

2016/17 Unaudited Actuals

Bonsall Unified School District



Change in Fund Balances – All Funds

Fund	Beginning Balance	Revenue	Expenditures	Interfund Transfer	Ending Balance	Change in Fund Bal
General Fund	\$ 2,882,391	\$ 24,132,185	\$ 24,992,424	\$ (458,386)	\$ 1,563,766	(1,318,624)
VB Charter	14,050	1,046,596	1,098,661	57,096	19,080	5,030
Child Nutrition	209,641	744,132	652,464	-	301,309	91,668
Developer Fees	818,038	460,120	951,609	-	326,549	(491,489)
Capital Outlay	2,488,824	148,412	1,617,513	638,117	1,657,841	(830,983)
Enterprise	159,293	306,610	583,912	122,000	3,991	(155,302)
Self-Insurance	502,254	5,755	1,373	(358,827)	147,809	(354,445)
Total All Funds	\$ 7,074,491	\$ 26,843,811	\$ 29,897,956	\$ -	\$ 4,020,346	\$ (3,054,145)

Details
Slide 3

Details
Slide 2

Vivian Banks CS shows a positive ending balance because of restricted grants, the unrestricted programs had a negative ending balance and required a transfer in from the General Fund as shown on slide 2

Interfund Transfers



Fund	Resource	Transfer	Reason
General Fund	LCFF	\$ (40,110)	BHS/SMS E-Rate Match
General Fund	LCFF	(84,853)	VBCS Contribution
General Fund	Operations	(80,050)	Two Vans & Mower
General Fund	Operations	(154,522)	BHS 2-Story Close Out
General Fund	One-Time Grants	(48,850)	Firehouse
General Fund	Transportation	(50,000)	2nd Annual Bus Payment
VB Charter	LCFF	84,853	VBCS Contrib from Gen Fd
VB Charter	LCFF	(6,160)	VBCS E-Rate Match
VB Charter	One-Time Grants	(21,598)	VBCS E-Rate Match
Capital Outlay	Operations	11,123	Mower - Grounds Dept
Capital Outlay	Firehouse	48,850	Firehouse
Capital Outlay	E-Rate	50,810	BES E-Rate Match
Capital Outlay	E-Rate	30,203	BWES E-Rate Match
Capital Outlay	E-Rate	27,758	VBCS E-Rate Match
Capital Outlay	E-Rate BHS	40,110	BHS/SMS E-Rate Match
Capital Outlay	BHS Construction	285,865	BHS 2-Story Close Out
Capital Outlay	Transportation	24,471	Shift Bus Loan to 67 from 40
Capital Outlay	Transportation	50,000	2nd Annual Bus Payment
Capital Outlay	Transportation Sp Ed	68,928	Purchase Two Vans
Enterprise	BES Child Care	110,000	Loan for Two Portables
Enterprise	SMS Child Care	12,000	Loan for SMS Child Care
Self-Insurance	OPEB	(81,013)	BES & BWES E-Rate Match
Self-Insurance	OPEB	(24,471)	Shift Bus Loan to 67 from 40
Self-Insurance	OPEB	(131,343)	BHS 2-Story Close Out
Self-Insurance	OPEB	(122,000)	Loan to BES & SMS Child Care

Expenses by Object - All Funds



Operational Funds	Salaries & Benefits				
	Certificated	Classified	Benefits	Total	%
General Fd	\$ 10,721,577	\$ 3,298,328	\$ 5,421,335	\$ 19,441,239	76%
Charter Fd	590,407	138,922	287,856	1,017,185	90%
Food Services	-	291,563	115,225	406,788	62%
Enterprise Fd	15,956	160,132	62,452	238,539	41%
Sub-Total	\$ 11,327,939	\$ 3,888,945	\$ 5,886,867	\$ 21,103,752	76%
Capital Funds					
Cap Facilities Fd	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	-	-	-	-	0%
Self-Insurance Fd	-	-	-	-	0%
Grand-Total	\$ 11,327,939	\$ 3,888,945	\$ 5,886,867	\$ 21,103,752	69%

Operational Funds	Supplies	Services	Capital	Sp Ed Tuition & Debt Service	Transfers & PACS	Total Expenses
General Fd	\$ 794,324	\$ 3,203,991	\$ 259,734	\$ 822,142	\$ 929,379	\$ 25,450,809
Charter Fd	18,791	62,686	-	-	27,758	1,126,419
Food Services	224,371	(402)	-	-	21,707	652,464
Enterprise Fd	5,657	339,716	-	-	-	583,912
Sub-Total	\$ 1,043,144	\$ 3,605,990	\$ 259,734	\$ 822,142	\$ 978,843	\$ 27,813,604
Capital Funds				Debt Service		
Cap Facilities Fd	\$ -	\$ 400,005	\$ 26,524	\$ 525,081	-	\$ 951,609
Capital Projects	205	(338,448)	1,955,756	-	-	1,617,513
Self-Insurance Fd	-	1,373	-	-	\$ 358,827	360,200
Grand-Total	\$ 1,043,349	\$ 3,668,920	\$ 2,242,013	\$ 1,347,222	\$ 358,827	\$ 30,742,926

Details Slide 8 & 9



General Fund Programs

General Fd Programs	Beginning Balance	Revenue	Expense	Deficit/Surplus	Contribution & Transfers	Ending Balance
LCFF	\$ 2,160,640	\$ 18,915,322	\$ 15,769,834	\$ 3,145,487	\$ (4,212,951)	\$ 1,093,176
Special Ed	181,703	2,470,970	5,805,373	(3,334,403)	3,348,050	195,350
STRS On-Behalf	-	853,692	853,692	-	-	-
Lottery	201,044	461,795	628,206	(166,411)	-	34,633
Restricted Maintenance	-	-	475,668	(475,668)	475,668	-
Transportation	-	129,251	444,613	(315,362)	315,362	-
CA Clean Energy Prop39	86,177	191,836	234,465	(42,629)	-	43,548
ASES - After School	(0)	160,425	187,271	(26,846)	26,847	-
NCLB/Title Fds	0	185,677	185,677	(0)	-	(0)
Other Restricted	32	259,178	165,439	93,739	37,838	131,609
Educator Effectiveness	126,225	-	126,225	(126,225)	-	0
Donations	54,347	105,905	105,037	868	-	55,215
Unrestricted	72,223	398,135	10,922	387,212	(449,199)	10,236
General Fund Total	\$ 2,882,391	\$ 24,132,185	\$ 24,992,424	\$ (860,239)	\$ (458,386)	\$ 1,563,766

Sorted by size of expenditures

Programs to Watch

Fund	Program	Expenditures Over Budget
VB Charter Fd	Vivian Banks CS	\$ 84,853
General Fund	Maintenance	\$ 75,668
General Fund	Transportation	\$ 41,843
General Fund	ASES @ BWES	\$ 26,847
Enterprise Fd	SMS Child Care Prgm	\$ 11,272

- The amount for Vivian Banks CS is reduced by \$90,000 due to a donation from the Pala Band of Mission Indians but does not include expenses of \$14,942 for software subscription nor \$11,882 for maintenance cost that was charged to the General Fund
- Maintenance Dept spent \$475,668 with a budget of \$400,000
- ASES at BWES has a structural imbalance and is offering a program not design to meet family needs
- SMS Child Care Program increased fees and will repay loan of \$12,000



Special Education Program



	13/14	14/15	15/16	16/17
Begin Balance	\$ -	\$ 58,816	\$ 60,113	\$ 42,501
Revenue	1,561,663	1,697,608	2,609,338	2,470,970
Expenses	3,683,020	3,818,977	4,783,606	5,805,373
Deficit	\$ (2,121,357)	\$ (2,121,369)	\$ (2,174,269)	\$ (3,334,403)
Contribution	2,180,173	2,122,666	2,156,657	3,348,050
Ending Balance	\$ 58,816	\$ 60,113	\$ 42,501	\$ 56,148
Expense Increase	\$	\$ 135,957 3.7%	\$ 964,629 25.3%	\$ 1,021,767 21.4%
Revenue Increase	\$	\$ 135,945 8.7%	\$ 911,730 53.7%	\$ (138,368) -5.3%

- Special Education contribution increased by \$1 million
- Big growth in Pre-K population which the State does not fund
- Growth of aids and very expensive interpreter services
- Each year District adds a special ed class due to unification

Special Education Program Unfunded Requirements

Special Ed PreSchool		Special Ed Transportation	
Type	Amount	Type	Amount
Salaries	\$ 339,440	Salaries	\$ 109,786
Benefits	62,840	Benefits	64,367
Supplies	2,531	Supplies	16,387
Services	33,801	Services	34,876
Vehicle		Vehicle	68,928
Total	\$ 438,611	Total	\$ 294,344
Revenue	\$ 54,814	Revenue	\$ -
Unfunded	\$ (383,797)	Unfunded	\$ (294,344)
Pupils	19	Pupils	29
Cost/Pupil	\$ 23,085	Cost/Pupil	\$ 10,150

- State and/or Federal laws require school districts to offer services but provide little to no funding

Vivian Banks Charter School Fund 7



	LCFF	Lottery	Restricted & One Time Grant	Total
Beginning Balance	\$ (7,036)	\$ 3	\$ 21,084	\$ 14,050
Revenue	960,487	20,946	65,163	1,046,596
Total Resources	\$ 953,451	\$ 20,948	\$ 86,247	\$ 1,060,646
Salary & Benefits	\$ 964,818	\$ 6,078	\$ 46,289	\$ 1,017,185
Supplies & Services	67,325	14,152	-	81,476
Total Expenses	\$ 1,032,143	\$ 20,229	\$ 46,289	\$ 1,098,661
Ending Balance Before Transfers	\$ (78,692)	\$ 719	\$ 39,957	\$ (38,015)
Transfers	78,694	-	(21,598)	57,096
Ending Balance	\$ 2	\$ 719	\$ 18,359	\$ 19,080

Includes a donation of \$90,000 from the Pala Band of Mission Indians

The transfer amount of \$78,694 is a net figure of \$84,853 transferred-in and (\$6,160) transferred-out

General & Charter School Funds

Services by Major Program

	Object Description	Operations	Special Ed	Technology	Maintenance	Other	Total
Operations	Alarm / Security Svcs	\$ 10,011	\$ -	\$ -	\$ -	\$ -	\$ 10,011
	Electricity	241,750	-	-	-	-	241,750
	Facilities Leases	12,000	-	-	-	3,311	15,311
	Gas / Propane	36,480	-	-	-	-	36,480
	Insurance	1,243	-	-	-	130,637	131,880
	Lease Rental Equip Vehicle	6,043	30,070	-	3,908	18,058	58,079
	Pest Control	9,064	-	-	-	-	9,064
	Repair/Maint - Buildings	1,816	-	-	231,951	32,985	266,752
	Repair/Maint-Vehicle & Equip	7,656	1,299	-	3,082	26,110	38,146
	Solar	221,018	-	-	-	-	221,018
	Telephone, Cell & Radio Svc	24,222	-	-	-	3,869	28,092
	Uniform Cleaning	13,598	453	-	1,510	1,057	16,618
	Waste Disposal	44,515	-	-	-	-	44,515
	Water / Sewer	158,937	-	-	-	-	158,937
Technology	Instructional Software Subscript	-	-	235,307	-	-	235,307
	Lease Copier & Tech	-	-	9,377	-	-	9,377
	Non-Instruct Software Subscript	-	-	148,723	-	-	148,723
	Pro Dev/Workshop Technology	-	-	7,230	-	-	7,230
	Repairs&Maint Agmt-Copier&Tech	-	-	56,331	-	-	56,331
	Tech & Computer Services	-	-	20,651	-	-	20,651
Other	Dues And Memberships	7,456	-	3,695	-	22,552	33,703
	Financial Svcs - Professional	6,735	-	-	-	21,046	27,781
	Legal Services	208,411	-	-	-	56,072	264,482
	Mileage	138	2,123	304	-	6,436	9,001
	Professional & Consulting Svcs	69,819	12,914	519	2,615	88,278	174,145
	Professional Development Svcs	-	-	1,800	-	125,392	127,192
	PT OT SLP MH Counseling	-	692,702	-	-	-	692,702
	Student Prgm/Athletic Fees	-	2,932	-	-	132,941	135,873
	Workshops & Training	2,482	483	-	-	63,731	66,696
	Other Services	(56,767)	517	1	2,865	34,213	(19,171)
	Total	\$ 1,026,626	\$ 743,494	\$ 483,938	\$ 245,930	\$ 766,690	\$ 3,266,677



General & Charter School Funds Services by Location

	Object Description	School Site	Non-Site	Total
Operations	Alarm / Security Svcs	\$ 7,509	\$ 2,502	\$ 10,011
	Electricity	222,837	18,913	241,750
	Facilities Leases	15,311	-	15,311
	Gas / Propane	36,480	-	36,480
	Insurance	-	131,880	131,880
	Lease Rental Equip Vehicle	14,345	43,734	58,079
	Pest Control	8,803	261	9,064
	Repair/Maint - Buildings	230,660	36,092	266,752
	Repair/Maint-Vehicle & Equip	2,145	36,001	38,146
	Solar	221,018	-	221,018
	Telephone, Cell & Radio Svc	-	28,092	28,092
	Uniform Cleaning	11,220	5,398	16,618
	Waste Disposal	41,856	2,659	44,515
	Water / Sewer	158,937	-	158,937
Technology	Instructional Software Subscript	215,965	19,342	235,307
	Lease Copier & Tech	3,422	5,955	9,377
	Non-Instruct Software Subscript	9,650	139,073	148,723
	Pro Dev/Workshop Technology	1,371	5,859	7,230
	Maint Agmt-Copier&Tech	34,335	21,996	56,331
	Tech & Computer Services	18,115	2,537	20,651
Other	Dues And Memberships	14,780	18,923	33,703
	Financial Svcs - Professional	-	27,781	27,781
	Legal Services	-	264,482	264,482
	Mileage	7,536	1,465	9,001
	Professional & Consulting Svcs	34,692	139,453	174,145
	Professional Development Svcs	74,212	52,980	127,192
	PT OT SLP MH Counseling	692,702	-	692,702
	Student Pgrm/Athletic Fees	132,941	2,932	135,873
	Workshops & Training	39,435	27,261	66,696
	Other Services	42,491	(61,662)	(19,171)
Total		\$2,292,770	\$973,907	\$3,266,677



Capital Outlay Fund (40) Overview

Resource Description	Beginning Balance	Revenue	Expenses	Transfers In	Ending Balance	
FUHSD Payment	\$ 2,007,444	\$ 4,544	\$ -	\$ -	\$ 2,011,988	Details
BHS Gird Property	-	-	304,165	-	(304,165)	Slide 11
BHS 2 Story COP Construction	624,989	35,722	946,558	285,865	18	
BHS Construction Cost	-	-	353,642	-	(353,642)	
High School Start Up	-	-	(353,642)	-	353,642	
Old Firehouse	-	-	48,850	48,850	-	Details
E-Rate BWES, BES, & VBCS	-	121,880	230,651	108,771	-	Slide 12
E-Rate BHS	(19,137)	(13,734)	7,239	40,110	-	
Operations	-	-	11,123	11,123	-	
Transportation	(124,471)	-	-	74,471	(50,000)	
Transportation Sp Ed	-	-	68,928	68,928	-	
Fund Totals	\$ 2,488,824	\$ 148,412	\$ 1,617,513	\$ 638,117	\$ 1,657,841	

Capital Outlay Fund (40)



Gird Road 2016/17 Activity	Beginning Balance	Revenue	Expenses	Ending Balance
FUHSD Payment	\$ 2,007,444	\$ 4,544	\$ -	\$ 2,011,988
BHS Gird Property	-	-	304,165	(304,165)
				\$ 1,707,823
				Committed but not spent as of June 30, 2017 106,041
				Projected ending balance of reserve \$ 1,601,782

Grid Rd Phase	2015/16	2016/17	Committed	Totals
Depart Of Toxic Substances	\$ 1,500	\$ 160	\$ -	\$ 1,660
Kunzman Associates, Inc.	7,875	9,675	-	17,550
School Site Solutions, Inc.	7,410	1,571	-	8,982
BWE	7,560	7,585	-	15,145
Leighton Consulting, Inc.	13,700	-	-	13,700
Amazon.Com	-	173	-	173
The Daily Transcript	-	118	-	118
Vista Fence Co, Inc.	-	51,885	-	51,885
FedEx	-	52	-	52
Padre Associates, Inc	3,950	-	-	3,950
Hernandez	-	21,208	24,837	46,045
Erickson-Hall Construction Co.	-	-	7,350	7,350
BNDS Schematic Design	-	181,569	-	181,569
BNDS Other	-	6,023	-	6,023
Other CEQA Costs	-	-	-	-
Environmental Science Ass	-	24,146	73,854	98,000
Total Project Cost	\$ 41,995	\$ 304,165	\$ 106,041	\$ 452,201

Developer Fees FUHSD Pmt

Capital Outlay Fund (40)



BHS 2-Story Construction 2016/17 Activity	Beginning Balance	Revenue	Expenses	Transfers In	Ending Balance
Erickson-Hall Construction Co.	\$ 624,989	\$ 35,722	\$ 946,558	\$ 285,865	\$ 18
All Other Companies	-	-	353,642	-	(353,642)
Transfer to Developer Fees	-	-	(353,642)	-	353,642
Totals	\$ 624,989	\$ 35,722	\$ 946,558	\$ 285,865	\$ 18

2-Story Phase 2	2014/15	2015/16	2016/17	Total	Funding
EHCC	\$ -	\$ 5,567,198	\$ 946,558	\$ 6,513,755	COP
Sprotte Watson Consulting & Inspection	303,744	176,679	20,833	501,256	Developer Fees
Unisource Solutions	-	121,010	-	121,010	
Datel Systems	-	-	205,807	205,807	
Best Best & Krieger LLP	-	80,419	30,291	110,710	
COP Cost of Issuance	-	38,554	26,248	64,802	
All Other Firms	-	302,941	-	302,941	
All Other Firms	69,297	109,825	70,463	249,585	
Total Project Cost	\$ 373,041	\$ 6,396,625	\$ 1,300,200	\$ 8,069,866	

All Other Capital Activity	Beginning Balance	Revenue	Expenses	Transfers In	Ending Balance
Old Firehouse	\$ -	\$ -	\$ 48,850	\$ 48,850	\$ -
E-Rate BWES, BES, & VBCS	-	121,880	230,651	108,771	-
E-Rate BHS/SMS	(19,137)	(13,734)	7,239	40,110	-
Operations Purchase Mower	-	-	11,123	11,123	-
Transportation - Bus Loan	(124,471)	-	-	74,471	(50,000)
Transportation Sp Ed - 2 Vans	-	-	68,928	68,928	-
Totals	\$ (143,608)	\$ 108,146	\$ 366,790	\$ 352,252	\$ (50,000)

Details
Slide 2

Final bus loan payment of \$50,000 will be repaid in 17/18



LCFF Revenue & Expenditures by Site

School	Grade Span	ADA	BUSD LCFF/ Grade Span	Revenue Earned	LCFF/ADA	LCFF & Lottery/ADA
BES	TK-3	614.00	\$8,041	\$4,937,371		
	4-6	327.75	\$7,392	\$2,422,880		
BES Total		941.75		\$7,360,250	\$7,816	\$8,012
BWES	TK-3	329.95	\$8,041	\$2,653,234		
	4-6	204.56	\$7,392	\$1,512,202		
BWES Total		534.51		\$4,165,436	\$7,793	\$7,989
VBCS	TK-3	69.67	\$8,728	\$608,078		
	4-6	32.06	\$8,024	\$257,240		
VBCS Total		101.73		\$865,319	\$8,506	\$8,703
SMS	4-6	156.78	\$7,392	\$1,158,990		
	7-8	404.15	\$7,613	\$3,076,600		
SMS Total		560.93		\$4,235,590	\$7,551	\$7,747
BHS	9-12	216.69	\$9,050	\$1,961,063	\$9,050	\$9,246

- The Lottery revenue is \$197.10/Adjusted ADA for VBCS and \$196.14/Adjusted ADA for all the other schools
- The ADA adjustment factor is 1.04446



LCFF Revenue & Expenditures by Site

Resource	BES	BWES	VBCS	SMS	BHS
LCFF	\$ 4,849,546	\$ 2,825,658	\$ 978,654	\$ 2,854,778	\$ 1,314,414
Discretionary Budget	49,527	29,439	6,466	30,949	15,902
Operations	300,214	177,654	48,713	209,244	86,877
Athletics	-	-	-	26,655	29,903
Track & Field Days	99	188	-	1,450	-
Lottery	139,424	126,822	20,229	116,348	156,152
Other Instructional Material	6,524	8,882	14,942	29,486	8,828
Restricted Maintenance	76,055	43,193	11,882	188,603	33,769
Totals	\$ 5,421,388	\$ 3,211,836	\$ 1,080,886	\$ 3,457,513	\$ 1,645,845
Enrollment	990	556	109	581	229
Expense/Student	\$ 5,476	\$ 5,777	\$ 9,916	\$ 5,951	\$ 7,187
LCFF & Lottery Revenue/ADA	\$ 8,012	\$ 7,989	\$ 8,703	\$ 7,747	\$ 9,246
Earnings over Expense	\$ 2,536	\$ 2,212	\$ (1,213)	\$ 1,796	\$ 2,059
Revenue vs Expenses	46.3%	38.3%	-12.2%	30.2%	28.6%
Rank	5	4	1	3	2

The rank of 1 equates to the most spent per pupil relative to revenue earned



Update on Budget Reductions

Suggestion	FTE	2017/18	2018/19	Notes
Purchasing Clk Ast	0.50	\$ 24,683	\$ 32,910	On-Going
CASBO & CASH		\$ 1,000	\$ 1,000	On-Going
Combine Data Entry & Charter Prgm into 1	1.00	\$ 32,928	\$ 32,928	On-Going
Combine Grounds Worker & Custodian-Day into 1	0.12	\$ 1,263	\$ 1,684	On-Going
Admin Credential Clearing		\$ -	\$ 6,200	18/19 One Time
ACSA		\$ 6,000	\$ 6,000	On-Going
Maintenance workorder program		\$ -	\$ 6,000	18/19 On-Going
Make the work week 4 days (close facilities in summer months an extra day a week, work 4-10's)		\$ -	\$ 5,000	18/19 On-Going
Reimburse employees for hotel & meals at the IRS rate		\$ 2,000	\$ 5,000	18/19 On-Going
Lead teachers at high & elementary schools		\$ 11,802	\$ 11,802	On-Going
BTSA		\$ -	\$ 20,000	18/19 On-Going
Tech leads		\$ 21,244	\$ 21,244	On-Going
Total		\$ 100,920	\$ 149,768	

Position reductions are effective Sept 20th



w/o Updated Budget Reductions & Beginning Bal

Description	2017/18	2018/19	2019/20
Beginning Balance	\$ 1,734,379	\$ 1,269,684	\$ 614,351
Revenue	23,508,397	24,359,653	26,154,710
Expenditures	23,856,092	24,897,986	26,366,360
Deficit/Surplus	\$ (347,695)	\$ (538,333)	\$ (211,650)
Transfer Out	(117,000)	(117,000)	(117,000)
End Balance	\$ 1,269,684	\$ 614,351	\$ 285,701
RCF	50,000	50,000	50,000
Restricted	275,203	118,400	118,400
Unrestrict End Bal	\$ 944,481	\$ 445,951	\$ 117,301
Reserve %	3.9%	1.8%	0.4%



Updated Budget Reductions & Beginning Bal

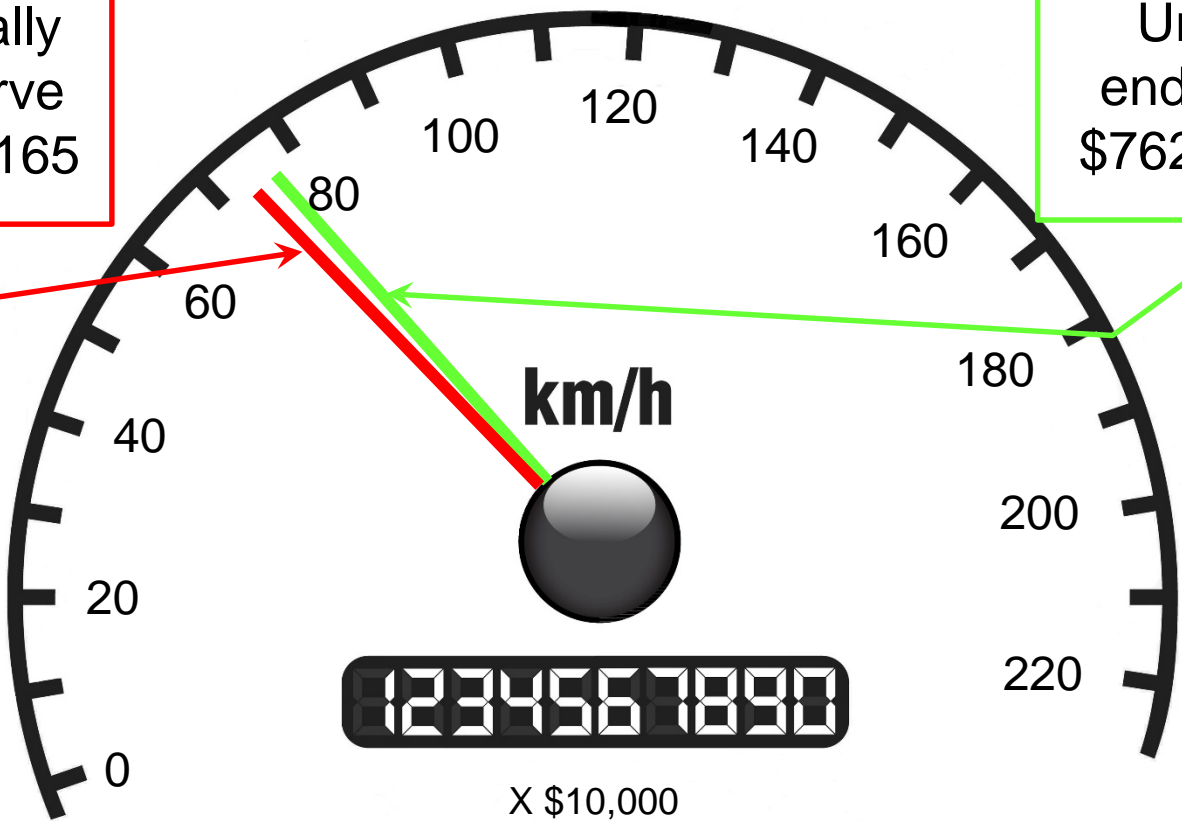
Description	2017/18	2018/19	2019/20
Beginning Balance	\$ 1,563,766	\$ 1,199,991	\$ 733,962
Revenue	23,508,397	24,359,653	26,154,710
Expenditures	23,755,172	24,708,681	26,068,508
Deficit/Surplus	\$ (246,775)	\$ (349,029)	\$ 86,202
Transfer Out	(117,000)	(117,000)	(117,000)
End Balance	\$ 1,199,991	\$ 733,962	\$ 703,165
RCF	50,000	50,000	50,000
Restricted	387,362	230,559	230,560
Unrestrict End Bal	\$ 762,629	\$ 453,403	\$ 422,605
Reserve %	3.2%	1.8%	1.6%

Beginning balance decreased by \$282,772 due to Sp Ed contribution increase



Minimum legally required reserve of 3% = \$716,165

Unrestricted ending balance \$762,629 = 3.2%



Bonsall USD