

## WOODSIDE ELEMENTARY SCHOOL DISTRICT

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TO: Governing Board

FROM: Monique Hunt, Director of Business Services

DATE: February 12, 2019

SUBJECT: January 31, 2019 Financial Statement

CLASSIFICATION: ☒ Consent    ☐ Discussion    ☐ Action

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### RECOMMENDATION

The Director of Business Services recommends that the Governing Board accept the January 2019 Financial Statement.

### BACKGROUND INFORMATION

Attached are financial reports showing the current budgeted, and actual, revenue and expenditures as of January 31, 2019 for the General Fund of Woodside Elementary School District.

### BACKGROUND MATERIALS

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

### FINANCIAL IMPLICATIONS

Revenues received are 41% of budgeted revenues, and expenditures are 47.9% of budgeted expenditures.

# January General Fund Revenue Balances 2019

As of 1/31/2019

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	27,995.00	352,179.75	211,308.00	0.00	140,871.75	60.0
8012 -- CA EDUCATION PROTECTION ACCT	85,400.00	-7,508.00	77,892.00	42,422.00	0.00	35,470.00	54.5
8019 -- VTP PRIOR YEAR ADJUSTMENT	0.00	-6,952.00	-6,952.00	0.00	0.00	-6,952.00	0.0
8021 -- HOMEOWNERS' EXEMPTION	31,379.25	-2,628.00	28,751.25	14,489.64	0.00	14,261.61	50.4
8041 -- SECURED PROPERTY TAX	7,240,794.75	-18,629.00	7,222,165.75	3,620,933.52	0.00	3,601,232.23	50.1
8042 -- UNSECURED PROPERTY TAX	413,681.10	-32,172.00	381,509.10	360,780.71	0.00	20,728.39	94.6
8043 -- PRIOR YEARS' TAXES	-25,000.00	23,884.00	-1,116.00	-1,116.36	0.00	0.36	100.0
8097 -- PROPERTY TAXES TRANSFERS	212,153.62	-716.00	211,437.62	119,545.45	0.00	91,892.17	56.5
Total 8000-8099 REVENUE LIMIT SOURCES	8,282,593.47	-16,726.00	8,265,867.47	4,368,362.96	0.00	3,897,504.51	52.8
<b>8100-8299 FEDERAL REVENUES</b>							
8181 -- IDEA - BASIC GRANT	73,964.46	-3,092.00	70,872.46	0.00	0.00	70,872.46	0.0
8182 -- IDEA - OTHER GRANTS	1,019.97	747.00	1,766.97	1.07	0.00	1,765.90	0.1
8220 -- CHILD NUTRITION PROGRAMS - FED	23,000.00	0.00	23,000.00	6,745.09	0.00	16,254.91	29.3
8290 -- FEDERAL REVENUE-OTHER	18,201.68	-3,192.00	15,009.68	-567.39	0.00	15,577.07	-3.8
Total 8100-8299 FEDERAL REVENUES	116,186.11	-5,537.00	110,649.11	6,178.77	0.00	104,470.34	5.6
<b>8300-8599 OTHER STATE REVENUES</b>							
8520 -- CHILD NUTRITION - STATE	3,000.00	0.00	3,000.00	370.10	0.00	2,629.90	12.3
8550 -- MANDATED COST REIMBURSE	127,179.00	-43,382.00	83,797.00	13,219.00	0.00	70,578.00	15.8
8560 -- STATE LOTTERY REVENUE	75,660.00	8,340.00	84,000.00	3,296.93	0.00	80,703.07	3.9
8590 -- STATE REVENUE: CATEGORICAL	440,340.10	0.00	440,340.10	20,275.67	0.00	420,064.43	4.6
Total 8300-8599 OTHER STATE REVENUES	646,179.10	-35,042.00	611,137.10	37,161.70	0.00	573,975.40	6.1
<b>8600-8799 OTHER LOCAL REVENUES</b>							
8621 -- PARCEL TAX	319,088.97	0.00	319,088.97	157,290.38	0.00	161,798.59	49.3
8650 -- FACILITY USE FEES	67,203.50	0.00	67,203.50	18,936.00	0.00	48,267.50	28.2
8660 -- INTEREST	26,651.00	0.00	26,651.00	45,135.29	0.00	-18,484.29	169.4
8699 -- LOCAL REVENUE	3,030,478.62	-3,216.00	3,027,262.62	482,079.53	0.00	2,545,183.09	15.9
Total 8600-8799 OTHER LOCAL REVENUES	3,443,422.09	-3,216.00	3,440,206.09	703,441.20	0.00	2,736,764.89	20.4

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

# January General Fund Revenue Balances 2019

As of 1/31/2019

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Uncollected Balance	Pd. Coll.
<b>8900-8929 INTERFUND TRANSFERS - IN</b>							
8916 -- FROM GENERAL TO CAFETERIA	0.00	3,835.00	3,835.00	0.00	0.00	3,835.00	0.0
8919 -- TRANSFERS FROM OTHER FUNDS	15,916.62	14,433.00	30,349.62	0.00	0.00	30,349.62	0.0
Total 8900-8929 INTERFUND TRANSFERS - IN	15,916.62	18,268.00	34,184.62	0.00	0.00	34,184.62	0.0
<b>8980-8999 CONTRIB. - RESTRICTED PROGRAMS</b>							
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	-42,253.00	12,462,044.39	5,115,144.63	0.00	7,346,899.76	41.0

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

# January 2019 Expenditures

As of 1/31/2019

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	85,179.00	5,750,574.00	2,900,103.79	2,683,920.20	166,550.01	50.4
2000-2999 CLASSIFIED SALARIES	1,648,273.00	-8,134.00	1,640,139.00	918,305.29	657,879.10	63,954.61	56.0
3000-3999 EMPLOYEE BENEFITS	2,767,999.00	5,554.67	2,773,553.67	1,179,144.41	941,810.93	652,598.33	42.5
4000-4999 BOOKS AND SUPPLIES	635,093.03	24,131.00	659,224.03	302,120.19	198,735.67	158,368.17	45.8
5000-5999 SERVICES, OTHER OPER. EXPENSE	1,458,907.22	22,455.70	1,481,362.92	638,686.05	476,855.39	365,821.48	43.1
6000-6899 CAPITAL OUTLAY	0.00	54,996.00	54,996.00	22,956.30	14,397.00	17,642.70	41.7
7000-7499 OTHER OUTGOING	185,284.12	0.00	185,284.12	93,215.76	66,785.05	25,283.31	50.3
7600-7629 INTERFUND TRANSFERS - OUT	65,916.62	18,268.00	84,184.62	0.00	0.00	84,184.62	0.0
Total Woodside Elementary School District	12,426,867.99	202,450.37	12,629,318.36	6,054,531.79	5,040,383.34	1,534,403.23	47.9

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

# January General Fund Expenditures Detail 2019

District 06 -- Woodside Elementary School District

As of 1/31/2019

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	16,592.00	35,312.00	13,942.49	21,368.72	0.79	39.5
4220 -- LIBRARY BOOKS	6,500.00	0.00	6,500.00	4,214.76	2,000.00	285.24	64.8
4300 -- MATERIALS AND SUPPLIES	1,019.97	995.00	2,014.97	0.00	0.00	2,014.97	0.0
4310 -- CLASSROOM SUPPLIES	201,002.32	8,044.00	209,046.32	113,389.33	47,986.73	47,670.26	54.2
4315 -- COPIER	72,000.00	0.00	72,000.00	27,441.03	21,178.97	23,380.00	38.1
4324 -- LICENSE RENEWAL, ANNUAL FEES	40,000.00	-2,500.00	37,500.00	32,070.86	332.97	5,096.17	85.5
4325 -- SPORTS PROGRAM SUPPLIES/SVCS	10,852.00	4,000.00	14,852.00	3,670.00	5,000.00	6,182.00	24.7
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	-3,000.00	31,679.74	20,940.51	6,581.55	4,157.68	66.1
4340 -- CUSTODIAL SUPPLIES	32,000.00	0.00	32,000.00	9,900.28	17,479.37	4,620.35	30.9
4364 -- SAFETY PLAN	5,000.00	0.00	5,000.00	1,431.00	0.00	3,569.00	28.6
4400 -- NONCAPITALIZED EQUIPMENT	100,000.00	0.00	100,000.00	25,378.65	20,393.64	54,227.71	25.4
4700 -- FREE & REDUCED LUNCH PROGRAM	105,819.00	0.00	105,819.00	48,586.28	56,413.72	819.00	45.9
<b>Total 4000-4999 BOOKS AND SUPPLIES</b>	<b>635,093.03</b>	<b>24,131.00</b>	<b>659,224.03</b>	<b>302,120.19</b>	<b>198,735.67</b>	<b>158,368.17</b>	<b>45.8</b>
<b>5000-5999 SERVICES, OTHER OPER. EXPENSE</b>							
5211 -- Mileage Reimbursement Cert	6,120.00	0.00	6,120.00	2,450.00	0.00	3,670.00	40.0
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	-6,075.00	146,132.55	73,629.71	15,981.88	56,520.96	50.4
5322 -- PROFESSIONAL ASSOCIATIONS	21,500.00	-3,000.00	18,500.00	16,022.40	0.00	2,477.60	86.6
5450 -- PROPERTY & LIABILITY INSURANCE	49,648.00	-6,000.00	43,648.00	43,390.00	0.00	258.00	99.4
5506 -- SECURITY SERVICE	5,000.00	0.00	5,000.00	1,638.00	474.00	2,888.00	32.8
5507 -- SEWER TAX	18,636.00	39,000.00	57,636.00	43,868.16	0.00	13,767.84	76.1
5510 -- GAS & ELECTRIC	50,000.00	0.00	50,000.00	26,871.87	17,132.13	5,996.00	53.7
5540 -- WATER	50,000.00	0.00	50,000.00	38,925.79	5,074.21	6,000.00	77.9
5620 -- EQUIPMENT REPAIR	5,500.00	1,600.00	7,100.00	5,059.00	0.00	2,041.00	71.3
5633 -- FACILITY MAINTENANCE	140,000.00	0.00	140,000.00	58,605.84	84,185.03	-2,790.87	41.9
5690 -- CAMPUS LANDSCAPE MAINTENANCE	32,000.00	-12,000.00	20,000.00	9,450.00	9,450.00	1,100.00	47.3
5692 -- SPORTS FIELD MAINTENANCE	46,800.00	11,525.00	58,325.00	34,925.00	23,400.00	0.00	59.9

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

# January General Fund Expenditures Detail 2019

District 06 -- Woodside Elementary School District

As of 1/31/2019

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
5710 -- DIR COSTS FOR TRANSFR SVC	0.00	0.00	0.00	0.00	0.00	0.00	--
5800 -- PROF/CNSLT SVCS, OPER EXP	48,631.00	0.00	48,631.00	-8,047.00	0.00	56,678.00	-16.5
5809 -- ACCOMPANIST	2,500.00	0.00	2,500.00	1,080.00	1,420.00	0.00	43.2
5811 -- CONSULTANTS	41,200.00	7,170.00	48,370.00	18,214.00	15,275.00	14,881.00	37.7
5812 -- STAFF RECRUITMENT	1,500.00	450.00	1,950.00	450.00	0.00	1,500.00	23.1
5813 -- DATA PROCESSING	5,000.00	-3,500.00	1,500.00	1,500.00	0.00	0.00	100.0
5814 -- SUB CALLING SOFTWARE	2,500.00	757.00	3,257.00	3,256.15	0.00	0.85	100.0
5815 -- LEGAL SVCS	40,000.00	0.00	40,000.00	3,500.00	17,000.00	19,500.00	8.8
5817 -- ELECTION COSTS	30,000.00	-30,000.00	0.00	0.00	0.00	0.00	--
5827 -- CONTRACT TECHNOLOGY SVCS	40,000.00	-8,000.00	32,000.00	24,804.00	5,196.00	2,000.00	77.5
5832 -- FINGER PRINT CLEARANCE	1,000.00	0.00	1,000.00	305.00	695.00	0.00	30.5
5840 -- SP ED OUTSIDE SVC PROVIDERS	195,251.10	71,100.00	266,351.10	62,701.69	178,864.81	24,784.60	23.5
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	-70,000.00	0.00	-4,146.00	0.00	4,146.00	--
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	25,141.00	146,721.00	64,474.86	13,074.32	69,171.82	43.9
5852 -- OPERETTA	48,000.00	0.00	48,000.00	853.50	1,068.40	46,078.10	1.8
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	6,476.00	66,476.00	33,237.22	33,238.22	0.56	50.0
5875 -- CONTRACTED NURSING SVCS	37,500.00	0.00	37,500.00	18,750.00	18,750.00	0.00	50.0
5883 -- PARCEL TAX SERVICE	2,607.57	2,811.70	5,419.27	2,709.27	2,709.27	0.73	50.0
5899 -- MISC. EXPENSE	21,636.00	5,000.00	26,636.00	13,864.77	7,399.01	5,372.22	52.1
5919 -- INTERNET SERVICE PROVIDER	10,000.00	-10,000.00	0.00	0.00	0.00	0.00	--
5930 -- TELEPHONE SERVICE	65,000.00	0.00	65,000.00	38,887.12	23,423.93	2,688.95	59.8
5931 -- Cell Allowance Certificated	4,800.00	0.00	4,800.00	4,700.00	0.00	100.00	97.9
5932 -- Cell Allowance	2,400.00	0.00	2,400.00	1,350.00	0.00	1,050.00	56.3
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	912.00	3,044.18	3,043.82	13.0
Total 5000-5999 SERVICES, OTHER OPER. EXPENSE	1,458,907.22	22,455.70	1,481,362.92	638,686.05	476,855.39	365,821.48	43.1

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

# January General Fund Expenditures Detail 2019

District 06 -- Woodside Elementary School District

As of 1/31/2019

Object	Adopted Budget	Budget Adjustments	Current Budget	Actual	Encumbrances	Remaining Balance	Pct. Spent
<b>6000-6899 CAPITAL OUTLAY</b>							
6200 -- BLDGS AND IMPROV OF BLDGS	0.00	54,996.00	54,996.00	22,956.30	14,397.00	17,642.70	41.7
Total 6000-6899 CAPITAL OUTLAY	0.00	54,996.00	54,996.00	22,956.30	14,397.00	17,642.70	41.7
<b>7000-7499 OTHER OUTGOING</b>							
7142 -- OTHR TUIT EX-COST TO CNTY	25,000.00	0.00	25,000.00	-283.31	0.00	25,283.31	-1.1
7438 -- DEBT SERVICE - INTEREST	37,728.43	-7,461.00	30,267.43	17,967.47	12,300.02	-0.06	59.4
7439 -- DEBT SERVICE - PRINCIPAL	122,555.69	7,461.00	130,016.69	75,531.60	54,485.03	0.06	58.1
Total 7000-7499 OTHER OUTGOING	185,284.12	0.00	185,284.12	93,215.76	66,785.05	25,283.31	50.3
<b>7600-7629 INTERFUND TRANSFERS - OUT</b>							
7616 -- TO CAFETERIA FROM GENERAL	0.00	3,835.00	3,835.00	0.00	0.00	3,835.00	0.0
7619 -- OTH ATH INTFND XFRS OUT	65,916.62	14,433.00	80,349.62	0.00	0.00	80,349.62	0.0
Total 7600-7629 INTERFUND TRANSFERS - OUT	65,916.62	18,268.00	84,184.62	0.00	0.00	84,184.62	0.0

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