



FY 2012/2013 Unaudited Actuals

September 10, 2013

AUSD – 2012-2013 Unaudited Actuals

Glossary of Terms

Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services
Classified	Teacher Aides, Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non Public Schools
Other Outgo	Transfer of Indirect Cost from Restricted to Unrestricted Funds, Debt Payment, Pass Through to Charter Schools
Other Sources & Uses	Contribution to Restricted Programs, primarily Special Education, Transportation, WoodStock Child Dev. Center

AUSD – 2012-2013 Unaudited Actuals

Benefit Rates

Benefit	Percentage	Employee Group
State Teachers Retirement System	8.25%	Certificated
Public Employee Retirement System	13.02%	Classified
Social Security (FICA)	6.20%	Classified
Medicare	1.45%	Certificated & Classified
Health & Welfare	Varies	Certificated & Classified
State Unemployment Insurance	1.23%	Certificated & Classified
Worker's Comp	2.02%	Certificated & Classified
Other Post Employment Benefits	1.08%	Certificated & Classified

2012-2013 Unaudited Actual Cash Balance

	Fund 1	All Other Fund, Except Fund 51 (Bond Repayment)	Total
Cash - June 2013	\$ 7,198,668	\$ 16,295,885	\$ 23,494,553
Loan from Other Funds	\$ -		\$ -
Loan to Fund 1		\$ -	\$ -
Ending Cash Balance 6/30/12	\$ 7,198,668	\$ 16,295,885	\$ 23,494,553
			\$ -
Accounts Receivable Includes State & Parcel Tax Deferrals	\$ 12,709,895	\$ 422,962	\$ 13,132,857
Accounts Payable	\$ 5,151,895	\$ 341,907	\$ 5,493,802

\$10 Million in EPA funding was received on June 29, 2013

2012-2013 Unaudited Actuals

	Unrestricted	Restricted	Parcel Tax	Total
<u>REVENUES</u>				
Revenue Limit	\$ 46,062,339	\$ 1,889,388		\$ 47,951,728
Federal	\$ 55,806	\$ 4,558,220		\$ 4,614,027
Other State	\$ 9,955,329	\$ 3,696,748		\$ 13,652,077
Other Local	\$ 1,620,105	\$ 5,777,814		\$ 7,397,918
Parcel Tax			\$ 11,881,518	\$ 11,881,518
Revenues	\$ 57,693,580	\$ 15,922,170	\$ 11,881,518	\$ 85,497,268
<u>EXPENDITURES</u>				
Salaries & Benefits	\$ 41,209,524	\$ 17,766,406	\$ 10,674,686	\$ 69,650,616
Books/Supplies & Outlay	\$ 1,475,315	\$ 2,673,878	\$ 351,460	\$ 4,500,652
Services & Op. Expenses	\$ 6,295,137	\$ 6,114,582	\$ 350,538	\$ 12,760,257
Other Outgo & Transfers	\$ (1,438,406)	\$ 1,360,436	\$ 355,200	\$ 277,230
Expenditures	\$ 47,541,571	\$ 27,915,301	\$ 11,731,884	\$ 87,188,756
Other Sources (Uses)	\$ (11,396,969)	\$ 11,438,414	\$ (207,923)	\$ (166,478)
Net Inc/Dec in Fund Bal.	\$ (1,244,961)	\$ (554,716)	\$ (58,288)	\$ (1,857,965)
Beginning Balance	\$ 12,083,536	\$ 3,926,812	\$ 189,738	\$ 16,200,087
Ending Balance	\$ 10,838,576	\$ 3,372,096	\$ 131,450	\$ 14,342,122

2012-2013 Unaudited Actuals

Components of Fund Balance

	Unrestricted	Restricted	Parcel Tax	Combined
Ending Fund Balance	\$ 10,838,576	\$ 3,372,096	\$ 131,450	\$ 14,342,122
Revolving Cash	\$ 50,000			\$ 50,000
Legally Restricted		\$ 3,372,096		\$ 3,372,096
Designated Amounts				
Innovative Schools	\$ 544,143			\$ 544,143
Swimming Pool Emergency Fund	\$ 70,000			\$ 70,000
Attendance System	\$ 104,459			\$ 104,459
Committed Furniture Purchases 12-13	\$ 534,893			\$ 534,893
MAA Reimbursement	\$ 416,664			\$ 416,664
Site Based Lost Book & Student Body Pass through	\$ 9,041			\$ 9,041
Technology Projects	\$ 220,000		\$ 131,450	\$ 351,450
Total Designations	\$ 1,899,200	\$ -	\$ 131,450	\$ 2,030,650
Undesignated Ending Fund Balance	\$ 8,889,376	\$ -	\$ -	\$ 8,889,376

AUSD – 2012-2013 Unaudited Actuals

Multi-Year Projections 2013-14 through 2015-16, Unrestricted General Fund

	13/14	14/15	15/16
REVENUES			
Revenue Limit	\$ 48,338,711	\$ 49,231,752	\$ 50,344,275
Federal	\$ 47,113	\$ 47,113	\$ 47,113
Other State	\$ 9,915,687	\$ 10,026,809	\$ 10,165,070
Other Local	\$ 1,331,040	\$ 1,331,040	\$ 1,331,040
Revenues	\$ 59,632,551	\$ 60,636,714	\$ 61,887,498
EXPENDITURES			
Salaries & Benefits	\$ 44,961,320	\$ 44,264,678	\$ 44,686,978
Books/Supplies & Outlay	\$ 1,690,032	\$ 1,438,953	\$ 1,465,552
Services & Operating Expenses	\$ 5,948,203	\$ 5,532,953	\$ 5,676,277
Other Outgo & Transfers	\$ (1,583,913)	\$ (1,583,913)	\$ (1,583,913)
Expenditures	\$ 51,015,642	\$ 49,652,671	\$ 50,244,894
Other Sources (Uses)	\$ (13,967,060)	\$ (14,470,592)	\$ (14,832,357)
Net Inc/Dec in Fund Balance	\$ (5,350,151)	\$ (3,486,549)	\$ (3,189,753)
Beginning Balance	\$ 10,838,576	\$ 5,488,425	\$ 2,001,877
Ending Balance	\$ 5,488,425	\$ 2,001,876	\$ (1,187,876)
CONTINGENCIES			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Committed Furniture Purchases 13-14	\$ 534,893	\$ 534,893	\$ 534,893
Attendance System	\$ 104,459	\$ 104,459	\$ 104,459
Technology Projects	\$ 220,000	\$ 220,000	\$ 220,000
MAA Reimbursement	\$ 416,664	\$ 416,664	\$ 416,664
Swimming Pool Emergency Fund	\$ 70,000	\$ 70,000	\$ 70,000
Site Based Lost Book Fund	\$ 9,041	\$ 9,041	\$ 9,041
Total Contingencies	\$ 1,405,057	\$ 1,405,057	\$ 1,405,057
Unassigned/Unappropriated	\$ 4,083,368	\$ 596,819	\$ (2,592,933)
Fund 17 Available Reserves	\$ 8,688,859.00	\$ 8,688,859.00	\$ 8,688,859.00
3% Statutory Reserver	\$ 2,800,000.00	\$ 2,800,000.00	\$ 2,800,000.00
Reserve Balance	\$ 5,888,859.00	\$ 5,888,859.00	\$ 5,888,859.00
Call on Reserve	0	\$ -	\$ (2,592,933.00)
Fund 17 Availability + (-)	\$ 5,888,859.00	\$ 5,888,859.00	\$ 3,295,926.00

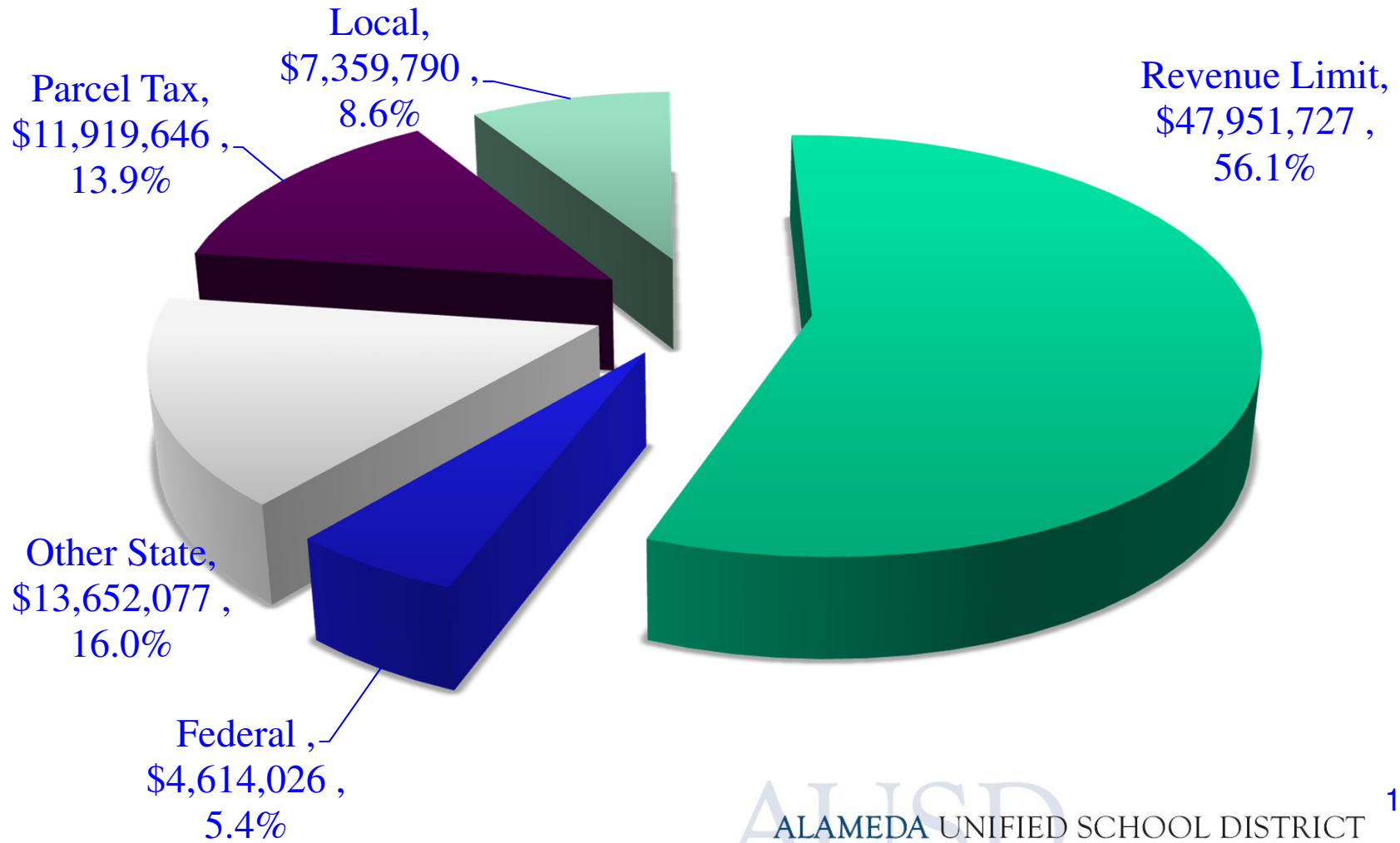
2012-2013 Unaudited Actuals

	Adult Education Fund 11	Child Development Fund 12	Child Nutrition Fund 13
REVENUES			
Federal	\$ 191,617	\$ -	\$ 1,561,748
Other State	\$ -	\$ 1,247,744	\$ 89,865
Other Local	\$ 125,674	\$ 151,293	\$ 317,972
Revenues - Total	\$ 317,291	\$ 1,399,037	\$ 1,969,585
EXPENDITURES			
Salaries & Benefits	\$ 699,794	\$ 1,247,792	\$ 1,093,390
Supplies	\$ 26,225	\$ 5,563	\$ 844,655
Services & Operating Expenditures	\$ 40,222	\$ 4,924	\$ 8,048
Capital Outlay			\$ 294,793
Other Outgo & Transfers		\$ 93,535	\$ 98,788
Expenditures - Total	\$ 766,241	\$ 1,351,814	\$ 2,339,674
Other Sources (Uses)	\$ 217,622	\$ (51,145)	
Net Inc (Dec) in Fund Balance	\$ (231,328)	\$ (3,922)	\$ (370,089)
Beginning Balance	\$ 249,685	\$ 70,791	\$ 917,225
Legally Restricted Fund Balance	\$ -	\$ 66,869	\$ 547,136
Unassigned/Unappropriated	\$ 18,357	\$ -	\$ -

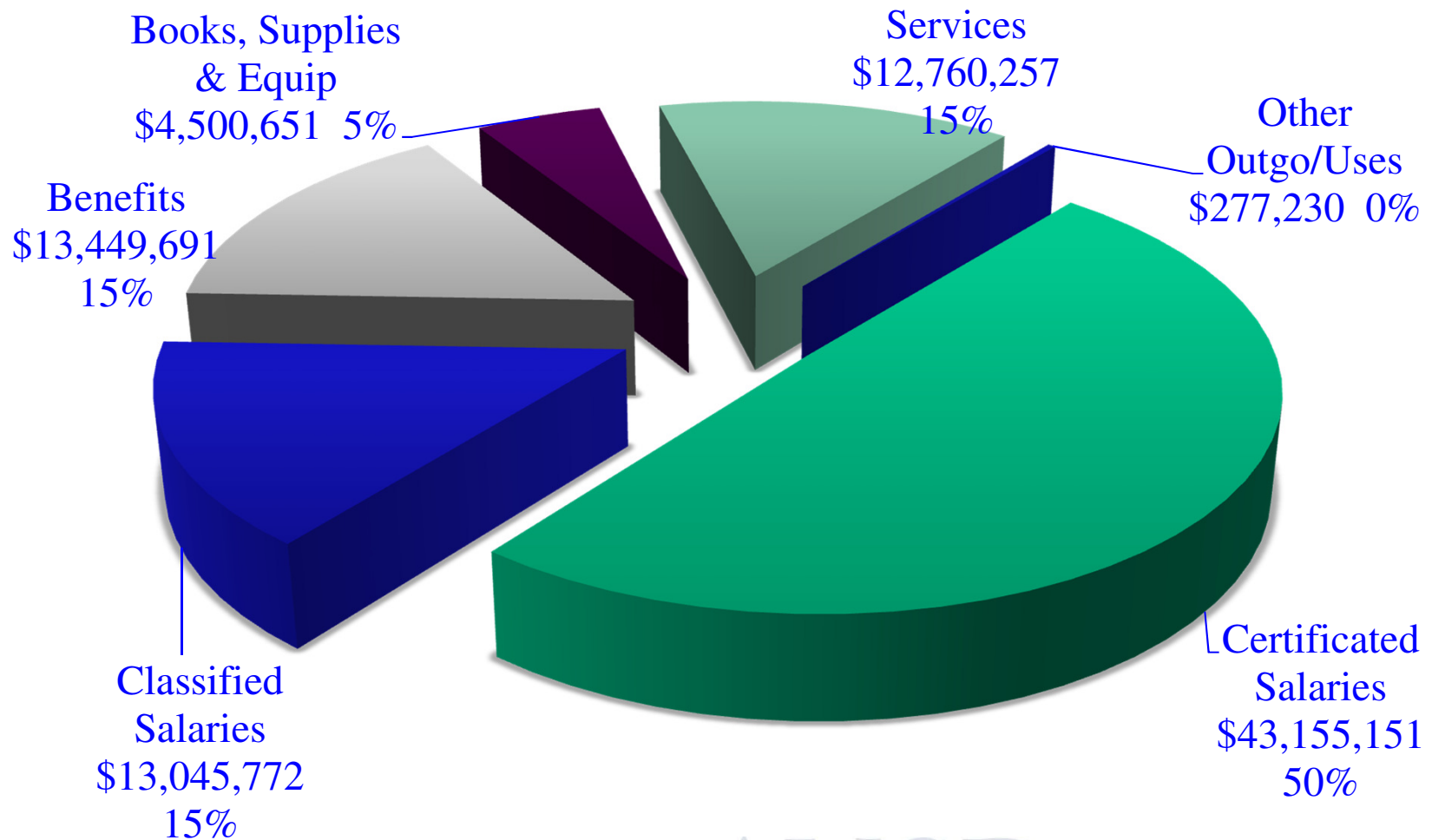
2012-2013 Unaudited Actuals

	Deferred Maintenance Fund 14	Building Measure C Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Special Res. Capital Outlay Fund 40
REVENUES					
Federal					
Other State	\$ 370,634			\$ 2,000,000	
Other Local	\$ 3,153	\$ 5,129	\$ 914,056	\$ 3,438	\$ 600,026
Revenues - Total	\$ 373,787	\$ 5,129	\$ 914,056	\$ 2,003,438	\$ 600,026
EXPENDITURES					
Salaries & Benefits					\$ 72,470
Supplies			\$ 4,799		
Services & Operating Expenditures	\$ 36,648	\$ 39,500	\$ 102,600	\$ 2,003,438	\$ 341,261
Capital Outlay	\$ 261,214	\$ 2,698,369	\$ 39,115		\$ 1,212,312
Other Outgo & Transfers			\$ 148,357		
Expenditures - Total	\$ 297,862	\$ 2,737,869	\$ 294,871	\$ 2,003,438	\$ 1,626,043
Other Sources (Uses)					
Net Increase (Dec) in Fund Balance	\$ 75,925	\$ (2,732,740)	\$ 619,185	\$ (0)	\$ (1,026,017)
Beginning Balance	\$ 1,486,860	\$ 2,732,740	\$ 1,601,081	\$ -	\$ 4,344,302
Legally Restricted Fund Balance	\$ 1,562,785	\$ -	\$ 2,220,266	\$ (0)	\$ 3,318,285
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund 12-13 Revenue \$85.4 Million



General Fund 12-13 Expenditures & Outgo \$87.1 Million



2012-2013 Unaudited Actuals

NEXT STEPS

- 1st Interim Budget Update on December 10, 2013
- 2nd Interim Budget Update on March , 2014