Cecilia A. Massetti, Ed.D.
Superintendent of Schools

Agenda Item 5.6

Board of Education
Public Hearing for the Proposed Budget
Madera County Superintendent of Schools 2021-2022
June 8, 2021

Topic:
The Madera County Superintendent of School's (MCSOS) Budget for the 2021-2022 school year along with the Estimated Actual Budget Projections for the 2020-2021 year.

Background:
The attached Madera Superintendent of School's Proposed Budget for the 2021-2022 school year, drawing from the Governor's May Revision Budget information, is based upon the following assumptions:

1. We assumed a 5.07% COLA (Cost-of-Living Adjustment) applied to the LCFF components and 4.05% for Special Education Components. Remaining programs that are normally subject to COLA used the statutory COLA of 1.74%. The two subsequent years are estimated at 2.48% and 3.11% based on Department of Finance Estimates and School Services Dartboard.

2. ADA used in the budget is 38.68 for Juvenile Hall and 289.4 for Special Education.

3. Step and Column adjustments are assumed at 1.5% for each of the next two years.

4. PERS rate increase is anticipated to go from 20.7% to 22.91% (or approximately $241,583) for the 2021-2022 year, then to 26.1% in the 2022-2023 year ($353,941) and then 27.1% in the 2023-2024 year ($112,618).

5. STRS rate increase is anticipated to go from 16.15% to 16.92% ($78,630) for the 2021-2022 year, then to 19.1% in 2022-2023 ($225,955) and then 19.1% again in the 2023-2024 year.

6. Early Childhood Education funding is estimated at the same current year amounts for California State Preschool Program (CSPP), General Child Care (CCTR) and other programs. Standard Reimbursement Rate for CSPP/CCTR programs are estimated to remain flat.

7. Estimated supply, services and equipment budgets have been designed to meet program and operational needs and have been aligned to program goals. Additional staff development is envisioned to support students from lower income households, English Learners, and Foster youth.

8. The budget as it now stands reflects an increase to the ending Unrestricted General Fund balance of $961,431 and an increase of $2,870,321 in Restricted General Fund balance. This brings the overall General Fund balance increase of $3,831,734.

9. The Cash Flow report in the budget document reflects a Cash Deferral of funds as outlined in the Governor's May Revise documents. This includes receiving all the deferrals of current year during their planned months next year and continues a deferral of June's apportionment to July 2022.

10. Ed Code 42127 requires that the minimum recommended reserve for economic uncertainties be identified along with amounts above the minimum and the assigned and unassigned ending balances which is included in the budget document. The required reserve for uncertainty represents only a few weeks of payroll. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or 17%. MCSOS is budgeted to end the 21-22 year with 15.5% reserves.

Legislative leadership and the Governor will be working out a plan to move forward with for next year. Significant changes may be part of that and may require a 45-day budget revision. More information will be available once the State Budget is enacted.

Financial Impact:
Outlined above.

Resource:
Julie DeWall
Chief Officer
Business & Administrative Services

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,878,610.00	6,232,039.00	13,110,649.00	6,302,442.00	6,239,408.00	12,541,850.00	-4.3%
2) Federal Revenue		8100-8299	680,000.00	8,700,897.00	9,380,897.00	480,000.00	8,474,010.00	8,954,010.00	-4.6%
3) Other State Revenue		8300-8599	81,707.00	12,302,535.00	12,384,242.00	88,958.00	13,185,166.00	13,274,124.00	7.2%
4) Other Local Revenue		8600-8799	2,855,932.00	8,776,156.00	11,632,088.00	3,099,320.00	9,109,703.00	12,209,023.00	5.0%
5) TOTAL, REVENUES			10,496,249.00	36,011,627.00	46,507,876.00	9,970,720.00	37,008,287.00	46,979,007.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,057,535.00	8,275,280.00	10,332,815.00	2,012,638.00	8,480,464.00	10,493,102.00	1.6%
2) Classified Salaries		2000-2999	3,962,493.00	6,749,736.00	10,712,229.00	4,006,637.00	6,875,130.00	10,881,767.00	1.6%
3) Employee Benefits		3000-3999	2,456,558.00	7,003,422.00	9,459,980.00	2,605,381.00	7,570,246.00	10,175,627.00	7.6%
4) Books and Supplies		4000-4999	468,340.00	1,886,980.00	2,355,320.00	426,693.00	1,994,249.00	2,420,942.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	1,115,973.00	5,407,897.00	6,523,870.00	1,048,850.00	6,253,347.00	7,302,197.00	11.9%
6) Capital Outlay		6000-6999	126,751.00	518,975.00	645,726.00	50,516.00	363,509.00	414,025.00	-35.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,122,018.00	122,156.00	1,244,174.00	1,137,683.00	122,156.00	1,259,839.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,527,001.00)	2,283,327.00	(243,674.00)	(2,941,510.00)	2,683,435.00	(258,075.00)	5.9%
9) TOTAL, EXPENDITURES			8,782,667.00	32,247,773.00	41,030,440.00	8,346,888.00	34,342,536.00	42,689,424.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,713,582.00	3,763,854.00	5,477,436.00	1,623,832.00	2,665,751.00	4,289,583.00	-21.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	23,132.00	0.00	23,132.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,358,553.00	56,287.00	2,414,840.00	400,000.00	57,849.00	457,849.00	-81.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(275,630.00)	275,630.00	0.00	(262,419.00)	262,419.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,611,051.00)	219,343.00	(2,391,708.00)	(662,419.00)	204,570.00	(457,849.00)	-80.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(897,469.00)	3,983,197.00	3,085,728.00	961,413.00	2,870,321.00	3,831,734.00	24.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,200,088.00	2,997,772.00	11,197,860.00	7,302,619.00	6,980,969.00	14,283,588.00	27.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,200,088.00	2,997,772.00	11,197,860.00	7,302,619.00	6,980,969.00	14,283,588.00	27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,200,088.00	2,997,772.00	11,197,860.00	7,302,619.00	6,980,969.00	14,283,588.00	27.6%
2) Ending Balance, June 30 (E + F1e)			7,302,619.00	6,980,969.00	14,283,588.00	8,264,032.00	9,851,290.00	18,115,322.00	26.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,130.00	0.00	2,130.00	0.00	0.00	0.00	-100.0%
Stores		9712	(6,501.45)	0.00	(6,501.45)	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,980,969.00	6,980,969.00	0.00	9,851,290.00	9,851,290.00	41.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,306,990.45	0.00	7,306,990.45	8,264,032.00	0.00	8,264,032.00	13.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,252,628.98	215,585.81	10,468,214.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,130.00	0.00	2,130.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	321,365.27	589,100.39	910,465.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	(6,501.45)	0.00	(6,501.45)				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,569,622.80	804,686.20	11,374,309.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,107,819.29	61,180.76	2,169,000.05				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	407,525.00	0.00	407,525.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	60.83	60.83				
6) TOTAL, LIABILITIES			2,515,344.29	61,241.59	2,576,585.88				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			8,054,278.51	743,444.61	8,797,723.12				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,336,226.00	0.00	3,336,226.00	2,762,384.00	0.00	2,762,384.00	-17.2%
Education Protection Account State Aid - Current Year		8012	19,150.00	0.00	19,150.00	12,658.00	0.00	12,658.00	-33.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	74,338.00	0.00	74,338.00	74,338.00	0.00	74,338.00	0.0%
Timber Yield Tax		8022	474.00	0.00	474.00	724.00	0.00	724.00	52.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	9,126,506.00	0.00	9,126,506.00	9,126,155.00	0.00	9,126,155.00	0.0%
Unsecured Roll Taxes		8042	341,004.00	0.00	341,004.00	340,826.00	0.00	340,826.00	-0.1%
Prior Years' Taxes		8043	15,605.00	0.00	15,605.00	32,428.00	0.00	32,428.00	107.8%
Supplemental Taxes		8044	150,000.00	0.00	150,000.00	(35,897.00)	0.00	(35,897.00)	-123.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	47,346.00	0.00	47,346.00	228,234.00	0.00	228,234.00	382.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,110,649.00	0.00	13,110,649.00	12,541,850.00	0.00	12,541,850.00	-4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	19,150.00		19,150.00	12,658.00		12,658.00	-33.9%
All Other LCFF Transfers - Current Year	All Other	8091	(19,150.00)	0.00	(19,150.00)	(12,658.00)	0.00	(12,658.00)	-33.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,232,039.00)	6,232,039.00	0.00	(6,239,408.00)	6,239,408.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,878,610.00	6,232,039.00	13,110,649.00	6,302,442.00	6,239,408.00	12,541,850.00	-4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,992,501.00	3,992,501.00	0.00	3,992,501.00	3,992,501.00	0.0%
Special Education Discretionary Grants		8182	0.00	658,821.00	658,821.00	0.00	652,426.00	652,426.00	-1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		505,600.00	505,600.00		520,979.00	520,979.00	3.0%
Title I, Part D, Local Delinquent Programs	3025	8290		343,501.00	343,501.00		281,942.00	281,942.00	-17.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		20,795.00	20,795.00		32,982.00	32,982.00	58.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		1,500,203.00	1,500,203.00		1,791,455.00	1,791,455.00	19.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	680,000.00	1,679,476.00	2,359,476.00	480,000.00	1,201,725.00	1,681,725.00	-28.7%
TOTAL, FEDERAL REVENUE			680,000.00	8,700,897.00	9,380,897.00	480,000.00	8,474,010.00	8,954,010.00	-4.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		7,637,984.00	7,637,984.00		7,587,814.00	7,587,814.00	-0.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,068,004.00	1,068,004.00	0.00	1,068,004.00	1,068,004.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,623.00	0.00	16,623.00	16,623.00	0.00	16,623.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	51,699.00	18,625.00	70,324.00	58,950.00	19,257.00	78,207.00	11.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		112,500.00	112,500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,385.00	3,465,422.00	3,478,807.00	13,385.00	4,510,091.00	4,523,476.00	30.0%
TOTAL, OTHER STATE REVENUE			81,707.00	12,302,535.00	12,384,242.00	88,958.00	13,185,166.00	13,274,124.00	7.2%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	624.00	624.00	0.00	624.00	624.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,136,132.00	0.00	1,136,132.00	1,162,682.00	0.00	1,162,682.00	2.3%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,468,515.00	2,878,696.00	4,347,211.00	1,485,353.00	2,810,319.00	4,295,672.00	-1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	151,285.00	2,131,627.00	2,282,912.00	351,285.00	2,351,380.00	2,702,665.00	18.4%
Tuition		8710	0.00	3,712,581.00	3,712,581.00	0.00	3,891,752.00	3,891,752.00	4.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	52,628.00	52,628.00	0.00	55,628.00	55,628.00	5.7%
TOTAL, OTHER LOCAL REVENUE			2,855,932.00	8,776,156.00	11,632,088.00	3,099,320.00	9,109,703.00	12,209,023.00	5.0%
TOTAL, REVENUES			10,496,249.00	36,011,627.00	46,507,876.00	9,970,720.00	37,008,287.00	46,979,007.00	1.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	158,611.00	5,757,057.00	5,915,668.00	158,639.00	6,095,145.00	6,253,784.00	5.7%
Certificated Pupil Support Salaries		1200	641,981.00	208,593.00	850,574.00	656,574.00	205,314.00	861,888.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,239,358.00	2,136,592.00	3,375,950.00	1,197,425.00	2,072,805.00	3,270,230.00	-3.1%
Other Certificated Salaries		1900	17,585.00	173,038.00	190,623.00	0.00	107,200.00	107,200.00	-43.8%
TOTAL, CERTIFICATED SALARIES			2,057,535.00	8,275,280.00	10,332,815.00	2,012,638.00	8,480,464.00	10,493,102.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	3,354,515.00	3,354,515.00	0.00	3,485,978.00	3,485,978.00	3.9%
Classified Support Salaries		2200	290,518.00	1,802,016.00	2,092,534.00	307,069.00	1,853,285.00	2,160,354.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	1,570,255.00	196,679.00	1,766,934.00	1,519,930.00	194,440.00	1,714,370.00	-3.0%
Clerical, Technical and Office Salaries		2400	2,100,080.00	1,207,284.00	3,307,364.00	2,179,638.00	1,152,143.00	3,331,781.00	0.7%
Other Classified Salaries		2900	1,640.00	189,242.00	190,882.00	0.00	189,284.00	189,284.00	-0.8%
TOTAL, CLASSIFIED SALARIES			3,962,493.00	6,749,736.00	10,712,229.00	4,006,637.00	6,875,130.00	10,881,767.00	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	325,528.00	2,104,180.00	2,429,708.00	336,878.00	2,317,566.00	2,654,444.00	9.2%
PERS		3201-3202	804,191.00	1,487,038.00	2,291,229.00	910,531.00	1,699,320.00	2,609,851.00	13.9%
OASDI/Medicare/Alternative		3301-3302	86,101.00	219,378.00	305,479.00	86,342.00	218,487.00	304,829.00	-0.2%
Health and Welfare Benefits		3401-3402	894,221.00	2,382,953.00	3,277,174.00	875,493.00	2,361,515.00	3,237,008.00	-1.2%
Unemployment Insurance		3501-3502	2,762.00	7,066.00	9,828.00	68,118.00	173,478.00	241,596.00	2358.2%
Workers' Compensation		3601-3602	101,198.00	251,746.00	352,944.00	95,251.00	242,308.00	337,559.00	-4.4%
OPEB, Allocated		3701-3702	238,232.00	547,528.00	785,760.00	228,741.00	554,547.00	783,288.00	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,325.00	3,533.00	7,858.00	4,027.00	3,025.00	7,052.00	-10.3%
TOTAL, EMPLOYEE BENEFITS			2,456,558.00	7,003,422.00	9,459,980.00	2,605,381.00	7,570,246.00	10,175,627.00	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,000.00	4,444.00	14,444.00	10,000.00	6,162.00	16,162.00	11.9%
Books and Other Reference Materials		4200	3,301.00	2,158.00	5,459.00	3,601.00	2,158.00	5,759.00	5.5%
Materials and Supplies		4300	339,602.00	1,346,560.00	1,686,162.00	299,918.00	1,733,273.00	2,033,191.00	20.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	115,437.00	533,818.00	649,255.00	113,174.00	252,656.00	365,830.00	-43.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			468,340.00	1,886,980.00	2,355,320.00	426,693.00	1,994,249.00	2,420,942.00	2.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	33,500.00	683,551.00	717,051.00	27,153.00	535,851.00	563,004.00	-21.5%
Travel and Conferences		5200	91,174.00	279,859.00	371,033.00	100,030.00	289,255.00	389,285.00	4.9%
Dues and Memberships		5300	30,240.00	3,842.00	34,082.00	32,022.00	3,842.00	35,864.00	5.2%
Insurance		5400 - 5450	114,245.00	64,963.00	179,208.00	114,245.00	40,387.00	154,632.00	-13.7%
Operations and Housekeeping Services		5500	191,331.00	256,792.00	448,123.00	187,331.00	257,256.00	444,587.00	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	465,748.00	662,092.00	1,127,840.00	373,422.00	616,324.00	989,746.00	-12.2%
Transfers of Direct Costs		5710	(1,263,191.00)	1,263,191.00	0.00	(1,160,723.00)	1,160,723.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(336,777.00)	0.00	(336,777.00)	(326,047.00)	0.00	(326,047.00)	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	1,600,653.00	2,099,216.00	3,699,869.00	1,511,974.00	3,286,176.00	4,798,150.00	29.7%
Communications		5900	189,050.00	94,391.00	283,441.00	189,443.00	63,533.00	252,976.00	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,115,973.00	5,407,897.00	6,523,870.00	1,048,850.00	6,253,347.00	7,302,197.00	11.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,700.00	376,517.00	400,217.00	23,700.00	289,404.00	313,104.00	-21.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	37,051.00	142,458.00	179,509.00	26,816.00	74,105.00	100,921.00	-43.8%
Equipment Replacement		6500	66,000.00	0.00	66,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,751.00	518,975.00	645,726.00	50,516.00	363,509.00	414,025.00	-35.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	627,149.00	6,295.00	633,444.00	689,068.00	6,295.00	695,363.00	9.8%
Other Debt Service - Principal		7439	494,869.00	115,861.00	610,730.00	448,615.00	115,861.00	564,476.00	-7.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,122,018.00	122,156.00	1,244,174.00	1,137,683.00	122,156.00	1,259,839.00	1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,283,327.00)	2,283,327.00	0.00	(2,683,435.00)	2,683,435.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(243,674.00)	0.00	(243,674.00)	(258,075.00)	0.00	(258,075.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,527,001.00)	2,283,327.00	(243,674.00)	(2,941,510.00)	2,683,435.00	(258,075.00)	5.9%
TOTAL, EXPENDITURES			8,782,667.00	32,247,773.00	41,030,440.00	8,346,888.00	34,342,536.00	42,689,424.00	4.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	23,132.00	0.00	23,132.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,132.00	0.00	23,132.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,358,553.00	0.00	2,358,553.00	400,000.00	0.00	400,000.00	-83.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	56,287.00	56,287.00	0.00	57,849.00	57,849.00	2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,358,553.00	56,287.00	2,414,840.00	400,000.00	57,849.00	457,849.00	-81.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(275,630.00)	275,630.00	0.00	(262,419.00)	262,419.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(275,630.00)	275,630.00	0.00	(262,419.00)	262,419.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,611,051.00)	219,343.00	(2,391,708.00)	(662,419.00)	204,570.00	(457,849.00)	-80.9%