

Eureka Union School District
SUMMARY OF OTHER FUNDS
2016-17 Adopted

FUND	DESCRIPTION	2014-2015 UNAUDITED ACTUALS	2015-2016 REVENUE	2015-2016 EXPENSE	2015-2016 INTERFUND TRANSFERS	2015-2016 (EFB) - Estimated Actuals	2016-17 MYP (EFB)	2017-18 MYP (EFB)	2018-19 MYP (EFB)	COMMENTS
13	Cafeteria Fund	243	3	1,980	2,087	353	357	360	364	Minimal balance held to keep fund open.
14	Deferred Maintenance	526	5	-	-	531	536	542	547	Funds transferred to G/F to help mitigate deficit spending per 3/7/12 Board action.(Minimal balance held to keep fund open)
17	Special Reserve	517	5	-	-	522	527	533	538	Funds transferred to G/F to help mitigate deficit spending per 3/7/12 Board action.(Minimal balance held to keep fund open)
19 *	ESF/Foundation	105,655	417,085	800,858	278,118	(0)	(0)	(0)	(0)	Available only for enrichment programs and items approved within the ESF budget.
25	Developer Fees /Capital Facilities	1,575,549	404,832	63,919		1,916,462	2,266,087	2,288,748	2,311,635	Developer Fee revenue is uncertain as per economy. Expenses include some facility related salaries of Admin Asst and Operations Clerk. Expenditures must be tied to facility costs related to enrollment changes within the district.
32	Facilities	60,912	736			61,648	62,473	63,098	63,729	Fund 35 funds are transferred here for expenditure and new facility project accounting
35	School Facilities Prop 1A	753,931	9,110			763,041	773,246	780,978	788,788	State funds are deposited here for facility projects. Current balance reflects "reimbursements" received from state after district fronted with local funds
40	Special Reserve-Capital Facilities	517	5			522	529	534	540	Funds transferred to G/F to help mitigate deficit spending per 3/7/12 Board action.(Minimal balance held to keep fund open)
Total "OTHER FUNDS"		2,497,850	831,781	866,757	280,205	2,743,079	3,103,755	3,134,793	3,166,141	
* less funds unavailable for borrowing		107,215				1,575	1,592	1,608	1,624	
Adjusted Total		2,390,635				2,741,504	3,102,163	3,133,184	3,164,516	
		1,792,976				2,056,128	2,326,622	2,349,888	2,373,387	available for temporary borrowing . . . to be repaid within the year
South Placer School Authority - JPA	(separate entity - not reflected in EUSD finances)	1,385,965	14,072	(ESTIM)		1,400,037	1,413,823	1,413,823		Originally formed for acquisition of real property and as a mechanism to lease portables; original source of funds was Fund 25
RESERVED BAL		(50,000)				(50,000)	(50,000)	-	(50,000)	
AVAILABLE FOR BORROWING:		3,128,941				3,406,165	3,690,445	3,763,711	2,323,387	TOTAL AVAILABLE

Other funds are available for temporary borrowing for cashflow purposes only.

The ability to repay borrowed funds depends upon a balanced budget.

Borrowing =/= Spending.

