

"BEFORE"
General Fund
Components of Ending Fund Balance as reported in the 2010-11 SACS software

Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,500,000.00	(6,000,000.00)	(2,500,000.00)
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	17,000,000.00	18,000,000.00	35,000,000.00
b) Audit Adjustments	9793	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		17,000,000.00	18,000,000.00	35,000,000.00
d) Other Restatements	9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)		17,000,000.00	18,000,000.00	35,000,000.00
2) Ending Balance, June 30 (E + F1e)		20,500,000.00	12,000,000.00	32,500,000.00
Components of Ending Fund Balance				
Revolving Cash	9711	3,000.00		3,000.00
Stores	9712	12,000.00	0.00	12,000.00
Prepaid Expenditures	9713	25,000.00	0.00	25,000.00
All Others	9719	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00
Legally Restricted Balance	9740		12,000,000.00	12,000,000.00
b) Designated Amounts				
Designated for Economic Uncertainties	9770	2,000,000.00	0.00	2,000,000.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00
Other Designations	9780	11,000,000.00	0.00	11,000,000.00
c) Undesignated Amount		7,460,000.00	0.00	7,460,000.00
d) Unappropriated Amount				

Assumptions:

Designated for Economic Uncertainties - \$2,000,000 equates to the district's 3% minimum reserve requirement

Other Designations is comprised of:

\$3,000,000 for OPEB - Formal action taken by Governing Board on June 10, 2011

\$3,000,000 for gym renovations - Formal action taken by Governing Board on July 12, 2011

\$5,000,000 for future budget shortfalls - Informal action taken by Supt and CBO on September 5, 2011

"AFTER"
General Fund
Components of Ending Fund Balance reclassified in accordance with GASB Statement 54

Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,500,000.00	(6,000,000.00)	(2,500,000.00)
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	17,000,000.00	18,000,000.00	35,000,000.00
b) Audit Adjustments	9793	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		17,000,000.00	18,000,000.00	35,000,000.00
d) Other Restatements	9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)		17,000,000.00	18,000,000.00	35,000,000.00
2) Ending Balance, June 30 (E + F1e)		20,500,000.00	12,000,000.00	32,500,000.00
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	3,000.00		3,000.00
Stores	9712	12,000.00	0.00	12,000.00
Prepaid Expenditures	9713	25,000.00	0.00	25,000.00
All Others	9719	0.00	0.00	0.00
b) Restricted ¹			12,000,000.00	12,000,000.00
c) Committed				
Stabilization Arrangements	9750	0.00		0.00
Other Commitments	9760	3,000,000.00		3,000,000.00
d) Assigned				
Other Assignments ²	9780	8,000,000.00		8,000,000.00
e) Unassigned				
Reserve for Economic Uncertainties ³	9789	2,000,000.00		2,000,000.00
Unassigned/Unappropriated	9790	7,460,000.00	0.00	7,460,000.00