

**HELENDALE SCHOOL DISTRICT 2017-18 UNAUDITED ACTUALS**

Object		2016-17 UNAUDITED ACTUALS	2017-18 ESTIMATED ACTUALS	2017-18 UNAUDITED ACTUALS		2018-19 BUDGET		2019-20 1st Subsequent Year		2020-21 2nd Subsequent Year	
Enrollment K-8		648	664	664	0.00%	687	3.46%	692	0.73%	692	0.00%
Enrollment 9-12											
Revenue Limit ADA (PY if declining)		624.08	631.12	625.14	0.00%	633.06	1.27%	634.31	0.20%	628.32	-0.94%
Charter ADA											
REVENUES											
Revenue Limit	8011-8092	5,084,079	5,153,179	5,159,155	-1.34%	5,547,578	7.53%	5,709,659	2.92%	5,861,075	2.65%
Federal	8100-8299	289,470	361,716	297,902	-19.97%	368,195	23.60%	368,195	0.00%	368,195	0.00%
Other State	8300-8599	456,658	512,725	749,013	-10.93%	248,894	-66.77%	142,832	-42.61%	142,832	0.00%
Other Local	8600-8799	1,017,269	1,007,220	1,012,593	1.00%	687,133	-32.14%	687,133	0.00%	687,133	0.00%
<b>Total Revenues</b>		<b>6,847,477</b>	<b>7,034,840</b>	<b>7,218,663</b>	<b>-2.66%</b>	<b>6,851,800</b>	<b>-5.08%</b>	<b>6,907,819</b>	<b>0.82%</b>	<b>7,059,235</b>	<b>2.19%</b>
EXPENDITURES											
Certificated Salaries	1000	2,695,880	2,929,116	2,948,347	-10.23%	2,747,069	-6.83%	2,829,481	3.00%	2,914,365	3.00%
Classified Salaries	2000	796,450	887,211	859,557	1.97%	1,091,286	26.96%	1,134,937	4.00%	1,180,335	4.00%
Employee Benefits	3000	1,404,590	1,377,463	1,549,470	-5.72%	1,485,616	-4.12%	1,520,738	2.36%	1,553,600	2.16%
<b>Total Salaries and Benefits</b>		<b>4,896,920</b>	<b>5,193,790</b>	<b>5,357,374</b>	<b>52.17%</b>	<b>5,323,971</b>	<b>-0.62%</b>	<b>5,485,156</b>	<b>3.03%</b>	<b>5,648,300</b>	<b>2.97%</b>
Books/Supplies	4000	358,845	235,813	198,892	-27.49%	181,665	-8.66%	172,718	-4.92%	177,330	2.6
Services/Others	5000	610,699	842,251	737,139	-26.11%	778,593	5.62%	798,603	2.57%	819,926	2.67%
Capital Outlay	6000	43,847	59,337	33,185	-6.65%	473,092	1325.63%	26,825	-94.33%	27,541	2.67%
<b>Total Expenditures</b>		<b>5,910,311</b>	<b>6,331,192</b>	<b>6,326,589</b>	<b>#REF!</b>	<b>6,757,320</b>	<b>6.81%</b>	<b>6,483,302</b>	<b>-4.06%</b>	<b>6,673,097</b>	<b>2.93%</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>		<b>937,166</b>	<b>703,649</b>	<b>892,073</b>		<b>94,480</b>		<b>424,517</b>		<b>386,138</b>	
OTHER SOURCES(USES)											
Transfers Out/Other Uses (Charter Schools)		724,580	567,239	583,628		591,130		597,113		598,187	
Transfers In											
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>		<b>212,586</b>	<b>136,410</b>	<b>308,445</b>		<b>(496,650)</b>		<b>(172,596)</b>		<b>(212,049)</b>	
Transfer to Assigned Fund Balance											
<b>BEGINNING FUND BALANCE</b>		<b>1877768</b>	<b>2,070,609</b>	<b>2,070,609</b>		<b>2,326,446</b>		<b>1,829,796</b>		<b>1,657,199</b>	
Unaudited Actuals Adjustment		(36,726)		(52,609)							
Other Restatements		49,529									
<b>ENDING FUND BALANCE</b>		<b>2,103,157</b>	<b>2,207,019</b>	<b>2,326,446</b>		<b>1,829,796</b>		<b>1,657,199</b>		<b>1,445,151</b>	
COMPONENTS OF ENDING FUND BALANCE (amts that make up ending balance)											
Reserved-Revolving Cash Fund		10,000	10,000	10,000		10,000		10,000		10,000	
Other Designations		711,296	607,400	607,400		376,207		400,702		420,702	
Prepaid Expenditures		3,977		2,427							
Designated-Economic Uncertainties STATE Requirement		265,396	275,937	276,409		293,938		283,217		290,851	
Designated for Various Categorical Programs		36,514	234,755	234,755		169,727		101,665		30,429	
<b>Unappropriated</b>		<b>1,075,974</b>	<b>1,078,926</b>	<b>1,195,454</b>		<b>979,924</b>		<b>861,616</b>		<b>693,168</b>	
<b>TOTAL FUND BALANCE</b>		<b>2,103,157</b>	<b>2,207,019</b>	<b>2,326,446</b>		<b>1,829,796</b>		<b>1,657,199</b>		<b>1,445,151</b>	
<b>UNRESTRICTED ENDING FUND BALANCE</b>		<b>2,066,643</b>	<b>1,972,264</b>	<b>2,091,691</b>		<b>1,660,069</b>		<b>1,555,534</b>		<b>1,414,721</b>	
<b>RESTRICTED ENDING FUND BALANCE</b>		<b>36,514</b>	<b>234,755</b>	<b>234,755</b>		<b>169,727</b>		<b>101,665</b>		<b>30,429</b>	

**Assumptions:**

COLA in 2018-19 3.00%, 2019-20 2.57%, and 2020-21 2.67%. Revenues included in LCFF. Expenditures included in budget

GAP funding at 100%

Unrestricted Lottery funds at \$146.00 per ADA. Restricted Lottery funds at \$48.00 per ADA

Mandate Block Grant for 2018-19 budgeted at \$31.16 per ADA

One-time funds for mandates budgeted at \$168.00

FCMAT calculator used to determine LCFF funding

LCAP expenditures supported in the budget

Step and Column at 3% for certificated staff/Step and Column at 4% for classified staff

STRS increase budgeted in 2018-19 16.28%, 2019-20 18.13%, and 2020-21 19.10%/PERS increase budgeted in 2018-19 18.062%, 2019-20 20.8%, and 2020-21 23.5%

Health and Welfare budgeted at \$15,900.00

\$10,000.00 budgeted in 2018-19 and carried to 2019-20 and 2020-21 for Assembly Bill 1522-Employment: paid sick days