

WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

TO: Kellie Noe, Board President

FROM: Steve Jorgensen, Assistant Superintendent

DATE: March 11, 2009

ITEM: **CONSIDERATION OF APPROVAL OF WEST SONOMA
COUNTY UNION HIGH SCHOOL DISTRICT'S 2008-09 SECOND
INTERIM FINANCIAL REPORT**

BACKGROUND INFORMATION:

The Second Interim financial report presents the district's financial and budgetary status as of January 30, 2008. Due to the length of time before the March 12 meeting, the Business Services Department was able to determine the financial and budgetary status through February 20, thereby providing an even more up-to-date picture. The report includes the General Fund transactions (Fund 01) and the transactions of the West Sonoma County Special Education Consortium (Fund 06) for which the district is the Local Educational Agency (LEA). It also includes a summary of the Adult Education Fund (Fund 11), the Cafeteria Special Reserve Fund (Fund 13), the Deferred Maintenance Fund (Fund 14), The Building Fund (Fund 21), the Capital Facilities Fund (Fund 25), the County School Facilities Fund (Fund 35), the Special Reserve Fund (Fund 40), the Self-Insurance Fund (Fund 67), and the Foundation Trust Fund (Fund 73). During the 2008-09 school year, the School Board has received monthly updates regarding budget transfers and adjustments that were made to the adopted budget.

Based on their Second Interim financial report, school Districts file one of the following three options:

Positive - The District will be able to meet its financial obligation for the current and two subsequent school years.

Qualified - The District is at risk of not being able to meet its financial obligation for the current and two subsequent school years.

Negative - The District will not be able to meet its financial obligation for the current and two subsequent school years.

CURRENT CONSIDERATION:

The School Board will be reviewing the Second Interim Financial Report (see attached report). In addition, the School Board will be reviewing three drafts of the Second Interim Multi-Year Projection.

Draft 1 reflects the current 2008-09 budget through February 20, 2008, and a projection of the 2009-10 and 2010-11 budgets. **Draft 1** has a Unappropriated Ending Balance of \$943,466 for 2008-09, a deficit of \$487,956 for 2009-10 and a deficit of \$1,873,228 for 2010-11.

Based upon the projections in **Draft 1**, the District would be able to meet its financial obligations for the current fiscal year but would be at risk of not meeting its financial obligations for the two subsequent fiscal years and would be filing **Qualified**.

Draft 2 of the Second Interim Multi-Year Projection reflects the current budget for the 2008-09 school year through January 30, 2009, a projection of the 2009-10 school year after specific assumptions have been enacted in 2009 and a projection of the 2010-11 budget. **Draft 2** has an Unappropriated Ending Balance of \$680,157 for 2008-09, \$228,212 for 2009-10 and a deficit of \$969,567 for 2010-11. (See Attachment 3; a summary of assumptions used when developing **Draft 2**.)

Based upon the projections in **Draft 2**, the District would not be able to meet its financial obligations for the 2009-10 and 2010-11 school years and would be filing **Qualified**.

Draft 3 of the Second Interim Multi-Year Projection reflects the current budget for the 2008-09 school year through January 30, 2009, changes made in Draft 2 and a transfer of categorical dollars from restricted to unrestricted accounts as a result of flexibility provided within the recently adopted State budget. **Draft 3** has an Unappropriated Ending Balance of \$943,466 for 2008-09, \$1,774 for 2009-10 and a deficit of \$1,318,798 for 2010-11. (See Attachment 5; a summary of assumptions used when developing **Draft 3**.)

Based upon current financial information in **Draft 3**, which includes the recently updated budget figures through February 20, 2009, and projected reductions noted as assumptions which adjust the multi-year budget, the District will be at risk of not being able meet its financial obligations for the 2010-11 school year and is filing **Qualified**.

RECOMMENDATION:

The School Board is respectfully requested to approve the 2008-09 Second Interim Financial Report, **Draft 3**, and authorize the School Board President to certify that the district will be filing a Qualified budget.

ATTACHMENTS:

Yes

Multi-Year Projection

ATTACHMENT 1

DRAFT 1 With personnel changes through 2/25/2009

Object Codes	Revenue Limit COLA (enter percentage)	Current Year ADA	Year 1 -- Current Fiscal Year -- enter year: 2008-09	Year 2 -- Next Fiscal Year -- enter year: 2009-10	Year 3 -- enter year: 2010-11
			Unrestricted	Restricted	Total
ADA for RL purposes (current or prior year)			enter COLA in "Total" column	enter COLA in "Total" column	enter COLA in "Total" column
	4.53%	2,231.00			0.70%
			COLA deficiated 7.844%	COLA deficiated 13.094%	COLA deficiated 13.094%
Revenue		2,281			2,177
Revenue Limit Sources	8010-8099	14,322,027	512,223	14,369,937	14,118,104
Federal Revenues	8100-8299	987,584	987,584	987,584	987,584
State Revenues	8300-8599	531,706	1,136,051	1,077,250	1,585,850
Local Revenues	8600-8799	707,472	3,215,895	3,187,500	3,820,000
Total Revenue		15,561,205	5,851,753	20,742,471	20,511,538
Expenditures					
Certificated Salaries	1000-1999	6,808,982	3,681,614	10,647,955	10,807,674
Classified Salaries	2000-2999	1,427,254	1,318,506	2,778,709	2,812,054
Employee Benefits -- Statutory	3101-3399;3501-3699;3800	1,150,543	677,300	1,851,605	1,875,676
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	2,310,818	1,323,848	3,678,282	3,722,421
Books and Supplies	4000-4999	301,460	534,458	670,265	629,348
Services, Other Operating Expenses	5000-5999	1,078,286	1,537,943	2,717,984	2,717,984
Capital Outlay	6000-6999	120,261		15,000	15,000
Other Outgo	7100-7199	165,973	301,603	435,600	435,600
Total Expenditures		13,363,577	9,375,272	22,795,400	23,015,757
Excess (Deficiency)		2,197,628	(3,523,519)	(2,052,929)	(2,504,219)
Transfers In	8910-8929		129,092	65,000	65,000
Transfers Out (enter as negative)	7610-7629	(171,092)	(105,612)	(247,000)	(247,000)
Categorical ending balance sweep	8990	236,436	(236,436)	-	-
RRM ending balance sweep	8990	150,000	(150,000)	-	-
Contribution to Restricted Program	8980-8999	(3,174,239)	3,174,239	3,125,250	3,100,000
Total Transfers/Other Uses		(2,938,895)	2,811,283	(147,612)	(182,000)
Net Increase (Decrease)		(761,267)	(712,236)	(482,932)	(573,689)
Fund Balance					
Beginning Balance		2,402,650	910,404	1,839,551	697,883
Audit Adjustment(s)					
Net Ending Balance		1,641,383	198,168	1,839,551	7,450
Components of Ending Balance:					
Reserves for Economic Uncertainties	9770	690,467		691,272	697,883
Designated Reserves	9780				
Revolving Cash	9711	7,450		7,450	7,450
Stores	9712				
Prepaid Expenditures	9713				
Unappropriated Ending Balance	9790	943,466	198,168	1,141,634	(3,786,930)
Net Ending Balance		1,641,383	198,168	1,839,551	(3,081,597)

Object Codes	Revenue Limit COLA (enter percentage)	Current Year ADA	Year 1 -- Current Fiscal Year -- enter year: 2008-09	Year 2 -- Next Fiscal Year -- enter year: 2009-10	Year 3 -- enter year: 2010-11
			Unrestricted	Restricted	Total
ADA for RL purposes (current or prior year)			enter COLA in "Total" column	enter COLA in "Total" column	enter COLA in "Total" column
	4.53%	2,231.00			0.70%
			COLA deficiated 7.844%	COLA deficiated 13.094%	COLA deficiated 13.094%
Revenue		2,281			2,177
Revenue Limit Sources	8010-8099	14,322,027	512,223	14,369,937	14,118,104
Federal Revenues	8100-8299	987,584	987,584	987,584	987,584
State Revenues	8300-8599	531,706	1,136,051	1,077,250	1,585,850
Local Revenues	8600-8799	707,472	3,215,895	3,187,500	3,820,000
Total Revenue		15,561,205	5,851,753	20,742,471	20,511,538
Expenditures					
Certificated Salaries	1000-1999	6,808,982	3,681,614	10,647,955	10,807,674
Classified Salaries	2000-2999	1,427,254	1,318,506	2,778,709	2,812,054
Employee Benefits -- Statutory	3101-3399;3501-3699;3800	1,150,543	677,300	1,851,605	1,875,676
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	2,310,818	1,323,848	3,678,282	3,722,421
Books and Supplies	4000-4999	301,460	534,458	670,265	629,348
Services, Other Operating Expenses	5000-5999	1,078,286	1,537,943	2,717,984	2,717,984
Capital Outlay	6000-6999	120,261		15,000	15,000
Other Outgo	7100-7199	165,973	301,603	435,600	435,600
Total Expenditures		13,363,577	9,375,272	22,795,400	23,015,757
Excess (Deficiency)		2,197,628	(3,523,519)	(2,052,929)	(2,504,219)
Transfers In	8910-8929		129,092	65,000	65,000
Transfers Out (enter as negative)	7610-7629	(171,092)	(105,612)	(247,000)	(247,000)
Categorical ending balance sweep	8990	236,436	(236,436)	-	-
RRM ending balance sweep	8990	150,000	(150,000)	-	-
Contribution to Restricted Program	8980-8999	(3,174,239)	3,174,239	3,125,250	3,100,000
Total Transfers/Other Uses		(2,938,895)	2,811,283	(147,612)	(182,000)
Net Increase (Decrease)		(761,267)	(712,236)	(482,932)	(573,689)
Fund Balance					
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Designated Reserves	9780				
Revolving Cash	9711	7,450		7,450	7,450
Stores	9712				
Prepaid Expenditures	9713				
Unappropriated Ending Balance	9790	943,466	198,168	1,141,634	(3,786,930)
Net Ending Balance		1,641,383	198,168	1,839,551	(3,081,597)

DRAFT 2 With pers. changes in through 2/25/09 and in 2009/10

Object Codes	Year 1 - Current Fiscal Year - enter year: 2008-09			Year 2 - Next Fiscal Year - enter year: 2009-10			Year 3 - enter year: 2010-11		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue Limit COLA (enter percentage)	4.53%			0.00%			0.70%		
Current Year ADA	2,231.00			2,177.00			2,123.00		
ADA for R/L purposes (current or prior year)	2,281			2,231			2,177		
COLA deflected 7.844%				COLA deflected 13.094%			COLA deflected 13.094%		
Revenue									
Revenue Limit Sources	14,322,027	512,223	14,834,250	13,866,440	503,497	14,369,937	13,623,970	494,134	14,118,104
Federal Revenues	987,584	987,584	987,584	987,584	987,584	987,584	987,584	987,584	987,584
State Revenues	531,706	1,136,051	1,667,757	517,700	1,077,250	1,594,950	508,600	1,077,250	1,585,850
Local Revenues	707,472	3,215,895	3,923,367	602,500	3,135,500	3,738,000	580,500	3,187,500	3,768,000
Total Revenue	15,561,205	5,851,753	21,412,958	14,986,640	5,703,831	20,690,471	14,713,070	5,746,468	20,459,538
Expenditures									
Certificated Salaries	6,808,982	3,681,614	10,490,596	6,581,117	3,496,828	10,077,945	6,679,834	3,549,280	10,229,114
Classified Salaries	1,427,254	1,318,506	2,745,760	1,333,171	1,262,007	2,595,178	1,349,169	1,277,151	2,626,320
Employee Benefits -- Statutory	1,150,543	677,300	1,827,843	1,106,245	611,005	1,717,250	1,120,626	618,948	1,739,574
Employee & Retiree Benefits -- Health & Welfare	2,310,818	1,323,848	3,634,666	2,263,428	1,297,980	3,561,408	2,290,589	1,313,556	3,604,145
Books and Supplies	301,460	534,458	835,918	259,865	360,010	619,875	259,865	369,483	629,348
Services, Other Operating Expenses	1,078,286	1,537,944	2,616,230	1,148,276	1,540,208	2,688,484	1,148,276	1,569,708	2,717,984
Capital Outlay	120,261		120,261	15,000		15,000	15,000		15,000
Other Outgo	165,973	301,602	467,575	217,009	243,781	460,790	171,900	288,890	460,790
Total Expenditures	13,363,577	9,375,272	22,738,849	12,924,111	8,811,819	21,735,930	13,035,259	8,987,016	22,022,275
Excess (Deficiency)	2,197,628	(3,523,519)	(1,325,891)	2,062,529	(3,107,988)	(1,045,459)	1,677,811	(3,240,548)	(1,562,737)
Transfers In		129,092	129,092		65,000	65,000		65,000	65,000
Transfers Out (enter as negative)	(171,092)	(105,612)	(276,704)	(152,000)	(95,000)	(247,000)	(152,000)	(95,000)	(247,000)
Categorical ending balance sweep	236,436	(236,436)	-						
RRM ending balance sweep	150,000	(150,000)	-						
Contribution to Restricted Program	(3,174,239)	3,174,239	-	(3,125,250)	3,125,250	-	(3,100,000)	3,100,000	-
Total Transfers/Other Uses	(2,958,895)	2,811,283	(147,612)	(3,277,250)	3,095,250	(182,000)	(3,252,000)	3,070,000	(182,000)
Net Increase (Decrease)	(761,267)	(712,236)	(1,473,503)	(1,214,721)	(12,738)	(1,227,459)	(1,574,189)	(170,548)	(1,744,737)
Fund Balance									
Beginning Balance	2,402,650	910,404	3,313,054	1,641,383	198,168	1,839,551	426,662	185,430	612,092
Audit Adjustment(s)									
Net Ending Balance	1,641,383	198,168	1,839,551	426,662	185,430	612,092	(1,147,527)	14,882	(1,132,645)
Components of Ending Balance:									
Reserves for Economic Uncertainties	690,467		690,467	659,488		659,488	668,078		668,078
Designated Reserves									
Revolving Cash	7,450		7,450	7,450		7,450	7,450		7,450
Stores									
Prepaid Expenditures									
Unappropriated Ending Balance	943,466	198,168	1,141,634	(240,276)	185,430	(54,846)	(1,823,055)	14,882	(1,808,174)
Net Ending Balance	1,641,383	198,168	1,839,551	426,662	185,430	612,092	(1,147,527)	14,882	(1,132,645)

ATTACHMENT 3

SUMMARY OF CHANGES TO THE MULTI-YEAR PROJECTION (Refer to MYP Draft 2)

2009/10

Revenues

Average Daily Attendance – The District used a prior year P2 ADA of 2231 in its revenue projection; a decrease of 50 from the previous year.

Revenue Limit Funding – The budget is based on a 0% COLA and an adjusted revenue limit deficit of 7.844%, as per the School Services of California projection. The total base revenue limit funding is \$7410 per average daily attendance (ADA).

Federal Revenues – Dollars expected to flow to the District as a result of the recently passed Federal stimulus package remains unclear at this time.

State Revenues - A reduction is planned due to a decline in enrollment and an additional 15.4% reduction in categorical funding as a result of the recently passed State budget.

Local Revenues – A reduction of \$150,000 as a result of an adjustment to establish a District account for site donations, removing these dollars from site Associated Student Body accounts, as per regulations. Each site will retain sole access to these funds received. An additional \$52,000 has been reduced as a result of Regional Occupation Program (ROP) sections being reduced as a result of a 20% reduction to the ROP budget.

Expenditures

Salaries – Step increases for both certificated and classified employees have been included; no other salary increases are budgeted. A reduction of 9.16 certificated full-time equivalent (FTE) positions and a 4.14 FTE classified reduction are included as an adjustment for the recently passed State budget and declining enrollment and the related loss of funding.

Health Benefits – A 12% increase to medical benefits has been budgeted for all employees.

Statutory Benefits – These will increase proportionately with Step and Column increases and are projected to increase 1.3%.

Books and Supplies – A \$216,000 decrease is budgeted for textbook purchases and supplies in anticipation of a decline of categorical revenue.

Services and Other Operating Expenses – A \$72,000 decrease is budgeted in services and other operating expenses in anticipation of a decline in the use of consulting services and a variety of other related areas.

Unappropriated Balance – A deficit of \$240,276

2010-11

Revenues

Average Daily Attendance – The District used a prior year P2 ADA of 2177 in its revenue projection; a decrease of 54 from the previous year.

Revenue Limit Funding – The budget is based on a .70% COLA, as per the School Services of California projection. The total base revenue limit funding is \$7462 per average daily attendance (ADA).

State Revenues - A reduction is planned due to a decline in enrollment and an additional 4.46% reduction in categorical funding as a result of the recently passed State budget.

Expenditures

Salaries – Step increases for both certificated and classified employees have been included; no other increases are budgeted.

Health Benefits – A 12% increase to medical benefits has been budgeted for all employees.

Statutory Benefits – These will increase proportionately with Step and Column increases and are projected to increase by 1.3%.

Unappropriated Balance – A deficit of \$1,823,055

DRAFT 3 Approved

2009/10 projections and flexibility

Object Codes	Year 1 -- Current Fiscal Year -- enter year: 2008-09		Year 2 -- Next Fiscal Year -- enter year: 2009-10		Year 3 -- enter year: 2010-11	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenue Limit COLA (enter percentage)	4.53%		0.00%		0.70%	
Current Year ADA	2,231.00		2,177.00		2,123.00	
ADA for R/L purposes (current or prior year)	2,281		2,231		2,177	
COLA deflected to 7.844%			COLA deflected to 13.094%		COLA deflected to 13.094%	
Revenue						
Revenue Limit Sources	14,322,027	512,223	13,866,440	503,497	13,623,970	494,134
Federal Revenues		987,584		987,584		987,584
State Revenues	531,706	1,136,051	517,700	1,077,250	508,600	1,077,250
Local Revenues	707,472	3,215,895	602,500	3,187,500	632,500	3,187,500
Total Revenue	15,561,205	5,851,753	14,986,640	5,755,831	14,765,070	5,746,468
Expenditures						
Certificated Salaries	6,808,982	3,681,614	6,497,117	3,555,828	6,594,574	3,609,165
Classified Salaries	1,427,234	1,318,506	1,333,171	1,262,007	1,349,169	1,277,151
Employee Benefits -- Statutory	1,150,543	677,300	1,111,075	665,155	1,125,519	673,802
Employee & Retiree Benefits -- Health & Welfare	2,310,818	1,323,848	2,275,428	1,297,980	2,302,733	1,313,556
Books and Supplies	301,460	534,458	239,865	360,010	239,865	369,483
Services, Other Operating Expenses	1,078,286	1,537,944	1,026,276	1,540,208	1,026,276	1,569,708
Capital Outlay	120,261	120,261	15,000	15,000	15,000	15,000
Other Outgo	165,973	301,603	217,009	243,781	171,900	288,890
Total Expenditures	13,363,577	9,375,272	12,714,941	8,924,969	12,825,036	9,101,755
Excess (Deficiency)	2,197,628	(3,523,519)	2,271,699	(3,169,138)	1,940,034	(3,355,287)
Transfers In		129,092		65,000		65,000
Transfers Out (enter as negative)	(171,092)	(105,612)	(152,000)	(95,000)	(152,000)	(95,000)
Categorical ending balance sweep	236,436	(236,436)				
RRM ending balance sweep	150,000	(150,000)				
Contribution to Restricted Program	(3,174,239)	3,174,239	(3,095,250)	3,095,250	(3,100,000)	3,100,000
Total Transfers/Other Uses	(2,958,895)	2,811,283	(3,247,250)	3,065,250	(3,252,000)	3,070,000
Net Increase (Decrease)	(761,267)	(712,236)	(975,551)	(103,888)	(1,311,966)	(285,287)
Fund Balance						
Beginning Balance	2,402,650	910,404	1,641,383	198,168	665,832	94,280
Audit Adjustment(s)		-		-		-
Net Ending Balance	1,641,383	198,168	665,832	94,280	665,832	94,280
Components of Ending Balance:						
Reserves for Economic Uncertainties	690,467	690,467	656,607	656,607	665,214	665,214
Designated Reserves						
Revolving Cash	7,450	7,450	7,450	7,450	7,450	7,450
Stores						
Prepaid Expenditures						
Unappropriated Ending Balance	943,466	198,168	1,774	94,280	(1,318,798)	(191,007)
Net Ending Balance	1,641,383	198,168	665,832	94,280	665,832	94,280
Net Increase (Decrease)	(761,267)	(712,236)	(975,551)	(103,888)	(1,311,966)	(285,287)
Total						
Net Increase (Decrease)		(1,473,503)		(1,079,439)		(1,597,253)
Fund Balance						
Beginning Balance		3,313,054		1,839,551		760,112
Audit Adjustment(s)		-		-		-
Net Ending Balance		1,839,551		760,112		(837,142)
Components of Ending Balance:						
Reserves for Economic Uncertainties		690,467		656,607		665,214
Designated Reserves						
Revolving Cash		7,450		7,450		7,450
Stores						
Prepaid Expenditures						
Unappropriated Ending Balance		1,141,634		96,054		(1,509,805)
Net Ending Balance		1,839,551		760,112		(837,142)

ATTACHMENT 5

SUMMARY OF CHANGES TO THE MULTI-YEAR PROJECTION (Refer to MYP Draft 3)

In addition to the changes to the multi-year projection noted in Attachment 3, Draft 3 includes the following proposed reductions in 2008-09 as a result of the recently adopted State budget.

2008/09

Expenditures

Services and Other Operating Expenses – A \$122,000 savings due to anticipated carryover of dollars.

Transfers Out – A \$236,436 transfer from restricted funds to unrestricted funds as a result of the categorical flexibility allowed with the passing of the recent State budget.

Contribution to Restricted Programs – A \$150,000 Routine Restricted Maintenance transfer from restricted funds to unrestricted funds as a result of the categorical flexibility allowed with the passing of the recent State budget.

2008-09 Unappropriated Balance - \$943,466

2009-10 Unappropriated Balance - \$1,774

2010-11 Unappropriated Balance - A deficit of \$1,318,798

District Name:
WSDHUS Fund 01 & 06
combined

**ACTUAL AND PROJECTED MONTHLY CASH FLOW
CURRENT FISCAL YEAR**

Important!

Revenue and expenditure totals should match the projected total budget per SACS Form 011. Enter your current working budget totals (projected total per Column D of Form 011) in this column. Use this as a working tool to get "Total" to match the "Budget" for revenues/ expenditures/ other

(for actual monthly data, use the "Monthly Financial Report" column headed "Monthly Income/Expenditures")

Start with your actual balance on July 1

Enter budget HERE

Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Projected Totals for the Fiscal Year: Form 01 For Objects 1xxx-8xxx (Column D)	Balancing Column															
															Revenue Limit Sources:	State Aid (see "State Aid" tab)	Property Taxes	Federal Revenue	Other State Revenue	Other Local Revenue	Interfund Transfer In	TOTAL REVENUES	EXPENDITURES	Certificated Salaries	Classified Salaries	3000-3999	4000-4999	5000-5999	6000-6999
A. BEGINNING CASH	2,693,228	2,805,149	2,791,214	2,279,078	1,896,990	864,601	4,081,742	3,436,231	2,865,772	2,213,278	3,972,421	2,981,490																	
B. REVENUES	87,570	1,123,009	1,214,534	401,110	665,616	662,100	700,616	479,475	507,464	474,335	479,449	781,324	7,576,602	7,576,602															
Revenue Limit Sources:																													
State Aid (see "State Aid" tab)																													
Property Taxes	144				3,632,842			436,159		2,600,500	(42,067)	630,071	7,257,648	7,257,648															
Federal Revenue	5,348	104,677	22,498	(79,970)	64,723	197,092	142,130	(37,543)	61,988	157,538	149,955	199,148	987,584	987,584															
Other State Revenue	18,929	65,636	56,975	334,559	92,062	54,017	56,512	57,768	155,748	58,879	45,000	671,674	1,667,758	1,667,758															
Other Local Revenue	12,900	39,522	166,343	677,467	152,413	762,384	296,865	263,380	664,640	414,697	491,877	(25,750)	3,916,737	3,916,737															
Interfund Transfer In								64,092				65,000	129,092	129,092															
TOTAL REVENUES	124,889	1,332,844	1,460,350	1,333,166	974,814	5,308,434	1,196,122	1,263,331	1,389,840	3,705,950	1,124,213	2,321,466	21,535,420	21,535,420															
C. EXPENDITURES	88,711	169,389	970,298	979,208	997,315	1,024,208	1,000,056	995,000	989,609	961,349	1,011,404	1,394,338	10,526,375	(84,529)															
Certificated Salaries	91,730	200,468	224,857	230,524	245,165	256,873	233,374	228,438	234,257	243,877	257,673	306,022	2,790,822	35,564															
Classified Salaries	392,711	360,224	454,604	440,424	451,941	447,454	444,474	445,231	449,486	452,280	504,631	504,631	5,344,979	48,969															
3000-3999																													
4000-4999																													
5000-5999																													
6000-6999																													
7000-7999																													
TOTAL EXPENDITURES	594,348	1,174,357	1,976,309	1,976,505	2,081,682	2,181,082	1,918,708	1,854,833	2,068,905	1,946,807	2,008,055	2,904,794	22,686,384	23,206,125															
D-1 CHANGES IN CURRENT ASSETS:																													
INCREASE/DECREASE																													
Accounts Payable/																													
Payroll/Due to Govt																													
Due to Other Funds																													
Temporary Loans																													
TRAN Payable																													
Deferred Revenue																													
TOTAL CHANGE IN LIABILITIES:																													
NET INCREASE (DECREASE) IN CASH FROM CHANGES IN ASSETS, LIABILITIES AND AUDIT ADJUSTMENTS																													
NET CHANGE IN CASH: INCREASE/DECREASE																													
CASH BALANCE AT MONTH-END																													
CASH BALANCE AT YEAR-END																													

