

**FY 2015-2016**

**Unaudited Actuals**

**September 13, 2016**

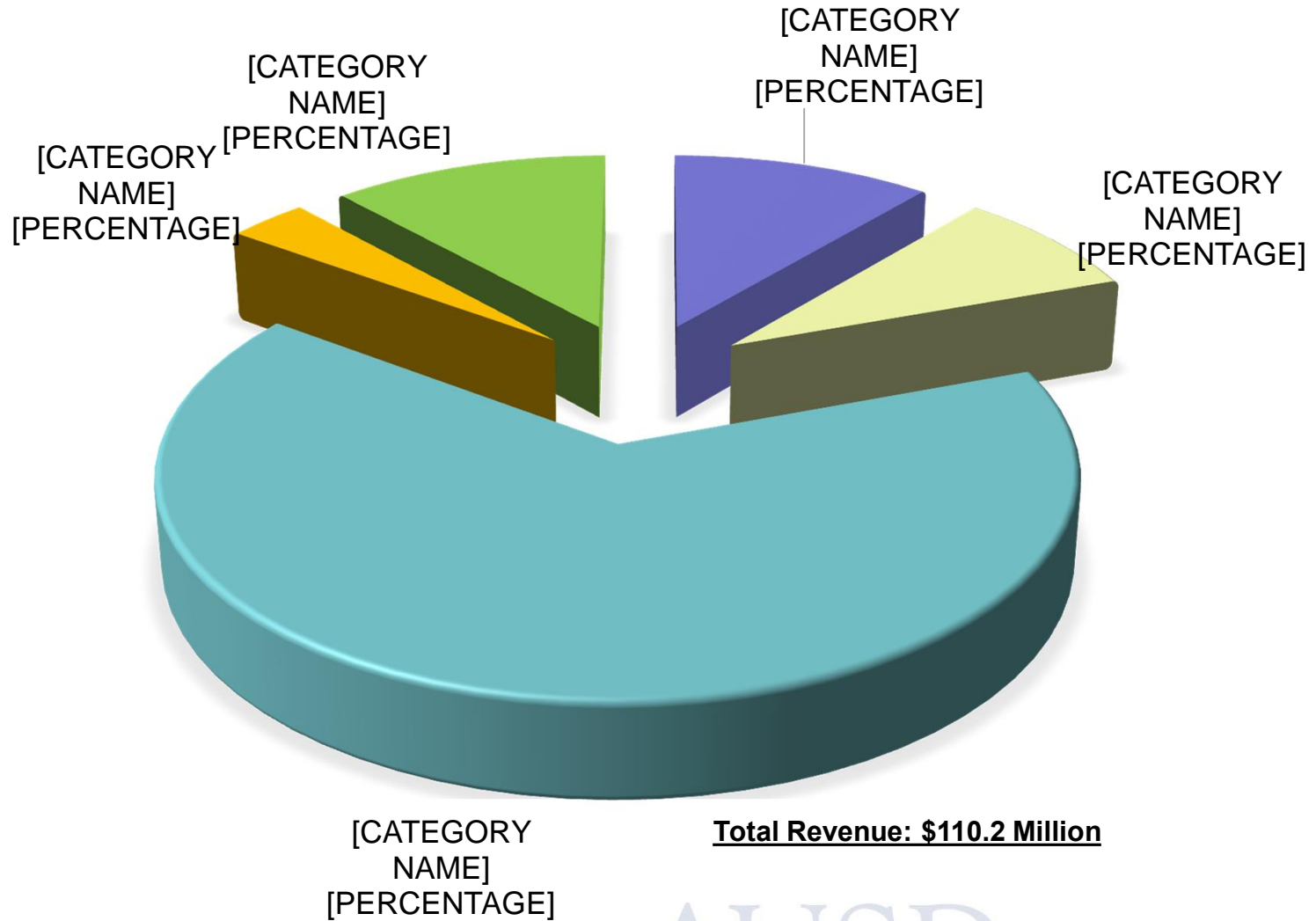
# 2015-2016 Unaudited Actuals Agenda

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- ” Background
- ” General Fund
- ” Historical Comparison
- ” Other Funds

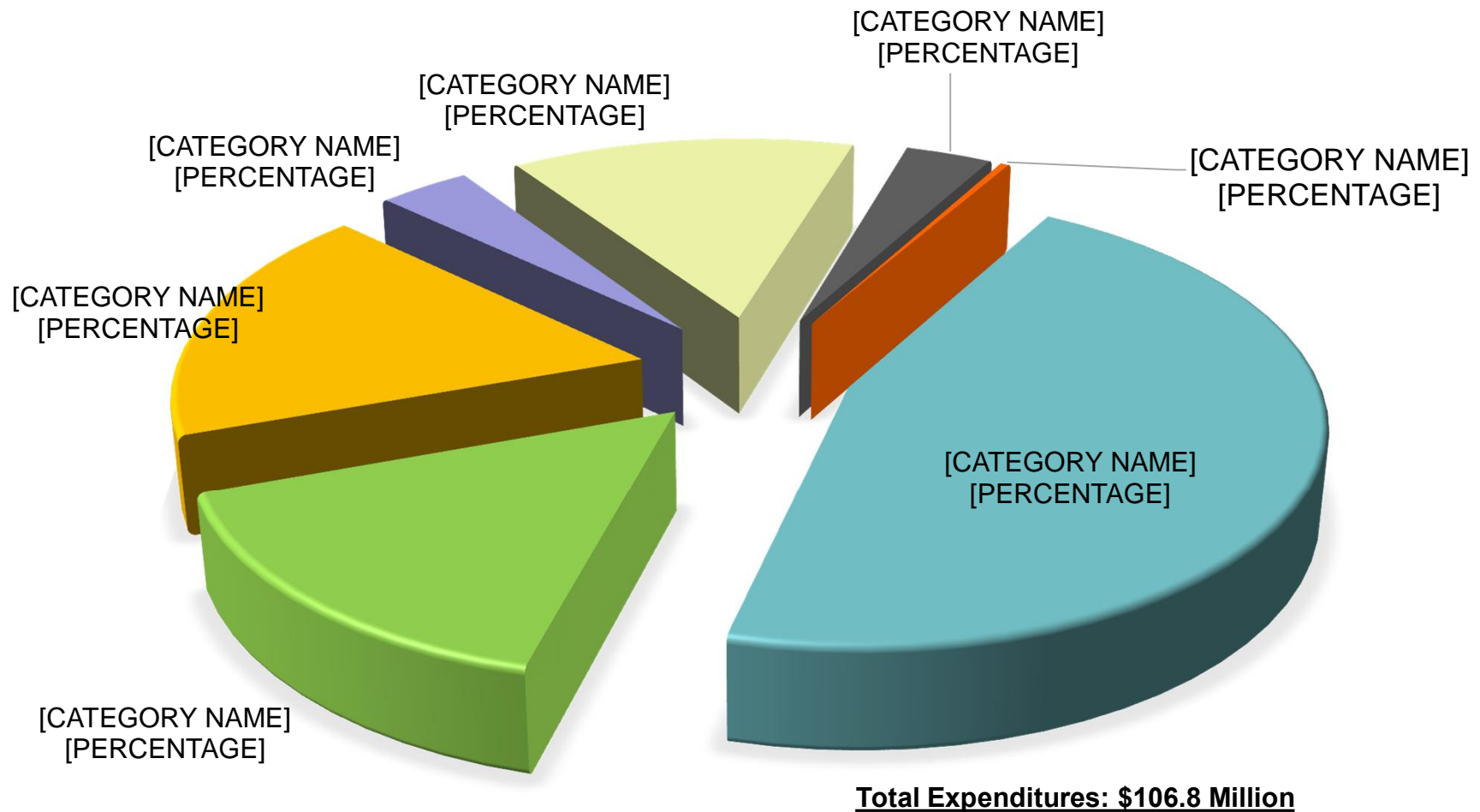
# 2015-2016 Unaudited Actuals General Fund – Revenue

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# 2015-2016 Unaudited Actuals General Fund – Expenditures

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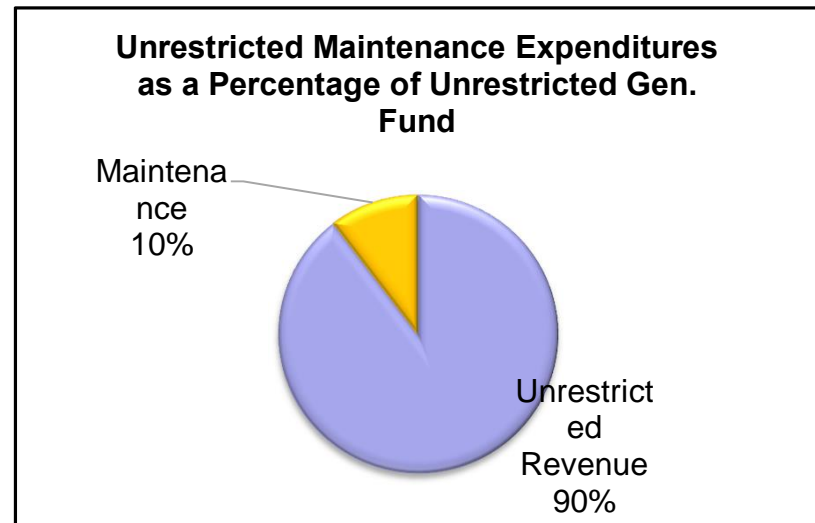
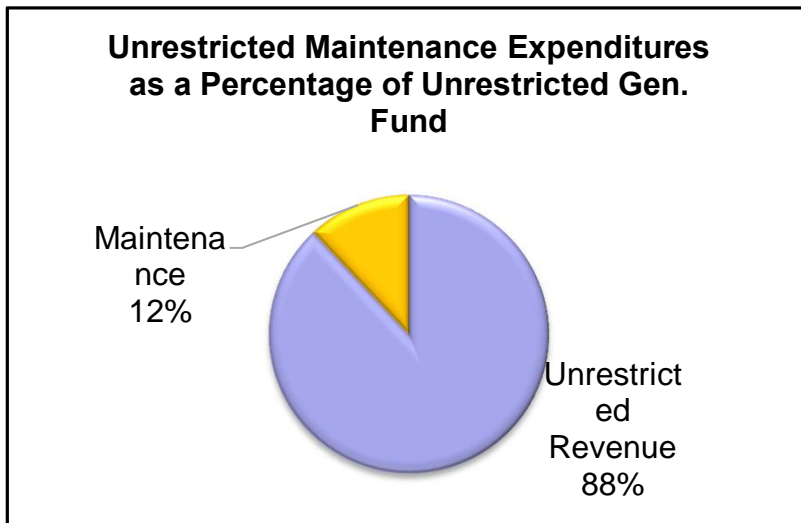
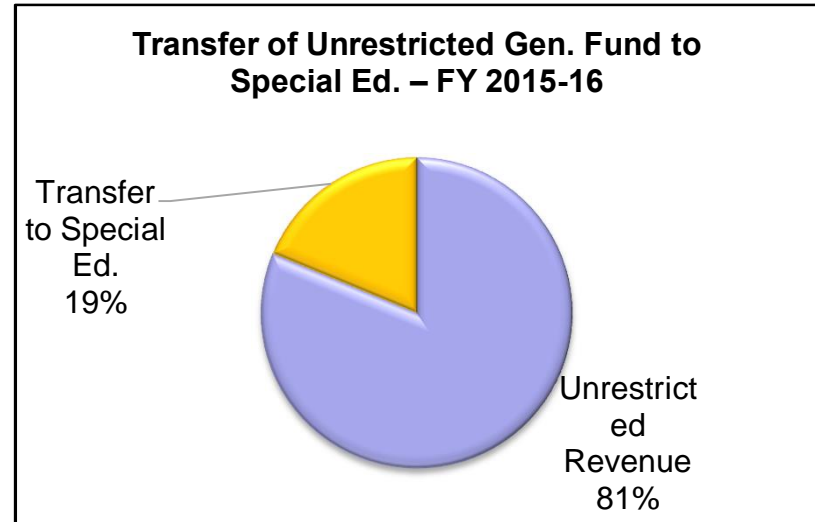
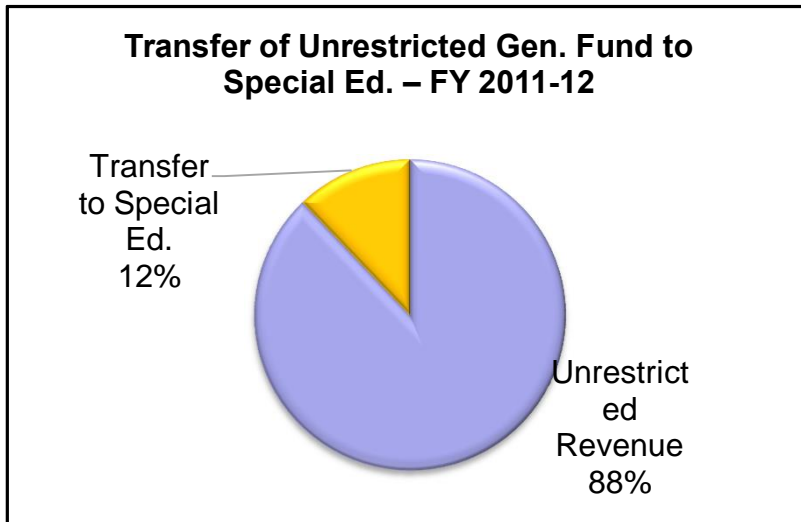


# 2015-2016 Unaudited Actuals

## General Fund

	Unrestricted		Restricted		Total General Fund
	Totally Unrestricted	LCFF Supplemental Grant	Restricted without Parcel Tax	Parcel Tax	
<b>REVENUES</b>					
LCFF Revenue	\$ 67,557,031	\$ 4,134,989	\$ 492,640	\$ -	\$ 72,184,660
Federal	\$ 17,625	\$ -	\$ 3,687,310	\$ -	\$ 3,704,935
Other State	\$ 6,576,259	\$ -	\$ 6,354,718	\$ -	\$ 12,930,977
Other Local	\$ 1,866,699	\$ -	\$ 7,303,317	\$ -	\$ 9,170,016
Parcel Tax	\$ -	\$ -	\$ -	\$ 12,183,690	\$ 12,183,690
<b>Revenues</b>	<b>\$ 76,017,614</b>	<b>\$ 4,134,989</b>	<b>\$ 17,837,985</b>	<b>\$ 12,183,690</b>	<b>\$ 110,174,278</b>
<b>EXPENDITURES</b>					
Salaries & Benefits	\$ 46,940,988	\$ 3,064,351	\$ 22,895,022	\$ 11,113,109	\$ 84,013,470
Books/Supplies & Outlay	\$ 2,667,856	\$ 45,625	\$ 4,369,815	\$ 624,644	\$ 7,707,940
Services & Op. Expenses	\$ 8,038,874	\$ 469,712	\$ 6,045,528	\$ 206,127	\$ 14,760,241
Other Outgo & Transfers	\$ (1,674,542)		\$ 1,664,544	\$ 362,181	\$ 352,183
<b>Expenditures</b>	<b>\$ 55,973,176</b>	<b>\$ 3,579,688</b>	<b>\$ 34,974,909</b>	<b>\$ 12,306,061</b>	<b>\$ 106,833,833</b>
Other Sources (Uses)	\$ (15,811,327)		\$ 16,526,420		\$ 715,093
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 4,233,111</b>	<b>\$ 555,301</b>	<b>\$ (610,504)</b>	<b>\$ (122,371)</b>	<b>\$ 4,055,538</b>
<b>Beginning Balance</b>	<b>\$ 9,759,580</b>	<b>\$ -</b>	<b>\$ 3,922,163</b>	<b>\$ 164,126</b>	<b>\$ 13,845,869</b>
<b>Ending Balance</b>	<b>\$ 13,992,691</b>	<b>\$ 555,301</b>	<b>\$ 3,311,659</b>	<b>\$ 41,755</b>	<b>\$ 17,901,407</b>
<b>Components of Ending Fund Balance or Legally Restricted</b>	<b>\$ 4,432,566</b>	<b>\$ 555,301</b>	<b>\$ 3,311,659</b>	<b>\$ 41,755</b>	<b>\$ 8,341,281</b>
<b>Unassigned/ Unappropriated Ending Fund Balance</b>	<b>\$ 9,560,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,560,125</b>

# 2015-2016 Unaudited Actuals



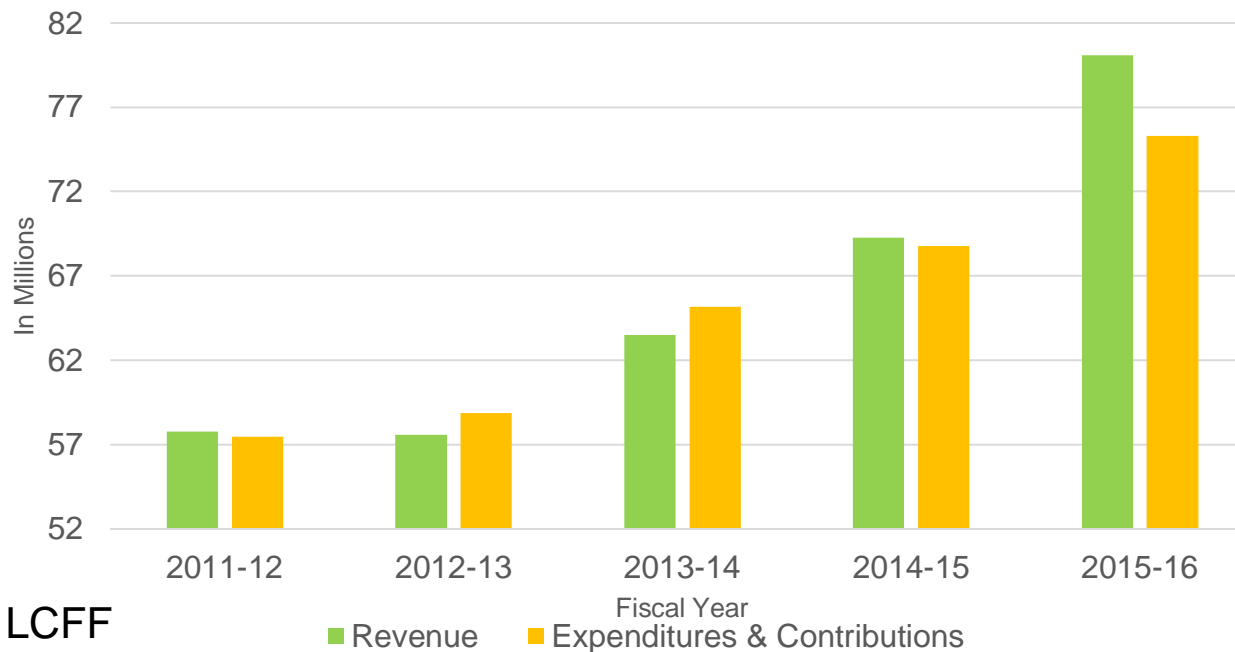
# 2015-16 Unaudited Actuals

## General Fund - Components of Ending Fund Balance

	LCFF				
	Unrestricted	Supplemental	Restricted	Parcel Tax	Combined
<b>Ending Fund Balance</b>	\$ 13,992,692	\$ 555,301	\$ 3,311,659	\$ 41,755	\$ 17,901,407
Revolving Cash	\$ 50,000				\$ 50,000
Purchase Orders carried over to FY 2016-17	\$ 663,263				\$ 663,263
MAA Set Aside	\$ 404,121				\$ 404,121
Textbook Adoptions	\$ 3,200,000				\$ 3,200,000
LCFF Supplemental		\$ 555,301			\$ 555,301
Computers for Full Day K	\$ 115,183				\$ 115,183
Legally Restricted			\$ 3,311,658		\$ 3,311,658
Parcel Tax				\$ 41,755	\$ 41,755
<b>Total Designations</b>	\$ 4,432,567	\$ 555,301	\$ 3,311,658	\$ 41,755	\$ 8,341,281
<b>Undesignated Ending Fund Balance</b>	\$ 9,560,125		\$ 1	\$ -	\$ 9,560,126

# 2015-2016 Unaudited Actuals Historical Data, Unrestricted General Fund

	2011-12	2012-13	2013-14*	2014-15	2015-16
Revenues	\$ 57,887,645	\$ 57,693,580	\$ 63,593,521	\$ 69,346,507	\$ 80,152,604
Expenditures	\$ 57,595,276	\$ 58,938,540	\$ 65,217,649	\$ 68,801,375	\$ 75,364,191
Surplus (Deficit)	\$ 292,369	\$ (1,244,960)	\$ (1,624,128)	\$ 545,132	\$ 4,788,413



\* Transition to LCFF



# 2015-2016 Unaudited Actuals

## Funds 11, 12, 13 & 17

	Fund 11	Fund 12	Fund 13	Fund 17
<b>REVENUES</b>				
Federal	\$ 256,360	\$ 276,506	\$ 1,644,262	
State	\$ 666,294	\$ 1,067,153	\$ 87,203	
Local	\$ 99,123	\$ 391,550	\$ 955,880	\$ 36,618
<b>Revenues</b>	<b>\$ 1,021,777</b>	<b>\$ 1,735,209</b>	<b>\$ 2,687,346</b>	<b>\$ 36,618</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$ 877,064	\$ 1,585,898	\$ 1,525,506	
Supplies	\$ 27,878	\$ 19,834	\$ 1,003,078	
Services & Operating Expenses	\$ 40,858	\$ 5,977	\$ (1,124)	
Capital Outlay	\$ -	\$ 3,120	\$ 152,147	
Other Outgo & Transfers	\$ -	\$ 102,495	\$ 129,139	715110.7
<b>Expenditures</b>	<b>\$ 945,801</b>	<b>\$ 1,717,324</b>	<b>\$ 2,808,746</b>	<b>\$ 715,111</b>
Other Sources (Uses)	\$ -	\$ -		
Net Inc/Dec in Fund Balance	\$ 75,976	\$ 17,885	\$ (121,400)	\$ (678,493)
<b>Beginning Balance</b>	<b>\$ 65,538</b>	<b>\$ 86,914</b>	<b>\$ 749,966</b>	<b>\$ 8,733,667</b>
<b>Ending Balance</b>	<b>\$ 141,515</b>	<b>\$ 104,799</b>	<b>\$ 628,566</b>	<b>\$ 8,055,174</b>
<b>Restrictions/Commitments/Assignments</b>				
Legally Restricted Ending Fund Balance	\$ 141,515	\$ 104,799	\$ 628,566	\$ 8,055,174
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2015-2016 Unaudited Actuals

## Funds 14, 21, 25 & 40 (Facilities & Building Funds)

	Deferred Maintenance	Building Fund (Measure I Bond)	Capital Facilities Fund (Developer Fees)	Special Reserve Capital Outlay (Rental Income)
	Fund 14	Fund 21	Fund 25	Fund 40
<b>REVENUES</b>				
LCFF Sources (Transfer from Fund 1)	\$ 968,768			
State				
Local	\$ 1,810	\$ 345,040	\$ 1,381,464	\$ 367,881
<b>Revenues</b>	<b>\$ 970,578</b>	<b>\$ 345,040</b>	<b>\$ 1,381,464</b>	<b>\$ 367,881</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$ -	\$ 193,803	\$ -	\$ 74,653
Supplies	\$ -	\$ 27,925	\$ -	\$ -
Services & Operating Exp.	\$ -	\$ 61,886	\$ 51,236	\$ 565,132
Capital Outlay	\$ 68,244	\$ 6,133,593	\$ 321,522	\$ -
Other Outgo & Transfers	\$ -	\$ -	\$ 762,383	\$ -
<b>Expenditures</b>	<b>\$ 68,244</b>	<b>\$ 6,417,207</b>	<b>\$ 1,135,141</b>	<b>\$ 639,785</b>
Other Sources (Uses)				
Net Inc/Dec in Fund Balance	\$ 902,334	\$ (6,072,167)	\$ 246,323	\$ (271,904)
<b>Beginning Balance</b>	<b>\$ 483,765</b>	<b>\$ 89,425,676</b>	<b>\$ 4,031,040</b>	<b>\$ 1,534,289</b>
<b>Ending Balance</b>	<b>\$ 1,386,099</b>	<b>\$ 83,353,509</b>	<b>\$ 4,277,363</b>	<b>\$ 1,262,385</b>
<b>Restrictions/Commitments/Assignments</b>				
Facilities Related Projects	\$ 1,386,099	\$ 83,353,509	\$ 4,277,363	\$ 66,404
COP Loan Repayment				
District Office Rental Reserve				\$ 1,195,981
Reserve for Economic Uncertainties				
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2015-2016 Unaudited Actuals

## Upcoming Fiscal Presentations

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- . 1<sup>st</sup> Interim Budget Update for 2016-17: December 13, 2016
- . Auditor's Report for 2015-16: January 24, 2017  
*(Tentative Date)*
- . 2<sup>nd</sup> Interim Budget Update for 2016-17: March 14, 2017

# 2015-2016 Unaudited Actuals

## Glossary of Terms

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ACA	Affordable Care Act aka Obama Care
ACOE / COE	Alameda County Office of Education / County Office of Education
CBEDS	California Basic Educational Data Systems
Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services, Superintendent
Classified	Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
COLA	Cost of Living Allowance
Contributions	General fund contribution to a program which is unable to meet its expenditures using Federal or State funding
CPI	Consumer Price Index
DOF	Department of Finance
EFB	Ending Fund Balance
EL	English Learners
FCMAT	Fiscal Crisis and Management Assistance Team
FRM	Free or Reduced Priced Meal
FTE	Full Time Equivalent
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
MYP	Multi Year Projections
Other Outgo & Uses	Transfer of indirect cost from restricted to unrestricted funds, Debt Payment Contribution to restricted programs, primarily Special Education, Student Transportation
RL	Revenue Limit (old State funding formula for Education)
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non-Public Schools
SSC	School Services of California
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment
Surplus or Deficit	Difference between on-going revenues and on-going expenditures (excludes one-time revenues and one-time expenditures)