CHULA VISTA ELEMENTARY SCHOOL DISTRICT

GOVERNING BOARD AGENDA ITEM

Prepared by: Business Services and

Support

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Approve Submittal of 2018-19	Year-End	Summary of	Revenues,	Expenditures
and Changes in Fund Balances				

X	Action	Information

BACKGROUND INFORMATION:

Assembly Bill 1200 requires each local educational agency to file an unaudited actuals financial report with its county office of education. The District's 2018-19 revenues, expenditures, and fund balances will be filed with the San Diego County Superintendent of Schools by September 15, 2019, on the Standardized Account Code Structure (SACS) 2018-19 unaudited actuals series of reports.

ADDITIONAL DATA:

The District's certification is attached in addition to Schedule A (Year-End Summary of Revenues, Expenditures, and Changes in Fund Balance, 2018-19). Detailed information from year-end financial reports will be available for review by September 11, 2019, in the Office of the Deputy Superintendent.

FISCAL IMPACT/FUNDING SOURCE:

See attached.

STAFF RECOMMENDATION:

Recommend approval.

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2018-19 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby ap the school district pursuant to Education Code Section	proved and filed by the governing board of
Signed:	Date of Meeting: Sept. 11, 2019
Clerk/Secretary of the Governing Board (Original signature required)	
To the Superintendent of Public Instruction:	
2018-19 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	·
Signed:	Date:
Signed: County Superintendent/Designee (Original signature required)	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep	orts, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education:	orts, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Zandy Macasinag	orts, please contact: For School District: Theresa Villanueva
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Zandy Macasinag Name Financial Accounting & Data Support Manager Title	rorts, please contact: For School District: Theresa Villanueva Name Director of Fiscal Services Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Zandy Macasinag Name Financial Accounting & Data Support Manager Title (858)292-3668	For School District: Theresa Villanueva Name Director of Fiscal Services Title (619)425-9600 x 1391
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Zandy Macasinag Name Financial Accounting & Data Support Manager Title (858)292-3668 Telephone	For School District: Theresa Villanueva Name Director of Fiscal Services Title (619)425-9600 x 1391 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Zandy Macasinag Name Financial Accounting & Data Support Manager Title (858)292-3668	For School District: Theresa Villanueva Name Director of Fiscal Services Title (619)425-9600 x 1391

Chula Vista Elementary School District Year-End Summary of Revenues, Expenditures and Changes in Fund Balance 2018-19

	General Fund		Building Fund (21-09)		Bond Building Fund (21-39)		Capital Improvement Fund	
	(Unrestricted and Restricted)						Developers' Fees (25-18)	
		Unaudited		Unaudited		Unaudited		Unaudited
<u>Description</u>	Estimated	Actuals	Estimated	Actuals	Estimated	Actuals	Estimated	Actuals
Revenues	\$279,737,548	\$292,547,709	\$595,288	\$596,660	\$380,000	\$431,164	\$1,146,358	\$1,599,526
Expenditures	285,177,446	294,337,362	783,711	753,369	24,996,184	27,443,842	6,233,377	6,171,278
Increase/Decrease	(5,439,898)	(1,789,653)	(188,423)	(156,709)	(24,616,184)	(27,012,678)	(5,087,019)	(4,571,752)
Beginning Balance	46,034,142	46,034,142	188,423	188,423	31,203,597	31,203,597	12,160,706	12,160,706
Ending Balance	\$40,594,244	\$44,244,489	\$0	\$31,714	\$6,587,413	\$4,190,919	\$7,073,687	\$7,588,954
Reserved/Designated	5,170,163	6,219,469	0	31,714	6,587,413	4,190,919	7,073,687	7,588,954
Reserve for Economic Uncertainties	35,424,081	38,025,020	0	0	0	0	0	0

	SB-50 Modernization/New Construction Fund (35-00)		Pupil Transportation Equipment Fund (15-00)		Cafeteria Account Fund (13-00)		Child Development Fund (12-06)	
		Unaudited		Unaudited		Unaudited		Unaudited
<u>Description</u>	Estimated	Actuals	Estimated	Actuals	Estimated	Actuals	Estimated	Actuals
Revenues	\$10,000	\$12,620	\$5,000	\$8,187	\$12,120,000	\$13,274,978	\$4,161,055	\$4,312,403
Expenditures	100,000	38,258	68,099	68,099	12,086,895	13,058,982	4,086,407	4,237,754
Increase/Decrease	(90,000)	(25,638)	(63,099)	(59,912)	33,105	215,996	74,648	74,649
Beginning Balance	305,887	305,887	409,398	409,398	3,518,608	3,518,608	581,027	581,027
Ending Balance	\$215,887	\$280,249	\$346,299	\$349,486	\$3,551,713	\$3,734,604	\$655,675	\$655,676
Reserved/Designated	215,887	280,249	346,299	349,486	3,551,713	3,734,604	655,675	655,676
Reserve for Economic Uncertainties	0	0	0	0	0	0	0	0

Chula Vista Elementary School District Year-End Summary of Revenues, Expenditures and Changes in Fund Balance 2018-19

	Charter Schools Fund (09-00)		Self Insurance Fund (67-00)		CFD Capital Projects Fund (49-00)		CFD Debt Service Fund (52-00)	
		Unaudited		Unaudited		Unaudited		Unaudited
<u>Description</u>	Estimated	Actuals	Estimated	Actuals	Estimated	Actuals	Estimated	Actuals
Revenues	\$64,148,722	\$66,131,617	\$3,400,000	\$3,515,655	\$19,955,833	\$20,053,622	\$13,705,061	\$13,705,061
Revenues	Φ04, 140, <i>1</i> 22	φου, 131,017	φ3,400,000	φ3,313,633	\$19,955,655	\$20,000,022	\$13,703,001	\$13,703,001
Expenditures	63,611,871	64,527,588	2,946,235	3,112,865	16,702,414	15,126,450	13,705,061	13,705,061
Increase/Decrease	536,851	1,604,029	453,765	402,790	3,253,419	4,927,172	0	0
Beginning Balance	17,767,045	17,767,045	13,904,208	13,904,208	46,346,373	46,346,373	0	0
Ending Balance	\$18,303,896	\$19,371,074	\$14,357,973	\$14,306,998	\$49,599,792	\$51,273,545	\$0	\$0
Reserved/Designated	18,303,896	19,371,074	14,357,973	14,306,998	49,599,792	51,273,545	0	0
Reserve for Economic Uncertainties	0	0	0	0	0	0	0	0