



*Learning For All*

Wheatland

SCHOOL DISTRICT

2009-10

UNAUDITED  
ACTUALS

# Federal Stimulus Dollars-

## *ARRA - ONE TIME FUNDS*

### *(American Recovery And Reinvestment Act)*

- State Fiscal Stabilization Funds (SFSF) = \$652,897.00
  - 6/30/10 balance = \$137,128.62
- Title I = \$119,651.00
  - 6/30/10 balance = \$6,483.00
- IDEA Local Assistance (Special Ed) = \$226,805.14
  - 6/30/10 balance = \$75,053.71
- EETT (Enhancing Ed Through Tech)= \$4,495.00
  - 6/30/10 balance = \$4,495.00
- Facilities Renovation & Repair (Child Dev)= \$6,667.00
  - 6/30/10 balance = \$0

# Federal Stimulus Dollars- Education Jobs Act of 2010



- Preliminary Entitlement = \$233,569.00
  - SB847 awaiting Governor's signature to allocate 90% funds to school districts
  - Funds to be used to create/retain/rehire staff at school site level
  - Expenditure timeframe 8/10/10 to 9/30/12




# State Update

**Day 71 without a State Budget**

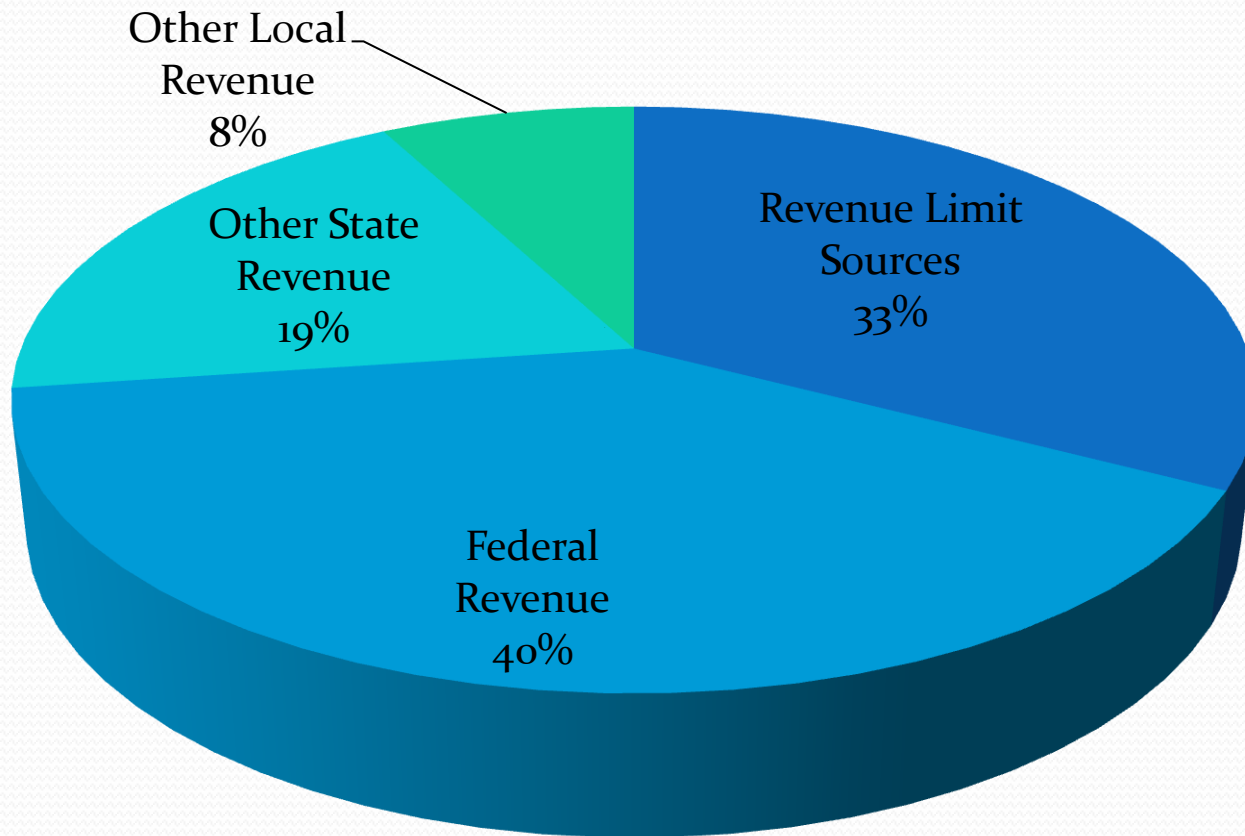
**Continue to use May Revise  
assumptions for now**



# REVENUES



# 09-10 REVENUES



# REVENUE LIMIT SOURCES

## Unrestricted

Property Taxes &  
State Funding for ADA

\$5,181,204.34

## Restricted

Special Ed Transfer

\$93,885.00

Total = \$5,275,089.34

33% of Revenue

# FEDERAL REVENUE

## Unrestricted

Impact Aid, Table 9, MAA

\$5,572,326.01

## Restricted

Grants & Categoricals, ARRA

\$936,374.83

Total = \$6,508,700.84

40% of Revenue



# OTHER STATE REVENUE

## Unrestricted

Categorical Flexibility, K-3 CSR, Lottery

**\$2,116,633.52**

## Restricted

Transportation, EIA, Prop 20  
Lottery, Grants, Tier III dollars  
transferred per Cat Flex

**\$1,012,033.97**

**Total = \$3,128,667.49**

**19% of Revenue**

# OTHER LOCAL REVENUE

## Unrestricted

Interagency Services,  
Interest, Misc.

\$382,952.89

## Restricted

After School Fees,  
SELPA Special Ed

\$882,370.26

Total = \$1,265,323.15

**8% of Revenue**

# TOTAL REVENUES

Unrestricted

\$13,253,116.76

Restricted

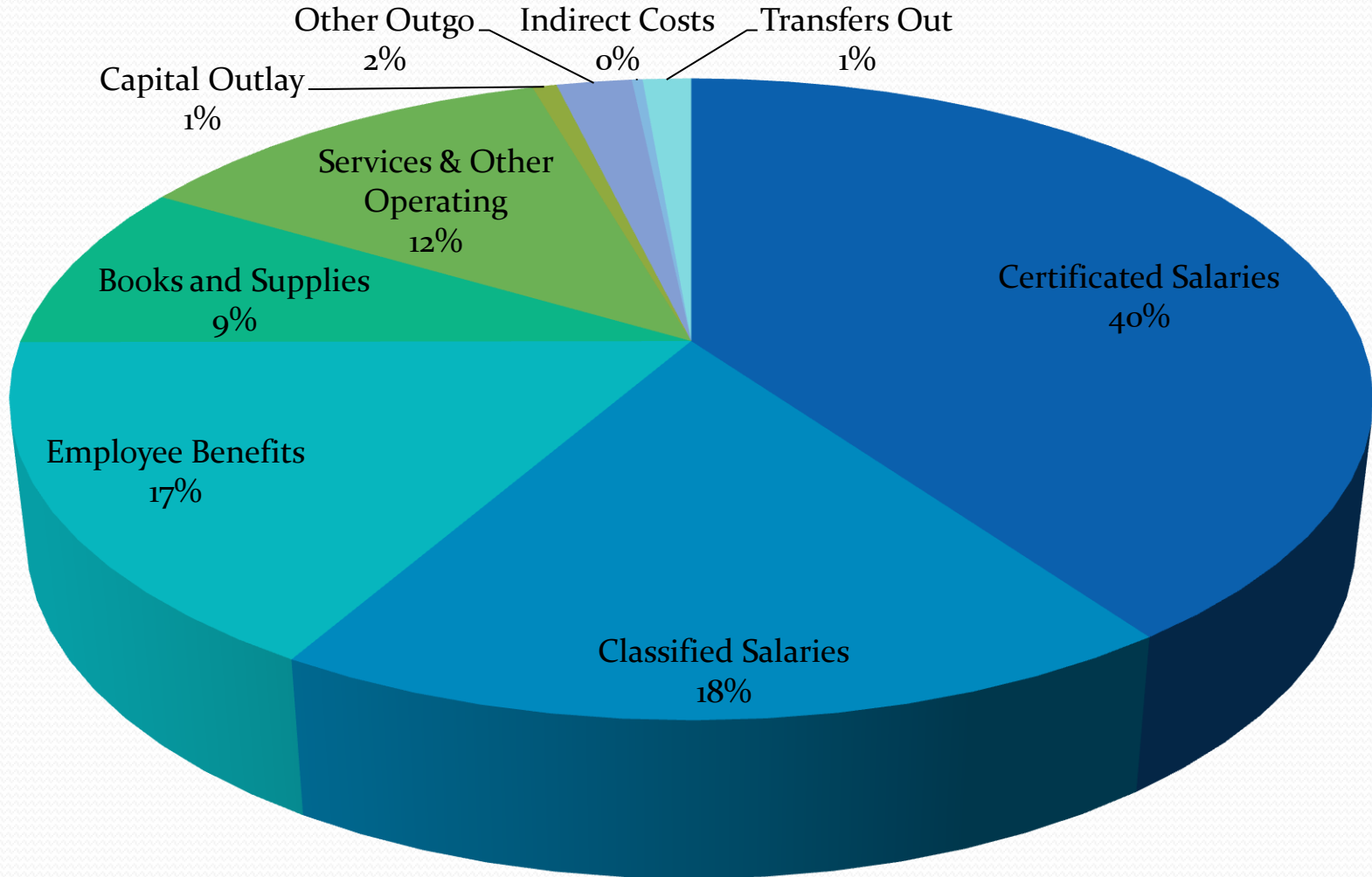
\$2,924,664.06

Total = \$16,177,780.82

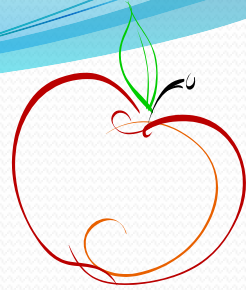
# EXPENDITURES



# 09-10 EXPENDITURES



# CERTIFICATED SALARIES



Unrestricted

\$4,194,771.72

Restricted

\$596,868.29

**Total = \$4,791,640.01**

40% of Expenditures & Transfers Out

# CLASSIFIED SALARIES

Unrestricted

\$1,274,843.81

Restricted

\$907,309.55

**Total = \$2,182,153.36**

18% of Expenditures & Transfers Out

# EMPLOYEE BENEFITS

Unrestricted

\$1,533,010.47

Restricted

\$446,339.43

**Total = \$1,979,349.90**

17% of Expenditures & Transfers Out



# BOOKS AND SUPPLIES

Unrestricted

\$396,438.53

Restricted

\$620,222.12



**Total = \$1,016,660.65**

9% of Expenditures & Transfers Out

# SERVICES AND OTHER OPERATING

Unrestricted

\$805,356.74

Restricted

\$635,002.51

**Total = \$1,440,359.25**

12% of Expenditures & Transfers Out

# CAPITAL OUTLAY

RESTRICTED

**\$82,138.00**

**Bus**

**1% of Expenditures & Transfers Out**

# OTHER OUTGO

Unrestricted

\$-0-

Restricted

Special Ed Excess  
Cost to COE

\$254,601.00

**Total = \$254,601.00**

2% of Expenditures & Transfers Out

# TRANSFER OF INDIRECT/DIRECT

Unrestricted

(\$157,118.88)

Restricted

\$121,057.18

**Total = (\$36,061.70)**

0% of Expenditures & Transfers Out

# TOTAL EXPENDITURES

Unrestricted

Restricted

\$8,047,302.39

\$3,663,538.08

**Total = \$11,710,840.47**



# OTHER FINANCING SOURCES



# TRANSFERS IN

Unrestricted

\$100,175.10

Restricted

\$-0-

Total = \$100,175.10

Contribution from retiree benefits fund for H & W costs.



# TRANSFERS OUT

## Unrestricted

\$98,239.18

## Restricted

\$65,170.00

Retiree Benefit Fd - \$60,152.00

Child Dev Fd - \$38,087.18

Deferred Maintenance - \$65,170.00

**Total = \$163,409.18**

1% of Expenditures & Transfers Out

# CONTRIBUTIONS

Unrestricted

(\$582,764.64)

Restricted

\$582,764.64

Total = -0-

Special Ed (\$380,163.76)

Transportation (\$95,984.79)

Routine Restricted Maintenance (\$105,559.41)


Misc Categoricals (\$1,056.68)

# TOTAL OTHER FINANCING SOURCES

Unrestricted  
(\$580,828.72)

Restricted  
\$517,594.64

**Total = (\$63,234.08)**



**NET INCREASE  
IN  
GENERAL FUND  
BALANCE**

# INCREASE

Unrestricted

\$4,624,985.65

Restricted

(\$221,279.38)

**Total = \$4,403,706.27**

One time Impact Aid Table 9 payments = \$2,939,586.41  
Additional ARRA dollars, Misc revenue increases,  
restricted balances, site carryovers, and expenditure  
balances.

# Reconciliation between 09-10 Estimated Actuals (June 2010) vs. 09-10 Unaudited Actuals (Sept 2010)

09-10 Est Act	\$3,300,695.16
09-10 Unaudited	<u>\$4,403,706.27</u>
Difference:	\$1,103,011.11

Addtl Revenues (ARRA, Fed, local)	\$325,605.91
Expenditure savings (grants, restricted)	\$566,122.90
Addtl Sch Site Carryovers	\$147,653.99
Add'l Restricted Carryovers	\$ 63,628.31

# GENERAL FUND BALANCE

Unrestricted

\$7,078,852.95

Restricted

\$809,806.87

**Total = \$7,888,659.82**

# COMPONENTS OF ENDING FUND BALANCE

Revolving Cash:	\$ 4,000.00
Stores:	\$ 95,690.67
5 % Designated For Economic Uncertainties:	\$593,712.48



# OTHER DESIGNATIONS

School Site Carryovers to be added

to the 10-11 Budget:	\$ 249,168.53
Salaries & Benefits:	\$ 1,073,583.23
One-time Table 9 Impact Aid:	\$ 2,939,586.41
Accrued Vacation:	\$ 41,362.93
Cat Flex Ed:	\$ 953,082.68
Cat Flex FRC:	\$ 574,540.40
Lottery:	\$ 554,625.62
Restricted Categoricals:	\$ 809,306.87
Undesignated Amount:	\$ 0.00

**THE  
END**