



**Ferndale School District #502
Business and Support Services**

**2021-22 Budget Summary
Citizens' Budget
General Fund**

7/27/2021

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Introduction to Funds

The responsibility for the financial management of Ferndale School District rests with the school board, the superintendent and the staff retained to manage the operations of the school district. However, the district's financial management is regulated by state law and supervised by the Washington State Superintendent of Public Instruction (OSPI). Ferndale School District must follow uniform guidelines for budgeting, accounting and financial reporting practices. These guidelines ensure consistent and comparable data for each of the state's school districts. Additionally, the Washington State Auditor audits the school district financial records for compliance with laws and regulations, general accounting practices, and adequate internal controls.

Each school district in the state is required to develop and adopt its own budget prior to the beginning of each school year. The budget process is governed by state law, state regulations and instructions provided by the Superintendent of Public Instruction with budgets prepared on forms strictly prescribed for this purpose.

Governmental accounting systems in the state of Washington are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities.

Because all governmental units receive financial resources that may be used only in accordance with restrictions established by law, accounting systems must demonstrate compliance with such restrictions. This need has resulted in the development of the fund accounting concept as a means of control.

The budget for Ferndale School District consists of five separate funds:

General Fund – The general fund is financed from local, county, state and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for students (including salaries and benefits), food services, maintenance, data processing, printing and pupil transportation.

Associated Student Body Fund – The associated student body fund (ASB) is financed, in part, by the establishment and collection of fees from students and non-students as a condition of their attendance at any optional non-credit extracurricular event of the district. While ASB funds are considered to belong to the students, as a special revenue fund, the ASB fund is under the control, supervision and approval of the board of directors, with the school district legally owning the resources accounted for in the fund.

Debt Service Fund – Debt service funds account for the accumulation of resources for and the payment of long-term debt principal and interest. This fund is established to account for the payment of principal, interest and other expenditures related to the redemption of outstanding bonds.

Capital Projects Fund – The capital projects fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment related to construction and acquisition of portable classroom units. The capital projects fund is generally funded from sale proceeds of voter-approved bonds, state matching funds, impact/mitigation fees from new development and interest earnings.

Transportation Vehicle Fund – The transportation vehicle fund is provided to account for the state reimbursement to the school district for depreciation of approved pupil transportation equipment and for the purchase and major repair of such equipment.

The expenditure authority for each of these funds for the 2021-22 budget will be presented to Ferndale School District Board of Directors for approval at the regular school board meeting on July 27, 2021, and is summarized as follows:

<u>2021-22 Budget Summary</u>		
General Fund:	\$	80,198,503
Associated Student Body:	\$	673,950
Debt Service Fund:	\$	7,083,375
Capital Projects Fund:	\$	72,000,000
Transportation Vehicle Fund:	\$	1,000,000

**Ferndale School District No. 502
2020-21 General Fund Budget Overview**

The Citizens' Budget is presented to provide an overview of the proposed General Fund budget only. The General Fund, by law, provides expenditure capacity for salaries, benefits, supplies, equipment, utilities and operational expenses of the district.

On September 1, 2021, a budgeted beginning fund balance of \$13,379,764 is anticipated to consist of set-aside reserves for uninsured risk, instructional materials and inventory. A carryover of current budget commitments that are not expected to be accomplished by August 31st and carryover of funds earned in the previous year, but traditionally allocated in the new year such as fines and fees, and Medicaid administrative match revenues (this item doesn't show as a separate line on the state budget document).

Revenues from all sources (local, state and federal) are anticipated to equal \$73,587,129 and expenditures are budgeted at \$80,044,105. In order to maintain flexibility to allocate budget capacity if unanticipated revenues are received during the year after budget adoption, equal amounts of revenues and expenditures are budgeted as "capacity reserves" in the amount of \$2,850,000. New grants or the receipt of higher than anticipated revenues (i.e. Impact Aid) can be expended up to the amount set aside in budget capacity expenditure reserves. If additional revenues are not received, then the capacity reserves will not be necessary. If expenditures are anticipated to exceed the allocated budgets plus capacity reserves, then a budget extension must be approved by the Board of Directors and submitted to OSP. I.

The ending fund balance goal is to set aside reserves in the amount of \$70,000 as a reserve for uninsured risks. The beginning fund balance plus revenues minus expenditures equals the ending fund balance of \$6,922,788. The board has set a policy to maintain an unassigned minimum fund balance of 4% of budgeted expenditures, \$3,201,764.

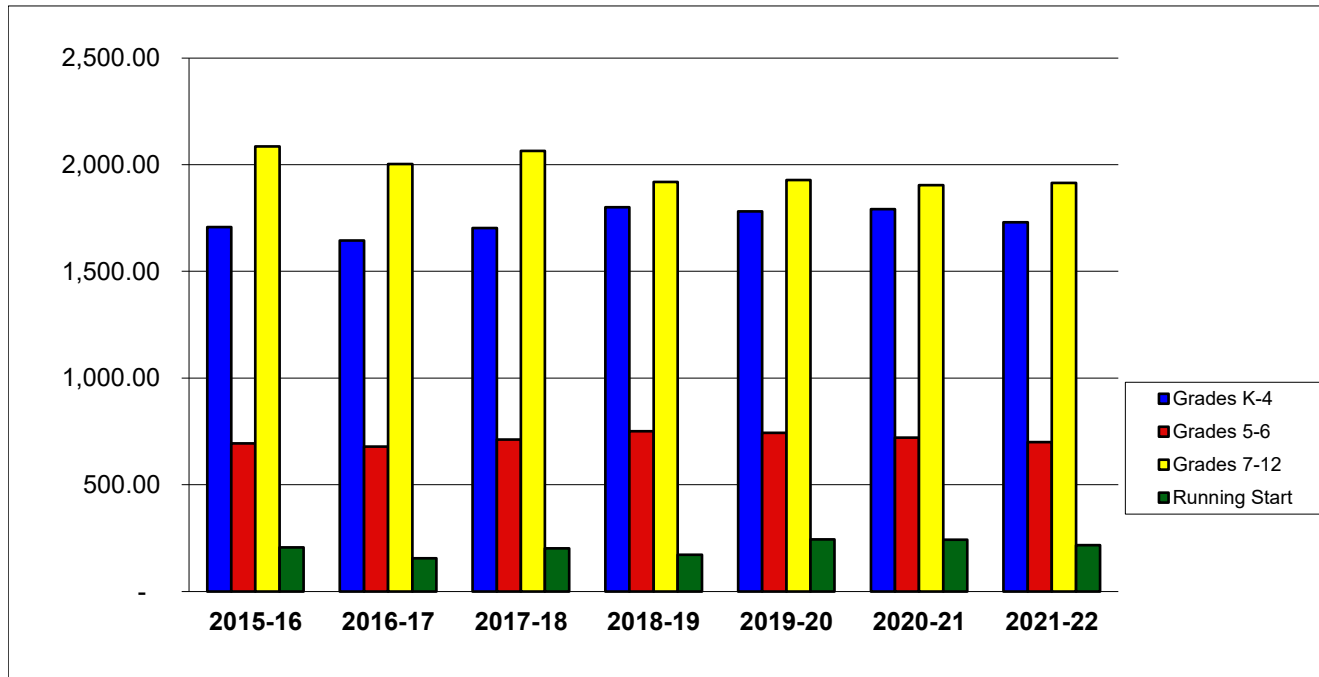
General Fund Balance Estimates 2020-21	
Beg. F. B. Carryover of Restricted Revenue	\$ 400,000
Beg. F. B. Board Reserve for Inventory	97,000
Beg. F. B. Restricted for Uninsured Risks	70,000
Beg. F. B. Committed to Other Purposes	-
Beg. F. B. Assigned to Contingencies	7,150,000
Beg. F.B. Assigned to Capital Projects	-
Beg. F. B. Assigned to Other Purposes	2,454,824
Beg. F. B. Unassigned Fund Balance	
Beg. F. B. Unassigned to Minimum Fund Balance Policy	3,207,940
Beginning Fund Balance September 1, 2020	\$ 13,379,764
Total Revenues for 2021-22	\$ 74,932,130
Total Expenditures for 2021-22	80,198,503
Revenues over (or under) Expenditures	\$ (5,266,373)
End. F. B. Carryover of Restricted Revenue	\$ 200,000
End. F. B. Board Reserve for Inventory	100,000
End. F. B. Restricted for Uninsured Risks	70,000
End. F. B. Committed to Other Purposes	-
End. F. B. Assigned to Contingencies	3,351,025
End. F.B. Assigned to Capital Projects	-
End. F. B. Assigned to Other Purposes	1,184,426
End. F. B. Unassigned to Minimum Fund Balance Policy	3,207,940
Ending Fund Balance August 31, 2022	\$ 8,113,391

4.0% of Expenditures

Enrollment

The majority of funding is derived from allocations from the state based on student enrollment. Funding is received on an annual average of student full-time equivalents as reported on pre-determined "count" days for the months of September through June (state reporting changes began including June beginning in 2012-13). Fluctuations in enrollment are extremely difficult to predict and careful monitoring of the monthly enrollment is important in order to adjust expenditures to the level of funding the enrollment provides.

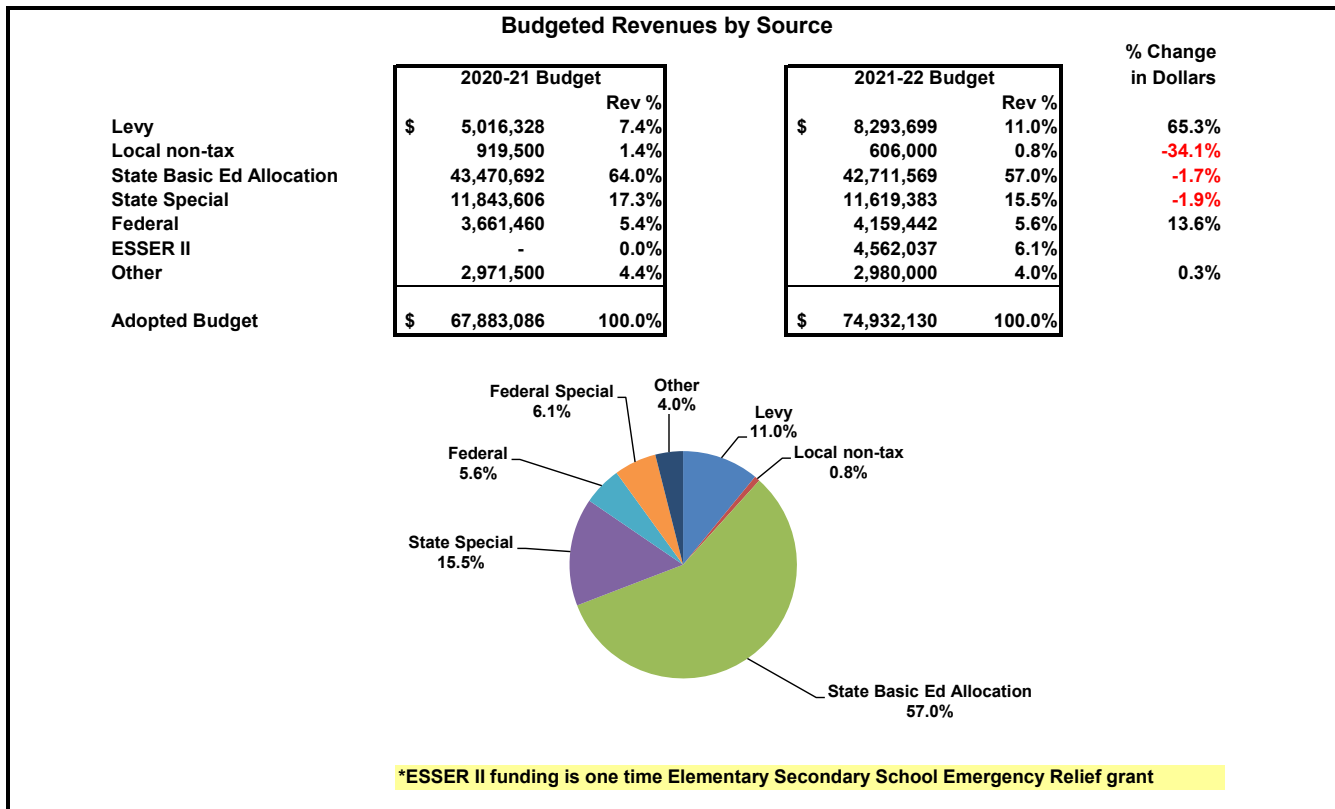
	2015-16	2016-17	2017-18	2018-19	2019-20	Budgeted 2020-21	Budgeted 2021-22
Average State							
Allocation per FTE	\$6,358.07	\$6,576.89	\$7,183.08	\$8,823.03	\$9,241.66	\$9,329.84	\$9,361.45
Grades K-4	1,707.22	1,644.00	1,703.00	1,801.00	1,780.92	1,791.00	1,730.00
Grades 5-6	693.11	678.00	712.00	750.00	743.24	720.00	700.00
Grades 7-12	2,085.87	2,003.00	2,064.00	1,919.32	1,927.66	1,904.00	1,915.00
	4,486.20	4,325.00	4,479.00	4,470.32	4,451.82	4,415.00	4,345.00
Running Start	206.06	155.00	201.00	171.00	244.13	242.20	217.00
	4,692.26	4,480.00	4,680.00	4,641.32	4,695.95	4,657.20	4,562.00



Ferndale School District No. 502 Where does the money come from?

- \$ 54,330,952 State Resources represent 72.5% of all revenues.** These revenues consist of state apportionment revenues based upon actual student enrollment for basic education, as well as categorical programs including Special Education, Learning Assistance Program, State Transitional Bilingual Program, Highly Capable Program, and Career and Technology Education. Also, state revenues are received for transporting students to and from school. (See revenue categories coded to the 3000 and 4000 series on page 6)
- \$ 8,293,699 Levy Funds (property tax collections) represent 11.1% of the district's operating revenues.** Voters approved \$8,687,000 in levy collections for calendar year 2021. However, the voter approved amount exceeds the district's levy authority, therefore the district will need to rollback (not collect) approximately \$69,324. Since the district's fiscal year runs from September 1st to August 31st, it crosses portions of two calendar years. In most years, approximately 55% of the assessed levy amount is collected in the spring, and 45% is collected in the fall.
- \$ 8,721,479 Federal Revenues account for 11.6% of district revenues.** These revenues include funding for specific programs such as Special Education, Career and Technology Education, Targeted Student Assistance, funding for Innovative Programs and Food Services funding for student meals. Impact Aid for revenues in-lieu-of property taxes for federally connected children are included in federal revenues. ESSER funds are also included in this category and explain the large increase from the previous year. (See revenues coded to series 5000 and 6000 on page 7)
- \$ 3,586,000 Local non-tax and other revenues account for the remainder of the budgeted revenues 4.0%.** These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements for non to-from transportation, interest earnings and facilities use. (See revenues coded to series 2000, 7000 and 8000 on pages 6 & 7)

\$ 74,932,130



**Ferndale School District
Revenues as Defined by State Codes**

Revenue Account Code	Description	2020-21 vs. 2021-22					
		2019-20 Actual	2020-21 Budget	2021-22 Budget	% Change	\$ Change	
1100	LOCAL PROPERTY TAX	\$ 9,404,472	\$ 5,015,855	\$ 8,292,867	65.3%	3,277,012	
1300	SALE OF TAX & TITLE PROPERTY	-	-	-			
1500	TIMBER EXCISE TAX	1,150	473	831	75.7%	358	
2100	STUDENT FEES & TUITION	18,352	17,000	17,000	0.0%	-	
2171	TRAFFIC SAFETY FEES	67,815	80,000	80,000	0.0%	-	
2200	SALE OF SUPPLIES	54,161	21,000	20,000	-4.8%	(1,000)	
2231	SECONDARY VOCATIONAL	11,382	15,000	15,000	0.0%	-	
2289	OTHER COMMUNITY SERVICE	11,919	36,000	36,000	0.0%	-	
2298	SCHOOL FOOD SERVICES	276,617	325,000	10,000	-96.9%	(315,000)	
2300	INVESTMENT EARNINGS	234,274	190,000	200,000	5.3%	10,000	
2500	GIFTS & DONATIONS	11,347	35,000	35,000	0.0%	-	
2600	FINES DAMAGES & REFUNDS	11,583	14,000	13,000	-7.1%	(1,000)	
2700	RENTAL OF PROPERTY	144,075	100,000	100,000	0.0%	-	
2800	INSURANCE RECOVERIES	-	6,500	-	-100.0%	(6,500)	
2900	OTHER LOCAL REIMBURSEMENT	74,063	50,000	50,000	0.0%	-	
2910	E-RATE	-	30,000	30,000	0.0%	-	
3100	APPORTIONMENT - (BEA)	42,086,151	42,058,397	41,329,628	-1.7%	(728,769)	
3121	SPECIAL EDUCATION, GENERAL	1,422,933	1,397,695	1,381,941	-1.1%	(15,754)	
3300	LOCAL EFFORT ASSIST	126,094	14,600	-	-100.0%	(14,600)	
4100	SPECIAL PURPOSE, UNASSIGNED	8,761	-	-			
4121	SPECIAL EDUCATION - STATE	6,931,367	6,457,052	6,360,717	-1.5%	(96,335)	
4122	SPECIAL EDUCATION - INFANT/TODDLER	718,486	-	-			
4155	LEARNING ASSISTANCE	2,019,201	1,874,024	1,740,932	-7.1%	(133,092)	
4158	SPECIAL & PILOT PROG	517,400	232,432	100,000	-57.0%	(132,432)	
4165	TRANSITIONAL BILINGUAL	608,672	615,139	585,582	-4.8%	(29,557)	
4174	HIGHLY CAPABLE	138,719	143,235	139,747	-2.4%	(3,488)	
4198	SCHOOL FOOD SERVICE	28,929	23,976	28,080	17.1%	4,104	
4199	TRANSPORTATION OPERATIONS	2,796,991	2,497,748	2,664,325	6.7%	166,577	
4300	OTHER STATE AGENCIES, UNASSIGNED						
4358	SPECIAL & PILOT PROG, OTHER STATE						

Revenue Codes	Description	2020-21 vs. 2021-22			
		2019-20 Actual	2020-21 Budget	2021-22 Budget	% Change \$ Change
5200	GENERAL PURPOSE, UNASSIGNED				
5300	FEDERAL IMPACT AID	\$ 318,394	\$ 220,000	\$ 220,000	0.0% -
5329	FEDERAL IMPACT AID- SPEC ED	119,060	92,882	92,882	0.0% -
5500	FEDERAL FORESTS	59,225	80,000	80,000	0.0% -
6112	TARGETED ASSISTANCE ESSER II	-	-	4,562,037	4,562,037
6121	SPEC ED, MEDICAID REIMB				
6124	SPECIAL EDUCATION - FEDERAL	939,694	987,119	742,560	-24.8% (244,559)
6138	VOCATIONAL EDUCATION	34,126	36,000	40,000	11.1% 4,000
6151	TITLE I - DISADVANTAGED	808,637	1,182,652	1,306,000	10.4% 123,348
6152	TCHR QUALITY & INNOVATIVE PRG	200,365	87,648	330,000	276.5% 242,352
6153	MIGRANT	73,624	83,321	90,000	8.0% 6,679
6176	TARGETED ASSISTANCE ESSER I	63,231	-	-	-
6198	SCHOOL FOOD SERVICE	1,058,391	660,000	1,000,000	51.5% 340,000
6200	DIRECT SPECIAL PURPOSE GRNT	-	-	-	-
6268	INDIAN EDUCATION	111,587	131,838	138,000	4.7% 6,162
6299	TRANSPORTATION - OPERATIONS	20,000	-	-	0.0% -
6310	MEDICAID ADMIN MATCH				
6321	SPECIAL EDUCATION MEDICAID				
6351	DISADVANTAGED	5,800	-	-	0.0% -
6362	MATH & SCIENCE PROFESSIONAL DEV				
6364	LIMITED ENGLISH PROFICIENCY				
6998	USDA COMMODITIES	97,199	100,000	120,000	20.0% 20,000
7100	PROGRAM PARTICIPATION				
7121	SPECIAL EDUCATION - OTHER DISTRICT				
7197	SUPPORT SERVICES - OTHER DISTRICT				
8100	OTHER GOVERNMENTAL AGENCIES	106,918	2,970,000	2,970,000	0.0% -
8199	TRANSPORTATION	25,970	-	-	0.0% -
8500	EDUCATION SERVICE DISTRICTS				
9300	SALE OF EQUIPMENT	-	1,500	10,000	566.7% 8,500
9900	OPERATING TRANSFERS				
TOTAL REVENUES & OTH FIN. SOURCES		\$ 71,767,135	\$ 67,883,086	\$ 74,932,130	10.4% \$ 7,049,044

LEVY	\$ 9,405,622	\$ 5,016,328	\$ 8,293,698	65.3%	\$ 3,277,370
LOCAL	915,588	919,500	606,000	-34.1%	(313,500)
STATE BEA	43,635,178	43,470,692	42,711,569	-1.7%	(759,123)
STATE SPECIAL	13,768,526	11,843,606	11,619,383	-1.9%	(224,223)
FEDERAL	3,909,333	3,661,460	8,721,479	138.2%	5,060,019
OTHER	132,888	2,971,500	2,980,000	0.3%	8,500
OPERATING TRANSFERS					
TOTALS	\$ 71,767,135	\$ 67,883,086	\$ 74,932,130	110.4%	\$ 7,049,043

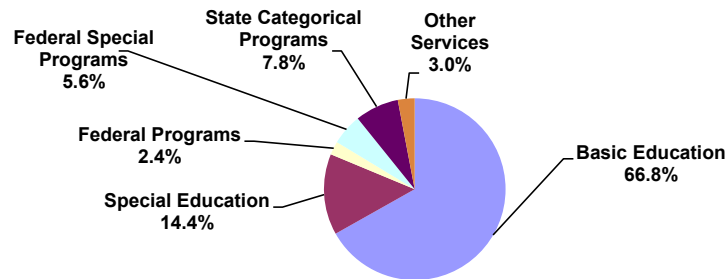
Ferndale School District No. 502

How is the money spent?

- \$ 53,626,784 Basic Education represents 66.8% of all expenditures.** These include schools and instructional support services, co- and extra-curricular programs, health services, curriculum adoptions, general district support services such as fiscal services, technology services, utilities, custodial services, and building maintenance.
 - 11,542,431 Special Education represents 14.4% of all expenditures.** These programs record the "excess costs" of providing special education and related services for "special education-eligible students". Funding sources include revenues generated by the state funding formula, federal revenues and our local levy revenues.
 - 6,386,889 Federal Programs represent 8.0% of all expenditures.** These programs include the Carl D. Perkins Vocational-Technical grant; IDEA-A&B along with IDEA-619 flow-through, Title I funds to assist children living in low-income areas, Title II and V funds to assist school districts in improving the quality of education, and funds to assist the academic needs of Native American students.
 - 6,242,953 State Categorical programs represent 7.8% of all expenditures.** These programs include Learning Assistance, State Transitional Bilingual, Parent and the School Community Partnership, Highly Capable, Pupil Transportation, and other instructional programs.
 - 2,399,446 Other Services represents 3.0% of all expenditures.** These include the food services operations, facilities use and scheduling, and the preschool inclusion program in conjunction with Special Education.
- \$ 80,198,503**

Budgeted Expenditures by Major Programs
(Summarized from detail on page 9)

	2020-21 Budget		2021-22 Budget		% Change in Dollars
	\$	Exp %	\$	Exp %	
Basic Education	\$ 52,476,257	70.9%	\$ 53,626,784	66.8%	2.2%
Special Education	10,992,482	14.8%	11,542,431	14.4%	5.0%
Federal Programs	1,941,459	2.6%	1,925,814	2.4%	-0.8%
Federal Special Programs*	-	0.0%	4,461,075	5.6%	
State Categorical Programs	6,297,010	8.5%	6,242,953	7.8%	-0.9%
Other Services	2,330,341	3.1%	2,399,446	3.0%	3.0%
Total	\$ 74,037,549	100.0%	\$ 80,198,503	100.0%	8.3%



*Federal Special Programs include one-time ESSER II expenditures

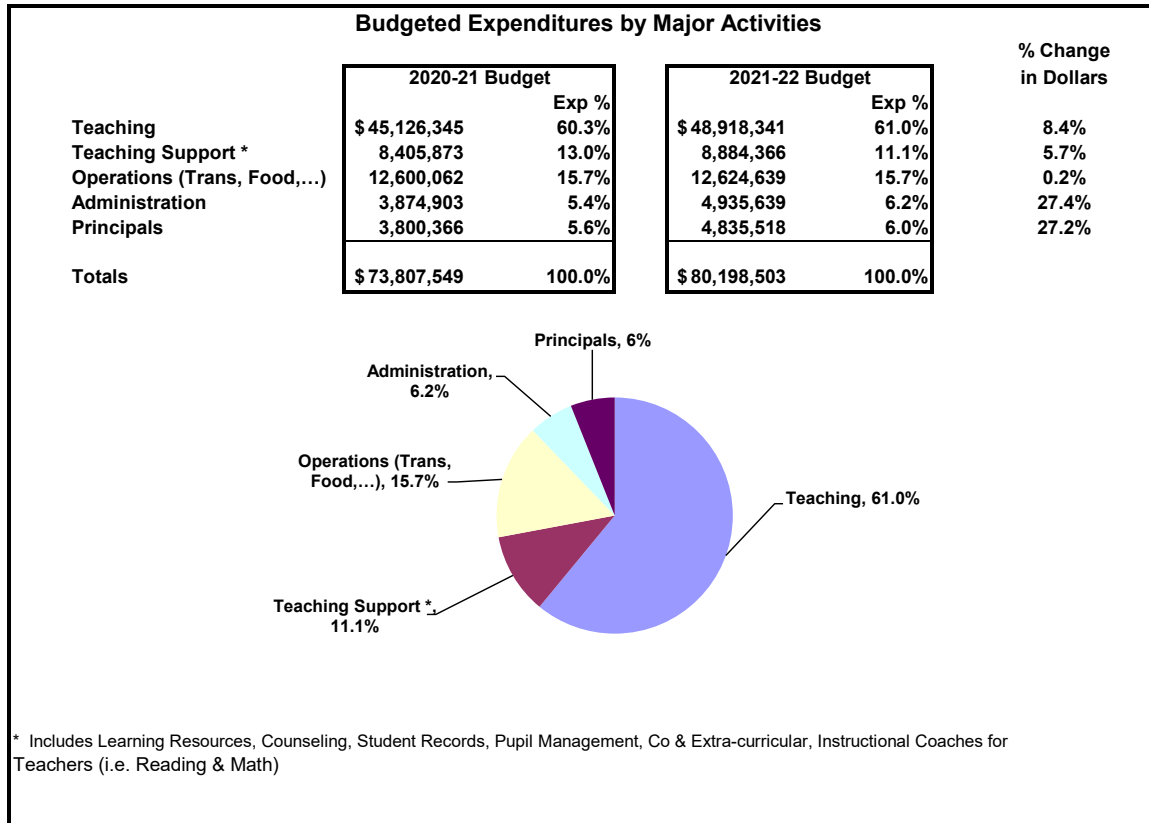
Ferndale School District
Expenditures as Defined by State Codes

Expenditure Program Code	Description	2019-20 Actual		2020-21 Budget		2021-22 Budget		2020-21 vs 2021-22	
								% Change	\$ Change
01	Basic Education	\$	37,986,377	\$	39,850,885	\$	40,477,888	1.6%	627,003
02	Basic Education - Alternative Learning Exp		121,537		127,313		132,319	3.9%	5,006
03	Basic Education - Dropout Reengagement		402,589		320,000		202,500	0.0%	(117,500)
31	State Vocational		2,401,460		2,259,001		1,878,197	-16.9%	(380,804)
34	Middle School CTE		126,382		115,953		54,324	-53.1%	(61,629)
71	Traffic Safety		60,064		80,000		80,000	0.0%	-
97	General Support Services		8,715,284		9,720,918		10,801,556	11.1%	1,080,638
	Basic Education Subtotal	\$	49,813,693	\$	52,474,070	\$	53,626,784	2.2%	1,152,714
21	Special Education, State	\$	10,252,922	\$	9,912,481	\$	10,310,884	4.0%	398,403
22	Special Education, Infants/Toddlers		659,400		-		-		-
24	Special Education, Federal		939,694		987,119		1,139,346	15.4%	152,227
29	Impact Aid, Federal		126,761		92,882		92,201	-0.7%	(681)
	Special Education Subtotal	\$	11,978,777	\$	10,992,482	\$	11,542,431	5.0%	549,949
12	Federal Special Purpose - ESSER II	\$	-	\$	-	\$	4,461,075		4,461,075
38	Federal Vocational	\$	32,644	\$	36,000	\$	41,356		
51	Title I - Disadvantaged		779,319		1,182,652		1,237,173	4.6%	54,521
52	Teacher Quality & Innovative Programs		191,663		387,648		312,609		(75,039)
68	Indian Education		106,741		131,838		146,397	11.0%	14,559
53	Migrant, Federal		70,426		83,321		89,897	7.9%	6,576
69	Compensatory, Other		129,895		120,000		98,382	-18.0%	(21,618)
	Federal Subtotal	\$	1,310,688	\$	1,941,459	\$	6,386,889	229.0%	4,445,430
55	LAP Learning Assistance	\$	1,935,831	\$	1,875,616	\$	1,649,185	-12.1%	(226,431)
56	State Instructional, Ctr/Hm		25,728		-		-		
58	Special/Pilot Programs		498,229		411,000		600,000	46.0%	189,000
65	Transitional Bilungual		569,724		615,139		846,913	37.7%	231,774
74	Highly Capable		133,128		143,235		123,332	-13.9%	(19,903)
79	Other Instructional				50,000		50,000	0.0%	-
99	Pupil Transportation		3,086,204		3,204,208		2,973,523	-7.2%	(230,685)
	State Subtotal	\$	6,248,844	\$	6,299,198	\$	6,242,953	-0.9%	(56,245)
89	Other Community Services	\$	430,044	\$	156,000	\$	156,000	0.0%	-
98	Food Services		1,319,758		2,174,341		2,243,446	3.2%	69,105
	Other Services Subtotal	\$	1,749,802	\$	2,330,341	\$	2,399,446	3.0%	69,105
	Totals	\$	71,101,804	\$	74,037,550	\$	80,198,503	8.3%	6,160,953

Ferndale School District No. 502

How is the money spent by major activity?

\$	48,918,341	Teaching: 61.1% of the district budget is spent on classroom instruction and expenditures directly related to student services such as coaching, class or student
	8,884,366	Teaching Support: 11.1% of the budget is allocated to libraries, counseling offices, pupil management, including supervision, and health services.
	12,624,639	Operations: 15.7% of the budget is spent on the delivery of food services, pupil transportation, information and technology services, printing services, maintenance of school buildings and grounds, scheduling of facilities for school and community
	4,935,639	Administration: 6.2% of the budget is spent on activities performed by the school board, the superintendent's office, community relations, fiscal services (accounting, payroll, purchasing), human relations and overall leadership for the instructional
	4,835,518	Principals: 6.0% of the budget covers management and coordination of school units including principals, assistant principals, office managers and clerical staff
\$	80,198,503	



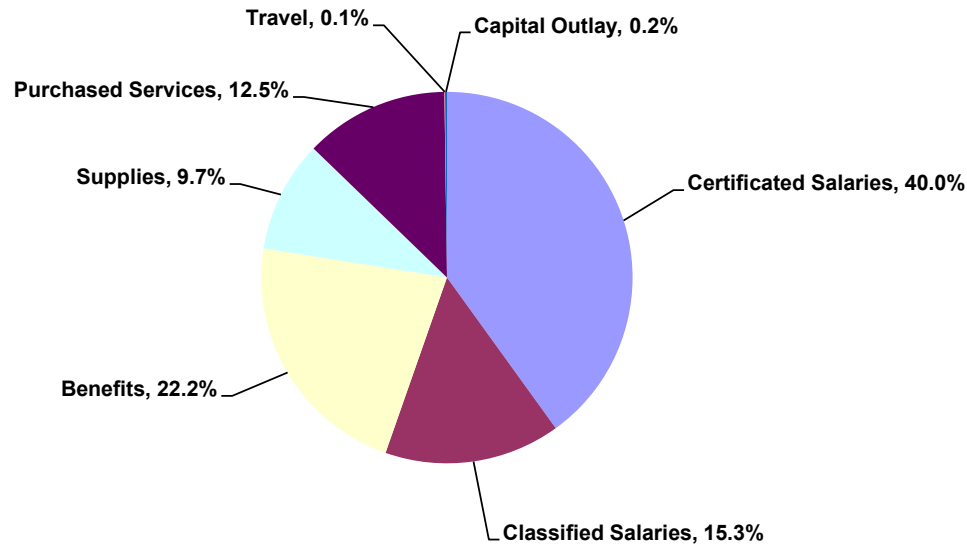
Ferndale School District No. 502

How is the money spent on each major object category?

\$	32,117,716	Certificated Salaries 40.0% include expenditures for salaries of certificated employees (teachers, counselors, etc).
	12,290,925	Classified Salaries 15.3% include expenditures for non-certificated employees (custodians, bus drivers, etc).
	17,766,593	Benefits 22.2% include mandatory payroll taxes such as FICA and unemployment, plus retirement and health care benefits.
	7,781,112	Supplies 9.7% include consumable supplies for instruction and departments.
	10,059,092	Purchased Services 12.5% include services provided by independent contractors, utilities, dues and conference fees.
	43,065	Travel 0.0% include expenditures for travel authorized by policies of the district or required by grants.
	140,000	Capital Outlay 0.2% records expenditures for capitalized equipment, building and/or grounds improvements.
\$	80,198,503	

Budgeted Expenditures by Major Objects

	2020-21 Budget		2021-22 Budget		% Change in Dollars
	\$	Exp %	\$	Exp %	
Certificated Salaries	29,380,944	39.7%	32,117,716	40.0%	9.3%
Classified Salaries	12,020,448	16.2%	12,290,925	15.3%	2.3%
Benefits	16,505,494	22.3%	17,766,593	22.2%	7.6%
Supplies	7,897,053	10.7%	7,781,112	9.7%	-1.5%
Purchased Services	8,071,951	10.9%	10,059,092	12.5%	24.6%
Travel	18,660	0.0%	43,065	0.1%	130.8%
Capital Outlay	143,000	0.2%	140,000	0.2%	-2.1%
Totals	\$ 74,037,550	100.0%	\$ 80,198,503	100.0%	



**Ferndale School District Staffing Summary
Budget 2021-22**

	State Funded Staffing Units	Grant/Local Funded FTE	Actual Budgeted FTE
Certificated Instructional Staff	224.850	98.238	323.088
Certificated Admin Staff	17.010	(0.010)	17.000
Classified Staff	71.940	180.511	252.451
Total	313.800	278.739	592.539

	Certificated FTE	Classified FTE	Total FTE
2021-22 Budgeted Staffing	340.088	252.451	592.539
2020-21 Budgeted Staffing	293.980	197.019	490.999
Variance	46.108	55.432	101.540

Revenue/Expenditure Summary			
REVENUE	2020-21 Budget	2021-22 Budget	Variance
Levy	5,016,328	8,293,698	3,277,370
Local	919,500	606,000	(313,500)
State BEA	43,470,692	42,711,569	(759,123)
State Special	11,843,606	11,619,383	(224,223)
Federal	3,661,460	8,721,479	5,060,019
Other	2,971,500	2,980,000	8,500
Totals	67,883,086	74,932,130	7,049,044
EXPENDITURES			
Certificated Salaries	29,380,944	32,117,716	2,736,772
Classified Salaries	12,020,448	12,290,925	270,477
Benefits	16,505,494	17,766,593	1,261,099
Supplies	7,897,053	7,781,112	(115,941)
Purchased Services	8,071,951	10,059,092	1,987,141
Travel	18,660	43,065	24,405
Capital Outlay	143,000	140,000	(3,000)
	74,037,550	80,198,503	6,160,953
REVENUE	67,883,086	74,932,130	7,049,044
Transfers	-	-	-
EXPENDITURES	74,037,550	80,198,503	6,160,953
SURPLUS / (DEFICIT)	(6,154,464)	(5,266,373)	888,091