

Westside Union School District  
2017-18 Unaudited Actuals  
Report Presentation  
September 4, 2018

Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services



Timing  
is  
everything



The numbers shown in the financial reports **represent a snapshot in time**

-- June 30<sup>th</sup> 2018 --

With the size, scope, and number of variables at play in the budget, it is a given that **if the year-end close were to occur 3 weeks earlier or 3 weeks later, many of these numbers would be significantly different, both upward and downward.**

# 2017-18 Unaudited Actuals Report



Description	2017-18 ESTIMATED ACTUALS			2017-18 UNAUDITED ACTUALS		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenue	67,877,909	-	73,691,282	67,915,970	-	73,744,591
LCFF Supplemental Grant	5,813,373	-		5,828,621	-	
Federal Revenues	203,206	2,432,257	2,635,463	203,206	2,444,462	2,647,668
State Revenues	2,976,509	4,119,957	7,096,466	3,074,699	4,451,990	7,526,689
Other Local Revenues	731,532	5,022,786	5,754,318	1,175,271	5,020,865	6,196,136
Contributions	(14,114,161)	14,114,161	-	(14,541,198)	14,541,198	-
<b>Total Revenue</b>	<b>63,488,368</b>	<b>25,689,161</b>	<b>89,177,529</b>	<b>63,656,568</b>	<b>26,458,516</b>	<b>90,115,083</b>
Certificated Salaries	33,835,433	6,799,126	40,634,559	33,703,774	6,853,352	40,557,126
Classified Salaries	7,935,460	5,206,887	13,142,347	8,034,922	5,410,920	13,445,842
Employee Benefits	14,575,720	6,406,561	20,982,281	14,365,654	6,636,082	21,001,736
Supplies	1,060,379	2,605,232	3,665,611	1,120,125	2,152,597	3,272,722
Services	7,548,730	2,324,390	9,873,120	7,140,369	2,302,961	9,443,330
Capital Outlay	149,127	1,801,681	1,950,808	150,749	1,394,268	1,545,017
Other Outgo	242,488	510,375	752,863	190,432	913,543	1,103,976
Indirect Costs	(1,016,487)	894,368	(122,119)	(1,002,063)	893,331	(108,732)
<b>Total Expenditures</b>	<b>64,330,850</b>	<b>26,548,620</b>	<b>90,879,470</b>	<b>63,703,961</b>	<b>26,557,054</b>	<b>90,261,016</b>
<b>Surplus / (Deficit)</b>	<b>(842,482)</b>	<b>(859,459)</b>	<b>(1,701,941)</b>	<b>(47,393)</b>	<b>(98,539)</b>	<b>(145,932)</b>
<b>Beginning Fund Balance</b>	<b>13,738,093</b>	<b>4,363,851</b>	<b>18,101,944</b>	<b>13,738,093</b>	<b>4,363,851</b>	<b>18,101,944</b>
<b>Audit Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>12,895,611</b>	<b>3,504,392</b>	<b>16,400,003</b>	<b>13,690,700</b>	<b>4,265,312</b>	<b>17,956,012</b>

SACS Summary -- General Fund

# 2017-18 Unaudited Actuals Report



Description	2017-18 ESTIMATED ACTUALS			2017-18 UNAUDITED ACTUALS		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenue	67,877,909	-	73,691,282	67,915,970	-	73,744,591
LCFF Supplemental Grant	5,813,373	-		5,828,621	-	
Federal Revenues	203,206	2,432,257	2,635,463	203,206	2,444,462	2,647,668
State Revenues	2,976,509	4,119,957	7,096,466	3,074,699	4,451,990	7,526,689
Other Local Revenues	731,532	5,022,786	5,754,318	1,175,271	5,020,865	6,196,136
Contributions						
<b>Total Revenue</b>						
<ul style="list-style-type: none"> <li>• Last of the Solar Rebates received from Southern California Edison \$268k</li> <li>• Classified School Employee Teacher Credentialing Program Grant of \$80k received</li> </ul>						
Certificated Salaries	33,835,433	6,799,126	40,634,559	33,703,774	6,853,352	40,557,126
Classified Salaries	7,935,460	5,206,887	13,142,347	8,034,922	5,410,920	13,445,842
Employee Benefits	14,575,720	6,406,561	20,982,281	14,365,654	6,636,082	21,001,736
Supplies	1,060,379	2,605,232	3,665,611	1,120,125	2,152,597	3,272,722
Services	7,548,730	2,324,390	9,873,120	7,140,369	2,302,961	9,443,330
Capital Outlay	149,127	1,801,681	1,950,808	150,749	1,394,268	1,545,017
Other Outgo	242,488	510,375	752,863	190,432	913,543	1,103,976
Indirect Costs	(1,016,487)	894,368	(122,119)	(1,002,063)	893,331	(108,732)
<b>Total Expenditures</b>	<b>64,330,850</b>	<b>26,548,620</b>	<b>90,879,470</b>	<b>63,703,961</b>	<b>26,557,054</b>	<b>90,261,016</b>
<b>Surplus / (Deficit)</b>	<b>(842,482)</b>	<b>(859,459)</b>	<b>(1,701,941)</b>	<b>(47,393)</b>	<b>(98,539)</b>	<b>(145,932)</b>
Beginning Fund Balance	13,738,093	4,363,851	18,101,944	13,738,093	4,363,851	18,101,944
Audit Adjustments	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>12,895,611</b>	<b>3,504,392</b>	<b>16,400,003</b>	<b>13,690,700</b>	<b>4,265,312</b>	<b>17,956,012</b>

SACS Summary -- General Fund

# 2017-18 Unaudited Actuals Report



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	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	LCFF Base Revenue	67,877,909	-	73,691,282	67,915,970	-
LCFF Supplemental Grant	5,813,373	-		5,828,621	-	
Federal Revenues	203,206	2,432,257	2,635,463	203,206	2,444,462	2,647,668
State Revenues	2,976,509	4,119,957	7,096,466	3,074,699	4,451,990	7,526,689
Other Local Revenues	731,532	5,022,786	5,754,318	1,175,271	5,020,865	6,196,136
Contributions	(14,114,161)	14,114,161	-	(14,541,198)	14,541,198	-
<b>Total Revenue</b>	<b>63,488,368</b>	<b>25,689,161</b>	<b>89,177,529</b>	<b>63,656,568</b>	<b>26,458,516</b>	<b>90,115,083</b>
Certificated Salaries	33,835,433	6,799,126	40,634,559	33,703,774	6,853,352	40,557,126
Classified Salaries	7,935,460	5,206,887	13,142,347	8,034,922	5,410,920	13,445,842
Employee Benefits	14,575,720	6,406,561	20,982,281	14,365,654	6,636,082	21,001,736
<b>Supplies</b>	<b>1,060,379</b>	<b>2,605,232</b>	<b>3,665,611</b>	<b>1,120,125</b>	<b>2,152,597</b>	<b>3,272,722</b>
Services	7,540,000					
Capital Outlay	1,000,000					
Other Outgo	2,000,000					
Indirect Costs	(1,016,487)	894,368	(122,119)	(1,002,063)	893,331	(108,732)
<b>Total Expenditures</b>	<b>64,330,850</b>	<b>26,548,620</b>	<b>90,879,470</b>	<b>63,703,961</b>	<b>26,557,054</b>	<b>90,261,016</b>
<b>Surplus / (Deficit)</b>	<b>(842,482)</b>	<b>(859,459)</b>	<b>(1,701,941)</b>	<b>(47,393)</b>	<b>(98,539)</b>	<b>(145,932)</b>
Beginning Fund Balance	13,738,093	4,363,851	18,101,944	13,738,093	4,363,851	18,101,944
Audit Adjustments	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>12,895,611</b>	<b>3,504,392</b>	<b>16,400,003</b>	<b>13,690,700</b>	<b>4,265,312</b>	<b>17,956,012</b>

SACS Summary -- General Fund

- Nearly \$160k allocated for Textbooks will carryover into 2018-19
- The Title I, II & III programs have \$179k of “carryover”

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LCFF Supplemental Grant	5,813,373	-		5,828,621	-	
Federal Revenues	203,206	2,432,257	2,635,463	203,206	2,444,462	2,647,668
State Revenues	2,976,509	4,119,957	7,096,466	3,074,699	4,451,990	7,526,689
Other Local Revenues	731,532	5,022,786	5,754,318	1,175,271	5,020,865	6,196,136
Contributions	(14,114,161)	14,114,161	-	(14,541,198)	14,541,198	-
<b>Total Revenue</b>	<b>63,488,368</b>	<b>25,689,161</b>	<b>89,177,529</b>	<b>63,656,568</b>	<b>26,458,516</b>	<b>90,115,083</b>
Certificated Salaries	33,835,433	6,799,126	40,634,559	33,703,774	6,853,352	40,557,126
Classified Salaries	7,935,460	5,206,887	13,142,347	8,034,922	5,410,920	13,445,842
Employee Benefits	14,575,720	6,406,561	20,982,281	14,365,654	6,636,082	21,001,736
Supplies	1,060,379	2,605,232	3,665,611	1,120,125	2,152,597	3,272,722
<b>Services</b>	<b>7,548,730</b>	<b>2,324,390</b>	<b>9,873,120</b>	<b>7,140,369</b>	<b>2,302,961</b>	<b>9,443,330</b>
Capital Outlay			150,808	150,749	1,394,268	1,545,017
Other Outgo			52,863	190,432	913,543	1,103,976
Indirect Costs			(22,119)	(1,002,063)	893,331	(108,732)
<b>Total Expendi</b>			<b>79,470</b>	<b>63,703,961</b>	<b>26,557,054</b>	<b>90,261,016</b>
<b>Surplus / (Deficit)</b>	<b>(842,482)</b>	<b>(859,459)</b>	<b>(1,701,941)</b>	<b>(47,393)</b>	<b>(98,539)</b>	<b>(145,932)</b>
Beginning Fund Balance	13,738,093	4,363,851	18,101,944	13,738,093	4,363,851	18,101,944
Audit Adjustments	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>12,895,611</b>	<b>3,504,392</b>	<b>16,400,003</b>	<b>13,690,700</b>	<b>4,265,312</b>	<b>17,956,012</b>

SACS Summary -- General Fund

The entire Supplemental Grant was not expended, leaving \$2.84M of carryover. Of this amount, \$2.14M was budgeted at Estimated Actuals as carryover

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Contributions	(14,114,161)	14,114,161	-	(14,541,198)	14,541,198	-	
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Services	7,548,730	2,324,390	9,873,120	7,140,369	2,302,961	9,443,330	
Capital Outlay	149,127	1,801,681	1,950,808	150,749	1,394,268	1,545,017	
Other Outgo				190,432	913,543	1,103,976	
Indirect Costs				(1,002,063)	893,331	(108,732)	
<b>Total Expenditures</b>				<b>63,703,961</b>	<b>26,557,054</b>	<b>90,261,016</b>	
<b>Surplus / (Deficit)</b>	<b>(842,482)</b>	<b>(859,459)</b>	<b>(1,701,941)</b>	<b>(47,393)</b>	<b>(98,539)</b>	<b>(145,932)</b>	
Beginning Fund Balance	13,738,093	4,363,851	18,101,944	13,738,093	4,363,851	18,101,944	
Audit Adjustments	-	-	-	-	-	-	
Ending Fund Balance	12,895,611	3,504,392	16,400,003	13,690,700	4,265,312	17,956,012	

Clean Energy Jobs Act will have almost \$448k carryover into 2018-19

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**Thank You!**