

Mother Lode Union School District

BOARD OF TRUSTEES

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2009-10 1st Interim Budget Revision

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Mother Lode Union School District is an Equal Opportunity Employer

The Mother Lode Union School District complies with the Americans with Disabilities Act of 1990, Public Law 101-336, which prohibits discrimination on the basis of disability

Enrollment Projections



Enrollment Projections 2009-10 1st Interim							
1		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
2	K	154	143	145	145	145	145
3	Gr 1	160	153	143	145	145	145
4	Gr 2	138	154	153	143	145	145
5	Gr 3	144	137	154	153	143	145
6	Gr 4	153	139	137	154	153	143
7	Gr 5	180	154	139	137	154	153
8	Gr K - 5	929	880	871	877	885	876
9	Gr 6	141	166	154	139	137	160
10	Gr 7	141	139	161	143	134	128
11	Gr 8	149	143	130	156	143	134
12	Gr 6-7-8	431	448	445	438	414	422
13	Total	1360	1328	1316	1315	1299	1298
14	diff yr. to y	-83	-32	-12	-1	-16	-1

Attendance Projections

- 80% of total district revenues are generated from student attendance
- Increasing student attendance is a quick way for schools to generate ONGOING revenues (i.e. Attendance Incentives, Make-Up Days)

1	Enrollment & Attendance (ADA)		2008-09 Est ADA	2009-10 Est ADA	2010-11 Est ADA	2011-12 Est ADA
2	Enrollment		1360	1328	1316	1315
3	ADA		1317	1275	1263	1262
4	ADA/CBEDS Ratio	line 3/2	97%	96%	96%	96%

1	ADA Summary		2008-09 Est ADA	2009-10 Est ADA	2010-11 Est ADA	2011-12 Est ADA
2	Current Year ADA (CY)		1,317.00	1,275.00	1,263.00	1,262.00
3	Prior Year ADA (PY)		1,379.00	1,317.00	1,275.00	1,263.00
4	Funded ADA (> CY or PY)	> PY line 2 or CY 2	1,379.00	1,317.00	1,275.00	1,263.00
5	PY funded ADA		1,443.75	1,379.00	1,317.00	1,275.00
6	CY Loss in funded ADA		(64.75)	(62.00)	(42.00)	(12.00)



MLUSD
MULTI-YEAR PROJECTION

	A	B	C	D	E	F	G	H	I	J	L	M	N	O	P	Q
	08/09 Unaudited Actuals			09/10 Budget Projection			09/10 1st Interim			10/11 Budget Projection			11/12 Budget Projection			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
1 Revenue Detail																
2 Revenue Limit	\$ 7,314,923	\$ 227,035	\$ 7,541,958	\$ 6,458,147	\$ 225,000	\$ 6,683,147	\$ 6,096,744	\$ 225,000	\$ 6,321,744	\$ 6,354,296	\$ 225,000	\$ 6,579,296	\$ 6,342,527	\$ 225,000	\$ 6,567,527	
3 Federal Revenue	\$ 101,402	\$ 864,795	\$ 966,198	\$ 85,000	\$ 670,652	\$ 755,652	\$ 85,000	\$ 677,545	\$ 762,545	\$ 75,000	\$ 775,000	\$ 850,000	\$ 37,000	\$ 760,000	\$ 797,000	
4 Other State Revenue	\$ 721,795	\$ 1,092,699	\$ 1,814,495	\$ 1,236,444	\$ 625,450	\$ 1,861,893	\$ 1,256,444	\$ 625,450	\$ 1,881,893	\$ 1,100,000	\$ 625,000	\$ 1,725,000	\$ 1,100,000	\$ 625,000	\$ 1,725,000	
5 Other Local Revenue	\$ 254,764	\$ 468,604	\$ 723,368	\$ 255,000	\$ 409,950	\$ 664,950	\$ 230,636	\$ 433,825	\$ 664,461	\$ 250,000	\$ 430,000	\$ 680,000	\$ 250,000	\$ 430,000	\$ 680,000	
6 Total Revenue	\$ 8,392,884	\$ 2,653,133	\$ 11,046,018	\$ 8,034,590	\$ 1,931,052	\$ 9,965,642	\$ 7,668,823	\$ 1,961,820	\$ 9,630,643	\$ 7,779,296	\$ 2,055,000	\$ 9,834,296	\$ 7,729,527	\$ 2,040,000	\$ 9,769,527	
7																
8 Expenditure Detail																
9 Certificated	\$ 4,251,466	\$ 792,054	\$ 5,043,520	\$ 3,907,405	\$ 591,372	\$ 4,498,777	\$ 3,683,476	\$ 920,643	\$ 4,604,118	\$ 3,720,310	\$ 800,000	\$ 4,520,310	\$ 3,757,513	\$ 680,000	\$ 4,437,513	
10 Classified	\$ 913,366	\$ 764,749	\$ 1,678,115	\$ 771,087	\$ 609,302	\$ 1,380,389	\$ 769,957	\$ 710,728	\$ 1,480,685	\$ 785,356	\$ 665,728	\$ 1,451,084	\$ 801,064	\$ 650,322	\$ 1,451,386	
11 Employee benefits	\$ 1,993,615	\$ 604,249	\$ 2,597,863	\$ 1,940,561	\$ 493,605	\$ 2,434,165	\$ 1,925,948	\$ 600,426	\$ 2,526,374	\$ 1,945,207	\$ 434,594	\$ 2,379,801	\$ 1,964,659	\$ 430,000	\$ 2,394,659	
12 Books & Supplies	\$ 192,215	\$ 289,296	\$ 481,510	\$ 334,309	\$ 216,337	\$ 550,646	\$ 293,803	\$ 379,677	\$ 673,480	\$ 200,000	\$ 245,000	\$ 445,000	\$ 195,000	\$ 245,000	\$ 440,000	
13 Service, Other Operating	\$ 606,262	\$ 403,822	\$ 1,010,084	\$ 553,592	\$ 375,892	\$ 929,485	\$ 580,780	\$ 384,251	\$ 965,032	\$ 600,000	\$ 325,000	\$ 925,000	\$ 600,000	\$ 350,000	\$ 950,000	
14 Capital Outlay	\$ -	\$ 17,982	\$ 17,982	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	
15 Other Outgo	\$ -	\$ 124,555	\$ 124,555	\$ -	\$ 134,678	\$ 134,678	\$ -	\$ 134,678	\$ 134,678	\$ -	\$ 134,678	\$ 134,678	\$ -	\$ 134,678	\$ 134,678	
16 Direct Support/Indirect	\$ (180,383)	\$ 162,010	\$ (18,373)	\$ (113,057)	\$ 113,057	\$ -	\$ (130,939)	\$ 130,939	\$ -	\$ (150,000)	\$ 132,000	\$ (18,000)	\$ (150,000)	\$ 132,000	\$ (18,000)	
17 OTHER REDUCTIONS						\$ -			\$ -							
18 Total Expenditures	\$ 7,776,541	\$ 3,158,716	\$ 10,935,257	\$ 7,393,897	\$ 2,552,243	\$ 9,946,140	\$ 7,123,025	\$ 3,279,341	\$ 10,402,367	\$ 7,100,874	\$ 2,755,000	\$ 9,855,874	\$ 7,168,236	\$ 2,640,000	\$ 9,808,236	
19																
20 Excess/(Deficiency)	\$ 616,343	\$ (505,583)	\$ 110,761	\$ 640,693	\$ (621,192)	\$ 19,501	\$ 545,798	\$ (1,317,521)	\$ (771,724)	\$ 678,422	\$ (700,000)	\$ (21,578)	\$ 561,291	\$ (600,000)	\$ (38,709)	
21																
22 Other Financing Sources/uses																
23 Transfers In	\$ -			\$ -			\$ -			\$ -			\$ -			
24 Transfers Out		\$ -	\$ -			\$ -			\$ -		\$ -	\$ -		\$ -	\$ -	
25 Other Sources																
26																
27 Contributions	\$ (775,005)	\$ 775,005	\$ -	\$ (724,076)	\$ 724,075	\$ (1)	\$ (796,428)	\$ 796,428	\$ -	\$ (700,000)	\$ 700,000	\$ -	\$ (600,000)	\$ 600,000	\$ -	
28 Total Other Sources/Uses	\$ (775,005)	\$ 775,005	\$ -	\$ (724,076)	\$ 724,075	\$ (1)	\$ (796,428)	\$ 796,428	\$ -	\$ (700,000)	\$ 700,000	\$ -	\$ (600,000)	\$ 600,000	\$ -	
29																
30 Net Inc/Dcr to Fund Balance	\$ (158,662)	\$ 269,423	\$ 110,761	\$ (83,383)	\$ 102,883	\$ 19,500	\$ (250,630)	\$ (521,094)	\$ (771,724)	\$ (21,578)	\$ -	\$ (21,578)	\$ (38,709)	\$ -	\$ (38,709)	
31																
32 Beginning Balance	\$ 766,668	\$ 251,671	\$ 1,018,339	\$ 585,575	\$ 384,857	\$ 970,432	\$ 608,006	\$ 521,094	\$ 1,129,099	\$ 357,376	\$ -	\$ 357,376	\$ 335,798	\$ -	\$ 335,798	
33 Ending Balance	\$ 608,006	\$ 521,094	\$ 1,129,099	\$ 502,192	\$ 487,739	\$ 989,932	\$ 357,376	\$ -	\$ 357,376	\$ 335,798	\$ -	\$ 335,798	\$ 297,089	\$ -	\$ 297,089	

2009-10 1st Interim Multi-year Projection 08/09 Unaudited Actuals vs. 1st Interim

		<i>A</i>	<i>B</i>	<i>C</i>
<u>MOTHER LODE USD</u>		<u>08/09</u>	<u>09/10 1st</u>	09/10
		<u>Unaudited</u>	<u>Interim</u>	Variance
		Total	Total	08/09 Unaudited vs 1st Interim
1	Revenue Detail			
2	Revenue Limit	\$ 7,541,958	\$ 6,321,744	\$ (1,220,214)
3	Federal Revenue	\$ 966,198	\$ 762,545	\$ (203,652)
4	Other State Revenue	\$ 1,814,495	\$ 1,881,893	\$ 67,398
5	Other Local Revenue	\$ 723,368	\$ 664,461	\$ (58,907)
6	Total Revenue	\$ 11,046,018	\$ 9,630,643	\$ (1,415,374)
7				
8	Expenditure Detail			
9	Certificated	\$ 5,043,520	\$ 4,604,118	\$ (439,401)
10	Classified	\$ 1,678,115	\$ 1,480,685	\$ (197,430)
11	Employee benefits	\$ 2,597,863	\$ 2,526,374	\$ (71,490)
12	Books & Supplies	\$ 481,510	\$ 673,480	\$ 191,970
13	Service, Other Operating	\$ 1,010,084	\$ 965,032	\$ (45,053)
14	Capital Outlay	\$ 17,982	\$ 18,000	\$ 18
15	Other Outgo	\$ 124,555	\$ 134,678	\$ 10,123
16	Direct Support/Indirect	\$ (18,373)	\$ -	\$ 18,373
17	OTHER REDUCTIONS		\$ -	
18	Total Expenditures	\$ 10,935,257	\$ 10,402,367	\$ (532,890)
19				
20	Excess/(Deficiency)	\$ 110,761	\$ (771,724)	\$ (882,484)
21	Net Inc/Dcr to Fund Balance	\$ 110,761	\$ (771,724)	\$ 882,484
22				
23	Beginning Balance	\$ 1,018,339	\$ 1,129,099	\$ 110,761
24	Ending Balance	\$ 1,129,099	\$ 357,376	\$ (771,724)

2009-10 1st Interim Multi-year Projection

09/10 Original Budget vs. 1st Interim

		A	B	C
<u>MOTHER LODE USD</u>		<u>09/10 Original Budget</u>	<u>09/10 1st Interim</u>	09/10 Variance
		Total	Total	09/10 Original vs 1st Interim
1	Revenue Detail			
2	Revenue Limit	\$ 6,683,147	\$ 6,321,744	\$ (361,403)
3	Federal Revenue	\$ 755,652	\$ 762,545	\$ 6,893
4	Other State Revenue	\$ 1,861,893	\$ 1,881,893	\$ 20,000
5	Other Local Revenue	\$ 664,950	\$ 664,461	\$ (489)
6	Total Revenue	\$ 9,965,642	\$ 9,630,643	\$ (334,998)
7				
8	Expenditure Detail			
9	Certificated	\$ 4,498,777	\$ 4,604,118	\$ 105,341
10	Classified	\$ 1,380,389	\$ 1,480,685	\$ 100,296
11	Employee benefits	\$ 2,434,165	\$ 2,526,374	\$ 92,208
12	Books & Supplies	\$ 550,646	\$ 673,480	\$ 122,834
13	Service, Other Operating	\$ 929,485	\$ 965,032	\$ 35,547
14	Capital Outlay	\$ 18,000	\$ 18,000	\$ -
15	Other Outgo	\$ 134,678	\$ 134,678	\$ -
16	Direct Support/Indirect	\$ -	\$ -	\$ -
17	OTHER REDUCTIONS	\$ -	\$ -	\$ -
18	Total Expenditures	\$ 9,946,140	\$ 10,402,367	\$ 456,226
19				\$ -
20	Excess/(Deficiency)	\$ 19,501	\$ (771,724)	\$ (791,225)
21	Net Inc/Dcr to Fund Balance	\$ 19,500	\$ (771,724)	\$ (791,223)
22				\$ -
23	Beginning Balance	\$ 970,432	\$ 1,129,099	\$ 158,667
24	Ending Balance	\$ 989,932	\$ 357,376	\$ (632,556)

Components of the Ending Fund Balance

	1st Interim
	2009/10
PROJ. ENDING BAL.	\$ 357,376
Components of Ending Fund Balance	
a) Reserved Amounts	
Revolving Cash	\$ 1,000
Reserve of Accum. Vac.	
b) Designated Amounts	
Economic Uncertain. 3%	\$ 312,071
c) Unappropriated Fund Balance	\$ 44,305

Other Funds

2009-10 1st Interim Budget Adoption					
	FUND 13	FUND 14	FUND 25	FUND 35	FUND 40
Other Funds	Cafeteria	Deferred Maint.	Developer Fees	School Facilities	Capital Outlay
Total Revenue	391,063	800	55,000	-	200
Total Expenditures	377,845	30,000	55,000	75,000	-
Excess/(Deficiency)	13,218	(29,200)	-	(75,000)	200
Other Financing Sources/Uses	-	-	-	-	-
Net Inc/Dec to Fund Balance	13,218.03	(29,200)	-	(75,000)	200
Beginning Balance	39,407	29,539	794,916	133,301	14,544
Ending Balance	52,625	339	794,916	58,301	14,744

Closing Thoughts

- In these extraordinary economic times, Mother Lode USD is using a conservative approach in managing and revising it's budget.
- Areas of concern at MLUSD:
 - Declining enrollment
 - Significantly reduced funding
 - Cash deferrals
 - The economic volatility
 - Possible mid-year reductions



Any Questions?

