

TWIN RIVERS UNIFIED

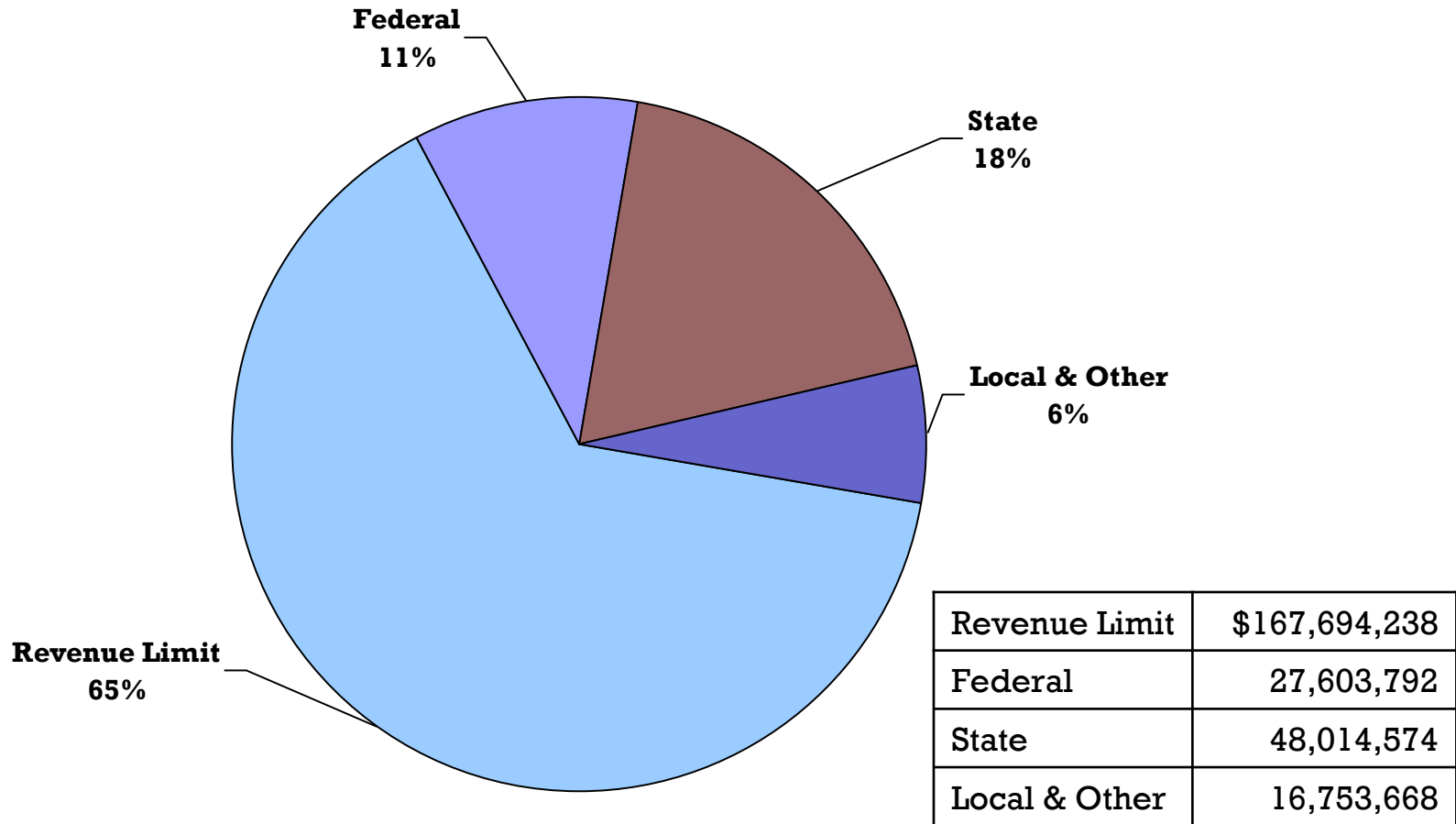
2008/09 SECOND INTERIM

Presented to the Board of Trustees
March 20, 2009

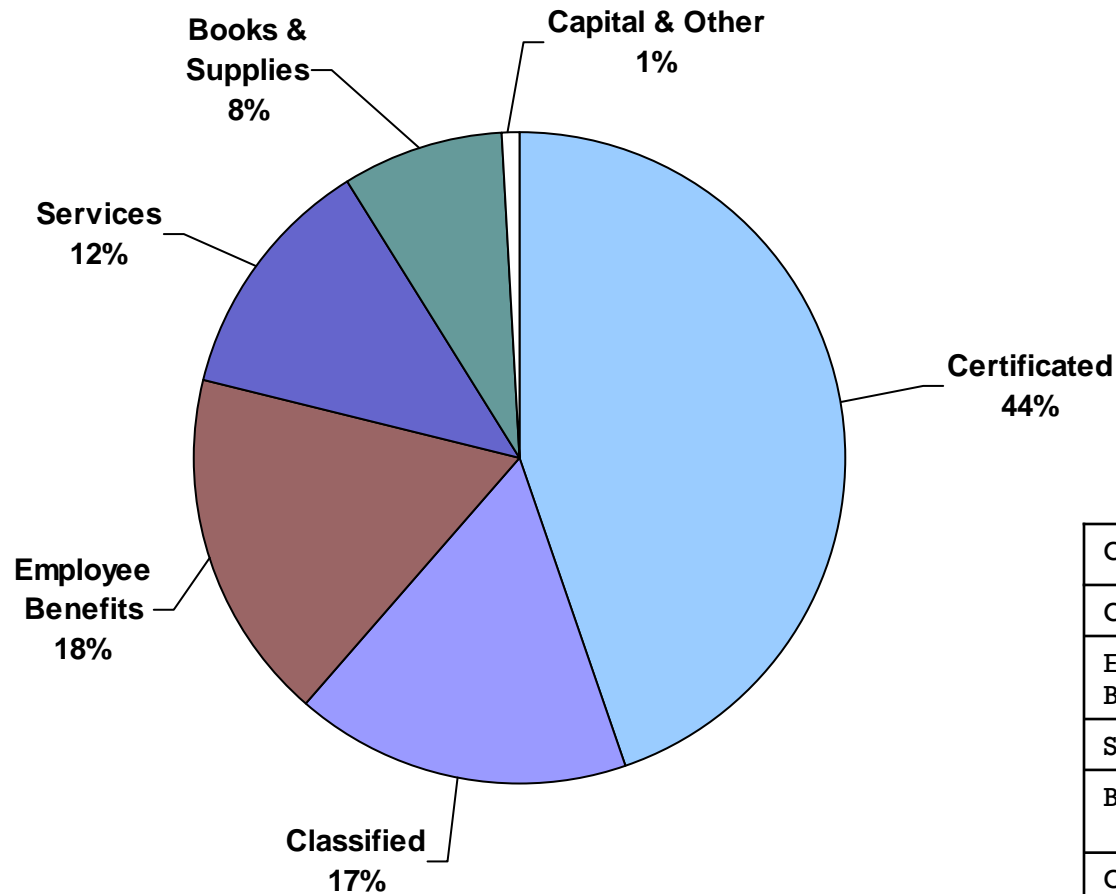
2008/09 General Fund

	Unrestricted	Restricted	Total Fund
Revenues:			
Revenue Limit	\$ 159,146,280	\$ 8,547,958	\$ 167,694,238
Federal		27,603,792	27,603,792
State	15,164,733	32,849,841	48,014,574
Local	2,902,464	12,429,413	15,331,877
Transfers from Other Funds	1,421,791		1,421,791
Contributions	(17,282,251)	17,282,251	
TOTAL REVENUE	\$ 161,353,017	\$ 98,713,255	\$ 260,066,272
Expenditures:			
Certificated Salaries	\$ 89,399,290	\$ 36,127,243	\$ 125,526,533
Classified Salaries	27,621,330	19,106,201	46,727,531
Employee Benefits	32,473,216	16,743,923	49,217,139
Books and Supplies	4,152,031	18,390,384	22,542,415
Operations and Services	15,483,722	18,762,612	34,246,334
Capital Outlay and Equipment	76,323	453,885	530,208
Other Outgo	323,039	1,138,853	1,461,892
Indirect Costs from Other Funds	(3,723,616)	3,015,477	(708,139)
Transfers to Other Funds	730,422	381,225	1,111,647
TOTAL EXPENDITURES	\$ 166,535,757	\$ 114,119,803	\$ 280,655,560
Net Increase/(Decrease) in Fund Balance	\$ (5,182,740)	\$ (15,406,548)	\$ (20,589,288)
Beginning Fund Balance			
Restricted and Designated Carryovers	\$ 19,053,436	\$ 15,698,887	\$ 34,752,323
Ending Fund Balance Before Reserves	\$ 13,870,696	\$ 292,339	\$ 14,163,035
Components of Ending Fund Balance			
Revolving Cash	\$ 105,000		\$105,000
Stores	150,000		150,000
3% Economic Uncertainties	8,419,667		8,419,667
Legally Restricted Balance		\$292,339	292,339
School Site Lump Sum	170,495		170,495
Undesignated (Available) Balance	\$ 5,025,534	(0)	\$ 5,025,534

2008/09 GENERAL FUND REVENUES



2008/09 GENERAL FUND EXPENDITURES



Certificated	\$125,526,533
Classified	46,727,531
Employee Benefits	49,217,139
Services	34,246,334
Books & Supplies	22,542,415
Capital & Other	2,395,608

2008/09 ESTIMATED ENDING FUND BALANCE BUDGET REVISION

Beginning Fund Balance	\$34,752,323
Net Increase/(Decrease) Fund Balance	(20,589,288)
Ending Fund Balance	\$14,163,035
Components of Ending Fund Balance:	
Current Assets	\$255,000
Economic Uncertainties	8,419,667
Restricted Program Balance	292,339
School Site Lump Sum	170,495
Unallocated Adjusted Balance	5,025,534

2008/09 OTHER FUNDS

	ADULT EDUCATION	CHILD DEVELOP.	CAFETERIA	SPECIAL RESERVE	SPECIAL RESERVE POST EMPLOY. BENEFITS	TRUST FUND	OTHER ENTERPRISE FUND
Revenues	\$ 7,916,316	\$ 5,989,959	\$ 12,200,685	\$ 300,000	\$ 30,000	\$ -	\$ 72,000
Expenditures	\$ 9,436,127	\$ 5,989,959	\$ 12,382,865	\$ 1,139,041	\$ -	\$ -	\$ 67,920
Net Inc/(Dec) in Fund Balance	\$ (1,519,811)	\$ -	\$ (182,180)	\$ (839,041)	\$ 30,000	\$ -	\$ 4,080
Beginning Fund Balance	\$ 1,757,532	\$ 1,263,528	\$ 182,180	\$ 11,338,141	\$ 1,825,742	\$ 319,893	\$ 105,684
Ending Fund Balance	\$ 237,721	\$ 1,263,528	\$ 0	\$ 10,499,100	\$ 1,855,742	\$ 319,893	\$ 109,764
Components of Ending Fund Balance:							
Reserve/Economic Uncertainties	\$ 236,721	\$ 1,263,528					
Facility Projects							
Other Designations	\$ 1,000		\$ 0	\$ 10,499,100	\$ 1,855,742	\$ 319,893	\$ 109,764
Undesignated (Available) Balance	\$ 0	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -

2008/09 OTHER FUNDS (Continued)

	DEFERRED MAINT.	BUILDING FUND	CAPTIAL FACILITIES DEVELOPER FEES	STATE SCHOOL BUILDING LEASE- PURCHASE	COUNTY SCHOOL FACILITY	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
Revenues	\$ 401,225	\$ 2,504,852	\$ 1,944,470	\$ 70	\$ 1,173,890	\$ -	\$ 32,533,467
Expenditures	\$ 2,170,000	\$ 95,903,829	\$ 1,350,703	\$ -	\$ 1,177,422	\$ 47,500	\$ 129,665,366
Net Inc/(Dec) in Fund Balance	\$ (1,768,775)	\$ (93,398,977)	\$ 593,767	\$ 70	\$ (3,532)	\$ (47,500)	\$ (97,131,899)
Beginning Fund Balance	\$ 2,271,962	\$ 153,114,237	\$ 1,206,545	\$ 1,808	\$ 147,381	\$ 1,258,930	\$ 174,793,563
Ending Fund Balance	\$ 503,187	\$ 59,715,260	\$ 1,800,312	\$ 1,878	\$ 143,489	\$ 1,211,430	\$ 77,661,664
Components of Ending Fund Balance:							
Reserve/Economic Uncertainties							\$ 1,500,249
Facility Projects	\$ 503,187	\$ 18,746,912	\$ 1,800,312	\$ 1,878	\$ 143,849		21,196,137
Other Designations		\$ 40,968,348				\$ 1,211,430	54,965,278
Undesignated (Available) Balance	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0

SACS BUDGET FORMS

- Interim Certification – Qualified
- Executive Summary – General Fund and all Other Funds
- Interim Reports for all Funds – Statement of Revenue Expenditures and Change in Fund Balance
- Cash Flow Projection
- Average Daily Attendance
- Revenue Limit Summary
- Multi Year Projection Assumptions – General Fund and all Other Funds
- Multi Year Projections – General Fund
- Multi Year Projections – Other Funds
- Criteria and Standards