North Monterey County Unified School District
Budget Review Committee Meeting - January 24, 2018

Program: Lottery (Unrestricted / Restricted)
Manager(s): Asst Supt - Business Svcs (Liann Reyes), Director of Fiscal Svcs (Danica Salazar)

FY2017-18	Source(s)	FY2017-18 Projected	FY2018-19	Source(s) FY2018-19	Comments
Revenue					
State & Local Revenue	Rsc 1100	$672,009	TBD	Rsc 1100	Based on Prior Year CBEDS
State & Local Revenue	Rsc 6300	$237,990	TBD	Rsc 6300	Based on Prior Year CBEDS
Total Revenue		**$909,999**	TBD	TBD	
Expense					
Unrestricted Lottery	Rsc 1100	$501,954	TBD	Rsc 1100	Teacher Budgets, Athletics
Restricted Lottery	Rsc 6300	$400,580	TBD	Rsc 6300	Instructional Mat'ls & Services
Total Expense	All	**$902,534**	TBD	TBD	

Purpose / Requirements
The majority of Resource #1100 is spent on student athletics. While unrestricted, spending must tie in with instructional goals.
Resource #6300 is restricted to the purchase of instructional materials, written and otherwise.

Rationale / Justification
These are ongoing funding sources protected by the voters of California and authorized by Proposition 20 and Proposition 37.

Next Steps

Account Object Code		2016/17 Actuals with Encum	2017/18 Original Budget	2017/18 Revised Budget	2017/18 Actuals with Encum	FY2018-19
Resource 1100 - State Lottery						
Starting Balance						
9700	Fund Balance		153,816.00	337,309.99		
Revenue						
8500	State Revenue	663,817.65	648,189.00	671,509.30	14,318.30	
8600	Other Local Rev	1,957.20	500.00	500.00	853.20	
	Total for Revenue accounts	**665,774.85**	**648,689.00**	**672,009.30**	**15,171.50**	
Expense						
1100	Teachers' Salar	15,034.39	22,480.00	37,780.00	26,020.00	
2100	Instructional A	6,300.00	127,900.00	123,581.00	40,859.80	
2200	Classified Supp	195,817.62	15,000.00	17,655.26	6,387.05	
2400	Clerical & Offi			43.30	43.30	
3100	STRS	1,814.61	3,246.00	5,394.00	3,734.34	
3200	PERS	25,568.36	20,999.00	18,361.12	216.93	
3300	SSI/Medicare	13,099.82	11,261.00	12,063.52	3,995.02	
3400	H&W	47,704.24				
3500	SUI	108.53	85.00	95.21	36.71	
3600	Worker's Comp	6,353.18	4,839.00	5,148.39	2,201.21	
4200	Books and Refer		4,000.00	4,000.00		
4300	Materials and S	56,735.13	64,305.00	72,043.95	19,888.02	
5200	Travel and Conf	4,265.72		5,600.00	600.00	
5300	Dues and Member	410.37	433.00	525.00	525.00	
5600	Rentals, Leases	20,762.89	25,297.00	37,997.00	20,249.56	
5700	Fund Transfers	68,858.15	47,500.00	47,500.00	32,647.73	
5800	Professional/Co	90,730.39	391,306.00	114,166.07	54,873.74	
	Total for Expense accounts	**553,563.40**	**738,651.00**	**501,953.82**	**212,278.41**	
Ending Balance						
9700	Fund Balance		63,854.00	507,365.47		

Account Object Code	2016/17 Actuals with Encum	2017/18 Original Budget	2017/18 Revised Budget	2017/18 Actuals with Encum	FY2018-19
Total for Resource 1100					
Starting Balance	.00	153,816.00	337,309.99	.00	
Revenue	665,774.85	648,689.00	672,009.30	15,171.50	
Expense	553,563.40	738,651.00	501,953.82	212,278.41	
Ending Balance Acct Type	.00	63,854.00	507,365.47	.00	
Calc Ending Balance	112,211.45	63,854.00	507,365.47	197,106.91-	

Account Object Code		2016/17 Actuals with Encum	2017/18 Original Budget	2017/18 Revised Budget	2017/18 Actuals with Encum	FY2018-19
Resource 6300 - Lottery: Instructional Materi						
Starting Balance						
9700	Fund Balance			162,590.76		
Revenue						
8500	State Revenue	220,664.06	202,559.00	237,789.71	21,726.71	
8600	Other Local Rev	746.13	200.00	200.00	159.19	
	Total for Revenue accounts	**221,410.19**	**202,759.00**	**237,989.71**	**21,885.90**	
Expense						
4100	Approved Textbo	130,419.37	202,759.00	278,853.76	51,730.38	
4300	Materials and S	241.57		121,426.71	857.12	
5800	Professional/Co			300.00	300.00	
	Total for Expense accounts	**130,660.94**	**202,759.00**	**400,580.47**	**52,887.50**	
Total for Resource 6300						
	Starting Balance	.00	.00	162,590.76	.00	
	Revenue	221,410.19	202,759.00	237,989.71	21,885.90	
	Expense	130,660.94	202,759.00	400,580.47	52,887.50	
	Calc Ending Balance	90,749.25	.00	.00	31,001.60-	
Total for Org 043 - North Monterey County Unified School District						
	Starting Balance	.00	153,816.00	499,900.75	.00	
	Revenue	887,185.04	851,448.00	909,999.01	37,057.40	
	Expense	684,224.34	941,410.00	902,534.29	265,165.91	
	Ending Balance Acct Type	.00	63,854.00	507,365.47	.00	
	Calc Ending Balance	202,960.70	63,854.00	507,365.47	228,108.51-	