

**San Pasqual Union School District  
2018-19 Unaudited Actuals  
General Fund / Combined**

DESCRIPTION	Unrestricted	Restricted	Combined
<b>A. BEGINNING BALANCE</b>	<b>890,260</b>	<b>183,076</b>	<b>1,073,336</b>
LCFF Sources	4,615,472	31,301	4,646,773
Federal Revenues		305,459	305,459
State Revenues	226,288	565,949	792,237
Other Local Revenues	158,097	625,505	783,602
<b>TOTAL REVENUES</b>	<b>4,999,857</b>	<b>1,528,214</b>	<b>6,528,071</b>
<b>TOTAL AVAILABLE REVENUES</b>	<b>5,890,117</b>	<b>1,711,290</b>	<b>7,601,407</b>
<b>B. EXPENDITURES</b>			
Certificated Salaries	2,406,618	381,673	2,788,291
Classified Salaries	642,715	268,407	911,122
Employee Benefits	923,888	632,942	1,556,830
Books and Supplies	168,416	163,751	332,167
Services and Other Operating	417,152	63,748	480,900
Capital Outlay	52,173	10,000	62,173
Other Outgo	0	60,820	60,820
Other Outgo - Transfer of Indirect Costs	-4,382	4,382	0
<b>TOTAL EXPENDITURES</b>	<b>4,606,580</b>	<b>1,585,723</b>	<b>6,192,303</b>
<b>D. OTHER FINANCING SOURCES/USES</b>			
Transfer Out			0
Contributions	(159,291)	159,291	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(159,291)</b>	<b>159,291</b>	<b>0</b>
<b>E. NET INCREASE (DECREASE)</b>	<b>233,986</b>	<b>101,782</b>	<b>335,768</b>
<b>F. ENDING BALANCE</b>	<b>1,124,246</b>	<b>284,858</b>	<b>1,409,104</b>
<b>G. COMPONENTS OF ENDING FUND BALANCE</b>			
Revolving Cash	1,000		1,000
* <b>Restricted</b>		284,858	284,858
* <b>Other Assignments</b>	725,000		725,000
* Economic Uncertainties (4%)	247,692		247,692
* <b>UNAPPROPRIATED BALANCE</b>	<b>150,554</b>	<b>(0)</b>	<b>150,554</b>

**\*Restricted**

Special Education \$140,331  
Classified Professional Development Grant \$890  
Low Performing Student Block Grant \$24,655  
Other Restricted Local \$118,982  
**\* Other Assignments**  
One Time Mandated Costs (Technology) \$200,000  
Declining Enrollment \$100,000  
Campus Safety Projects (PA & Alarm Systems) \$125,000  
Curriculum/Textbook Adoption (NGSS,History) \$100,000  
HVAC Replacement \$200,000

**\* UNAPPROPRIATED BALANCE**

\* Technology/Infrastructure  
\* Technology/Equipment  
\* Legal Fees  
\* Curriculum & Instruction  
\* Payroll - STRS & PERS rate increase  
Hourly rate increase (\$13.00 Eff. 01/20)  
\* Step and Column  
\*Special Education Interdistrict Transfer