

Colusa Unified School District  
First Interim Report - Multi Year Projection

	Projected Variables		Adopted Budget 2018.19			Year 1 - Projected 2019.20			Year 2 - Projected 2020.21		
	Revenue - Cola %		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A. REVENUES</b>											
LCFF Sources	2.57%	2.67%	15,064,929	-	15,064,929	15,452,098	-	15,452,098	15,864,669	-	15,864,669
Federal Revenues	0.00%	0.00%	10,000	343,910	353,910	10,000	343,910	353,910	10,000	343,910	353,910
Other State Revenues	2.57%	2.67%	717,608	838,105	1,555,713	336,051	859,644	1,195,695	345,023	882,597	1,227,620
Other Local Revenues	0.00%	0.00%	122,000	9,875	131,875	122,000	9,875	131,875	122,000	9,875	131,875
Other Sources	0.00%	0.00%	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>			<b>\$ 15,914,537</b>	<b>\$ 1,191,890</b>	<b>\$ 17,106,427</b>	<b>\$ 15,920,148</b>	<b>\$ 1,213,429</b>	<b>\$ 17,133,577</b>	<b>\$ 16,341,692</b>	<b>\$ 1,236,382</b>	<b>\$ 17,578,074</b>
<b>B. EXPENDITURES</b>											
	Expenses %										
Certificated Salaries											
Base Salaries			6,493,588	178,500	6,672,088	6,493,588	178,500	6,672,088	6,745,994	185,438	6,931,432
Step and Column	2.00%	2.00%				129,872	3,570	133,442	134,920	3,709	138,629
Cost of Living	0.00%	0.00%				-	-	-	-	-	-
Other Adjustments (STRS)						122,534	3,368	125,902	66,745	1,835	68,580
Total Certificated Salaries			6,493,588	178,500	6,672,088	6,745,994	185,438	6,931,432	6,947,659	190,982	7,138,641
Classified Salaries											
Base Salaries			1,936,342	546,100	2,482,442	1,936,342	546,100	2,482,442	2,029,145	572,272	2,601,418
Step and Column	2.00%	2.00%				38,726	10,921	49,647	40,583	11,445	52,028
Cost of Living	0.00%	0.00%				-	-	-	-	-	-
Other Adjustments (PERS)						54,077	15,251	69,329	55,883	15,760	71,643
Total Classified Salaries			1,936,342	546,100	2,482,442	2,029,145	572,272	2,601,418	2,125,611	599,478	2,725,089
Employee Benefits			3,112,153	671,219	3,783,372	3,166,419	678,361	3,844,780	3,215,115	685,573	3,900,688
Books and Supplies	2.00%	2.00%	797,412	152,994	950,406	813,360	156,054	969,414	829,627	159,175	988,802
Services, Other Operating Exp	3.00%	2.00%	1,243,084	239,567	1,482,651	1,280,377	246,754	1,527,131	1,305,985	251,689	1,557,674
Capital Outlay	0.00%	0.00%	117,000	21,000	138,000	117,000	21,000	138,000	117,000	21,000	138,000
Other Outgo	2.00%	2.00%	75,045	1,105,543	1,180,588	76,546	1,127,654	1,204,200	78,077	1,150,207	1,228,284
Direct Support / Indirect Cost	2.00%	2.00%	(47,459)	27,459	(20,000)	(48,408)	28,008	(20,400)	(49,376)	28,568	(20,808)
Other Financing Uses	0.00%	2.00%	-	-	-	-	-	-	-	-	-
Transfers Out	0.00%	0.00%	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
<b>Future TFs / Shifts / Deducts</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contributions	2.00%	2.00%	1,750,492	(1,750,492)	-	1,785,502	(1,785,502)	-	1,821,212	(1,821,212)	-
<b>TOTAL EXPENDITURES</b>			<b>\$ 15,497,657</b>	<b>\$ 1,191,890</b>	<b>\$ 16,689,547</b>	<b>\$ 15,985,935</b>	<b>\$ 1,230,040</b>	<b>\$ 17,215,975</b>	<b>\$ 16,410,910</b>	<b>\$ 1,265,460</b>	<b>\$ 17,676,370</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>			<b>\$ 416,880</b>	<b>\$ -</b>	<b>\$ 416,880</b>	<b>\$ (65,787)</b>	<b>\$ (16,610)</b>	<b>\$ (82,397)</b>	<b>\$ (69,218)</b>	<b>\$ (29,078)</b>	<b>\$ (98,296)</b>
<b>E. FUND BALANCE, RESERVES</b>											
Beginning Balance			1,668,848	48,874	1,717,722	2,085,728	48,874	2,134,602	2,019,941	32,264	2,052,205
Estimated Ending Balance			<b>\$ 2,085,728</b>	<b>\$ 48,874</b>	<b>\$ 2,134,602</b>	<b>\$ 2,019,941</b>	<b>\$ 32,264</b>	<b>\$ 2,052,205</b>	<b>\$ 1,950,723</b>	<b>\$ 3,186</b>	<b>\$ 1,953,909</b>
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>											
a) Nonspendable											
Revolving Cash			30,350	-	30,350	30,350	-	30,350	30,350	-	30,350
Stores			-	-	-	-	-	-	-	-	-
b) Restricted			-	48,874	48,874	-	32,264	32,264	-	3,186	3,186
c) Committed											
d) Assigned			320,373	-	320,373	320,373	-	320,373	320,373	-	320,373
e) Unassigned/Unappropriated											
Reserve for Economic Uncertainties (5)	0.00%	0.00%	834,477	-	834,477	860,799	-	860,799	883,818	-	883,818
Unassigned/Unappropriated Amount			900,528	-	900,528	1,128,792	-	1,128,792	1,036,554	-	1,036,554

834,477

860,799

883,818

Colusa Unified School District  
 Net Increase/Decrease in Fund Balance for General Fund  
 Unaudited Actual 2017.18  
 Fiscal years 2017.18 thru 2020.21

	<u>2017/2018</u>		<i>Funded COLA 2.71%</i> <u>2018/2019</u>		<i>Est. Funded Increase @ 2.57%</i> <u>2019/2020</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$14,341,668	\$ 1,713,941	\$15,914,537	\$ 1,191,890	\$15,920,148	\$ 1,213,429
Total Expenditures / Uses / Sources	14,398,764	1,767,067	15,497,657	1,191,890	15,985,935	1,230,040
<b>Net Increase/Decrease</b>	<b>\$ (57,096)</b>	<b>\$ (53,126)</b>	<b>\$ 416,880</b>	<b>\$ -</b>	<b>\$ (65,787)</b>	<b>\$ (16,610)</b>
Beginning Fund Balance	1,725,944	102,000	1,668,848	48,874	2,085,728	48,874
Ending Fund Balance	<b>\$ 1,668,848</b>	<b>\$ 48,874</b>	<b>\$ 2,085,728</b>	<b>\$ 48,874</b>	<b>\$ 2,019,941</b>	<b>\$ 32,264</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainty Reserve	808,292	-	834,477	-	860,799	-
Stores / Cash	30,350	-	30,350	-	30,350	-
Prepaid Expense	-	-	-	-	-	-
Legally Restricted	-	48,874	-	48,874	-	32,264
Set Aside for Technology	421,329	-	619,607	-	572,862	-
Set Aside for Vehicles	202,155	-	297,289	-	274,861	-
Set Aside for Curriculum	206,721	-	304,004	-	281,069	-
Unassigned/Unappropriated	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Set Aside for Technology	421,329		619,607		572,862	
Set Aside for Vehicles	202,155		297,289		274,861	
Set Aside for Curriculum	206,721		304,004		281,069	