EUREKA CITY SCHOOLS SCHOOL DISTRICT
ALL FUNDS
First Interim WORKING BUDGET
FISCAL YEAR 2021-22

12/7/2021

	General Fund/TRANs Unrestricted 01	General Fund/TRANs Restricted 01	General Fund/TRANs Total 01	SPECIAL REVENUE FUNDS: Cafeteria Fund 13	Special Reserves 17	Adult Education 11	Child Development 12
A. REVENUES							
Local Control Funding Formula	$ 39,765,817	$	$ 39,765,817	$	$	$	$
Federal Sources	479	13,165,168	13,165,647	2,058,291		65,252	
Other State Sources	745,268	4,500,158	5,245,426	142,720		332,091	464,943
Other Local Sources	664,111	2,682,336	3,346,447	205,320		34,490	6,908
Total Revenue	41,175,675	20,347,662	61,523,337	2,406,331		431,833	471,851
B. EXPENDITURES							
Certificated Salaries	12,678,612	5,650,406	18,329,018			169,701	163,334
Classified Salaries	5,283,031	3,642,158	8,925,189	956,671		35,570	172,696
Employee Benefits	8,739,560	6,348,280	15,087,840	685,707		88,029	203,460
Supplies	1,790,395	1,340,584	3,130,979	1,032,238		99,591	30,037
Services & Other Operating	453,338	9,778,152	10,231,490	39,677		85,893	27,122
Capital Outlay	878,680	245,548	1,124,228				
Other Outgo	325,592	2,317,157	2,642,749				
Support Costs	(910,780)	781,492	(129,288)	76,854		19,031	33,403
Total Expenditures	29,238,428	30,103,777	59,342,205	2,791,147		497,815	630,052
C. EXCESS REVENUES (EXPENDITURES)	11,937,247	(9,756,115)	2,181,132	(384,816)		(65,982)	(158,201)
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers In				381,116			162,410
Interfund Transfers Out	(543,526)		(543,526)				
Other Sources							
Other Uses							
Contributions	(8,084,938)	8,084,938					
Total Other Sources (Uses)	(8,628,464)	8,084,938	(543,526)	381,116			162,410
E. FUND BALANCE INCREASE (DECREASE)	3,308,783	(1,671,177)	1,637,606	(3,700)		(65,982)	4,209
F. ADJUSTED BEGINNING BALANCE	12,723,948	2,378,561	15,102,509	328,700	1,611,329	123,584	37,436
G. ENDING BALANCE	$ 16,032,731	$ 707,384	$ 16,740,115	$ 325,000	$ 1,611,329	$ 57,602	$ 41,645

	OTHER FUND TYPES: Student Body 08	Deferred Maintenance 14	Retiree Benefits 20	Measure S 21	Capital Facilities 25	State School Facilities 35	Cap Outlay Reserve 40	Self-Insurance Vision 67	Self-Insurance Dental 68	Total All Funds
A. REVENUES										
Local Control Funding Formula	$	$	$	$	$	$	$	$	$	$ 39,765,817
Federal Sources										15,289,190
Other State Sources										6,185,180
Other Local Sources				180,000				108,060	496,555	4,377,780
Total Revenue				180,000				108,060	496,555	65,617,967
B. EXPENDITURES										
Certificated Salaries										18,662,053
Classified Salaries										10,090,126
Employee Benefits										16,065,036
Supplies				114,243						4,407,088
Services & Other Operating				215,371				107,331	543,334	11,250,218
Capital Outlay				18,857,771						19,981,999
Other Outgo										2,642,749
Support Costs										
Total Expenditures				19,187,385				107,331	543,334	83,099,269
C. EXCESS REVENUES (EXPENDITURES)				(19,007,385)				729	(46,779)	(17,481,302)
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In				3,059,625						3,603,151
Interfund Transfers Out						(3,059,625)				(3,603,151)
Other Sources										
Other Uses										
Contributions										
Total Other Sources (Uses)				3,059,625		(3,059,625)				
E. FUND BALANCE INCREASE (DECREASE)				(15,947,760)		(3,059,625)		729	(46,779)	(17,481,302)
F. ADJUSTED BEGINNING BALANCE	284,065	2,121	132,989	29,905,701	84,995	3,059,625	241,119	290,419	1,035,651	52,240,243
G. ENDING BALANCE	$ 284,065	2,121	$ 132,989	$ 13,957,941	$ 84,995	$	$ 241,119	$ 291,148	$ 988,872	$ 34,758,941

Total General Fund Expenditures, Transfers out and Uses	*59,885,731*		*District Reserve of 5% includes:*	
Recommended Minimum Reserve Calculation at 3%:	**$1,796,572**		*General Fund Designated for Economic Uncertainty:*	$ 1,380,336
Budgeted Reserve Level:	*5.00%*		*Special Reserve Fund Ending Balance:*	$ 1,611,329
			TOTAL:	$ 2,991,665

MULTI-YEAR BUDGET PROJECTION

EUREKA CITY SCHOOLS SCHOOL DISTRICT ALL FUNDS **First Interim MULTI-YEAR PROJECTION** FISCAL YEAR 2022-23	General Fund/TRANs Unrestricted 01	General Fund/TRANs Restricted 01	General Fund/TRANs Total 01	SPECIAL REVENUE FUNDS: Cafeteria Fund 13	SPECIAL REVENUE FUNDS: Special Reserves 17	SPECIAL REVENUE FUNDS: Adult Education 11	SPECIAL REVENUE FUNDS: Child Development 12	OTHER FUND TYPES: Student Body 08	OTHER FUND TYPES: Deferred Maintenance 14	OTHER FUND TYPES: Retiree Benefits 20	OTHER FUND TYPES: Measure S 21	OTHER FUND TYPES: Capital Facilities 25	OTHER FUND TYPES: State School Facilities 35	OTHER FUND TYPES: Cap Outlay Reserve 40	OTHER FUND TYPES: Self-Insurance Vision 67	OTHER FUND TYPES: Self-Insurance Dental 68	Total All Funds (12/7/2021)
A. REVENUES																	
Local Control Funding Formula	$ 40,030,340	$	$ 40,030,340	$	$	$	$	$		$	$	$	$	$	$	$	$ 40,030,340
Federal Sources	479	8,995,543	8,996,022	2,058,291		65,252											11,119,565
Other State Sources	745,268	4,152,945	4,898,213	142,720		332,091	464,943										5,837,967
Other Local Sources	664,111	2,682,336	3,346,447	205,320		34,490	6,908				180,000				108,060	496,555	4,377,780
Total Revenue	41,440,198	15,830,824	57,271,022	2,406,331		431,833	471,851				180,000				108,060	496,555	61,365,652
B. EXPENDITURES																	
Certificated Salaries	12,793,390	5,554,973	18,348,363			141,144	175,959										18,665,466
Classified Salaries	5,785,400	3,000,902	8,786,302	961,837		28,578	173,754										9,950,471
Employee Benefits	8,736,602	6,329,637	15,066,239	692,570		56,221	216,373										16,031,403
Supplies	1,727,340	654,202	2,381,542	1,032,238		89,153	44,943				114,243						3,662,119
Services & Other Operating	625,193	5,554,724	6,179,917	39,717		75,613	27,122				265,371				107,331	543,334	7,238,405
Capital Outlay	873,256	326,997	1,200,253								10,950,942						12,151,195
Other Outgo	325,592	2,317,157	2,642,749														2,642,749
Support Costs	(508,830)	379,542	(129,288)	76,854		19,031	33,403										
Total Expenditures	30,357,943	24,118,134	54,476,077	2,803,216		409,740	671,554				11,330,556				107,331	543,334	70,341,808
C. EXCESS REVENUES (EXPENDITURES)	11,082,255	(8,287,310)	2,794,945	(396,885)		22,093	(199,703)				(11,150,556)				729	(46,779)	(8,976,156)
D. OTHER FINANCING SOURCES/USES																	
Interfund Transfers In				396,886			204,643										601,529
Interfund Transfers Out	(601,529)		(601,529)														(601,529)
Other Sources																	
Other Uses																	
Contributions	(8,359,808)	8,359,808															
Total Other Sources (Uses)	(8,961,337)	8,359,808	(601,529)	396,886			204,643										
E. FUND BALANCE INCREASE (DECREASE)	2,120,918	72,498	2,193,416	1		22,093	4,940				(11,150,556)				729	(46,779)	(8,976,156)
F. ADJUSTED BEGINNING BALANCE	16,032,731	707,384	16,740,115	325,000	1,611,329	57,602	41,645	284,065	2,121	132,989	13,957,941	84,995		241,119	291,148	988,872	34,758,941
G. ENDING BALANCE	$ 18,153,649	$ 779,882	$ 18,933,531	$ 325,001	$ 1,611,329	$ 79,695	$ 46,585	$ 284,065	2,121	$ 132,989	$ 2,807,385	$ 84,995	$	$ 241,119	$ 291,877	$ 942,093	$ 25,782,785

Total General Fund Expenditures, Transfers out and Uses	*$55,077,606*	*District Reserve of 5.07% includes:*	
Recommended Minimum Reserve Calculation at 3%:	**$1,652,328**	*General Fund Designated for Economic Uncertainty:*	$ 1,180,297
Budgeted Reserve Level:	*5.07%*	*Special Reserve Fund Ending Balance:*	$ 1,611,329
		TOTAL:	$ 2,791,626

MULTI-YEAR BUDGET PROJECTION

EUREKA CITY SCHOOLS SCHOOL DISTRICT ALL FUNDS **First Interim MULTI-YEAR PROJECTION** FISCAL YEAR 2023-24	General Fund/TRANs Unrestricted 01	General Fund/TRANs Restricted 01	General Fund/TRANs Total 01	SPECIAL REVENUE FUNDS Cafeteria Fund 13	Special Reserves 17	Adult Education 11	Child Development 12	Student Body 08	12/7/2021 OTHER FUND TYPES Deferred Maintenance 14	Retiree Benefits 20	Measure S 21	Capital Facilities 25	State School Facilities	Cap Outlay Reserve 40	Self-Insurance Vision 67	Self-Insurance Dental 68	Total All Funds
A. REVENUES																	
Local Control Funding Formula	$ 41,247,060	$	$ 41,247,060	$	$	$	$	$		$	$	$	$	$	$	$	$ 41,247,060
Federal Sources	479	8,357,992	8,358,471	2,058,291		65,252											10,482,014
Other State Sources	745,268	4,152,944	4,898,212	142,720		332,091	464,943										5,837,966
Other Local Sources	664,111	2,682,336	3,346,447	205,320		34,490	6,908				180,000				108,060	496,555	4,377,780
Total Revenue	42,656,918	15,193,272	57,850,190	2,406,331		431,833	471,851				180,000				108,060	496,555	61,944,820
B. EXPENDITURES																	
Certificated Salaries	12,998,612	5,637,906	18,636,518			141,411	178,210										18,956,139
Classified Salaries	5,878,337	3,069,931	8,948,268	975,839		29,231	176,691										10,130,029
Employee Benefits	8,865,416	6,404,866	15,270,282	705,372		56,796	220,133										16,252,583
Supplies	1,727,340	649,176	2,376,516	1,032,238		87,657	44,946				114,243						3,655,600
Services & Other Operating	639,853	4,855,628	5,495,481	39,717		75,615	27,122				15,371				107,331	543,334	6,303,971
Capital Outlay	873,256	279,853	1,153,109								2,857,771						4,010,880
Other Outgo	325,592	2,317,157	2,642,749														2,642,749
Support Costs	(505,272)	375,984	(129,288)	76,854		19,031	33,403										
Total Expenditures	30,803,134	23,590,501	54,393,635	2,830,020		409,741	680,505				2,987,385				107,331	543,334	61,951,951
C. EXCESS REVENUES (EXPENDITURES)	11,853,784	(8,397,229)	3,456,555	(423,689)		22,092	(208,654)				(2,807,385)				729	(46,779)	(7,131)
D. OTHER FINANCING SOURCES/USES																	
Interfund Transfers In				423,689			213,592										637,281
Interfund Transfers Out	(637,281)		(637,281)														(637,281)
Other Sources																	
Other Uses																	
Contributions	(8,550,635)	8,550,635															
Total Other Sources (Uses)	(9,187,916)	8,550,635	(637,281)	423,689			213,592										
E. FUND BALANCE INCREASE (DECREASE)	2,665,868	153,406	2,819,274			22,092	4,938				(2,807,385)				729	(46,779)	(7,131)
F. ADJUSTED BEGINNING BALANCE	18,153,649	779,882	18,933,531	325,001	1,611,329	79,695	46,585	284,065	2,121	132,989	2,807,385	84,995		241,119	291,877	942,093	25,782,785
G. ENDING BALANCE	$ 20,819,517	$ 933,288	$ 21,752,805	$ 325,001	$ 1,611,329	$ 101,787	$ 51,523	$ 284,065	2,121	$ 132,989	$ 0	$ 84,995	$	$ 241,119	$ 292,606	$ 895,314	$ 25,775,654

Total General Fund Expenditures, Transfers out and Uses	*$55,030,916*	*District Reserve of 5.07% includes:*	
		General Fund Designated for Economic Uncertainty:	$ 1,177,963
Recommended Minimum Reserve Calculation at 3%:	**$1,650,927**	*Special Reserve Fund Ending Balance:*	$ 1,611,329
Budgeted Reserve Level:	*5.07%*	TOTAL:	$ 2,789,292