

**CENTRAL UNION HIGH SCHOOL DISTRICT**  
**351 Ross Avenue – El Centro, CA**  
**Board of Trustees – Special Meeting**  
**AGENDA**

**Tuesday, June 26, 2012**

**6:00 P.M. (Open Session)**

In accordance with the American Disabilities Act, if accommodations are required, please call the Superintendent's office 72 hours in advance at 760 336-4516 and every effort will be made to accommodate your request.

Please Note: Back-up documentation and attachments are available at the Central Union High School District Office upon request. From time-to-time writings that are public records, which are related to open session items on an agenda for a regular meeting, may be distributed to school board members after the posting of the agenda. Whenever this occurs, such writings will be available for public inspection at the Central Union High School District office located at 351 Ross Avenue, El Centro.

**I. CALL TO ORDER:**

**Time: \_\_\_\_\_**

1. Roll Call
2. Flag Salute

**II. COMMUNICATIONS & RECOGNITIONS:**

**III. PUBLIC COMMENT SESSION:**

*At this time the Board will hear comments, presentations, or requests on matters listed on this agenda. Speakers are to give their names and addresses. Time limit for speakers is three minutes. The board reserves the right to limit presentations. This meeting is being taped and all comments are being recorded.*

**IV. ACTION ITEMS:**

- pp. 1. The Superintendent recommends the board adopt board resolution #06262012-41 Approving the 2012-2013 Cash Transfers.
- pp. 2. The Superintendent recommends the Board conduct a public hearing for the purpose of disclosing and receiving public input on the proposed budget for the period ending June 30, 2013 prior to final adoption.
- pp. 3. The Superintendent recommends the Board approve the 2011-2012 Estimated Actuals and adopt the 2012-2013 proposed budget as presented. *(copies of the complete budget report are available upon request)*

**V. ADJOURNMENT:**

**Time: \_\_\_\_\_**

**Date(s) of Next Meeting:**  
**Agenda Posted: June 21, 2012**  
**C. Thomas Budde, Superintendent**

**Tuesday, July 10, 2012 @ 6:00 P.M.**

# CENTRAL UNION HIGH SCHOOL DISTRICT

**DATE:** June 26, 2012  
**TO:** C. Thomas Budde, Superintendent  
**FROM:** Merritt Merten  
**SUBJECT:** **ADOPT RESOLUTION # 06262012-41 OF THE CENTRAL UNION HIGH SCHOOL DISTRICT APPROVING THE 2012-13 CASH TRANSFERS**

## ACTION

### BACKGROUND:

The State of California is currently in a fiscal and cash crisis. In order to help the State's dismal cash situation, the Governor has proposed to defer monthly District allocations throughout the fiscal year which negatively affects cash flow. By approving the attached Resolution, the Superintendent/Assistant Superintendent will be able to transfer cash between District Funds in order to maintain cash within the General Fund to support payroll and payable payments so the District operations may continue.

### ACTION REQUESTED:

The Superintendent requests the Board adopt Resolution # 06262012-41 approving the Cash Transfers as proposed for the 2012-13 fiscal year.

**ACTION:**    **MOTION:** \_\_\_\_\_    **SECOND:** \_\_\_\_\_  
                  **AYES:**        \_\_\_\_\_    **NOES:**        \_\_\_\_\_  
                  **ABSTENTIONS:**        \_\_\_\_\_

**CENTRAL UNION HIGH SCHOOL DISTRICT  
RESOLUTION #06262012-41  
CASH TRANSFERS**

WHEREAS, Education Code section 42600, District Budget Limitation on Expenditure, requires that the Central Union High School District Board of Trustees approve all fund transfers by means of written resolution approved by a majority vote of the Board; and

WHEREAS, The Central Union High School District Board of Trustees recognizes that the State of California is experiencing a fiscal and cash crisis, and has proposed continuing to defer payments to schools, and

WHEREAS, The Central Union High School District Board of Trustees has designated the Superintendent and the Assistant Superintendent as agents responsible for maintaining the funds for the operation of the Central Union High School District; and

WHEREAS, The Central Union High School District Board of Trustees conducts matters, fiscal and otherwise, according to the laws specified in the California Education Code, Government Code, Board Policy, and other Applicable statute.

NOW, THEREFORE BE IT RESOLVED, That the Board authorizes the Superintendent and the Assistant Superintendent to make cash transfers within and between funds in order to maintain payroll and payable obligations during the current State fiscal and cash crisis for the 2012-13 fiscal year.

PASSED AND ADOPTED this 26th day of June, 2012 Board at a regular meeting by the following vote

AYES:

NOES:

ABSENT:

ABSTAINED:

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Dr. C. Thomas Budde, Secretary of the Board

June 26, 2012  
Date

# **CENTRAL UNION HIGH SCHOOL DISTRICT**

**DATE:** June 26, 2012  
**TO:** Dr. C. Thomas Budde, Superintendent  
**FROM:** Merritt Merten  
**SUBJECT:** **PUBLIC HEARING FOR THE PURPOSE OF DISCLOSING THE  
2012-2013 PROPOSED BUDGET, PRIOR TO FINAL ADOPTION**

## **ACTION**

### **BACKGROUND:**

Pursuant to Education Code Section 42103, the Board of Trustees shall hold a public hearing on the Budget for the year ending June 30, 2013, prior to final approval.

## **NOTICE OF PUBLIC HEARING**

The Central Union High School District Hereby Gives Notice that  
a Public Hearing will be held as follows:

**TOPIC OF HEARING:**  
**2012-2013 Budget**

The governing board of Central Union High School District will hold a public hearing on the BUDGET OF THE DISTRICT FOR THE YEAR ENDING JUNE 30, 2013, prior to Final Adoption as required by Education Code Section 42103.

The public hearing will be held at:

**CUHSD OFFICE  
351 Ross Avenue  
El Centro, CA 92243  
June 26, 2012  
6pm**

The public is cordially invited to attend this meeting.

The proposed budget will be on file and available for public inspection at the following location and date should members of the public wish to review the budget prior to the public hearing.

CUHSD OFFICE  
351 Ross Avenue  
El Centro, CA 92243  
June 21, 2012  
8am – 5pm

Anne J. Mallory, Superintendent  
Imperial County Office of Education

**DISCUSSION/ALTERNATIVE/CONCERNS:**

None

**FINANCIAL IMPLICATIONS:**

None

**ACTION REQUESTED:**

The Board is requested to hold a Public Hearing for the purpose of disclosing and receiving public input on the proposed budget for the year ending June 30, 2013 prior to final adoption.

ACTION:      MOTION: \_\_\_\_\_      SECOND: \_\_\_\_\_  
                  AYES:        \_\_\_\_\_      NOES:        \_\_\_\_\_  
                  ABSTENTIONS: \_\_\_\_\_

**CENTRAL UNION HIGH SCHOOL DISTRICT**

**DATE:** June 26, 2012  
**TO:** Dr. C. Thomas Budde, Superintendent  
**FROM:** Merritt Merten  
**SUBJECT:** **APPROVAL OF THE 2011-2012 ESTIMATED ACTUALS AND  
THE 2012-2013 PROPOSED BUDGET**

**ACTION**

**BACKGROUND:**

The 2011-2012 Estimated Actuals and the 2012-2013 Proposed Budget Financial Report summarizes the projected revenues, expenditures and changes in fund balances. A detailed narrative is attached.

**DISCUSSION/ALTERNATIVE/CONCERNS:**

None

**FINANCIAL IMPLICATIONS:**

As outlined in the Budget document and Narrative

**ACTION REQUESTED:**

The Board is requested to approve the 2011-2012 Estimated Actuals and the 2012-2013 Proposed Budget as presented.

**ACTION:**      **MOTION:** \_\_\_\_\_      **SECOND:** \_\_\_\_\_  
                  **AYES:**        \_\_\_\_\_      **NOES:**        \_\_\_\_\_  
                  **ABSTENTIONS:** \_\_\_\_\_

# MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: June 26, 2012

Re: 2012-2013 Budget

Enclosed you will find the 2012-2013 Proposed Budget for the Central Union High School District. The following summary highlights the significant changes of the 2011-2012 Estimated Actuals to the 2012-2013 Budget.

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## *Unrestricted Revenues:*

- ★ **Revenue Limit Sources** decreased \$1,615,752. This net loss of revenue is due largely to the 'trigger' reductions based on the assumption that the tax initiatives in November will fail (\$1,723,869) as well as a net increase in SUI and a change in the deficit factor (\$125,228). Also a decrease in the PERS Reduction (\$22,393) and an increase in the Special Ed Transfer (\$5,282) are represented.
- ★ **Federal Revenue** decreased \$9,094. This is due to a one-time Federal AP Exam Fee Reimbursement that we do not anticipate in 2012-2013.
- ★ **Other State Revenues** decreased \$116,619. This decrease is largely due to Mandated Cost Reimbursements (\$76,659) received in 2011-2012 and not anticipated in 2012-2013. Also included are various net decreases in Other State Revenues (\$39,960).
- ★ **Local Revenue** decreased by \$134,850. This decrease is the result of the loss of revenue generated by an employees retirement (\$103,399), a decrease in anticipated interest (\$20,000) and a decrease in donations to sites (\$11,451).

*Unrestricted Expenditures:*

<b>UNRESTRICTED</b>			
<b>Category</b>	<b>2011-2012 Estimated Actuals</b>	<b>2012-2013 Budget</b>	<b>Difference</b>
<b>Certificated Salaries</b>	<b>13,717,740</b>	<b>14,227,812</b>	<b>510,072</b>
<b>Classified Salaries</b>	<b>3,312,387</b>	<b>3,272,190</b>	<b>(40,197)</b>
<b>Employee Benefits</b>	<b>4,463,278</b>	<b>4,527,710</b>	<b>64,431</b>
<b>Books &amp; Supplies</b>	<b>901,476</b>	<b>778,036</b>	<b>(123,440)</b>
<b>Services &amp; Operating Expenses</b>	<b>2,367,725</b>	<b>2,346,139</b>	<b>(21,586)</b>
<b>Capital Outlay</b>	<b>171,748</b>	<b>51,420</b>	<b>(120,328)</b>
<b>Other Outgo (excluding Transfers of Indirect Cost)</b>	<b>159,200</b>	<b>159,200</b>	<b>0</b>
<b>Other Outgo Transfers of Indirect Costs</b>	<b>(244,318)</b>	<b>(223,066)</b>	<b>21,251</b>
<b>Interfund Transfers In</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Interfund Transfers Out</b>	<b>547,793</b>	<b>-</b>	<b>(547,793)</b>
<b>Contributions</b>	<b>1,892,179</b>	<b>1,785,773</b>	<b>(106,406)</b>
<b>Total</b>	<b>27,289,209</b>	<b>26,925,213</b>	<b>(363,996)</b>

★ **Certificated Salaries** increased \$510,072.

★ **Decreases**

- ★ \$587,800 – retirements/resignations
- ★ \$77,000 – 6<sup>th</sup> period assignments
- ★ \$107,600 – shifts to restricted

★ **Increases**

- ★ \$376,240 – replacement/new teaching positions
- ★ \$28,386 – substitutes/hourly
- ★ \$727,146 – shifts from restricted (loss of Ed Jobs Funding)
- ★ \$150,700 – step increases



★ **Classified Salaries** decreased \$40,197.

★ **Decreases**

- ★ \$9,200 – salary shifts to Adult Ed Fund
- ★ \$33,347 – support/aide overtime
- ★ \$5,450 – clerical substitutes/overtime

★ **Increases**

- ★ \$7,800 column increases

★ **Employee Benefits** increased \$64,431.

★ **Decreases**

- ★ \$102,631 – reduction in SUI rate
- ★ \$13,100 – PERS Reduction

★ **Increases**

- ★ \$93,200 - Classified health & welfare
- ★ \$44,800 – STRS
- ★ \$28,100 – Medicare
- ★ \$23,400 - FICA

★ **Books and Supplies** decreased \$123,440. The following adjustments are based on prior year expenditures.

★ **Decreases**

- ★ \$99,700 – textbooks, materials & supplies
- ★ \$19,440 – non-capitalized equipment
- ★ \$7,800 – operations/maintenance supplies

★ **Increases**

- ★ \$1,000 – graduation supplies
- ★ \$1,500 – other books/ref materials
- ★ \$1,000 – office supplies & fuel

★ **Services and Operating Expenditures** decreased \$21,586. The following adjustments are based on prior year expenditures.

★ **Decreases**

- ★ \$30,100 – misc travel
- ★ \$10,000 – insurance
- ★ \$3,400 – dues & memberships
- ★ \$96,700 – professional services (Sup't Annuity)
- ★ \$36,686 – professional/consulting/operating

- ★ \$7,200 – rentals, leases & repairs
- ★ **Increases**
  - ★ \$15,000 – board elections
  - ★ \$39,200 direct costs
  - ★ \$71,600 – utilities/services
  - ★ \$30,000 – legal
  - ★ \$6,700 – misc services
- ★ **Capital Outlay** decreased by \$120,328. The following adjustments are based on prior year expenditures.
  - ★ **Decreases**
    - ★ \$70,400 – Smart Boards (one time purchase)
    - ★ \$35,000 – loan to booster club for bleachers
    - ★ \$13,000 – maintenance
    - ★ \$1,928 – misc (data processing/theater)
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** will remain the same.
- ★ **Other Outgo - Transfers of Indirect Costs** decreased by \$21,251. This decrease is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** will remain zero.
- ★ **Interfund Transfers Out** will decrease \$547,793. The following are one-time transfers out.
  - ★ **Decreases**
    - ★ \$188,308 – CUHS for Modernization Project
    - ★ \$165,709 – Cafeteria for general purpose
    - ★ \$110,636 – Cafeteria for CUHS Modernization Project
    - ★ \$83,140 – Adult Ed (revenue movement, should have been in AE originally)
- ★ **Contributions** from unrestricted to restricted decreased \$106,406. The following adjustments are based on prior year expenditures.
  - ★ **Decreases**
    - ★ \$26,918 – Home to School Transportation
    - ★ \$120,602 – Routine Restricted Maintenance (some one-time purchases, plus some repairs that are not reoccurring)

★ **Increases**

- ★ \$41,114 – Special Education Transportation (carryover from other SE programs that are budgeted to relieve SE Transportation in 2011-2012 but not anticipated in 2012-2013)

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*Restricted Revenues:*

- ★ **Revenue Limit Sources** decreased \$5,282. This decrease is due to our slight drop in ADA with regards to the Special Ed Revenue Limit Transfer.
- ★ **Federal Revenue** decreased \$1,290,878.

★ **Decreases**

- ★ \$70,773 – Special Ed carryover
  - ★ \$17,690 – Title I Migrant
  - ★ \$111,579 – SFSF ARRA Funding
  - ★ \$877,381 – Ed Jobs Funding
  - ★ \$161,501 - Title I
  - ★ \$51,954 – various other federal funding revenue
- ★ **Other State Revenue** increased by \$11,342. This increase is largely due to estimated carryover in EIA. We will update at First Interim when carryover is known.
  - ★ **Local Revenue** decreased by \$269,711. This decrease is due to the following:

★ **Decreases**

- ★ \$118,493 – Special Education Revenue Transfer
- ★ \$126,834 – Bus Emissions Grant
- ★ \$12,851 – misc local revenue
- ★ \$11,533 – Microsoft Voucher carryover

*Restricted Expenditures:*

<b>RESTRICTED</b>			
<b>Category</b>	<b>2011-2012 Estimated Actuals</b>	<b>2012-2013 Budget</b>	<b>Difference</b>
<b>Certificated Salaries</b>	<b>3,131,363</b>	<b>2,323,300</b>	<b>(808,064)</b>
<b>Classified Salaries</b>	<b>1,743,678</b>	<b>1,712,299</b>	<b>(31,379)</b>
<b>Employee Benefits</b>	<b>1,251,028</b>	<b>1,105,474</b>	<b>(145,555)</b>
<b>Books &amp; Supplies</b>	<b>1,978,762</b>	<b>1,032,130</b>	<b>(946,632)</b>
<b>Services &amp; Operating Expenses</b>	<b>826,052</b>	<b>650,162</b>	<b>(175,890)</b>
<b>Capital Outlay</b>	<b>303,877</b>	<b>225,000</b>	<b>(78,877)</b>
<b>Other Outgo (excluding Transfers of Indirect Cost</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Other Outgo Transfers of Indirect Costs</b>	<b>159,357</b>	<b>137,523</b>	<b>(21,834)</b>
<b>Interfund Transfers In</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Interfund Transfers Out</b>	<b>295,882</b>	<b>-</b>	<b>(295,882)</b>
<b>Contributions</b>	<b>(1,892,179)</b>	<b>(1,785,773)</b>	<b>106,406</b>
<b>Total</b>	<b>7,797,820</b>	<b>5,400,114</b>	<b>(2,397,706)</b>

- ★ **Certificated Salaries** decreased \$808,064. This is mainly due to a loss of Ed Jobs Funding, therefore salaries were transferred from restricted to unrestricted.
- ★ **Classified salaries** decreased \$31,379. This is due to a loss of a Special Education student that required specialized assistance.
- ★ **Employee Benefits** decreased \$145,555. This net decrease reflects the above changes in Certificated and Classified Salaries. This also includes a projected decrease in State Unemployment Insurance.
- ★ **Books and Supplies** decreased \$946,632. The most notable change here is regarding carryover. Since we don't know what these restricted programs will have in carryover until

the books are closed in August, carryover is updated at First Interim.

- ★ **Services and Operating Expenditures** decreased by \$175,890. This is another area that is impacted by unknown carryover amounts. This will be updated at First Interim.
  - ★ **Capital Outlay** decreased by \$78,877. This is largely due to the difference in the pool repair at CUHS, as well as the purchase of water heaters at SHS in 2011-2012 and the estimated track repair at SHS planned for 2012-2013.
  - ★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.
  - ★ **Other Outgo - Transfers of Indirect Costs** decreased by \$21,834. This decrease is due to Direct Support/Indirect Costs Charges being updated.
  - ★ **Interfund Transfers In** had no changes at this time.
  - ★ **Interfund Transfers Out** decreased by \$295,882. This is due to one-time transfer from Resource 9140-State School Building Fund to Fund 353-County School Facility Fund for the CUHS Modernization Project.
  - ★ **Contributions** from unrestricted to restricted increased \$106,406. The following adjustments are based on prior year expenditures.
    - ★ **Decreases**
      - ★ \$26,918 – Home to School Transportation
      - ★ \$120,602 – Routine Restricted Maintenance (some one-time purchases, plus some repairs that are not reoccurring)
    - ★ **Increases**
      - ★ \$41,114 – Special Education Transportation (carryover from other SE programs that are budgeted to relieve SE Transportation in 2011-2012 but not anticipated in 2012-2013)
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## **Reserves & Ending Balance**

### **Unrestricted**

The district is projecting an Unrestricted Ending Fund balance of \$7,392,498 of which \$7,320,358 is listed as Reserve for Economic Uncertainties (\$6,026,618 is for the State Deferrals and \$1,293,740 is for Economic Uncertainties). The remaining fund balance is designated for Revolving Cash (\$6,000) and Stores Inventory (\$66,140). It is important to note that at this time the State deferrals are estimated to be \$7,430,286, and we only have \$6,026,618 to set aside. Borrowing from other Funds or a TRAN will be necessary by the end of the 2012-2013 school year.

### **Restricted**

The restricted ending balance totals \$376,138. It is composed of the following programs.

<b>Components of Restricted Ending Fund Balance</b>	<b>Components of Restricted Ending Fund Balance</b>
<b>Special Education</b>	<b>21,000</b>
<b>Special Education/Mental Health</b>	<b>836</b>
<b>EIA</b>	<b>142,075</b>
<b>EIA LEP</b>	<b>197,227</b>
<b>School Bus Emissions</b>	<b>15,000</b>
<b>Total</b>	<b>376,138</b>

### **Unrestricted Deficit/Surplus Spending**

The Unrestricted General Fund is currently projected to end the year with a deficit of \$1,869,088. As previously discussed in this narrative, this is primarily due to the assumption that the tax initiatives in November will not pass. At this time, our plan is to use Ending Fund Balance to get us through the 2012-2013 year; this will become increasing difficult as this is not a long term solution and expenditure reductions will be needed for 2013-2014. The district staff is investigating possible budget cuts to propose to the board for consideration.

### **Restricted Deficit/Surplus Spending**

The Restricted General Fund is estimated at this time to end with a deficit of \$11,707. It is important to remember that Restricted Programs have REB (restricted ending balance) and Carryover from PY (prior years), therefore this isn't true deficit spending.

## ***Negotiations***

### **Certificated Negotiations**

As of the writing of this narrative, we are in the process of entering a TA with ECSTA. The proposed TA has no specific financial change to the districts budget. If ratified at the July board meeting as scheduled, the district will settle with this union for 2011-2012.

### **Classified Negotiations**

The district has settled with CSEA through 2011-2012.



Fiscal Year 2011-2012  
Budget Explanations

Unrestricted General Fund				
Object Codes	2011-2012 2nd Interim	2011-2012 Estimated Actuals	Variance	Explanation
<b>REVENUE</b>				
8010-8099	22,860,978	22,836,633	(24,345)	RL State Aid and RDA
8100-8299	49,827	49,827	-	no change
8300-8599	3,173,227	3,244,754	71,527	increase in Tier III Revenue
8600-8799	744,348	801,226	56,878	increase in Leases/Rentals Revenue and Other Local Revenue
<b>TOTALS</b>	<b>26,828,380</b>	<b>26,932,440</b>	<b>104,060</b>	
<b>EXPENDITURES</b>				
1000-1999	13,753,719	13,717,740	(35,979)	net result of decrease in estimated salaries due to termination and increase in coaches stipends
2000-2999	3,323,196	3,312,387	(10,810)	decrease in estimated salaries due to movement between General Fund & Cafeteria Fund
3000-3999	4,445,824	4,463,278	17,455	net result of the same reasoning as Certificated & Classified Salaries (decrease) and increase in budget for supplemental SUI invoices
4000-4999	874,346	901,476	27,131	net result of increase in materials & supplies and increase of operations equipment (some site adjustments)
5000-5999	2,220,433	2,367,725	147,292	net result of decrease in travel, electricity & rentals and increases in operations and legal (some site adjustments)
6000-6999	143,861	171,748	27,887	increase in maintenance equipment (one-time purchases)
7100-7299				no change
7400-7499	159,200	159,200	-	
7300-7399	(249,569)	(244,318)	5,252	decrease in indirect costs from other funds
8900-8929				no change
7600-7629	534,195	547,793	13,598	increase transfer to Cafeteria Fund due to CUHS Modernization Project
8980-8999	1,836,903	1,892,179	55,276	net result of increase contribution to Special Ed Transportation and decrease in Home-To-School Transportation and Routine Restricted Maintenance
<b>TOTALS</b>	<b>27,042,107</b>	<b>27,289,209</b>	<b>247,102</b>	

Net increase (decrease) in fund balance (213,727) (356,769) 17,455



**Fiscal Year 2011-2012  
Budget Explanations**

<b>Restricted General Fund</b>				
<b>Object Codes</b>	<b>2011-2012 2nd Interim</b>	<b>2011-2012 Estimated Actuals</b>	<b>Variance</b>	<b>Explanation</b>
<b>REVENUE</b>				
8010-8099	341,824	341,824	-	no change
8100-8299	3,819,336	3,832,162	12,826	increase in Ed Jobs Revenue (3205)
8300-8599	1,360,041	1,606,462	246,422	increase in corrected carryover for EIA
8600-8799	1,017,914	1,162,487	144,572	increase due to Transportation Grant (7236) and Other Local Revenue
<b>TOTALS</b>	<b>6,539,115</b>	<b>6,942,935</b>	<b>403,820</b>	
<b>EXPENDITURES</b>				
1000-1999	3,120,954	3,131,363	10,409	increase in Ed Jobs Expenses due to increase in Ed Jobs Revenue
2000-2999	1,746,112	1,743,678	(2,434)	decrease in salaries due to movement between Restricted and Unrestricted
3000-3999	1,249,178	1,251,028	1,850	same reasoning as Certificated & Classified Salaries
4000-4999	2,011,413	1,978,762	(32,651)	net result of decrease in material & supplies, maintenance supplies & non-cap equipment and slight increase in tires
5000-5999	731,975	826,052	94,077	net result of decrease in travel and increase of operations & rentals
6000-6999	303,877	303,877	-	no change
7100-7299	-	-	-	no change
7300-7399	159,357	159,357	-	no change
8900-8929	-	-	-	no change
7600-7629	295,882	295,882	-	no change
8980-8999	(1,836,903)	(1,892,179)	(55,276)	net result of increase contribution to Special Ed Transportation and decrease in Home-To-School Transportation and Routine Restricted Maintenance
<b>TOTALS</b>	<b>7,781,846</b>	<b>7,797,820</b>	<b>15,974</b>	

**Net increase (decrease) in fund balance (1,242,730) (854,885) 1,850**