

Eureka Union School District  
SUMMARY OF OTHER FUNDS  
2015-16 Adopted

FUND	DESCRIPTION	2013-2014 UNAUDITED ACTUALS	14-15 REVENUE	14-15 EXPENSE	14-15 IFT	2014-2015 Estimated Actuals (Based on 2nd Interim)	2015-16 MYP (EFB)	2016-17 MYP (EFB)	2017-18 MYP (EFB)	COMMENTS
13	Cafeteria Fund	334	1,068	1,145	-	257	260	262		Minimal balance held to keep fund open.
14	Deferred Maintenance	520	6	-	-	526	531	537		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	512	6	-	-	518	523	528		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	86,868	658,607	745,475	-	0	0	0		Available only for enrichment programs and items approved within the ESF budget.
25	Developer Fees /Capital Facilities	1,356,222	316,500	104,100	-	1,568,622	1,784,943	2,017,316		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	60,285	590	-	-	60,875	61,418	62,032		Fund 35 funds are transferred here for expenditure and new facility project accounting
35	School Facilities Prop 1A	746,172	7,306	-	-	753,478	760,205	767,807		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	512	6	-	-	518	523	528		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"		2,251,425	984,089	850,720	-	2,384,794	2,608,404	2,634,488		
* less funds unavailable for borrowing		88,412	658,625	745,475	-	1,562	1,578	1,594		
Adjusted Total		2,163,013	325,464	105,245	-	2,383,232	2,606,826	2,632,894		
		<b>1,622,260</b>				<b>1,787,424</b>	<b>1,955,119</b>	<b>1,974,670</b>		<b>available for temporary borrowing . . . to be repaid within the year</b>
South Placer School "Transportation" Authority - JPA	(separate entity - not reflected in EUSD finances)	1,371,707	10,304	-		1,382,011	1,395,831	1,409,789		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)		
<b>AVAILABLE FOR BORROWING:</b>		<b>2,943,967</b>	<b>10,304</b>	<b>-</b>	<b>-</b>	<b>3,119,435</b>	<b>3,300,950</b>	<b>3,334,460</b>		<b>TOTAL AVAILABLE</b>

**Key point:** Other funds are available for temporary borrowing for cashflow purp Other funds are available for temporary borrowing for cashflow purp  
The ability to repay borrowed funds depends upon a balanced budg The ability to repay borrowed funds depends upon a balanced budg  
 Borrowing != Spending. Borrowing != Spending.

	2013-14		2014-15	% G/F BUDGET
<b>RESTRICTED BY STATUTE</b>	2,163,013	Funds 13,25,32,35	2,383,232	27,000,000 8.8%
<b>UNRESTRICTED/BOARD ACTION</b>	1,544	Funds 14,17,40	1,562	
<b>JPA</b>	1,321,707	JPA	1,332,011	4.9%
	3,486,264		3,716,805	13.8%

CASHFLOW PROTECTION