

FY 2016-2017

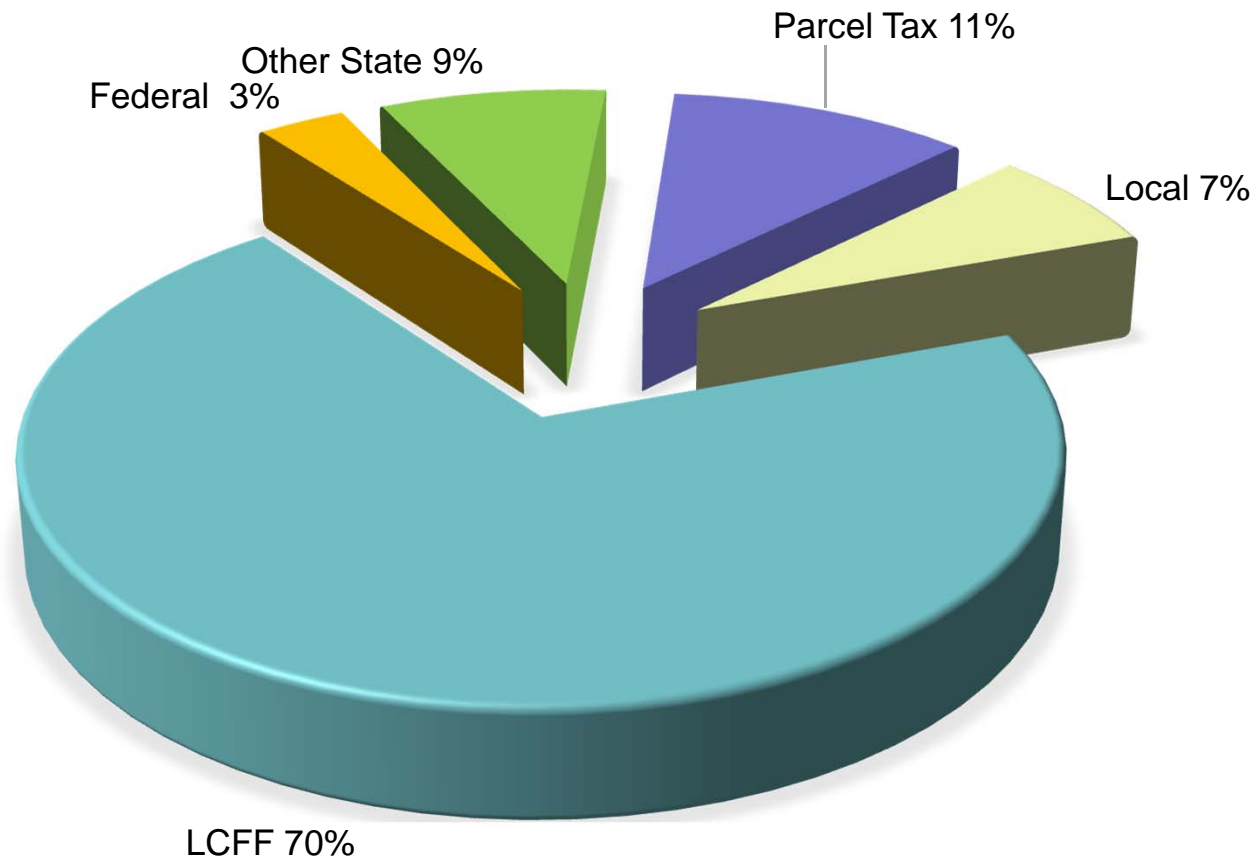
Unaudited Actuals

September 12, 2017

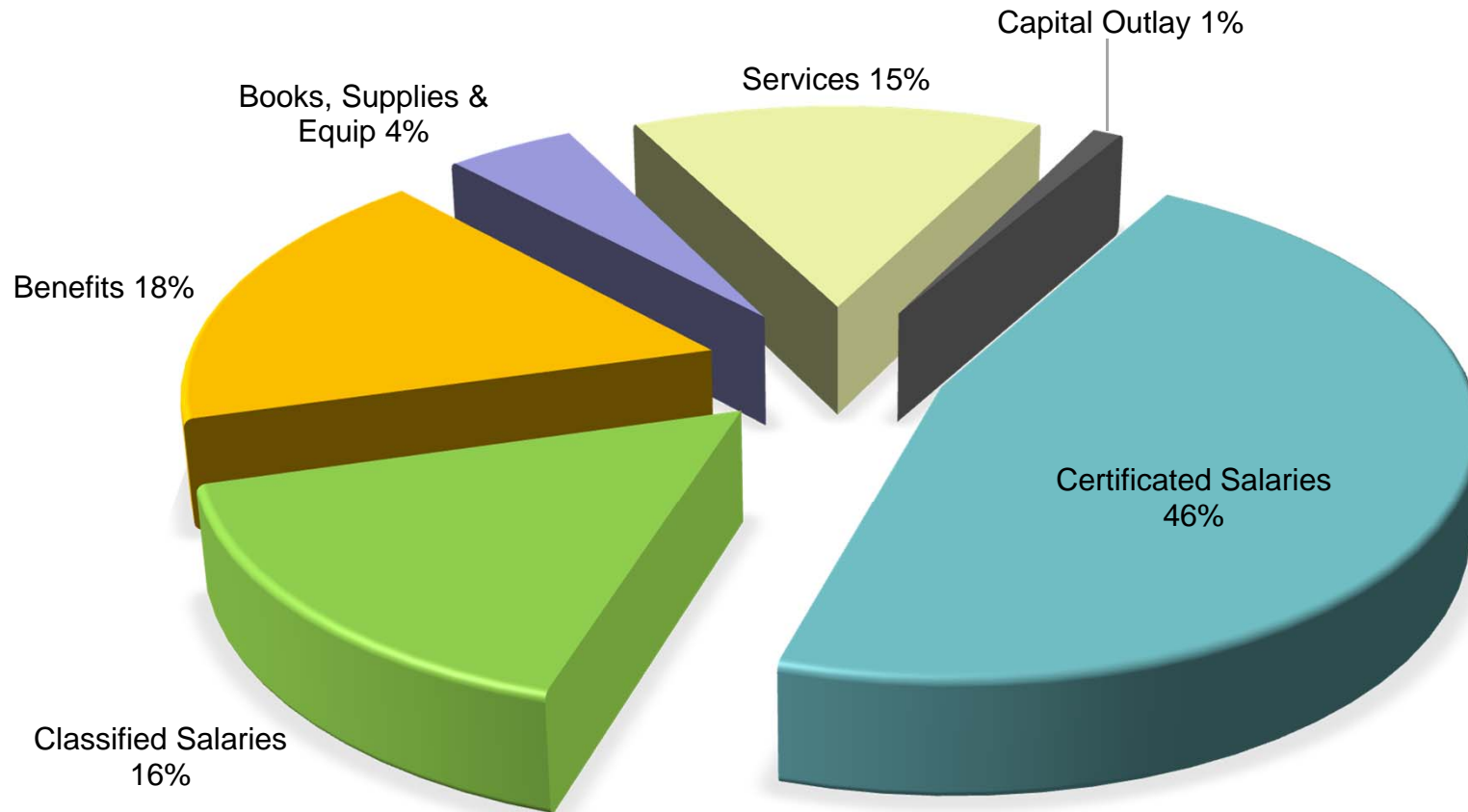
2016-2017 Unaudited Actuals Agenda

- Background
- General Fund
- Historical Comparison
- Other Funds

2016-2017 Unaudited Actuals General Fund – Revenue

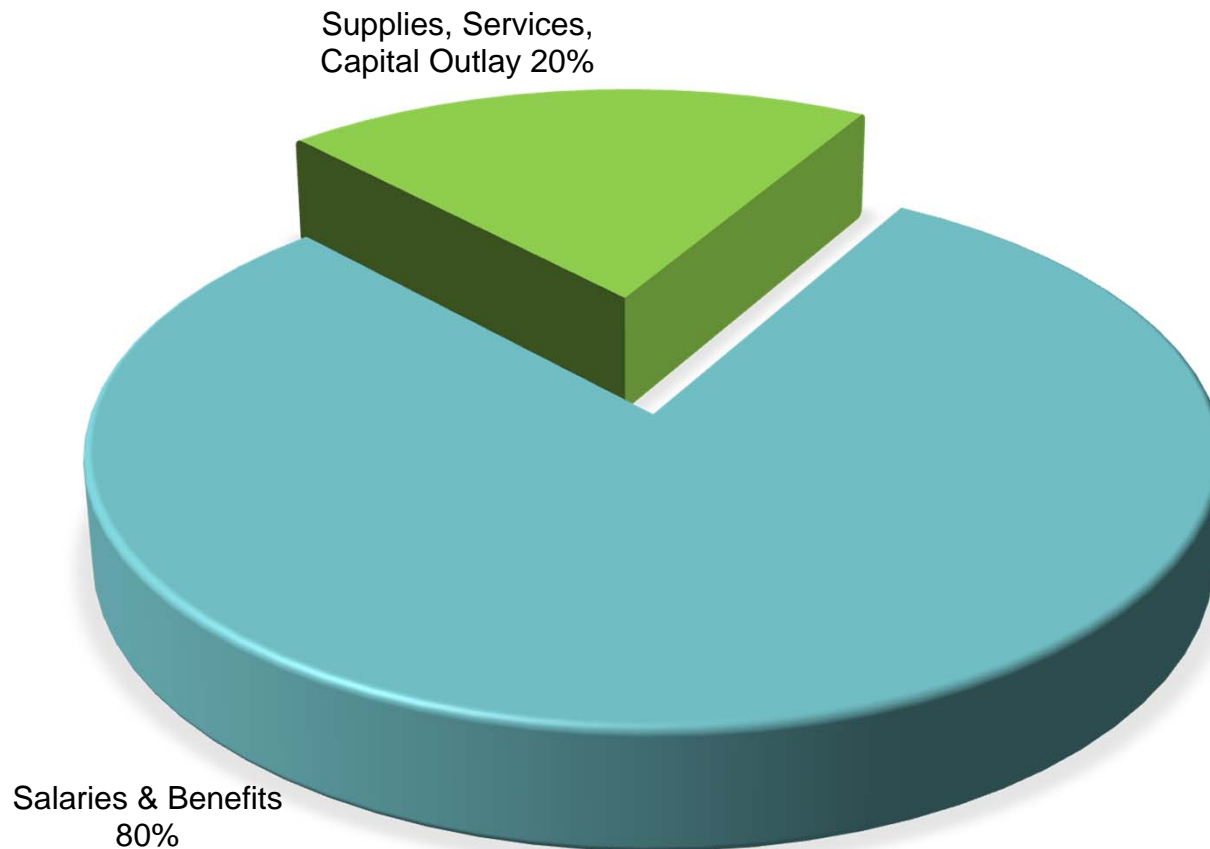


2016-2017 Unaudited Actuals General Fund – Expenditures*



*Transfers of cost not included in expenditures

2016-2017 Unaudited Actuals General Fund – Expenditures*



*Transfers of cost not included in expenditures

2016-2017 Unaudited Actuals

General Fund

	Unrestricted		Restricted		Total General Fund
	Totally Unrestricted	LCFF Supplemental Grant	Restricted without Parcel Tax	Parcel Tax	
REVENUES					
LCFF Revenue	\$ 70,482,194	\$ 4,779,313	\$ 558,093	\$ -	\$ 75,819,600
Federal	\$ 13,414	\$ -	\$ 3,521,899	\$ -	\$ 3,535,313
Other State	\$ 3,690,457	\$ -	\$ 5,445,864	\$ -	\$ 9,136,321
Other Local	\$ 1,686,510	\$ -	\$ 5,623,638	\$ -	\$ 7,310,148
Parcel Tax	\$ -	\$ -	\$ -	\$ 12,205,084	\$ 12,205,084
Revenues	\$ 75,872,575	\$ 4,779,313	\$ 15,149,494	\$ 12,205,084	\$ 108,006,467
EXPENDITURES					
Salaries & Benefits	\$ 47,821,378	\$ 3,669,567	\$ 22,887,967	\$ 11,321,954	\$ 85,700,865
Books/Supplies & Outlay	\$ 3,548,231	\$ 115,973	\$ 2,004,655	\$ 412,323	\$ 6,081,182
Services & Op. Expenses	\$ 8,806,686	\$ 714,225	\$ 6,124,118	\$ 115,705	\$ 15,760,733
Other Outgo & Transfers	\$ (1,664,504)		\$ 1,654,661	\$ 361,531	\$ 351,688
Expenditures	\$ 58,511,791	\$ 4,499,765	\$ 32,671,400	\$ 12,211,513	\$ 107,894,469
Other Sources (Uses)	\$ (18,354,281)		\$ 18,353,783		\$ (498)
Net Inc. (Dec) in Fund Bal.	\$ (993,497)	\$ 279,548	\$ 831,877	\$ (6,429)	\$ 111,500
Beginning Balance	\$ 13,992,692	\$ 555,301	\$ 3,311,660	\$ 41,754	\$ 17,901,407
Ending Balance	\$ 12,999,195	\$ 834,849	\$ 4,143,538	\$ 35,325	\$ 18,012,907
Components of Ending Fund Balance or Legally Restricted	\$ 2,342,927	\$ 834,849	\$ 4,143,538	\$ 35,325	\$ 7,356,639
Unassigned/ Unappropriated Ending Fund Balance	\$ 10,656,268	\$ 0	\$ (0)	\$ (0)	\$ 10,656,268

2016-2017 Unaudited Actuals

General Fund - Components of Ending Fund Balance

	LCFF				
	Unrestricted	Supplemental	Restricted	Parcel Tax	Combined
Ending Fund Balance	\$ 12,999,195	\$ 834,849	\$ 4,143,538	\$ 35,325	\$ 18,012,907
Revolving Cash	\$ 50,000				\$ 50,000
Purchase Orders carried over to FY 2017-18	\$ 293,297				\$ 293,297
MAA Set Aside	\$ 213,506				\$ 213,506
AP Exam Reimbursement	\$ 25,648				\$ 25,648
Textbook Adoptions*	\$ 1,619,892				\$ 1,619,892
Chrome Book Replacement	\$ 104,800				\$ 104,800
Innovative Programs at Title I Schools**		\$ 834,849			\$ 834,849
JROTC	\$ 35,784				\$ 35,784
Legally Restricted			\$ 4,143,538		\$ 4,143,538
Technology Carryover				\$ 35,325	\$ 35,325
Total Designations	\$ 2,342,927	\$ 834,849	\$ 4,143,538	\$ 35,325	\$ 7,356,639
Undesignated Ending Fund Balance	\$ 10,656,268	\$ -	\$ (0)	\$ -	\$ 10,656,268

*\$1.1M of the \$1.6M set aside has been spent since July 1, 2017

**Assures funding for Ruby Bridges & Paden's Innovative program for the next 5 years

2016-2017 Unaudited Actuals

Historical Data, General Fund – By Object

	2012-13	2013-14*	2014-15	2015-16	2016-17	Percentage Increase Over Last 5 Years
Revenues	\$ 85,497,268	\$ 91,113,199	\$ 97,560,222	\$ 110,174,278	\$ 108,006,467	26%
Expenditures						
Salaries & Benefits	\$ 69,650,614	\$ 72,428,265	\$ 77,045,539	\$ 84,013,471	\$ 85,700,865	23%
Books & Supplies	\$ 3,146,239	\$ 4,403,879	\$ 3,096,349	\$ 3,933,931	\$ 4,891,190	55%
Services	\$ 12,760,257	\$ 12,318,220	\$ 13,683,121	\$ 14,760,242	\$ 15,760,733	24%
Capital & Other	\$ 1,631,643	\$ 3,361,914	\$ 1,875,451	\$ 4,126,189	\$ 1,541,680	-6%
Total	\$ 87,188,753	\$ 92,512,278	\$ 95,700,460	\$ 106,833,833	\$ 107,894,468	24%
Contribution to Special Education	\$ 9,010,719	\$ 12,312,374	\$ 12,593,111	\$ 15,472,237	\$ 17,308,122	92%
STRS/PERS	2,794,861	2,975,746	3,646,308	4,246,483	4,861,479	74%
Enrollment	9,295	9,422	9,499	9,454	9,481	2%
ADA	8,974	9,094	9,091	9,079	9,082	1%

* Transition to LCFF

2016-2017 Unaudited Actuals

Description of SACS Functions used on Slide 10

Function	Description
Instruction	Teachers, Paraprofessionals
Instruction Related	School Administration, Instructional Staff Development, Teaching & Learning Department
Pupil Services	Counselors, Psychologists, Health Services, Speech Pathology, Transportation, Student Services Department
Ancillary Services	After School Programs, School-Sponsored Athletics
Community Services	Parent Outreach under ESSA, School Smarts, Document Translation
General Administration	Superintendent, Public Information, Legal, Insurance, Audit, Fiscal Services, Human Resources, Information Tech.
Plant Services	Maintenance, Custodial, Utilities, Grounds Maintenance, MOF Department
Other Outgo	Debt Service, Interfund Transfers, Transfers between Agencies

Note: Above descriptions refer to SACS (Standardized Account Code Structure) functions that are used by all public school districts to define expenditures by operational area

2016-2017 Unaudited Actuals

Historical Data, General Fund – By Function

	2012-13	2013-14*	2014-15	2015-16	2016-17	Percentage Increase Over Last 5 Years
Revenues	\$ 85,497,268	\$ 91,113,199	\$ 97,560,222	\$ 110,174,278	\$ 108,006,467	26%
Expenditures						
Instruction	\$ 53,090,682	\$ 55,036,702	\$ 58,915,501	\$ 66,049,935	\$ 69,173,611	30%
Instruction Related	\$ 10,475,690	\$ 11,685,056	\$ 10,479,709	\$ 10,812,596	\$ 10,801,600	3%
Pupil Services	\$ 4,700,679	\$ 5,137,853	\$ 5,808,404	\$ 7,525,019	\$ 7,925,362	69%
Ancillary Services	\$ 1,709,613	\$ 1,934,070	\$ 1,315,133	\$ 1,589,403	\$ 1,808,557	6%
Community Services	\$ 73,783	\$ 78,629	\$ 108,075	\$ 143,859	\$ 130,882	77%
General Administration	\$ 6,347,183	\$ 6,363,164	\$ 7,601,625	\$ 6,609,414	\$ 6,586,861	4%
Plant Services	\$ 10,319,721	\$ 11,816,078	\$ 10,878,789	\$ 13,516,392	\$ 10,872,644	5%
Other Outgo	\$ 471,402	\$ 460,726	\$ 593,224	\$ 587,215	\$ 594,951	26%
	\$ 87,188,753	\$ 92,512,278	\$ 95,700,460	\$ 106,833,833	\$ 107,894,468	24%
Contribution to Special Education	\$ 9,010,719	\$ 12,312,374	\$ 12,593,111	\$ 15,472,237	\$ 17,308,122	92%
STRS/PERS	2,794,861	2,975,746	3,646,308	4,246,483	4,861,479	74%
Enrollment	9,295	9,422	9,499	9,454	9,481	2%
ADA	8,974	9,094	9,091	9,079	9,082	1%

* Transition to LCFF

2016-2017 Unaudited Actuals

Funds 11, 12, 13 & 17

	Adult Education Fund 11	Child Development Fund 12	Child Nutrition Fund 13	Special Reserve Fund 17
REVENUES				
Federal	\$ 313,612	\$ 287,967	\$ 1,846,618	
State	\$ 863,425	\$ 1,182,703	\$ 91,892	
Local	\$ 72,380	\$ 465,225	\$ 1,085,489	\$ 57,207
Revenues	\$ 1,249,417	\$ 1,935,895	\$ 3,024,000	\$ 57,207
EXPENDITURES				
Salaries & Benefits	\$ 924,481	\$ 1,585,467	\$ 1,566,628	
Supplies	\$ 36,303	\$ 36,295	\$ 1,101,240	
Services & Operating Expenses	\$ 27,280	\$ 3,910	\$ 28,258	
Capital Outlay	\$ -	\$ 75,472	\$ 25,923	
Other Outgo & Transfers	\$ 10,722	\$ 99,893	\$ 132,649	0
Expenditures	\$ 998,786	\$ 1,801,036	\$ 2,854,699	\$ -
Other Sources (Uses)	\$ -	\$ -		
Net Inc/Dec in Fund Balance	\$ 250,631	\$ 134,859	\$ 169,301	\$ 57,207
Beginning Balance	\$ 141,515	\$ 104,799	\$ 628,565	\$ 8,055,174
Ending Balance	\$ 392,145	\$ 239,658	\$ 797,866	\$ 8,112,381
Restrictions/Commitments/Assignments				
Legally Restricted Ending Fund Balance	\$ 392,145	\$ 239,658	\$ 797,866	\$ 8,112,381
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -

2016-2017 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
REVENUES				
LCFF Sources (Transfer from Fund 1)	\$ 500,000			
State				
Local	\$ 3,974	\$ 525,585	\$ 1,547,385	\$ 338,079
Revenues	\$ 503,974	\$ 525,585	\$ 1,547,385	\$ 338,079
EXPENDITURES				
Salaries & Benefits	\$ -	\$ 239,386	\$ -	\$ 115,319
Supplies	\$ -	\$ -	\$ -	\$ -
Services & Operating Exp.	\$ -	\$ 78,517	\$ 70,675	\$ 567,597
Capital Outlay	\$ 519,895	\$ 18,734,370	\$ -	\$ -
Other Outgo & Transfers	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 519,895	\$ 19,052,274	\$ 70,675	\$ 682,916
Other Sources (Uses)				
Net Inc/Dec in Fund Balance	\$ (15,921)	\$ (18,526,689)	\$ 1,476,710	\$ (344,838)
Beginning Balance	\$ 1,386,099	\$ 83,353,509	\$ 4,277,363	\$ 1,262,385
Ending Balance	\$ 1,370,177	\$ 64,826,820	\$ 5,754,073	\$ 917,547
Restrictions/Commitments/Assignments				
Facilities Related Projects	\$ 1,370,177	\$ 64,826,820	\$ 5,754,073	\$ 917,547
COP Loan Repayment				
District Office Rental Reserve				
Reserve for Economic Uncertainties				
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -

2016-2017 Unaudited Actuals

Upcoming Fiscal Presentations

- 1st Interim Budget Update for 2017-18: December 2017
- Auditor's Report for 2016-17: January 2018
- 2nd Interim Budget Update for 2017-18: March 2018

2016-2017 Unaudited Actuals

Acronyms

AB	Assembly Bill	FAPE	Free and Appropriate Public Education FCMAT
ACA	Affordable Care Act	FCMAT	Fiscal Crisis & Management Assistance Team
ADA	Average Daily Attendance	FERPA	Family Educational Rights and Privacy Act
AP	Advanced Placement	FRPM	Free and Reduced-Price Meals
API	Academic Performance Index	FTE	Full-Time Equivalent
AYP	Adequate Yearly Progress	GAAP	Generally Accepted Accounting Principles
BTSA	Beginning Teacher Support and Assessment	GASB	Governmental Accounting Standards Board
CAASPP	California Assessment of Student Performance and Progress	IEP	Individualized Education Program
CALPADS	California Longitudinal Pupil Achievement Data System	LAO	Legislative Analyst's Office
CalPERS	California Public Employees Retirement System	LCAP	Local Control and Accountability Plan
CalSTRS	California State Teachers Retirement System	LCFF	Local Control Funding Formula
CALTIDES	California Longitudinal Teacher Integrated Data Education System	LEA	Local Educational Agency
CARS	Consolidated Application and Reporting System	LRE	Least Restrictive Environment
CASEMIS	California Special Education Management Information System	MAA	Medi-Cal Administrative Activities
CBA	Collective Bargaining Agreement	MOU	Memorandum of Understanding
CBEDS	California Basic Educational Data System	MTSS	Multi-Tiered Systems of Support
CCSS	Common Core State Standards	MYP	Multiyear Projection
CDE	California Department of Education	OPEB	Other Postemployment Benefits
CELDT	California English Language Development Test	OPSC	Office of Public School Construction
CNIPS	Child Nutrition Information Payment System	P-1	First Principal (Apportionment)
COE	County Office of Education	P-2	Second Principal (Apportionment)
COLA	Cost-of-Living Adjustment	PAR	Peer Assistance and Review
COP	Certificate of Participation	PEPRA	Public Employees Pension Reform Act
CPI	Consumer Price Index	PI	Program Improvement
CTE	Career Technical Education	PTA	Parent Teachers Association
DOF	Department of Finance	RDA	Redevelopment Agency
DSA	Division of the State Architect	SACS	Standardized Account Code Structure
EC	Education Code	SBE	State Board of Education
EL	English Learner	SDC	Special Day Class
EPA	Education Protection Account	SELPA	Special Education Local Plan Area
ERAF	Education Revenue Augmentation Fund	SPSA	Single Plan for Student Achievement
ESL	English as a Second Language	TK	Transitional Kindergarten
ESSA	Every Student Succeeds Act	TRANS	Tax and Revenue Anticipation Notes
ESY	Extended School Year	UPP	Unduplicated Pupil Percentage