



**Meeting Date:** Board Meeting of February 2, 2021  
**Subject:** Changes to the Adopted Budget

## **FINANCIAL IMPACT SUMMARY**

There are realignments to current budget plans. The General Fund will be adjusted for the following:

1. Increase Transportation: Home to School to reflect additional income.
2. Establish Medical Simulation Treatment Labs in accordance with funding authorization.

The following other funds are adjusted for:

3. Fund 13 (Cafeteria Fund):
  - a. Increase CCFP Cash In Lieu of Commodities and Child Nutrition: Child Adult Food Program budgets to reflect increased participation in accordance with revised plan.
  - b. Decrease Child Nutrition: School Programs budget to reflect decreased participation in accordance with revised plan.
4. Fund 23 (Building Fund #3):
  - a. Increase Needham and Larson Facility Improvement project budgets to reflect transfer of funds from Unallocated budget in accordance with revised plan.
5. Fund 40 (Special Reserve for Capital Outlay):
  - a. Increase Henderson Demolition Project budget to reflect transfer of funds from Unallocated budget in accordance with revised plan.
  - b. Increase Jive and UPS Project-Multi Sites budget to reflect transfer of funds from Unallocated budget in accordance with revised plan.

BOARD AGENDA ITEM

Meeting Date: February 2, 2021

<u>Subject:</u> BUDGET REVISION #13, FOR THE <b>General Fund</b>	Department: BUDGET
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<u>Action Item</u> The Board is asked to approve Budget Revision #13, for Fund 01, <b>General Fund</b> .
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<u>Statement of Issue/Purpose</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b>I. BUDGET REVISIONS (A)</b>				
<b>RESTRICTED</b>				
<b>113.01</b> Establish Medical Simulation Treatment Labs budget (Resc 6388, Mgmt 6472) in accordance with funding authorization. (J. Jansen)	\$ 83,008	\$ 3,193	\$ 79,815	
<b>II. BUDGET REVISIONS (A)</b>				
<b>UNRESTRICTED</b>				
<b>113.02</b> Increase Transportation: Home to School budget (Resc 0230) to reflect additional income. (A. Galindo)	16,361		16,361	
<b>113.03</b> Realign budget to declare offsets for indirect costs associated with Fund 13 budget transfers.may		(24,779)	24,779	
<b>III. BUDGET REVISIONS (B)</b>				
<b>RESTRICTED</b>				
<b>113.04</b> Realign Career Technical Education Incentive Grant (Resc 6387) in accordance with revised plan. (J. Jansen)				\$ 150,000
<b>113.05</b> Realign Title I Basic Low Income budget (Resc 3010) for Clairmont Elementary School to reflect preliminary site plan. (M. Bello)				16,142
<b>IV. BUDGET REVISIONS (B)</b>				
<b>UNRESTRICTED</b>				
<b>113.06</b> Realign Parklane Elementary School General budget (Resc 0000) in accordance with revised plan. (D. Chunn)				3,900
<b>113.07</b> Realign M&O OPS Custodial budget (Mgmt 5833) in accordance with revised plan. (B. Holloway)				5,274
<b>113.08</b> Realign Millswood Middle School General budget (Resc 0000) in accordance with site plan. (E. Lenzi)				5,220
<b>113.09</b> Realign Lodi Middle School Lottery budget (Resc 1100) in accordance with site plan. (C. Iwamiya)				17,249
<b>113.10</b> Realign Millswood Middle School Lottery budget (Resc 1100) in accordance with site plan. (E. Lenzi)				2,240

<u>Financial Summary:</u>	<u>Restricted Reserves</u>	<u>Reserved Assets</u>	<u>&amp; Other Reserves</u>	<u>Total Budget</u>
Beginning Balance	\$ 1,275,698	\$ 595,000	\$ 64,492,967	\$ 475,703,809
New Increase/Decrease	\$ -	\$ -	\$ (21,586)	\$ 99,369
Current (Ending) Balance	\$ 1,275,698	\$ 595,000	\$ 64,471,381	\$ 475,803,178

**OBJECT SUMMARY  
 UNRESTRICTED/RESTRICTED**

	(+)	(+/-)	(=)
	<b>ADOPTED BUDGET</b>	<b>BUDGET CHANGE</b>	<b>REVISED BUDGET</b>
<b>SOURCES</b>			
8000 Revenues	\$ 393,935,662	\$ 99,369	\$ 394,035,031
9791 Beginning Balance	81,917,543		\$ 81,917,543
Total Sources	<u>\$ 475,853,205</u>	<u>\$ 99,369</u>	<u>\$ 475,952,574</u>
<b>USES</b>			
1000 Certificated Salaries	\$ 147,956,940	\$ 3,327	\$ 147,960,267
2000 Classified Salaries	54,980,643	(2,471)	54,978,172
3000 Employee Benefits	88,579,799	(1,858)	88,577,941
4000 Supplies	55,157,082	(119,412)	55,037,670
5000 Services & Other Operating Exp.	58,960,786	38,084	58,998,870
6000 Capital Outlay	3,433,546	178,506	3,612,052
7000 Other Outgo / Transfers	271,348	24,779	296,127
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9711 Reserves Revolving Cash	120,000		120,000
9712 Reserve for Stores	275,000		275,000
9713 Reserve for Prepaid Expenses	200,000		200,000
9740 Legally Restricted Balance	1,275,698		1,275,698
9780 Operational Reserve	9,248,878	(120,792)	9,128,086
9777 18-19 One-Time Reserve	2,000,000		2,000,000
9779 ACA Penalty Projection	425,000		425,000
9781 LUSD DSG Econ Uncertainties Reserve	10,531,547		10,531,547
9783 Reserve for Instructional Material Adoption	5,000,000		5,000,000
9784 Programmatic Reserve	4,434,580		4,434,580
9785 Unforeseen Spec Ed Costs Reserve	4,850,376		4,850,376
9787 STRS/PERS Reserve for Future Years	6,737,393		6,737,393
9788 Retain & Recruit Reserve	9,000,000		9,000,000
9789 Economic Uncertainties Reserve	12,265,193	99,206	12,364,399
9790 Undesignated/Unappropriated	-		-
Total Uses	<u>\$ 475,703,809</u>	<u>\$ 99,369</u>	<u>\$ 475,803,178</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: February 2, 2021

<u>Subject:</u>	BUDGET REVISION #04 FOR THE <b>Cafeteria Fund</b>	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #1304 for Fund 13, <b>Cafeteria Fund</b>
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<u>Discussion:</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b><u>I. BUDGET REVISIONS</u></b>				
<b>1304.01</b> Increase CCFP Cash In Lieu of Commodities budget (Resc 5340) to reflect increased participation in accordance with revised plan. (N. Rostomily)	\$ 319,150		\$ 319,150	
<b>1304.02</b> Increase Child Nutrition: Child Adult Food Program budget (Resc 5320) to reflect increased participation in accordance with revised plan. (N. Rostomily)	6,050,851		6,050,851	
<b>1304.03</b> Decrease Child Nutrition: School Programs budget (Resc 5310) to reflect decreased participation in accordance with revised plan. (N. Rostomily)	(7,340,971)	(380,162)	(6,960,809)	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		-
8000	Revenue		\$ (970,970)
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	\$ (556,029)	
5000	Services & Other Operating Expenses	(10,000)	
6000	Capital Outlay	-	
7000	Transfers	(24,779)	
9712	Stores	-	
9740	Legally Restricted Balance	(380,162)	
		<u>\$ (970,970)</u>	<u>\$ (970,970)</u>

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency &amp; Other Reserves</u>	<u>Total Budget</u>
1. Beginning Balance		\$ 7,305,249	\$28,728,186
3. New Increase/Decrease	-	(380,162)	(970,970)
4. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 6,925,087</u>	<u>\$27,757,216</u>

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: February 2, 2021

<u>Subject:</u>	BUDGET REVISION #06, FOR THE <b>Building Fund #3</b>	Department: BUDGET
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<u>Action Requested:</u>	The Board is asked to approve Budget Revision #2306 for Fund 23, <b>Building Fund #3</b>
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<u>Discussion:</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b>I. BUDGET REVISIONS</b>				
<b>2306.01</b>	Increase Larson Facility Improvement project budget (Resc 0922) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)	\$ (5,000)	\$ 5,000	
<b>2306.02</b>	Increase Needham Facility Improvement project budget (Resc 0917) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)	(60,000)	60,000	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		
8000	Revenue		-
4000	Supplies	-	
5000	Services & Other Operating Expenses	-	
6000	Capital Outlay	\$ 65,000	
7000	Other Outgo / Transfers		
9780	Reserves	(65,000)	
		\$ -	\$ -

<u>Financial Summary:</u>	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 2,118,581	\$ 146,179,785
2. New Increase/Decrease	-	(65,000)	-
3. Current (Ending) Balance	\$ -	\$ 2,053,581	\$ 146,179,785

LODI UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM

Meeting Date: February 2, 2021

Subject:  
**BUDGET REVISION #6 FOR THE  
 Special Reserve for Capital Outlay Fund**

Department: BUDGET

Action Requested:  
 The Board is asked to approve Budget Revision #4006 for Fund 40,  
**Special Reserve for Capital Outlay Fund**

Discussion:

<u>Discussion:</u>	<u>Beginning Balance &amp; Income</u>	<u>Reserves</u>	<u>Budget Expenditures</u>	<u>Internal Program Transfers</u>
<b>I. BUDGET REVISIONS</b>				
<b>4006.01</b> Increase Henderson Demolition Project budget (Resc 0460) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		\$ (50,000)	\$ 50,000	
<b>4006.02</b> Increase JIVE-Multi Site project budget (Resc 0469) to reflect transfer of funds from Unallocated budget (Resc 0000) in accordance with revised plan. (L. Kahn)		(23,000)	23,000	

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>EXPENDITURE CHANGE</u>	<u>INCOME CHANGE</u>
9791	Beginning Balance		\$ -
8000	Revenue		-
2000	Classified Salaries	-	
3000	Employee Benefits	-	
4000	Supplies	-	
5000	Services & Other Operating Expenses	\$ 23,000	
6000	Capital Outlay	50,000	
7000	Other Outgo / Transfers	-	
9780	Reserves	(73,000)	
		<u>\$ -</u>	<u>\$ -</u>

Financial Summary:

	<u>Reserved Assets</u>	<u>Contingency Reserves</u>	<u>Total Budget</u>
1. Beginning Balance	\$ -	\$ 1,893,238	\$ 13,288,348
2. New Increase/Decrease	-	(73,000)	-
3. Current (Ending) Balance	<u>\$ -</u>	<u>\$ 1,820,238</u>	<u>\$ 13,288,348</u>