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Lemoore Union High School District

5 Powell Street, Lemoore, California 93245 - 559/924-6610

To: Lemoore Union High School District Board of Trustees
From: David Endo
Date: September 25, 2014
Subject: Monthly Financial Reports

Background:

Attached are financial summaries for all of the District's funds for the period of 08/01/2014-08/31/2014.

Financial Impact:

The financial reports are informational only.

Recommendation:

Accept the monthly financial reports.

Fiscal Position Report
 August 2014

Fund: 0100 General Fund

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|-----------------------|-------------------------|------------------------|--------------|---------------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$6,112,621.70 | \$6,291,210.38 | | |
| REVENUES | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | \$1,467,781.82 | \$15,996,440.00 | 9.18 | 90.82 |
| 2) Federal Revenues | 8100-8299 | \$1,458.40 | \$1,147,159.16 | 0.13 | 99.87 |
| 3) Other State Revenues | 8300-8599 | \$47,187.00 | \$523,727.00 | 9.01 | 90.99 |
| 4) Other Local Revenues | 8600-8799 | \$68,608.42 | \$2,044,324.69 | 4.53 | 95.47 |
| 5) Total, Revenues | \$732,397.06 | \$1,609,044.11 | \$19,711,650.85 | 8.16 | 91.84 |
| EXPENDITURES | | | | | |
| 1) Certificated Salaries | 1000-1999 | \$717,377.24 | \$886,787.12 | 10.15 | 89.85 |
| 2) Classified Salaries | 2000-2999 | \$243,880.03 | \$379,096.50 | 12.35 | 87.65 |
| 3) Employee Benefits | 3000-3999 | \$398,742.20 | \$462,156.88 | 13.11 | 86.89 |
| 4) Books and Supplies | 4000-4999 | \$195,349.98 | \$210,762.02 | 13.09 | 86.91 |
| 5) Services, Oth Oper Exp | 5000-5999 | \$383,912.28 | \$580,668.55 | 27.15 | 72.85 |
| 6) Capital Outlay | 6000-6999 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 7) Other Outgo(excl. 7300's) | 7100-7499 | \$43,816.86 | \$68,810.72 | 15.19 | 84.81 |
| 8) Direct/Indirect Support | 7300-7399 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 9) Total Expenditures | \$1,983,078.59 | \$2,588,281.79 | \$19,540,582.07 | 13.25 | 86.75 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| B) Transfers Out | 7610-7629 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 3) Contributions | 8980-8999 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | (\$199,299.52) | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | (\$1,250,681.53) | (\$28,230.74) | | |
| ENDING FUND BALANCE | | \$5,133,384.02 | \$6,262,979.64 | | |

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Fiscal Position Report
 August 2014

Fund: 0900 Charter Schools Fund

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|-----------------------|-----------------------|--------------|---------------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$400,995.85 | \$375,490.29 | | |
| REVENUES | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | \$74,261.76 | \$1,763,253.00 | 11.64 | 88.36 |
| 2) Federal Revenues | 8100-8299 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 3) Other State Revenues | 8300-8599 | \$0.00 | \$45,548.57 | (0.06) | 100.06 |
| 4) Other Local Revenues | 8600-8799 | \$0.00 | \$13,226.71 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$74,261.76 | \$1,822,028.28 | 11.27 | 88.73 |
| EXPENDITURES | | | | | |
| 1) Certificated Salaries | 1000-1999 | \$84,393.84 | \$922,862.00 | 10.40 | 89.60 |
| 2) Classified Salaries | 2000-2999 | \$19,678.90 | \$210,302.00 | 9.49 | 90.51 |
| 3) Employee Benefits | 3000-3999 | \$34,451.89 | \$307,181.00 | 11.74 | 88.26 |
| 4) Books and Supplies | 4000-4999 | \$79,563.09 | \$241,579.12 | 33.01 | 66.99 |
| 5) Services, Oth Oper Exp | 5000-5999 | \$2,474.62 | \$135,557.69 | 19.65 | 80.35 |
| 7) Other Outgo(excl. 7300's) | 7100-7499 | \$197.87 | \$2,374.44 | 16.67 | 83.33 |
| 8) Direct/Indirect Support | 7300-7399 | \$0.00 | \$55,000.00 | 0.00 | 100.00 |
| 9) Total Expenditures | | \$220,760.21 | \$1,874,856.25 | 13.80 | 86.20 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$30,000.00 | 0.00 | 100.00 |
| 3) Contributions | 8980-8999 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$30,000.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | (\$146,498.45) | (\$22,827.97) | | |
| ENDING FUND BALANCE | | \$347,529.33 | \$352,662.32 | | |

Fiscal Position Report
 August 2014

Fund: 1100 Adult Education Fund

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|------------|----------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$3,274.00 | \$3,274.00 | | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | |
| | \$0.00 | \$0.00 | \$0.00 | | |
| ENDING FUND BALANCE | | | | | |
| | | \$3,274.00 | \$3,274.00 | | |

Fiscal Position Report
 August 2014

Fund: 1300 Cafeteria Fund

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|----------------------|----------------------|-------------|----------------------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$190,359.38 | \$185,363.91 | | |
| REVENUES | | | | | |
| 2) Federal Revenues | 8100-8299 | \$0.00 | \$334,836.00 | 0.00 | 100.00 |
| 3) Other State Revenues | 8300-8599 | \$0.00 | \$28,512.00 | 0.00 | 100.00 |
| 4) Other Local Revenues | 8600-8799 | \$15,727.57 | \$225,480.00 | 6.00 | 94.00 |
| 5) Total, Revenues | | \$15,727.57 | \$588,828.00 | 2.30 | 97.70 |
| EXPENDITURES | | | | | |
| 2) Classified Salaries | 2000-2999 | \$18,781.48 | \$218,706.00 | 8.79 | 91.21 |
| 3) Employee Benefits | 3000-3999 | \$7,423.93 | \$68,589.00 | 10.98 | 89.02 |
| 4) Books and Supplies | 4000-4999 | \$557.76 | \$283,666.00 | 0.20 | 99.80 |
| 5) Services, Oth Oper Exp | 5000-5999 | \$0.00 | \$14,201.00 | 0.00 | 100.00 |
| 8) Direct/Indirect Support | 7300-7399 | \$0.00 | \$20,000.00 | 0.00 | 100.00 |
| 9) Total Expenditures | | \$26,763.17 | \$605,162.00 | 4.51 | 95.49 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$3,102.52 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$3,102.52 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | (\$11,035.60) | (\$13,773.63) | | (\$13,231.48) |
| ENDING FUND BALANCE | | \$176,585.75 | \$172,132.43 | | |

Fiscal Position Report
 August 2014

Fund: 1400 Deferred Maintenance Fund

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|-----------------------------|----------------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$28,481.41 | \$28,481.41 | | |
| REVENUES | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | \$0.00 | \$79,000.00 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$0.00 | \$79,000.00 | 0.00 | 100.00 |
| EXPENDITURES | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | \$47,325.00 | \$107,481.41 | 44.03 | 55.97 |
| 9) Total Expenditures | | \$47,325.00 | \$107,481.41 | 44.03 | 55.97 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$0.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | <u>(\$47,325.00)</u> | <u>(\$28,481.41)</u> | | |
| ENDING FUND BALANCE | | <u><u>(\$18,843.59)</u></u> | <u><u>\$0.00</u></u> | | |

Fiscal Position Report
 August 2014

Fund: 1500 Pupil Transportation Equip

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|---------------------|---------------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$317,770.45 | \$317,770.45 | | |
| REVENUES | | | | | |
| 4) Other Local Revenues | 8600-8799 | \$0.00 | \$1,000.00 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$0.00 | \$1,000.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$1,000.00 | | |
| ENDING FUND BALANCE | | <u>\$317,770.45</u> | <u>\$318,770.45</u> | | |

Fiscal Position Report
 August 2014

Fund: 1700 Special Reserve Fund for Other than Capital

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|-------------|----------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$23,162.36 | \$23,162.36 | | |
| REVENUES | | | | | |
| 4) Other Local Revenues | 8600-8799 | \$0.00 | \$200.00 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$0.00 | \$200.00 | 0.00 | 100.00 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$15,992.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$15,992.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$16,192.00 | | |
| ENDING FUND BALANCE | | \$23,162.36 | \$39,354.36 | | |

Fiscal Position Report
 August 2014

Fund: 1710 Special Reserve (Other) 2

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|-------------|----------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$60,582.87 | \$60,582.87 | | |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$30,205.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$30,205.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$30,205.00 | | |
| ENDING FUND BALANCE | | \$60,582.87 | \$90,787.87 | | |

Fiscal Position Report
 August 2014

Fund: 1720 Special Reserve (Other) 3

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|--------------|----------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$186,234.00 | \$186,234.00 | | |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$60,000.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$60,000.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$60,000.00 | | |
| ENDING FUND BALANCE | | \$186,234.00 | \$246,234.00 | | |

Fiscal Position Report
 August 2014

Fund: 2000 SPECIAL RESERVE FUND FOR OTHER I

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|---------------------|---------------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$595,938.83 | \$595,938.83 | | |
| REVENUES | | | | | |
| 4) Other Local Revenues | 8600-8799 | \$0.00 | \$3,000.00 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$0.00 | \$3,000.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$3,000.00 | | |
| ENDING FUND BALANCE | | <u>\$595,938.83</u> | <u>\$598,938.83</u> | | |

Fiscal Position Report

August 2014

Fund: 2500 CapitalFacilities Fund

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|---------------------|---------------------|-------------|---------------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$702,018.62 | \$702,018.62 | | |
| REVENUES | | | | | |
| 4) Other Local Revenues | 8600-8799 | \$0.00 | \$227,000.00 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$0.00 | \$227,000.00 | 0.00 | 100.00 |
| EXPENDITURES | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | \$0.00 | \$10,000.00 | 0.00 | 100.00 |
| 7) Other Outgo(excl. 7300's) | 7100-7499 | \$0.00 | \$156,895.00 | 0.00 | 100.00 |
| 9) Total Expenditures | | \$0.00 | \$166,895.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$60,105.00 | | |
| ENDING FUND BALANCE | | \$702,018.62 | \$762,123.62 | | |

Fiscal Position Report
 August 2014

Fund: 4000 Special Reserve - Capital Outlay

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|-----------------------|-----------------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$1,155,471.16 | \$1,155,471.16 | | |
| REVENUES | | | | | |
| 4) Other Local Revenues | 8600-8799 | \$0.00 | \$7,000.00 | 0.00 | 100.00 |
| 5) Total, Revenues | | \$0.00 | \$7,000.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$7,000.00 | | |
| ENDING FUND BALANCE | | <u>\$1,155,471.16</u> | <u>\$1,162,471.16</u> | | |

Fiscal Position Report
 August 2014

Fund: 4020 Special Reserve (Cap Outlay) 3

| | August Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|--|---------------|--------------|----------------|-------------|----------|
| BEGINNING BALANCE | | | | | |
| Net Beginning Balance | 9791-9795 | \$193,145.78 | \$193,145.78 | | |
| EXPENDITURES | | | | | |
| 6) Capital Outlay | 6000-6999 | \$0.00 | \$0.00 | 0.00 | 100.00 |
| 9) Total Expenditures | | \$0.00 | \$0.00 | 0.00 | 100.00 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 1) Transfers | | | | | |
| A) Transfers In | 8910-8929 | \$0.00 | \$60,000.00 | 0.00 | 100.00 |
| 4) Total, Other Financing Sources/Uses | | \$0.00 | \$60,000.00 | 0.00 | 100.00 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$0.00 | \$60,000.00 | | |
| ENDING FUND BALANCE | | \$193,145.78 | \$253,145.78 | | |