



SAN JOAQUIN COUNTY OFFICE OF EDUCATION
James A. Mousalimas, County Superintendent of Schools

2020-21 45-Day Budget Update

Lodi Unified School District

School District

The undersigned, hereby certify that the Board of Education of the
Lodi Unified _____ School District, at its meeting on August 4, 2020 ,
has reviewed and approved the revisions in revenues and expenditures made
to the District budget to reflect the funding made available by the Budget Act,
pursuant to Education Code Section 42127(h).

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____

School District:

Lodi Unified School District

Pursuant to Education Code Section 42127(h), "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."

The Budget Act was officially signed by the Governor on:

June 29, 2020

The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

Unrestricted General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget	Description/Explanation
REVENUES				
LCFF Sources (8010-8099)	\$ 260,749,238	\$ 23,088,169	\$ 283,837,407	Updated LCFF revenues following State Enacted Budget.
Remaining Revenues (8100-8799)	\$ 4,223,058	\$ -	\$ 4,223,058	
TOTAL REVENUES	\$ 264,972,296	\$ 23,088,169	\$ 288,060,465	
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 114,263,235	\$ -	\$ 114,263,235	
Classified Salaries (2000-2999)	\$ 32,098,228	\$ -	\$ 32,098,228	
Employee Benefits (3000-3999)	\$ 55,044,549	\$ (757,184)	\$ 54,287,365	Updated PERS & STRS rates following State Enacted Budget.
Books & Supplies (4000-4999)	\$ 7,282,071	\$ -	\$ 7,282,071	
Services & Operating Expenses (5000-5999)	\$ 23,428,415	\$ -	\$ 23,428,415	
Capital Outlay (6000-6999)	\$ 975,500	\$ -	\$ 975,500	
Other Outgo (7100-7299) (7400-7499)	\$ 973,229	\$ -	\$ 973,229	
Direct support/Indirect Costs (7300-7399)	\$ (2,915,380)	\$ -	\$ (2,915,380)	
TOTAL EXPENDITURES	\$ 231,149,847	\$ (757,184)	\$ 230,392,663	
OPERATING SURPLUS (DEFICIT)	\$ 33,822,449	\$ 23,845,353	\$ 57,667,802	
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	
Transfers Out and Other Uses (7610-7699)	\$ 855,272	\$ (773,991)	\$ 81,281	May Revise cuts to Adult Ed were not realized. Removed transfer out to Fund 11, RS 6391 and subsequently stated revenue to this Categorical RS.
Contributions (8980-8999)	\$ (55,490,713)	\$ 2,213,756	\$ (53,276,957)	May Revise cuts to Categorical RS were not realized. Removed contributions & subsequently stated revenue to these Categorical RS.
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (22,523,536)	\$ 26,833,100	\$ 4,309,564	
BEGINNING BALANCE (9791)	\$ 61,396,341		\$ 61,396,341	
Audit Adjustments/Restatements (9793 & 9795)	\$ -		\$ -	
CURRENT-YEAR ENDING BALANCE	\$ 38,872,805	\$ 26,833,100	\$ 65,705,905	
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ 595,000	
Committed Amounts (9750-9760)		\$ -	\$ -	
Reserve for Economic Uncertainties (9789)	\$ 10,531,546	\$ -	\$ 10,531,546	
Other Assignments (9780)	\$ 27,746,259	\$ 26,833,100	\$ 54,579,359	
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	

School District:**Lodi Unified School District**

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Restricted General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget	Description/Explanation
REVENUES				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	
Remaining Revenues (8100-8799)	\$ 63,555,718	\$ 29,782,465	\$ 93,338,183	Addition of one-time CARES following State Enacted Budget. Also includes revenues for the Categorical Resources where the cuts did not materialize.
TOTAL REVENUES	\$ 63,555,718	\$ 29,782,465	\$ 93,338,183	
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 31,460,752	\$ -	\$ 31,460,752	
Classified Salaries (2000-2999)	\$ 21,062,469	\$ -	\$ 21,062,469	
Employee Benefits (3000-3999)	\$ 33,759,474	\$ (93,060)	\$ 33,666,414	Updated PERS & STRS rates following State Enacted Budget.
Books & Supplies (4000-4999)	\$ 9,497,523	\$ 93,060	\$ 9,590,583	For restricted budgets, the savings for STRS/PERS are placed in 4xxx.
Services & Operating Expenses (5000-5999)	\$ 20,607,470	\$ -	\$ 20,607,470	
Capital Outlay (6000-6999)	\$ 514,374	\$ -	\$ 514,374	
Other Outgo (7100-7299) (7400-7499)	\$ 80,130	\$ -	\$ 80,130	
Direct support/Indirect Costs (7300-7399)	\$ 1,716,042	\$ -	\$ 1,716,042	
TOTAL EXPENDITURES	\$ 118,698,234	\$ -	\$ 118,698,234	
OPERATING SURPLUS (DEFICIT)	\$ (55,142,516)	\$ 29,782,465	\$ (25,360,051)	
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	
Transfers Out and Other Uses (7610-7699)	\$ 348,196	\$ -	\$ 348,196	
Contributions (8980-8999)	\$ 55,490,713	\$ (2,213,756)	\$ 53,276,957	Removal of contributions to Categorical Resources since the cuts from May Revise were not realized at State Enacted Budget.
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 1	\$ 27,568,709	\$ 27,568,710	
BEGINNING BALANCE (9791)	\$ 719,881		\$ 719,881	
Audit Adjustments/Restatements (9793 & 9795)	\$ -		\$ -	
CURRENT-YEAR ENDING BALANCE	\$ 719,882	\$ 27,568,709	\$ 28,288,591	
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 719,882	\$ 27,568,709	\$ 28,288,591	
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	
Other Assignments (9780)	\$ -	\$ -	\$ -	
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	

2020-21

45-Day Budget Update

School District:

Lodi Unified School District

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June 29, 2020

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Combined General Fund

	Board Adopted Budget	Adjustments	45-Day Revised Budget
REVENUES			
LCCF Sources (8010-8099)	\$ 260,749,238	\$ 23,088,169	\$ 283,837,407
Remaining Revenues (8100-8799)	\$ 67,778,776	\$ 29,782,465	\$ 97,561,241
TOTAL REVENUES	\$ 328,528,014	\$ 52,870,634	\$ 381,398,648
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 145,723,987	\$ -	\$ 145,723,987
Classified Salaries (2000-2999)	\$ 53,160,697	\$ -	\$ 53,160,697
Employee Benefits (3000-3999)	\$ 88,804,023	\$ (850,244)	\$ 87,953,779
Books & Supplies (4000-4999)	\$ 16,779,594	\$ 93,060	\$ 16,872,654
Services & Operating Expenses (5000-5999)	\$ 44,035,885	\$ -	\$ 44,035,885
Capital Outlay (6000-6999)	\$ 1,489,874	\$ -	\$ 1,489,874
Other Outgo (7100-7299) (7400-7499)	\$ 1,053,359	\$ -	\$ 1,053,359
Direct support/Indirect Costs (7300-7399)	\$ (1,199,338)	\$ -	\$ (1,199,338)
TOTAL EXPENDITURES	\$ 349,848,081	\$ (757,184)	\$ 349,090,897
OPERATING SURPLUS (DEFICIT)	\$ (21,320,067)	\$ 53,627,818	\$ 32,307,751
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 1,203,468	\$ (773,991)	\$ 429,477
Contributions (8980-8999)	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (22,523,535)	\$ 54,401,809	\$ 31,878,274
BEGINNING BALANCE (9791)	\$ 62,116,222		\$ 62,116,222
Audit Adjustments/Restatements (9793 & 9795)	\$ -		\$ -
CURRENT-YEAR ENDING BALANCE	\$ 39,592,687	\$ 54,401,809	\$ 93,994,496
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	\$ 1,314,882	\$ 27,568,709	\$ 28,883,591
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 10,531,546	\$ -	\$ 10,531,546
Other Assignments (9780)	\$ 27,746,259	\$ 26,833,100	\$ 54,579,359
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -

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Unrestricted General Fund

Fiscal Year	Column A 45-Day Revised Budget 2020-21	Column B First Subsequent Year 2021-22	Column C Second Subsequent Year 2022-23
REVENUES			
LCFF Sources (8010-8099)	\$ 283,837,407	\$ 283,323,373	\$ 280,880,628
Remaining Revenues (8100-8799)	\$ 4,223,058	\$ 4,223,058	\$ 4,223,058
TOTAL REVENUES	\$ 288,060,465	\$ 287,546,431	\$ 285,103,686
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 114,263,235	\$ 116,160,004	\$ 118,088,260
Classified Salaries (2000-2999)	\$ 32,098,228	\$ 32,631,058	\$ 33,172,734
Employee Benefits (3000-3999)	\$ 54,287,365	\$ 59,507,297	\$ 60,419,265
Books & Supplies (4000-4999)	\$ 7,282,071	\$ 7,282,071	\$ 7,282,071
Services & Operating Expenses (5000-5999)	\$ 23,428,415	\$ 23,428,415	\$ 23,428,415
Capital Outlay (6000-6999)	\$ 975,500	\$ 975,500	\$ 975,500
Other Outgo (7100-7299) (7400-7499)	\$ 973,229	\$ 973,229	\$ 973,229
Direct support/Indirect Costs (7300- 7399)	\$ (2,915,380)	\$ (2,915,380)	\$ (2,915,380)
TOTAL EXPENDITURES	\$ 230,392,663	\$ 238,042,194	\$ 241,424,094
OPERATING SURPLUS (DEFICIT)	\$ 57,667,802	\$ 49,504,237	\$ 43,679,592
Transfers In and Other Sources (8910-8979)	\$ -		\$ -
Transfers Out and Other Uses (7610-7699)	\$ 81,281	\$ 133,868	\$ 133,868
Contributions (8980-8999)	\$ (53,276,957)	\$ (54,040,713)	\$ (54,690,713)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 4,309,564	\$ (4,670,344)	\$ (11,144,989)
BEGINNING BALANCE (9791)	\$ 61,396,341	\$ 65,705,905	\$ 61,035,561
Audit Adjustments/Restatements (9793 & 9795)	\$ -		
CURRENT-YEAR ENDING BALANCE	\$ 65,705,905	\$ 61,035,561	\$ 49,890,572
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ 595,000	\$ 595,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 10,531,546	\$ 10,502,989	\$ 10,602,350
Other Assignments (9780)	\$ 54,579,359	\$ 49,937,572	\$ 38,693,222
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -

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Restricted General Fund

Fiscal Year	Column A 45-Day Revised Budget 2020-21	Column B First Subsequent Year 2021-22	Column C Second Subsequent Year 2022-23
REVENUES			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 93,338,183	\$ 57,162,978	\$ 57,162,978
TOTAL REVENUES	\$ 93,338,183	\$ 57,162,978	\$ 57,162,978
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 31,460,752	\$ 31,983,001	\$ 32,513,919
Classified Salaries (2000-2999)	\$ 21,062,469	\$ 21,412,106	\$ 21,767,547
Employee Benefits (3000-3999)	\$ 33,666,414	\$ 35,592,965	\$ 36,029,456
Books & Supplies (4000-4999)	\$ 9,590,583	\$ 4,257,141	\$ 3,257,141
Services & Operating Expenses (5000-5999)	\$ 20,607,470	\$ 16,019,619	\$ 15,626,886
Capital Outlay (6000-6999)	\$ 514,374	\$ 514,374	\$ 514,374
Other Outgo (7100-7299) (7400-7499)	\$ 80,130	\$ 80,130	\$ 80,130
Direct support/Indirect Costs (7300-7399)	\$ 1,716,042	\$ 1,716,042	\$ 1,716,042
TOTAL EXPENDITURES	\$ 118,698,234	\$ 111,575,378	\$ 111,505,495
OPERATING SURPLUS (DEFICIT)	\$ (25,360,051)	\$ (54,412,400)	\$ (54,342,517)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 348,196	\$ (348,196)	\$ (348,196)
Contributions (8980-8999)	\$ 53,276,957	\$ 54,040,713	\$ 54,690,713
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 27,568,710	\$ (23,491)	\$ 696,392
BEGINNING BALANCE (9791)	\$ 719,881	\$ 28,288,591	\$ 28,265,100
Audit Adjustments/Restatements (9793 & 9795)	\$ -		
CURRENT-YEAR ENDING BALANCE	\$ 28,288,591	\$ 28,265,100	\$ 28,961,492
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	\$ 28,288,591	\$ 28,265,100	\$ 28,961,492
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -

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REVENUES			
LCFF Sources (8010-8099)	\$ 283,837,407	\$ 283,323,373	\$ 280,880,628
Remaining Revenues (8100-8799)	\$ 97,561,241	\$ 61,386,036	\$ 61,386,036
TOTAL REVENUES	\$ 381,398,648	\$ 344,709,409	\$ 342,266,664
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 145,723,987	\$ 148,143,005	\$ 150,602,179
Classified Salaries (2000-2999)	\$ 53,160,697	\$ 54,043,164	\$ 54,940,281
Employee Benefits (3000-3999)	\$ 87,953,779	\$ 95,100,262	\$ 96,448,721
Books & Supplies (4000-4999)	\$ 16,872,654	\$ 11,539,212	\$ 10,539,212
Services & Operating Expenses (5000-5999)	\$ 44,035,885	\$ 39,448,034	\$ 39,055,301
Capital Outlay (6000-6999)	\$ 1,489,874	\$ 1,489,874	\$ 1,489,874
Other Outgo (7100-7299) (7400-7499)	\$ 1,053,359	\$ 1,053,359	\$ 1,053,359
Direct support/Indirect Costs (7300-7399)	\$ (1,199,338)	\$ (1,199,338)	\$ (1,199,338)
TOTAL EXPENDITURES	\$ 349,090,897	\$ 349,617,572	\$ 352,929,589
OPERATING SURPLUS (DEFICIT)	\$ 32,307,751	\$ (4,908,163)	\$ (10,662,925)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 429,477	\$ (214,328)	\$ (214,328)
Contributions (8980-8999)	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 31,878,274	\$ (4,693,835)	\$ (10,448,597)
BEGINNING BALANCE (9791)	\$ 62,116,222	\$ 93,994,496	\$ 89,300,661
Audit Adjustments/Restatements (9793 & 9795)	\$ -		
CURRENT-YEAR ENDING BALANCE	\$ 93,994,496	\$ 89,300,661	\$ 78,852,064
COMPONENTS OF ENDING BALANCE:			
Restricted and Nonspendable (9711-9740)	\$ 28,883,591	\$ 28,860,100	\$ 29,556,492
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 10,531,546	\$ 10,502,989	\$ 10,602,350
Other Assignments (9780)	\$ 54,579,359	\$ 49,937,572	\$ 38,693,222
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -

State Reserve Standard

Fiscal Year		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 349,520,374	\$ 349,403,244	\$ 352,715,261
b.	State Standard Minimum Reserve Percentage for this District	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b, or \$71,000)	\$ 10,485,611	\$ 10,482,097	\$ 10,581,458

Budgeted Unrestricted Reserve

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 10,531,546	\$ 10,502,989	\$ 10,602,350
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 10,531,546	\$ 10,502,989	\$ 10,602,350
f.	Reserves in Excess of State Reserve Standard	\$ 45,935	\$ 20,892	\$ 20,892