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

Agenda Item 8.3

Board of Education Action Item
September 8, 2020

Topic:
2019-2020 Fund Budget Revisions

Background:
Budget Revisions Accomplish the Following:

1. Attached are the 2019-2020 budget revisions compared to the 2019-2020 Board Approved Revised Budget. Budget revisions are being done as staff works through the closeout process. These are preliminary numbers. The largest adjustments have been savings recognized for supplies and services. The final Unaudited Actual amounts will be brought back to you at a later meeting.

Fiscal Impact:
Please see attached Budget Revision Reports by Fund.

Resource:
Julie DeWall
Chief Officer
Business & Administrative Services

Recommendation:
It is recommended the Board approve the 2019-2020 Budget Revisions as presented.

Madera County Superintendent of Schools

Special Ed Pass Through Fund Budget Revisions - September 8, 2020 Board Meeting

	Board Approved Operating Budget			Revised Budget			
	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	Percent Change
Revenues							
Total 8000	$ -	$ 12,273,847.00	$ 12,273,847.00	$ -	$ 14,051,581.00	$ 14,051,581.00	14.5%
Expenditures							
Total 1000 Certificated	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total 2000 Classified	-	-	-	-	-	-	0.0%
Total 3000 Benefits	-	-	-	-	-	-	0.0%
Total Labor and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total 4000 Books & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total 5000 Services & Other	-	-	-	-	-	-	0.0%
Total Books and Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Total Labor, Benefits and supplies							
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Other Outgo/Financing Uses	-	12,297,345.00	12,297,345.00	-	14,060,153.00	14,060,153.00	14.3%
Total Capital Outlay/Outgo	$ -	$ 12,297,345.00	$ 12,297,345.00	$ -	$ 14,060,153.00	$ 14,060,153.00	14.3%
Total Expenditures	$ -	$ 12,297,345.00	$ 12,297,345.00	$ -	$ 14,060,153.00	$ 14,060,153.00	14.3%
Net Increase/(Decrease in Fund Balance	$ -	$ (23,498.00)	$ (23,498.00)	$ -	$ (8,572.00)	$ (8,572.00)	-63.5%
Est Beginning Fund Balance	$ -	$ 23,499.00	$ 23,499.00	$ -	$ 23,499.00	$ 23,499.00	
Est Ending Fund Balance	$ -	$ 1.00	$ 1.00	$ -	$ 14,927.00	$ 14,927.00	

Madera County Superintendent of Schools

General Fund Budget Revisions - September 8, 2020 Board Meeting

	Board Approved Operating Budget			Revised Budget			
	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	Percent Change
Revenues							
Total 8000	$ 10,292,633.00	$ 32,161,802.00	$ 42,454,435.00	$ 11,321,161.00	$ 30,911,575.00	$ 42,232,736.00	-0.5%
Expenditures							
Total 1000 Certificated	$ 2,079,627.00	$ 8,872,362.00	$ 10,951,989.00	$ 2,070,142.00	$ 8,760,795.00	$ 10,830,937.00	-1.1%
Total 2000 Classified	3,753,053.00	6,888,781.00	10,641,834.00	3,821,855.00	6,700,857.00	10,522,712.00	-1.1%
Total 3000 Benefits	2,397,769.00	7,668,551.00	10,066,320.00	2,471,393.00	7,540,026.00	10,011,419.00	-0.5%
Total Labor and Benefits	$ 8,230,449.00	$ 23,429,694.00	$ 31,660,143.00	$ 8,363,390.00	$ 23,001,678.00	$ 31,365,068.00	-0.9%
Total 4000 Books & Supplies	$ 457,591.00	$ 779,928.00	$ 1,237,519.00	$ 257,711.00	$ 495,455.00	$ 753,166.00	-39.1%
Total 5000 Services & Other	1,396,826.00	6,503,221.00	7,900,047.00	1,914,112.00	5,500,472.00	7,414,584.00	-6.1%
Total Books and Services	$ 1,854,417.00	$ 7,283,149.00	$ 9,137,566.00	$ 2,171,823.00	$ 5,995,927.00	$ 8,167,750.00	-10.6%
Total Labor, Benefits and supplies	$ 10,084,866.00	$ 30,712,843.00	$ 40,797,709.00	$ 10,535,213.00	$ 28,997,605.00	$ 39,532,818.00	-3.1%
Capital Outlay	$ 4,076,068.00	$ 319,079.00	$ 4,395,147.00	$ 4,069,155.00	$ 331,099.00	$ 4,400,254.00	0.1%
Other Outgo/Financing Uses	(1,689,146.00)	3,181,816.00	1,492,670.00	(1,535,666.00)	3,028,336.00	1,492,670.00	0.0%
Total Capital Outlay/Outgo	$ 2,386,922.00	$ 3,500,895.00	$ 5,887,817.00	$ 2,533,489.00	$ 3,359,435.00	$ 5,892,924.00	0.1%
Total Expenditures	$ 12,471,788.00	$ 34,213,738.00	$ 46,685,526.00	$ 13,068,702.00	$ 32,357,040.00	$ 45,425,742.00	-2.7%
Net Increase/(Decrease in Fund Balance	$ (2,179,155.00)	$ (2,051,936.00)	$ (4,231,091.00)	$ (1,747,541.00)	$ (1,445,465.00)	$ (3,193,006.00)	-24.5%
Est Beginning Fund Balance	$ 9,680,890.00	$ 4,255,514.00	$ 13,936,404.00	$ 9,680,890.00	$ 4,255,514.00	$ 13,936,404.00	
Est Ending Fund Balance	$ 7,501,735.00	$ 2,203,578.00	$ 9,705,313.00	$ 7,933,349.00	$ 2,810,049.00	$ 10,743,398.00	

Madera County Superintendent of Schools

Child Development Fund Budget Revisions - September 8, 2020 Board Meeting

	Board Approved Operating Budget			Revised Budget			
	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	Percent Change
Revenues							
Total 8000	$ -	$ 2,767,540.00	$ 2,767,540.00	$ -	$ 2,617,191.00	$ 2,617,191.00	-5.4%
Expenditures							
Total 1000 Certificated	$ -	$ 433,887.00	$ 433,887.00	$ -	$ 422,020.00	$ 422,020.00	-2.7%
Total 2000 Classified	-	808,495.00	808,495.00	-	819,544.00	819,544.00	1.4%
Total 3000 Benefits	-	571,492.00	571,492.00	-	580,271.00	580,271.00	1.5%
Total Labor and Benefits	$ -	$ 1,813,874.00	$ 1,813,874.00	$ -	$ 1,821,835.00	$ 1,821,835.00	0.4%
Total 4000 Books & Supplies	$ -	$ 135,220.00	$ 135,220.00	$ -	$ 111,725.00	$ 111,725.00	-17.4%
Total 5000 Services & Other	-	575,207.00	575,207.00	-	454,477.00	454,477.00	-21.0%
Total Books and Services	$ -	$ 710,427.00	$ 710,427.00	$ -	$ 566,202.00	$ 566,202.00	-20.3%
Total Labor, Benefits and supplies	$ -	$ 2,524,301.00	$ 2,524,301.00	$ -	$ 2,388,037.00	$ 2,388,037.00	-5.4%
Capital Outlay	$ -	$ 7,850.00	$ 7,850.00	$ -	$ 7,850.00	$ 7,850.00	0.0%
Other Outgo/Financing Uses	-	235,397.00	235,397.00	-	221,308.00	221,308.00	-6.0%
Total Capital Outlay/Outgo	$ -	$ 243,247.00	$ 243,247.00	$ -	$ 229,158.00	$ 229,158.00	-5.8%
Total Expenditures	$ -	$ 2,767,548.00	$ 2,767,548.00	$ -	$ 2,617,195.00	$ 2,617,195.00	-5.4%
Net Increase/(Decrease in Fund Balance	$ -	$ (8.00)	$ (8.00)	$ -	$ (4.00)	$ (4.00)	-50.0%
Est Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Est Ending Fund Balance	$ -	$ (8.00)	$ (8.00)	$ -	$ (4.00)	$ (4.00)	

Madera County Superintendent of Schools

Madera County Independent Academy Budget Revisions - September 8, 2020 Board Meeting

	Board Approved Operating Budget			Revised Budget			
	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	Percent Change
Revenues							
Total 8000	$ 593,304.00	$ 260,226.00	$ 853,530.00	$ 569,917.00	$ 124,696.00	$ 694,613.00	-18.6%
Expenditures							
Total 1000 Certificated	$ 255,911.00	$ 27,023.00	$ 282,934.00	$ 263,549.00	$ 21,620.00	$ 285,169.00	0.8%
Total 2000 Classified	93,485.00	11,896.00	105,381.00	87,931.00	12,335.00	100,266.00	-4.9%
Total 3000 Benefits	147,991.00	17,978.00	165,969.00	147,875.00	16,711.00	164,586.00	-0.8%
Total Labor and Benefits	$ 497,387.00	$ 56,897.00	$ 554,284.00	$ 499,355.00	$ 50,666.00	$ 550,021.00	-0.8%
Total 4000 Books & Supplies	$ 48,777.00	$ 178,150.00	$ 226,927.00	$ 45,598.00	$ 101,035.00	$ 146,633.00	-35.4%
Total 5000 Services & Other	371,373.00	69,311.00	440,684.00	313,071.00	20,334.00	333,405.00	-24.3%
Total Books and Services	$ 420,150.00	$ 247,461.00	$ 667,611.00	$ 358,669.00	$ 121,369.00	$ 480,038.00	-28.1%
Total Labor, Benefits and supplies	$ 917,537.00	$ 304,358.00	$ 1,221,895.00	$ 858,024.00	$ 172,035.00	$ 1,030,059.00	-15.7%
Capital Outlay	$ 78,312.00	$ -	$ 78,312.00	$ 76,863.00	$ -	$ 76,863.00	-1.9%
Other Outgo/Financing Uses	-	15,236.00	15,236.00	9,558.00	8,449.00	18,007.00	18.2%
Total Capital Outlay/Outgo	$ 78,312.00	$ 15,236.00	$ 93,548.00	$ 86,421.00	$ 8,449.00	$ 94,870.00	1.4%
Total Expenditures	$ 995,849.00	$ 319,594.00	$ 1,315,443.00	$ 944,445.00	$ 180,484.00	$ 1,124,929.00	-14.5%
Net Increase/(Decrease in Fund Balance	$ (402,545.00)	$ (59,368.00)	$ (461,913.00)	$ (374,528.00)	$ (55,788.00)	$ (430,316.00)	-6.8%
Est Beginning Fund Balance	$ 2,247,914.00	$ 117,634.00	$ 2,365,548.00	$ 2,247,914.00	$ 117,634.00	$ 2,365,548.00	
Est Ending Fund Balance	$ 1,845,369.00	$ 58,266.00	$ 1,903,635.00	$ 1,873,386.00	$ 61,846.00	$ 1,935,232.00	

Madera County Superintendent of Schools

Pioneer Technical Center Budget Revisions - September 8, 2020 Board Meeting

	Board Approved Operating Budget			Revised Budget			
	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total	Percent Change
Revenues							
Total 8000	$ 3,840,809.00	$ 511,635.00	$ 4,352,444.00	$ 3,906,235.00	$ 390,274.00	$ 4,296,509.00	-1.3%
Expenditures							
Total 1000 Certificated	$ 1,624,688.00	$ 9,008.00	$ 1,633,696.00	$ 1,620,936.00	$ 7,207.00	$ 1,628,143.00	-0.3%
Total 2000 Classified	313,247.00	12,186.00	325,433.00	315,110.00	12,860.00	327,970.00	0.8%
Total 3000 Benefits	772,789.00	183,442.00	956,231.00	771,851.00	235,003.00	1,006,854.00	5.3%
Total Labor and Benefits	$ 2,710,724.00	$ 204,636.00	$ 2,915,360.00	$ 2,707,897.00	$ 255,070.00	$ 2,962,967.00	1.6%
Total 4000 Books & Supplies	$ 115,658.00	$ 152,315.00	$ 267,973.00	$ 62,341.00	$ 36,974.00	$ 99,315.00	-62.9%
Total 5000 Services & Other	615,216.00	139,746.00	754,962.00	473,197.00	32,126.00	505,323.00	-33.1%
Total Books and Services	$ 730,874.00	$ 292,061.00	$ 1,022,935.00	$ 535,538.00	$ 69,100.00	$ 604,638.00	-40.9%
Total Labor, Benefits and supplies	$ 3,441,598.00	$ 496,697.00	$ 3,938,295.00	$ 3,243,435.00	$ 324,170.00	$ 3,567,605.00	-9.4%
Capital Outlay	$ 55,220.00	$ -	$ 55,220.00	$ 5,208.00	$ -	$ 5,208.00	-90.6%
Other Outgo/Financing Uses	-	21,972.00	21,972.00	7,645.00	104,432.00	112,077.00	410.1%
Total Capital Outlay/Outgo	$ 55,220.00	$ 21,972.00	$ 77,192.00	$ 12,853.00	$ 104,432.00	$ 117,285.00	51.9%
Total Expenditures	$ 3,496,818.00	$ 518,669.00	$ 4,015,487.00	$ 3,256,288.00	$ 428,602.00	$ 3,684,890.00	-8.2%
Net Increase/(Decrease in Fund Balance	$ 343,991.00	$ (7,034.00)	$ 336,957.00	$ 649,947.00	$ (38,328.00)	$ 611,619.00	81.5%
Est Beginning Fund Balance	$ 576,053.00	$ 63,694.00	$ 639,747.00	$ 576,053.00	$ 63,694.00	$ 639,747.00	
Est Ending Fund Balance	$ 920,044.00	$ 56,660.00	$ 976,704.00	$ 1,226,000.00	$ 25,366.00	$ 1,251,366.00	