

45 Day Revised Budget- 2020-21 Fiscal Year

Education Code Section 42127(i)(4): 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.

Hemet Unified School District

(School District Name)

8/11/2020

(Board Date)

Complete the steps in order to complete the following template:

1.) Complete a new LCFF Calculator

	2020-21	2021-22	2022-23
LCFF Revenues updated with 2020-21 Enacted Budget	\$ 232,881,233	\$ 233,197,114	\$ 233,184,890

2.) Complete Unrestricted Budget Revisions Tab

This tab was created with a starting point of the District's Adopted Budget. List only budget revisions that are a result of the enacted budget's impact on each row separately. **Budget Revisions that are one time in nature will need to be backed out in the subsequent fiscal year on the same tab.**

Check figure for LCFF revenues to the MYP: **TRUE** **TRUE** **TRUE**
 If "FALSE" double check revisions, LCFF calc does not tie to MYP

3.) Complete Restricted Budget Revisions Tab

This tab was created with a starting point of the District's Adopted Budget. List only budget revisions that are a result of the enacted budget's impact on each row separately. **Budget Revisions that are one time in nature will need to be backed out in the subsequent fiscal year on the same tab.**

Check figure for balanced contributions in the MYP: **TRUE** **TRUE** **TRUE**
 If "FALSE" double check contributions, they are not balanced between restricted and unrestricted tabs

4.) Designate Unrestricted Ending Fund Balances on 45 Day Revised MYP-Unrest Tab

Utilize the cells in the peach color to designate components of ending fund balances. The dollar amounts will automatically populate on the combined MYP tab.

5.) Double Check 45 Day Revised MYP- COMBINED TAB

This tab is a result of the Adopted Budget plus any 45 Day Budget Revisions. Double check for accuracy, if adjustments are needed, please repeat steps 2 through 3.

5.) Summarized Budget Revisions- 2020-21

Complete this tab and verify budget revisions have been entered into Galaxy. BRs will be approved pending board action of the 45 Day Revised Budget.

6.) Standard Reserve Calculations- Complete as Necessary

General Fund Reserve for Economic Uncertainties (Object 9789)	\$16,450,429	\$15,274,249	\$15,568,403
General Fund Budgeted as Unassigned/ Unappropriated Amount (Object 9790)	(\$0)	\$0	(\$0)
Special Reserve Fund for Other Than Capital Outlay Projects Budgeted for Economic Uncertainties (Fund 17, Object 9789)	\$ -	\$ -	\$ -
Total District Budgeted Unrestricted Reserves	\$ 16,450,429	\$ 15,274,249	\$ 15,568,403
Reserve for Economic Uncertainties Percentage (Line 2d divided by Line 1a)	5.00%	5.00%	5.00%
Enter State Standard Minimum Reserve Percentage	3.00%	3.00%	3.00%
Reserve Available Above State Required Reserve	2.00%	2.00%	2.00%

If the district is unable to meet state standard minimum reserve percentage, how does the district plan to restore ending fund balances ?

**45 Day Budget Revisions
UNRESTRICTED GENERAL FUND**

	7100-7299									Total	LCFF	Federal	State	Local	Contributions	Transfers In	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7100-7399	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	89XX	Rev Change
Fiscal Year: 2020-21 (Adopted Budget TOTALS)	\$99,781,618	\$31,135,749	\$41,517,526	\$6,583,177	\$27,009,350	\$1,585,000	\$1,772,320	(\$2,087,473)	\$0	\$207,297,267	\$214,409,865	\$954,500	\$4,233,137	\$2,410,264	(\$31,795,442)	\$5,310,180	\$195,522,504
2020-21 UNRESTRICTED BUDGET REVISIONS										-							-
List each revision separately:										-							-
LCFF- No Proration Factor										-	18,471,368						18,471,368
COVID Relief Funding										-							-
										-							-
										-							-
										-							-
2020-21 (Revised Budget TOTALS)	\$ 99,781,618	\$ 31,135,749	\$ 41,517,526	\$ 6,583,177	\$ 27,009,350	\$ 1,585,000	\$ 1,772,320	(\$ 2,087,473)	\$ -	\$ 207,297,267	\$ 232,881,233	\$ 954,500	\$ 4,233,137	\$ 2,410,264	\$ (31,795,442)	\$ 5,310,180	\$ 213,993,872
Fiscal Year: 2021-22 (Adopted Budget + 20-21 Revisions)	\$93,544,778	\$28,702,338	\$37,663,046	\$6,500,068	\$26,663,197	\$2,060,000	\$1,772,320	(\$2,087,473)	\$0	\$194,818,274	\$233,077,524	\$957,785	\$4,229,758	\$3,032,273	(\$36,942,000)	\$5,231,158	\$209,586,498
2021-22 UNRESTRICTED BUDGET REVISIONS										-							-
remove one time items from 2020-21 revisions:										-							-
LCFF-Adjustment										-	119,590						119,590
Adopted budget correction	8,797,618	3,410,066	5,029,619							-							-
										-							-
										-							-
										-							-
2021-22 (Revised Budget TOTALS)	\$102,342,396	\$32,112,404	\$42,692,665	\$6,500,068	\$26,663,197	\$2,060,000	\$1,772,320	(\$2,087,473)	\$0	\$194,818,274	\$233,197,114	\$957,785	\$4,229,758	\$3,032,273	(\$36,942,000)	\$5,231,158	\$209,706,088
Fiscal Year: 2022-23 (Adopted Budget + 21-22 Revisions)	\$105,149,178	\$33,248,607	\$42,827,341	\$6,501,021	\$27,668,363	\$2,060,000	\$1,772,320	(\$2,087,473)	\$0	\$217,139,357	\$233,197,114	\$957,785	\$4,256,191	\$3,041,052	(\$37,320,076)	\$5,231,158	\$209,363,224
2022-23 UNRESTRICTED BUDGET REVISIONS										-							-
remove one time items from 2022-23 revisions										-							-
LCFF-Adjustment										-	(12,224)						(12,224)
										-							-
										-							-
										-							-
										-							-
2022-23 (Revised Budget TOTALS)	\$105,149,178	\$33,248,607	\$42,827,341	\$6,501,021	\$27,668,363	\$2,060,000	\$1,772,320	(\$2,087,473)	\$0	\$217,139,357	\$233,184,890	\$957,785	\$4,256,191	\$3,041,052	(\$37,320,076)	\$5,231,158	\$209,351,000

**45 Day Budget Revisions
RESTRICTED GENERAL FUND**

	7100-7299									Total	LCCF	Federal	State	Local	Contributions	Transfers In	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7100-7399	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	89XX	Rev Change
Fiscal Year: 2020-21 (Adopted Budget TOTALS)	\$25,189,165	\$17,161,654	\$29,444,581	\$4,457,414	\$10,120,759	\$96,555	\$3,810,408	\$1,433,080	\$3,622,000	\$95,335,616	\$0	\$23,974,615	\$21,029,979	\$17,291,056	\$31,795,442	\$499,476	\$94,590,568
2020-21 RESTRICTED BUDGET REVISIONS										-							-
<i>List each revision separately:</i>										-							-
Learning Loss Mitigation Funds										-		26,375,706					26,375,706
Special Ed. Funding Base Rates Relief										-							-
CTE Restoral										-							-
										-							-
COVID Financial Resources 2020-21 Google Doc	2,227,316	19,343	523,797	922,795	3,070,500					6,783,751							-
Estimated Addtl Costs				8,000,000	11,058,701					19,058,701							-
PPE-Purchasing Google Doc				553,254						553,254							-
										-							-
										-							-
2020-21 (Revised Budget TOTALS)	\$ 27,416,481	\$ 17,180,997	\$ 29,968,378	\$ 13,933,463	\$ 24,249,960	\$ 96,555	\$ 3,810,408	\$ 1,433,080	\$ 3,622,000	\$ 121,711,322	\$ -	\$ 50,350,321	\$ 21,029,979	\$ 17,291,056	\$ 31,795,442	\$ 499,476	\$ 120,966,274
Fiscal Year: 2021-22 (Adopted Budget + 20-21 Revisions)	\$27,781,724	\$17,481,326	\$30,479,504	\$12,902,562	\$22,442,125	\$123,500	\$3,341,362	\$1,483,010	\$3,770,000	\$ 119,805,113	\$0	\$43,004,089	\$21,459,267	\$17,524,485	\$36,942,000	\$409,621	\$119,339,462
2021-22 RESTRICTED BUDGET REVISIONS										-							-
<i>*remove one time items from 2020-21 revisions:</i>	(2,227,316)	(19,343)	(523,797)	(9,476,049)	(14,129,201)					(26,375,706)		(26,375,706)					(26,375,706)
										-							-
										-							-
										-							-
										-							-
										-							-
										-							-
2021-22 (Revised Budget TOTALS)	\$25,554,408	\$17,461,983	\$29,955,707	\$3,426,513	\$8,312,924	\$123,500	\$3,341,362	\$1,483,010	\$3,770,000	\$93,429,407	\$0	\$16,628,383	\$21,459,267	\$17,524,485	\$36,942,000	\$409,621	\$92,963,756
Fiscal Year: 2022-23 (Adopted Budget + 21-22 Revisions)	\$25,924,947	\$17,767,568	\$30,068,140	\$3,406,191	\$8,231,469	\$123,500	\$3,437,481	\$1,499,417	\$3,770,000	\$ 94,228,713	\$0	\$16,628,383	\$21,616,184	\$17,980,122	\$37,320,076	\$409,621	\$93,954,386
2022-23 RESTRICTED BUDGET REVISIONS										-							-
<i>remove one time items from 2021-22 revisions</i>										-							-
										-							-
										-							-
										-							-
										-							-
										-							-
										-							-
2022-23 (Revised Budget TOTALS)	\$25,924,947	\$17,767,568	\$30,068,140	\$3,406,191	\$8,231,469	\$123,500	\$3,437,481	\$1,499,417	\$3,770,000	\$94,228,713	\$0	\$16,628,383	\$21,616,184	\$17,980,122	\$37,320,076	\$409,621	\$93,954,386

Hemet Unified School District
2020-21 45 DAY REVISED BUDGET
UNRESTRICTED

DESCRIPTION	Audited Actuals 2018-19	Estimated Actuals 2019-20	Percent of Change over PY	45 Day Revised Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY	Projected Budget 2022-23	Percent of Change over PY
REVENUES									
LCFF	\$222,486,924	\$232,026,361	4.29%	\$232,881,233	0.37%	\$233,197,114	0.14%	\$233,184,890	-0.01%
FEDERAL	\$2,935,339	\$1,216,422	-58.56%	\$954,500	-21.53%	\$957,785	0.34%	\$957,785	0.00%
STATE	\$8,012,731	\$5,625,349	-29.79%	\$4,233,137	-24.75%	\$4,229,758	-0.08%	\$4,256,191	0.62%
LOCAL	\$3,454,648	\$3,186,166	-7.77%	\$2,410,264	-24.35%	\$3,032,273	25.81%	\$3,041,052	0.29%
Contributions	(\$36,037,627)	(\$35,139,436)	-2.49%	(\$31,795,442)	-9.52%	(\$36,942,000)	16.19%	(\$37,320,076)	1.02%
REVENUE TOTALS	\$200,852,015	\$206,914,862	3.02%	\$208,683,692	0.85%	\$204,474,930	-2.02%	\$204,119,842	-0.17%
EXPENDITURES									
Certificated Salaries	\$97,354,822	\$98,848,629	1.53%	\$99,781,618	0.94%	\$102,342,396	2.57%	\$105,149,178	2.74%
Classified Salaries	\$28,223,361	\$28,585,663	1.28%	\$31,135,749	8.92%	\$32,112,404	3.14%	\$33,248,607	3.54%
Benefits	\$38,888,660	\$40,856,317	5.06%	\$41,517,526	1.62%	\$42,692,665	2.83%	\$42,827,341	0.32%
Books & Supplies	\$8,876,507	\$10,012,824	12.80%	\$6,583,177	-34.25%	\$6,500,068	-1.26%	\$6,501,021	0.01%
Contracts & Services	\$27,222,716	\$28,339,351	4.10%	\$27,009,350	-4.69%	\$26,663,197	-1.28%	\$27,668,363	3.77%
Capital Outlay	\$731,355	\$1,385,405	89.43%	\$1,585,000	14.41%	\$2,060,000	29.97%	\$2,060,000	0.00%
Other Outgo	\$293,643	\$378,593	28.93%	\$1,772,320	368.13%	\$1,772,320	0.00%	\$1,772,320	0.00%
Support Costs	(\$2,369,906)	(\$1,861,544)	-21.45%	(\$2,087,473)	12.14%	(\$2,087,473)	0.00%	(\$2,087,473)	0.00%
Total Expenditures	\$199,221,158	\$206,545,238	3.68%	\$207,297,267	0.36%	\$212,055,577	2.30%	\$217,139,357	2.40%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$5,598,465	\$7,006,675	25.15%	\$5,310,180	-24.21%	\$5,231,158	-1.49%	\$5,231,158	0.00%
Transfers Out & Other Uses	\$624,236	\$47,000	-92.47%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$199,845,394	\$206,592,238	3.38%	\$207,297,267	0.34%	\$212,055,577	2.30%	\$217,139,357	2.40%
NET INCREASE (DECREASE) IN FUND BALANCE	\$6,605,086	\$7,329,299	10.96%	\$6,696,605	-8.63%	(\$2,349,489)	-135.08%	(\$7,788,357)	231.49%
FUND BALANCE, RESERVES									
Beginning Balance	\$23,352,010	\$29,957,096	28.28%	\$37,286,395	24.47%	\$43,983,000	17.96%	\$41,633,510	-5.34%
Ending Balance	\$29,957,096	\$37,286,395	24.47%	\$43,983,000	17.96%	\$41,633,510	-5.34%	\$33,845,154	-18.71%
Components of Ending Fund Balance									
Revolving Cash	\$12,770	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$194,035	\$167,825		\$167,825		\$167,825		\$167,825	
Prepaid Expenditures	\$14,531	\$0		\$0		\$0		\$0	
Restricted	\$0	\$0		\$0		\$0		\$0	
Commitments	\$0	\$0		\$525,586		\$525,586		\$525,586	
Assigned	\$15,508,181	\$23,062,045		\$26,814,160		\$25,640,850		\$17,558,340	
Reserve for Economic Uncertainties	\$0	\$14,031,525		\$16,450,429		\$15,274,249		\$15,568,403	
Unassigned/Unappropriated	\$14,227,580	\$0		(\$0)		\$0		(\$0)	
Total EFB	\$29,957,096	\$37,286,395		\$43,983,000		\$41,633,510		\$33,845,154	
					5.00%		5.00%		5.00%

Hemet Unified School District
2020-21 45 DAY REVISED BUDGET
RESTRICTED

DESCRIPTION	Audited Actuals 2018-19	Estimated Actuals 2019-20	Percent of Change over PY	45 Day Revised Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY	Projected Budget 2022-23	Percent of Change over PY
REVENUES									
LCFF	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$16,818,870	\$15,825,677	-5.91%	\$50,350,321	218.16%	\$16,628,383	-66.97%	\$16,628,383	0.00%
STATE	\$18,524,139	\$21,342,193	15.21%	\$21,029,979	-1.46%	\$21,459,267	2.04%	\$21,616,184	0.73%
LOCAL	\$14,479,024	\$15,582,887	7.62%	\$17,291,056	10.96%	\$17,524,485	1.35%	\$17,980,122	2.60%
Contributions	\$36,037,627	\$35,139,436	-2.49%	\$31,795,442	-9.52%	\$36,942,000	16.19%	\$37,320,076	1.02%
REVENUE TOTALS	\$85,859,660	\$87,890,193	2.36%	\$120,466,798	37.07%	\$92,554,135	-23.17%	\$93,544,765	1.07%
EXPENDITURES									
Certificated Salaries	\$24,294,036	\$23,531,781	-3.14%	\$27,416,481	16.51%	\$25,554,408	-6.79%	\$25,924,947	1.45%
Classified Salaries	\$15,209,142	\$15,627,896	2.75%	\$17,180,997	9.94%	\$17,461,983	1.64%	\$17,767,568	1.75%
Benefits	\$23,441,731	\$28,313,502	20.78%	\$29,968,378	5.84%	\$29,955,707	-0.04%	\$30,068,140	0.38%
Books & Supplies	\$3,883,722	\$3,634,965	-6.41%	\$13,933,463	283.32%	\$3,426,513	-75.41%	\$3,406,191	-0.59%
Contracts & Services	\$9,270,920	\$8,398,556	-9.41%	\$24,249,960	188.74%	\$8,312,924	-65.72%	\$8,231,469	-0.98%
Capital Outlay	\$211,659	\$383,960	81.40%	\$96,555	-74.85%	\$123,500	27.91%	\$123,500	0.00%
Other Outgo	\$3,834,245	\$3,748,714	-2.23%	\$3,810,408	1.65%	\$3,341,362	-12.31%	\$3,437,481	2.88%
Support Costs	\$1,449,167	\$1,233,523	-14.88%	\$1,433,080	16.18%	\$1,483,010	3.48%	\$1,499,417	1.11%
Total Expenditures	\$81,594,623	\$84,872,897	4.02%	\$118,089,322	39.14%	\$89,659,407	-24.07%	\$90,458,713	0.89%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$388,869	\$449,101	15.49%	\$499,476	11.22%	\$409,621	-17.99%	\$409,621	0.00%
Transfers Out & Other Uses	\$3,100,000	\$3,770,000	21.61%	\$3,622,000	-3.93%	\$3,770,000	4.09%	\$3,770,000	0.00%
Total Expenditures & Uses	\$84,694,623	\$88,642,897	4.66%	\$121,711,322	37.31%	\$93,429,407	-23.24%	\$94,228,713	0.86%
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,553,907	(\$303,603)	-119.54%	(\$745,048)	145.40%	(\$465,651)	-37.50%	(\$274,327)	-41.09%
FUND BALANCE, RESERVES									
Beginning Balance	\$2,816,756	\$4,370,663	55.17%	\$4,067,060	-6.95%	\$3,322,012	-18.32%	\$2,856,361	-14.02%
Ending Balance	\$4,370,663	\$4,067,060	-6.95%	\$3,322,012	-18.32%	\$2,856,361	-14.02%	\$2,582,033	-9.60%
Components of Ending Fund Balance									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Restricted	\$4,370,663	\$4,067,060		\$3,322,012		\$2,856,361		\$2,582,033	
Commitments	\$0	\$0		\$0		\$0		\$0	
Assigned	\$0	\$0		\$0		\$0		\$0	
Reserve for Economic Uncertainties	\$0	\$0		\$0		\$0		\$0	
Unassigned/Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$4,370,663	\$4,067,060		\$3,322,012		\$2,856,361		\$2,582,033	

Hemet Unified School District
2020-21 45 DAY REVISED BUDGET- COMBINED GENERAL FUND
Multi-Year Financial Projections 2018-19 to 2022-23

	Audited Actuals 2018-19	Estimated Actuals 2019-20	Percent of Change over PY	45 Day Revised Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY	Projected Budget 2022-23	Percent of Change over PY
REVENUES									
LCFF Sources	\$222,486,924	\$232,026,361	4.29%	\$232,881,233	0.37%	\$233,197,114	0.14%	\$233,184,890	-0.01%
Federal	\$19,754,209	\$17,042,099	-13.73%	\$51,304,821	201.05%	\$17,586,168	-65.72%	\$17,586,168	0.00%
State	\$26,536,871	\$26,967,542	1.62%	\$25,263,116	-6.32%	\$25,689,025	1.69%	\$25,872,375	0.71%
Local	\$17,933,672	\$18,769,053	4.66%	\$19,701,320	4.97%	\$20,556,758	4.34%	\$21,021,174	2.26%
Total Revenues	\$ 286,711,675	\$ 294,805,055	2.82%	\$ 329,150,490	11.65%	\$ 297,029,065	-9.76%	\$ 297,664,607	0.21%
EXPENDITURES									
Certificated Salaries	\$121,648,858	\$122,380,410	0.60%	\$127,198,099	3.94%	\$127,896,804	0.55%	\$131,074,125	2.48%
Classified Salaries	\$43,432,503	\$44,213,559	1.80%	\$48,316,746	9.28%	\$49,574,387	2.60%	\$51,016,175	2.91%
Benefits	\$62,330,391	\$69,169,819	10.97%	\$71,485,904	3.35%	\$72,648,372	1.63%	\$72,895,481	0.34%
Books & Supplies	\$12,760,229	\$13,647,789	6.96%	\$20,516,640	50.33%	\$9,926,581	-51.62%	\$9,907,212	-0.20%
Contracts & Services	\$36,493,635	\$36,737,907	0.67%	\$51,259,310	39.53%	\$34,976,121	-31.77%	\$35,899,832	2.64%
Capital Outlay	\$943,014	\$1,769,365	87.63%	\$1,681,555	-4.96%	\$2,183,500	29.85%	\$2,183,500	0.00%
Other Outgo	\$4,127,889	\$4,127,307	-0.01%	\$5,582,728	35.26%	\$5,113,682	-8.40%	\$5,209,801	1.88%
Support Costs	(\$920,739)	(\$628,021)	-31.79%	(\$654,393)	4.20%	(\$604,463)	-7.63%	(\$588,056)	-2.71%
Total Expenditures	\$ 280,815,781	\$ 291,418,135	3.78%	\$ 325,386,589	11.66%	\$ 301,714,984	-7.27%	\$ 307,598,070	1.95%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$5,987,334	\$7,455,776	24.53%	\$5,809,656	-22.08%	\$5,640,779	-2.91%	\$5,640,779	0.00%
Transfers Out & Other Uses	\$3,724,236	\$3,817,000	2.49%	\$3,622,000	-5.11%	\$3,770,000	4.09%	\$3,770,000	0.00%
Total Expenditures & Uses	\$ 284,540,016	\$ 295,235,135	3.76%	\$ 329,008,589	11.44%	\$ 305,484,984	-7.15%	\$ 311,368,070	1.93%
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 8,158,993	\$ 7,025,696	-13.89%	\$ 5,951,557	-15.29%	\$ (2,815,140)	-147.30%	\$ (8,062,684)	186.40%
FUND BALANCE, RESERVES									
Beginning Balance	\$26,168,765	\$34,327,758	31.18%	\$41,353,454	20.47%	\$47,305,011	14.39%	\$44,489,871	-5.95%
Ending Balance	\$ 34,327,758	\$ 41,353,454	20.47%	\$ 47,305,011	14.39%	\$ 44,489,871	-5.95%	\$ 36,427,187	-18.12%
Components of Ending Fund Balance:									
Revolving Cash	\$12,770	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$194,035	\$167,825		\$167,825		\$167,825		\$167,825	
Prepaid Expenditures	\$14,531	\$0		\$0		\$0		\$0	
Restricted	\$4,370,663	\$4,067,060		\$3,322,012		\$2,856,361		\$2,582,033	
Commitments	\$0	\$0		\$525,586		\$525,586		\$525,586	
Assigned	\$15,508,181	\$23,062,045		\$26,814,160		\$25,640,850		\$17,558,340	
Reserve for Economic Uncertainties	\$0	\$14,031,525		\$16,450,429		\$15,274,249		\$15,568,403	
Unassigned/Unappropriated	\$14,227,580	\$0		(\$0)		\$0		(\$0)	
Total EFB	\$34,327,758	\$41,353,454		\$47,305,011		\$44,489,871		\$36,427,187	
% of Reserve (9789 and 9790)	5.00%	4.75%		5.00%		5.00%		5.00%	

Summarized Budget Revisions

Itemized Budget Revisions Necessary to Meet Agreement's Cost

Year 1: 2020-21

Description of the Revision	Attached Fund Transfer/ Budget Resolution Numbers	Amount	County Use Only: Date Action Taken
LCFF- No Proration Factor	BR00000001-4	\$ 18,471,368	
COVID Relief Funding	BR00000005	\$ 26,375,706	
0		\$ -	
0		\$ -	
0		\$ -	
0		\$ -	
0		\$ -	
Learning Loss Mitigation Funds	FT00000060	\$ 26,375,706	
Special Ed. Funding Base Rates Relief		\$ -	
CTE Restoral		\$ -	
0		\$ -	
COVID Financial Resources 2020-21 Google Doc		\$ -	
Estimated Addt'l Costs		\$ -	
PPE-Purchasing Google Doc		\$ -	
Adopted budget correction		\$ -	
0		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL REVISIONS		\$ 71,222,780	