

ARCADIA UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION MEETING

DATE: January 28, 2020

TO: Board of Education

FROM: David Vannasdall, Superintendent

SUBJECT: BUDGET TRANSFERS AND ADJUSTMENTS 2019-2020 NO. 8

PRESENTED BY: Dierk Esseln, Assistant Superintendent, Business Services

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BACKGROUND

Budget transfers and adjustments are presented to recommend changes in the District's operating budget based on the most current information regarding revenue and expense. Budget transfers propose changes in expenditure patterns without having an effect on the total approved operating budget. Budget adjustments, however, are changes in revenue and expenditures which change the total of the Board-approved budget.

Budget transfers include implementation of requested changes from site administrators and department heads within their programs. Budget adjustments are reviewed and approved by senior management on a case-by-case basis.

RESOURCES REQUIRED

These transfers change ending balances as follows:

General Fund Unrestricted Ending Balance Change	\$	-
General Fund Restricted Ending Balance Change	\$	-
Child Development Fund Balance Ending Balance Change	\$	-
Cafeteria Fund Balance Ending Balance Change	\$	-
Deferred Maintenance Fund Ending Balance Change	\$	-
Special Reserve Fund for Postemployment Benefits Ending Balance Change	\$	-
Building Fund, 2006 Bond Election Fund Ending Balance Change	\$	-
Capital Facilities Fund Ending Balance Change	\$	-
Special Reserve Fund for Capital Outlay Projects Ending Balance Change	\$	-
Special Reserve Fund for Technology Ending Balance Change	\$	-

PREPARED BY: David Vong, Director, Fiscal Services

DVo:sl

## Budget Adjustment Summary K-12/ROPs/JPAs

PERIOD AFFECTED:  
First Interim

Submit one (1) certified original of this form.

DISTRICT NUMBER <b>19-64261</b>	GL JOURNAL ID NUMBER <b>R5001</b>	FUND NUMBER <b>01.0</b>
FISCAL YEAR <b>2019-2020</b>	FUND NAME <b>GENERAL FUND</b>	<b>UNRESTRICTED</b>

DATE OF SUMMARY <b>1/28/2020</b>	NAME OF SCHOOL DISTRICT <b>ARCADIA UNIFIED SCHOOL DISTRICT</b>
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustments Increase (Decreases)
1. LCFF Sources	8011-8099			
2. Federal Revenue	8100-8299			
3. State Revenue	8300-8599			
4. Local Revenue	8600-8799			38,108
5. Interfund Transfers In	8910-8929			
6. Other Sources	8930-8979			
7. Contributions	8980-8999			
<b>8. Total Revenues/Other Financing Sources</b>				<b>\$ 38,108</b>

B. Expenditures/Other Financing Uses	Object Code	Resource Code	Budget Adjustments Increase (Decreases)
1. Certificated Personnel Salaries	1000-1999		\$ 3,447
2. Classified Personnel Salaries	2000-2999		974
3. Employee Benefits	3000-3999		730
4. Books and Supplies	4000-4999		38,127
5. Services, Other Operating Expenses	5000-5999		(5,170)
6. Capital Outlay	6000-6999		
7. Tuition	7100-7199		
8. Interagency Transfers Out	7200-7299		
9. Transfers of Indirect Costs	7300-7399		
10. Debt Service	7430-7439		
11. Interfund Transfers Out	7600-7629		
12. Other Financing Uses	7630-7699		
<b>13. Total Expenditures, Transfers and Other Uses</b>			<b>\$ 38,108</b>

<b>C. Subtotal A8 - B13 (will increase/decrease Ending Fund Balance)</b>	<b>\$ -</b>
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**NOTE:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

D. Components of Ending Fund Balance	Object Code	Resource Code	Revisions Increase/(Decrease)
<b>1. Nonspendable Amounts</b>			
a. Revolving Cash Fund	9711		
b. Stores	9712		
c. Prepaid Expenses	9713		
d. All Others	9719		
	<b>Total Nonspendable</b>	<b>Amounts</b>	\$ -
<b>2. Restricted Amounts</b>			
a. Restricted	9740		
	<b>Total Restricted</b>	<b>Amounts</b>	\$ -
<b>3. Committed Amounts</b>			
a. Stabilization Arrangements	9750		
b. Other Commitments	9760		
	<b>Total Committed</b>	<b>Amounts</b>	\$ -
<b>4. Assigned Amounts</b>			
a. Other Assignments	9780		
	<b>Total Assigned</b>	<b>Amounts</b>	\$ -
<b>5. Unassigned/Unappropriated Amounts</b>			
a. Reserve for Economic Uncertainties	9789		
b. Unassigned/Unappropriated Amount	9790		\$ -
	<b>Total Unassigned</b>	<b>Unappropriated</b>	<b>Amounts</b>
			\$ -
<b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b>			\$ -

**E. Narrative Explanation for this Revision - Must be Completed**

*Budget transfers.*

**F. School District Certification - Must be Completed**

Name of School District's Contact Person <b>David Vong</b>		Telephone Number of Contact Person 626-821-6625		Email of Contact Person <a href="mailto:dvong@ausd.net">dvong@ausd.net</a>
Date of Board Approval 1/28/2020	Signature of the Secretary of the Board		Name and Title David Vannasdall, Supt.	Date Signed (Month/Day/Year) 1/28/2020

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Division of Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:	
Debra Duardo, M.S.W., Ed.D. Los Angeles County Superintendent	Signature of Los Angeles County Superintendent of Schools Deputy
	Date Signed (Month/Day/Year)

**Budget Adjustment Summary  
K-12/ROPs/JPs**

PERIOD AFFECTED:  
First Interim

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DISTRICT NUMBER <b>19-64261</b>	GL JOURNAL ID NUMBER <b>R5010</b>	FUND NUMBER <b>01.0</b>
FISCAL YEAR <b>2019-2020</b>	FUND NAME <b>GENERAL FUND</b>	<b>RESTRICTED</b>

DATE OF SUMMARY <b>1/28/2020</b>	NAME OF SCHOOL DISTRICT <b>ARCADIA UNIFIED SCHOOL DISTRICT</b>
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustments Increase (Decreases)
1. LCFF Sources	8011-8099			
2. Federal Revenue	8100-8299			
3. State Revenue	8300-8599			
4. Local Revenue	8600-8799			108,713
5. Interfund Transfers In	8910-8929			
6. Other Sources	8930-8979			
7. Contributions	8980-8999			
<b>8. Total Revenues/Other Financing Sources</b>				<b>\$ 108,713</b>

B. Expenditures/Other Financing Uses	Object Code	Resource Code	Budget Adjustments Increase (Decreases)
1. Certificated Personnel Salaries	1000-1999		\$ (4,888)
2. Classified Personnel Salaries	2000-2999		695
3. Employee Benefits	3000-3999		752
4. Books and Supplies	4000-4999		61,299
5. Services, Other Operating Expenses	5000-5999		50,855
6. Capital Outlay	6000-6999		
7. Tuition	7100-7199		
8. Interagency Transfers Out	7200-7299		
9. Transfers of Indirect Costs	7300-7399		
10. Debt Service	7430-7439		
11. Interfund Transfers Out	7600-7629		
12. Other Financing Uses	7630-7699		
<b>13. Total Expenditures, Transfers and Other Uses</b>			<b>\$ 108,713</b>

<b>C. Subtotal A8 - B13 (will increase/decrease Ending Fund Balance)</b>	<b>\$ -</b>
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	<b>Total Nonspendable</b>	<b>Amounts</b>	\$ -
<b>2. Restricted Amounts</b>			
a. Restricted	9740		\$ -
	<b>Total Restricted</b>	<b>Amounts</b>	\$ -
<b>3. Committed Amounts</b>			
a. Stabilization Arrangements	9750		
b. Other Commitments	9760		
	<b>Total Committed</b>	<b>Amounts</b>	\$ -
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a. Reserve for Economic Uncertainties	9789		
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	<b>Total Unassigned</b>	<b>Unappropriated</b>	<b>Amounts</b>
			\$ -
<b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b>			\$ -

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*Budget transfers.*

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	Date Signed (Month/Day/Year)