

2017-18

# Unaudited Actuals

William S. Hart Union High School District

September 05, 2018



Ralph Peschek  
Chief Financial Officer



# SACS FORMS

- › School District Certification (Form CA)
- › Financial Statements (Forms 01-73)
- › Average Daily Attendance (Form A)
- › Schedule of Capital Assets (Form ASSET)
- › General Fund (Form CEA)
- › Schedule of Long Term Debt (Form DEBT)
- › Every Student Succeeds Maintenance of Effort (Form ESMOE)
- › School District Appropriations Limit Calculation (Form GANN)
- › Indirect Cost Rate Worksheet/Program Cost (Form ICR)
- › Lottery Report (Form L)
- › Program Cost Report (Forms PCR & PCRAF)
- › Special Education Maintenance of Effort (Forms SEMA & SEMB)
- › Summary of Interfund Activities for All Funds (Form SIAA)



# GENERAL FUND

## Adopted Estimated\* vs. Unaudited Actuals

	Estimated*	Actual	Difference
Beginning Fund Balance	\$35,172,329	35,172,329	\$0
Revenues	230,154,228	233,493,090	3,338,861
Expenditures	232,513,805	236,580,792	4,066,987
Net Increase/(Decrease) in Fund Balance	(2,359,577)	(3,087,702)	728,125
Ending Fund Balance	32,812,752	\$32,084,627	(728,125)
Components of Ending Fund Balance			
Non-spendable	0	204,703	204,073
Restricted	3,388,898	2,780,383	(608,515)
Assigned	0	0	0
Reserve for Economic Uncertainties	0	0	0
Unassigned/Unappropriated Balance	7,003,875	7,115,175	111,300
	22,419,980	21,984,996	(434,984)

\*Adopted Estimated Ending Balances approved June 20, 2018



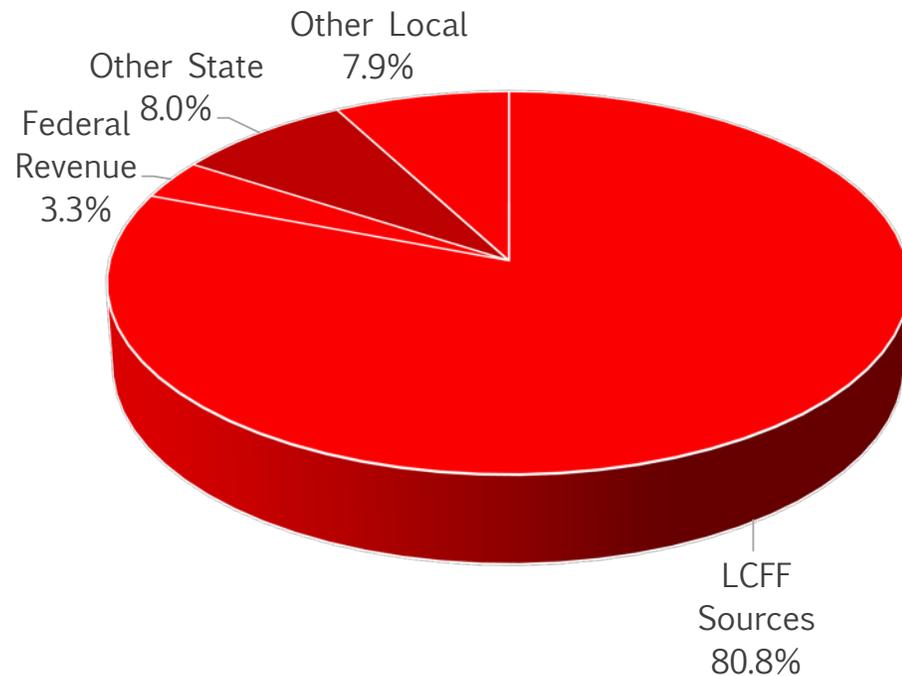
# RESTRICTED GENERAL FUND

## By Resource Code

	Estimated	Actual	Difference
Medi-Cal Billing Option (5640)	0	0	0
Lottery: Instructional Materials (6300)	882,302	1,141,740	259,439
Career Technical Education Incentive Grant (6387)	0	0	0
College Readiness Block Grant (7338)	260,453	263,075	2,623
Ongoing & Major Maintenance Account (8150)	1,118,356	250,000	(868,356)
Other Restricted Local (9010)	1,127,788	1,125,568	(2,220)
<b>Total Restricted General Fund by Resource</b>	<b>\$3,388,898</b>	<b>\$2,780,383</b>	<b>(\$608,514)</b>



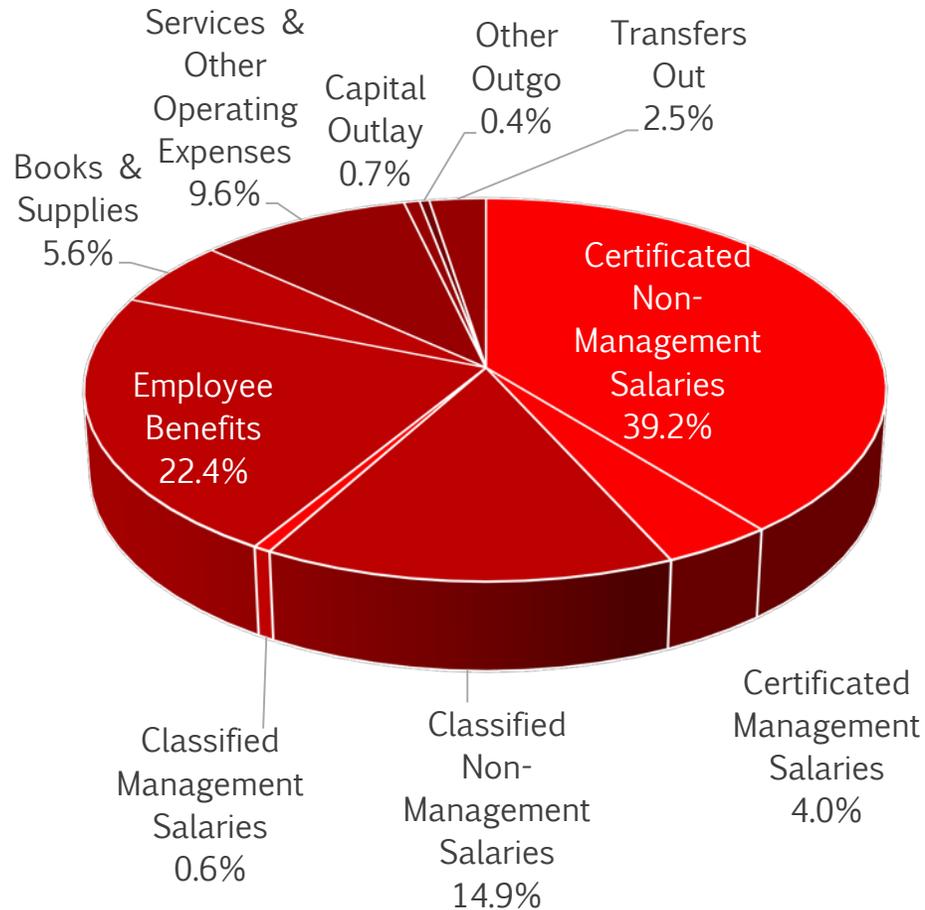
# 2017-18 Revenue Summary



LCFF Sources	188,679,601
Federal Revenue	7,694,048
Other State Revenue	18,744,195
Other Local Revenue	18,375,246
Total	233,493,090



# 2017-18 Expenditure Summary



Certificated Non-Management Salaries	92,769,830
Certificated Management Salaries	9,440,645
Classified Non-Management Salaries	35,219,258
Classified Management Salaries	1,522,156
Employee Benefits	52,959,381
Books & Supplies	13,220,334
Services & Other Operating Expenses	22,745,161
Capital Outlay	1,676,924
Other Outgo	1,022,248
Transfers Out	6,004,854
<b>Total Expenditures &amp; Transfers Out</b>	<b>236,580,792</b>



# OTHER FUNDS – Unaudited Actuals

	Estimated	Actual	Difference
Adult Education Fund	32,812,752	32,084,627	(728,125)
Cafeteria Special Revenue Fund	331,552	391,850	60,298
Deferred Maintenance Fund	644,443	682,352	37,909
Special Reserve Fund for Other Than Capital Outlay	5,592,513	5,875,252	282,739
Building Fund	94,496,923	94,158,768	(338,155)
Capital Facilities Fund	15,312,661	15,470,738	158,077
Special Reserve Fund for Capital Outlay Projects	9,328,777	29,684,768	20,355,991
Capital Project Fund for Blended Component Units	6,163,686	6,189,490	25,804
Bond Interest and Redemption Fund	17,418,061	17,418,061	0
Debt Service Fund for Blended Component Units	14,296,708	14,346,092	49,384
Self Insurance Fund	958,704	963,139	4,436
Foundation Private-Purpose Trust Fund	372,957	393,687	20,731



# Upcoming Fiscal Items

- › Independent Auditors in District this week
- › First Interim Budget Update (December 2018)
- › Independent Audit Report to Board (January 2019)
- › Governor's Proposed Budget (January 2019)



QUESTIONS?