

2017/18 Unaudited Actuals

Bonsall Unified School District



All Funds

Fund	Beginning Balance	Revenue	Expenditures	Interfund Transfer	Ending Balance
General Fund	\$ 1,563,766	\$ 25,394,687	\$ 25,134,460	\$ (128,643)	\$ 1,695,350
VB Charter	19,080	999,334	982,094	152	36,473
Child Nutrition	301,309	626,906	684,953	-	243,262
Developer Fees	326,549	731,443	830,576	-	227,415
Capital Fund	1,657,841	21,689	328,567	178,491	1,529,454
Child Care Fund	3,991	365,020	308,871	-	60,140
Self-Insurance	147,809	5,851	10,970	(50,000)	92,690
Total All Funds	\$ 4,020,346	\$ 28,144,930	\$ 28,280,491	\$ (0)	\$ 3,884,784

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VBCS includes an \$90,000 donation from the Pala Band of Mission Indians

Expenses by Object - All Funds



Operational Funds	Salaries & Benefits				
	Certificated	Classified	Benefits	Total	%
General Fd	\$ 11,194,936	\$ 3,301,192	\$ 5,776,328	\$ 20,272,456	80%
Charter Fd	526,668	125,987	268,537	921,192	94%
Food Services	-	306,344	115,975	422,319	62%
Enterprise Fd	3,300	172,660	68,182	244,142	79%
Sub-Total	\$ 11,724,904	\$ 3,906,183	\$ 6,229,021	\$ 21,860,108	80%
Self-Insurance Fd	-	-	0	0	0%
Grand-Total	\$ 11,724,904	\$ 3,906,183	\$ 6,229,021	\$ 21,860,108	77%

Operational Funds	Supplies	Services	Capital	Sp Ed Tuition & Transfers	Total Expenses
General Fd	\$ 983,746	\$ 2,989,376	\$ 7,338	\$ 1,010,187	\$ 25,263,103
Charter Fd	12,973	47,927	-	2	982,094
Food Services	201,576	22,114	13,750	25,194	684,953
Enterprise Fd	16,327	48,402	-	-	308,871
Sub-Total	\$ 1,214,622	\$ 3,107,819	\$ 21,087	\$ 1,035,384	\$ 27,239,021
Capital Funds				Debt Service	
Developer Fees	\$ -	\$ 47,125	\$ 256,018	\$ 527,433	\$ 830,576
Capital Fund	-	185,810	142,757	-	328,567
Self-Insurance Fd	-	10,970	-	50,000	60,970
Grand-Total	\$ 1,214,622	\$ 3,351,725	\$ 419,862	\$ 1,612,817	\$ 28,459,134

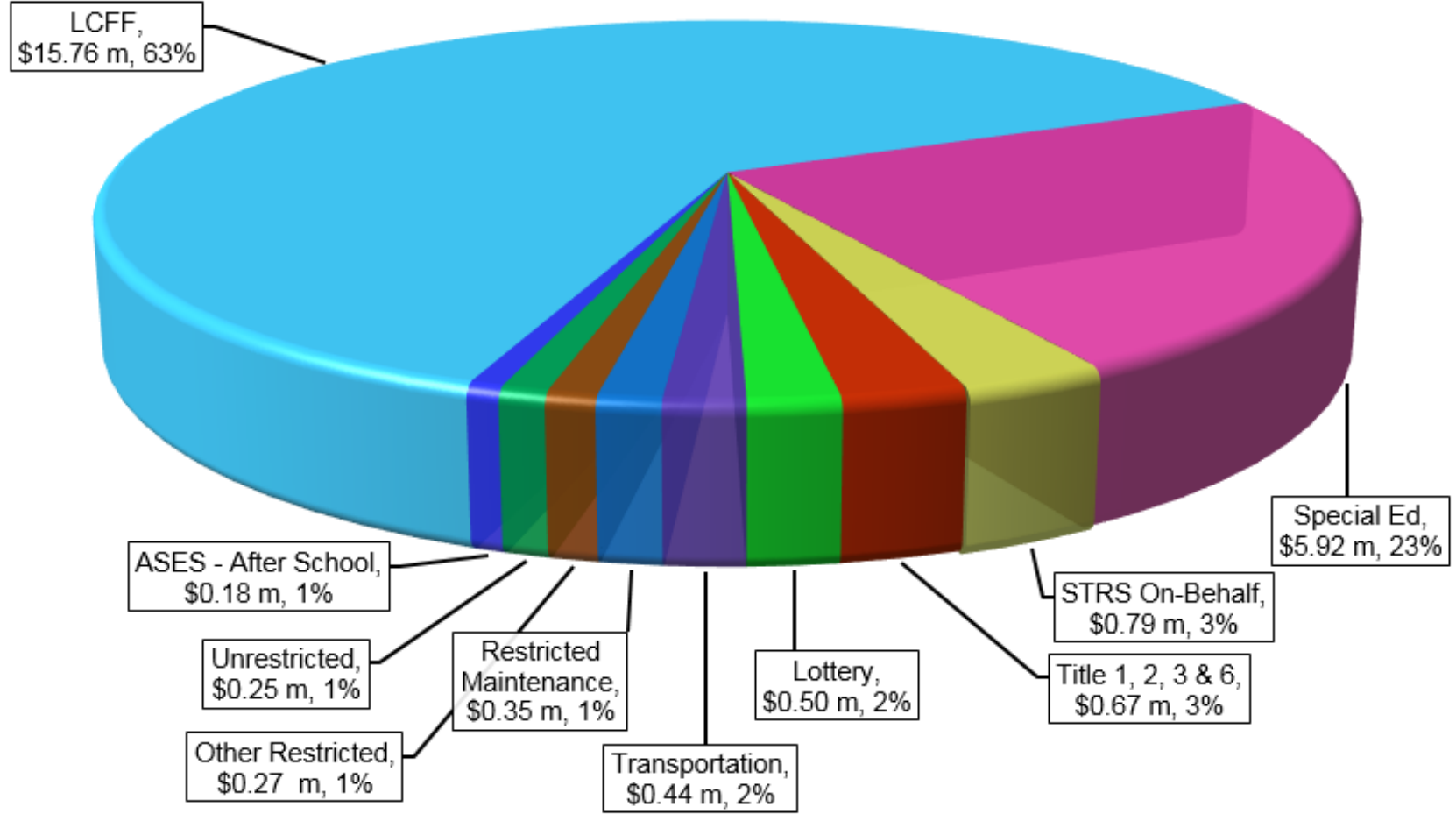
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K-5 Average class size = 17



General Fund Programs





General Fund Programs

General Fd Programs	Beginning Balance	Revenue	Expense	Deficit/ Surplus	Contribution	Ending Balance
LCFF	\$ 1,093,176	\$ 19,727,810	\$ 15,759,228	\$ 5,061,758	\$ (4,254,179)	\$ 807,579
Special Ed	195,350	2,295,180	5,921,968	(3,431,438)	3,629,752	198,314
STRS On-Behalf	-	786,009	786,009	-	-	-
Title 1, 2, 3 & 6	-	671,768	671,768	0	-	0
Lottery	34,633	521,329	499,505	56,457	-	56,457
Transportation	-	130,292	440,824	(310,533)	310,533	-
Restricted Maintenance	-	-	346,795	(346,795)	505,262	158,467
Other Restricted	175,156	432,917	271,339	336,734	-	336,734
Unrestricted	65,451	647,048	254,689	457,811	(320,010)	137,801
ASES - After School	-	182,336	182,336	-	-	-
General Fund Total	\$ 1,563,766	\$ 25,394,687	\$ 25,134,460	\$ 1,823,993	\$ (128,643)	\$ 1,695,350

- LCFF expenditures per pupil = \$6,769 (2,547 pupils)
- General Fund expenditures per pupil = \$9,868 (2,547 pupils)
- Special Education expenditures per pupil = \$15,107 (392 pupils)
- Available unrestricted ending balance = \$950,151

Details on
Slide 8

Components of Ending Balance

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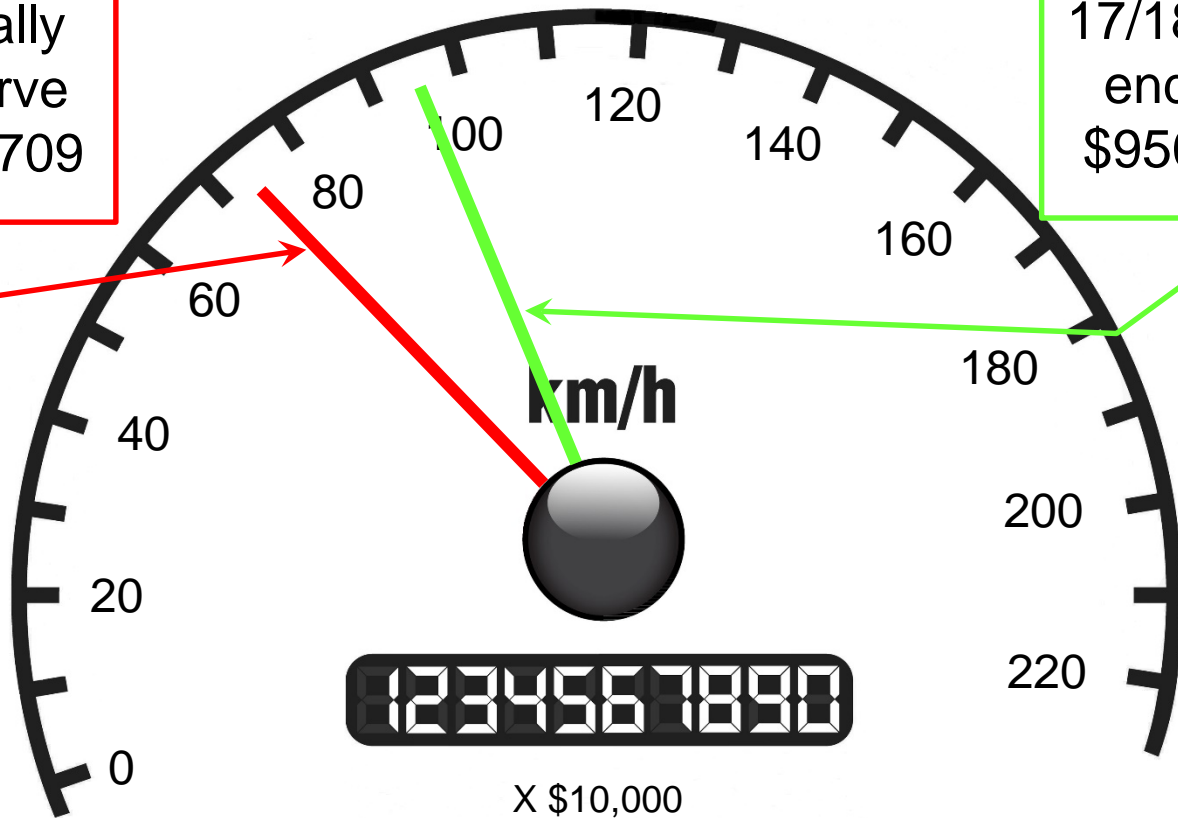
<u>Component</u>	<u>Total</u>
Cash	\$ 1,543,936
Receivables	1,683,060
Loans to Other Funds	312,692
Payables	(1,565,971)
Loans from Other Funds	(278,367)
<u>Ending Balance</u>	<u>\$ 1,695,350</u>

- Average monthly cash outflow for payroll = \$2m
- Average monthly cash outflow for payables = \$350k



Minimum legally required reserve of 3% = \$789,709

17/18 Unrestricted ending balance \$950,151 = 3.8%



Bonsall USD



Special Education Program

	13/14	14/15	15/16	16/17	17/18
Revenue	1,561,663	1,697,608	2,609,338	2,470,970	2,295,180
Expenses	3,683,020	3,818,977	4,783,606	5,805,373	5,921,968
Deficit	\$ (2,121,357)	\$ (2,121,369)	\$ (2,174,269)	\$ (3,334,403)	\$ (3,626,788)
Contribution	2,180,173	2,122,666	2,156,657	3,348,050	3,629,752
Expense Change	\$	135,957 3.7%	\$ 964,629 25.3%	\$ 1,021,767 21.4%	\$ 116,595 2.0%
Revenue Change	\$	135,945 8.7%	\$ 911,730 53.7%	\$ (138,368) -5.3%	\$ (175,790) -7.1%
Contribution Change	\$	(57,507) -2.6%	\$ 33,991 1.6%	\$ 1,191,393 55.2%	\$ 281,702 8.4%
	13/14	14/15	15/16	16/17	17/18
Pupils w/ IEPs	296	314	326	364	392
Growth		18 6.1%	12 3.8%	38 11.7%	28 7.7%

- Pupils with IEP grew by 28 or 7.7% to 392
- Expense per pupil \$15,107 (392)

Special Education Unfunded Preschool Program



Object	Amount
Salaries	\$ 253,491
Benefits	90,330
Supplies	868
Services	36,001
Total	\$ 380,689
Revenue	\$ 73,927
Unfunded	\$ (306,762)
Pupils	20
Cost/Pupil	\$ 19,034

State and/or Federal laws require school districts to provide services to pupils 3 to 5 but provide little to no funding

Regular Transportation

Revenues

State Funding	\$ 30,655
Bus Pass Sales	76,577
Field Trips	3,714
Pala Band of M. Indians	50,000
Totals	\$ 160,946

Expenses

Salary & Benefits	\$ 308,259
Fuel	35,075
Supplies	19,140
Repairs	27,277
Outside Contractor	68,702
Field Trips	(29,476)
Other Services	11,847
Totals	\$ 440,824

Revenue Over/(Under)

Expenses **\$ (279,878)**

17/18 bus pass
sales up by \$11,899

General & Charter School Funds

Services by Major Program



Services		Total	Operations	Special Ed	School Sites	Technology	Maintenance	Other
	PT OT SLP MH Counseling ¹	\$ 479,963	\$ -	\$ 479,963	\$ -	\$ -	\$ -	\$ -
	Legal Services	383,802	383,802	-	-	-	-	-
	Student Prgm/Athletic Fees	270,690	-	88,259	182,430	-	-	-
	Professional & Consulting Svc	203,826	91,723	2,623	75,815	-	13,752	19,913
	Insurance	201,412	201,412	-	-	-	-	-
	Instructional Software Subscri	185,374	-	1,594	45,888	137,892	-	-
	Non-Instruct Software Subscri	53,870	-	-	2,461	51,409	-	-
	Financial Svcs - Professional	38,777	36,688	-	-	-	-	2,089
	License, Permit & Cert	32,989	26,487	-	679	-	5,823	-
	Internet Services	32,102	32,102	-	-	-	-	-
	Telephone, Cell & Radio Svc	31,434	26,977	2,407	-	2,049	-	-
	Workshops & Training	25,300	-	-	18,980	-	-	6,320
	Professional Development Svc	24,837	-	-	21,587	-	-	3,250
	Dues And Memberships	20,087	-	-	3,258	-	-	16,829
	Alarm / Security Svcs	13,025	13,025	-	-	-	-	-
Other	2,431	(44,016)	(5,137)	41,898	(7,702)	1,090	16,298	
Utilities	Electricity	240,445	240,445	-	-	-	-	-
	Gas / Propane	29,333	29,333	-	-	-	-	-
	Solar	251,364	251,364	-	-	-	-	-
	Water / Sewer	163,836	163,836	-	-	-	-	-
	Waste Disposal	49,305	49,305	-	-	-	-	-
	Pest Control	14,018	14,018	-	-	-	-	-
Repair & Rental	Repair/Maint - Buildings	161,320	26,505	-	2,295	-	132,521	-
	Repair/Maint-Vehicle&Equip	44,575	37,317	4,144	390	-	2,724	-
	Facilities Leases	16,339	12,000	-	4,339	-	-	-
	Lease/Rental Equip&Vehicl	18,422	3,546	5,762	8,778	-	336	-
	Maint Agmt-Copier&Tech	38,264	195	-	28,060	10,009	-	-
	Lease Copier & Tech	10,164	121	-	3,795	6,249	-	-
Total		\$3,037,304	\$1,596,184	\$ 579,616	\$ 440,653	\$ 199,906	\$ 156,246	\$64,700

1 PT OT SLP MH = Physical Therapy, Occupational Therapy, Speech Language Pathology, & Mental Health

Capital Fund (40)



Resource Description	Beginning Balance	Revenue	Expenditures	Transfers In	Ending Balance
HS Building Fund	\$ 1,707,823	\$ 21,689	\$ 200,077	\$ 19	\$ 1,529,454
Transportation Sp Ed	-	-	128,490	128,490	-
Totals	\$ 1,707,823	\$ 21,689	\$ 328,567	\$ 128,509	\$ 1,529,454

Grid Rd Phase 0000941	2015/16	2016/17	2017/18	2018/19	Totals
BNDS Schematic Design		\$ 181,569			\$ 181,569
Environmental Science Ass		\$ 24,146	\$ 88,154	\$ 31,000	\$ 143,300
BBK			\$ 63,664	\$ 40,000	\$ 103,664
Vista Fence Co, Inc.		\$ 51,885			\$ 51,885
Hernandez		\$ 21,208	\$ 18,005	\$ 5,000	\$ 44,213
BWE	\$ 7,560	\$ 7,585	\$ 6,585		\$ 21,730
Kunzman Associates, Inc.	\$ 7,875	\$ 9,675	\$ 1,900	\$ 8,000	\$ 27,450
Dudek				\$ 19,905	\$ 19,905
BNDS Other		\$ 6,023	\$ 8,819		\$ 14,842
Leighton Consulting, Inc.	\$ 13,700				\$ 13,700
School Site Solutions, Inc.	\$ 7,410	\$ 1,571			\$ 8,982
EHCC			\$ 7,530		\$ 7,530
Padre Associates, Inc	\$ 3,950				\$ 3,950
County Of San Diego			\$ 3,345		\$ 3,345
Depart Of Toxic Substances	\$ 1,500	\$ 160			\$ 1,660
Other		\$ 342	\$ 2,075		\$ 2,417
Total Project Cost	\$ 41,995	\$ 304,165	\$ 200,077	\$ 103,905	\$ 650,143

2018/19 expenses are for recirculating the Draft EIR

LCFF Revenue by Site



School	Grade Span	ADA	LCFF/ Grade Span	Revenue Earned	LCFF/ADA	LCFF & Lottery/ADA
BES	TK-3	575.06	\$8,202	\$4,716,796		
	4-6	304.72	\$7,541	\$2,297,958		
BES Total		879.78		\$7,014,754	\$7,973	\$8,196
BWES	TK-3	316.11	\$8,202	\$2,592,819		
	4-6	205.44	\$7,541	\$1,549,266		
BWES Total		521.55		\$4,142,085	\$7,942	\$8,165
VBCS	TK-3	61.14	\$8,941	\$546,681		
	4-6	32.08	\$8,221	\$263,724		
VBCS Total		93.22		\$810,405	\$8,693	\$8,947
SMS	4-6	170.95	\$7,541	\$1,289,170		
	7-8	371.66	\$7,765	\$2,886,070		
SMS Total		542.61		\$4,175,240	\$7,695	\$7,918
BHS	9-12	297.29	\$9,233	\$2,744,909	\$9,233	\$9,456

- The Lottery revenue is \$254.46/Adjusted ADA for VBCS and \$222.71/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	\$ 4,711,533	\$ 2,792,292	\$ 870,208	\$ 2,974,069	\$ 1,506,793
Discretionary Budget	46,257	28,354	5,823	32,103	14,805
Operations	391,932	213,470	45,938	200,152	117,506
Athletics	-	1,181	-	22,543	46,808
Track & Field Days	-	953	-	198	-
Lottery	151,216	74,071	17,907	92,914	163,413
Restricted Maintenance	50,536	34,968	2,120	59,805	14,266
Totals	\$ 5,351,474	\$ 3,145,290	\$ 941,996	\$ 3,381,783	\$ 1,863,591
Enrollment	972	552	98	595	330
Expense/Student	\$ 5,506	\$ 5,698	\$ 9,612	\$ 5,684	\$ 5,647
LCFF & Lottery Revenue/ADA	\$ 8,196	\$ 8,165	\$ 8,947	\$ 7,918	\$ 9,456
Earnings over Expense	\$ 2,690	\$ 2,467	\$ (665)	\$ 2,234	\$ 3,808
Revenue vs Expenses	48.9%	43.3%	-6.9%	39.3%	67.4%
Rank	2	3	5	4	1

The rank of 5 equates to the most spent per pupil relative to revenue earned



LCFF Revenue & Expenditures by Site Ranking History

	2017/18	2016/17
Bonsall ES	2	1
Bonsall West ES	3	2
Vivan Banks CS	5	5
Sullivan MS	4	3
Bonsall HS	1	4

- The rank of 1 equates to the least spent per pupil relative to revenue earned
- The rank of 5 equates to the most spent per pupil relative to revenue earned



MYP w/ Updated Beginning Balance Only

Description	2018/19	2019/20	2020/21
Beginning Balance	\$ 1,695,350	\$ 2,084,906	\$ 2,044,600
Revenue	26,713,196	28,113,425	30,164,634
Expenditures	26,138,641	28,068,730	29,981,331
Deficit/Surplus	\$ 574,555	\$ 44,695	\$ 183,303
Transfer Out	(185,000)	(85,000)	(85,000)
End Balance	\$ 2,084,906	\$ 2,044,600	\$ 2,142,904
RCF	50,000	50,000	50,000
Restricted	598,387	598,387	598,387
Projected Reserve	\$ 1,436,518	\$ 1,396,213	\$ 1,494,516
Reserve %	5.5%	5.0%	5.0%



- 2018/19 Enrollment currently 23 lower than 2017/18
 - BES lower by 65 students...
 - TK&K...34 lower than 17/18 & IDT 1 higher
 - 4th to 5th grade cohort down 16
 - 1st & 4th IDT down by 31
 - BWES lower by 12 students
 - 1st to 2nd grade cohort down 7
 - SMS up by 35
 - BHS up by 14
 - VBCS up by 6
 - IDT down 65
- 100 students less than budget approximately \$850,000