

VINELAND SCHOOL DISTRICT

Unaudited Actuals Budget Report
For Fiscal Year
2017-2018

-Executive Summary-
September 15, 2018

California Education Code Section 42100 (a) requires the governing board of each school district on or before September 15 to approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year.

Summary of All Funds

	Beginning Fund Balance	Revenues / Other Financing Sources	Expenditures / Other Financing Uses	Ending Fund Balance
Governmental Funds	\$8,406,728	\$11,757,791	\$10,129,775	\$10,034,743
Fund 01- General Fund	\$278,796	\$9,325,628	\$9,302,088	\$302,336
Fund 13- Cafeteria Fund	\$677,737	\$638,320	\$825,875	\$490,182
Fund 14- Deferred Maintenance Fund	\$1,364,580	\$20,365	\$0	\$1,384,945
Fund 17- Special Reserve Fund Other Than Capital Outlay	\$1,960,897	\$878,353	\$0	\$2,839,251
Fund 20- Special Reserve Fund for Post Employment Benefits	\$1,671,439	\$9,686	\$0	\$1,681,125
Fund 21- Building Fund	\$1,470,461	\$22,461	\$1,812	\$1,491,110
Fund 25- Capital Facilities Fund	\$44,626	\$661	\$0	\$45,287
Fund 35- County School Facilities Fund	\$15,140	\$224	\$0	\$15,364
Fund 40- Special Reserve Fund for Capital Outlay	\$923,052	\$862,092	\$0	\$1,785,143
Fiduciary Funds	\$110,860	\$169,957	\$173,741	\$107,076
Fund 51- Bond Interest and Redemption Fund	\$110,860	\$169,957	\$173,741	\$107,076
Fund 77- Impounds	\$0	\$0	\$0	\$0
Total of All Funds	\$8,517,588	\$11,927,748	\$10,303,516	\$10,141,819

**Revenue, Expenditures, and Other Sources/Uses
Fund 01 - General Fund**

Unrestricted and Restricted Revenues By Funding Source	Adopted Operating Budget	First Interim Budget Report	Second Interim Budget Report	Estimated Actuals	Unaudited Actuals
Local Control Funding Formula (LCFF)	\$7,346,641	\$7,212,839	\$7,220,251	\$7,780,934	\$7,296,034
Federal Revenue	\$692,480	\$703,987	\$695,651	\$691,792	\$595,272
Other State Revenue	\$428,865	\$454,630	\$457,558	\$445,882	\$945,818
Other Local Revenue	\$390,247	\$390,247	\$384,636	\$399,650	\$488,504
Total Revenues (Before Other Financing Sources / Uses)	\$8,858,233	\$8,761,703	\$8,758,096	\$9,318,258	\$9,325,628

Unrestricted and Restricted Expenditures By Object Classification	Adopted Operating Budget	First Interim Budget Report	Second Interim Budget Report	Estimated Actuals	Unaudited Actuals
Certificated Salaries	\$3,485,705	\$3,462,882	\$3,603,772	\$2,908,115	\$2,836,515
Classified Salaries	\$1,138,563	\$1,158,563	\$1,074,623	\$1,030,137	\$998,587
Employee Benefits	\$1,935,787	\$1,974,822	\$1,977,116	\$1,773,592	\$1,795,433
Books and Supplies	\$609,539	\$562,016	\$480,388	\$311,289	\$289,393
Svcs / Other Operating Expenditures	\$1,255,975	\$1,393,478	\$1,281,094	\$909,122	\$940,193
Capital Outlay	\$31,000	\$51,000	\$72,466	\$17,284	\$321,792
Other Outgo (excluding Transfers of Indirect Costs)	\$305,692	\$305,692	\$545,434	\$529,451	\$423,324
Other Outgo (Transfers of Indirect Costs)	\$0	\$0	\$0	\$0	\$0
Total Expenditures (Before Other Financing Sources / Uses)	\$8,762,261	\$8,908,453	\$9,034,893	\$7,478,990	\$7,605,237

Unrestricted and Restricted Expenditures By Function Classification	Adopted Operating Budget	Estimated Actuals	Unaudited Actuals	Percent of Overall Expenditures
Instruction	\$5,415,575	\$4,475,449	\$4,416,474	58.1%
Instruction - Related Services	\$704,274	\$634,606	\$658,058	8.7%
Pupil Services	\$834,009	\$639,429	\$583,786	7.7%
Ancillary Services	\$0	\$0	\$0	0.0%
Community Services	\$23,711	\$0	\$0	0.0%
Enterprise	\$0	\$0	\$0	0.0%
General Administration	\$615,963	\$450,991	\$462,388	6.1%
Plant Services	\$863,038	\$749,065	\$1,061,206	14.0%
Other Outgo (excluding Transfers of Indirect Costs)	\$305,692	\$529,451	\$423,324	5.6%
Total Expenditures (Before Other Financing Sources / Uses)	\$8,762,261	\$7,478,991	\$7,605,237	100%

Unrestricted and Restricted Funds Other Financing Sources / Uses	Adopted Operating Budget	First Interim Budget Report	Second Interim Budget Report	Estimated Actuals	Unaudited Actuals
Interfund Transfer	\$97,972	\$0	\$0	\$1,841,579	\$1,696,850
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$97,972	\$0	\$0	\$1,841,579	\$1,696,850
Other Sources / Uses	\$0	\$0	\$0	\$0	\$0
Sources	\$0	\$0	\$0	\$0	\$0
Uses	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0
Contributions from Unrestricted Sources	(\$400,000)	(\$400,000)	(\$520,534)	(\$492,959)	(\$385,925)
Contributions from Restricted Sources	\$400,000	\$400,000	\$520,534	\$492,959	\$385,925
Total Other Financing Sources / Uses	\$97,972	\$0	\$0	\$1,841,579	\$1,696,850