

2008-09 WSCUHSD BUDGET UPDATE
As of January 21, 2009

SUMMARY:

1	Unaudited Actuals 07-08 Ending Fund Balance		\$ 3,313,054
2	Unaudited Unrestricted Funds as of 6/30/08	\$ 2,402,650	
3	Adjustment at Adopted Budget	\$ (890,572)	
4	Reduction as per Board Determination for GASB45 Post Employment Benefits	\$ (243,685)	
5	Reduction for Required Reserve for Economic Uncertainties	\$ (691,432)	
6	Reduction for Required Reserve for Revolving Cash	\$ (7,450)	
7	Reduction for Reserve for .68 COLA at 1st Interim	\$ (151,097)	
8	Budget Adjustments 07/01/08 - 09/12/08	\$ (25,201)	
9	Budget Adjustments 09/12/08 - 10/10/08	\$ (27,638)	
10	Budget Adjustments 10/11/08 - 1st Interim Draft 1	\$ (139,689)	
11	Budget Adjustments 1st Interim Draft 2	\$ 454,271	
12	Budget Adjustments 1st Interim - 01/21/09	\$ (35,295)	
13	Adjusted Unrestricted Fund Balance as of 01/21/09	\$ 644,862	
14	Unaudited Restricted Funds as of 6/30/08	\$ 910,404	
15	Adjustment at Adopted Budget	\$ (28,780)	
16	Budget Adjustments 7/1/08- 09/12/08	\$ (115,675)	
17	Budget Adjustments 09/12/08 - 10/10/08	\$ (71,120)	
18	Budget Adjustments 10/11/08 - 1st Interim Draft 1	\$ 67,858	
19	Budget Adjustments 1st Interim Draft 2	\$ 58,200	
20	Budget Adjustments 1st Interim - 01/21/09	\$ (11,036)	
21	Adjusted Restricted Fund Balance as of 01/21/09	\$ 809,851	
22	Adjusted Undesignated Ending Fund Balance as of 01/21/09		\$ 1,454,713

DETAIL:

23	UNRESTRICTED Funds Available at 1st Interim		\$ 680,157
24	Budget Adjustments 1st Interim - 01/21/09		
25	Increase in indirect costs charged to Consortium	\$ 1,059	
26	Increase contribution to EIA due to decrease in revenue	\$ (13,317)	
27	Increase contribution to Title I due to a decrease in revenue	\$ (16,037)	
28	Increase budget for Class Size Overage payments	\$ (7,000)	
29	Increase(Decrease) to Unrestricted Fund Balance		\$ (35,295)
30	Adjusted Unrestricted Fund Balance as of 01/21/09		\$ 644,862
	RESTRICTED Funds Available at 1st Interim		\$ 820,887
31	Budget Adjustments 1st Interim - 01/21/09		
32	Budget for Carryover RS 7157 - EL Materials	\$ (1,891)	
33	Increase NPA in High School Special Education	\$ (10,800)	
34	Decrease Special Ed IDEA contribution - expense moved to Consortium	\$ 3,003	
35	Consortium Budget Review - increase expenses	\$ (1,348)	
36		\$ -	
37		\$ -	
38		\$ -	
39	Increase(Decrease) to Restricted Fund Balance		\$ (11,036)
40	Adjusted Restricted Fund Balance as of 01/21/09		\$ 809,851