

## WOODSIDE ELEMENTARY SCHOOL DISTRICT

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TO: Governing Board

FROM: Monique Hunt, Director of Business Services

DATE: November 15, 2018

SUBJECT: October 31, 2018 Financial Statement

CLASSIFICATION: ☒ Consent      ☐ Discussion      ☐ Action

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### RECOMMENDATION

The Director of Business Services recommends that the Governing Board accept the October 2018 Financial Statement.

### BACKGROUND INFORMATION

Attached are financial reports showing the current budgeted, and actual, revenue and expenditures as of October 31, 2018 for the General Fund of Woodside Elementary School District.

### BACKGROUND MATERIALS

☒ Yes    ☐ No                      If yes:      Attached    ☒ Yes    ☐ No

### FINANCIAL IMPLICATIONS

Revenues received are 5.3% of budgeted revenues, and expenditures are 25.7% of budgeted expenditures.

# October General Fund Revenue Balances 2018

As of 10/31/2018

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Uncollected Balance	Pct. Coll.
<b>District 06 -- Woodside Elementary School District</b>							
<b>8000-8099 REVENUE LIMIT SOURCES</b>							
8011 -- STATE AID - CURRENT YEAR	324,184.75	0.00	324,184.75	211,308.00	0.00	112,876.75	65.2
8012 -- CA EDUCATION PROTECTION ACCT	85,400.00	0.00	85,400.00	21,211.00	0.00	64,189.00	24.8
8021 -- HOMEOWNERS' EXEMPTION	31,379.25	0.00	31,379.25	0.00	0.00	31,379.25	0.0
8041 -- SECURED PROPERTY TAX	7,240,794.75	0.00	7,240,794.75	0.00	0.00	7,240,794.75	0.0
8042 -- UNSECURED PROPERTY TAX	413,681.10	0.00	413,681.10	0.00	0.00	413,681.10	0.0
8043 -- PRIOR YEARS' TAXES	-25,000.00	0.00	-25,000.00	0.00	0.00	-25,000.00	0.0
8097 -- PROPERTY TAXES TRANSFERS	212,153.62	0.00	212,153.62	24,399.00	0.00	187,754.62	11.5
Total 8000-8099 REVENUE LIMIT SOURCES	8,282,593.47	0.00	8,282,593.47	256,918.00	0.00	8,025,675.47	3.1
<b>8100-8299 FEDERAL REVENUES</b>							
8181 -- IDEA - BASIC GRANT	73,964.46	0.00	73,964.46	0.00	0.00	73,964.46	0.0
8182 -- IDEA - OTHER GRANTS	1,019.97	0.00	1,019.97	1.07	0.00	1,018.90	0.1
8220 -- CHILD NUTRITION PROGRAMS - FED	23,000.00	0.00	23,000.00	0.30	0.00	22,999.70	0.0
8290 -- FEDERAL REVENUE-OTHER	18,201.68	0.00	18,201.68	0.00	0.00	18,201.68	0.0
Total 8100-8299 FEDERAL REVENUES	116,186.11	0.00	116,186.11	1.37	0.00	116,184.74	0.0
<b>8300-8599 OTHER STATE REVENUES</b>							
8520 -- CHILD NUTRITION - STATE	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.0
8550 -- MANDATED COST REIMBURSE	127,179.00	0.00	127,179.00	0.00	0.00	127,179.00	0.0
8560 -- STATE LOTTERY REVENUE	75,660.00	0.00	75,660.00	3,296.93	0.00	72,363.07	4.4
8590 -- STATE REVENUE: CATEGORICAL	440,340.10	0.00	440,340.10	11,601.67	0.00	428,738.43	2.6
Total 8300-8599 OTHER STATE REVENUES	646,179.10	0.00	646,179.10	14,898.60	0.00	631,280.50	2.3
<b>8600-8799 OTHER LOCAL REVENUES</b>							
8621 -- PARCEL TAX	319,088.97	0.00	319,088.97	0.00	0.00	319,088.97	0.0
8650 -- FACILITY USE FEES	67,203.50	0.00	67,203.50	2,571.00	0.00	64,632.50	3.8
8660 -- INTEREST	26,651.00	0.00	26,651.00	52,230.12	0.00	-25,579.12	196.0
8699 -- LOCAL REVENUE	3,030,478.62	0.00	3,030,478.62	341,754.37	0.00	2,688,724.25	11.3
Total 8600-8799 OTHER LOCAL REVENUES	3,443,422.09	0.00	3,443,422.09	396,555.49	0.00	3,046,866.60	11.5
<b>8900-8929 INTERFUND TRANSFERS - IN</b>							

Selection Criteria: District = 06; Fund = 01-13; Restricted & Unrestricted Filtered By: 06.mhunt.External 1; 06.mhunt.External 2

# October General Fund Revenue Balances 2018

As of 10/31/2018

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Uncollected Balance	Pct. Coll.
8919 -- TRANSFERS FROM OTHER FUNDS	15,916.62	0.00	15,916.62	0.00	0.00	15,916.62	0.0
Total 8900-8929 INTERFUND TRANSFERS - IN	15,916.62	0.00	15,916.62	0.00	0.00	15,916.62	0.0
8980-8999 CONTRIB. - RESTRICTED PROGRAMS							
8980 -- CONTRIB FROM UNRESTR REV	0.00	0.00	0.00	0.00	0.00	0.00	--
Total 8980-8999 CONTRIB. - RESTRICTED PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	--
Total Woodside Elementary School District	12,504,297.39	0.00	12,504,297.39	668,373.46	0.00	11,835,923.93	5.3

# October 2018 Expenditures

As of 10/31/2018

Object Group	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
<b>District 06 -- Woodside Elementary School District</b>							
1000-1999 CERTIFICATED SALARIES	5,665,395.00	0.00	5,665,395.00	1,253,128.00	4,209,646.72	202,620.28	22.1
2000-2999 CLASSIFIED SALARIES	1,648,273.00	0.00	1,648,273.00	496,793.07	1,054,145.84	97,334.09	30.1
3000-3999 EMPLOYEE BENEFITS	2,767,999.00	0.00	2,767,999.00	872,568.63	1,480,925.68	414,504.69	31.5
4000-4999 BOOKS AND SUPPLIES	635,093.03	0.00	635,093.03	175,945.67	259,017.53	200,129.83	27.7
5000-5999 SERVICES, OTHER OPER. EXPENSE	1,458,907.22	0.00	1,458,907.22	347,771.70	579,690.63	531,444.89	23.8
6000-6899 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	13,342.54	-13,342.54	-
7000-7499 OTHER OUTGOING	185,284.12	0.00	185,284.12	53,428.04	106,856.08	25,000.00	28.8
7600-7629 INTERFUND TRANSFERS - OUT	65,916.62	0.00	65,916.62	0.00	0.00	65,916.62	0.0
Total Woodside Elementary School District	12,426,867.99	0.00	12,426,867.99	3,199,635.11	7,703,625.02	1,523,607.86	25.7

Selection Criteria: District = 06; Fund = 01-13; Restricted & Unrestricted Filtered By: 06.mhunt.External 1; 06.mhunt.External 2

# October General Fund Expenditures Detail 2018

District 06 -- Woodside Elementary School District

As of 10/31/2018

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
<b>4000-4999 BOOKS AND SUPPLIES</b>							
4100 -- TEXTBOOKS	18,720.00	0.00	18,720.00	13,942.49	21,368.72	-16,591.21	74.5
4220 -- LIBRARY BOOKS	6,500.00	0.00	6,500.00	0.00	2,000.00	4,500.00	0.0
4300 -- MATERIALS AND SUPPLIES	1,019.97	0.00	1,019.97	0.00	0.00	1,019.97	0.0
4310 -- CLASSROOM SUPPLIES	201,002.32	0.00	201,002.32	84,667.15	51,060.70	65,274.47	42.1
4315 -- COPIER	72,000.00	0.00	72,000.00	9,908.04	21,211.96	40,880.00	13.8
4324 -- LICENSE RENEWAL, ANNUAL FEES	40,000.00	0.00	40,000.00	21,026.09	13,472.98	5,500.93	52.6
4325 -- SPORTS PROGRAM SUPPLIES/SVCS	10,852.00	0.00	10,852.00	3,670.00	5,000.00	2,182.00	33.8
4327 -- POWERSCHOOL	7,500.00	0.00	7,500.00	1,155.00	0.00	6,345.00	15.4
4330 -- OFFICE SUPPLIES	34,679.74	0.00	34,679.74	10,809.71	9,747.14	14,122.89	31.2
4340 -- CUSTODIAL SUPPLIES	32,000.00	0.00	32,000.00	2,798.13	24,581.52	4,620.35	8.7
4364 -- SAFETY PLAN	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.0
4400 -- NONCAPITALIZED EQUIPMENT	100,000.00	0.00	100,000.00	12,654.25	20,889.32	66,456.43	12.7
4700 -- FREE & REDUCED LUNCH PROGRAM	105,819.00	0.00	105,819.00	15,314.81	89,685.19	819.00	14.5
<b>Total 4000-4999 BOOKS AND SUPPLIES</b>	<b>635,093.03</b>	<b>0.00</b>	<b>635,093.03</b>	<b>175,945.67</b>	<b>259,017.53</b>	<b>200,129.83</b>	<b>27.7</b>
<b>5000-5999 SERVICES, OTHER OPER. EXPENSE</b>							
5211 -- Mileage Reimbursement Cert	6,120.00	0.00	6,120.00	1,400.00	0.00	4,720.00	22.9
5212 -- MILEAGE REIMBURSEMENT-Class	2,520.00	0.00	2,520.00	493.70	0.00	2,026.30	19.6
5250 -- TEACHER PROFESSIONAL DEVT	152,207.55	0.00	152,207.55	49,121.51	25,097.38	77,988.66	32.3
5322 -- PROFESSIONAL ASSOCIATIONS	21,500.00	0.00	21,500.00	15,872.40	0.00	5,627.60	73.8
5450 -- PROPERTY & LIABILITY INSURANCE	49,648.00	0.00	49,648.00	43,390.00	0.00	6,258.00	87.4
5506 -- SECURITY SERVICE	5,000.00	0.00	5,000.00	1,083.00	1,029.00	2,888.00	21.7
5507 -- SEWER TAX	18,636.00	0.00	18,636.00	0.00	0.00	18,636.00	0.0
5510 -- GAS & ELECTRIC	50,000.00	0.00	50,000.00	13,307.41	30,696.59	5,996.00	26.6
5540 -- WATER	50,000.00	0.00	50,000.00	31,682.61	12,317.39	6,000.00	63.4
5620 -- EQUIPMENT REPAIR	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00	0.0
5633 -- FACILITY MAINTENANCE	140,000.00	0.00	140,000.00	30,809.61	65,353.35	43,837.04	22.0
5690 -- CAMPUS LANDSCAPE MAINTENANCE	32,000.00	0.00	32,000.00	4,725.00	14,175.00	13,100.00	14.8
5692 -- SPORTS FIELD MAINTENANCE	46,800.00	0.00	46,800.00	23,225.00	35,100.00	-11,525.00	49.6

Selection Criteria: District = 06; Fund = 01-13; Object = 4000-7999; Restricted & Unrestricted Filtered By: 06.mhunt.External 1; 06.mhunt.External 2

# October General Fund Expenditures Detail 2018

District 06 -- Woodside Elementary School District

As of 10/31/2018

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
5800 -- PROF/CNSLT SVCS, OPER EXP	48,631.00	0.00	48,631.00	9,385.00	0.00	39,246.00	19.3
5809 -- ACCOMPANIMENT	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	0.0
5811 -- CONSULTANTS	41,200.00	0.00	41,200.00	819.00	5,670.00	34,711.00	2.0
5812 -- STAFF RECRUITMENT	1,500.00	0.00	1,500.00	450.00	0.00	1,050.00	30.0
5813 -- DATA PROCESSING	5,000.00	0.00	5,000.00	1,500.00	0.00	3,500.00	30.0
5814 -- SUB CALLING SOFTWARE	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.0
5815 -- LEGAL SVCS	40,000.00	0.00	40,000.00	2,100.00	10,000.00	27,900.00	5.3
5817 -- ELECTION COSTS	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00	0.0
5827 -- CONTRACT TECHNOLOGY SVCS	40,000.00	0.00	40,000.00	8,652.00	21,348.00	10,000.00	21.6
5832 -- FINGER PRINT CLEARANCE	1,000.00	0.00	1,000.00	64.00	936.00	0.00	6.4
5840 -- SP ED OUTSIDE SVC PROVIDERS	195,251.10	0.00	195,251.10	21,701.76	200,248.74	-26,699.40	11.1
5842 -- SPEC ED TRANSPORTATION	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00	0.0
5843 -- SPED TUITION	70,000.00	0.00	70,000.00	0.00	0.00	70,000.00	0.0
5846 -- OTHER SPED COSTS	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.0
5851 -- CLASS FUND	121,580.00	0.00	121,580.00	37,605.73	14,818.75	69,155.52	30.9
5852 -- OPERETTA	48,000.00	0.00	48,000.00	0.00	30.00	47,970.00	0.0
5854 -- DC TRIP	9,870.00	0.00	9,870.00	0.00	0.00	9,870.00	0.0
5862 -- VTP BUS TRANSPORTATION	60,000.00	0.00	60,000.00	0.00	66,475.44	-6,475.44	0.0
5875 -- CONTRACTED NURSING SVCS	37,500.00	0.00	37,500.00	7,500.00	30,000.00	0.00	20.0
5883 -- PARCEL TAX SERVICE	2,607.57	0.00	2,607.57	2,709.27	2,709.27	-2,810.97	103.9
5899 -- MISC. EXPENSE	21,636.00	0.00	21,636.00	7,565.65	9,957.36	4,112.99	35.0
5919 -- INTERNET SERVICE PROVIDER	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.0
5930 -- TELEPHONE SERVICE	65,000.00	0.00	65,000.00	28,653.05	27,860.36	8,486.59	44.1
5931 -- Cell Allowance Certificated	4,800.00	0.00	4,800.00	2,600.00	0.00	2,200.00	54.2
5932 -- Cell Allowance	2,400.00	0.00	2,400.00	900.00	0.00	1,500.00	37.5
5935 -- PHONE SYSTEM MAINTENANCE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.0
5950 -- POSTAGE AND SHIPPING	7,000.00	0.00	7,000.00	456.00	3,368.00	3,176.00	6.5
Total 5000-5999 SERVICES, OTHER OPER. EXPENSE	1,458,907.22	0.00	1,458,907.22	347,771.70	579,690.63	531,444.89	23.8
6000-6999 CAPITAL OUTLAY							

Selection Criteria: District = 06; Fund = 01-13; Object = 4000-7999; Restricted & Unrestricted Filtered By: 06.mhunt.External 1; 06.mhunt.External 2

# October General Fund Expenditures Detail 2018

District 06 -- Woodside Elementary School District

As of 10/31/2018

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
6200 -- BLDGS AND IMPROV OF BLDGS	0.00	0.00	0.00	0.00	13,342.54	-13,342.54	--
Total 6000-6899 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	13,342.54	-13,342.54	--
7000-7499 OTHER OUTGOING							
7142 -- OTHR TUIT EX-COST TO CNTY	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00	0.0
7438 -- DEBT SERVICE - INTEREST	37,728.43	0.00	37,728.43	10,373.44	19,894.05	7,460.94	27.5
7439 -- DEBT SERVICE - PRINCIPAL	122,555.69	0.00	122,555.69	43,054.60	86,962.03	-7,460.94	35.1
Total 7000-7499 OTHER OUTGOING	185,284.12	0.00	185,284.12	53,428.04	106,856.08	25,000.00	28.8
7600-7629 INTERFUND TRANSFERS - OUT							
7619 -- OTH ATH INTFND XFRS OUT	65,916.62	0.00	65,916.62	0.00	0.00	65,916.62	0.0
Total 7600-7629 INTERFUND TRANSFERS - OUT	65,916.62	0.00	65,916.62	0.00	0.00	65,916.62	0.0

Selection Criteria: District = 06; Fund = 01-13; Object = 4000-7999; Restricted & Unrestricted Filtered By: 06.mhunt.External 1; 06.mhunt.External 2