

Rialto Unified School District



2017-2018 1st Interim Financial Report

Presented to Governing Board: December 6, 2017

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | | | |
|-------|---|-------------------------------|---|-------------------------------|--------------------------------|
| | | 2017-18 Original Budget | 2017-18 Board Approved Operating Budget | 2017-18 Actuals to Date | 2017-18 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 09I | Charter Schools Special Revenue Fund | | | | |
| 10I | Special Education Pass-Through Fund | | | | |
| 11I | Adult Education Fund | G | G | G | G |
| 12I | Child Development Fund | G | G | G | G |
| 13I | Cafeteria Special Revenue Fund | G | G | G | G |
| 14I | Deferred Maintenance Fund | G | G | G | G |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 17I | Special Reserve Fund for Other Than Capital Outlay Projects | | | | |
| 18I | School Bus Emissions Reduction Fund | | | | |
| 19I | Foundation Special Revenue Fund | | | | |
| 20I | Special Reserve Fund for Postemployment Benefits | | | | |
| 21I | Building Fund | G | G | G | G |
| 25I | Capital Facilities Fund | G | G | G | G |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | G | G | G | G |
| 40I | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 49I | Capital Project Fund for Blended Component Units | | | | |
| 51I | Bond Interest and Redemption Fund | G | G | G | G |
| 52I | Debt Service Fund for Blended Component Units | | | | |
| 53I | Tax Override Fund | | | | |
| 56I | Debt Service Fund | | | | |
| 57I | Foundation Permanent Fund | | | | |
| 61I | Cafeteria Enterprise Fund | G | G | G | G |
| 62I | Charter Schools Enterprise Fund | | | | |
| 63I | Other Enterprise Fund | | | | |
| 66I | Warehouse Revolving Fund | | | | |
| 67I | Self-Insurance Fund | | | | |
| 71I | Retiree Benefit Fund | | | | |
| 73I | Foundation Private-Purpose Trust Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | S |
| CHG | Change Order Form | | | | |
| CI | Interim Certification | | | | S |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | GS |
| ICR | Indirect Cost Rate Worksheet | | | | S |
| MYPI | Multiyear Projections - General Fund | | | | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| 01CSI | Criteria and Standards Review | | | | S |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 253,427,047.00 | 253,707,027.00 | 68,787,625.90 | 253,707,027.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 311,451.00 | 438,592.48 | 189,495.54 | 438,592.48 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,679,407.00 | 8,435,626.00 | 189,749.76 | 8,435,626.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 685,000.00 | 890,769.65 | 418,120.47 | 890,769.65 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 259,102,905.00 | 263,472,015.13 | 69,584,991.67 | 263,472,015.13 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 104,315,831.50 | 103,688,169.50 | 22,621,876.69 | 104,407,882.50 | (719,713.00) | -0.7% |
| 2) Classified Salaries | | 2000-2999 | 30,780,381.00 | 31,582,498.00 | 8,806,494.02 | 31,674,362.00 | (91,864.00) | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 54,362,461.76 | 54,458,976.76 | 13,697,094.09 | 54,672,124.76 | (213,148.00) | -0.4% |
| 4) Books and Supplies | | 4000-4999 | 7,118,866.00 | 8,988,106.42 | 976,999.40 | 8,892,980.42 | 95,126.00 | 1.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,093,827.00 | 18,255,517.71 | 5,340,561.49 | 18,067,353.90 | 188,163.81 | 1.0% |
| 6) Capital Outlay | | 6000-6999 | 13,897,735.00 | 20,251,043.00 | 606,526.78 | 11,270,057.00 | 8,980,986.00 | 44.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,052,764.00 | 1,982,908.00 | 781,992.55 | 1,982,908.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,258,186.86) | (4,498,862.75) | (599,353.55) | (4,460,780.84) | (38,081.91) | 0.8% |
| 9) TOTAL, EXPENDITURES | | | 225,363,679.40 | 234,708,356.64 | 52,232,191.47 | 226,506,887.74 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 33,739,225.60 | 28,763,658.49 | 17,352,800.20 | 36,965,127.39 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,312,447.24 | 1,312,447.24 | 1,100,000.00 | 1,477,889.05 | (165,441.81) | -12.6% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (39,286,102.52) | (39,286,102.52) | 0.00 | (39,286,102.52) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (40,598,549.76) | (40,598,549.76) | (1,100,000.00) | (40,763,991.57) | | |