



Board Office Use: Legislative File Info.	
File ID Number	20-1580
Introduction Date	8/12/2020
Enactment Number	20-1143
Enactment Date	8/12/2020 er

Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent of Schools
Lisa Grant-Dawson, Chief Business Officer

Board Meeting Date August 12, 2020

Subject 45-Day District Budget Revision for Fiscal Year 2020-2021

Action Requested Approval by the Board of Education of 45 Day District Budget Revision – 2020-21 Fiscal Year Adoption Budget for Unrestricted and Restricted General Fund, with \$636,884,533 in revenue and \$624,287,632 in expenditures, as specified in Attachment “A” – General Fund Restricted and Unrestricted Expenditures By Object and General Fund Unrestricted and Restricted Expenditures By Object; with all other Funds - Revenue and Expenditures - remaining in full force and effect as specified in the Adoption Budget approved by Board on June 24, 2020.

Background On June 24, 2020, the Board approved the District’s 2020-2021 Proposed Adopted Budget, which at that time was developed under the unsettled status of the State’s proposed adopted budget. The District advised the Board of the tentative budget reduction placeholders to meet the requirement of a fiscally responsible budget and reserve requirements. The Board was also advised to adopt a resolution to coincide with the 2020-2021 budget to ensure that the no less than the projected ~\$16,500,000 in budget reductions be identified and adopted to ensure fiscal solvency pending the adoption of the state budget.

On Jun 29, 2020, Governor Newsom signed the state budget which restored the following:

- LCFF Funding at 2019-20 levels with a % COLA and without the 10% Deficit
 - LCFF Cash apportionment deferrals
 - June 2020 to July 2020
 - February 2021 to November 2021
 - March – June 2021 deferred to August – November 2021
 - This essentially means the District will **receive** ~\$.70 for every \$1.00 they earn in 2020-2021.
- An ADA hold harmless provision for 2020-2021, which allows the District to use its 2019-2020 ADA to fund the 2020-2021 budget.
- Special Education funding was retained, but reduced to \$625/ADA versus the \$645/ADA proposed the May Revise in 2020-2021
- LCAP suspended and LCFF Budget overview is still required for parents by December 15, 2020

Education Code §42127(h) states *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.*

Due to the significant changes and impact to education funding, the District will present the *Board Approved Operating Budget* on August 12, 2020 at its regularly scheduled board meeting. The state does not provide a revised SACS Financial Report format for a 45-Day revise; therefore, the District will reflect the Original Budget, the Board Approved Operating Budget, and the Revisions in a summary format. The Board will be presented with the “revised” Board Approved Operating budget in the SACS format at First Interim in December 2020.

Though the state budget provides significant revenue restoration, the District will continue to operate with caution as the cash flow elements will continue to be of significant concern and the requirement to borrow cash will remain for the 2020-2021 and 2021-2022 fiscal years due to the deferrals. It is unknown if there will be a fall revision at this time; however, any additional budget revisions will be managed in similar fashion with an update to the Board if such changes occur prior to First Interim.

During the time since budget adoption, the District has also been provided with more details regarding the Learning Loss Mitigation Funds (LLMF), which have also been included in the 45-Day Revision budget.

The [LLMF Cares Act Funds](#) are comprised of three one-time sources which will be allocated to Oakland Unified as follows:

- Governors Emergency Education Relief (GEER) Funds,
 - Resource 3215 (Special Ed)- \$2,624,824
 - Spending Deadline September 30, 2022
- Coronavirus Relief (CR) Fund
 - Resource 3220 - \$33,220,006
 - \$8.458,852 is for Special Education
 - Spending Deadline December 30, 2020
- State’s General Fund (GF)
 - Resource 7420 - \$3,255,312
 - Spending Deadline December 30, 2020

These funds are to be used for the following purposes as cited by the California Department of Education and include a requirement to develop a plan by September 2020 and expenditure updates to the State Superintendent of Public Instruction starting August 2020:

- Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.

- Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

The District's adopted budget included the CARES Act Funding categorized under the Elementary and Secondary School Emergency Relief (ESSER) Fund. This funding has now been allocated to support various efforts to include employee safety and professional development, technology, and personal protective equipment (PPE). The District previously budgeted this funding with placeholders as noted above and will be adjusting the Unrestricted General Fund budget to absorb expenditures temporarily allocated to the ESSER Resource of 3210 with an award of \$14,493,191. These funds can also be used in respond to the pandemic per the CDE's cited eligible use summary as follows:

- Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies
- Providing principals and others school leaders with the resources necessary to address the needs of their individual schools
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population
- Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs
- Planning for and coordinating on long-term closures (including on meeting IDEA requirements, how to provide online learning, and how to provide meals to students)
- Staff training and professional development on sanitation and minimizing the spread of infectious disease
- Purchasing supplies to sanitize and clean the facilities of LEA, including buildings operated by the LEA
- Purchasing educational technology (hardware, software, and connectivity) for students, that aids in the regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive or adaptive technology
- Mental health services and supports
- Summer learning and supplemental after-school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care
- Discretionary funds for school principals to address the needs of their individual schools
- Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff.

Discussion

The District’s 2020-2021 Operating Budget continues incorporates the District’s budget assumptions, which are based on the educational and operational strategies of the District, components of the Boards recently adopted Budget Reduction Resolution 1920-0214 dated March 4, 2020, the District’s expenditure plans, and budget recommendations provided to all Districts from the Alameda County Office of Education.

The First Interim Report School Year 2020-21 to be presented to the Board is likely to reflect further adjustments in light of new funding and modifications in expenditure plans as may be appropriate for circumstances, in particularly, but not exclusively, due to COVID-19.

Recommendation

Approval by the Board of Education of 45 Day District Budget Revision – 2020-21 Fiscal Year Adoption Budget for Unrestricted and Restricted General Fund, with \$636,884,533 in revenue and \$624,287,632 in expenditures, as specified in Attachment “A” – General Fund Restricted and Unrestricted Expenditures By Object and General Fund Unrestricted and Restricted Expenditures By Object; with all other Funds - Revenue and Expenditures - remaining in full force and effect as specified in the Adoption Budget approved by Board on June 24, 2020.

Attachments

Attachment “A”

2020-21 General Fund Restricted Expenditures By Object (Pages 1-2)

2020-21 General Fund Unrestricted Expenditures By Object (Pages 3-4)

2020-21 General Fund Unrestricted and Restricted Expenditures By Object (Pages 5-8)



8/12/2020

Jody London, President, Board of Education



8/12/2020

Kyla Johnson Trammell, Secretary, Board of Education

Description	Resource Codes	Object Codes	2019-20	2020-21 Adopted Budget 45 Day Adjustments			Difference	Comments
			Restricted (B)	Restricted (E)	Restricted Revised Budget (D)			
A. Revenues								
1) LCFF Sources		8010-8099	3,233,105.00	3,213,706.00	3,213,706.00	0.00		
2) Federal Revenue		8100-8299	54,283,479.00	61,935,638.00	97,780,468.00	35,844,830.00	LLMF GEER & CR	
3) Other State Revenue		8300-8599	61,118,418.00	70,235,923.00	73,989,285.00	3,753,362.00	LLMF GF & Lottery Reduce/\$4/ADA	
4) Other Local Revenue		8600-8799	72,199,929.00	71,528,824.00	71,715,901.00	187,077.00	Res 9121 Increase	
5) Total Revenues			190,834,931.00	206,914,091.00	246,699,360.00	39,785,269.00		
B. Expenditures								
1) Certificated Salaries		1000-1999	70,014,175.00	71,385,476.00	74,571,143.00	3,185,667.00	Cares ACT ESSER Allocation	
2) Classified Salaries		2000-2999	41,128,344.00	40,594,609.00	42,103,166.00	1,508,557.00	Cares ACT ESSER Allocation	
3) Employee Benefits		3000-3999	72,432,794.00	88,312,970.00	89,424,290.00	1,111,320.00	Cares ACT ESSER Allocation	
4) Books and Supplies		4000-4999	11,179,219.00	14,582,493.00	61,903,303.00	47,320,810.00	CARES ESSER, LLMF (CR) Allocation	
5) Services an Other Operating Expenditures		5000-5999	59,994,938.00	55,179,050.00	42,776,667.00	(12,402,383.00)	CARES ESSER Offset from Temp Alloc	
6) Capital Outlay		6000-6999	893,676.00	564,867.00	40,000.00	(524,867.00)	Adjustment to OMM	
		7100-7299						
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	6,457,426.00	6,180,385.00	6,180,385.00	0.00		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,003,035.00	3,941,858.00	3,941,858.00	0.00		
9) Total Expenditures			264,103,607.00	280,741,708.00	320,940,812.00	40,199,104.00		
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)								
			(73,268,676.00)	(73,827,617.00)	(74,241,452.00)	(413,835.00)		
D. Other Financing Sources/Uses								
1) Interfund Transfers								
a) Transfers In								
b) Transfers Out			886,044.00					
2) Other Sources/Uses								
a) Sources								
b) Uses								
3) Contributions			71,215,526.00	75,376,579.00	75,376,579.00	0.00		
4) Total, Other Financing Sources/Uses			70,329,482.00	75,376,579.00	75,376,579.00	0.00		

Description	Resource Codes	Object Codes	2019-20	2020-21 Adopted Budget 45 Day Adjustments			Comments
			Restricted (B)	Restricted (E)	Restricted Revised Budget (D)	Difference	
E. Net Increase (Decrease) in Fund Balance (C +D4)			(2,939,194.00)	1,548,962.00	1,135,127.00	(413,835.00)	
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited			40,683,990.00	37,744,796.00	37,744,796.00	0.00	
b) Audit Adjustments			0.00				
c) As of July 1 - Audited (F1a + F1b)			40,683,990.00	37,744,796.00	37,744,796.00	0.00	
d) Other Restatements			0.00				
a) Adjusted Beginning Balance (F1c + F1d)			40,683,990.00	37,744,796.00	37,744,796.00	0.00	
2) Ending Balance, June 30 (E + F1e)			37,744,796.00	39,293,758.00	38,879,923.00	(413,835.00)	
Components of Ending Fund Balance							
a) Non spendable Revolving Cash							9711
b) Restricted			37,744,796.00	39,293,758.00	38,879,923.00		9740
c) Committed Stabilization Arrangements							9750
d) Assigned							9780
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainty				0.00	0.00	0.00	9789
Unassigned/Unappropriated Balance			0.00	0.00	0.00	(413,835.00)	

Description	Resource Codes	Object Codes	2019-20	2020-21 Adopted Budget 45 Day Adjustments			Comments
			Unrestricted (A)	Unrestricted Original Budget (D)	Unrestricted Revised Budget (D)	Difference	
A. Revenues							
1) LCFF Sources		8010-8099	381,973,989.00	349,164,007.00	379,558,165.00	30,394,158.00	LCFF Restoration - No COLA
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	
3) Other State Revenue		8300-8599	10,798,537.00	6,453,235.00	5,355,234.00	(1,098,001.00)	Lottery Reduced by \$3/ADA
4) Other Local Revenue		8600-8799	7,128,985.00	5,271,774.00	5,271,774.00	0.00	
5) Total Revenues			399,901,511.00	360,889,016.00	390,185,173.00	29,296,157.00	
B. Expenditures							
1) Certificated Salaries		1000-1999	140,141,581.00	132,320,824.00	139,104,779.00	6,783,955.00	Reverse BDT Reduction Placeholder
2) Classified Salaries		2000-2999	53,729,970.00	47,046,228.00	48,273,228.00	1,227,000.00	Reverse BDT Reduction Placeholder
3) Employee Benefits		3000-3999	89,642,878.00	84,385,097.00	88,312,970.00	3,927,873.00	Reverse BDT Reduction Placeholder
4) Books and Supplies		4000-4999	10,328,167.00	4,194,947.00	6,855,582.00	2,660,635.00	Reverse BDT Reduction Placeholder
5) Services an Other Operating Expenditures		5000-5999	37,549,405.00	19,704,051.00	21,601,821.00	1,897,770.00	Reverse BDT Reduction Placeholder
6) Capital Outlay		6000-6999	214,088.00	115,000.00	115,000.00	0.00	
		7100-7299					
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	5,985,437.00	5,985,437.00	5,985,437.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,081,507.00)	(5,566,064.00)	(5,566,064.00)	0.00	
9) Total Expenditures			334,510,019.00	288,185,520.00	304,682,753.00	16,497,233.00	
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
			65,391,492.00	72,703,496.00	85,502,420.00	12,798,924.00	
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In			264,067.00	264,067.00	264,067.00	0.00	
b) Transfers Out				1,600,000.00	1,600,000.00	0.00	
2) Other Sources/Uses							
a) Sources							
b) Uses							
3) Contributions			(71,215,526.00)	(75,376,579.00)	(75,376,579.00)	0.00	
4) Total, Other Financing Sources/Uses			(70,951,459.00)	(76,712,512.00)	(76,712,512.00)	0.00	

Description	Resource Codes	Object Codes	2019-20	2020-21 Adopted Budget 45 Day Adjustments			Comments
			Unrestricted (A)	Unrestricted Original Budget (D)	Unrestricted Revised Budget (D)	Difference	
E. Net Increase (Decrease) in Fund Balance (C +D4)			(5,559,967.00)	(4,009,016.00)	8,789,908.00	12,798,924.00	
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited			30,561,997.00	28,487,127.00	28,487,127.00	0.00	
b) Audit Adjustments			3,485,097.00				
c) As of July 1 - Audited (F1a + F1b)			34,047,094.00	28,487,127.00	28,487,127.00	0.00	
d) Other Restatements			0.00				
a) Adjusted Beginning Balance (F1c + F1d)			34,047,094.00	28,487,127.00	28,487,127.00	0.00	
2) Ending Balance, June 30 (E + F1e)			28,487,127.00	24,478,111.00	37,277,035.00	12,798,924.00	Net increase in the Fund Balance
Components of Ending Fund Balance							
a) Non spendable Revolving Cash							
9711			150,000.00	150,000.00	150,000.00	0.00	
b) Restricted							
9740							
c) Committed Stabilization Arrangements							
9750							
d) Assigned							
9780			14,031,843.70	12,746,376.44	12,746,376.44	0.00	
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainty							Reserve increases due to higher expenditure projection
9789			11,989,993.40	11,410,544.56	12,485,752.64	1,075,208.08	
Unassigned/Unappropriated Balance			2,315,289.90	171,190.00	11,894,905.92	11,723,715.92	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Revised Operating Budget		
			Unrestricted (A)	Restricted (B)	Total Fund Col A + B (C)	Unrestricted Revised Budget (D)	Restricted Revised Budget (D)	Total Fund Col D + E (F)
A. Revenues								
1) LCFF Sources		8010-8099	381,973,989.00	3,233,105.00	385,207,094.00	379,558,165.00	3,213,706.00	382,771,871.00
2) Federal Revenue		8100-8299	0.00	54,283,479.00	54,283,479.00	0.00	97,780,468.00	97,780,468.00
3) Other State Revenue		8300-8599	10,798,537.00	61,118,418.00	71,916,955.00	5,355,234.00	73,989,285.00	79,344,519.00
4) Other Local Revenue		8600-8799	7,128,985.00	72,199,929.00	79,328,914.00	5,271,774.00	71,715,901.00	76,987,675.00
5) Total Revenues			399,901,511.00	190,834,931.00	590,736,442.00	390,185,173.00	246,699,360.00	636,884,533.00
B. Expenditures								
1) Certificated Salaries		1000-1999	140,141,581.00	70,014,175.00	210,155,756.00	139,104,779.00	74,571,143.00	213,675,922.00
2) Classified Salaries		2000-2999	53,729,970.00	41,128,344.00	94,858,314.00	48,273,228.00	42,103,166.00	90,376,394.00
3) Employee Benefits		3000-3999	89,642,878.00	72,432,794.00	162,075,672.00	88,312,970.00	89,424,290.00	177,737,260.00
4) Books and Supplies		4000-4999	10,328,167.00	11,179,219.00	21,507,386.00	6,855,582.00	61,903,303.00	68,758,885.00
5) Services an Other Operating Expenditures		5000-5999	37,549,405.00	59,994,938.00	97,544,343.00	21,601,821.00	42,776,667.00	64,378,488.00
6) Capital Outlay		6000-6999	214,088.00	893,676.00	1,107,764.00	115,000.00	40,000.00	155,000.00
		7100-7299						
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	5,985,437.00	6,457,426.00	12,442,863.00	5,985,437.00	6,180,385.00	12,165,822.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,081,507.00)	2,003,035.00	(1,078,472.00)	(5,566,064.00)	3,941,858.00	(1,624,206.00)
9) Total Expenditures			334,510,019.00	264,103,607.00	598,613,626.00	304,682,753.00	320,940,812.00	625,623,565.00
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources an Uses (A5-B9)								
			65,391,492.00	(73,268,676.00)	(7,877,184.00)	85,502,420.00	(74,241,452.00)	11,260,968.00
D. Other Financing Sources/Uses								
1) Interfund Transfers						0.00	0.00	
						0.00	0.00	
a) Transfers In			264,067.00		264,067.00	264,067.00	0.00	264,067.00
b) Transfers Out				886,044.00	886,044.00	1,600,000.00	0.00	1,600,000.00
2) Other Sources/Uses						0.00	0.00	
a) Sources					0.00	0.00	0.00	0.00
b) Uses					0.00	0.00	0.00	0.00
3) Contributions			(71,215,526.00)	71,215,526.00	0.00	(75,376,579.00)	75,376,579.00	0.00
4) Total, Other Financing Sources/Uses			(70,951,459.00)	70,329,482.00	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Revised Operating Budget		
			Unrestricted (A)	Restricted (B)	Total Fund Col A + B (C)	Unrestricted Revised Budget (D)	Restricted Revised Budget (D)	Total Fund Col D + E (F)
E. Net Increase (Decrease) in Fund Balance (C +D4)			(5,559,967.00)	(2,939,194.00)	(8,499,161.00)	8,789,908.00	1,135,127.00	9,925,035.00
F. Fund Balance, Reserves								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			30,561,997.00	40,683,990.00	71,245,987.00	28,487,127.00	37,744,796.00	66,231,923.00
b) Audit Adjustments			3,485,097.00	0.00	3,485,097.00			0.00
c) As of July 1 - Audited (F1a + F1b)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00
d) Other Restatements			0.00	0.00	0.00			0.00
a) Adjusted Beginning Balance (F1c + F1d)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00
2) Ending Balance, June 30 (E + F1e)			28,487,127.00	37,744,796.00	66,231,923.00	37,277,035.00	38,879,923.00	76,156,958.00
Components of Ending Fund Balance								
a) Non spendable Revolving Cash				9711	150,000.00	150,000.00		150,000.00
b) Restricted				9740	37,744,796.00	37,744,796.00	38,879,923.00	38,879,923.00
c) Committed Stabilization Arrangements				9750	0.00	0.00	0.00	0.00
d) Assigned				9780	14,031,843.70	14,031,843.70	12,746,376.44	12,746,376.44
e) Unassigned/Unappropriated					0.00	0.00	0.00	0.00
Reserve for Economic Uncertainty				9789	11,989,993.40	11,989,993.40	12,485,752.64	12,485,752.64
					2,315,289.90	2,315,289.90	11,894,905.92	11,894,905.92

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Adopted Budget		
			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	381,973,989.00	3,233,105.00	385,207,094.00	349,164,007.00	3,213,706.00	352,377,713.00
2) Federal Revenue		8100-8299	0.00	54,283,479.00	54,283,479.00	0.00	61,935,638.00	61,935,638.00
3) Other State Revenue		8300-8599	10,798,537.00	61,118,418.00	71,916,955.00	6,453,235.00	70,235,923.00	76,689,158.00
4) Other Local Revenue		8600-8799	7,128,985.00	72,199,929.00	79,328,914.00	5,271,774.00	71,528,824.00	76,800,598.00
5) Total Revenues			399,901,511.00	190,834,931.00	590,736,442.00	360,889,016.00	206,914,091.00	567,803,107.00
B. Expenditures								
1) Certificated Salaries		1000-1999	140,141,581.00	70,014,175.00	210,155,756.00	132,320,824.00	71,385,476.00	203,706,300.00
2) Classified Salaries		2000-2999	53,729,970.00	41,128,344.00	94,858,314.00	47,046,228.00	40,594,609.00	87,640,837.00
3) Employee Benefits		3000-3999	89,642,878.00	72,432,794.00	162,075,672.00	84,385,097.00	88,312,970.00	172,698,067.00
4) Books and Supplies		4000-4999	10,328,167.00	11,179,219.00	21,507,386.00	4,194,947.00	14,582,493.00	18,777,440.00
5) Services an Other Operating Expenditures		5000-5999	37,549,405.00	59,994,938.00	97,544,343.00	19,704,051.00	55,179,050.00	74,883,101.00
6) Capital Outlay		6000-6999	214,088.00	893,676.00	1,107,764.00	115,000.00	564,867.00	679,867.00
		7100-7299						
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	5,985,437.00	6,457,426.00	12,442,863.00	5,985,437.00	6,180,385.00	12,165,822.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,081,507.00)	2,003,035.00	(1,078,472.00)	(5,566,064.00)	3,941,858.00	(1,624,206.00)
9) Total Expenditures			334,510,019.00	264,103,607.00	598,613,626.00	288,185,520.00	280,741,708.00	568,927,228.00
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)								
			65,391,492.00	(73,268,676.00)	(7,877,184.00)	72,703,496.00	(73,827,617.00)	(1,124,121.00)
D. Other Financing Sources/Uses								
1) Interfund Transfers								
a) Transfers In			264,067.00		264,067.00	264,067.00		264,067.00
b) Transfers Out				886,044.00	886,044.00	1,600,000.00		1,600,000.00
2) Other Sources/Uses								
a) Sources					0.00			0.00
b) Uses					0.00			0.00
3) Contributions			(71,215,526.00)	71,215,526.00	0.00	(75,376,579.00)	75,376,579.00	0.00
4) Total, Other Financing Sources/Uses			(70,951,459.00)	70,329,482.00	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Adopted Budget		
			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)			(5,559,967.00)	(2,939,194.00)	(8,499,161.00)	(4,009,016.00)	1,548,962.00	(2,460,054.00)
F. Fund Balance, Reserves								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			30,561,997.00	40,683,990.00	71,245,987.00	28,487,127.00	37,744,796.00	66,231,923.00
b) Audit Adjustments			3,485,097.00	0.00	3,485,097.00			0.00
c) As of July 1 - Audited (F1a + F1b)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00
d) Other Restatements			0.00	0.00	0.00			0.00
a) Adjusted Beginning Balance (F1c + F1d)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00
2) Ending Balance, June 30 (E + F1e)			28,487,127.00	37,744,796.00	66,231,923.00	24,478,111.00	39,293,758.00	63,771,869.00
Components of Ending Fund Balance								
a) Non spendable Revolving Cash		9711	150,000.00		150,000.00	150,000.00		150,000.00
b) Restricted		9740		37,744,796.00	37,744,796.00		39,293,758.00	39,293,758.00
c) Committed Stabilization Arrangements		9750			0.00			0.00
d) Assigned		9780	14,031,843.70		14,031,843.70	12,746,376.44		12,746,376.44
e) Unassigned/Unappropriated					0.00			0.00
Reserve for Economic Uncertainty		9789	11,989,993.40		11,989,993.40	11,410,544.56	0.00	11,410,544.56
			2,315,289.90	0.00	2,315,289.90	171,190.00	0.00	171,190.00