

2012-13 BUDGET (UNRESTRICTED)

	Beginning Budget June, 2012	First Interim December, 2012	Second Interim March, 2013	Year End Actuals Sept, 2013
Beginning Balance	\$ 1,483,741	\$ 1,483,741	\$ 1,483,741	\$ 1,483,741
Revenues	\$ 13,855,398	\$ 13,705,398	\$ 13,677,147	\$ 13,920,052
Expenses	\$ (12,718,862)	\$ (13,011,403)	\$ (13,087,874)	\$ (13,377,587)
Excess or (deficit) of Funds	\$ 1,136,536	\$ 693,995	\$ 589,273	\$ 542,465
Transfers in	\$ 60,854	\$ 60,854	\$ 60,854	\$ 60,854
Transfers Out	\$ (276,804)	\$ (276,804)	\$ (276,804)	\$ (276,804)
Contributions to Restricted Programs	\$ (1,037,718)	\$ (1,055,958)	\$ (1,093,895)	\$ (1,147,923)
Change in Fund Balance	\$ (117,132)	\$ (577,913)	\$ (720,572)	\$ (821,408)
Ending Balance	\$ 1,366,609	\$ 905,828	\$ 763,169	\$ 662,333
revolving cash	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,829
other assignments	\$ 225,760	\$ -	\$ -	\$ 1,768
reserve	\$ 1,136,849	\$ 901,828	\$ 759,169	\$ 656,736
3% reserve required	\$ 496,663	\$ 525,754	\$ 529,186	\$ 535,957
1% =	\$ 165,554	\$ 175,251	\$ 176,395	\$ 178,652
District Reserves	\$ 6.87%	\$ 5.15%	\$ 4.30%	\$ 3.68%
Change in Reserves July to Dec	\$ (460,781)			
STRS GH 2 FTE (not planned in July)	\$ 84,475			
Special Ed Excess Costs	\$ 212,951			
Decrease MAA Income	\$ 200,000			
Other Changes	\$ (36,645)			
Change in Reserve Dec to March		\$ (142,659)		
Increase Water, Sewer, Gbg		\$ 58,000		
Increase in Health Premiums (UR)		\$ 89,302		
Increase CSR Funding		\$ (30,349)		
other changes		\$ 25,706		
Change in Reserves March to September			\$ (102,433)	
Revenue changes (incr Lottery, local revenues)			\$ 242,903	
Expense changes (primarily retro pay)			\$ (288,713)	
Spec Ed Encroachment (primarily impact of retro pay and Health on Sp Ed)			\$ (54,028)	
Other Changes			\$ (2,595)	

2013-14 BUDGET (UNRESTRICTED)

	Beginning Budget June, 2013	First Interim December, 2013	Restatement February, 2014	Second Interim March, 2014
Beginning Balance	\$ 662,333	\$ 662,333	\$ 17,692	\$ 17,692
Revenues	\$ 13,533,189	\$ 13,877,033	\$ 13,877,033	\$ 14,722,021
Expenses	\$ (13,587,101)	\$ (13,242,429)	\$ (13,242,429)	\$ (13,331,623)
Excess or (deficit) of Funds	\$ (53,912)	\$ 634,604	\$ 634,604	\$ 1,390,398
Transfers In	\$ 61,425	\$ 61,425	\$ 61,425	\$ 61,425
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ (1,216,506)	\$ (1,142,275)	\$ (1,142,275)	\$ (1,792,966)
Ending Balance	\$ (1,208,993)	\$ (446,246)	\$ (446,246)	\$ (341,143)
revolving cash	\$ (546,660)	\$ 216,087	\$ (428,554)	\$ (323,452)
other assignments	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
reserve	\$ -	\$ -	\$ -	\$ -
3% reserve required	\$ (550,660)	\$ 212,087	\$ (432,554)	\$ (327,452)
1% =	\$ 518,364	\$ 523,685	\$ 523,685	\$ 527,396
District Reserves	\$ 172,788	\$ 174,562	\$ (956,239)	\$ (854,848)
	\$ -3.19%	\$ 1.21%		\$ -4.86%
Implement Cut List July - Dec:	\$ 762,747			
Increase LCF	\$ 191,303			
Adjust health (no 8% incr)	\$ 166,631			
Reduce sports transportation cost	\$ 6,000			
Reduce DO Repair acct	\$ 2,500			
Spec Ed staffing changes	\$ 15,063			
Reduce 1 FTE Bus/Cust/Grounds	\$ 46,179			
Leave of Absence savings	\$ 5,000			
Shift texts to Common Core	\$ 88,000			
Eliminate open FTE Alt Ed/IS	\$ 85,256			
Reduce Lead Maintenance	\$ 30,853			
Reduce Spec Programs Secretary	\$ 11,578			
ADA Incr less 1 FTE added	\$ 91,602			
Reduce Lottery Reserve	\$ 108,000			
Transfer HS FTE to Title II	\$ 53,000			
Increase Budget 2 days	\$ (115,784)			
Eliminate take home vehicles	\$ 2,000			
Other Changes	\$ (24,434)			
Adjust Beginning Balance for MAA	\$ (644,641)			
Revenue Changes/add SELPA Inc.				\$ 228,795
Adjust Certificated Salaries				\$ (55,376)
Adjust Classified Salaries				\$ 8,772
Adjust Benefits/PERS reduction				\$ 9,944
Increase Supply Costs				\$ (20,008)
Adjust services, Special Ed				\$ 114,815
Transfer Spec Ed Rev to County				\$ (181,839)
Increase Ending Balance				\$ 105,103