



2021-22 Adopted Budget San Joaquin County Office of Education

Assumptions
LUSD General Fund

Board of Education
Meeting
June 15, 2021



Prepared by:
Leonard Kahn
Adina Andris



2021-22 Budget

Lodi Unified School District

District

The undersigned, hereby certify that the Board of Education of the _____ Lodi Unified _____ School District, at its meeting on _____ June 15, 2021 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ 330,000	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ 330,000	\$ -	\$ -
Adjusted Budget Amount		\$ 330,000	\$ 330,000	\$ 330,000
Please describe reason(s) for changes:		<u>New accounting treatment for capital leases</u>		
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ 4,584,006	(4,549,696)	(4,012,805)
(Incr.)Decr. for On-going Major Maint (RRM) :		\$	700,000	300,000
Other One time \$ included in:		\$	500,000	500,000
Plus(Minus) Other \$ changes:		\$		
Total Change from Prior Period		\$ 4,584,006	\$ (3,349,696)	\$ (3,212,805)
Adjusted Budget Amount	\$ (55,930,649)	\$ (51,346,643)	\$ (54,696,339)	\$ (57,909,144)
Please describe reason(s) for changes:				
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ 4,914,006	\$ (3,349,696)	\$ (3,212,805)
Adjusted Budget Amount	\$ (55,930,649)	\$ (51,016,643)	\$ (54,366,339)	\$ (57,579,144)
Total Revenues & Other Financing Sources	\$ 235,817,221	\$ 254,272,230	\$ 246,916,808	\$ 246,295,758

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES:				
Object 1XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____	0.0166 %	\$ 1,950,788
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
Other:				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ (5,349,294)		\$ _____
Total Change from Prior Period		\$ (5,349,294)	\$ 1,950,788	\$ 1,983,171
Adjusted Budget Amount	\$ 122,866,628	\$ 117,517,334	\$ 119,468,122	\$ 121,451,293

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Object 2XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	_____ %	\$ _____	0.0166 %	\$ 537,825	0.0166 %	\$ 546,753
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Other:						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ (1,218,536)		\$ _____		\$ _____
Total Change from Prior Period		\$ (1,218,536)	\$ 537,825	\$ 546,753		
Adjusted Budget Amount	\$ 33,617,647	\$ 32,399,112	\$ 32,936,937	\$ 33,483,690		

Please describe reason(s) for changes:

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Inc./.(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column	%	\$ 673,984	%	\$ 690,640
Increase in Statutory due to Settlement	%	\$ 1,414,940	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 7,268,362	%	\$ 329,369
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ -
Total \$ Change in Statutory:		\$ 1,414,940	\$ 7,942,346	\$ 1,020,009
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W:		\$ -	\$ -	\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 1,414,940	\$ 7,942,346	\$ 1,020,009
One time benefit \$ included above:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 1,414,940	\$ 7,942,346	\$ 1,020,009
Adjusted Budget Amount	\$ 56,375,469	\$ 57,790,409	\$ 65,732,755	\$ 66,752,764
Please describe reason(s) for changes:				

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$ (3,690,260)	% \$ 334,078	% \$ 344,969
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ (3,690,260)	\$ 334,078	\$ 344,969
Adjusted Budget Amount	\$ 13,938,050	\$ 10,247,790	\$ 10,581,868	\$ 10,926,837

Please describe reason(s) for changes:

Object 5XXX:				
% Increase(Decrease) included in:		% \$ 421,157	% \$ 916,223	% \$ 946,091
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ 421,157	\$ 916,223	\$ 946,091
Adjusted Budget Amount	\$ 27,683,830	\$ 28,104,987	\$ 29,021,210	\$ 29,967,301

Please describe reason(s) for changes:

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<u>EXPENSES Cont.:</u>				
<u>Object 6XXX:</u>				
% Increase(Decrease) included in:		% \$ (75,790)	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (75,790)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,779,946	\$ 1,704,156	\$ 1,704,156	\$ 1,704,156
Please describe reason(s) for changes:				

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$ (105,119)	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ 30,000	\$ 30,000
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (105,119)	\$ 30,000	\$ 30,000
Adjusted Budget Amount	\$ 1,054,493	\$ 949,374	\$ 979,374	\$ 1,009,374
Please describe reason(s) for changes:				
			estimated County LCFF Transfer amount	estimated County LCFF Transfer amount

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount		\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ (4,584,006)	\$ 4,549,696	\$ 4,012,805
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ -	\$ (700,000)	\$ (300,000)
Other One time \$ included in:		\$ -	\$ (500,000)	\$ (500,000)
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (4,584,006)	\$ 3,349,696	\$ 3,212,805
Adjusted Budget Amount	\$ 55,930,649	\$ 51,346,643	\$ 54,696,339	\$ 57,909,144
Please describe reason(s) for changes:				
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (4,584,006)	\$ 3,349,696	\$ 3,212,805
Adjusted Budget Amount	\$ 55,930,649	\$ 51,346,643	\$ 54,696,339	\$ 57,909,144
Total Revenues & Other Financing Sources	\$ 223,730,499	\$ 114,238,762	\$ 117,588,458	\$ 120,801,263

	Estimated Actuals	2nd Interim (Restricted Only)		Projected (Restricted Only)		Projected (Restricted Only)	
	Totals	2021-22		2022-23		2023-24	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:		%	\$ (12,396,089)	0.0166 %	\$ 526,768	0.0166 %	\$ 535,512
Settlement included in:		%	\$	%	\$	%	\$
Other:							
Growth Positions:		FTE	\$	FTE	\$	FTE	\$
One time \$ included in:			\$		\$		\$
Plus(Minus) Other \$ changes:			\$		\$		\$
Total Change from Prior Period			\$ (12,396,089)		\$ 526,768		\$ 535,512
Adjusted Budget Amount	\$ 44,129,096		\$ 31,733,007		\$ 32,259,775		\$ 32,795,287

Please describe reason(s) for changes:

Object 2XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:		%	\$ (8,664,874)	0.0166 %	\$ 334,716	0.0166 %	\$ 340,272
Settlement included in:		%	\$	%	\$	%	\$
Other:							
Growth Positions:		FTE	\$	FTE	\$	FTE	\$
One time \$ included in:			\$		\$		\$
Plus(Minus) Other \$ changes:			\$		\$		\$
Total Change from Prior Period			\$ (8,664,874)		\$ 334,716		\$ 340,272
Adjusted Budget Amount	\$ 28,828,471		\$ 20,163,597		\$ 20,498,313		\$ 20,838,585

Please describe reason(s) for changes:

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ (3,450,253)	%	\$ 252,920
Increase in Statutory due to Settlement	%	\$	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 2,606,465
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$ -
Total \$ Change in Statutory:		\$ (3,450,253)		\$ 2,859,385
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ -		\$ -
Changes in Other Benefits:	%	\$	%	\$
Total \$ Change in Benefits:		\$ (3,450,253)		\$ 2,859,385
One time benefit \$ included above:		\$		\$
Total Change from Prior Period		\$ (3,450,253)		\$ 2,859,385
Adjusted Budget Amount	\$ 38,238,949	\$ 34,788,696	\$ 37,648,081	\$ 38,113,585
Please describe reason(s) for changes:				

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$ (55,317,961)	% \$ 142,199	% \$ 146,835
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (55,317,961)	\$ 142,199	\$ 146,835
Adjusted Budget Amount	\$ 59,679,889	\$ 4,361,928	\$ 4,504,127	\$ 4,650,961

Please describe reason(s) for changes:

Object 5XXX:				
% Increase(Decrease) included in:		% \$ (31,763,131)	% \$ 595,941	% \$ 615,369
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (31,763,131)	\$ 595,941	\$ 615,369
Adjusted Budget Amount	\$ 50,043,532	\$ 18,280,401	\$ 18,876,342	\$ 19,491,711

Please describe reason(s) for changes:

<u>EXPENSES Cont.:</u>	<u>Estimated Actuals</u> <u>Totals</u>	<u>2nd Interim (Restricted Only)</u> <u>2021-22</u>	<u>Projected (Restricted Only)</u> <u>2022-23</u>	<u>Projected (Restricted Only)</u> <u>2023-24</u>
<u>Object 6XXX:</u>				
% Increase(Decrease) included in:		% \$ (1,505,016)	% \$ _____	% \$ _____
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ (1,505,016)	\$ -	\$ -
Adjusted Budget Amount	<u>\$ 2,095,516</u>	<u>\$ 590,500</u>	<u>\$ 590,500</u>	<u>\$ 590,500</u>
Please describe reason(s) for changes:				

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$ 1,147,502	% \$ _____	% \$ _____
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ 1,147,502	\$ -	\$ -
Adjusted Budget Amount	<u>\$ 80,130</u>	<u>\$ 1,227,632</u>	<u>\$ 1,227,632</u>	<u>\$ 1,227,632</u>
Please describe reason(s) for changes:				

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$ (2,839,836)	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (2,839,836)	\$ -	\$ -
Adjusted Budget Amount	\$ 5,584,641	\$ 2,744,805	\$ 2,744,805	\$ 2,744,805
Please describe reason(s) for changes:				
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 348,196	\$ 348,196	\$ 348,196	\$ 348,196
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 229,028,420	\$ 114,238,762	\$ 118,697,771	\$ 120,801,262
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (5,297,921)	\$ -	\$ (1,109,313)	\$ 1

2021-22 Budget
Lodi Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2021-22		2022-23		2023-24	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 75,340,744	\$ 1,109,312				
ENDING FUND BALANCE	\$ 84,892,692	\$ 1,109,312	\$ 75,377,958	\$ (0)	\$ 60,371,182	\$ 0
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 <u>120,000</u>	\$ _____	\$ <u>120,000</u>	\$ _____	\$ <u>120,000</u>	\$ _____
Stores	9712 <u>275,000</u>	\$ _____	\$ <u>275,000</u>	\$ _____	\$ <u>275,000</u>	\$ _____
Prepaid Expenditures	9713 <u>200,000</u>	\$ _____	\$ <u>200,000</u>	\$ _____	\$ <u>200,000</u>	\$ _____
All Others	9719 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Restricted Balances</u>	9740 _____	\$ <u>1,109,312</u>	\$ _____	\$ <u>(0)</u>	\$ _____	\$ <u>0</u>
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
see SACS 01	9780 <u>73,528,921</u>	\$ _____	\$ <u>68,078,775</u>	\$ _____	\$ <u>61,425,265</u>	\$ _____
	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Total Other Assignments</u>	9780 <u>73,528,921</u>	\$ <u>-</u>	\$ <u>68,078,775</u>	\$ <u>-</u>	\$ <u>61,425,265</u>	\$ <u>-</u>
<u>Reserve for Economic Uncertainties</u>	3% 9789 <u>10,768,771</u>	\$ _____	\$ <u>11,253,879</u>	\$ _____	\$ <u>11,463,114</u>	\$ _____
<u>Unassigned/Unappropriated</u>	9790 <u>0</u>	\$ <u>-</u>	\$ <u>(4,549,696)</u>	\$ <u>-</u>	\$ <u>(13,112,197)</u>	\$ <u>-</u>
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Please attach additional sheets as necessary.

Prepared By:

Adina Andris, Director of Budgets _____

Chief Business Official Signature or DSSD Superintendent Signature:

Certificated	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	19.6000%	24.2300%	24.2300%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step/Column %			
Cost of Step/Column Related to 1%	\$ -	\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Classified	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	31.7900%	37.4300%	38.4300%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step%			
Cost of Step Related to 1%	\$ -	\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Enter information in the highlighted fields only

Lodi Unified School District
MYP Interactive Scenario
General Fund Multi-Year Projection (Revised) - Interactive

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	300,295,295		300,295,295	296,289,569		296,289,569	298,881,324		298,881,324	298,881,324		298,881,324
Federal Revenue	81,262	20,322,713	20,403,975	81,262	20,322,713	20,403,975	81,262	20,322,713	20,403,975	81,262	20,322,713	20,403,975
State Revenue	4,912,016	41,876,553	46,788,569	4,912,016	41,876,553	46,788,569	4,912,016	41,876,553	46,788,569	4,912,016	41,876,553	46,788,569
Local Revenue	300	692,853	693,153	300	692,853	693,153	300	692,853	693,153	300	692,853	693,153
Total Revenues	305,288,873	62,892,119	368,180,992	301,283,147	62,892,119	364,175,266	303,874,902	62,892,119	366,767,021	303,874,902	62,892,119	366,767,021
EXPENDITURES												
Certificated Salaries	117,517,334	31,733,007	149,250,341	119,468,122	32,259,775	151,727,897	121,451,293	32,795,287	154,246,580	123,880,318	33,451,193	157,331,511
Classified Salaries	32,399,112	20,163,597	52,562,709	32,936,937	20,498,313	53,435,249	33,483,690	20,838,585	54,322,275	34,153,364	21,255,356	55,408,720
Benefits	57,790,409	34,788,696	92,579,105	65,732,755	37,648,081	103,380,836	66,752,764	38,113,585	104,866,350	67,803,593	38,560,209	106,363,803
Books and Supplies	10,247,790	4,361,928	14,609,718	10,581,868	4,504,127	15,085,995	10,926,837	4,650,961	15,577,798	10,926,837	4,650,961	15,577,798
Other Services & Oper. Exp	28,104,987	18,280,401	46,385,388	29,021,210	18,876,342	47,897,552	29,967,301	19,491,711	49,459,012	29,967,301	19,491,711	49,459,012
Capital Outlay	1,704,156	590,500	2,294,656	1,704,156	590,500	2,294,656	1,704,156	590,500	2,294,656	1,704,156	590,500	2,294,656
Other Outgo	949,374	1,227,632	2,177,006	979,374	1,227,632	2,207,006	1,009,374	1,227,632	2,237,006	1,009,374	1,227,632	2,237,006
Transfer of Indirect Costs	(4,132,088)	2,744,805	(1,387,283)	(4,132,088)	2,744,805	(1,387,283)	(4,132,088)	2,744,805	(1,387,283)	(4,132,088)	2,744,805	(1,387,283)
Total Expenditures	244,581,074	113,890,566	358,471,640	256,292,334	118,349,575	374,641,908	261,163,327	120,453,066	381,616,393	265,312,855	121,972,368	387,285,223
Excess / (Deficiency)	60,707,799	(50,998,447)	9,709,352	44,990,813	(55,457,456)	(10,466,642)	42,711,575	(57,560,947)	(14,849,372)	38,562,047	(59,080,249)	(20,518,202)
OTHER SOURCES/USES												
Transfers In	330,000	-	330,000	330,000	-	330,000	330,000	-	330,000	330,000	-	330,000
Transfers Out	(139,208)	(348,196)	(487,404)	(139,208)	(348,196)	(487,404)	(139,208)	(348,196)	(487,404)	(139,208)	(348,196)	(487,404)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(51,346,643)	51,346,643	-	(54,696,339)	54,696,339	-	(57,909,144)	57,909,144	-	(57,909,144)	57,909,144	-
Total Financing Sources/Uses	(51,155,851)	50,998,447	(157,404)	(54,505,547)	54,348,143	(157,404)	(57,718,352)	57,560,948	(157,404)	(57,718,352)	57,560,948	(157,404)
Net Increase (Decrease)	9,551,948	-	9,551,948	(9,514,734)	(1,109,313)	(10,624,046)	(15,006,777)	1	(15,006,776)	(19,156,305)	(1,519,301)	(20,675,606)
FUND BALANCE, RESERVES												
Beginning Balance	75,340,744	1,109,312	76,450,056	84,892,692	1,109,312	86,002,004	75,377,958	(0)	75,377,958	60,371,182	0	60,371,182
Ending Balance	84,892,692	1,109,312	86,002,004	75,377,958	(0)	75,377,958	60,371,182	0	60,371,182	41,214,876	(1,519,301)	39,695,576
Nonspendable	595,000		595,000	595,000		595,000	595,000		595,000	595,000		595,000
Restricted		1,109,312	1,109,312		(0)	(0)		0	0		(1,519,301)	(1,519,301)
Other Assignments	73,528,921		73,528,921	68,078,775		68,078,775	61,425,265		61,425,265	11,633,179		11,633,179
Unassigned - REU	10,768,771		10,768,771	11,253,879		11,253,879	11,463,114		11,463,114	28,986,697		28,986,697
Unassigned/Unappropriated	0		0	(4,549,696)		(4,549,696)	(13,112,197)		(13,112,197)			
Total - Fund Balance	84,892,692	1,109,312	86,002,004	75,377,958	(0)	75,377,958	60,371,182	0	60,371,182	41,214,876	(1,519,301)	39,695,576

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

3.00%

1.79%

-0.43%

10.49%



2021/22 Adopted Budget San Joaquin County Office of Education

Assumptions
SERNA Fund 09

Board of Education
Meeting
June 1, 2021



Prepared by:
Leonard Kahn
Adina Andris



2021-22 Budget

Joe Serna Jr. Charter School

District

The undersigned, hereby certify that the Board of Education of the _____ Lodi Unified _____ School District, at its meeting on _____ June 15, 2021 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____



2021-22 Budget

Joe Serna Jr. Charter School

District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2020-21 Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		343.81 ADA	343.81 ADA	343.81 ADA
Estimated P-2 ADA:		ADA	ADA	ADA
Total Change from Prior Period		\$ 171,035	\$ 105,122	\$ 113,356
Adjusted Budget Amount	\$ 3,428,239	\$ 3,599,274	\$ 3,704,396	\$ 3,817,752
Please describe reason(s) for changes:		LCFF revenue increase per SJCOE calculator	LCFF revenue increase per SJCOE calculator	LCFF revenue increase per SJCOE calculator
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$ (277,085)	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ (277,085)	\$ -	\$ -
Adjusted Budget Amount	\$ 277,085	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		Removal of One-time monies	No change	No change

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196
Please describe reason(s) for changes:		No change	No change	No change
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ _____	_____	_____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 14,196	\$ 14,196	\$ 14,196	\$ 14,196
Total Revenues & Other Financing Sources	\$ 4,006,444	\$ 3,864,211	\$ 3,969,333	\$ 4,082,689

	Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column	%	\$ 6,094	%	\$ 6,195
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 51,498	%	\$ 4,388
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ -
Total \$ Change in Statutory:		\$ -		\$ 10,584
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ 69,957	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W:		\$ 69,957		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 69,957		\$ 10,584
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ 69,957		\$ 10,584
Adjusted Budget Amount	\$ 918,353	\$ 988,310	\$ 1,045,902	\$ 1,056,486

Please describe reason(s) for changes:

H & W benefits offered to noncertificated staff for first time H & W benefits offered to noncertificated staff for first time H & W benefits offered to noncertificated staff for first

Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:			
Object 4XXX:			
% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ 1,109	\$ 11,022	\$ 11,243
Total Change from Prior Period	\$ 1,109	\$ 11,022	\$ 11,243
Adjusted Budget Amount	<u>\$ 550,005</u>	<u>\$ 562,136</u>	<u>\$ 573,379</u>

Please describe reason(s) for changes:

Projected increase to materials and supplies	Projected increase to materials and supplies	Projected increase to materials and supplies
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Object 5XXX:

% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ (59,833)	\$ 6,894	\$ 7,032
Total Change from Prior Period	\$ (59,833)	\$ 6,894	\$ 7,032
Adjusted Budget Amount	<u>\$ 404,557</u>	<u>\$ 351,618</u>	<u>\$ 358,651</u>

Please describe reason(s) for changes:

Removal of one-time funds	Projected increase to service & contracts	Projected increase to service & contracts
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Estimated Actuals Totals	Budget (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:			
Object 6XXX:			
% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ _____	\$ _____	\$ _____
Total Change from Prior Period	\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____

Please describe reason(s) for changes:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ _____	\$ _____	\$ _____
Total Change from Prior Period	\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ <u>3,405</u>	\$ <u>3,405</u>	\$ <u>3,405</u>

Please describe reason(s) for changes:

<u>No change</u>	<u>No change</u>	<u>No change</u>

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ -	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Total Revenues & Other Financing Sources	\$ -	\$ -	\$ -	\$ -

Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
EXPENSES:						
Object 1XXX:						
Step & Column included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____ -		\$ _____ -		\$ _____ -
Adjusted Budget Amount		\$ _____ -		\$ _____ -		\$ _____ -

Please describe reason(s) for changes:

Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Object 2XXX:						
Step included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____ -		\$ _____ -		\$ _____ -
Adjusted Budget Amount		\$ _____ -		\$ _____ -		\$ _____ -

Please describe reason(s) for changes:

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	%	\$	%	\$
Increase in Statutory due to Step & Column	%	\$	%	\$
Increase in Statutory due to Settlement	%	\$	%	\$
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$
Total \$ Change in Statutory:		\$ -		\$ -
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ -		\$ -
Changes in Other Benefits:	%	\$	%	\$
Total \$ Change in Benefits:		\$ -		\$ -
One time benefit \$ included above:		\$		\$
Total Change from Prior Period		\$ -		\$ -
Adjusted Budget Amount		\$ -		\$ -
Please describe reason(s) for changes:				

Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
EXPENSES Cont.:						
Object 4XXX:						
% Increase(Decrease) included in:	%	\$ _____	%	\$ _____	%	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____ -		\$ _____ -		\$ _____ -
Adjusted Budget Amount		\$ _____ -		\$ _____ -		\$ _____ -

Please describe reason(s) for changes:

Object 5XXX:						
% Increase(Decrease) included in:	%	\$ _____	%	\$ _____	%	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ _____ -		\$ _____ -		\$ _____ -
Adjusted Budget Amount		\$ _____ -		\$ _____ -		\$ _____ -

Please describe reason(s) for changes:

Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22		Projected (Restricted Only) 2022-23		Projected (Restricted Only) 2023-24	
EXPENSES Cont.:						
Object 6XXX:						
% Increase(Decrease) included in:		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$
One time \$ included in:			\$			\$
Total Change from Prior Period			\$	-		\$
Adjusted Budget Amount			\$	-		\$
Please describe reason(s) for changes:						

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$
One time \$ included in:			\$			\$
Total Change from Prior Period			\$	-		\$
Adjusted Budget Amount			\$	-		\$
Please describe reason(s) for changes:						

	Estimated Actuals Totals	2nd Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -

2021-22 Budget
Joe Serna Jr. Charter School
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2021-22		2022-23		2023-24	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 2,159,164	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
ENDING FUND BALANCE	\$ 1,976,832	\$ -	\$ 1,795,558	\$ -	\$ 1,669,754	\$ -
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Stores	9712 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Prepaid Expenditures	9713 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
All Others	9719 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Restricted Balances</u>	9740 _____	\$ -	\$ _____	\$ -	\$ _____	\$ -
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
_____	9780 1,855,436	\$ _____	\$ 1,671,040	\$ _____	\$ 1,543,499	\$ _____
_____	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	9780 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Total Other Assignments</u>	9780 1,855,436	\$ -	\$ 1,671,040	\$ -	\$ 1,543,499	\$ -
<u>Reserve for Economic Uncertainties</u>	3% 9789 121,396	\$ _____	\$ 124,518	\$ _____	\$ 126,255	\$ _____
<u>Unassigned/Unappropriated</u>	9790 (0)	\$ -	\$ 0	\$ -	\$ 0	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Please attach additional sheets as necessary.

Prepared By:

Mary Diaz and Adina Andris _____

Chief Business Official Signature or DSSD Superintendent Signature:

Certificated	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	19.1625%	21.3425%	21.3425%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step/Column %			
Cost of Step/Column Related to 1%	\$ -	\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Classified	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	32.3525%	35.5425%	36.5425%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step%			
Cost of Step Related to 1%	\$ -	\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Enter information in the highlighted fields only

Joe Serna Jr. Charter School
MYP Interactive Scenario
General Fund Multi-Year Projection (Revised) - Interactive

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	3,599,274		3,599,274	3,704,396		3,704,396	3,817,752		3,817,752	3,817,752		3,817,752
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	250,741	-	250,741	250,741	-	250,741	250,741	-	250,741	250,741	-	250,741
Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	3,850,015	-	3,850,015	3,955,137	-	3,955,137	4,068,493	-	4,068,493	4,068,493	-	4,068,493
EXPENDITURES												
Certificated Salaries	1,720,148	-	1,720,148	1,748,702	-	1,748,702	1,777,730	-	1,777,730	1,813,285	-	1,813,285
Classified Salaries	438,842	-	438,842	438,842	-	438,842	438,842	-	438,842	447,619	-	447,619
Benefits	988,310	-	988,310	1,045,902	-	1,045,902	1,056,486	-	1,056,486	1,069,967	-	1,069,967
Books and Supplies	551,114	-	551,114	562,136	-	562,136	573,379	-	573,379	573,379	-	573,379
Other Services & Oper. Exp	344,724	-	344,724	351,618	-	351,618	358,651	-	358,651	358,651	-	358,651
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	3,405	-	3,405	3,405	-	3,405	3,405	-	3,405	3,405	-	3,405
Transfer of Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,046,543	-	4,046,543	4,150,606	-	4,150,606	4,208,493	-	4,208,493	4,266,305	-	4,266,305
Excess / (Deficiency)	(196,528)	-	(196,528)	(195,469)	-	(195,469)	(140,000)	-	(140,000)	(197,812)	-	(197,812)
OTHER SOURCES/USES												
Transfers In	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources/Uses	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196
Net Increase (Decrease)	(182,332)	-	(182,332)	(181,273)	-	(181,273)	(125,804)	-	(125,804)	(183,616)	-	(183,616)
FUND BALANCE, RESERVES												
Beginning Balance	2,159,164	-	2,159,164	1,976,832	-	1,976,832	1,795,558	-	1,795,558	1,669,754	-	1,669,754
Ending Balance	1,976,832	-	1,976,832	1,795,558	-	1,795,558	1,669,754	-	1,669,754	1,486,138	-	1,486,138
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Other Assignments	1,855,436	-	1,855,436	1,671,040	-	1,671,040	1,543,499	-	1,543,499	-	-	-
Unassigned - REU	121,396	-	121,396	124,518	-	124,518	126,255	-	126,255	127,989	-	127,989
Unassigned/Unappropriated	(0)	-	(0)	0	-	0	0	-	0	1,358,149	-	1,358,149
Total - Fund Balance	1,976,832	-	1,976,832	1,795,558	-	1,795,558	1,669,754	-	1,669,754	1,486,138	-	1,486,138

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

3.00%

3.00%

3.00%

34.83%