the updated rates for PERS & STRS and the additional increase for health benefits
- Books and Supplies have been adjusted by \$504K to remove one-time expenditures of textbooks and IT of \$5.5M and add one-time textbook expenditure of \$5M
- Services are projected to remain relatively stable and have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out remains constant
- Indirect costs from restricted programs are expected to increase due to program adjustments

Fiscal Year 2022-2023

- > Certificated step and column costs are expected to increase by 1.2% each year
- Classified step costs are expected to increase by .82% each year
- Benefit adjustments of \$10M reflect the effects of salary changes noted above, program adjustments, the applicable rates for PERS & STRS and the additional increase for health benefits
- Books and Supplies have been adjusted by \$1M to remove one-time textbook expenditure of \$5M and add one-time textbook expenditure of \$4M
- Services are projected to remain relatively stable and have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out remains constant
- Indirect costs from restricted programs are expected to increase due to program adjustments

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2020-21

- Certificated, Classified and Benefits no change in assumptions from adopted budget, current changes are budget adjustments by departments and school sites
- Books and Supplies have been adjusted by \$31M to account one-time Learning Loss Mitigate expenditures
- Services have been adjusted by \$2.4M to allocate one-time expenditures ESSER CARES to 2021-2022
- Transfers remains constant
- > Indirect costs are expected to increase due to program adjustments

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Fiscal Year 2021-22

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include removing one-time SIG & Title I carryover, and additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made for additional special education services
- Adjustments to benefits of -\$162K reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, the additional increase for health benefits, and removal of one-time expenditures for SIG and Title I carryover
- Books and Supplies have been adjusted by \$26M to remove one-time expenditures including Learning Loss Mitigation funds \$33.5M, SIG \$960K, Title I \$170K carryover, and to add one-time ESSER CARES of \$8M, and additional special education services
- Services have been adjusted by \$1.3M to remove one-time expenditures including SIG \$2.6M, Title I carryover \$124K and to add one-time ESSER CARES expenditures of \$800Kand additional special education services
- Transfers remains constant
- > Indirect costs are expected to increase due to program adjustments

Fiscal Year 2022-23

- > Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made to remove one-time ESSER CARES expenditures and for additional special education services
- Adjustments to benefits of \$5.4M reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$13M to remove one-time ESSER CARES \$10.5M and Learning Loss Mitigation \$2.7M expenditures, and additional special education services
- Services have been adjusted by \$400K to remove one-time ESSER CARES expenditures, and additional special education services
- Transfers remains constant
- Indirect costs are expected to decrease due to program adjustments

Business Services

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Multi-Year Projections

	Proposed Revised Budget			Projection			Projection			
	2020-21			2021-22			2022-23			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	410,569,689	1,777,094	412,346,783	410,469,826	1,777,094	412,246,920	403,662,672	1,777,094	405,439,766	
Federal Revenue	155,908	98,463,409	98,619,318	155,908	60,196,074	60,351,982	155,908	44,723,915	44,879,824	
State Revenue	6,588,341	66,123,077	72,711,418	6,631,187	62,625,653	69,256,840	7,549,076	62,933,526	70,482,602	
Local Revenue	6,049,382	1,221,989	7,271,370	6,049,382	1,221,989	7,271,370	6,049,382	1,221,989	7,271,370	
Total Revenue	423,363,320	167,585,569	590,948,889	423,306,303	125,820,809	549,127,112	417,417,038	110,656,524	528,073,562	
Expenditures										
Certificated Salaries	166,645,117	56,096,082	222,741,200	168,671,925	51,397,689	220,069,614	171,183,632	52,857,689	224,041,321	
Classified Salaries	39,025,198	22,666,764	61,691,962	39,359,190	22,553,299	61,912,489	39,693,182	23,239,199	62,932,381	
Benefits	119,719,122	69,588,878	189,307,999	128,047,255	69,427,168	197,474,423	138,055,701	74,869,263	212,924,964	
Books and Supplies	12,841,919	60,222,884	73,064,803	12,337,337	34,116,619	46,453,957	11,337,337	21,159,443	32,496,781	
Other Services & Oper. Exp	31,205,978	50,379,813	81,585,790	31,205,978	49,109,699	80,315,676	31,205,978	48,709,699	79,915,676	
Capital Outlay	1,025,223	1,950,411	2,975,634	1,025,223	1,950,411	2,975,634	1,025,223	2,177,773	3,202,996	
Other Outgo 7xxx	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	
Transfer of Indirect 73xx	(6,491,765)	6,735,403	243,638	(5,404,545)	5,370,943	(33,601)	(4,452,445)	4,418,844	(33,601)	
Budget Reductions				0	0	0	0	0	0	
Total Expenditures	363,975,792	267,640,234	631,616,026	375,247,363	233,925,829	609,173,192	388,053,608	227,431,910	615,485,518	
Deficit/Surplus	59,387,528	(100,054,665)	(40,667,137)	48,058,940	(108,105,019)	(60,046,079)	29,363,430	(116,775,386)	(87,411,956)	
Other Sources/(uses)			0	0	0	0	0	0	0	
Transfers in/(out)	690,752		690,752	690,752	0	690,752	690.752	0	690,752	
Contributions to Restricted	(99,827,302)	99,827,302	0	(108,332,382)	108,332,382	0	(116,775,386)	116,775,386	0	
Net increase (decrease) in										
Fund Balance	(39,749,022)	(227,362)	(39,976,385)	(59,582,690)	227,362	(59,355,327)	(86,721,204)	0	(86,721,204)	
Beginning Balance	63,803,265	0	63,803,265	24,054,243	(227,362)	23,826,881	(35,528,447)	0	(35,528,447)	
Ending Balance	24,054,243	(227,362)	23,826,881	(35,528,447)	0	(35,528,447)	(122,249,651)	0	(122,249,651)	
Ū										
Revolving/Stores/Prepaids	545,000		545,000	545,000		545,000	545,000		545,000	
Reserve for Econ Uncertainty (2%)	12,618,505		12,618,505	12,169,649		12,169,649	12,295,895		12,295,895	
Restricted Programs		(227,362)	(227,362)	0	0	0	0	0	0	
Assigned Textbooks			0	5,000,000		5,000,000	0		0	
Unappropriated Fund Bala	10,890,738	0	10,890,738	(53,243,096)	0	(53,243,096)	(135,090,546)	0	(135,090,546)	
Unappropriated Percent			1.7%			-8.7%			-21.9%	

Cash Flow

The State Enacted Budget increased the cash deferrals by approximately \$12 billion and eliminated the -10% COLA deficit factor for LCFF funding. The months subject to the cash deferrals include February through June for both fiscal years 2020-2021 and 2021-2022. For the District this represents approximately additional cash deferrals of \$36M and \$30M in 2020-2021 and 2021-2022, respectively. The net impact of eliminating the -10% COLA and increasing cash deferrals, decreases the District's projected cash balance at 6/30/21 by \$16M for a projected



ending cash balance of -\$100M. The charts below provide the months and dollars amounts subject to the deferrals in 2020-2021 and 2021-2022.

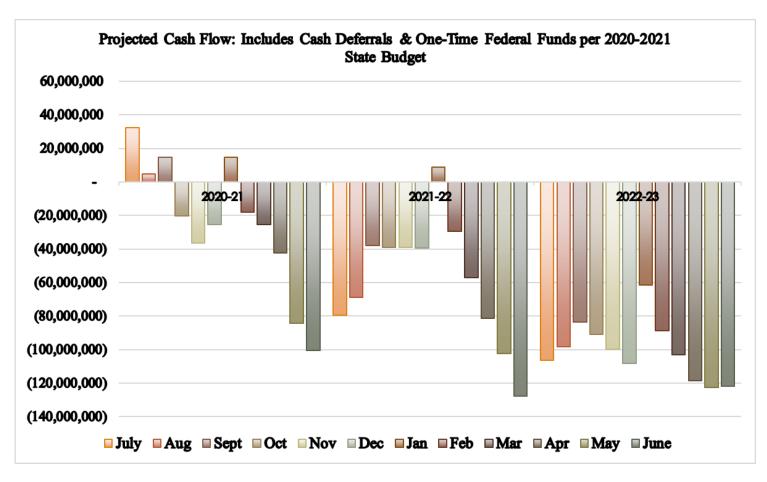
Projected Cash Deferrals	20-21	21-22	22-23
February 44.44% deferred to November	\$ 14,200,000	\$ 12,300,000	\$ -
March 66.67% deferred to October	\$ 21,200,000	\$ 18,400,000	\$ -
April 66.67% deferred to September	\$ 21,200,000	\$ 18,400,000	\$ -
May 66.67% deferred to August	\$ 21,200,000	\$ 18,400,000	\$ -
June 100% deferred to July	\$ 31,840,000	\$ 27,660,000	\$ -
Total Projected Deferrals	\$ 109,640,000	\$ 95,160,000	\$ -

		2020-2021					2021-2022		
February	March	April	May	June	July	August	September	October	November
\$14.2 Million	_								♦ \$14.2 Million
	\$21.2 Million	-						\$21.2 Million	
		\$21.2 Million	-				\$21.2 Million		
			\$21.2 Million			\$21.2 Million			
				\$31.84 Million 📑	\$31.84 Million				
		2021-2022					2022-2023		
February	March	April	May	June	July	August	September	October	November
\$12.3 Million									\$12.3 Million
	\$18.4 Million							\$18.4 Million	
		\$18.4 Million					\$18.4 Million		
			\$18.4 Million			\$26.5 Million			
				\$27.66 Million	\$27.66 Million				

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The State will reduce the deferrals (starting with the earliest deferrals) pending additional Federal funds.

Federal Funds

The District has been awarded Federal funds to assist with COVID-19 related expenditures and these include Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER) and Coronavirus Relief Fund (CRF). The following table below provides additional information on these three funding sources.

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2020-2021 Budget Update August 20, 2020

Title	Amount	Allowable Uses	Time Constraints
Elementary and Secondary School Emergency Relief (ESSER)	1X \$15.8M Based on a proportionate share of 2019 Title 1 Part A Funds Funds received after expenditures are incurred.	 COVID-19 response activities Any other purpose supported by federal elementary and secondary education laws (see attachment A for additional information) 	Expenses incurred on or after March 13, 2020 through September 30, 2022
<i>New Item</i> Governor's Emergency Education Relief (GEER) and Coronavirus Relief Fund (CRF) AKA Learning Loss Mitigation Funds	 1X \$40.4M based on: 2019 Fall Count Special Ed Students Proportionate share of 2019-20 Supplemental & Concentration Proportionate share of 2019-20 LCFF Funds received after expenditures are incurred. 	 Four general categories: Student Learning Supports General Measures that extend instructional time for students Additional core academic support for students who need it Integrated services that support teaching and learning (student & staff tech needs, mental health services, staff PD, & student nutrition) 	Expenses incurred on or after March 1, 2020 through December 30, 2020 for \$37.6M and Expenses incurred on or after March 1, 2020 through September 30, 2022 for \$2.8M

IV. Goals, Objectives and Measures:

Continue to provide information to the Board and the public on a monthly basis including required reporting periods such as First, Second and Third Interim reports. Develop significantly improved budget development process to comply with Local Control Accountability Plan (LCAP).

V. Major Initiatives:

• Continued analysis of information from the State and its impact on District finances.

Board of Education Executive Summary Business Services

2020-2021 Budget Update August 20, 2020



VI. Results:

Budget development for 2020-2021 has followed the timeline approved by the Board. The District expects to revise and resubmit the 2020-21 budget by the required time lines and will continue to provide budget updates as information becomes available.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.

Sacramento City Unified School District Proposed Revised Budget 2020-21 and Multi-Year Projection

	Proposed Revised Budget 2020-21 Unrestricted Restricted Combined			Unrestricted	Projection 2021-22 Unrestricted Restricted Combined			Projection 2022-23 Unrestricted Restricted Combined			
Revenue	Unrestricted	Kestricteu	Combined	Omestricted	Kestricteu	Combined	Unrestricted	Restricted	Combined		
General Purpose	410,569,689	1,777,094	412,346,783	410,469,826	1,777,094	412,246,920	403,662,672	1,777,094	405,439,766		
Federal Revenue	155,908	98,463,409	98,619,318	155,908	60,196,074	60,351,982	155,908	44,723,915	44,879,824		
State Revenue	6,588,341	66,123,077	72,711,418	6,631,187	62,625,653	69,256,840	7,549,076	62,933,526	70,482,602		
Local Revenue	6,049,382	1,221,989	7,271,370	6,049,382	1,221,989	7,271,370	6,049,382	1,221,989	7,271,370		
Total Revenue	423,363,320	167,585,569	590,948,889	423,306,303	125,820,809	549,127,112	417,417,038	110,656,524	528,073,562		
Expenditures											
Certificated Salaries	166,645,117	56,096,082	222,741,200	168,671,925	51.397.689	220,069,614	171,183,632	52,857,689	224,041,321		
Classified Salaries	39,025,198	22,666,764	61,691,962	39,359,190	22,553,299	61,912,489	39,693,182	23,239,199	62,932,381		
Benefits	119,719,122	69,588,878	189,307,999	128,047,255	69,427,168	197,474,423	138,055,701	74,869,263	212,924,964		
Books and Supplies	12,841,919	60,222,884	73,064,803	12,337,337	34,116,619	46,453,957	11,337,337	21,159,443	32,496,781		
Other Services & Oper. Expe	31,205,978	50,379,813	81,585,790	31,205,978	49,109,699	80,315,676	31,205,978	48,709,699	79,915,676		
Capital Outlay	1.025.223	1,950,411	2,975,634	1.025.223	1,950,411	2,975,634	1.025.223	2,177,773	3,202,996		
Other Outgo 7xxx	5,000	0	5,000	5,000	0	5,000	5,000	2,177,779	5,000		
Transfer of Indirect 73xx	(6,491,765)	6,735,403	243,638	(5,404,545)	5,370,943	(33,601)	(4,452,445)	4,418,844	(33,601)		
Budget Reductions	(0,1)1,700)	0,755,105	213,050	0	0	0	0	0	0		
Total Expenditures	363,975,792	267,640,234	631,616,026	375,247,363	233,925,829	609,173,192	388,053,608	227,431,910	615,485,518		
Deficit/Surplus	59,387,528	(100,054,665)	(40,667,137)	48,058,940	(108,105,019)	(60,046,079)	29,363,430	(116,775,386)	(87,411,956)		
Other Sources/(uses)			0	0	0	0	0	0	0		
Transfers in/(out)	690,752		690,752	690,752	0	690,752	690,752	0	690,752		
Contributions to Restricted	(99,827,302)	99,827,302	0	(108,332,382)	108,332,382	0	(116,775,386)	116,775,386	0		
Net increase (decrease) in											
Fund Balance	(39,749,022)	(227,362)	(39,976,385)	(59,582,690)	227,362	(59,355,327)	(86,721,204)	0	(86,721,204)		
Beginning Balance	63,803,265	0	63,803,265	24,054,243	(227,362)	23,826,881	(35,528,447)	0	(35,528,447)		
Ending Balance	24,054,243	(227,362)	23,826,881	(35,528,447)	0	(35,528,447)	(122,249,651)	0	(122,249,651)		
Revolving/Stores/Prepaids	545,000		545,000	545,000		545,000	545,000		545,000		
Reserve for Econ	,		,	,		,					
Uncertainty (2%)	12,618,505		12,618,505	12,169,649		12,169,649	12,295,895		12,295,895		
Restricted Programs		(227,362)	(227,362)	0	0	0	0	0	0		
Assigned Textbooks			0	5,000,000		5,000,000	0		0		
Unappropriated Fund Bala	10,890,738	0	10,890,738	(53,243,096)	0	(53,243,096)	(135,090,546)	0	(135,090,546)		
Unappropriated Percent			1.7%			-8.7%			-21.9%		

Revised Budget 0% COLA Inclusive of New Federal Funds 2020-21 ashflow Worksheet - Budget Voor (1)

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				Cashflow Wor	rksheet - Budget Year	· (1)			
2020-21 FEBRUARY (50%), MARCH - JUNE (100%) DEFERRALS STATE AID & SE	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan
A. BEGINNING CASH	9110		\$ 45,833,339.93	\$ 28,231,166.05	\$ 880,290.18	\$ 13,837,036.15	\$ (21,535,865.65	\$ (38,306,527.99)	\$ (29,353,402.11)
B. RECEIPTS			+,,	+	+	+	+ (=-;===;=====	+ (++++++++++++++++++++++++++++++++++++	+ (,, , , , , , , , , , , , , , , , ,
LCF Revenue Sources									
Principal Apportionment	8010-8019		\$ 12,128,414.50	\$ 12,128,414.50	\$ 40.492.376.10	\$ 21.831.146.10	\$ 21,831,146.10	\$ 40,492,376.10	\$ 21,831,146.10
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ 1,105,478.63		\$ 64,117,760.54
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$-	\$ (4,155,448.32		\$-	\$ (2,010,700.80)
Federal Revenues	8100-8299		\$ 7,190.04	\$ 49,975.09	\$ 4,010,577.68	\$ 425,963.02		\$ 16,142,519.92	\$ 105,165.12
Other State Revenues	8300-8599		\$ 2,185,148,43	\$ 1,361,862.83		\$ 2,437,989.94			\$ 2,576,695.43
Other Local Revenues	8600-8799		\$ 1,168,221.74			\$ 340,263.46			\$ 447,298.00
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,557,242.58
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$-	\$ -	Ŧ	\$ -
Undefined Objects	0000 0010		Ŷ	Ŷ	Ŷ	Ŷ	Ť	*	Ŷ
TOTAL RECEIPTS			\$ 15,488,974.71	\$ 13,613,825.61	\$ 49,515,577.53	\$ 20,879,914.20	\$ 32,603,423.55	\$ 60,795,955.31	\$ 88,624,606.97
C. DISBURSEMENTS			•	•,•	•,	•	+ 02,000, 120.00	+ 00,100,000.01	• ••••••
Certificated Salaries	1000-1999		\$ 1,955,544.68	\$ 4,524,059.51	\$ 20,080,303.54	\$ 20,713,042.74	\$ 21,531,907.62	\$ 21,026,747.07	\$ 20,984,366.52
Classified Salaries	2000-2999		\$ 2,646,567.10			\$ 5,341,331.51		\$ 5,409,571.86	\$ 5,308,730.39
Employee Benefits	3000-3999		\$ 2,666,711.29			\$ 15,378,605.41			\$ 15,574,892.15
Books and Supplies	4000-4999		\$ 275,664.62			\$ 909,724.07			\$ 753,860.23
COVID Expenses	4000-4999		\$ 4,940,555.79			\$ 984,541.29			\$ 984,541.29
Learning Loss Mitigation Expenses	4000-5999		\$ 6,631,517.67			\$ 6,631,517.67		\$ 6,631,517.67	¢ 904,041.29
Services	5000-5999		\$ 835,830.92			\$ 7,654,314.09			\$
Capital Outlay	6000-6599		\$ 10,840.62			\$ 502,430.16			\$ <u>114,898.90</u>
Other Outgo	7000-7499		\$ (5,874.71)			\$ (43,838.10			\$ 75,252.74
Interfund Transfers Out	7600-7629		\$ (3,674.71) \$ 44.463.39			\$ 52.049.75		\$ (4,730.99) \$ 121.903.02	\$ 201.796.91
All Other Financing Uses	7630-7699		¢ 44,403.39	\$ 41,759.55	¢ 2,512.75	¢ 52,049.75	\$ 2,199.24	¢ 121,903.02	¢ 201,790.91
TOTAL DISBURSEMENTS	1030-1099		\$ 20,001,821.37	\$ 25,454,101.49	\$ 54,229,723.22	\$ 58,123,718.59		\$ 58,448,523.73	• - \$ 49,596,990.38
D. BALANCE SHEET ITEMS	1		\$ 20,001,021.37	\$ 23,434,101.43	\$ 54,225,725.22	φ 30,123,710.33	φ 57,210,004.05	φ 30,440,323.73	φ 49,390,990.30
Assets and Deferred Outflows							-	1	
Cash Not In Treasury	9111-9199	\$ 117,077.89	\$ 25,928.39	\$ 4,646.96	\$ 6,782.29	\$ 5,107.38	\$ 7,216.99	\$ 7,143.46	\$ 6,096.25
Accounts Receivable	9200-9299	\$ 84,659,222.01	\$ 25,726,691.92			\$ 1.865.978.19		\$ 6,644,392.07	\$ 862,303.96
Due From Other Funds		\$ 64,659,222.01	\$ 25,720,091.92	<u>\$ 992,402.40</u> \$ -	\$ 10,100,040.00 \$ -	\$ 1,000,976.19	\$ 7,837,601.09		\$ <u>662,303.96</u> \$ -
Stores	9310 9320	\$ 104,064.03	\$ 44,067.85	\$ 1,440.27	\$	\$ (2,367.65			ہو۔ \$ 244.81
Prepaid Expenditures	9320	\$ 104,004.03 \$ -	\$ 44,007.00 \$ -	\$ 1,440.27 \$ -	\$ 5,902.51	\$ (2,307.03	\$ 1,022.00	ъ - \$ -	\$\$ -
Other Current Assets	9340	ş - S -	ş - \$ -	\$ -	φ - \$ -	ş - \$ -	\$ -	\$ - \$ -	φ <u>-</u> \$-
Deferred Outflows of Resources	9340 9490	э - \$ -	• - \$ -		φ - \$ -	Ŷ		з - \$ -	φ - \$ -
Undefined Objects	9490	 6	φ - ¢		- ድ	\$ -		- Ф	φ - ¢
SUBTOTAL ASSETS		\$ 84,880,363.93	\$ 25,796,688.16	ų	\$ 18,199,592.80	- \$ 1,868,717.92	\$ 7,846,640.88	\$ 6,651,535.53	\$ 868,645.02
Liabilities and Deferred Inflows		\$ 64,660,363.93	\$ 25,790,000.10	ə 990,409.03	\$ 10,199,592.00	ə 1,000,717.92	\$ 7,646,640.88	\$ 0,051,555.55	φ 000,045.UZ
Accounts Payable	9500-9599	\$ (66,910,438.86)	\$ (38,886,015.38)	\$ (16,509,089.62)	\$ (528,701.14)	\$ 2,184.67	\$ (4,122.12	\$ (45,841.23)	\$ (23,625.54)
Due To Other Funds	9500-9599 9610	\$ (00,910,438.80) ¢	\$ (30,000,013.30) ¢	\$ (10,509,069.02)	φ (326,701.14)	φ 2,104.07	\$ (4,122.12	φ (43,641.23)	φ (23,023.34)
Current Loans	9610 9640	э - \$ -	φ -				-	1	
Unearned Revenues	9640 9650	э - \$ -	¢				-	1	
Deferred Inflows of Resources	9690	ф	φ -					1	
	9690	\$ -					-	1	
			\$ (38,886,015.38)	\$ (16,509,089.62)	\$ (528,701.14)	\$ 2,184.67	\$ (4,122.12	\$ (45,841.23)	\$ (23,625.54)
SUBTOTAL LIABILITIES		φ (00,910,438.86)	φ (30,000,015.38)	φ (10,509,089.62)	γ (5∠0,/01.14)	φ <u>2,184.6</u> /	φ (4,122.12	φ (45,041.23)	φ (∠3,0∠3.54)
Nonoperating	0010	¢	¢	\$ -	¢	¢	¢	¢	¢
	9910	\$	\$ (13,089,327.22)	Ŧ	\$ 17,670,891.66	\$ 1,870,902.59	\$ 7,842,518.76	\$	5 <u>-</u> \$845,019.48
TOTAL BALANCE SHEET ITEMS	Note Poging				. , ,	. , ,			
E. NET INCREASE/DECREASE B - C + D		l fiscal year 19-20 is	\$ (17,602,173.88)			\$ (35,372,901.80	, , , ,		\$ 39,872,636.07
F. ENDING CASH (A + E)	officially close		\$ 28,231,166.05	\$ 880,290.18	\$ 13,837,036.15	\$ (21,535,865.65) \$ (38,306,527.99	\$ (29,353,402.11)	\$ 10,519,233.96
G. Ending Cash, Plus Cash									
Accruals and Adjustments	11	\$ 63,803,265.00							

Revised Budget 0% COLA Inclusive of New Federal Funds 2020-21 Cashflow Worksheet - Budget Year (1)

34 67439 000000
FORM CASH - Non SACS Generated

	1				Out		Ksileet - Budget Teal	(1)							
2020-21															
FEBRUARY (50%), MARCH - JUNE (100%)	Object	Feb		Mar	•	pr	Mav		June		Accrual		Adjustments		Total
DEFERRALS	Object	165		IVICI	^	pi	way		oune		Accidai		Aujustinents		Total
STATE AID & SE															
A. BEGINNING CASH	9110	\$ 10,51	9,233.96	\$ (28,623,322.44	4) \$ (46,	756,247.29)	\$ (71,334,381.57	7)\$	(123,601,532.14))				\$	-
B. RECEIPTS															
LCF Revenue Sources															
Principal Apportionment	8010-8019	\$ 10,17	6,430.63	\$ 18,661,230.00) \$	-	\$ -	\$	18,661,230.00	\$	95,192,587.87	\$	-	\$	313,426,498.00
Property Taxes	8020-8079	\$		\$ -	\$ 12,	160,264.93	\$ -	\$	33,164,358.90	\$	-	\$	-	\$	110,547,863.00
Miscellaneous Funds	8080-8099	\$	- :	\$ (873,360.64	4) \$	-	\$ (1,340,467.20))\$	(700,713.36)	\$	(2,546,887.68)	\$	-	\$	(11,627,578.00)
Federal Revenues	8100-8299	\$ 21	5.048.21	\$ 7.632.820.80) \$ 13.	669.894.62	\$ 181.308.97	7 \$	22.677.776.34	\$	33,477,710.58			\$	98.619.318.00
Other State Revenues	8300-8599	\$ 1,21	1,308.20	\$ 2,743,377.80	3 \$	-	\$ 299,483.50) \$	1,971,613.87	\$	19,468,086.72	\$	20,124,028.00	\$	72,711,418.00
Other Local Revenues	8600-8799	\$ 37	7,867.32	\$ 606,140.63	3 \$	735,303.74	\$ 862,708.55	5 \$	984,586.86	\$	1,190,115.48		-	\$	7,271,370.00
Interfund Transfers In	8910-8929	\$		\$ 923,787.9			\$ -	\$	158,363.65	\$	0.00		-	\$	2,639,394.20
All Other Financing Sources	8930-8979	\$	- 1	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-
Undefined Objects		Ŧ		Ŧ	Ť		Ť	-		\$	-	Ŧ		\$	-
TOTAL RECEIPTS		\$ 11.98	0,654.36	\$ 29,693,996.62	2 \$ 26.	565,463.29	\$ 3,033.82	2 \$	76,917,216.26	\$	146,781,612.97	\$	20,124,028.00	\$	593,588,283.20
C. DISBURSEMENTS		÷,••			- +,		• •,••••			Ť	,	Ť	20,121,020.00	•	000,000,200.20
Certificated Salaries	1000-1999	\$ 21.55	3,095.27	\$ 22.128.047.79	9 \$ 21	179.896.88	\$ 21.246.613.41	1 \$	22,216,392.65	\$	3,601,182.32	1		\$	222.741.200.00
Classified Salaries	2000-2999		5,061.72	\$ 5,423,146.70					5,652,787.22	Ψ \$	728,268.89			÷	61,691,962.00
Employee Benefits	3000-3999			\$ 16,901,709.40		940,045.23			16,106,017.17	Ψ \$	2,161,579.22	\$	20,124,028.00	÷	189,307,999.00
Books and Supplies	4000-4999			\$ 715,113.5 ⁻		802,252.59			2.594.149.54		5.006.008.34	φ	20,124,020.00	9 6	17,505,187.00
COVID Expenses	4000-4999		4,541.29			984,541.29			984,541.29		0.02	¢		9 6	15.770.510.00
Learning Loss Mitigation Expenses	4000-5999	\$ 90		<u> </u>	9 3 \$		\$ 904,041.28 \$ -	9 - 9 - \$	964,041.29	ф Ф	(0.02	φ	-	9 \$	39,789,106.00
Services	5000-5999	\$ 7.07		\$ 6,289,568.63	Ψ	- 388.846.79		Ψ	8,575,001.55	φ Φ	10,033,906.04			φ ¢	81,585,790.00
Capital Outlay	6000-6599			\$ 184,322.72		111,937.90			180,461.47		318,278.13			φ ¢	2,975,634.00
Other Outgo	7000-7499		3,225.09	\$ 4,041.22		4,544.42			24,844.15	φ Φ	(116,892.23)			¢ ¢	248,638.00
Interfund Transfers Out	7600-7499		3.050.15	\$ 261.717.84		36,756.10			820.619.37	φ Φ	159,846.30			¢ ¢	1,948,642.00
All Other Financing Uses	7630-7629	ک ۱۱		<u>\$ 201,717.04</u> \$ -	+ > \$	30,750.10	\$ 09,907.07	() ()	020,019.37	\$	159,640.30			¢ Ø	1,940,042.00
TOTAL DISBURSEMENTS	/030-/099	⇒ € 50.45		<u> </u>	Ψ	- 883.643.21	Ψ	۵ ۱	57.154.814.41	\$	21.892.177.01	¢	20.124.028.00	¢ ¢	633.564.668.00
D. BALANCE SHEET ITEMS		ə 52,45	0,636.67	\$ 52,692,209.10	5 \$ 52,	003,043.21	\$ 53,095,675.91	I Þ	57,154,014.41	Þ	21,092,177.01	à	20,124,026.00	Þ	633,364,666.00
					_			_				-			
Assets and Deferred Outflows		^	0.000.00	* <u> </u>		5 00 1 00	A 00 505 70		10 000 10	•	0.04	-		•	447 077 00
Cash Not In Treasury	9111-9199		9,898.08	\$ 5,035.0		-,	\$ 20,565.79		13,363.13		0.01			\$	117,077.89
Accounts Receivable	9200-9299	\$ 3,43	8,133.92	\$ 7,191,559.34		000, 120.02			4,508,055.86		111,692.50			\$	84,659,222.01
Due From Other Funds	9310	\$		<u>\$</u> -	\$		\$ -	\$	-	\$	-			\$	-
Stores	9320	\$		\$	\$		\$ -	\$	-	\$	52,894.24			\$	104,064.83
Prepaid Expenditures	9330	\$	- 3	<u>\$</u> -	\$	-	\$ -	\$	-	\$	-			\$	-
Other Current Assets	9340	\$		\$ -	\$	-	\$ -	\$	-	\$	-			\$	-
Deferred Outflows of Resources	9490	\$		\$ -	\$	-	\$ -	\$	-	\$	-			\$	-
Undefined Objects		\$		\$	\$		\$ -	\$	-	\$	-	-		\$	-
SUBTOTAL ASSETS		\$ 3,44	8,032.00	\$ 7,196,594.4	1\$3,	860,723.01	\$ 3,458,699.63	3\$	4,521,418.99	\$	164,586.75	\$	-	\$	84,880,364.73
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	\$ (2,12	0,605.89)	\$ (2,131,306.72	2) \$ (2,	120,677.37)	\$ (2,633,208.11	1) \$	(1,909,430.40)	\$	(0.01))		\$	(66,910,438.86)
Due To Other Funds	9610									\$	-			\$	-
Current Loans	9640									\$	-			\$	-
Unearned Revenues	9650									\$	-			\$	-
Deferred Inflows of Resources	9690							\$	-	\$	-	4		\$	-
Undefined Objects								\$	-	1		\$	-	\$	-
SUBTOTAL LIABILITIES		\$ (2,12	0,605.89)	\$ (2,131,306.72	2) \$ (2,	120,677.37)	\$ (2,633,208.11	1)\$	(1,909,430.40)	\$	(0.01)	\$	-	\$	(66,910,438.86)
Nonoperating	1									1		1			
Suspense Clearing	9910	\$		\$-	\$		\$-	\$	-	\$	-			\$	-
TOTAL BALANCE SHEET ITEMS		\$ 1,32	7,426.11	\$ 5,065,287.69	9 \$ 1,	740,045.64	\$ 825,491.52	2 \$	2,611,988.59	\$	164,586.74	\$	-	\$	17,969,925.87
E. NET INCREASE/DECREASE B - C + D	Note - Beginr	\$ (39,14	2,556.40)	\$ (18,132,924.8	5) \$ (24,	578,134.28)	\$ (52,267,150.57	7)\$	22,374,390.44	\$	125,054,022.70	\$	-	\$	(22,006,458.93)
F. ENDING CASH (A + E)	estimates unti	\$ (28.62	3,322.44)	\$ (46,756,247.29	9) \$ (71.	334,381.57)	\$ (123,601,532.14	1) \$	(101,227,141.70)						
	officially close	. (_0,02	· //	. (,	<u>, , , , , , , , , , , , , , , , , , , </u>		. (,	ΊŤ	(,,						
G. Ending Cash, Plus Cash										1					
Accruals and Adjustments	1													\$	23,826,881.00

2020-21 Dispect Budget FEBRUARY (50%), MARCH - JUNE (100%) DEFERRALS STATE AID & SE Object Budget A. BEGINNINNC CASH 9110 \$ - B. RECEIPTS LCF Revenue Sources 9110 \$ - Principal Apportionment 8010-8019 \$ 313,426,498,00 \$ 110,547,863,00 \$ 110,547,863,00 \$ 110,547,863,00 \$ 511,627,578,00) \$ 511,627,578,00) \$ 511,627,578,00) \$ 511,627,578,00) \$ 522,771,1418,00 \$ 727,1370,00 \$ 110,547,863,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 727,1370,00 \$ 721,370,00 \$ 721,359,394,20 \$ 727,1370,00 \$ 724,00,00 \$ 72		ir	
DEFERRALS STATE AID & SE Object Budget A. BEGININKO CASH 9110 \$ - B. RECEIPTS LCF Revenue Sources 9110 \$ - Principal Apportionment 8010-8019 \$ 313,426,498.00 Principal Apportionment 8010-8019 \$ 110,547,863.00 Miscelianeous Funds 800-8299 \$ 72,717,000 Interfund Transfers In 8910-8292 \$ 2,639,394.20 All Other Financing Sources 8910-8929 \$ 2,639,394.20 Interfund Transfers In 8910-8929 \$ 2,639,394.20 CDISBURSEMENTS 593,588,283.20 - - COVID Expenses 1000-1999 \$ 222,741,200.00 Cassified Salaries 1000-4999 \$ 15,577,631.00 COVID Expenses 4000-5999 \$ 15,770,510.00 Learning Loss Mitigation Expenses 5000-5999 \$ 1,948,642.00 Cash Not In Treasury 7600-7629 \$ 633,564,668.00 D. BALANCE SHEET ITEMS 9310			
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Cash Not In Treasury 9111-9199 Accounts Receivable 9200-9299 Due From Other Funds 9310 Stores 9320 Prepaid Expenditures 9330 Other Current Assets 9340 Deferred Outflows of Resources 9490 Undefined Objects 9490 SUBTOTAL ASSETS 9610 Liabilities and Deferred Inflows 9660 Accounts Payable 9500-9599 Due To Other Funds 9660 Undefined Objects 9660 SUBTOTAL LASSETS 9660 Liabilities and Deferred Inflows 9660 Accounts Payable 9650 Deferred Inflows of Resources 9660 Undefined Objects 9960 SUBTOTAL LIABILITIES 9960 Nonoperating 9910 Suspense Clearing 9910 F. ENCT INCREASE/DECREASE B - C + D Note - Beging F. ENDING CASH (A + E) officially close	-		φ 030,752.20
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Due From Other Funds 9310 Stores 9320 Prepaid Expenditures 9330 Other Current Assets 9340 Deferred Outflows of Resources 9490 Undefined Objects 9490 SUBTOTAL ASSETS 1 Liabilities and Deferred Inflows 9610 Accounts Payable 9600 Due To Other Funds 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 Undefined Objects 9690 SUBTOTAL LABILITIES 9910 Nonoperating 9910 Supense Clearing 9910 F. ENCREASE/DECREASE B - C + D Note - Begin § (39,976,384.80) F. ENDING CASH (A + E) officially close			
Stores 9320 Prepaid Expenditures 9330 Other Current Assets 9340 Deferred Outflows of Resources 9490 Undefined Objects 9490 SUBTOTAL ASSETS 9490 Liabilities and Deferred Inflows 9610 Accounts Payable 9500-9599 Due To Other Funds 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9660 Undefined Objects 9650 SUBTOTAL LABILITIES 9910 Nonoperating 9910 Suspense Clearing 9910 F. ENCT INCREASE/DECREASE B - C + D Note - Beging F. ENDING CASH (A + E) officially close			
Prepaid Expenditures 9330 Other Current Assets 9340 Deferred Outflows of Resources 9490 Undefined Objects 9490 SUBTOTAL ASSETS 9610 Liabilities and Deferred Inflows 9610 Accounts Payable 9650 Deferred Inflows of Resources 9660 Undefined Objects 9650 SUBTOTAL LASSETS 9660 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LABILITIES 9910 Nonoperating 9910 Suspense Clearing 9910 F. INCREASE/DECREASE B - C + D Note - Begins S (39,976,384.80) estimates untion officially close officially close			
Other Current Assets 9340 Deferred Outflows of Resources 9490 Undefined Objects 9490 SUBTOTAL ASSETS 9500-9599 Liabilities and Deferred Inflows 9610 Accounts Payable 9500-9599 Due To Other Funds 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LABILITIES 9910 Nonoperating 9910 Suspense Clearing 9910 F. INCREASE/DECREASE B - C + D Note - Beginr F. ENDING CASH (A + E) officially close			
Deferred Outflows of Resources 9490 Undefined Objects 9490 SUBTOTAL ASSETS 1iabilities and Deferred Inflows Accounts Payable 9500-9599 Due To Other Funds 9610 Current Loans 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LIABILITIES 9910 Nonoperating 9910 Suspense Clearing 9910 F. NET INCREASE/DECREASE B - C + D Note - Begin § (39,976,384.80) F. ENDING CASH (A + E) officially close			
Undefined Objects SUBTOTAL ASSETS Liabilities and Deferred Inflows Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources Undefined Objects SUBTOTAL LIABILITIES Nonoperating Suspense Clearing P910 TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE B - C + D Note - Begin Setimates unt officially close			
SUBTOTAL ASSETS Liabilities and Deferred Inflows Accounts Payable Due To Other Funds Qurrent Loans Unearned Revenues Deferred Inflows of Resources Undefined Objects SUBTOTAL LABILITIES Nonoperating Suspense Clearing POTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE B - C + D Note - Beginr States/DECREASE B - C + D officially close		0.00	
Liabilities and Deferred Inflows Accounts Payable 9500-9599 Due To Other Funds 9610 Current Loans 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 Undefined Objects 9690 Undefined Objects 9690 ENBTOTAL LIABILITIES Nonoperating 9910 TOTAL BALANCE SHEET ITEMS - E. NET INCREASE/DECREASE B - C + D Note - Begin \$ (39,976,384.80) F. ENDING CASH (A + E) officially close			
Accounts Payable 9500-9599 Due To Other Funds 9610 Current Loans 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9660 Undefined Objects 9690 SUBTOTAL LIABILITIES 9910 Nonoperating 9910 E. NET INCREASE/DECREASE B - C + D Note - Begin § (39,976,384.80) F. ENDING CASH (A + E) officially close			
Due To Other Funds 9610 Current Loans 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LIABILITIES 9910 Nonoperating 9910 Suspense Clearing 9910 F. NET INCREASE/DECREASE B - C + D Note - Begin \$ (39,976,384.80) F. ENDING CASH (A + E) officially close		9500-9599	
Current Loans 9640 Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LIABILITIES 9910 Nonoperating 9910 TOTAL BALANCE SHEET ITEMS 9910 F. NET INCREASE/DECREASE B - C + D Note - Begint F. ENDING CASH (A + E) estimates unit officially close			
Unearned Revenues 9650 Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LIABILITIES 9910 Nonoperating 9910 TOTAL BALANCE SHEET ITEMS 9910 F. NET INCREASE/DECREASE B - C + D Note - Begint F. ENDING CASH (A + E) estimates unit officially close			
Deferred Inflows of Resources 9690 Undefined Objects 9690 SUBTOTAL LIABILITIES 9910 Nonoperating 9910 Suspense Clearing 9910 TOTAL BALANCE SHEET ITEMS 9910 E. NET INCREASE/DECREASE B - C + D Note - Begin [\$ (39,976,384.80)] F. ENDING CASH (A + E) officially close	-		
Undefined Objects SUBTOTAL LIABILITIES Nonoperating Suspense Clearing TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE B - C + D Note - Begin F. ENDING CASH (A + E) officially close	-		
SUBTOTAL LIABILITIES Nonoperating Suspense Clearing 9910 TOTAL BALANCE SHEET ITEMS 9910 E. NET INCREASE/DECREASE B - C + D Note - Beginf estimates unit officially close			
Nonoperating Suspense Clearing 9910 TOTAL BALANCE SHEET ITEMS 9910 E. NET INCREASE/DECREASE B - C + D Note - Beginf estimates unti- officially close			
Suspense Clearing 9910 TOTAL BALANCE SHEET ITEMS 9910 E. NET INCREASE/DECREASE B - C + D Note - Beginf \$ (39,976,384.80) F. ENDING CASH (A + E) estimates unit officially close			
TOTAL BALANCE SHEET ITEMS \$ - E. NET INCREASE/DECREASE B - C + D Note - Begin; \$ (39,976,384.80) F. ENDING CASH (A + E) estimates unit officially close		9910	
E. NET INCREASE/DECREASE B - C + D Note - Begini \$ (39,976,384.80) F. ENDING CASH (A + E) estimates unti officially close			\$ -
F. ENDING CASH (A + E) estimates unti-		Note - Beginr	\$ (39,976,384.80)
		estimates unti	
G. Ending Cash. Plus Cash		officially close	
	G. Ending Cash, Plus Cash		
Accruals and Adjustments	Accruals and Adjustments		

Revised Budget 0% COLA Inclusive of New Federal Funds 2020-21 Cashflow Worksheet - Budget Year (1)

Revised Budget 0% COLA 2020-21

						Cashflow W		020-21 heet - Budget Yea	ar (2	')						
2021-22								loot Duugot rot		4						
FEBRUARY (50%), MARCH - JUNE (100%)	Object	Beginning		hubu		A		Cant		Oct		Nov		Dec		Jan
DEFERRALS	Object	Balance		July		Aug		Sept		UCI		NOV		Dec		Jan
STATE AID & SE																
A. BEGINNING CASH	9110		\$	(101,227,141.70)	\$	(81,813,959.45)	\$	(68,456,865.05)	\$	(38,271,380.29)	\$	(37,113,785.76)	\$	(39,369,578.69)	\$	(39,178,749.64)
B. RECEIPTS								(· · · · · · · · · · · · · · · · · · ·	Î							
LCF Revenue Sources									İ.							
Principal Apportionment	8010-8019		\$	14,027,162.45	\$	14.027.162.45	\$	33.443.914.66	\$	25.248.892.41	\$	25.248.892.41	\$	33,443,914.66	\$	25,248,892.41
Property Taxes	8020-8079		\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,381,848.29	\$	63,012,281.91
Miscellaneous Funds	8080-8099		\$	-	\$	-	\$	-	\$	(2,278,233.75)	\$	(1,340,137.50)	\$	-	\$	(2,144,220.00)
Federal Revenues	8100-8299		\$	4,207.26	\$	114,681.60	\$	3,887,930.58		126,508.27	\$	2,166,436.18	\$	8,832,697.48	\$	1,468,724.57
Other State Revenues	8300-8599		\$	2,128,713.54	\$	1,603,021.54	\$	2,829,087.89	\$	2,912,922.41	\$	5,022,804.51	\$	2,412,315.98	\$	9,554,095.36
Other Local Revenues	8600-8799		\$	1,243,103.37	\$	91,846.16	\$	15,686.18	\$	492,835.09	\$	107,062.34	\$	471,331.88	\$	884,344.63
Interfund Transfers In	8910-8929		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
All Other Financing Sources	8930-8979		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Undefined Objects			-													
TOTAL RECEIPTS			\$	17,403,186.62	\$	15,836,711.75	\$	40,176,619.31	\$	26,502,924.43	\$	31,205,057.94	\$	46,542,108.29	\$	98,024,118.88
C. DISBURSEMENTS																
Certificated Salaries	1000-1999		\$	1,932,089.63		4,469,797.37		19,839,457.85		20,464,607.90		21,273,651.21		20,774,549.62		20,732,677.38
Classified Salaries	2000-2999		\$	2,656,027.65		4,019,219.98	\$	5,168,150.73		5,360,424.89		5,579,147.32		5,428,909.17		5,327,707.23
Employee Benefits	3000-3999		\$	2,795,432.08		4,242,640.86	\$	16,175,292.92		16,120,922.85		16,164,439.51		17,032,947.43		16,326,684.25
Books and Supplies	4000-4999		\$	731,538.18		4,342,260.86	\$	3,024,184.68		2,414,157.75		2,470,491.29		1,963,246.98		2,000,537.93
Services	5000-5999		\$	822,818.84		2,749,543.33	\$	4,384,206.02		7,535,153.00		5,787,442.74		7,103,612.94	\$	5,511,492.38
Capital Outlay	6000-6599		\$	10,840.62		650,183.09		350,020.64		502,430.16		277,087.92		,	\$	114,898.90
Other Outgo	7000-7499		\$	675.77		(16,166.71)		(859.91)		5,042.73		(4.61)		544.21		(8,656.37)
Interfund Transfers Out	7600-7629		\$	23,630.55		22,193.45		1,335.42		27,662.41		1,168.81		64,786.70		107,247.19
All Other Financing Uses	7630-7699		\$	-	\$	-	\$	-	\$		\$	-	\$		\$	-
TOTAL DISBURSEMENTS			\$	8,973,053.32	\$	20,479,672.23	\$	48,941,788.35	\$	52,430,401.69	\$	51,553,424.19	\$	52,443,179.14	\$	50,112,588.89
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Accounts Receivable	9200-9299	\$ 146,893,305.47	\$			23,400,870.29	\$	39,120,606.89		,	\$	18,092,995.52		6,106,898.52	\$	401,156.43
Due From Other Funds	9310	* 50,004,04	\$	- 22,399.05	\$	732.07	\$ \$	3,030.66	\$		\$	926.50	\$		\$	-
Stores	9320 9330	\$ 52,894.24	\$		\$ \$		\$ \$		\$ \$	(,	\$ \$		ֆ Տ		\$ \$	124.44
Prepaid Expenditures Other Current Assets	9330 9340		¢	-	ֆ \$		ֆ Տ		ֆ Տ		\$ \$		Դ Տ	-	\$ \$	-
Deferred Outflows of Resources	9340 9490		9	-	э \$		ծ Տ		э \$		\$ \$	-	э \$	-	¢	
Undefined Objects	9490		¢ Q	-	э \$	-	ф ¢	-	э \$		\$ \$	-	э \$	-	ф ¢	-
SUBTOTAL ASSETS		\$ 146.946.199.72	φ ¢	23.706.019.34	Ŧ	23.401.602.36	φ \$	39.123.637.55	Ψ		\$	18.093.922.02	Ŧ	6,106,898.52	φ \$	401.280.87
Liabilities and Deferred Inflows		\$ 140,940,199.72	φ	23,700,013.34	φ	23,401,002.30	φ	33,123,037.33	φ	27,004,337.01	φ	10,093,922.02	Ŷ	0,100,090.02	φ	401,200.07
Accounts Payable	9500-9599	\$ (21,892,177.02)	¢	(12,722,970.39)	¢	(5,401,547.48)	¢	(172,983.75)	¢	714.79	¢	(1,348.70)	¢	(14,998.62)	¢	(7,729.95)
Due To Other Funds	9610	\$ -	Ψ \$	(12,122,310.33)	Ψ	(0,401,047.40)	Ψ	(112,303.13)	Ψ	114.15	Ψ	(1,040.70)	Ψ	(14,330.02)	Ψ	(1,125.55)
Current Loans	9640	Ý	Ψ						1							
Unearned Revenues	9650	\$ -														
Deferred Inflows of Resources	9690	Ť														
Undefined Objects																
SUBTOTAL LIABILITIES		\$ (21,892,177.02)	\$	(12,722,970.39)	\$	(5,401,547.48)	\$	(172,983.75)	\$	714.79	\$	(1,348.70)	\$	(14,998.62)	\$	(7,729.95)
Nonoperating																
Suspense Clearing	9910	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BALANCE SHEET ITEMS	-	\$ 125,054,022.70	\$	10,983,048.95	\$	18,000,054.88	\$	38,950,653.80	\$	27,085,071.80	\$	18,092,573.32	\$	6,091,899.90	\$	393,550.92
E. NET INCREASE/DECREASE B - C + D			\$	19,413,182.25		13,357,094.40		30,185,484.76		1,157,594.54	_	(2,255,792.93)		190,829.05	_	48,305,080.91
F. ENDING CASH (A + E)			\$	(81,813,959.45)		(68,456,865.05)		(38,271,380.29)		(37,113,785.76)		(39,369,578.69)		(39,178,749.64)		9,126,331.27
G. Ending Cash, Plus Cash																
Accruals and Adjustments		\$ 23,826,881.00														

Revised Budget 0% COLA 2020-21

					Cashflow Wor	2020-21 ksheet - Budget Year	- (2)				
2021-22		I			Cashilow Wor	KSILEEL - Duuget Teal	(2)				
FEBRUARY (50%), MARCH - JUNE (100%)											
DEFERRALS	Object		Feb	Mar	Apr	Мау	June	Accrual	Adjustments	Total	Budget
STATE AID & SE											
A. BEGINNING CASH	9110	\$	9,126,331.27 \$	(30,052,125.07) \$	(66,501,197.25) \$	(99,678,251.75)	\$ (129,981,693.91)				
B. RECEIPTS	0110	Ψ	0,120,001.27 φ	(00,002,120.07) \$	(00,001,107.20) \$	(00,010,201.10)	¢ (120,001,000.01)				
LCF Revenue Sources											
Principal Apportionment	8010-8019	\$	12,624,446.21 \$	8,157,986.50 \$	2		\$ 8,232,058.00	\$ 113,620,015.84	¢	\$ 313,323,338.00	\$ 313,323,338.00
Property Taxes	8020-8079	\$	- \$	- \$	12,160,264.93 \$	25,426,008.49	\$ 7,738,350.41	\$ 829,108.97	\$ -	\$ 110,547,863.00	\$ 110,547,863.00
Miscellaneous Funds	8080-8099	\$	- \$	(1,876,192.50) \$	- \$	(1,340,137.50)		\$ 34.915.25		\$ (11,624,281.00)	\$ (11,624,281.00)
Federal Revenues	8100-8299	\$	277,100.25 \$	4,642,949.26 \$	8,236,091.64 \$	181,308.97	\$ 14,737,866.47	\$ 15,675,479.47	\$ -	\$ 60,351,982.00	\$ 60,351,982.00
Other State Revenues	8300-8599	\$	1,206,157.99 \$		37.216.36 \$	232,363.69	\$ 3,894,380.59	\$ 15,002,472.51	\$ 20,124,028.00	\$ 69,256,840.00	\$ 69,256,840.00
Other Local Revenues	8600-8799	\$	246,740.42 \$	345,138.74 \$	691,019.39 \$	684,077.97	\$ 833,016.83	\$ 1,165,167.40	\$ -	\$ 7.271.370.40	\$ 7,271,370.40
Interfund Transfers In	8910-8929	\$	- \$	604,232,72 \$	- \$	-		\$ -	\$ -	\$ 1.726.379.20	\$ 1,726,379.20
All Other Financing Sources	8930-8979	\$	- \$	- \$	- \$	- 1	\$ -	\$-	\$ -	\$ -	\$ -
Undefined Objects								\$ -		\$ -	
TOTAL RECEIPTS		\$	14,354,444.87 \$	14,171,374.35 \$	21,124,592.32 \$	25,183,621.62	\$ 33,877,543.78	\$ 146,327,159.44	\$ 20,124,028.00	\$ 550,853,491.60	\$ 550,853,491.60
C. DISBURSEMENTS		·	,,	, , , , , , ,	, ,	.,,	,. ,	,. ,	, ,		
Certificated Salaries	1000-1999	\$	21,294,584.73 \$	21,862,641.20 \$	20,925,862.53 \$	20,991,778.86	\$ 21,949,926.45	\$ 3,557,989.27		\$ 220,069,614.00	\$ 220,069,614.00
Classified Salaries	2000-2999	\$	5.223.667.98 \$	5,442,532.54 \$	5.454.249.59 \$	5,848,585.81		\$ 730.872.17		\$ 61.912.489.00	\$ 61,912,489.00
Employee Benefits	3000-3999	\$	17.362.270.37 \$	17.717.546.35 \$	17.757.732.57 \$	16.505.121.85	\$ 16.883.446.41	\$ 2.265.917.55	\$ 20,124,028.00	\$ 197,474,423.00	\$ 197,474,423,00
Books and Supplies	4000-4999	\$	1,841,256.55 \$	1.897.714.79 \$	2,128,957.96 \$	3,470,879,09		\$ 13.284.570.77	+	\$ 46,453,957.00	\$ 46,453,957.00
Services	5000-5999	\$	6.968.488.68 \$,,	7.273.818.46 \$	7,668,238.71		\$ 9.877.699.87		\$ 80.315.676.00	\$ 80.315.676.00
Capital Outlay	6000-6599	\$	106.343.60 \$	184.322.72 \$	111.937.90 \$	94,246,76	\$ 180.461.47	\$ 318.278.13		\$ 2,975,634.00	\$ 2,975,634.00
Other Outgo	7000-7499	\$	(17.625.59) \$	(464.86) \$	(522.75) \$	(1.151.25)	\$ (2.857.84)	\$ 13,446,18		\$ (28,601,00)	\$ (28,601.00)
Interfund Transfers Out	7600-7629	\$	60.081.75 \$	139.092.82 \$	19,534,43 \$	47.814.41	\$ 436,127,18	\$ 84,952,08		\$ 1.035.627.20	\$ 1.035.627.20
All Other Financing Uses	7630-7699	\$	- \$	- \$	- \$		\$ -	\$ -		\$ -	
TOTAL DISBURSEMENTS		\$	52,839,068.07 \$	53,435,039.24 \$	53,671,570.69 \$	54,625,514.24	\$ 60,445,765.13	\$ 30,133,726.02	\$ 20,124,028.00	\$ 610,208,819.20	\$ 610,208,819.20
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											í I
Cash Not In Treasury	9111-9199	\$	- \$	- \$	- \$		\$-	\$ 0.01		\$ 0.01	
Accounts Receivable	9200-9299	\$	- \$	3,511,927.01 \$	63,780.39 \$		\$ 659,302.14	\$ 4,766,587.54		\$ 146,893,305.47	
Due From Other Funds	9310	\$	- \$	- \$	- \$	- :	\$-	\$-		\$ -	í I
Stores	9320	\$	- \$	- \$	- \$	-		\$ 26,884.56		\$ 52,893.84	í I
Prepaid Expenditures	9330	\$	- \$	- \$	- \$	- :	\$-	\$-		\$ -	(
Other Current Assets	9340	\$	- \$	- \$	- \$		\$-	\$-		\$ -	(
Deferred Outflows of Resources	9490	\$	- \$	- \$	- \$		\$-	\$-		\$ -	í III
Undefined Objects		\$	- \$	- \$	- \$	- 3	\$-	\$-		\$ -	í III
SUBTOTAL ASSETS		\$	- \$	3,511,927.01 \$	63,780.39 \$	- :	\$ 659,302.14	\$ 4,793,472.11	\$ -	\$ 146,946,199.32	
Liabilities and Deferred Inflows								\$-			
Accounts Payable	9500-9599	\$	(693,833.14) \$	(697,334.30) \$	(693,856.52) \$	(861,549.54)	\$ (624,739.41)	\$ (0.01)		\$ (21,892,177.02)	(
Due To Other Funds	9610				\$	- 3	\$-	\$-		\$ -	(
Current Loans	9640				\$	- 3	\$-	\$-		\$ -	(
Unearned Revenues	9650				\$	- :	\$-	\$-		\$ -	(
Deferred Inflows of Resources	9690				\$		\$-	\$-		\$ -	
Undefined Objects					\$	- :	\$-	\$-		\$ -	(
SUBTOTAL LIABILITIES		\$	(693,833.14) \$	(697,334.30) \$	(693,856.52) \$	(861,549.54)	\$ (624,739.41)	\$ (0.01)	\$ -	\$ (21,892,177.02)	
Nonoperating											(
Suspense Clearing	9910	\$	- \$	- \$	- \$	- :	\$-	\$ -		\$-	
TOTAL BALANCE SHEET ITEMS		\$	(693,833.14) \$	2,814,592.71 \$	(630,076.13) \$	(861,549.54)	\$ 34,562.73	\$ 4,793,472.10	\$ -	\$ 125,054,022.30	
E. NET INCREASE/DECREASE B - C + D		\$	(39,178,456.34) \$	(36,449,072.18) \$	(33,177,054.50) \$	(30,303,442.16)	\$ (26,533,658.62)	\$ 120,986,905.53	\$-	\$ 65,698,694.70	\$ (59,355,327.60)
F. ENDING CASH (A + E)		\$	(30,052,125.07) \$	(66,501,197.25) \$	(99,678,251.75) \$	(129,981,693.91)	\$ (156,515,352.53)				
G. Ending Cash, Plus Cash							<u>, , , , ,</u>				
Accruals and Adjustments										\$ (35,528,447.00)	

Revised Budget 0% COLA 2020-21 Cashflow Worksheet - Budget Year (3)

	1		Ϋ́							-		
2022-23 NO DEFERRALS	Object	Beginning Balance	July		Aug	Sept		Oct	Nov		Dec	Jan
A. BEGINNING CASH	9110		\$ (156,515,	352.53)	\$ (137,598,874.76)	\$ (121,498,312.76)) \$	(97,705,781.90)	\$ (95,869,342.	65) \$	(102,824,004.53)	\$ (111,464,689.98)
B. RECEIPTS											(, , , , , , , , , , , , , , , , , , ,	
LCF Revenue Sources												
Principal Apportionment	8010-8019		\$ 13.723	342.95	\$ 13.723.342.95	\$ 32,762,654,31	\$	24.702.017.31	\$ 24,702,017.	31 \$	32,762,654,31	\$ 24,702,017,31
Property Taxes	8020-8079		\$		\$ -	\$ -	\$	-	\$ -	\$	1,381,848.29	\$ 63,012,281.91
Miscellaneous Funds	8080-8099		\$	- 3	s -	\$ -	\$	(2,311,081.66)	\$ (1,359,459.	80) \$	-	\$ (2,175,135.68)
Federal Revenues	8100-8299		\$ 4	207.26	\$ 114,681.60	\$ 10,287.99	\$	126,508.27	\$ 2,166,436.		4,965,426.23	\$ 1,468,724.57
Other State Revenues	8300-8599			608.00	\$ 1,648,916.00	\$ 2,917,855.37		2,995,532.43	\$ 5,105,414.		2,494,926.00	\$ 9,735,224.70
Other Local Revenues	8600-8799			103.37				492.835.09	\$ 107.062.		471.331.88	\$ 884.344.63
Interfund Transfers In	8910-8929		\$			\$ -	\$	-	\$ -		-	\$ -
All Other Financing Sources	8930-8979		\$		\$ -	\$ -	\$		\$ -	\$	-	\$ -
Undefined Objects	0000 0010		÷		Ŷ	Ŷ	Ŷ		Ŷ	Ť		Ŷ
TOTAL RECEIPTS			\$ 17.145	261.58	\$ 15,578,786.71	\$ 35,706,483.85	\$	26,005,811.44	\$ 30,721,470.	56 \$	42,076,186.71	\$ 97,627,457.44
C. DISBURSEMENTS			•,	201.00	¢ 10,010,100.11	· · · · · · · · · · · · · · · · · · ·	Ţ	20,000,011.44	• •••••••••••••••••••••••••••••••••••••		42,010,100.11	<u> </u>
Certificated Salaries	1000-1999		¢ 1.066	959.03	\$ 4,550,466.05	\$ 20,197,510.53	¢	20,833,942.97	\$ 21,657,587.	10 ¢	21,149,478.36	\$ 21,106,850.44
Classified Salaries	2000-2999			780.72				5.448.727.82	\$ 5.671.053.		5.518.340.26	\$ <u>5.415.471.20</u>
Employee Benefits	3000-3999			966.57				17,525,357.16	\$ 17,572,664.		18,516,836.16	
Books and Supplies	4000-4999			746.20	\$ 3,037,620.67			1.688.819.66	\$ 1.728.227.		1.373.385.85	\$ 1.399.472.67
Services	5000-5999			720.92	\$ 2,735,849.65			1	\$ 5,758,619.			\$ 5,484,043.23
Capital Outlay	6000-6599			668.93	\$ 699,862.23			540,819.80	\$ <u>298,259</u> .		80,280.76	\$ <u>123,678.09</u>
Other Outgo	7000-7499			675.77				5.042.73		61) \$	544.21	\$ (8,656.37)
Interfund Transfers Out	7600-7499				\$ (10,100.71) \$ 22,193.45			27.662.41	\$ 1.168.		64.786.70	
All Other Financing Uses	7630-7629		\$ 23. ¢		\$ <u>22,193.45</u> \$ -	<u> </u>	\$	27,002.41	ቅ 1,100. ድ	01 J	04,700.70	¢ 107,247.19
TOTAL DISBURSEMENTS	1030-1099		÷ 0.070	148.69	Ŷ	Ŧ	Ψ	53,567,997.87		φ 40 ¢	53,771,886.78	φ - ¢ = = = = = = = = = = = = = = = = = = =
D. BALANCE SHEET ITEMS			⇒ 9 ,072,	140.09	\$ 19,727,500.75	\$ 49,090,435.20	ą	53,567,997.67	ə 52,007,570.	49 ə	55,771,000.70	\$ 51,377,150.69
-												
Assets and Deferred Outflows	9111-9199	\$ 0.01	<u>^</u>	h.	<u>م</u>	¢	^		¢		l l	^
Cash Not In Treasury		φ 0.01	\$ 00.044			<u> </u>	\$	-	\$ -	57 0	-	<u>\$</u> -
Accounts Receivable	9200-9299	\$ 151,093,746.99	\$ 28,344,	651.58	\$ 27,683,930.94	\$ 38,213,047.26		29,398,253.46	\$ 15,012,829.	57 \$	3,075,659.63	\$ 416,760.30
Due From Other Funds	9310		\$	-	\$ <u>-</u>	\$ - \$ 1.540.39	\$	- (611.67)	\$ -	\$	-	<u>\$</u>
Stores	9320	\$ 26,884.56	\$ 11.	384.77		1 12 2 2 2		1 /	\$ 470.		-	\$ 63.25
Prepaid Expenditures	9330		\$		\$-	\$ -	\$	-	\$-	Ŧ	-	<u>\$</u> -
Other Current Assets	9340		\$		\$-	\$ -	\$	-	\$ -		-	<u>\$</u> -
Deferred Outflows of Resources	9490		\$	- 1	\$-	\$ -	\$		\$ -	\$	-	\$ -
Undefined Objects			\$	- 1	\$-	\$ -	\$	-	\$-	\$	-	\$ -
SUBTOTAL ASSETS		\$ 151,120,631.56	\$ 28,356,	036.35	\$ 27,684,303.03	\$ 38,214,587.65	\$	29,397,641.79	\$ 15,013,300.	48 \$	3,075,659.63	\$ 416,823.55
Liabilities and Deferred Inflows												
Accounts Payable	9500-9599	\$ (30,133,726.03)	\$ (17,512,	671.47)	\$ (7,435,018.99)	\$ (238,105.38)\$	983.89	\$ (1,856.	43) \$	(20,645.01)	\$ (10,639.98)
Due To Other Funds	9610	\$-	\$	-								
Current Loans	9640											
Unearned Revenues	9650	\$-										
Deferred Inflows of Resources	9690											
Undefined Objects												
SUBTOTAL LIABILITIES		\$ (30,133,726.03)	\$ (17,512,	671.47)	\$ (7,435,018.99)	\$ (238,105.38)\$	983.89	\$ (1,856.	43) \$	(20,645.01)	\$ (10,639.98)
Nonoperating												
Suspense Clearing	9910	\$-	\$		\$-	\$ -	\$	-	\$ -	\$	-	\$ -
TOTAL BALANCE SHEET ITEMS		\$ 120,986,905.53	\$ 10,843,	364.88	\$ 20,249,284.04	\$ 37,976,482.27	\$	29,398,625.68	\$ 15,011,444.	05 \$	3,055,014.62	\$ 406,183.57
E. NET INCREASE/DECREASE B - C + D			\$ 18,916,	477.77	\$ 16,100,562.00	\$ 23,792,530.86	\$	1,836,439.25	\$ (6,954,661.	88) \$	(8,640,685.45)	\$ 46,656,490.32
F. ENDING CASH (A + E)				874.76)				(95,869,342.65)			(111,464,689.98)	
G. Ending Cash, Plus Cash												
Accruals and Adjustments		\$ (35,528,447.00)										

Revised Budget 0% COLA 2020-21 Cashflow Worksheet - Budget Year (3)

2022-23										
NO DEFERRALS	Object	Feb	Mar	Apr	Мау	June	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ (64,808,199.66)	\$ (92,284,672.19)	\$ (106,736,377.81)	\$ (122,143,981.10)	\$ (126,433,419.65)				
B. RECEIPTS										
LCF Revenue Sources										1
Principal Apportionment	8010-8019	\$ 24,702,017.31	\$ 32,726,225.89	\$ 24,702,017.31	\$ 24,702,017.31	\$ 32,799,082.73	\$ 0.00	\$ -	\$ 306,709,407.00	\$ 306,709,407.00
Property Taxes	8020-8079	\$-	\$-	\$ 12,160,264.93			\$ 829,108.97	\$-	\$ 110,547,863.00	\$ 110,547,863.00
Miscellaneous Funds	8080-8099	\$-	\$ (1,903,243.72)		\$ (1,359,459.80)	\$ (2,718,919.60)	\$ 9,796.26	\$-	\$ (11,817,504.00)	\$ (11,817,504.00)
Federal Revenues	8100-8299	\$ 277,100.25	\$ 4,651,784.10	\$ 480,806.46	\$ 181,308.97	\$ 14,745,548.94	\$ 15,687,003.18	\$ -	\$ 44,879,824.00	\$ 44,879,824.00
Other State Revenues	8300-8599	\$ 2,494,926.00	\$ 4,887,626.23	\$ 2,532,142.36	\$ 2,727,289.68	\$ 6,447,802.44	\$ 4,196,310.26	\$ 20,124,028.00	\$ 70,482,602.00	\$ 70,482,602.00
Other Local Revenues	8600-8799	\$ 246,740.42	\$ 345,138.74	\$ 691,019.39	\$ 684,077.97	\$ 833,016.83	\$ 1,165,167.40	\$ -	\$ 7,271,370.40	\$ 7,271,370.40
Interfund Transfers In	8910-8929	\$-	\$ 604,232.72	\$-	\$ -	\$ 1,122,146.48	\$-	\$ -	\$ 1,726,379.20	\$ 1,726,379.20
All Other Financing Sources	8930-8979	\$ -	\$-	\$-	\$ -	\$-	\$ -	\$ -	\$ -	\$ -
Undefined Objects							<u>\$</u> -		<u> </u>	
TOTAL RECEIPTS C. DISBURSEMENTS		\$ 27,720,783.98	\$ 41,311,763.96	\$ 40,566,250.45	\$ 52,361,242.62	\$ 60,967,028.23	\$ 21,887,386.07	\$ 20,124,028.00	\$ 529,799,941.60	\$ 529,799,941.60
	1000 1000	¢ 04.070.000.04	¢ 00.057.007.00	04 000 500 40	¢ 04.070.000.05	¢ 00.040.000.50	\$ -		OO 4 0 44 004 00	004 044 004 00
Certificated Salaries	1000-1999	\$ 21,678,898.81		\$ 21,303,522.10			\$ 3,622,203.31		\$ 224,041,321.00	\$ 224,041,321.00
Classified Salaries	2000-2999	\$ 5,309,718.10		\$ 5,544,098.11				* 00.404.000.00	\$ 62,932,381.00	\$ 62,932,381.00
Employee Benefits	3000-3999	\$ 18,874,849.30			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$ 18,354,310.80	. , , .	\$ 20,124,028.00	\$ 212,924,964.00	\$ 212,924,964
Books and Supplies	4000-4999	\$ 1,288,047.67		\$ 1,489,308.66 • 7,007,500.04					\$ 32,496,781.00 • 70.045.070.00	\$ 32,496,781
Services	5000-5999	\$ 6,933,783.18		\$ 7,237,592.31					\$ 79,915,676.00	\$ 79,915,676
Capital Outlay	6000-6599	\$ 114,469.10		\$ 120,490.84		\$ 194,250.16			\$ 3,202,996.00	\$ 3,202,996
Other Outgo	7000-7499	\$ (17,625.59)	\$ (464.86)	\$ (522.75)	\$ (1,151.25)				\$ (28,601.00)	\$ (28,601)
Interfund Transfers Out	7600-7629	\$ 60,081.75	\$ 139,092.82 \$ -	\$ 19,534.43		\$ 436,127.18 \$ -	\$ 84,952.08		\$ 1,035,627.20	\$ 1,035,627.20
All Other Financing Uses	7630-7699	\$ 54,242,222.32	Ψ	⇒ - -	\$ -	7	⇒ -	\$ 20,124,028.00	[▶] - \$ 616,521,145.20	-
TOTAL DISBURSEMENTS D. BALANCE SHEET ITEMS		۵ 54,242,222.32	\$ 54,075,000.20	\$ 55,018,787.36	\$ 55,464,791.90	\$ 60,309,610.16	\$ 20,391,134.73	\$ 20,124,020.00	\$ 616,521,145.20	\$ 616,521,145
Assets and Deferred Outflows										1
	9111-9199	¢	¢	¢	¢	¢.	\$ 0.01		\$ 0.01	1
Cash Not In Treasury Accounts Receivable	9200-9299	ş - \$ -	\$	s -	э - \$ -	\$			\$ 151.093.746.99	1
Due From Other Funds	9200-9299	ş - \$ -	\$ 72,230.03 \$ -	ş -	ş - \$ -	\$ 795,055.09	¢ 0,001,310.33		\$ 151,095,740.99 ¢	1
Stores	9310	ş - \$ -	э \$-	э \$-	ъ - \$ -	ş - \$ -	\$ 13,664.42		\$ 26,884.16	1
Prepaid Expenditures	9330	\$ -	۰ ۲	ş - S -	φ - \$ -	ş - \$ -	\$ 13,004.42		\$ 20,004.10	1
Other Current Assets	9340	- с	ş -	φ - \$ -	ş - \$ -	ş - \$ -	φ - \$ -		φ - ¢	1
Deferred Outflows of Resources	9490	\$ -	ş - \$ -	ş - S -	φ - \$ -	ş - \$ -	φ - \$ -		φ - ¢	1
Undefined Objects	5450	\$ -	s -	s -	φ - \$ -	\$ -	φ - ¢			1
SUBTOTAL ASSETS		¢ -	\$ 72.250.03	s -	s -	\$ 795,053.69	\$ 8,094,974.96	s -	\$ 151.120.631.16	1
Liabilities and Deferred Inflows		φ -	φ 12,230.03	- v	÷ -	\$ 755,055.05	¢ 0,034,374.30		\$ 131,120,031.10	1
Accounts Payable	9500-9599	\$ (955,034.19)	\$ (959,853.41)	\$ (955,066.38)	\$ (1.185.889.27)	\$ (859,929.38)	\$ (0.03)		\$ (30,133,726.03)	1
Due To Other Funds	9610	φ (333,004.13)	φ (333,033.41)	φ (333,000.30)	\$ -	\$ -	\$ -		\$ (50,155,720.05)	1
Current Loans	9640				\$ -	\$ -	φ - \$ -		φ - \$ -	1
Unearned Revenues	9650				\$ -	\$ -	φ - \$ -		ф с	1
Deferred Inflows of Resources	9690				\$ -	\$ -	\$ -		\$ \$	1
Undefined Objects	0000				\$ -	\$ -	\$ -		\$ -	1
SUBTOTAL LIABILITIES		\$ (955,034.19)	\$ (959,853.41)	\$ (955,066.38)		Ψ	Ψ	s -	\$ (30,133,726.03)	1
Nonoperating		+ (000,004.10)	+ (000,000.41)	+ (000,000,000)	÷ (.,,,	+ (000,020.00)	+ (0.00)	<u>,</u>	+ (00,000,000)	
Suspense Clearing	9910	\$	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL BALANCE SHEET ITEMS	3310	\$ (955,034.19)	\$ (887.603.38)	\$ (955,066.38)	Ψ	\$ (64,875.69)	\$ 8,094,974.93	s -	\$ 120.986.905.13	
E. NET INCREASE/DECREASE B - C + D	"	\$ (27,476,472.53)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· · · · · · · · · · · · · · · · · · ·			. , ,		\$ 34,265,701.53	\$ (86,721,203.60)
F. ENDING CASH (A + E)	11	\$ (92,284,672.19)						- <u>-</u>	ψ 34,200,701.03	φ (00,721,203.00)
G. Ending Cash, Plus Cash	∦	· (02,204,072.10)	+ (100,100,077.01)	+ (122,140,001.10)	+ (120,400,410.00)	+ (120,040,011.20)				
Accruals and Adjustments									\$ (122,249,651.00)	
riooraalo ana Aujuotinento	1								÷ (122,240,001.00)	1