

TRANSFER CASH BALANCES TO GENERAL FUND (2011-12 only)

1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/11	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)	0	0	0	0
Bilingual Education	0	0	0	0
Contingency Reserve	375,177	100,000	275,177	0
Driver Training	7,900	5,000	2,900	0
Parent Education Program	0	0	0	0
At-risk Education (Pre-School)	20,000	0	20,000	0
Professional Development	20,000	0	20,000	0
Summer Program	0	0	0	0
Virtual School	0	0	0	0
Vocational Education	0	0	0	0
*Textbook and Student Materials Revolving	138,991	50,000	88,991	0
*Special Education	324,999	150,000	174,999	0
TOTAL	\$887,067	\$305,000	\$582,067	\$0

2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? _____ 5

3) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$232 x adj. (weighted) FTE enrollment, excluding special education] _____ \$196,388

4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? [Determine the amount available by taking the total in the Difference column (question 1, Col 4) _____ 0 divided by the number of years until state revenues increase (question 2) _____ 5] = _____ \$0

5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 1 column 4 or question 3 (whichever is lower).
This amount will be transferred to Line 20 of Form 150. _____ \$0

*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

Note: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-296-3871.