

Mapa Elementary School District

TRUSTEES:

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November 22, 2010

Ventura County Grand Jury
800 S. Victoria Avenue, L#3761
Ventura, CA 93009

RECEIVED

NOV 22 2010

VENTURA COUNTY
GRAND JURY

RE: Response Follow-up from the Mupu Elementary School District to Grand Jury Report: The Half Billion Dollar Elephant in our Schools' Closets, Recommendation R-05.

Members of the Ventura County Grand Jury:

At its November 17, 2010 Board Meeting, the Governing Board reviewed, discussed, and took action on Grand Jury Recommendation R-05: Post the Entire District on the District Website.

As part of the review and discussion, the Governing Board noted:

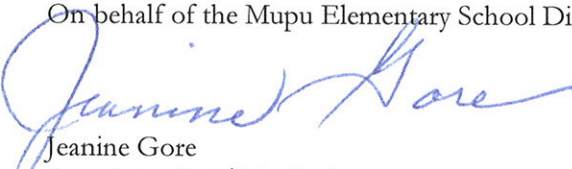
- The public has a right to access, review, and provide input on District Budgets.
- The District budget is always properly noticed and available for review in the district office.
- Posting the District budget will require additional support from the District's technology consultant.
- The Budget Narrative, which is about 30 pages and provides comprehensive budget data, is more "reader friendly" than the actual 130-page budget.

After considering the above points as well as others (please see attached documentation), the Governing Board has decided upon the following:

The Mupu Elementary School District will post the adopted Budget Narrative on the District's website.

I am enclosing a copy of the Budget Narrative for Mupu Elementary School District. The Governing Board hopes you agree that the Budget Narrative provides transparent comprehensive data and fulfills the spirit of the Recommendation R-05. In addition, the Board would like the Grand Jury to know that the District will always provide a full copy of the budget to anyone who so requests.

On behalf of the Mupu Elementary School District,


Jeanine Gore
Superintendent/Principal

Enclosures: Study and Analysis of Posting District Budget on District Website
Budget Narrative for the 2010-2011 Adopted Budget of Mupu Elementary School District

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Mupu Elementary School District

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October 27, 2010

RECEIVED

NOV 1 2010

VENTURA COUNTY
GRAND JURY

Ventura County Grand Jury
800 S. Victoria Avenue, L#3761
Ventura, CA 93009

RE: Response Follow-up from the Mupu Elementary School District to Grand Jury Report: *The Half Billion Dollar Elephant in our Schools' Closets*

Members of the Ventura County Grand Jury:

As requested in your letter dated October 23, 2010 regarding Mupu Elementary School District's response to the Ventura County 2009/2010 Grand Jury Report titled *The Half Billion Dollar Elephant in Our Schools' Closets*, following is the revised response to Recommendation R-05:

Recommendation R-05. Post the entire District budget on the District website:

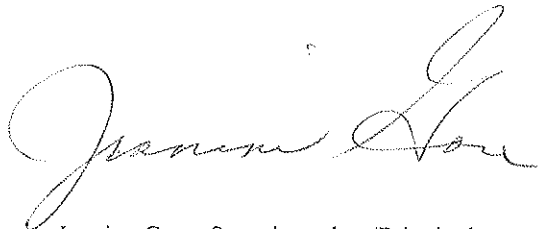
- This recommendation will be studied and presented to the Mupu Elementary School District's Governing Board on November 17, 2010 for review, discussion, and decision. A response with the results of the study will be forwarded to the Grand Jury no later than December 11, 2010. The scope and parameter of the study will include:
 - The additional staffing resources needed to maintain the entire District budget on the website. Currently, the District only has one administrator (Superintendent/Principal) who is responsible for performing all job responsibilities of Principal and Superintendent. Also, there is only one classified part-time School Secretary in the office.
 - The benefits to the public of providing the entire budget on the District's website versus the additional costs to the District for posting the entire budget on the District's website. The study will include the frequency of public requests received by the District for copies of the budget.
 - The study will also include reviewing alternatives to posting the entire budget on the website which would give the public the information in a format which is summarized and easy to read, such as the "Budget Narrative".

Thank you for the opportunity for the Mupu Elementary School District to review and respond to the Grand Jury on this topic. If you have any additional questions or comments, please feel free to contact me or Jeanine Gore, Superintendent/Principal, via phone (District Office 805-525-6111) or via email (jgore@mupu.k12.ca.us).

Sincerely,



Tim Shield, Board Clerk
Mupu Elementary School District



Jeanine Gore, Superintendent/Principal
Mupu Elementary School District

Cc: Honorable Kevin J. McGee, Presiding Judge, Superior Court of CA, Ventura County, P.O. Box 6489, Ventura, CA 93006

Members, District Board
Cynthia Hansen, Chief Business Official

TRUSTEES:
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Mupu Elementary School District

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Jeanine Gore
Superintendent/Principal
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September 28, 2010

RECEIVED

OCT 04 2010

VENTURA COUNTY
GRAND JURY

Ventura County Grand Jury
800 S. Victoria Avenue, L#3761
Ventura, CA 93009

RE: Response from the Mupu Elementary School District to Grand Jury Report: *The Half Billion Dollar Elephant in our Schools' Closets*

Members of the Ventura County Grand Jury:

Thank you for preparing the Ventura County 2009/2010 Grand Jury Report title *The Half Billion Dollar Elephant in Our Schools' Closets*. As required by the Grand Jury, following are the responses to the findings and recommendations included in the report on behalf of Mupu Elementary School District:

Finding F-08. Mupu Elementary School District:

- District concurs with the Grand Jury Report that the budget for the General Fund as of the 2009/2010 Adopted Budget was \$986,271
- District concurs with the Grand Jury Report that the annual costs associated with health care benefits for active employees as of October 1, 2009 were \$57,209
- District concurs with the Grand Jury Report that the Mupu Elementary School District does not offer any District-paid health benefit plans to retirees. However, retirees and their dependents are allowed to participate in the District's health plan provided the retiree reimburses the District for the full amount of the cost of coverage.
- District concurs that as of October 1, 2009, there were no unfunded health care benefits liabilities

Recommendation R-01. Adopt a policy of prefunding retiree health care benefits:

- Not applicable – No District-paid retiree health benefits as of October 1, 2009

Recommendation R-02. Identify cost reductions to allow District to achieve calculated ARC:

- Not applicable – No District-paid retiree health benefits as of October 1, 2009

Recommendation R-03. Leverage the economies of scale by acting as a bargaining unit and selecting a health care plan for all employees:

- The District already leverages the economies of scale by participating with other school districts in California in the Self-Insured Schools of California (SISC) joint powers health benefit insurance pool administered by the Kern County Superintendent of Schools Office

Recommendation R-04. Use language in District's financial report to communicate to average County taxpayer, employee, and retiree how tax dollars are being spent and to recognize the District's financial indebtedness:

- The financial reports of the District include a narrative which summarizes the information included in the California State-Required report format into a document that is more easily understood by the public.

Recommendation R -05. Post the entire District budget on the District website:

- This recommendation will be studied and included on the Board agenda for consideration.

Recommendation R-06. Educate and communicate employees, retirees, and parents of students regarding the OPEB issue:

- Not applicable – No District-paid retiree health benefits as of October 1, 2009

Recommendation R-07. Take a pro-active role in solving the unfunded liability crisis for the District:

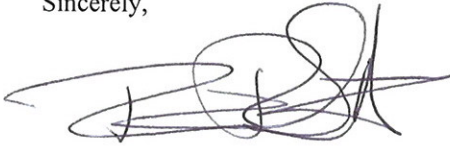
- Not applicable – No District-paid retiree health benefits as of October 1, 2009

Recommendation R-08. Consider alternatives to resolve this serious financial situation:

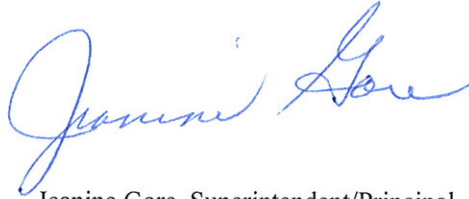
- Not applicable – No District-paid retiree health benefits as of October 1, 2009

Thank you for the opportunity for the Mupu Elementary School District to review and respond to the Grand Jury on this topic. If you have any additional questions or comments, please feel free to contact me or Jeanine Gore, Superintendent/Principal, via phone (District Office 805-525-6111) or via email (jgore@mupu.k12.ca.us).

Sincerely,



Tim Shield, Board Clerk
Mupu Elementary School District



Jeanine Gore, Superintendent/Principal
Mupu Elementary School District

Cc: Honorable Kevin J. McGee, Presiding Judge, Superior Court of CA, Ventura County, P.O. Box 6489, Ventura, CA 93006

Members, *Mupu* School District Board
Cynthia Hansen, Chief Business Official

MUPU ELEMENTARY SCHOOL DISTRICT
STUDY AND ANALYSIS
OF
POSTING THE ENTIRE DISTRICT BUDGET ON THE DISTRICT'S WEBSITE

Background

The Ventura County Grand Jury requested that school districts consider posting their entire budget on the district website.

Considerations

1. Mupu School District agrees that the public has a right to access, review, and provide input on District Budgets. To that end, the District always has a copy of the proposed budget available at the District office for public review at least 10 days before the District Budget is adopted. A Public Notice to that effect is published in the local newspaper. In addition, every budget and its revisions are publicly presented and discussed at properly noticed public board meetings.
2. Mupu School District is staffed with one part-time Secretary and a Superintendent/Principal who teaches in the mornings. District staff is already over-burdened with meeting timelines of mandated state and federal requirements. It is already a challenge for the district to keep the website updated with critical information such as calendars, events, API data, School Accountability Report Cards, Technology Plans, School Improvement Plans, and other resources and information pieces. The district is small, but it still has the same reporting responsibilities that large districts have—but without the support staff. Every minute that the Superintendent/Principal spends on these types of administrative mandates is time away from working directly with students. Simply preparing the response to this request took her away from working with her instructional groups.
3. District will need to use outside contractor to maintain budget postings on the website.
4. The entire budget is about 130 pages. There would be four postings per fiscal year: Adopted, First Interim, Second Interim, and Unaudited Actuals.
5. The budget format required by the State is not very user-friendly. The District's Business Services Authority has developed a Narrative for each budget, summarizing the key elements of the budget. The Narrative is about 30 pages, compared to the 130 pages of the detailed budget. It provides a detailed summary that is much more accessible than the budget detail.

Recommendation

The Superintendent/Principal recommends that the Governing Board approve posting the Budget Narrative on the website instead of the entire budget. As is customary, the entire budget will always be available for review in the District Office. The Superintendent/Principal also suggests sending the Budget Narrative to the Grand Jury so they can see why the narrative provides the fiscal information in a user-friendly way.

MUPU ELEMENTARY SCHOOL DISTRICT

**4410 N. Ojai Road
Santa Paula, California 93060
Phone: (805) 525-6111**

2010/2011 ADOPTED BUDGET NARRATIVE

INTRODUCTION

California public agencies are required by law to prepare financial reports and budgets that show all purposes for which the agency will need financial support. These reports and budgets are prepared on the attached forms prescribed by the State Superintendent of Public Instruction.

As required by California Education Code, the budget is reported to the governing board, public, and county office of education three times per year, as follows:

1. Annual Budget must be adopted by the governing board on or before July 1st (Education Code Sections 42127).
2. First Interim Budget Report (as of October 31st) must be certified by the governing board on or before December 15th (Education Code Sections 42130 and 42131).
3. Second Interim Budget Report (as of January 31st) must be certified by the governing board on or before March 15th (Education Code Sections 42130 and 42131).

In addition to preparing budget information, the Unaudited Actual Financial Reports are presented to the governing board for acceptance on or before September 15th and submitted to the county office of education to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Adopted Budget

Estimates of the District's financial operation must be approved prior to spending money beginning July 1st. If a budget is not adopted and submitted to the county office of education, no expenditures can be made or payroll processed.

The District budget has been built using the best information available at this time. The State revenues are based on the Governor's 2010/2011 May revised budget. All one-time federal stimulus funding, other one-time revenue and one-time expenditures have been removed from the 2010/2011 budget.

The 2009/2010 budget has been reviewed to obtain an estimate of the anticipated ending balance. This ending balance is used as the beginning balance for the 2010/2011 fiscal year. The actual revenues and expenditures will be presented to the board in September after the books have been closed for the 2009/2010 fiscal year.

BUDGET GUIDELINES

- The Budget shall support the beliefs, parameters, objectives, strategies and mission statement of the District.
- The Budget shall support the site-based program as stated in the board-approved plan documents.
- The Budget shall be developed using the "Position Control" concept.
 - With position control, a roster of specific full-time equivalent 'FTE' "slots" are established in the budget and assigned budget codes to determine what resource, department, location, and fund(s) will be paying for that position.
 - An employee cannot be hired and paid through payroll unless a valid, vacant position is available.
 - The recruitment and hiring only take place when a known position vacancy exists.
 - If the new employee costs more or less than the amount already in the budget for that position, the budget is revised accordingly.
- A Minimum General Fund Reserve for Economic Uncertainty shall be maintained in accordance with State Guidelines and District Policy. This reserve shall be maintained to ensure the long-term fiscal stability of the School. It is noted that the District maintains the State-minimum reserve for economic uncertainties plus an additional \$100,000 Local reserve. Beginning in 2010/2011, the State-minimum reserve has increased from \$58,000 to \$60,000.
- Unrestricted General Fund site and program year-end balances shall be carried forward.

- Restricted Fund and program year-end balances shall be carried forward in accordance with terms and conditions of the grantor.
- When a new goal, project, or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation resources required shall be identified.
- Carry forward appropriations from prior year shall be presented to the Governing Board for approval no later than the First Interim report date.

BUDGET ASSUMPTIONS

It is important to note that the annual budget is a planning document that translates educational policy into sound instructional programs through the allocations of financial resources. The budget assumptions used in the preparation of the budget are based upon the best information available to the District at this point in time. These budget assumptions are reviewed and updated on a regular basis. Separate assumptions are delineated for each key budget variable including:

- Enrollment and Student Demographics
- Average Daily Attendance
- Beginning Balance
- Revenue
- Expenditures
- Transfers
- Ending Balance
- Reserve(s)
- Debt
- Cash Flow

ENROLLMENT AND ADA HIGHLIGHTS

The majority of the District's funding is determined by student participation. There are several types of student participation numbers that are used. The major factors are **Enrollment** and **Average Daily Attendance (ADA)**. For the purpose of predicting enrollment and comparing historical enrollment data, the measurement data used is the California Basic Education Data Survey (CBEDS) Day, which occurs the first week in October. The table below shows enrollment history and future year projections. Actual CBEDS enrollment data is shown for all fiscal years through 2009/2010. The enrollment projections for the future years are based on the continuation of the current enrollment cohorts. All estimated enrollment is shown in *italics*.

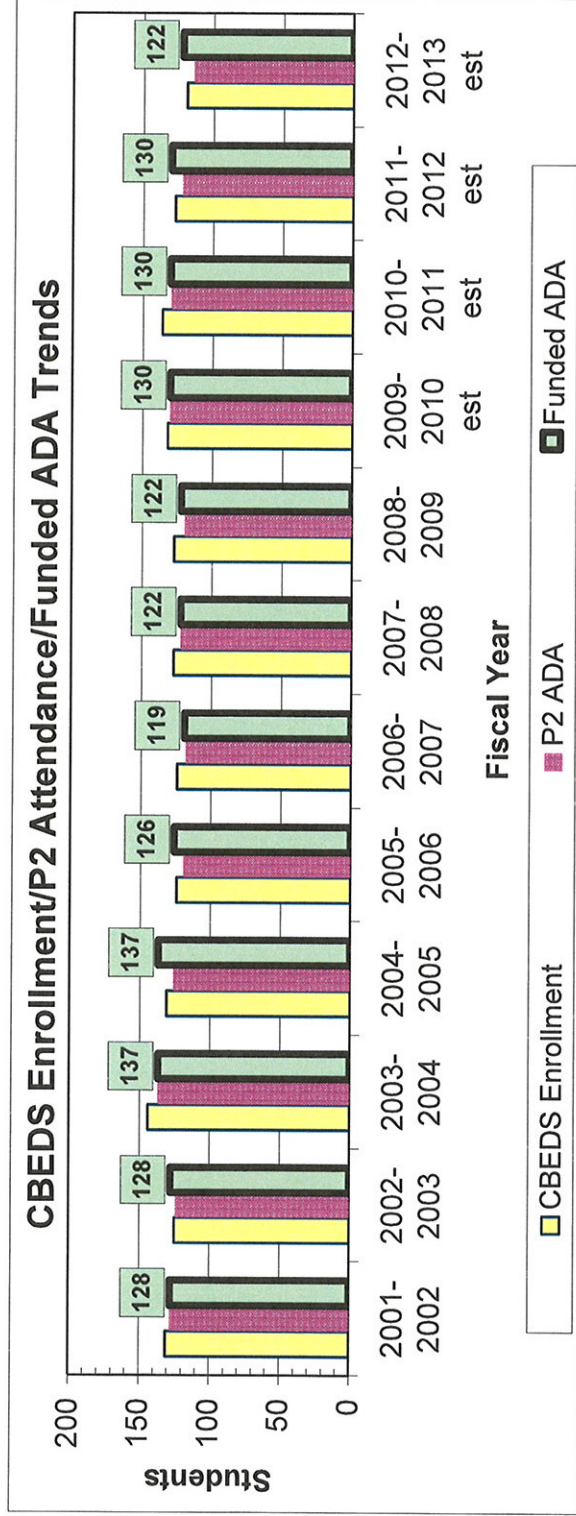
Fiscal Year	MU PU ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS										Total 4-8	8th	7th	6th	5th	4th	3rd	2nd	1st	K	Total K-3	Total Enr	Incr/(Decr) from PY	% Change
	K	1st	2nd	3rd	Total	4th	5th	6th	7th	8th														
1998-99 CBEDS	9	12	18	13	52	11	16	10	14	14	65	117	5	4.46%										
1999-00 CBEDS	13	8	10	19	50	10	9	17	9	17	62	112	-5	-4.27%										
2000-01 CBEDS	14	13	9	12	48	19	14	11	20	11	75	123	11	9.82%										
2001-02 CBEDS	14	10	14	15	53	11	22	16	13	16	78	131	8	6.50%										
2002-03 CBEDS	11	12	10	15	48	15	14	23	12	13	77	125	-6	-4.58%										
2003-04 CBEDS	17	13	16	15	61	14	16	14	26	13	83	144	19	15.20%										
2004-05 CBEDS	9	19	15	15	58	17	11	13	10	22	73	131	-13	-9.03%										
2005-06 CBEDS	13	12	13	17	55	14	18	12	15	10	69	124	-7	-5.34%										
2006-07 CBEDS	9	15	12	13	49	15	13	18	13	16	75	124	0	0.00%										
2007-08 CBEDS	17	10	15	13	55	14	16	16	17	9	72	127	3	2.42%										
2008-09 CBEDS	11	17	10	17	55	13	15	18	11	15	72	127	0	0.00%										
2009-10 CBEDS	10	12	17	13	52	19	13	19	20	9	80	132	5	3.94%										
2010-11 Est.	10	11	13	19	53	13	18	13	19	20	83	136	4	3.03%										
2011-12 Est.	11	10	11	13	45	19	13	18	13	19	82	127	-9	-6.62%										
2012-13 Est.	11	11	10	11	43	13	19	13	18	13	117	119	-8	-6.30%										
2009/10 4/30/10	11	13	19	13	56	18	13	19	20	10	80	136												

Although the October CBEDS is the first solid indicator of the District's enrollment for the year, the majority of funding is based on Average Daily Attendance (ADA). There are three reporting periods for ADA: P-1 which ends on December 31; P-2 which ends April 15; and Annual which ends June 30. The District's Revenue Limit is funded on the greater of the ADA as reported on the P-2 reporting period for the current fiscal year or the prior year's P-2 ADA. The chart on the following page shows comparisons of CBEDS enrollment, P-2 ADA, and Revenue Limit funded ADA. The information for fiscal years through 2009/2010 is based on actual data. The information for future fiscal years is based on the enrollment projections and historical trends for attendance percentages. All estimated information is displayed in *italics*.

Mupu Elementary School District
 CBEDS Enrollment/P2 Attendance/Funded ADA Trends

Fiscal Year	CBEDS Enrollment	P2 ADA	Funded ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Incr/(Decr) from Prior Year Funded ADA	Attendance Percentage (P2/CBEDS)
				#	%	#	%		
2001-2002	131	128	128	8	6.50%	12	10.34%	12	97.71%
2002-2003	125	124	128	-6	-4.58%	-4	-3.13%	0	99.20%
2003-2004	144	137	137	19	15.20%	13	10.48%	9	95.14%
2004-2005	131	126	137	-13	-9.03%	-11	-8.03%	0	96.18%
2005-2006	124	119	126	-7	-5.34%	-7	-5.56%	-11	95.97%
2006-2007	124	118	119	0	0.00%	-1	-0.84%	-7	95.16%
2007-2008	127	122	122	3	2.42%	4	3.39%	3	96.06%
2008-2009	127	120	122	0	0.00%	-2	-1.97%	0	94.17%
2009-2010 est	132	130	130	5	3.94%	11	8.96%	8	98.73%
2010-2011 est	136	130	130	4	3.03%	-1	-0.55%	0	95.30%
2011-2012 est	127	122	130	-5	-3.79%	-8	-6.45%	0	96.00%
2012-2013 est	119	114	122	-17	-12.50%	-15	-11.86%	-8	96.00%

2009/10: Adopted Budget 110ADA, 1st Interim 126 ADA, P1 129.09 ADA



BUDGET SUMMARY

2009/2010 Fund Summary

Listed below is a summary of all District Funds for the 2009/2010 Estimated Ending Budget. Please note: The Deferred Maintenance Fund includes the receipt of the second installment of the extreme hardship funds (\$218,825), the State allocation of \$4,085 and the District match of 4,085. The roofing project has been budgeted in 2009/2010 in the Deferred Maintenance Fund, although the District has not yet entered into a contract for the project.

Mupu Elementary School District							
2009/2010 ESTIMATED ENDING FUND SUMMARY							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General	\$ 1,194,831	\$ 1,023,801	\$ (227,240)	\$ (56,210)	\$ 455,040	\$ 398,830
140	Deferred Maintenance	3,000	299,107	227,240	(68,867)	242,363	173,496
250	Capital Facilities: Developer Fees	1,402	-	-	1,402	80	1,482
	Total All Funds	\$ 1,199,233	\$ 1,322,908	\$ -	\$ (123,675)	\$ 697,483	\$ 573,808

2010/2011 Fund Summary

Listed below is a summary of all District Funds for the 2010/2011 Adopted Budget.

Mupu Elementary School District							
2010/11 ADOPTED BUDGET FUND SUMMARY							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General	\$ 885,013	\$ 1,037,225	\$ -	\$ (152,212)	\$ 398,830	\$ 246,618
140	Deferred Maintenance	3,000	-	-	3,000	173,496	176,496
250	Capital Facilities: Developer Fees	-	-	-	-	1,482	1,482
	Total All Funds	\$ 888,013	\$ 1,037,225	\$ -	\$ (149,212)	\$ 573,808	\$ 424,596

DISTRICT FUND DESCRIPTIONS

General Fund

The General Fund (010) is used to account for the ordinary operations of a governmental unit. All transactions except those required by law to be in another fund are accounted for in this fund as follows:

General Fund Unrestricted is used to account for those projects and activities that are funded with unrestricted revenues.

General Fund Restricted is used to account for programs that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. The District administers these programs following the rules and guidelines handed down from federal, state, and local jurisdictions.

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds from specific revenue sources that (by law) are restricted to the financing of particular activities. The district operates the following Special Revenue Fund:

The **Deferred Maintenance Fund** (Fund 140) is used to account separately for state apportionments and the district's contribution for deferred maintenance purposes. Normally, the expenditures in this fund are for major repairs or replacements as approved by the State Allocation Board in a five-year plan. Also, to participate in the match with the state, the district normally must submit a five-year plan for approval by the Board of Trustees and the State Allocation Board, and must contribute ½ of 1% of the General Fund into the fund for the state to match (Education Code Sections §§39618-39619.5). However, as part of the flexibility provisions provided by the State for a five-year period ending June 30, 2013, the deferred maintenance funds may be used for "any educational purpose". However, it is prudent to continue to plan for deferred maintenance needs, and to set aside funds for repairs. In addition to the standard deferred maintenance state apportionment, the district is also scheduled to receive an annual allocation of \$218,825 in extreme hardship funding over a five year period (2008/09 through 2012/2013). However, payments for 2010/11 through 2012/13 will not be budgeted until the funding is released from the Office of Public School Construction.

Capital Project Funds

The Capital Project Funds are established to account for financial resources to be used for acquisition or construction of major capital facilities. The district operates the following Capital Project Funds:

The **Developer Fee Fund** (Fund 250) is used to account separately for moneys received from fees levied on developers as a condition of approving a residential/commercial development or additions to existing buildings (Government Code Sections §§65970-65981). Redevelopment Agency income is also deposited to these funds as per the agreement with the Santa Paula Redevelopment Agency. Developer fees are accounted for on a cash basis. Interest revenues earned from these funds are restricted to the fund (Government Code Section §66006). The expenditures for these funds are restricted for the purpose specified in the Government Code.

GENERAL FUND BUDGET DETAIL

2009/2010 Unrestricted General Fund Revenues

Listed below is a comparison of the budgeted revenues from the 2009/2010 Second Interim and the 2009/2010 Estimated Ending budget. The Comments column includes the budget assumptions which are based on the most current information available.

Mupu Elementary School District							
REVENUE DETAIL: UNRESTRICTED GENERAL FUND							
Object	Description	Comments (Revised Budget)	2009/10 Adopted Budget	2009/10 First Interim	2009/10 Second Interim	2009/10 Estimated Actuals	Est Act vs. 2nd Int Change Amount %
			(ADA) of 130.32				
	Revenues Based on Enrollment						
	Revenue Limit- Current Year		\$602,407	\$633,301	\$631,581	\$653,105	\$21,524 3.41%
80XX	Revenue Limit- Current Year	130 ADA @ \$4,982.07 (4.25% COLA/\$250 less 18.355% deficit)					
8010	Revenue Limit- Current Year	Revenue Limit reduction of \$252.83/ADA based on 2008/09 funded ADA (net funded of \$4,729.24)	\$ -	\$ (30,726)	\$ (30,726)	\$ -	0.00%
8019	Prior Year Adjustment						
	Total Revenue Limit Sources		\$602,407	\$602,575	\$600,855	\$622,379	\$21,524 3.58%
	Federal Sources						
8290	M/AA	Budgeted as received	\$ -	\$ -	\$ 11,014	\$ 15,382	\$ 4,368 39.66%
	Total Federal Sources		\$ -	\$ -	\$ 11,014	\$ 15,382	\$ 4,368 39.66%
	Other State Revenue						
8311	Supplemental Instruction	Transferred to 8590	\$ 12,790	\$ -	\$ -	\$ -	\$ - 0.00%
8434	Class Size Reduction	34 enr @ \$1,071.13 @\$535, Prior year one-time \$1,071	\$ 42,835	\$ 48,724	\$ 49,795	\$ 49,795	\$ - 0.00%
8560	Unrestricted Lottery	130 ADA x 1.04446 x \$111, - \$17 prior year	\$ 12,352	\$ 14,918	\$ 14,459	\$ 15,092	\$ 633 4.38%
8590	Other State	Prior Year One-Time Audit Adj			\$ 9,001	\$ 9,001	\$ - 0.00%
8590	Other State Revenue: Tier III	Prior Year One-Time Audit Adj			\$ 14,796	\$ 14,796	\$ - 0.00%
8590	Other State Revenue: Tier III	\$218,825 One-time-Deferred Maint	\$ -	\$ -	\$218,825	\$ 218,825	\$ - 0.00%
8590	Other State Revenue: Tier III	\$30,098 Tier III Categoricals, \$4,085 Def. Maint. Ongoing	\$ 44,392	\$ 44,998	\$ 41,869	\$ 34,183	\$ (7,686) -18.36%
8590	Other State Revenue: Misc	\$12,790 hourly programs, \$500 oral health, \$243 Star testing	\$ 743	\$ 13,533	\$ 13,533	\$ 13,533	\$ - 0.00%
	Total Other State Revenue		\$113,112	\$122,173	\$362,278	\$355,225	\$ (7,053) -1.95%
	Other Local Revenue						
8660	Interest	2% Interest	\$ 14,000	\$ 14,000	\$ 11,000	\$ 8,000	\$ (3,000) -27.27%
8699	Other Local Revenue	\$1,909 one-time VCSSFA dividend, \$833 misc	\$ -	\$ 373	\$ 833	\$ 2,742	\$ 1,909 229.17%
8782	Direct Services	121.53 x \$60	\$ 7,292	\$ 7,292	\$ 7,292	\$ 7,292	\$ - 0.00%
	Total Other Local Revenue		\$ 21,292	\$ 21,665	\$ 19,125	\$ 18,034	\$ (1,091) -5.70%
	TOTAL REVENUES		\$736,811	\$746,413	\$993,272	\$1,011,020	\$17,748 1.79%

2009/2010 Unrestricted General Fund Expenditures

Listed below is a table showing the comparison of the budgeted expenditures from the 2009/2010 Second Interim and the 2009/2010 Estimated Ending Budget for the Unrestricted General Fund. The Comments column includes the budget assumptions.

Mupu Elementary School District								
EXPENDITURE DETAIL: UNRESTRICTED GENERAL FUND								
Object	Description	Comments (Revised Budget)	2009/10 Adopted Budget	2009/10 First Interim	2009/10 Second Interim	2009/10 Estimated Actuals	Est Act vs. 2nd Int Change Amount	%
	Certificated Salaries							
1100	Teachers	Classroom Teachers 5.4 FTE	\$ 334,407	\$ 330,056	\$ 330,056	\$ 330,056	\$ -	0.00%
1110	Substitutes	6 x 8 days @ \$110	4,620	4,620	5,720	5,720	-	0.00%
1130	Stipends	7 Teachers @ \$1,050 - One-Time	4,200	7,350	7,350	7,350	-	0.00%
1300	Administration	Superintendent/Principal 0.75 FTE	68,568	68,568	68,568	68,568	-	0.00%
	Total Certificated Salaries		\$ 411,795	\$ 410,594	\$ 411,694	\$ 411,694	\$ -	0.00%
	Classified Salaries							
2100	Instructional Aides		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2200	Support	Custodian 1.0 FTE	35,640	35,640	35,640	35,640	-	0.00%
2400	Clerical and Office	Secretary 0.7875 FTE	28,036	31,231	31,231	31,231	-	0.00%
2900	Other Classified	Noon Duty Aides 0.3042 FTE, \$350 yearbook stipend	6,392	5,845	5,845	5,845	-	0.00%
	Total Classified Salaries		\$ 70,068	\$ 72,716	\$ 72,716	\$ 72,716	\$ -	0.00%
	Benefits							
3100	STRS (Retirement)	8.250%	\$ 33,984	\$ 33,885	\$ 33,978	\$ 33,978	\$ -	0.00%
3200	PERS (Retirement)	9.709%	6,765	7,025	7,025	7,025	-	0.00%
3300	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	11,349	11,542	11,560	11,560	-	0.00%
3400	Health and Welfare	\$8,203.80 annual District cap	51,987	50,231	50,231	50,231	-	0.00%
3500	State Unemployment Insurance	0.300%	1,460	1,466	1,472	1,472	-	0.00%
3600	Workers' Compensation	2.150%	12,520	12,560	12,591	12,591	-	0.00%
3800	PERS Reduction	3.311%	1,852	1,900	1,891	1,884	(7)	-0.37%
	Total Benefits		\$ 119,917	\$ 118,609	\$ 118,748	\$ 118,741	\$ (7)	-0.01%
	Books and Supplies							
4100	Textbooks	Science Adoption one-time	\$ 18,000	\$ 20,600	\$ 20,513	\$ 20,513	\$ -	0.00%
4200	Other Books		-	-	-	-	-	0.00%
4300	Materials and Supplies	Office 115 @ \$15	1,725	1,725	1,725	1,675	(50)	-2.90%
4300	Materials and Supplies	Health Supplies 115 @ \$1.50	173	173	173	173	-	0.00%
4300	Materials and Supplies	General Admin Forms	100	100	100	100	-	0.00%
4300	Materials and Supplies	Maintenance Supplies 115 @ \$28	3,220	3,220	3,220	3,220	-	0.00%
4300	Materials and Supplies	Instructional 115 @ \$30	3,450	3,450	3,450	3,450	-	0.00%
4300	Materials and Supplies	Unrestricted Lottery: Instructional Misc.	-	270	264	264	-	0.00%
4300	Materials and Supplies	Instruction, Cat Flexibility	-	-	87	87	-	0.00%
4400	Noncapitalized Equipment	Printer (One-Time)	-	5,044	5,044	5,044	-	0.00%
	Total Books and Supplies		\$ 26,668	\$ 34,582	\$ 34,576	\$ 34,526	\$ (50)	-0.14%

Mupu Elementary School District

EXPENDITURE DETAIL: UNRESTRICTED GENERAL FUND

Object	Description	Comments (Revised Budget)	2009/10 Adopted Budget	2009/10 First Interim	2009/10 Second Interim	2009/10 Estimated Actuals	Est Act vs. 2nd Int Change Amount	%
	Total Travel and Conference		\$ 1,800	\$ 2,450	\$ 2,450	\$ 2,450	\$ -	0.00%
5300	Dues and Memberships	\$966 CSBA, \$180 VCSBA	\$ 1,245	\$ 1,245	\$ 1,146	\$ 1,146	\$ -	0.00%
	Total Dues and Memberships		\$ 1,245	\$ 1,245	\$ 1,146	\$ 1,146	\$ -	0.00%
5450	Other Insurance	\$3,578 Liability, \$1,210 Property	\$ 5,668	\$ 4,788	\$ 4,788	\$ 4,788	\$ -	0.00%
	Total Insurance		\$ 5,668	\$ 4,788	\$ 4,788	\$ 4,788	\$ -	0.00%
5501	Utilities	Gas	\$ 918	\$ 918	\$ 918	\$ 918	\$ -	0.00%
5502	Utilities	Electric	12,240	12,240	12,240	12,240	\$ -	0.00%
5503	Utilities	Water	3,468	3,510	3,510	3,510	\$ -	0.00%
5504	Utilities	Rubbish	796	796	796	796	\$ -	0.00%
	Total Utilities		\$ 17,422	\$ 17,464	\$ 17,464	\$ 17,464	\$ -	0.00%
5600	Lease		\$ 4,375	\$ 4,375	\$ 4,375	\$ 4,375	\$ -	0.00%
5600	Repairs	Maintenance (\$500 Carpet cleaning, \$121 Fire Ext., \$1,900 misc. repairs)	\$ 2,521	\$ 2,521	\$ 2,521	\$ 2,521	\$ -	0.00%
5600	Repairs	Office	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
	Total Leases, Rentals and Repairs		\$ 7,896	\$ 7,896	\$ 7,896	\$ 7,896	\$ -	0.00%
5800	Professional Services	\$100 copies, \$400 student hand book, \$748 courier	\$ 1,448	\$ 1,448	\$ 1,448	\$ 1,248	\$ (200)	-13.81%
5800	Professional Services	Health Services	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%
5800	Professional Services	Board \$1,805 Gamut, \$175 Elections	\$ 1,980	\$ 1,980	\$ 1,980	\$ 1,980	\$ -	0.00%
5800	Professional Services	General Admin \$200 Public Hearing, \$320 Courier	\$ 520	\$ 520	\$ 520	\$ 520	\$ -	0.00%
5800	Professional Services	Maintenance (Asbestos testing)	\$ 150	\$ 150	\$ 150	\$ 350	\$ 200	133.33%
5800	Professional Services	Security (Bay Alarm)	\$ 1,572	\$ 1,572	\$ 1,572	\$ 1,572	\$ -	0.00%
5800	Professional Services	Instruction	\$ -	\$ -	\$ 99	\$ 99	\$ 99	0.00%
5800	Professional Services	Pupil Services Pres Star ID	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
5800	Professional Services	Gen Admin Medical Billing Tech.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
5800	Professional Services	Gen Admin E-Rate services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
5800	Professional Services	Office Alert Now	\$ -	\$ 375	\$ 375	\$ 375	\$ 375	0.00%
5800	Professional Services	Technology: \$2,290 Data Director, \$2,075 Success maker, \$2,914 VCOE (web filtering, Escape)	\$ 8,619	\$ 8,567	\$ 7,279	\$ 7,279	\$ -	0.00%
5800	Professional Services	Mandated Cost Services	\$ 3,050	\$ 3,050	\$ 4,321	\$ 4,321	\$ 1,271	41.67%
5801	Professional Services	Audit	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,587	\$ (213)	-1.81%
5803	Professional Services	BSA Services	\$ 31,080	\$ 31,080	\$ 31,080	\$ 31,080	\$ -	0.00%
5804	Professional Services	Employment fees (EdJoin, Fingerprinting)	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
5899	Professional Services	Legal	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
	Total Professional Services		\$ 66,069	\$ 66,392	\$ 66,474	\$ 66,261	\$ (213)	-0.32%
5901	Communications	Phone	\$ 5,396	\$ 5,396	\$ 5,396	\$ 5,396	\$ -	0.00%
5902	Communications	Internet Frame Relay	\$ 5,141	\$ 5,141	\$ 5,141	\$ 5,141	\$ -	0.00%
5902	Communications	Internet (Unrest. Lottery) Web	\$ 3,204	\$ 3,256	\$ 3,256	\$ 3,256	\$ -	0.00%
5903	Communications	Postage	\$ 696	\$ 696	\$ 796	\$ 846	\$ 50	6.28%
	Total Communications		\$ 14,437	\$ 14,489	\$ 14,589	\$ 14,639	\$ 50	0.34%
	Total Other Services and Operating		\$ 114,537	\$ 114,724	\$ 114,807	\$ 114,644	\$ (163)	-0.14%
6200	Capital Outlay	Building Improvements	\$ 1,800	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay		\$ 1,800	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Outgo		\$ -	\$ 1,801	\$ 1,801	\$ 1,801	\$ -	0.00%
7439	Debt-Principal	OPSC Relocation purchase (payment 3 of 5)	\$ -	\$ (3,117)	\$ (3,214)	\$ (3,365)	\$ (151)	4.70%
7300	Indirect/Direct Costs	1.64% indirect cost rate	\$ (3,117)	\$ (2,480)	\$ (1,413)	\$ (1,564)	\$ (151)	10.59%
	Total Other Outgo		\$ 741,668	\$ 748,745	\$ 751,128	\$ 750,757	\$ (371)	-0.05%
	TOTAL EXPENDITURES							

General Fund Unrestricted Expenditures: Actuals Through May 25, 2010

Listed below is a table showing the actual expenditures and encumbrances through May 25, 2010. Also shown are the percentages of the budget expended and encumbered to date, as well as the percentage of the budget remaining.

Mupu Elementary School District										
ACTUAL EXPENDITURES TO DATE: UNRESTRICTED GENERAL FUND										
Object	Description	Revised Budget Actuals	Actual Encumbrances as of 5/25/10	Actual Expenditures as of 5/25/10	Total Enc/Exp as of 5/25/10	% Enc. To Date	% Exp. To Date	Balance Remaining Amount	Balance Remaining %	
	Certificated Salaries									
1000	Certificated Salaries	\$ 411,694	\$ -	\$ 371,799	\$ 371,799	0.00%	90.31%	\$ 39,895	9.69%	
2000	Classified Salaries	72,716	-	63,099	63,099	0.00%	86.77%	9,617	13.23%	
3000	Employee Benefits	118,741	-	106,759	106,759	0.00%	89.91%	11,982	10.09%	
4100	Textbooks	20,513	-	18,389	18,389	0.00%	89.64%	2,124	10.36%	
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%	
4300	Materials and Supplies	8,969	733	7,023	7,756	8.18%	78.30%	1,213	13.52%	
4400	Noncapitalized Equipment	5,044	-	5,005	5,005	0.00%	99.23%	39	0.77%	
5200	Travel and Conference	2,450	179	834	1,013	7.31%	34.04%	1,437	58.65%	
5300	Memberships and Dues	1,146	-	1,020	1,020	0.00%	89.01%	126	10.99%	
5400	Insurance	4,788	-	4,788	4,788	0.00%	100.01%	(0)	-0.01%	
5500	Utilities	17,464	3,629	13,832	17,461	20.78%	79.20%	3	0.02%	
5600	Rentals, Leases, and Repairs	7,896	334	5,356	2,148	4.23%	67.84%	2,205	27.93%	
5800	Professional Services	66,261	4,315	56,012	31,227	6.51%	84.53%	5,934	8.96%	
5900	Communications	14,639	5,805	8,134	13,938	39.65%	55.56%	701	4.79%	
6000	Capital Outlay	-	-	-	-	0.00%	0.00%	-	0.00%	
7000	Other Outgo	(1,564)	1	1,800	1,801	-0.06%	-115.09%	(3,365)	215.15%	
	TOTAL EXPENDITURES	\$ 750,757	\$ 14,996	\$ 663,850	\$ 646,205	2.00%	88.42%	\$ 71,911	9.58%	

2009/2010 General Fund Unrestricted Other Sources/ (Uses)

Listed in the table below are comparisons of the budgeted Other Sources and Uses from the 2009/2010 Second Interim and the Estimated Ending Budget for the Unrestricted General Fund.

Mupu Elementary School District									
OTHER FINANCING SOURCES (USES) DETAIL: UNRESTRICTED GENERAL FUND									
Object	Description	Comments (Revised Budget)	2009/10 Adopted Budget	2009/10 First Interim	2009/10 Second Interim	2009/10 Estimated Actuals	Est Act vs. 2nd Int Change Amount	%	
	Transfers In								
8900-8929	Transfers In		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	Total Transfers In		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	Transfers Out								
7615	Deferred Maintenance	\$4,330 State Alloc., \$4,330 District Match	\$ (8,170)	\$ (8,170)	\$ (8,660)	\$ (8,660)	\$ -	0.00%	
7619	Other Authorized Interfund Tsf	\$218,580 State Alloc. Def Maint							
	Total Transfers Out		\$ (8,170)	\$ (8,170)	\$ (218,580)	\$ (227,240)	\$ -	0.00%	
	Contributions								
8980	R3010 Title I				\$ (1,999)	\$ -	\$ 1,999	-100.00%	
8980	R3310 Special Ed-Federal		\$ (4,541)	\$ (1,509)			\$ -	0.00%	
8980	R4035 Title II			(744)	(909)	(909)		0.00%	
8980	R5810 REAP		(7,858)	-	-	-		0.00%	
8980	R6020 CSIS			-	(301)	(301)		0.00%	
8980	R6500 Special Ed-State		(60,387)	(88,671)	(70,644)	(86,322)	(15,678)	22.19%	
8980	R7090 EIA		(733)	-	(3,192)	(3,192)		0.00%	
8980	R9531 Food Services		(7,313)	(7,066)	(7,066)	(7,666)	(600)	8.49%	
	Total Contributions		\$ (80,832)	\$ (97,990)	\$ (84,111)	\$ (98,390)	\$ (14,279)	16.98%	
	TOTAL OTHER FINANCING SOURCES (USES)		\$ (89,002)	\$ (106,160)	\$ (311,351)	\$ (325,630)	\$ (14,279)	4.59%	

2009/2010 General Fund Ending Fund Balance

Listed below are comparisons of the budgeted ending fund balance from the 2009/2010 Second Interim and the Estimated Ending Budget for the General Fund.

Mupu Elementary School District							
ENDING FUND BALANCE: GENERAL FUND							
Object	Description	2009/10 Adopted Budget	2009/2010 First Interim	2009/10 Second Interim	2009/10 Estimated Actuals	Est Act vs. 2nd Int Change Amount	%
UNRESTRICTED ENDING FUND BALANCE							
8010-8799	Revenues	\$ 736,811	\$ 746,413	\$ 993,272	\$ 1,011,020	\$ 17,748	1.79%
1000-7399	Expenditures	741,668	748,745	751,128	750,757	(371)	-0.05%
7600&8900	Other Sources (Uses)	(89,002)	(106,160)	(311,351)	(325,630)	(14,279)	4.59%
	NET INCREASE/(DECREASE)	\$ (93,859)	\$(108,492)	\$(69,207)	\$(65,367)	\$ 3,840	-5.55%
9791	Beginning Balance	395,912	441,993	418,196	418,196	-	0.00%
	UNRESTRICTED ENDING FUND BALANCE	\$ 302,053	\$ 333,501	\$ 348,989	\$ 352,829	\$ 3,840	1.10%
UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE							
9711	Revolving Cash	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ -	0.00%
9770	Economic Uncertainties	58,000	58,000	62,354	58,000	(4,354)	-6.98%
9780	Local Reserve Economic Uncertainties.	50,000	50,000	50,000	50,000	-	0.00%
9780	Catastrophic Reserve	50,000	50,000	50,000	50,000	-	0.00%
9780	Mandated Costs	10,269	10,269	10,269	9,718	(551)	-5.37%
9780	M/AA	54,488	54,591	65,605	69,973	4,368	6.66%
9780	Lottery	12,103	18,597	18,425	19,058	633	3.44%
9780	E-Rate	14	15	-	-	-	0.00%
9780	Tier III	49,594	86,287	81,646	73,960	(7,686)	-9.41%
9790	Undesignated	16,575	4,732	9,680	21,110	11,430	118.08%
	UNRESTRICTED ENDING FUND BALANCE	\$ 302,053	\$ 333,501	\$ 348,989	\$ 352,829	\$ 3,840	1.10%
RESTRICTED ENDING FUND BALANCE							
8010-8799	Revenues	\$ 155,096	\$ 183,896	\$ 189,921	\$ 183,811	\$ (6,110)	-3.22%
1000-7399	Expenditures	236,433	286,809	268,707	273,044	4,337	1.61%
7600&8900	Other Sources (Uses)	80,832	97,990	84,111	98,390	14,279	16.98%
	NET INCREASE/(DECREASE)	\$ (505)	\$(4,923)	\$ 5,325	\$ 9,157	\$ 3,832	71.96%
9791	Beginning Balance	31,659	47,092	36,844	36,844	-	0.00%
	RESTRICTED ENDING FUND BALANCE	\$ 31,154	\$ 42,169	\$ 42,169	\$ 46,001	\$ 3,832	9.09%
RESTRICTED COMPONENTS OF ENDING FUND BALANCE							
9740	R3200 SF5F	\$ 31,154	\$ 42,169	\$ 42,169	\$ 42,169	\$ -	0.00%
9740	R6286 ELAP	\$ -	\$ -	\$ -	\$ 837	\$ 837	New
9740	R6300 Lottery	\$ -	\$ -	\$ -	\$ 2,995	\$ 2,995	New
	RESTRICTED ENDING FUND BALANCE	\$ 31,154	\$ 42,169	\$ 42,169	\$ 46,001	\$ 3,832	9.09%
	TOTAL GENERAL FUND ENDING FUND BAL.	\$ 333,207	\$ 375,670	\$ 391,158	\$ 398,830	\$ 3,840	0.98%

2009/2010 Restricted General Fund

A summary of the projected revenues and expenditures for each categorical program is listed in the following table.

Mupu Elementary School District 2009/2010 Restricted Programs as of 5/20/10													
Resource Deferred/Fund Balance Code Description	Federal												
	3010 D	3200 F	3310 D	3313 D	3315 D	3320 D	4035 D	4045 D	4203 D	5810 D	Total	Federal	
Title I	SFSF	Spec Ed	Spec Ed ARRA	Spec Ed Preschool	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title II Tech	Title III LEP	REAP			
REVENUES:													
Current Year Allocation													
Deferred Revenue from 08/09	-		\$ 22,094	\$ 18,520	\$ 412	\$ 845	\$ 4,569	\$ 83	\$ 2,421	\$ 21,466	\$ 70,410		
Prior Year Carryover/Adjustments	94	(284)	4,607				3,570		1,322	12,230	8,177		
Interest/Fees							957				14,319		
Revenue to be Deferred 10/11		1,032		120						(3,343)	1,152		
TOTAL REVENUES	\$ 94	\$ 1,032	\$ 21,810	\$ 23,247	\$ 412	\$ 845	\$ 9,096	\$ 83	\$ 3,743	\$ 30,353	\$ 90,715		
EXPENDITURES:													
Indirect Cost Rate	1.64%	1.64%	1.64%	1.64%	1.64%	1.64%	1.64%	1.64%	0.00%	1.64%			
Certificated FTE			0.69				0.10			0.25	0.35		
Certificated Salaries	\$ -	\$ -	\$ -	\$ 1,000			\$ 7,830	\$ -	\$ -	\$ 22,857	\$ 31,687		
Classified Salaries	-	-	17,385				1,813				17,385		
Employee Benefits	-	-	3,526	127						4,894	10,360		
Books and Supplies, Exc. Undesig	94			1,280					400	2,000	3,774		
Supplies Undesignated (4319)	-		584					47	1,268		1,899		
Non Capitalized Equipment													
Services					405	831	200	35	2,075	112	3,658		
Equipment (not subject to indirect)													
Other Outgo (not subject to indirect)		1,032		20,819							21,851		
Indirect Cost (Calculated)	2	-	353	39	7	14	161	1	-	490	1,067		
*Indirect Cost ADJ	(2)	692	(38)	(18)			1				635		
TOTAL EXPENDITURES	\$ 94	\$ 1,724	\$ 21,810	\$ 23,247	\$ 412	\$ 845	\$ 10,005	\$ 83	\$ 3,743	\$ 30,353	\$ 92,316		
OTHER SOURCES/(USES)													
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ 909		
TOTAL SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ 909		
NET INCREASE/(DECREASE) IN													
FUND BALANCE	\$ -	\$ (692)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (692)		
BEGINNING BALANCE	\$ -	\$ 42,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,861		
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ENDING FUND BALANCE	\$ -	\$ 42,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,169		

Mupu Elementary School District 2009/2010 Restricted Programs as of 5/20/10													
Resource Deferred/Fund Balance Code Description	State					Local					Grand Total		
	6020 D	6286 F	6300 F	6500 F	7090 F	Total	9002 D	9079 F	9111 F	9531 F		Total	Restricted General Fund
	CSIS	ELAP	Lottery	Spec Ed	EIA	State	Safety Credits	Donations	Spec ED Mandate	Food Service	Local		
REVENUES:													
Current Year Allocation	\$ 2,250	\$ 837	\$ 1,974	\$ 48,675	\$ 9,941	\$ 63,677	\$ 1,019	\$ 1,953	\$ 497	\$ 12,393	\$ 15,862	\$ 149,949	
Deferred Revenue from 08/09	2,721					2,721	4,426				4,426	15,324	
Prior Year Carryover/Adjustments	-	1,141	326	9,107	(62)	10,512	-	-	-	-	-	24,831	
Interest/Fees												1,152	
Revenue to be Deferred 10/11							(4,102)				(4,102)	(7,445)	
TOTAL REVENUES	\$ 4,971	\$ 1,978	\$ 2,300	\$ 57,782	\$ 9,879	\$ 76,910	\$ 1,343	\$ 1,953	\$ 497	\$ 12,393	\$ 16,186	\$ 183,911	
EXPENDITURES:													
Indirect Cost Rate	0.00%	1.64%	0.00%	1.64%	3.00%		0.00%	0.00%	0.00%	0.00%			
Certificated FTE	0.00	0.00	0.00	0.50	0.00	0.50					0.00	0.85	
Classified FTE	0.00	0.00	0.00	0.00	0.58	0.58				0.37	0.37	1.64	
Certificated Salaries	\$ 1,700	\$ -	\$ -	\$ 30,647	\$ -	\$ 32,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,034	
Classified Salaries	1,700	-	-	7,964	10,398	12,098	-	-	-	7,872	7,872	37,355	
Employee Benefits	622	-	-	198	2,462	11,048	-	-	-	1,870	1,870	23,278	
Books and Supplies, Exc. Undesig						198		2,000		2,400	4,400	8,372	
Supplies Undesignated (4319)	-	-	-	-	-	-	(7)	1,226	-	-	1,219	3,118	
Non Capitalized Equipment								2,065			2,065	2,065	
Services	1,250	-	-	49,123	-	50,373	1,350	-	-	7,917	9,267	63,298	
Equipment (not subject to indirect)												-	
Other Outgo (not subject to indirect)												68,159	
Indirect Cost (Calculated)												2,892	
*Indirect Cost ADJ												473	
TOTAL EXPENDITURES	\$ 5,272	\$ -	\$ 198	\$ 135,494	\$ 13,071	\$ 154,035	\$ 1,343	\$ 5,291	\$ -	\$ 20,059	\$ 26,693	\$ 273,044	
OTHER SOURCES(USES)													
Contributions	\$ 301	\$ -	\$ -	\$ 86,819	\$ 3,192	\$ 90,312	\$ -	\$ -	\$ (497)	\$ 7,666	\$ 7,169	\$ 98,390	
TOTAL SOURCES(USES)	\$ 301	\$ -	\$ -	\$ 86,819	\$ 3,192	\$ 90,312	\$ -	\$ -	\$ (497)	\$ 7,666	\$ 7,169	\$ 98,390	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ 1,978	\$ 2,102	\$ 9,107	\$ -	\$ 13,187	\$ -	\$ (3,338)	\$ -	\$ -	\$ (3,338)	\$ 9,157	
BEGINNING BALANCE	\$ -	\$ -	\$ 893	\$ -	\$ -	\$ 893	\$ -	\$ 3,338	\$ -	\$ -	\$ 3,338	\$ 47,092	
Audit Adj - Beg Bal	\$ -	\$ (1,141)	\$ -	\$ (9,107)	\$ -	\$ (10,248)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,248)	
ENDING FUND BALANCE	\$ -	\$ 837	\$ 2,995	\$ -	\$ -	\$ 3,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,001	

2010/2011 Unrestricted General Fund Revenues

Listed below are the funding assumptions used in the 2010/2011 Adopted Budget. The funding is based on the Governor's May 2010 revised budget proposal.

Mupu Elementary School District						
REVENUE DETAIL: UNRESTRICTED GENERAL FUND						
Object	Description	Comments (Revised Budget)	2009/10 Estimated Actuals	2010/11 Adopted Budget	10/11 vs. 09/10 Change Amount	%
	Revenues Based on Enrollment of 136 and Average Daily Attendance (ADA) of 130.32					
	Revenue Limit Sources					
80XX	Revenue Limit- Prior Year	130 ADA @ \$4,982.07 (4.25% COLA/\$250 less 18.355% deficit)	\$ 653,105	\$ 653,105	\$ -	0.00%
80XX	Revenue Limit- Current Year	Revenue Limit reduction of \$252.83/ADA based on 2008/09 funded ADA (net funded of \$4,729.24)	\$ (30,726)	\$ -	\$ 30,726	-100.00%
80XX	Revenue Limit- Current Year	Revenue Limit reduction of 3.85% of undeficit		\$ (30,538)	\$ (30,538)	New
80XX	Revenue Limit- Current Year	Revenue Limit (\$6,078.11) = \$234/ADA		\$ (2,554)	\$ (2,554)	New
80XX	Revenue Limit- Current Year	Revenue Limit reduction of -.39% COLA (\$20/ADA deficated)		\$ 1,339	\$ 1,339	New
8019	Prior Year Adjustment	Misc Adj (Unemployment)				0.00%
	Total Revenue Limit Sources		\$ 622,379	\$ 621,352	\$ (1,027)	-0.17%
	Federal Sources					
8290	MAA	Budgeted as received	\$ 15,382	\$ -	\$ (15,382)	-100.00%
	Total Federal Sources		\$ 15,382	\$ -	\$ (15,382)	-100.00%
	Other State Revenue					
8434	Class Size Reduction	34 enr @ \$1,067.19 @\$533	\$ 49,795	\$ 46,405	\$ (3,390)	-6.81%
8560	Unrestricted Lottery	130 ADA x 1.04446 x \$111	\$ 15,092	\$ 15,072	\$ (20)	-0.13%
8590	Other State	Prior Year One-Time Audit Adj	\$ 9,001		\$ (9,001)	-100.00%
8590	Other State Revenue: Tier III	Prior Year One-Time Audit Adj	\$ 14,796		\$ (14,796)	-100.00%
8590	Other State Revenue: Tier III	\$218,825 One-time-Deferred Maint	\$ 218,825		\$ (218,825)	-100.00%
8590	Other State Revenue: Tier III	\$32,482 Tier III Categoricals, \$4,313 Def. Maint. Ongoing (inc. -.39% COLA)	\$ 34,183	\$ 36,795	\$ 2,612	7.64%
8590	Other State Revenue: Misc	\$12,740 hourly programs (inc -.39% COLA), \$500 oral health, \$243 Star testing	\$ 13,533	\$ 13,483	\$ (50)	-0.37%
	Total Other State Revenue		\$ 355,225	\$ 111,755	\$ (243,470)	-68.54%
	Other Local Revenue					
8660	Interest	2% Interest	\$ 8,000	\$ 8,000	\$ -	0.00%
8699	Other Local Revenue	Miscellaneous	\$ 2,742	\$ -	\$ (2,742)	-100.00%
8782	Direct Services	121.53 x \$60	\$ 7,292	\$ 7,292	\$ -	0.00%
	Total Other Local Revenue		\$ 18,034	\$ 15,292	\$ (2,742)	-15.20%
	TOTAL REVENUES		\$ 1,011,020	\$ 748,399	\$ (262,621)	-25.98%

2010/2011 Unrestricted General Fund Expenditures

Listed below are comparisons of the budgeted expenditures from the 2009/2010 Estimated Ending and the 2010/2011 Adopted Budget for the Unrestricted General Fund. All prior year one-time costs have been removed from the budget. The Comments column includes the budget assumptions.

Mupu Elementary School District						
EXPENDITURE DETAIL: UNRESTRICTED GENERAL FUND						
Object	Description	Comments (Revised Budget)	2009/10 Estimated Actuals	2010/11 Adopted Budget	10/11 vs. 09/10 Change Amount	%
	Certificated Salaries					
1100	Teachers	Classroom Teachers 5.4 FTE	\$ 330,056	\$ 334,288	\$ 4,232	1.28%
1110	Substitutes	6 x 8 days @ \$110	5,720	5,720	-	0.00%
1130	Stipends	Transferred Staff Dev. Stipends to SFSF	7,350	-	(7,350)	-100.00%
1300	Administration	Superintendent/Principal 0.75 FTE (inc. \$2,500 one-time stipend)	68,568	71,066	2,498	3.64%
	Total Certificated Salaries		\$ 411,694	\$ 411,074	\$ (620)	-0.15%
	Classified Salaries					
2100	Instructional Aides		\$ -	\$ -	\$ -	0.00%
2200	Support	Custodian 1.0 FTE (inc. \$1,000 one-time stipend)	35,640	36,640	1,000	2.81%
2400	Clerical and Office	Secretary 0.7875 FTE	31,231	29,634	(1,597)	-5.11%
2900	Other Classified	Noon Duty Aides 0.25 FTE, (Transferred \$350 yearbook stipend and .065 fte noon duty to SFSF)	5,845	4,877	(968)	-16.56%
	Total Classified Salaries		\$ 72,716	\$ 71,151	\$ (1,565)	-2.15%
	Benefits					
3100	STRS (Retirement)	8.250%	\$ 33,978	\$ 33,923	\$ (55)	-0.16%
3200	PERS (Retirement)	10.200%	7,025	7,260	235	3.35%
3300	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	11,560	11,421	(139)	-1.20%
3400	Health and Welfare	\$8,203.80 annual District cap	50,231	50,345	114	0.23%
3500	State Unemployment Insurance	0.720%	1,472	3,484	2,012	136.68%
3600	Workers' Compensation	2.150%	12,591	12,525	(66)	-0.52%
3800	PERS Reduction	2.820%	1,884	1,478	(406)	-21.55%
	Total Benefits		\$ 118,741	\$ 120,436	\$ 1,695	1.43%

Mupu Elementary School District						
EXPENDITURE DETAIL: UNRESTRICTED GENERAL FUND						
Object	Description	Comments (Revised Budget)	2009/10 Estimated Actuals	2010/11 Adopted Budget	10/11 Change Amount	10/11 vs. 09/10 %
	Books and Supplies					
4100	Textbooks	Text Books One-time	\$ 20,513	\$ 13,000	\$ (7,513)	-36.63%
4200	Other Books		-	-	-	0.00%
4300	Materials and Supplies	Office 136 @ \$13	1,675	1,768	93	5.55%
4300	Materials and Supplies	Health Supplies 136 @ \$1	173	136	(37)	-21.39%
4300	Materials and Supplies	General Admin Forms	100	100	-	0.00%
4300	Materials and Supplies	Maintenance Supplies 136 @ \$25	3,220	3,400	180	5.59%
4300	Materials and Supplies	Instructional 136 @ \$27	3,450	3,672	222	6.43%
4300	Materials and Supplies	Remove prior year one-time	264	-	(264)	-100.00%
4300	Materials and Supplies	Remove prior year one-time	87	-	(87)	-100.00%
4400	Noncapitalized Equipment	Remove prior year one-time	5,044	-	(5,044)	-100.00%
	Total Books and Supplies		\$ 34,526	\$ 22,076	\$ (12,450)	-36.06%
	Travel and Conference					
5200	Travel and Conference	Mileage	\$ 900	\$ 900	\$ -	0.00%
5220	Travel and Conference	Staff Dev. Office	600	600	-	0.00%
5220	Travel and Conference	Staff Dev. Board	200	200	-	0.00%
5220	Travel and Conference	Staff Deferred Maintenance	100	100	-	0.00%
5220	Travel and Conference	Staff Dev. Instruct. 15 x \$400	650	650	-	0.00%
	Total Travel and Conference		\$ 2,450	\$ 2,450	\$ -	0.00%
5300	Dues and Memberships	\$966 CSBA, \$180 VCSBA	\$ 1,146	\$ 1,146	\$ -	0.00%
	Total Dues and Memberships		\$ 1,146	\$ 1,146	\$ -	0.00%
5450	Other Insurance	\$3,578 Liability, \$1,210 Property	4,788	4,788	-	0.00%
	Total Insurance		\$ 4,788	\$ 4,788	\$ -	0.00%
5501	Utilities	Gas	\$ 918	\$ 936	\$ 18	1.96%
5502	Utilities	Electric	12,240	12,485	245	2.00%
5503	Utilities	Water	3,510	3,580	70	1.99%
5504	Utilities	Rubbish	796	812	16	2.01%
	Total Utilities		\$ 17,464	\$ 17,813	\$ 349	2.00%
5600	Lease	Copier	\$ 4,375	\$ 5,330	\$ 955	21.83%
5600	Repairs	Maintenance (\$500 Carpet cleaning, \$121 Fire Ext., \$2000 misc. repairs)	2,521	2,621	100	3.97%
5600	Repairs	Office	1,000	1,000	-	0.00%
	Total Leases, Rentals and Repairs		\$ 7,896	\$ 8,951	\$ 1,055	13.36%

Mupu Elementary School District						
EXPENDITURE DETAIL: UNRESTRICTED GENERAL FUND						
Object	Description	Comments (Revised Budget)	2009/10 Estimated Actuals	2010/11 Adopted Budget	10/11 vs. 09/10 Change Amount	%
	Travel and Conference		1,248		(1,248)	
5800	Professional Services	Office \$300 reprographics, \$400 student hand book, \$545 courier	1,248	1,245	(3)	-0.24%
5800	Professional Services	Health Services	550	457	(93)	-16.91%
5800	Professional Services	Board \$1,805 Gamut, \$175 Elections	1,980	1,980	-	0.00%
5800	Professional Services	General Admin Courier	520	545	25	4.81%
5800	Professional Services	Maintenance (Asbestos testing)	350	350	-	0.00%
5800	Professional Services	Security (Bay Alarm)	1,572	1,572	-	0.00%
5800	Professional Services	Instruction	99	100	1	1.01%
5800	Professional Services	Pupil Services Pres Star ID	300	300	-	0.00%
5800	Professional Services	Gen Admin Medical Billing Tech.	2,500	2,500	-	0.00%
5800	Professional Services	Gen Admin E-Rate services	1,500	1,500	-	0.00%
5800	Professional Services	Office Alert Now	375	375	-	0.00%
5800	Professional Services	Technology: \$2,290 Data Director, \$2,075 Success maker, \$1,500 APB, VCOE Escap \$1,270	7,279	7,135	(144)	-1.98%
5800	Professional Services	Mandated Cost Services	4,321	3,851	(470)	-10.88%
5801	Professional Services	Audit	11,587	11,800	213	1.84%
5803	Professional Services	BSA Services	31,080	30,000	(1,080)	-3.47%
5804	Professional Services	Employment fees (EdJoin, Fingerprinting)	500	500	-	0.00%
5899	Professional Services	Legal	500	500	-	0.00%
	Total Professional Services		\$ 66,261	\$ 64,710	\$ (1,551)	-2.34%
5901	Communications	Phone	5,396	5,505	109	2.02%
5902	Communications	Internet Frame Relay	5,141	5,156	15	0.29%
5902	Communications	Internet (Unrest. Lottery) Web	3,256	3,256	-	0.00%
5903	Communications	Postage	846	896	50	5.91%
	Total Communications		\$ 14,639	\$ 14,813	\$ 174	1.19%
	Total Other Services and Operating		\$ 115,268	\$ 114,671	\$ (597)	-0.52%
	Capital Outlay		\$ -	\$ -	\$ -	0.00%
6200	Building Improvements		\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay		\$ -	\$ -	\$ -	0.00%
	Other Outgo		\$ -	\$ -	\$ -	0.00%
7439	Debt-Principal	OPSC Relocation purchase (payment 4 of 5)	\$ 1,801	\$ 1,801	\$ -	0.00%
7300	Indirect/Direct Costs	1.64% indirect cost rate NEED TO CHECK	\$ (3,365)	\$ (8,159)	\$ (4,794)	142.47%
	Total Other Outgo		\$ (1,564)	\$ (6,358)	\$ (4,794)	306.52%
	TOTAL EXPENDITURES		\$ 751,381	\$ 733,050	\$ (18,333)	-2.44%

2010/2011 General Fund Unrestricted Other Sources/ (Uses)

Listed below are comparisons of the budgeted Other Sources and Uses from the 2009/2010 Estimated Ending Budget and the 2010/2011 Adopted Budget for the Unrestricted General Fund.

Mupu Elementary School District					
OTHER FINANCING SOURCES (USES) DETAIL: UNRESTRICTED GENERAL FUND					
Object	Description	Comments (Revised Budget)	2009/10 Estimated Actuals	2010/11 Adopted Budget	10/11 vs. 09/10 Change Amount %
	Transfers In				
8900-8929	Transfers In		\$ -	\$ -	0.00%
	Total Transfers In		\$ -	\$ -	0.00%
	Transfers Out				
7615	Deferred Maintenance	No transfer to be made in 10/11	\$ (8,660)		0.00%
7619	Other Authorized Interfund Tsf	\$218,580 State Alloc. Def Maint	\$ (218,580)		-100.00%
	Total Transfers Out		\$ (227,240)	\$ -	-3.81%
	Contributions				
8980	R3010 Title I		\$ -	\$ -	0.00%
8980	R3310 Special Ed-Federal		-	\$ (1,989)	New
8980	R4035 Title II		(909)		-100.00%
8980	R5810 REAP		-	(4,228)	New
8980	R6020 CSIS		(301)		-100.00%
8980	R6500 Special Ed-State		(86,322)	(108,792)	26.03%
8980	R7090 EIA		(3,192)		-100.00%
8980	R9531 Food Services		(7,666)	(8,525)	11.21%
	Total Contributions		\$ (98,390)	\$ (123,534)	25.56%
	TOTAL OTHER FINANCING SOURCES (USES)		\$ (325,630)	\$ (123,534)	-28.50%

2010/2011 General Fund Ending Fund Balance

Listed below are comparisons of the budgeted ending fund balance from the 2009/2010 Estimated Ending Budget and the 2010/2011 Adopted Budget for the General Fund.

Mupu Elementary School District						
ENDING FUND BALANCE: GENERAL FUND						
Object	Description	2009/10 Estimated Actuals	2010/11 Adopted Budget	10/11 vs. 09/10 Change Amount	%	
UNRESTRICTED ENDING FUND BALANCE						
8010-8799	Revenues	\$ 1,011,020	\$ 748,399	\$ (262,621)	-25.98%	
1000-7399	Expenditures	751,381	733,050	(18,331)	-2.44%	
7600&8900	Other Sources (Uses)	(325,630)	(123,534)	202,096	-62.06%	
	NET INCREASE/(DECREASE)	\$ (65,991)	\$ (108,185)	\$ (42,194)	63.94%	
9791	Beginning Balance	418,196	352,829	(65,367)	-15.63%	
	UNRESTRICTED ENDING FUND BALANCE	\$ 352,205	\$ 244,644	\$ (107,561)	-30.54%	
UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE						
9711	Revolving Cash	\$ 1,010	\$ 1,010	\$ -	0.00%	
9770	Economic Uncertainties	58,000	60,000	2,000	3.45%	
9780	Local Reserve Economic Uncertainties.	50,000	50,000	-	0.00%	
9780	Catastrophic Reserve	50,000	50,000	-	0.00%	
9780	Mandated Costs	9,718	-	(9,718)	-100.00%	
9780	MAA	69,973	-	(69,973)	-100.00%	
9780	Lottery	19,058	19,888	830	4.36%	
9780	E-Rate	-	-	-	0.00%	
9780	Tier III	73,960	61,967	(11,993)	-16.22%	
9790	Undesignated	20,486	1,779	(18,707)	-91.32%	
	UNRESTRICTED ENDING FUND BALANCE	\$ 352,205	\$ 244,644	\$ (107,561)	-30.54%	
RESTRICTED ENDING FUND BALANCE						
8010-8799	Revenues	\$ 183,811	\$ 136,614	\$ (47,197)	-25.68%	
1000-7399	Expenditures	273,044	304,175	31,131	11.40%	
7600&8900	Other Sources (Uses)	98,390	123,534	25,144	25.56%	
	NET INCREASE/(DECREASE)	\$ 9,157	\$ (44,027)	\$ (53,184)	-580.80%	
9791	Beginning Balance	36,844	46,001	9,157	24.85%	
	RESTRICTED ENDING FUND BALANCE	\$ 46,001	\$ 1,974	\$ (44,027)	-95.71%	
RESTRICTED COMPONENTS OF ENDING FUND BALANCE						
9740	R3200	\$ 42,169	\$ -	\$ (42,169)	-100.00%	
9740	R6286 ELAP	\$ 837	\$ -	\$ (837)	-100.00%	
9740	R6300 Lottery	\$ 2,995	\$ 1,974	\$ (1,021)	-34.09%	
	RESTRICTED ENDING FUND BALANCE	\$ 46,001	\$ 1,974	\$ (44,027)	-95.71%	
	TOTAL GENERAL FUND ENDING FUND BAL.	\$ 398,206	\$ 246,618	\$ (107,561)	-27.01%	

2010/2011 Restricted General Fund

A summary of the projected revenues and expenditures for each categorical program is listed in the following table. Please note: The Budget includes the Governor's proposed -.39% reduction. All prior year one-time revenue has been removed from the budget.

Mupu Elementary School District 2010/2011 Restricted Programs Adopted Budget															
Resource Deferred/Fund Balance Code Description	3200 F		3310 D		3315 D		3320 D		4035 D		4203 D		5810 D		Total
	SFSF		Spec Ed		Spec Ed		Spec Ed		Title II		Title III		REAP		
			Federal	Preschool	Federal	Preschool	Local	Preschool	Teacher	Quality	LEP				
REVENUES:															
Current Year Allocation	\$ -	\$ 21,594	\$ 1,257		\$ 4,569	\$ 2,421			\$ 22,856		\$ 24,809		\$ 21,466		\$ 51,307
Deferred Revenue from 09/10													3,343		3,343
Prior Year Carryover/Adjustments															
Interest/Fees															
Revenue to be Deferred 10/11															
TOTAL REVENUES:	\$ -	\$ 21,594	\$ 1,257	\$ -	\$ 4,569	\$ 2,421	\$ -	\$ -	\$ 22,856		\$ 24,809		\$ -		\$ 54,650
EXPENDITURES:															
Indirect Cost Rate ESTIMATED	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	4.10%	
Certificated FTE	0.05	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.25						0.35
Classified FTE	0.38	0.69	0.00	0.00	0.00	0.00	0.00	0.00	1.06						1.06
Certificated Salaries	\$ 19,445	\$ -			\$ 3,448				\$ 45,749				\$ 22,856		\$ 45,749
Classified Salaries	9,353	18,694							28,047				5,037		15,057
Employee Benefits	5,199	3,960			861										
Books and Supplies, Exc. Undesig															
Supplies Undesignated (4319)	6,511		1,207		80				826						8,624
Non Capitalized Equipment															
Services															
Equipment (not subject to indirect)															1,500
Other Outgo (not subject to indirect)															
Indirect Cost (Calculated)	1,661	929	49		180								1,144		4,058
*Indirect Cost ADJ			1												1
TOTAL EXPENDITURES	\$ 42,169	\$ 23,583	\$ 1,257	\$ -	\$ 4,569	\$ 2,421	\$ -	\$ -	\$ 29,037		\$ 29,037		\$ 103,036		\$ 103,036
OTHER SOURCES(USES)															
Contributions	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,228		\$ 4,228		\$ 6,217		\$ 6,217
TOTAL SOURCES(USES)	\$ -	\$ 1,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,228		\$ 4,228		\$ 6,217		\$ 6,217
NET INCREASE/(DECREASE) IN															
FUND BALANCE	\$ (42,169)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ (42,169)
BEGINNING BALANCE	\$ 42,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ 42,169
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -

Mupu Elementary School District
2010/2011 Restricted Programs
Adopted Budget

Resource Deferred/Fund Balance Code Description	State					Local					Total	Restricted General Fund	
	6286 F ELAP	6300 F Lottery	6500 F Spec Ed	7090 F EIA	Total	9002 D Safety Credits	9079 F Donations	9111 F Spec ED Mandate	9531 F Food Service	Total			
REVENUES:													
Current Year Allocation	\$ 834	\$ 1,974	\$ 51,243	\$ 9,902	\$ 63,953	\$ 1,019	\$ -	\$ 497	\$ 12,393	\$ 13,909	\$ 129,169		
Deferred Revenue from 08/09	-	-	-	-	-	4,102	-	-	-	4,102	3,343		
Prior Year Carryover/Adjustments	-	-	-	-	-	-	-	-	-	-	4,102		
Interest/Fees	-	-	-	-	-	-	-	-	-	-	-		
Revenue to be Deferred 10/11	-	-	-	-	-	-	-	-	-	-	-		
TOTAL REVENUES	\$ 834	\$ 1,974	\$ 51,243	\$ 9,902	\$ 63,953	\$ 5,121	\$ -	\$ 497	\$ 12,393	\$ 18,011	\$ 136,614		
EXPENDITURES:													
Indirect Cost Rate	4.10%	0.00%	4.10%	3.00%		0.00%	0.00%	0.00%	0.00%				
Certificated Salaries	0.00	0.00	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.85		
Classified Salaries	0.00	0.00	0.00	0.22	0.22	0.06	0.00	0.37	0.37	0.43	1.71		
Certificated Salaries	\$ -	\$ -	\$ 31,873	\$ -	\$ 31,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,622		
Classified Salaries	-	-	-	4,201	4,201	1,202	-	8,397	9,599	9,599	41,847		
Employee Benefits	-	2,995	8,253	1,011	9,264	291	-	2,021	2,312	2,312	26,633		
Books and Supplies, Exc. Undesig	-	-	-	-	2,995	-	-	-	2,400	2,400	5,395		
Supplies Undesignated (4319)	1,605	-	-	4,402	6,007	3,628	-	-	-	3,628	18,259		
Non Capitalized Equipment	-	-	-	-	-	-	-	-	-	-	-		
Services	-	-	51,240	-	51,240	-	-	-	8,100	8,100	60,840		
Equipment (not subject to indirect)	-	-	-	-	-	-	-	-	-	-	-		
Other Outgo (not subject to indirect)	-	-	65,420	-	65,420	-	-	-	-	-	65,420		
Indirect Cost (Calculated)	66	-	3,746	288	4,100	-	-	-	-	-	8,158		
*Indirect Cost ADJ	-	-	-	-	-	-	-	-	-	-	1		
TOTAL EXPENDITURES	\$ 1,671	\$ 2,995	\$ 160,532	\$ 9,902	\$ 175,100	\$ 5,121	\$ -	\$ -	\$ 20,918	\$ 26,039	\$ 304,175		
OTHER SOURCES(USES)													
Contributions	\$ -	\$ -	\$ 109,289	\$ -	\$ 109,289	\$ -	\$ (497)	\$ 8,525	\$ 8,525	\$ 8,028	\$ 123,534		
TOTAL SOURCES(USES)	\$ -	\$ -	\$ 109,289	\$ -	\$ 109,289	\$ -	\$ (497)	\$ 8,525	\$ 8,525	\$ 8,028	\$ 123,534		
NET INCREASE(DECREASE) IN													
FUND BALANCE	\$ (837)	\$ (1,021)	\$ -	\$ -	\$ (1,858)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (44,027)		
BEGINNING BALANCE	\$ 837	\$ 2,995	\$ -	\$ -	\$ 3,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,001		
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ENDING FUND BALANCE	\$ -	\$ 1,974	\$ -	\$ -	\$ 1,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,974		

Tier III Categorical Flexibility Summary

A summary of the projected revenues and expenditures for the Tier III Categorical Flexibility funds is listed in the following table. Full flexibility of the programs listed below is allowed from fiscal years 2008/2009 through 2012/2013. Therefore, the funds from these programs can be used for any educational purpose.

Former Resource Code	Program Name	2008/2009 Fiscal Year			2010/2011 Budgeted Cat. Flex R0100	2011/2012 Budgeted Cat. Flex R0100	Total 2008/09 Through 2010/11 R0100
		Transfer of 2007/08 Ending Balance 8997	2008/09 Year Revenue Transferred 8998	Total Actual Cat. Flex R0100			
	Beginning Balance	\$ -	\$ -	\$ -	\$ 62,321	\$ 73,960	\$ -
	Revenue:						
6205	Deferred Maintenance	\$ -	\$ 4,084	\$ 4,084	\$ 4,330	\$ 4,313	\$ 12,727
6205	Deferred Maintenance Extreme Hardship				218,580		218,580
6405	School Safety and Violence Prevention	7,897	8,462	16,359	1,912	1,905	20,176
6760	Arts and Music Block Grant	4,128	3,016	7,144	1,623	1,617	10,384
6761	Arts, Music and P. E. Block Grant	5,986		5,986			5,986
7026	California School Gardens	185		185			185
7080	Supplemental School Counselor	5,227	4,423	9,650			9,650
7156	Instructional Materials		5,295	5,295	7,031	7,004	19,330
7271	California Peer Assistance and Review Program		1,453	1,453	2,048	2,040	5,541
7294	AB466 Math and Reading Staff Development	7,278	2,500	9,778	(385)	2,107	11,500
7296	AB472 Professional Development				1,322	1,327	2,649
7392	Teacher Credentialing	1,116		1,116			1,116
7393	Staff Development Block Grant		1,129	1,129	6,396	6,371	13,896
7395	School & Library Block Grant		4,587	4,587	10,151	10,111	24,849
7398	Instructional Materials	85		85			85
	Total Revenues	\$ 31,901	\$ 34,949	\$ 66,850	\$ 253,008	\$ 36,795	\$ 356,653
	Available Balance			\$ 66,850	\$ 315,329	\$ 110,755	\$ 356,653
	Expenditures:						
Instruction	Certificated Salaries			\$ -	\$ 8,450	\$ 17,037	\$ 25,487
School Admin	Certificated Salaries					2,500	2,500
Instruction	Classified Salaries					4,802	4,802
Plant Maint.	Classified Salaries					1,000	1,000
Instruction	Employee Benefits				1,076	5,404	6,480
School Admin	Employee Benefits					327	327
Plant Maint.	Employee Benefits					21	21
Instruction	Textbooks				2,513	13,000	15,513
Instruction	Other Books, Materials and Supplies				351		351
Instruction	Noncapitalized Equipment			445	5,044	4,322	9,811
Instruction	Conferences				650		650
School Admin	Other Services				375	375	750
Interfund Trnsfr	Transfer to Deferred Maintenance			4,084	222,910		226,994
	Total Expenditures			\$ 4,529	\$ 241,369	\$ 48,788	\$ 294,686
	*Balance Remaining			\$ 62,321	\$ 73,960	\$ 61,967	\$ 61,967

**Balance Remaining to be used for other educational purposes to support student programs

MULTI-YEAR BUDGET

The multi-year budget is a planning document that allows the District to assess not only the current year expenditures but also project income and expenditures over the next few years. The assumptions used are indicated in the following documents:

- Enrollment and ADA – The multi-year projection presented with this document is based on the continuation of the current cohorts of students. For detailed information, see the Enrollment and ADA Worksheets.
- Teacher Staffing Ratios – Based on current ratios, the District will need to reduce FTE as enrollment declines. For detailed information, see the Teacher Staffing Ratios Worksheet attached.
- Certificated teacher salaries include step and column only of 1.5% with no cost of living increases.
- Classified salaries include step increases of .5% with no cost of living increases.
- Health Benefits remain capped at \$8,203.80.
- Projection Variables – For detailed information, see the Projection Variables Worksheet attached. The State revenue projections are based on the following:
 - a. Revenue limit for 2011/12 includes 0% cost of living adjustment and 2012/2013 includes a 2.40% cost of living adjustment. All years reflect a deficit of 18.355%, and ongoing reduction of 3.85% of the 2010/11 undeficit base revenue limit (-\$234/ADA). Please refer to multiyear worksheet for further details.
 - b. Class size reduction is budgeted at \$1,067 per enrollment.
 - c. Lottery is budgeted at \$11/ADA Unrestricted and \$14.50/ADA Restricted.
 - d. State categorical includes 0% COLA 2011/12 and 2.40% for 2012/13.
 - e. All one-time revenue received in 2009/10 has been removed.

The multi-year projection included with the Adopted Budget is a vital tool which enables the district to review, in significant detail, the many variables within the financial structure of the district. It is an important analytical document that serves to assist the District in making the determination that it is able to meet the financial obligations for the current fiscal year and the next two fiscal years. While the District will be able to meet its financial obligations over the next three years, it is important to note that there is significant deficit spending. Therefore, the budget must be monitored very carefully, and additional spending reductions will be necessary if there are additional funding reductions or if enrollment continues to decline.

General Fund Multi-Year Comparison

Listed below is a table showing the multi-year projections for the General fund for 2010/2011 through 2012/2013.

Mupu Elementary School District							
General Fund Multiyear Projection (Unrestricted and Restricted)							
Description	Object	2010/11 Adopted Budget	2011/12 Projected Budget	2012/13 Projected Budget	Change 2010/11 to 2011/12	Change 2011/12 to 2012/13	% Change 2011/12 to 2012/13
REVENUES:							
Revenue Limit Sources	8010-8099	\$ 621,352	\$ 621,068	\$ 590,743	\$ (284)	\$ (30,325)	-4.88%
							Funded ADA: 130 10/11, 130 11/12, 120 12/13
							Ongoing -\$234/ADA (3.85% of Undeified Base Revenue Limit, 10/11 -.39% COLA, 11/12 0% COLA, 12/13 2.40% COLA
Federal	8100-8299	54,650	53,393	54,079	(1,257)	686	1.28%
Other State	8300-8599	124,962	121,105	118,867	(3,857)	(2,238)	-1.85%
							10/11 -0.38% COLA, removal of one-time ARRA and Deferred revenue; 11/12 0% COLA, 12/13 2.40% COLA
Other Local	8660-8799	84,049	88,049	89,279	4,000	1,230	1.40%
TOTAL REVENUES		\$ 885,013	\$ 883,615	\$ 852,968	\$ (1,398)	\$ (30,647)	-3.47%
EXPENDITURES:							
Salaries and Benefits:							
Certificated Salaries	1000-1999	\$ 488,696	\$ 439,130	\$ 418,599	\$ (49,566)	\$ (20,531)	-10.14%
							Salaries include step & column (1.5% Cert, 0.5% Class.)
Classified Salaries	2000-2999	112,998	102,700	102,938	(10,298)	238	0.23%
							Teacher FTE: 10/11 6.0 fte, 11/12 5.50 fte and removal of one-time stipends and extra duty; 12/13 5 fte
Employee Benefits	3000-3999	147,069	133,296	127,048	(13,773)	(6,248)	-4.69%
							3.80 FTE
Total Salaries & Benefits		\$ 748,763	\$ 675,126	\$ 648,585	\$ (73,637)	\$ (26,541)	-3.93%
Books and Supplies	4000-4999	\$ 45,730	\$ 23,733	\$ 21,000	\$ (21,997)	\$ (2,733)	-48.10%
							10/11 includes one-time textbooks of \$13K and \$18K in one-time categorical
Services, other Operating Exp.	5000-5999	175,511	177,344	180,051	1,833	2,707	1.53%
Capital Outlay	6000-6999	-	-	-	-	-	0.00%
Other Outgo	7100-7499	67,221	67,217	65,918	(4)	(1,299)	-1.93%
							Removed one-time categoricals 10/11
TOTAL EXPENDITURES		\$ 1,037,225	\$ 943,420	\$ 915,554	\$ (93,805)	\$ (27,866)	-2.95%
OTHER FINANCING SOURCES/(USES):							
Transfers In	7600	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	8900	-	-	-	-	-	0.00%
TOTAL SOURCES/(USES)		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NET INCR/(DECR)		\$ (152,212)	\$ (59,805)	\$ (62,586)	\$ 92,407	\$ (2,781)	4.65%
TOTAL BEGINNING BALANCE	9791	\$ 398,830	\$ 246,618	\$ 186,813	\$ (152,212)	\$ (59,805)	-38.16%
TOTAL ENDING BALANCE		\$ 246,618	\$ 186,813	\$ 124,227	\$ (59,805)	\$ (62,586)	-24.25%
RESERVES							
Revolving Cash	9711	\$ 1,010	\$ 1,010	\$ 1,010	\$ -	\$ -	0.00%
Legally Restricted	9740	1,974	-	-	(1,974)	-	-100.00%
Designated Economic Uncert.	9770	60,000	60,000	60,000	-	-	0.00%
Local Reserve Economic Uncert	9780	100,000	100,000	63,217	-	(36,783)	-36.78%
Lottery	9780	19,888	19,888	-	-	(19,888)	-100.00%
Tier III	9780	61,967	5,915	-	(56,052)	(5,915)	-90.45%
Unappropriated	9790	1,779	-	-	(1,779)	-	-100.00%
TOTAL ENDING BALANCE		\$ 246,618	\$ 186,813	\$ 124,227	\$ (59,805)	\$ (62,586)	-33.50%

Components of General Fund Ending Fund Balance

Listed below is a chart showing the multi-year projections for the ending fund balance.

