

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 "Transportation" Authority - JPA | (separate entity - not reflected in EUSD finances) | 1,385,965 | 14,072 | (ESTIM) | | 1,400,037 | 1,413,823 | 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) | (50,000) | |
| AVAILABLE FOR BORROWING: | | 3,128,941 | | | | 3,406,165 | 3,690,445 | 3,713,711 | 3,737,210 | 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.

