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

Agenda Item 8.4

Board of Education Action Item
September 14, 2021

Topic:
Fund Budget Revisions

Background:
Budget Revisions Accomplish the Following:

1. Attached are the 2020-2021 budget revisions compared to the 2020-2021 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:
See attached sheets.

Resource:
Julie DeWall
Chief Officer
Business and Administrative Services

Recommendation:
It is recommended the Board approve the Madera County Superintendent of Schools 2020-2021 Budget Revisions.

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Madera County Superintendent of Schools

2020-21 General Fund Budget Revisions

September 14, 2021 Board Meeting

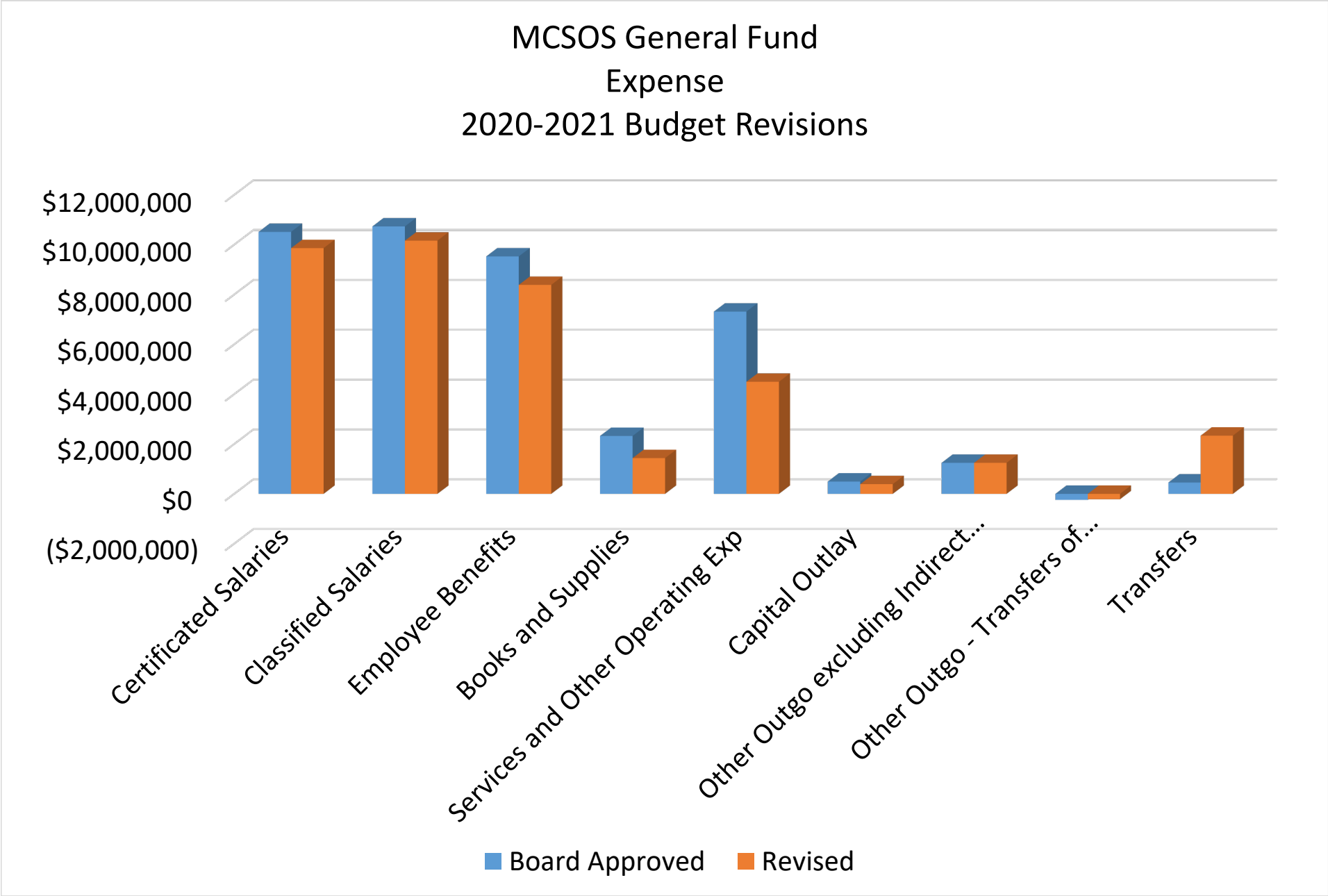
	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Revenues										
LCFF Sources	$6,878,610	$6,232,039	$13,110,649	$6,880,388	$6,342,470	$13,222,858	$1,778	$110,431	$112,209	0.9%
Federal Revenue	$680,000	$9,800,742	$10,480,742	$670,397	$7,734,701	$8,405,098	-$9,603	-$2,066,041	-$2,075,644	-19.8%
Other State Revenue	$81,707	$10,565,314	$10,647,021	$133,093	$10,629,725	$10,762,818	$51,386	$64,411	$115,797	1.1%
Other Local Revenue	$2,855,932	$8,670,464	$11,526,396	$2,975,196	$8,854,449	$11,829,645	$119,264	$183,985	$303,249	2.6%
Total Revenues	$10,496,249	$35,268,559	$45,764,808	$10,659,074	$33,561,345	$44,220,419	$162,825	-$1,707,214	-$1,544,389	-3.4%
Expenditures										
Certificated Salaries	$2,057,535	$8,454,835	$10,512,370	$1,969,233	$7,892,205	$9,861,438	-$88,302	-$562,630	-$650,932	-6.2%
Classified Salaries	$3,962,493	$6,770,152	$10,732,645	$3,850,554	$6,311,090	$10,161,644	-$111,939	-$459,062	-$571,001	-5.3%
Employee Benefits	$2,455,002	$7,073,518	$9,528,520	$2,463,143	$5,922,660	$8,385,803	$8,141	-$1,150,858	-$1,142,717	-12.0%
Books and Supplies	$458,361	$1,865,417	$2,323,778	$245,178	$1,189,773	$1,434,951	-$213,183	-$675,644	-$888,827	-38.2%
Services and Other Operating Exp	$1,113,707	$6,200,372	$7,314,079	$509,023	$3,988,899	$4,497,922	-$604,684	-$2,211,473	-$2,816,157	-38.5%
Capital Outlay	$156,916	$336,066	$492,982	$22,276	$367,597	$389,873	-$134,640	$31,531	-$103,109	-20.9%
Other Outgo excluding Indirect Costs	$1,122,083	$122,156	$1,244,239	$1,122,018	$122,156	$1,244,174	-$65	$0	-$65	0.0%
Other Outgo - Transfers of Indirect Costs	-$2,629,530	$2,387,308	-$242,222	-$2,260,789	$2,043,966	-$216,823	$368,741	-$343,342	$25,399	-10.5%
Total Expenditures	$8,696,567	$33,209,824	$41,906,391	$7,920,636	$27,838,346	$35,758,982	-$775,931	-$5,371,478	-$6,147,409	-14.7%
Excess (Deficiency) of Revenues over Expendiures before Financing Sources and Uses	$1,799,682	$2,058,735	$3,858,417	$2,738,438	$5,722,999	$8,461,437	$938,756	$3,664,264	$4,603,020	119.3%
Other Financing Sources/Uses										
Interfund Transfers In		$0	$0	$23,132	$0	$23,132	$23,132	$0	$23,132	100.0%
Interfund Transfer Out	$400,000	$55,287	$455,287	$2,358,553	$64	$2,358,617	$1,958,553	-$55,223	$1,903,330	418.1%
Other Sources		$0	$0		$0	$0	$0	$0	$0	0.0%
Other Uses		$0	$0		$0	$0	$0	$0	$0	0.0%
Contributions	-$275,630	$275,630	$0	-$245,370	$245,370	$0	$30,260	-$30,260	$0	0.0%
Total Other Financing Sources/Uses	-$675,630	$220,343	-$455,287	-$2,580,791	$245,306	-$2,335,485	-$1,905,161	$24,963	-$1,880,198	413.0%
Net Increase (Decrease) in Fund Balance	$1,124,052	$2,279,078	$3,403,130	$157,647	$5,968,305	$6,125,952	-$966,405	$3,689,227	$2,722,822	80.0%

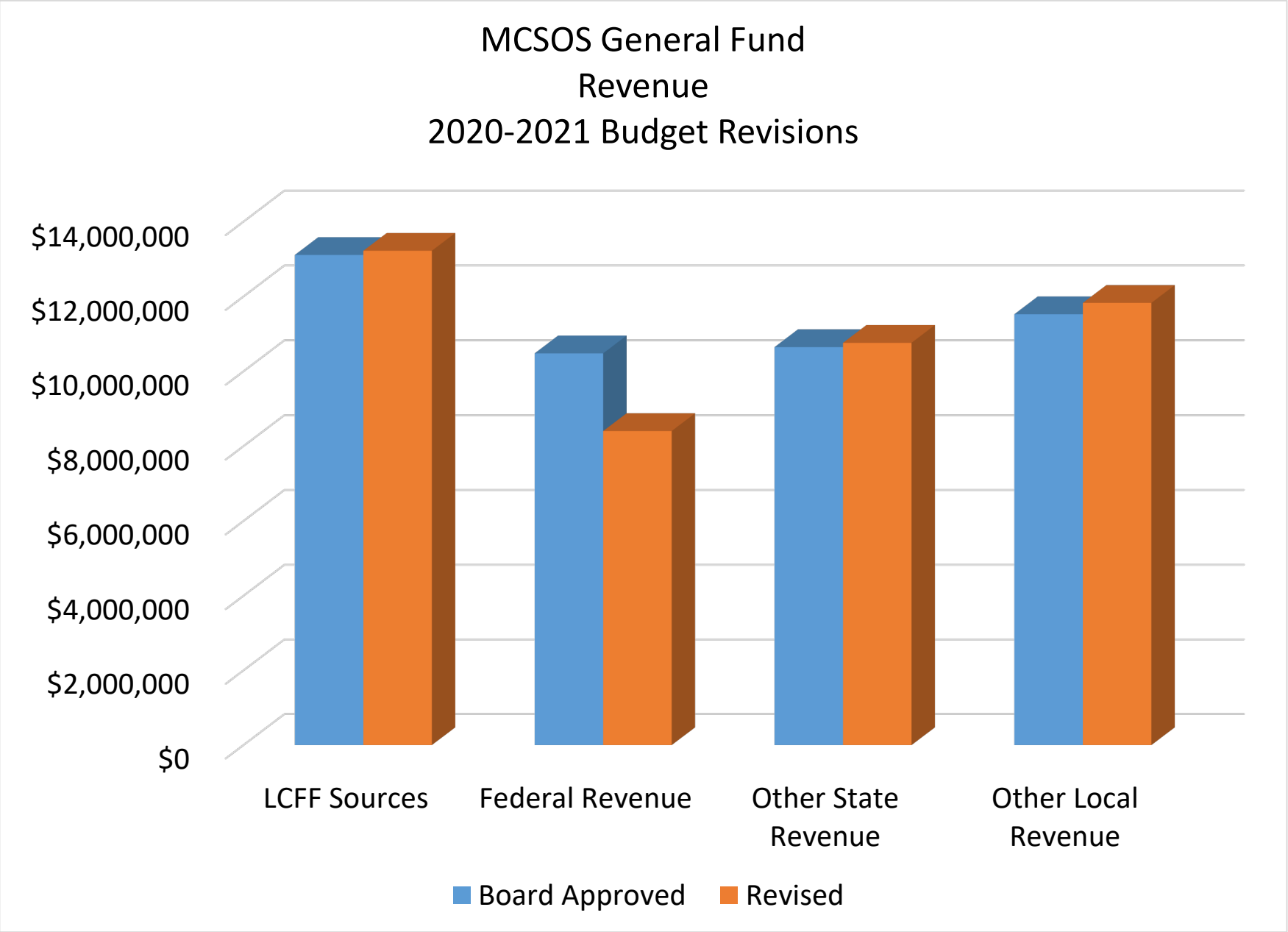
Madera County Superintendent of Schools

2020-21 General Fund Budget Revisions

September 14, 2021 Board Meeting

	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Beginning Balance	$8,200,088	$2,997,364	$11,197,452	$8,200,088	$3,019,868	$11,219,956	$0	$0	$0	0.0%
Audit Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
As of July 1 - Audited	$8,200,088	$2,997,364	$11,197,452	$8,200,088	$3,019,868	$11,219,956	$0	$0	$0	0.0%
Restatements	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Adjusted Beginning Balance	$8,200,088	$2,997,364	$11,197,452	$8,200,088	$3,019,868	$11,219,956	$0	$0	$0	0.0%
Ending Balance	$9,324,140	$5,276,442	$14,600,582	$8,357,735	$8,988,173	$17,345,908	-$966,405	$3,689,227	$2,722,822	18.6%
Components fo Ending Fund Balance										
Nonspendable Revolving Cash	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Stores	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Prepaid Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
All others	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Restricted	$0	$5,276,442	$5,276,442	$0	$8,988,173	$8,988,173	$0	$3,689,227	$3,689,227	69.9%
Committed - Stabilization	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Commitments	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Assigned										
Other Assignments	$1,034,700	$0	$1,034,700	$1,034,700	$0	$1,034,700	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
LCAP Oversight	$6,231	$0	$6,231	$6,231	$0	$6,231	$0	$0	$0	0.0%
Differentiated Assistance	$1,028,469	$0	$1,028,469	$1,028,469	$0	$1,028,469	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Unassigned/Unappropriated										
Reserve for Ecomonic Uncertainty	$1,270,850	$0	$1,270,850	$1,270,850	$0	$1,270,850	$0	$0	$0	0.0%
Unassigned/Unappropriated Amount	$7,018,590	$0	$7,018,590	$6,052,185	$0	$6,052,185	-$966,405	$0	-$966,405	-13.8%


MCSOS General Fund
Expense
2020-2021 Budget Revisions
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
($2,000,000)
Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services and Other Operating Exp
Capital Outlay
Other Outgo excluding Indirect...
Other Outgo - Transfers of...
Transfers
Board Approved
Revised


MCSOS General Fund
Revenue
2020-2021 Budget Revisions
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
LCFF Sources
Federal Revenue
Other State Revenue
Other Local Revenue
Board Approved
Revised

Madera County Superintendent of Schools

2020-21 Madera County Independent Academy Budget Revisions

September 14, 2021 Board Meeting

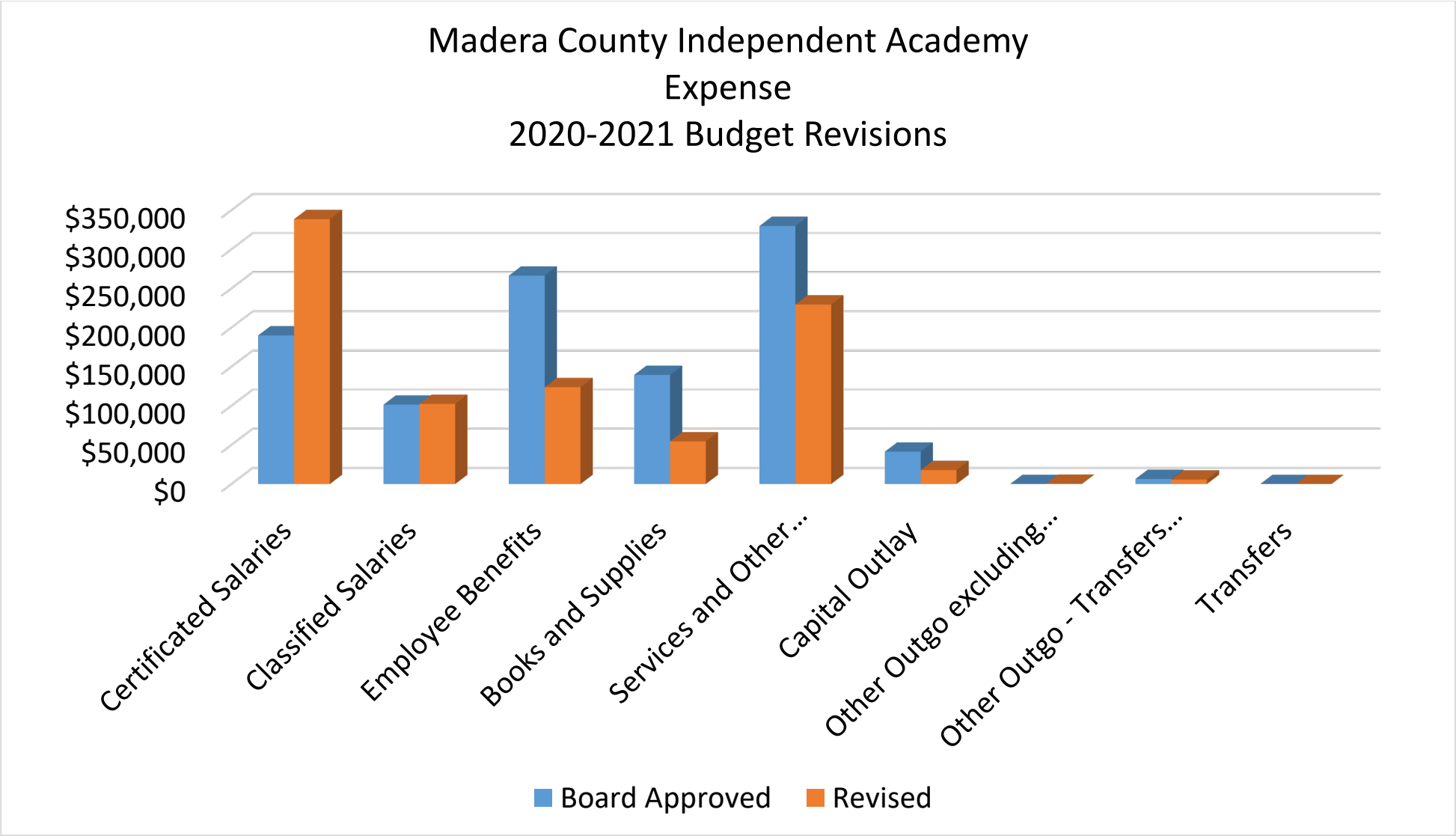
	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Revenues										
LCFF Sources	$663,522	$0	$663,522	$663,576	$0	$663,576	$54	$0	$54	0.0%
Federal Revenue	$0	$85,215	$85,215	$0	$69,832	$69,832	$0	-$15,383	-$15,383	-18.1%
Other State Revenue	$8,333	$6,939	$15,272	$9,625	$31,755	$41,380	$1,292	$24,816	$26,108	171.0%
Other Local Revenue	$0	$77,127	$77,127	$0	$18,813	$18,813	$0	-$58,314	-$58,314	-75.6%
Total Revenues	$671,855	$169,281	$841,136	$673,201	$120,400	$793,601	$1,346	-$48,881	-$47,535	-5.7%
Expenditures										
Certificated Salaries	$191,991	-$2,043	$189,948	$321,982	$16,474	$338,456	$129,991	$18,517	$148,508	78.2%
Classified Salaries	$89,698	$11,734	$101,432	$90,329	$12,069	$102,398	$631	$335	$966	1.0%
Employee Benefits	$263,247	$3,077	$266,324	$111,321	$12,396	$123,717	-$151,926	$9,319	-$142,607	-53.5%
Books and Supplies	$29,170	$110,279	$139,449	$23,931	$30,534	$54,465	-$5,239	-$79,745	-$84,984	-60.9%
Services and Other Operating Exp	$273,417	$56,355	$329,772	$191,231	$38,168	$229,399	-$82,186	-$18,187	-$100,373	-30.4%
Capital Outlay	$41,311	$0	$41,311	$16,413	$1,390	$17,803	-$24,898	$1,390	-$23,508	-56.9%
Other Outgo excluding Indirect Costs	$0	$0	$0	$0	$267	$267	$0	$267	$267	100.0%
Other Outgo - Transfers of Indirect Costs	$0	$6,485	$6,485	$0	$5,621	$5,621	$0	-$864	-$864	-13.3%
Total Expenditures	$888,834	$185,887	$1,074,721	$755,207	$116,919	$872,126	-$133,627	-$68,968	-$202,595	-18.9%
Excess (Deficiency) of Revenues over Expendiures before Financing Sources and Uses	-$216,979	-$16,606	-$233,585	-$82,006	$3,481	-$78,525	$134,973	$20,087	$155,060	-66.4%
Other Financing Sources/Uses										
Interfund Transfers In	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Interfund Transfer Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Sources	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Uses	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Contributions	$0	$0	$0	-$9,579	$9,579	$0	-$9,579	$9,579	$0	0.0%
Total Other Financing Sources/Uses	$0	$0	$0	-$9,579	$9,579	$0	-$9,579	$9,579	$0	0.0%
Net Increase (Decrease) in Fund Balance	-$216,979	-$16,606	-$233,585	-$91,585	$13,060	-$78,525	$125,394	$29,666	$155,060	-66.4%

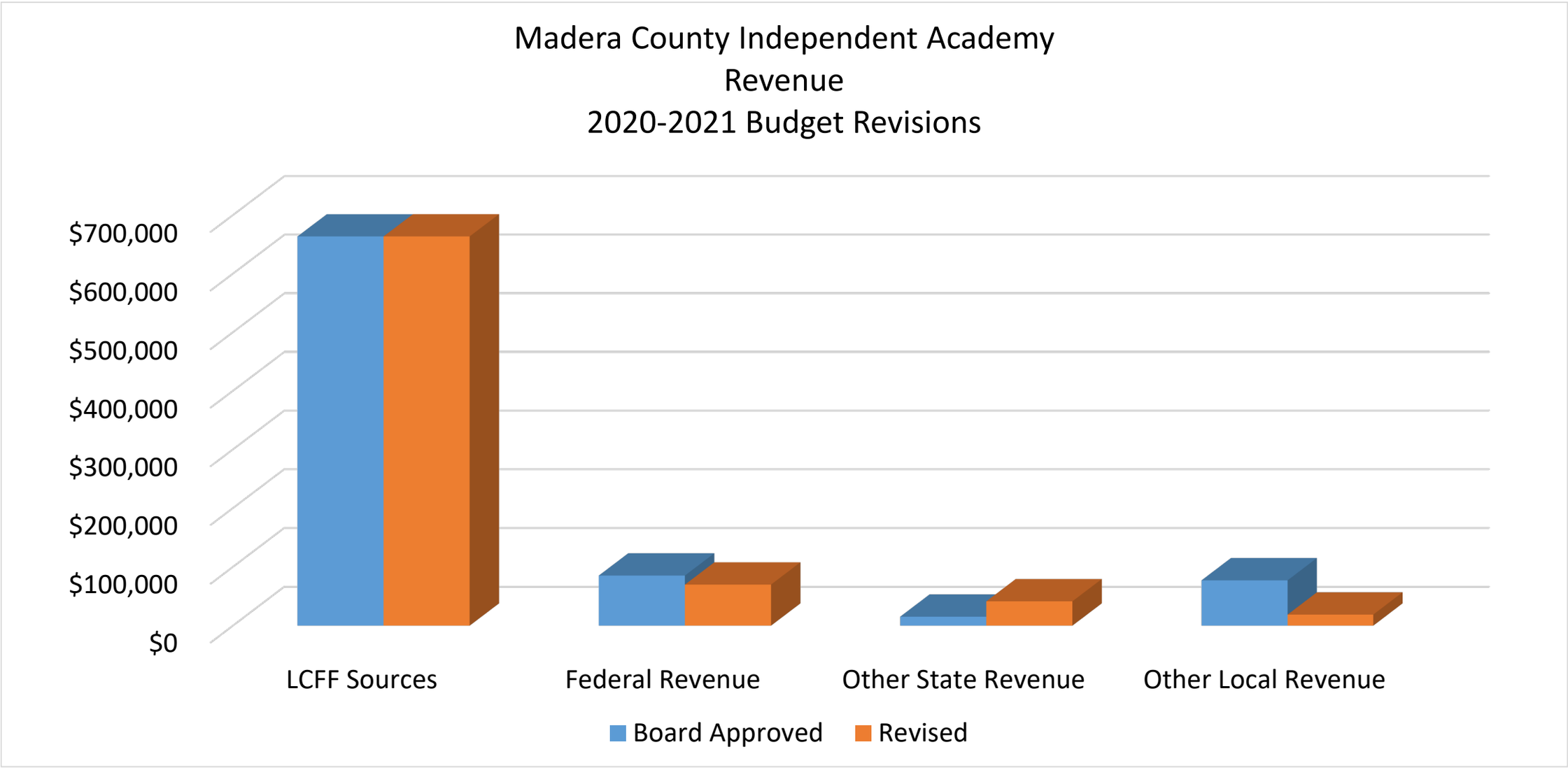
Madera County Superintendent of Schools

2020-21 Madera County Independent Academy Budget Revisions

September 14, 2021 Board Meeting

	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Beginning Balance	$1,873,387	$61,847	$1,935,234	$1,858,392	$49,155	$1,907,547	$0	$0	$0	0.0%
Audit Adjustments			$0	$0	$0	$0	$0	$0	$0	0.0%
As of July 1 - Audited	$1,873,387	$61,847	$1,935,234	$1,858,392	$49,155	$1,907,547	$0	$0	$0	0.0%
Restatements	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Adjusted Beginning Balance	$1,873,387	$61,847	$1,935,234	$1,858,392	$49,155	$1,907,547	$0	$0	$0	0.0%
Ending Balance	$1,656,408	$45,241	$1,701,649	$1,766,807	$62,215	$1,829,022	$125,394	$29,666	$155,060	9.1%
Components fo Ending Fund Balance										
Nonspendable Revolving Cash	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Stores	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Prepaid Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
All others	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Restricted	$0	$45,241	$45,241	$0	$62,215	$62,215	$0	$29,666	$29,666	65.6%
Committed - Stabilization	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Commitments	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Assigned										
Other Assignments	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Unassigned/Unappropriated										
Reserve for Ecomonic Uncertainty	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Unassigned/Unappropriated Amount	$1,656,408	$0	$1,656,408	$1,766,807	$0	$1,766,807	$125,394	$0	$125,394	7.6%


Madera County Independent Academy
Expense
2020-2021 Budget Revisions
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services and Other ...
Capital Outlay
Other Outgo excluding...
Other Outgo - Transfers...
Transfers
Board Approved
Revised


Madera County Independent Academy
Revenue
2020-2021 Budget Revisions
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
LCFF Sources
Federal Revenue
Other State Revenue
Other Local Revenue
Board Approved
Revised

Madera County Superintendent of Schools

2020-21 Pioneer Technical Center Budget Revisions

September 14, 2021 Board Meeting

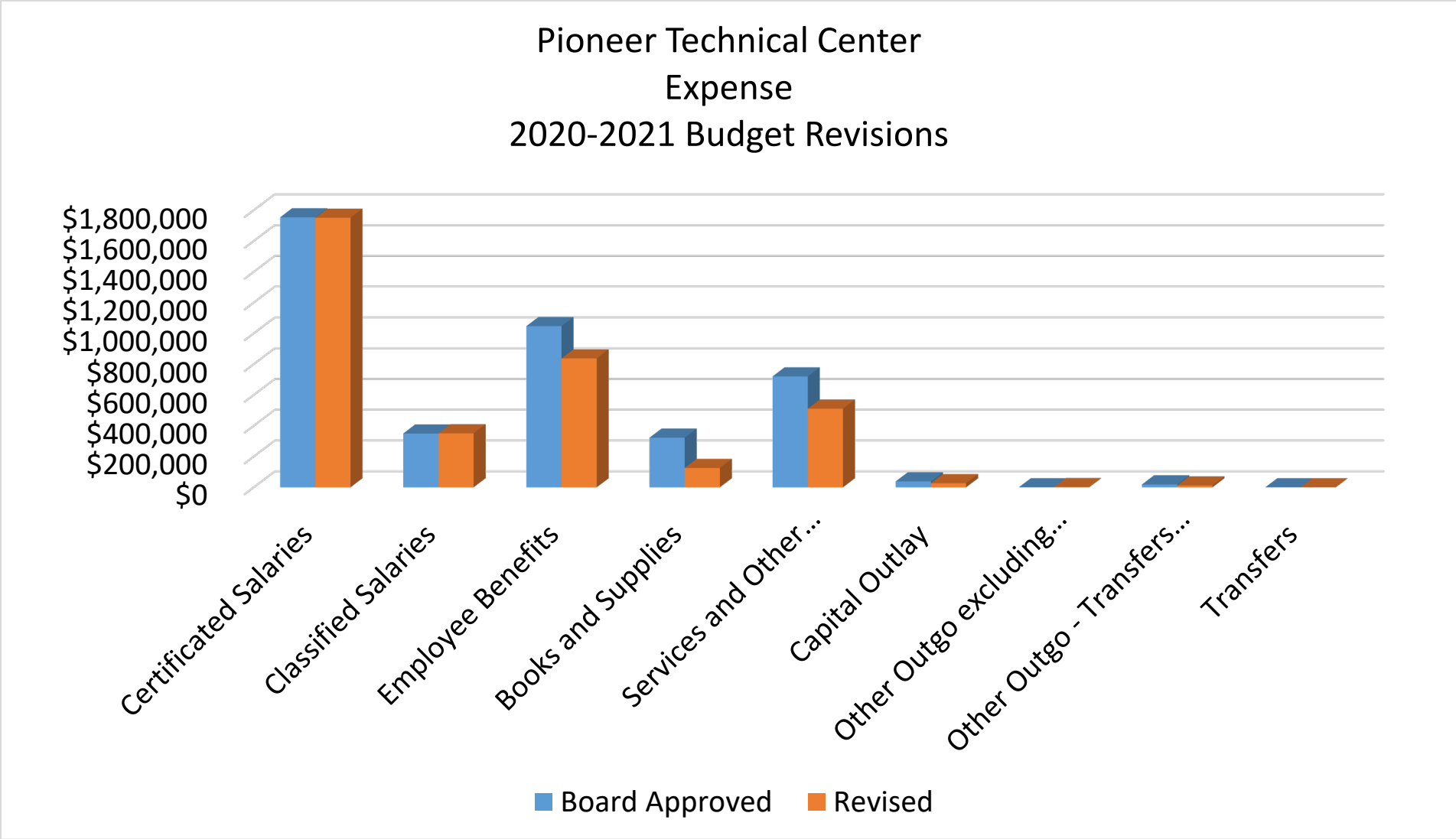
	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Revenues										
LCFF Sources	$3,828,407	$0	$3,828,407	$3,823,564	$0	$3,823,564	-$4,843	$0	-$4,843	-0.1%
Federal Revenue		$196,741	$196,741	$0	$141,382	$141,382	$0	-$55,359	-$55,359	-28.1%
Other State Revenue	$28,724	$302,581	$331,305	$61,816	$162,517	$224,333	$33,092	-$140,064	-$106,972	-32.3%
Other Local Revenue	$25,700	$81,048	$106,748	$11,403	$84,699	$96,102	-$14,297	$3,651	-$10,646	-10.0%
Total Revenues	$3,882,831	$580,370	$4,463,201	$3,896,783	$388,598	$4,285,381	$13,952	-$191,772	-$177,820	-4.0%
Expenditures										
Certificated Salaries	$1,719,948	$33,465	$1,753,413	$1,724,520	$26,160	$1,750,680	$4,572	-$7,305	-$2,733	-0.2%
Classified Salaries	$336,692	$12,713	$349,405	$336,672	$13,788	$350,460	-$20	$1,075	$1,055	0.3%
Employee Benefits	$812,897	$233,759	$1,046,656	$809,089	$28,195	$837,284	-$3,808	-$205,564	-$209,372	-20.0%
Books and Supplies	$79,378	$242,851	$322,229	$43,169	$82,301	$125,470	-$36,209	-$160,550	-$196,759	-61.1%
Services and Other Operating Exp	$639,312	$81,003	$720,315	$434,225	$76,112	$510,337	-$205,087	-$4,891	-$209,978	-29.2%
Capital Outlay	$38,500	$0	$38,500	$10,958	$15,433	$26,391	-$27,542	$15,433	-$12,109	-31.5%
Other Outgo excluding Indirect Costs	$0	$0	$0	$0	$1,430	$1,430	$0	$1,430	$1,430	100.0%
Other Outgo - Transfers of Indirect Costs	$0	$18,232	$18,232	$0	$11,654	$11,654	$0	-$6,578	-$6,578	-36.1%
Total Expenditures	$3,626,727	$622,023	$4,248,750	$3,358,633	$255,073	$3,613,706	-$268,094	-$366,950	-$635,044	-14.9%
Excess (Deficiency) of Revenues over Expendiures before Financing Sources and Uses	$256,104	-$41,653	$214,451	$538,150	$133,525	$671,675	$282,046	$175,178	$457,224	213.2%
Other Financing Sources/Uses										
Interfund Transfers In	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Interfund Transfer Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Sources	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Uses	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Contributions	$0	$0	$0	-$34,077	$34,077	$0	-$34,077	$34,077	$0	0.0%
Total Other Financing Sources/Uses	$0	$0	$0	-$34,077	$34,077	$0	-$34,077	$34,077	$0	0.0%
Net Increase (Decrease) in Fund Balance	$256,104	-$41,653	$214,451	$504,073	$167,602	$671,675	$247,969	$209,255	$457,224	213.2%
Beginning Balance	$1,126,009	$124,869	$1,250,878	$1,206,421	$124,869	$1,331,290	$0	$0	$0	0.0%
Audit Adjustments			$0	$0	$0	$0	$0	$0	$0	0.0%
As of July 1 - Audited	$1,126,009	$124,869	$1,250,878	$1,206,421	$124,869	$1,331,290	$0	$0	$0	0.0%
Restatements	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Adjusted Beginning Balance	$1,126,009	$124,869	$1,250,878	$1,206,421	$124,869	$1,331,290	$0	$0	$0	0.0%
Ending Balance	$1,382,113	$83,216	$1,465,329	$1,710,494	$292,471	$2,002,965	$247,969	$209,255	$457,224	31.2%
Components fo Ending Fund Balance										
Nonspendable Revolving Cash	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%

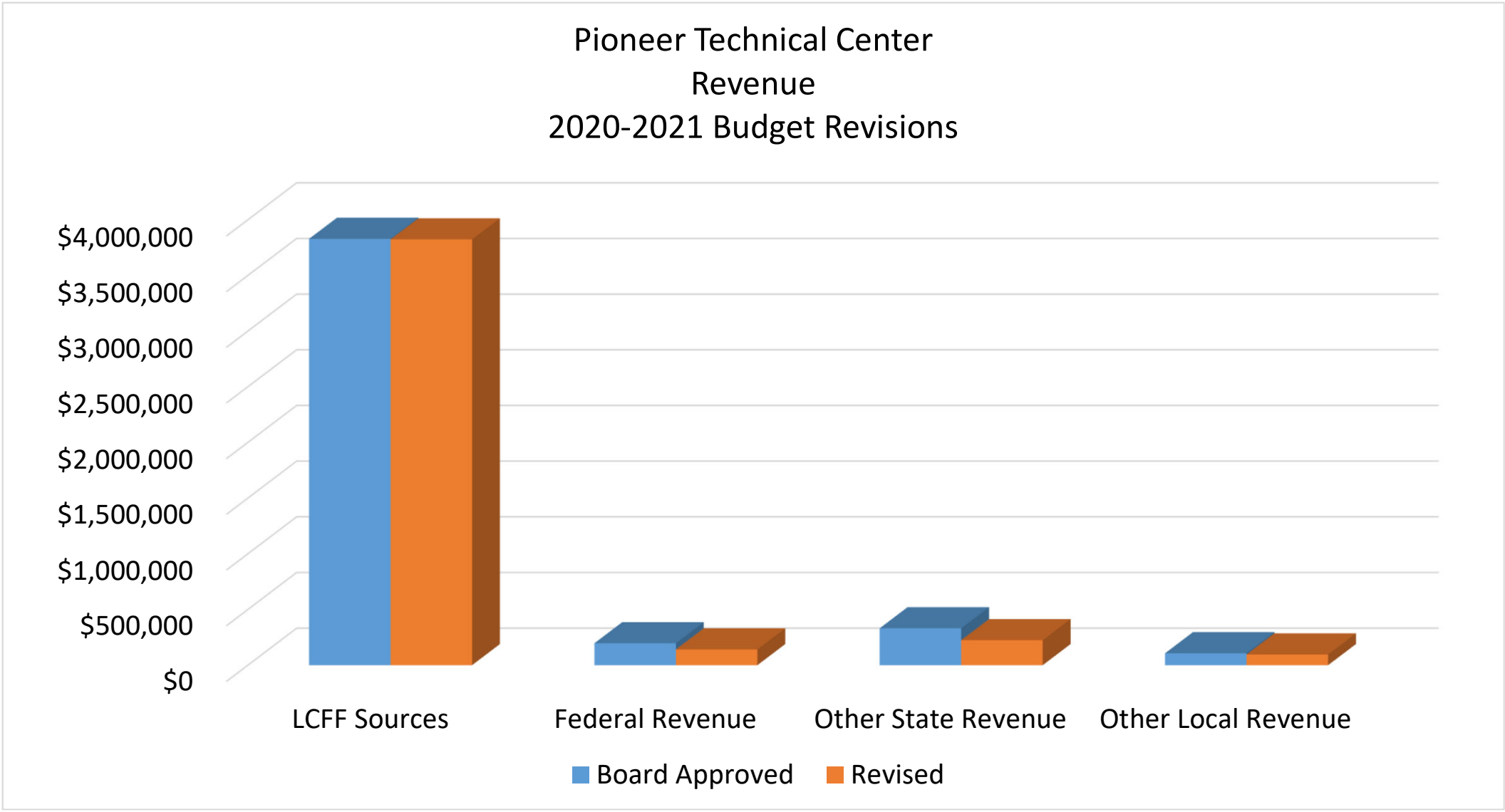
Madera County Superintendent of Schools

2020-21 Pioneer Technical Center Budget Revisions

September 14, 2021 Board Meeting

	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	Percent
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference
Stores	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Prepaid Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
All others	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Restricted	$0	$83,216	$83,216	$0	$292,471	$292,471	$0	$209,255	$209,255	251.5%
Committed - Stabilization	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Other Commitments	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Assigned										
Other Assignments	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Unassigned/Unappropriated										
Reserve for Ecomonic Uncertainty	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
Unassigned/Unappropriated Amount	$1,382,113	$0	$1,382,113	$1,710,494	$0	$1,710,494	$247,969	$0	$247,969	17.9%


Pioneer Technical Center
Expense
2020-2021 Budget Revisions
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services and Other...
Capital Outlay
Other Outgo excluding...
Other Outgo - Transfers...
Transfers
Board Approved
Revised


Pioneer Technical Center
Revenue
2020-2021 Budget Revisions
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
LCFF Sources
Federal Revenue
Other State Revenue
Other Local Revenue
Board Approved
Revised

Madera County Superintendent of Schools

2020-21 Child Development Fund Budget Revisions

September 14, 2021 Board Meeting

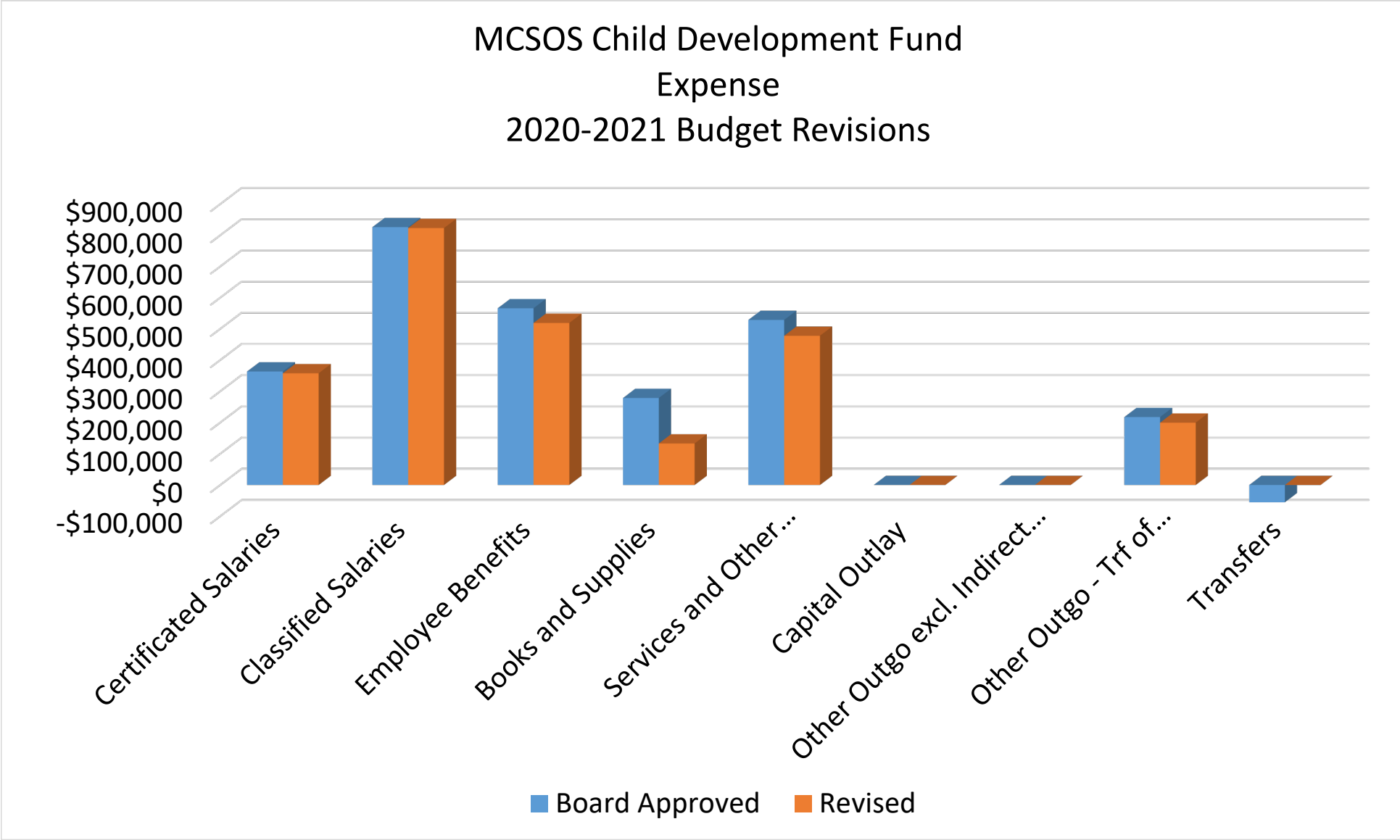
	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Revenues										
LCFF Sources		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Federal Revenue		$ 188,269.00	$ 188,269.00		$ 231,060.00	$ 231,060.00	$ -	$ 42,791.00	$ 42,791.00	22.7%
Other State Revenue		$ 2,500,249.00	$ 2,500,249.00		$ 2,285,018.00	$ 2,285,018.00	$ -	$ (215,231.00)	$ (215,231.00)	-8.6%
Other Local Revenue		$ 36,426.00	$ 36,426.00		$ 37,645.00	$ 37,645.00	$ -	$ 1,219.00	$ 1,219.00	3.3%
Total Revenues	$ -	$ 2,724,944.00	$ 2,724,944.00	$ -	$ 2,553,723.00	$ 2,553,723.00	$ -	$ (171,221.00)	$ (171,221.00)	-6.3%
Expenditures										
Certificated Salaries		$ 363,411.00	$ 363,411.00		$ 357,654.00	$ 357,654.00	$ -	$ (5,757.00)	$ (5,757.00)	-1.6%
Classified Salaries		826,117.00	$ 826,117.00		823,173.00	$ 823,173.00	$ -	$ (2,944.00)	$ (2,944.00)	-0.4%
Employee Benefits		566,008.00	$ 566,008.00		518,992.00	$ 518,992.00	$ -	$ (47,016.00)	$ (47,016.00)	-8.3%
Books and Supplies		$ 278,588.00	$ 278,588.00		$ 133,017.00	$ 133,017.00	$ -	$ (145,571.00)	$ (145,571.00)	-52.3%
Services and Other Operating Exp		528,602.00	$ 528,602.00		477,857.00	$ 477,857.00	$ -	$ (50,745.00)	$ (50,745.00)	-9.6%
Capital Outlay		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Other Outgo excluding Indirect Costs		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Other Outgo - Transfers of Indirect Costs		217,505.00	$ 217,505.00		199,546.00	$ 199,546.00	$ -	$ (17,959.00)	$ (17,959.00)	-8.3%
Total Expenditures	$ -	$ 2,780,231.00	$ 2,780,231.00	$ -	$ 2,510,239.00	$ 2,510,239.00	$ -	$ (269,992.00)	$ (269,992.00)	-9.7%
Excess (Deficiency) of Revenues over Expendiures before Financing Sources and Uses	$ -	$ (55,287.00)	$ (55,287.00)	$ -	$ 43,484.00	$ 43,484.00	$ -	$ 98,771.00	$ 98,771.00	-178.7%
Other Financing Sources/Uses										
Interfund Transfers In		$ 55,287.00	$ 55,287.00		$ 64.00	$ 64.00	$ -	$ (55,223.00)	$ (55,223.00)	-99.9%
Interfund Transfer Out		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Other Sources		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Other Uses		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Contributions		$ -	$ -		$ -	$ -	$ -	$ -	$ -	0.0%
Total Other Financing Sources/Uses	$ -	$ 55,287.00	$ 55,287.00	$ -	$ 64.00	$ 64.00	$ -	$ (55,223.00)	$ (55,223.00)	-99.9%
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ 43,548.00	$ 43,548.00	$ -	$ 43,548.00	$ 43,548.00	100.0%

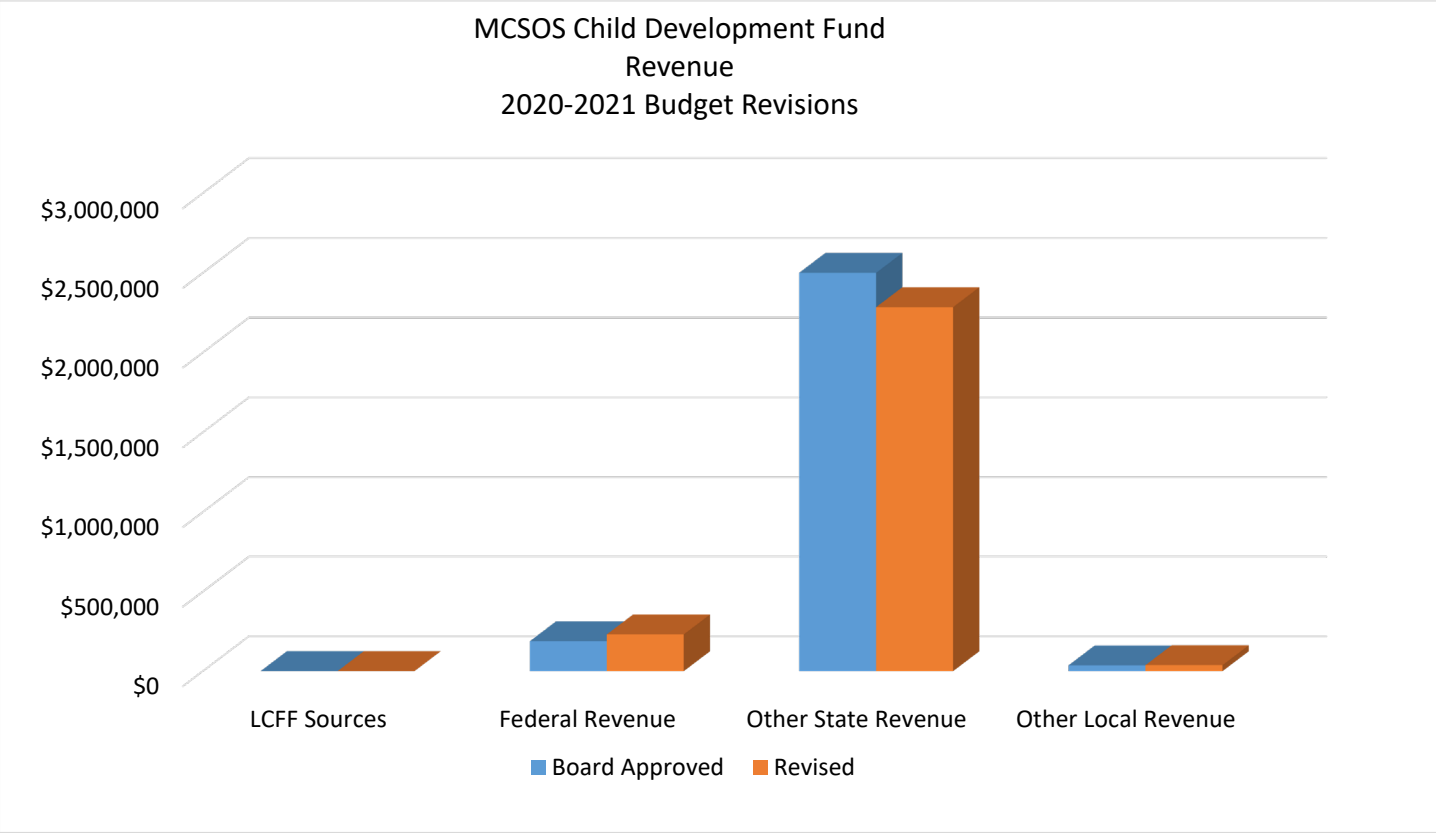
Madera County Superintendent of Schools

2020-21 Child Development Fund Budget Revisions

September 14, 2021 Board Meeting

	Board Approved Operating Budget			Revised Budget			Changes			
	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total	Percent Difference
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
As of July 1 - Audited	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Restatements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Adjusted Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Ending Balance	$ -	$ -	$ -	$ -	$ 43,548.00	$ 43,548.00	$ -	$ 43,548.00	$ 43,548.00	100.0%
Components fo Ending Fund Balance										
Nonspendable Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted	0.00	0.00	0.00	0.00	43,548.00	43,548.00	0.00	43,548.00	43,548.00	100.0%
Committed - Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Assigned										
Other Assignments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCAP Oversight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Differentiated Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated										
Reserve for Ecomonic Uncertainty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%


MCSOS Child Development Fund
Expense
2020-2021 Budget Revisions
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
-$100,000
Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services and Other ...
Capital Outlay
Other Outgo excl. Indirect...
Other Outgo - Trf of...
Transfers
Board Approved
Revised


MCSOS Child Development Fund
Revenue
2020-2021 Budget Revisions
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
LCFF Sources
Federal Revenue
Other State Revenue
Other Local Revenue
Board Approved
Revised