

MONROVIA UNIFIED SCHOOL DISTRICT
2018-19 ANNUAL STATEMENTS

Attached are the Unaudited Actual statements for 2017-18, and budget for 2018-19. The adjustments to the 2018-19 beginning balances represent the difference between actual 2017-18 ending balances and the projections made during the 2017-18 school year.

The 2018-19 General Fund Budget summary presented on Page 5 is the Revised Adopted Budget approved by the Board of Education on July 25, 2018.

UNRESTRICTED GENERAL FUND

After including the expense of the 1.5% negotiated salary increase approved on June 27, 2018, the 2017-18 Unrestricted General Fund actual ending fund balance is \$54,475 more than the 2017-18 Estimated Actuals presented with the 2018-19 Adopted Budget. The cost of the negotiated increase was Reserved in the Adopted Budget. This difference includes the following:

REVENUE - \$248,476 NET INCREASE

- \$18,065 in decreased Local Control Funding Formula (LCFF) revenue for a decrease in the 2017-18 GAP funding percentage from 43.97% to 42.97%
- \$119,427 in additional Medi-Cal Administrative Services funding
- \$38,722 in increased Lottery revenue for an increase of \$7.14 in the projected amount per ADA
- \$20,470 in additional testing funds for a State Board of Education waiver approved on July 12
- \$1,358 in Other State Revenue reductions
- \$30,711 in increased interest earnings
- \$45,984 in additional E-Rate/CTF credits
- \$737 in additional Lease and Rental income
- \$6,259 for student worker reimbursements from Citrus College
- \$1,160 for credit card points redeemed
- \$4,429 in other Local Revenue increases

**EXPENDITURES, CONTRIBUTIONS AND TRANSFERS OUT - \$194,001
NET INCREASE (AFTER INCLUDING THE COST OF THE 1.5%
NEGOTIATED INCREASE)**

- \$84,263 in Supplemental & Concentration (S & C) funds spent in June for expenditures projected in July
- \$57,004 in unspent textbook expenditures carried over to 2018-19
- \$69,750 in additional legal bills paid in June
- \$57,974 in additional Non-Public School/Agency costs
- \$25,916 for utility bill increases
- \$7,816 decrease for indirect costs in from other funds and programs
- \$22,417 in increased phone expense, offset by additional E-Rate income
- \$1,499 in other miscellaneous expenditure decreases

The \$2,005,898 Designated for Economic Uncertainties represents 3% of actual Combined General Fund expenditures.

RESTRICTED GENERAL FUND

Programs in this fund are restricted, with the revenue supporting allowable expenditures. Because State and Federal Special Education funding is inadequate, the District Unrestricted General Fund needs to contribute to the Special Education program. The Routine Restricted Maintenance Program receives no outside funding and is supported entirely by a District General Fund contribution as part of the requirement for receiving State Facilities Funding. The 2017-18 ending balance of \$2,977,915 represents carryover in the following programs:

- \$101,817 - Rental of Facilities (reserved for facilities improvements)
- \$21,571 – Rental of Facilities (site share)
- \$372,732 - Medi-Cal Claims Program
- \$1,224,984 – Clean Energy Jobs Act (Prop 39)
- \$23,404 - Special Education Mental Health Funding
- \$68,675 - College Readiness Block Grant
- \$80,011 – After School Program
- \$5,954 - Technology Enhanced Arts Learning Grant
- \$1,040 - Recreational Reading Grant
- \$10,000 - Scholar Dollars Grant (Plymouth)
- \$153,680 – District-Wide Donations
- \$90,285 - Equipment Sales and Fees Collected for testing, transcripts, and lost, damaged textbooks
- \$823,762 - Funds for the purchase of buses in 2018-19, which is financed through inter-fund borrowing

ADULT EDUCATION FUND

The net decrease of \$53,138 in the 2018-19 beginning fund balance consists of \$23,114 set aside in the 2018-19 Adopted Budget for the cost of the 1.5% negotiated salary increase approved by the Board on June 27, 2018, \$28,061 in increased inter-fund transfers to the General Fund, and \$1,963 in increased program expenditures.

CHILD DEVELOPMENT FUND

The Child Development Fund covers the State Preschool and Tuition-Based Preschool programs. The increase of \$113,879 in the 2018-19 beginning fund balance is due mostly to increased program earnings for additional days of operation.

FOOD SERVICES FUND

This Fund includes the regular food services program at all sites as well as the summer feeding program and the Adult and Child Care Feeding Program (ACCFP). The increase of \$15,270 in the 2018-19 beginning fund balance is mostly due to program cost reductions.

DEFERRED MAINTENANCE FUND

The increase of \$1,026 in the 2018-19 beginning fund balance above the projection is for summer projects budgeted in 2017-18 and completed in July 2018.

CAPITAL FACILITIES FUND - (DEVELOPER FEES)

Developer fees collected and the appropriate capital expenditures are contained within this fund. The increase of \$21,729 in the 2018-19 beginning fund balance is due to increased interest earnings and the receipt of developer fee income in May and June.

SPECIAL RESERVE FUND – (REDEVELOPMENT FUNDS)

The decrease of \$131,432 in the 2018-19 beginning fund balance is mostly due to the inter-fund borrowing by temporary transfer of redevelopment agency funding to the General Fund for the purchase of 5 buses. The 2018-19 Beginning Fund Balance is available for future Board approved district facilities projects.

DEBT SERVICE FUND

The Debt Service Fund is used to cover semi-annual principal and interest payments for the Certificates of Participation (COP) that were used for the purchase and renovation of the Mountain Avenue campus in 1998. The debt service payments are covered by transfers in from the General Fund and the Adult Education fund. The increase of \$37 in the 2018-19 beginning fund balance is due to increased interest earnings.

FEE BASED FUND

The Fee Based Fund includes revenues and expenditures for catering operations of the Food Services Department, the International Student Program (ISP), and the Louise K. Taylor Performing Arts Center (LKT PAC).

The 2017-18 ending fund balance is \$133,094. The increase of \$16,778 in the 2018-19 beginning fund balance is mostly due to increased rental income for the LKT PAC, partially offset by an increase in LKT PAC rental expenditures.

**MONROVIA UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	2017-18 ACTUAL		2018-19 OPERATING BUDGET			
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
ESTIMATED ACTUALS BEGINNING BALANCE	\$11,807,626	\$2,317,907	\$14,125,533	\$8,841,681	\$1,343,707	\$10,185,388
ADJUSTMENT TO 2018-19 BEGINNING BALANCE				\$54,475	\$1,634,208	\$1,688,683
UNAUDITED ACTUALS BEGINNING BALANCE	\$11,807,626	\$2,317,907	\$14,125,533	\$8,896,156	\$2,977,915	\$11,874,071
REVENUE SOURCES						
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$49,068,438		\$49,068,438	\$51,398,107		\$51,398,107
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)		(\$250,000)	(\$250,000)		(\$250,000)
TRANSFER OUT TO DEFERRED MAINTENANCE	(\$100,000)		(\$100,000)	(\$100,000)		(\$100,000)
FEDERAL INCOME	\$208,855	\$3,254,753	\$3,463,608		\$3,243,402	\$3,243,402
OTHER STATE INCOME	\$1,890,127	\$4,201,314	\$6,091,441	\$2,023,442	\$2,616,746	\$4,640,188
OTHER LOCAL REVENUES	\$650,172	\$5,688,125	\$6,338,297	\$540,892	\$4,297,127	\$4,838,019
TOTAL FUND REVENUES	\$51,467,592	\$13,144,192	\$64,611,784	\$53,612,441	\$10,157,275	\$63,769,716
EXPENDITURES						
CERTIFICATED SALARIES	\$22,111,896	\$5,358,119	\$27,470,015	\$21,695,910	\$4,970,857	\$26,666,767
CLASSIFIED SALARIES	\$6,710,558	\$4,473,830	\$11,184,388	\$6,707,979	\$4,245,217	\$10,953,196
EMPLOYEE BENEFITS	\$10,276,818	\$5,742,677	\$16,019,495	\$10,909,988	\$4,608,218	\$15,518,206
BOOKS & SUPPLIES	\$2,006,824	\$982,404	\$2,989,228	\$962,604	\$858,413	\$1,821,017
SERVICES & OTHER OPERATING COST	\$4,977,827	\$8,398,124	\$8,375,951	\$4,962,420	\$2,670,334	\$7,622,754
CAPITAL OUTLAY	\$184,626	\$111,125	\$295,751	\$380,239	\$21,661	\$401,900
OTHER OUTGO/DEBT SERVICE	\$18,182	\$781,799	\$799,981	\$18,207	\$738,626	\$756,833
INTERPROGRAM/FUND COSTS	(\$1,209,802)	\$865,221	(\$344,581)	(\$1,201,986)	\$891,109	(\$310,877)
TOTAL EXPENDITURES	\$45,076,929	\$21,713,299	\$66,790,228	\$44,425,361	\$19,004,435	\$63,429,796
REVENUE OVER EXPENDITURES	\$6,390,663	(\$8,569,107)	(\$2,178,444)	\$9,187,080	(\$8,847,160)	\$339,920
TRANSFERS OUT TO DEBT SERVICE (COP)	\$73,018	\$0	\$73,018	\$72,815	\$0	\$72,815
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$9,229,115	(\$9,229,115)	\$0	\$9,021,296	(\$9,021,296)	\$0
CONTRIBUTIONS TO REDEVELOPMENT FUND (BUSES)			\$0		\$134,136	\$134,136
NET INCREASE (DECREASE)	(\$2,911,470)	\$660,008	(\$2,251,462)	\$92,969	\$40,000	\$132,969
ENDING BALANCE JUNE 30	\$8,896,156	\$2,977,915	\$11,874,071	\$8,989,125	\$3,017,915	\$12,007,040
COMPONENTS OF ENDING FUND BALANCE						
NONSPENDABLE:						
REVOLVING CASH	\$20,000		\$20,000	\$20,000		\$20,000
STORES	\$214,119		\$214,119	\$200,000		\$200,000
ASSIGNED:						
PERSONNEL COMMISSION RESERVE	\$2,000		\$2,000	\$2,000		\$2,000
3% RESERVE FOR ECONOMIC UNCERTAINTIES	\$2,005,898		\$2,005,898	\$1,908,437		\$1,908,437
RESERVE FOR CARRYOVER EXPENDITURES	\$147,317	\$2,876,098	\$3,023,415	\$147,317	\$2,876,098	\$3,023,415
RESERVE FOR LCFF S & C CARRYOVER	\$39,340		\$39,340	\$468,748		\$468,748
RESERVE FOR RESTRICTED PROGRAMS	\$0		\$0	\$0		\$0
FACILITIES RESERVE FROM FACILITIES RENTALS	\$0	\$101,817	\$101,817	\$0	\$141,817	\$141,817
UNAPPROPRIATED RESERVE	\$6,467,482	\$0	\$6,467,482	\$6,242,623	\$0	\$6,242,623

* The 2018-19 Operating Budget includes the cost of the 1.5% negotiated salary agreement that was approved on June 27, 2018. This cost was reserved in the 2018-19 Adopted Budget.

**MONROVIA UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$699,032	\$419,010
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		(\$53,138)
UNAUDITED ACTUALS BEGINNING BALANCE	\$699,032	\$365,872
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$214,333	\$257,663
OTHER STATE INCOME	\$4,193,930	\$4,254,007
OTHER LOCAL REVENUES	\$314,420	\$157,115
TRANSFER IN FROM GENERAL FUND	\$250,000	\$250,000
TOTAL FUND REVENUES	\$4,972,683	\$4,918,785
EXPENDITURES		
CERTIFICATED SALARIES	\$1,229,785	\$1,176,685 *
CLASSIFIED SALARIES	\$152,457	\$143,870 *
EMPLOYEE BENEFITS	\$490,888	\$415,059 *
BOOKS & SUPPLIES	\$100,767	\$100,361
SERVICES & OTHER OPR EXPENSE	\$329,033	\$362,925
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE	\$2,709,556	\$2,709,555
INTERPROGRAM/FUND COSTS	\$147,134	\$119,073
TOTAL EXPENDITURES	\$5,159,620	\$5,027,528
REVENUE OVER EXPENSE	(\$186,937)	(\$108,743)
TRANSFERS OUT TO DEBT SERVICE (COP)	\$146,223	\$145,816
NET INCREASE (DECREASE)	(\$333,160)	(\$254,559)
ENDING BALANCE JUNE 30	\$365,872	\$111,313

* The 2018-19 Operating Budget includes the cost of the 1.5% negotiated salary agreement that was approved on June 27, 2018. This cost was reserved in the 2018-19 Adopted Budget.

**MONROVIA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT CENTER FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$49,531	\$27,360
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		\$113,879
UNAUDITED ACTUALS BEGINNING BALANCE	\$49,531	\$141,239
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME	\$1,137,232	\$1,073,790
OTHER LOCAL REVENUES	\$62,332	\$36,732
TOTAL FUND REVENUES	\$1,199,564	\$1,110,522
EXPENDITURES		
CERTIFICATED SALARIES	\$257,581	\$365,710 *
CLASSIFIED SALARIES	\$408,487	\$345,762 *
EMPLOYEE BENEFITS	\$279,945	\$292,362 *
BOOKS & SUPPLIES	\$45,728	\$16,331
SERVICES & OTHER OPR EXPENSE	\$47,373	\$10,481
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS	\$68,742	\$67,804
TOTAL EXPENDITURES	\$1,107,856	\$1,098,450
REVENUE OVER EXPENSE	\$91,708	\$12,072
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	\$91,708	\$12,072
ENDING BALANCE JUNE 30	\$141,239	\$153,311

* The 2018-19 Operating Budget includes the cost of the 1.5% negotiated salary agreement that was approved on June 27, 2018. This cost was reserved in the 2018-19 Adopted Budget.

**MONROVIA UNIFIED SCHOOL DISTRICT
FOOD SERVICES FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$116,334	\$69,814
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		\$15,270
UNAUDITED ACTUALS BEGINNING BALANCE	\$116,334	\$85,084
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$2,172,332	\$2,223,801
OTHER STATE INCOME	\$131,891	\$143,337
OTHER LOCAL REVENUES	\$507,809	\$371,180
TOTAL FUND REVENUES	\$2,812,032	\$2,738,318
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES	\$1,155,743	\$1,178,076 *
EMPLOYEE BENEFITS	\$451,786	\$479,916 *
BOOKS & SUPPLIES	\$1,078,274	\$903,848
SERVICES & OTHER OPR EXPENSE	\$21,697	\$57,039
CAPITAL OUTLAY	\$7,078	
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS	\$128,704	\$124,000
TOTAL EXPENDITURES	\$2,843,282	\$2,742,879
REVENUE OVER EXPENSE	(\$31,250)	(\$4,561)
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	(\$31,250)	(\$4,561)
ENDING BALANCE JUNE 30	\$85,084	\$80,523
COMPONENTS OF ENDING FUND BALANCE		
STORES	\$30,965	\$40,000
UNAPPROPRIATED RESERVE	\$54,119	\$40,523

* The 2018-19 Operating Budget includes the cost of the 1.5% negotiated salary agreement that was approved on June 27, 2018. This cost was reserved in the 2018-19 Adopted Budget.

**MONROVIA UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$711,950	\$496,635
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		\$1,026
UNAUDITED ACTUALS BEGINNING BALANCE	\$711,950	\$497,661
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$7,988	\$8,000
TRANSFER IN FROM GENERAL FUND	\$100,000	\$100,000
TOTAL FUND REVENUES	\$107,988	\$108,000
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES	\$171	
EMPLOYEE BENEFITS	\$6	
BOOKS & SUPPLIES	\$10,285	\$9,938
SERVICES & OTHER OPR EXPENSE	\$180,520	\$197,712
CAPITAL OUTLAY	\$131,295	\$171,500
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$322,277	\$379,150
REVENUE OVER EXPENSE	(\$214,289)	(\$271,150)
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO UNRESTRICTED GENERAL FUND		
NET INCREASE (DECREASE)	(\$214,289)	(\$271,150)
ENDING BALANCE JUNE 30	\$497,661	\$226,511

**MONROVIA UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
(DEVELOPER FEES)
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$1,341,209	\$1,449,635
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		\$21,729
UNAUDITED ACTUALS BEGINNING BALANCE	\$1,341,209	\$1,471,364
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$135,282	\$49,000
TOTAL FUND REVENUES	\$135,282	\$49,000
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE	\$3,398	\$900
CAPITAL OUTLAY	\$1,729	\$213,874
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$5,127	\$214,774
REVENUE OVER EXPENSE	\$130,155	(\$165,774)
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$130,155	(\$165,774)
ENDING BALANCE JUNE 30	\$1,471,364	\$1,305,590

**MONROVIA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
(CAPITAL OUTLAY FUNDS)
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$4,237,167	\$4,427,142
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		(\$131,432)
UNAUDITED ACTUALS BEGINNING BALANCE	\$4,237,167	\$4,295,710
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$117,527	\$60,000
TRANSFER IN FROM GENERAL FUND		\$134,136
TOTAL FUND REVENUES	\$117,527	\$194,136
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES	\$6,614	
SERVICES & OTHER OPR EXPENSE		\$50,000
CAPITAL OUTLAY	\$52,370	\$30,000
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$58,984	\$80,000
REVENUE OVER EXPENSE	\$58,543	\$114,136
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$58,543	\$114,136
ENDING BALANCE JUNE 30	\$4,295,710	\$4,409,846

**MONROVIA UNIFIED SCHOOL DISTRICT
DEBT SERVICING FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$95	\$95
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		\$37
UNAUDITED ACTUALS BEGINNING BALANCE	\$95	\$132
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$131	\$94
TOTAL FUND REVENUES	\$131	\$94
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE	\$219,335	\$218,725
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$219,335	\$218,725
REVENUE OVER EXPENSE	(\$219,204)	(\$218,631)
INTERFUND TRANSFERS IN	\$219,241	\$218,631
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$37	\$0
ENDING BALANCE JUNE 30	\$132	\$132

**MONROVIA UNIFIED SCHOOL DISTRICT
FEE BASED FUND
UNAUDITED ACTUALS AND OPERATING BUDGET
2017-18/2018-19**

	ACTUAL 2017-18	BUDGET 2018-19
ESTIMATED ACTUALS BEGINNING BALANCE	\$145,575	\$116,316
ADJUSTMENT TO 2018-19 BEGINNING BALANCE		\$16,778
UNAUDITED ACTUALS BEGINNING BALANCE	\$145,575	\$133,094
REVENUE SOURCES		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$478,068	\$404,375
TOTAL FUND REVENUES	\$478,068	\$404,375
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES	\$55,630	\$46,890
SERVICES & OTHER OPR EXPENSE	\$434,919	\$412,212
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$490,549	\$459,102
REVENUE OVER EXPENSE	(\$12,481)	(\$54,727)
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	(\$12,481)	(\$54,727)
ENDING BALANCE JUNE 30	\$133,094	\$78,367