

FY 2017-2018

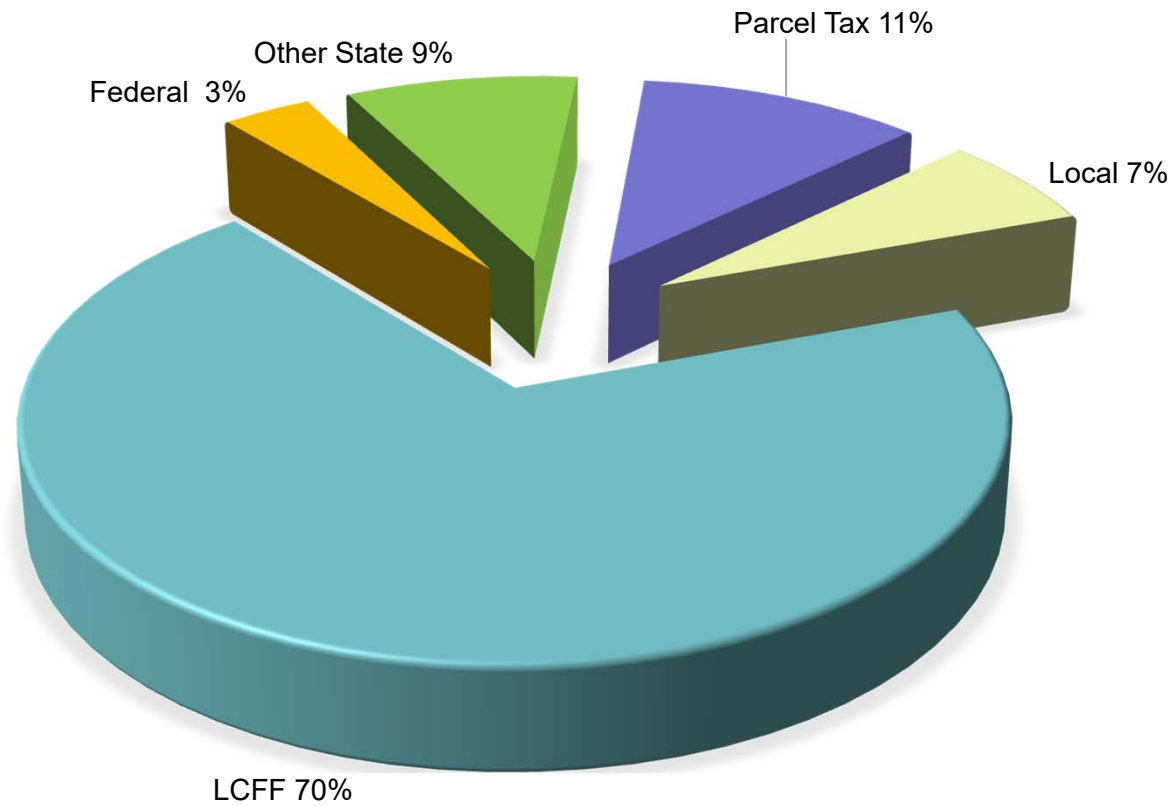
Unaudited Actuals

September 13, 2018

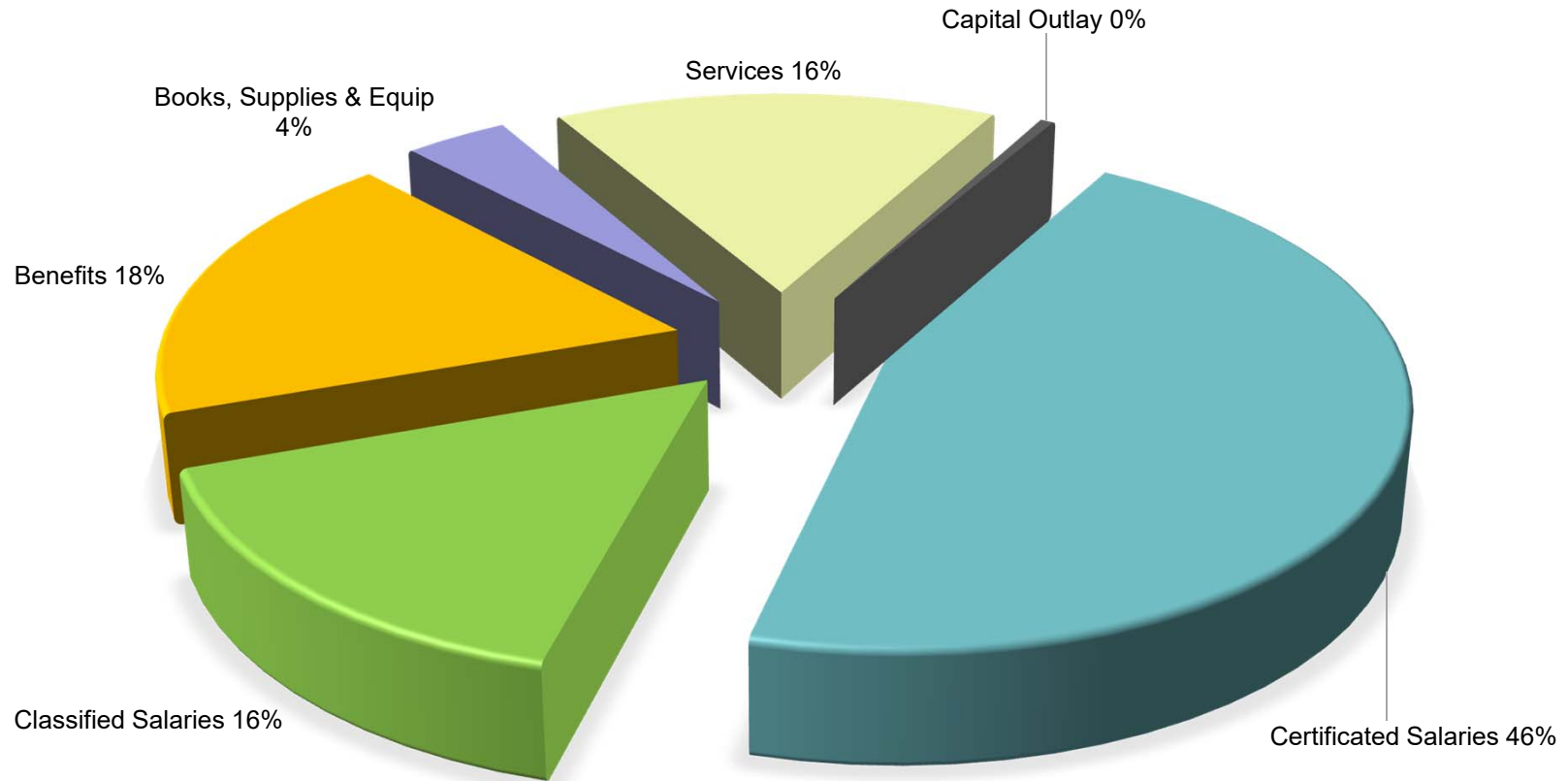
2017-2018 Unaudited Actuals Agenda

- Background
- General Fund
- Historical Comparison
- Other Funds

2017-2018 Unaudited Actuals General Fund – Revenue

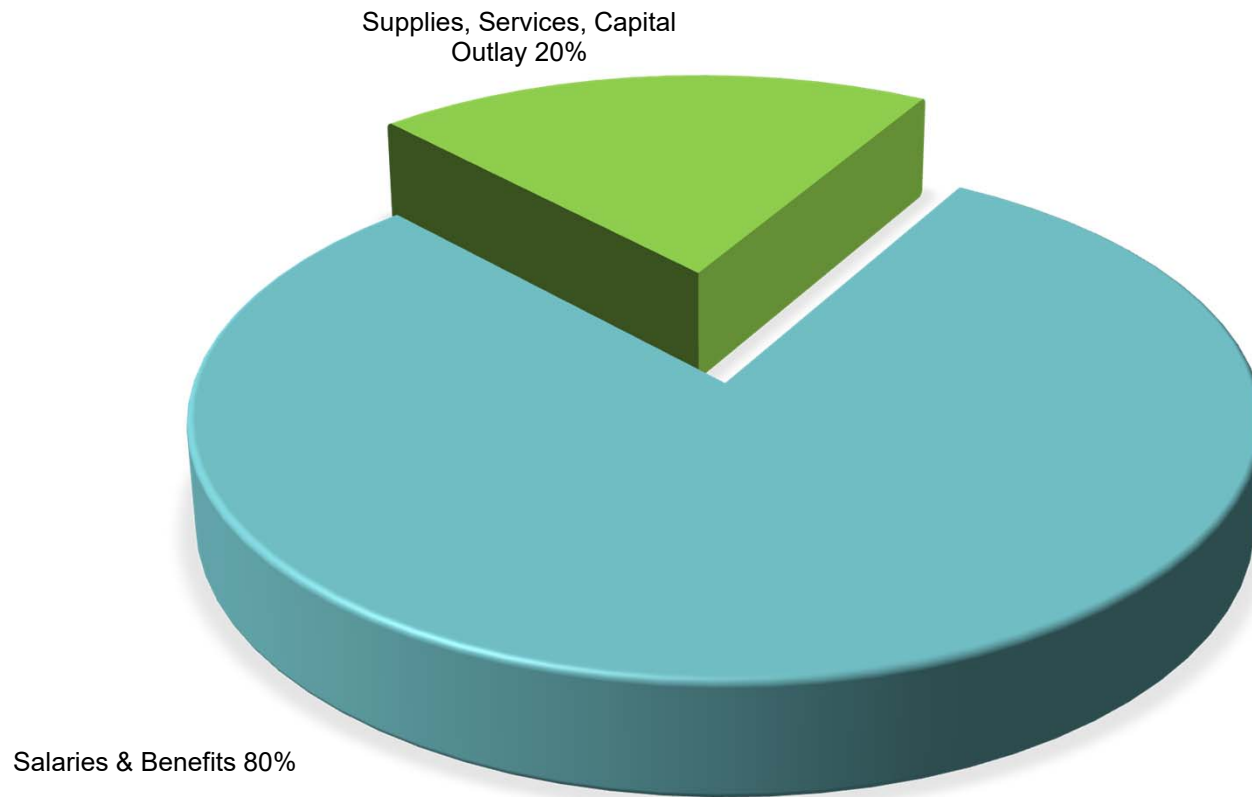


2017-2018 Unaudited Actuals General Fund – Expenditures*



*Transfers of cost not included in expenditures

2017-2018 Unaudited Actuals General Fund – Expenditures*



*Transfers of cost not included in expenditures

2017-2018 Unaudited Actuals

General Fund Budget Presented on June 13, 2017 for Public Hearing

	Unrestricted		Restricted		Total General Fund
	Totally Unrestricted	LCFF Supplemental Grant	Restricted without Parcel Tax	Parcel Tax	
REVENUES					
LCFF Revenue	\$ 71,893,269	\$ 4,939,309	\$ 571,371	\$ -	\$ 77,403,949
Federal	\$ -	\$ -	\$ 3,630,328	\$ -	\$ 3,630,328
Other State	\$ 1,701,238	\$ -	\$ 6,183,254	\$ -	\$ 7,884,492
Other Local	\$ 1,584,865	\$ -	\$ 4,439,448	\$ -	\$ 6,024,313
Parcel Tax	\$ -	\$ -	\$ -	\$ 12,147,522	\$ 12,147,522
Revenues	\$ 75,179,372	\$ 4,939,309	\$ 14,824,401	\$ 12,147,522	\$ 107,090,604
EXPENDITURES					
Salaries & Benefits	\$ 50,015,917	\$ 4,052,898	\$ 24,992,378	\$ 11,352,368	\$ 90,413,561
Books/Supplies & Outlay	\$ 1,730,023	\$ 102,248	\$ 2,385,068	\$ 380,026	\$ 4,597,365
Services & Op. Expenses	\$ 8,745,593	\$ 784,163	\$ 5,785,934	\$ 55,000	\$ 15,370,690
Other Outgo & Transfers	\$ (1,610,015)	\$ -	\$ 1,559,281	\$ 360,128	\$ 309,394
Expenditures	\$ 58,881,518	\$ 4,939,309	\$ 34,722,661	\$ 12,147,522	\$ 110,691,010
Other Sources (Uses)	\$ (19,821,870)	\$ -	\$ 19,821,870	\$ -	\$ -
Net Inc. (Dec) in Fund Bal.	\$ (3,524,016)	\$ -	\$ (76,390)	\$ -	\$ (3,600,406)
Beginning Balance	\$ 10,580,142	\$ -	\$ 1,283,056	\$ -	\$ 11,863,197
Ending Balance	\$ 7,056,126	\$ -	\$ 1,206,666	\$ -	\$ 8,262,791

2017-2018 Unaudited Actuals

General Fund – Actual Expenditures

	Unrestricted		Restricted		Total General Fund
	Totally Unrestricted	LCFF Supplemental Grant	Restricted without Parcel Tax	Parcel Tax	
REVENUES					
LCFF Revenue	\$ 71,899,135	\$ 4,972,961	\$ 620,680		\$ 77,492,776
Federal	\$ 4,714	\$ -	\$ 3,938,209		\$ 3,942,924
Other State	\$ 3,206,076	\$ -	\$ 7,021,033		\$ 10,227,109
Other Local	\$ 1,885,704	\$ -	\$ 5,592,069		\$ 7,477,773
Parcel Tax		\$ -		\$ 12,506,641	\$ 12,506,641
Revenues	\$ 76,995,629	\$ 4,972,961	\$ 17,171,991	\$ 12,506,641	\$ 111,647,222
EXPENDITURES					
Salaries & Benefits	\$ 48,645,279	\$ 3,998,291	\$ 23,110,294	\$ 11,671,838	\$ 87,425,702
Books/Supplies & Outlay	\$ 2,508,294	\$ 114,764	\$ 1,672,241	\$ 386,762	\$ 4,682,061
Services & Op. Expenses	\$ 8,700,190	\$ 633,348	\$ 8,367,387	\$ 77,586	\$ 17,778,512
Other Outgo & Transfers	\$ (1,468,098)		\$ 1,445,773	\$ 371,128	\$ 348,803
Expenditures	\$ 58,385,665	\$ 4,746,403	\$ 34,595,695	\$ 12,507,313	\$ 110,235,077
Other Sources (Uses)	\$ (20,153,865)		\$ 19,845,915		\$ (307,950)
Net Inc. (Dec) in Fund Bal.	\$ (1,543,901)	\$ 226,558	\$ 2,422,210	\$ (673)	\$ 1,104,194
Beginning Balance	\$ 12,999,195	\$ 834,849	\$ 4,143,538	\$ 35,325	\$ 18,012,907
Ending Balance	\$ 11,455,294	\$ 1,061,407	\$ 6,565,748	\$ 34,652	\$ 19,117,102
Components of Ending Fund Balance or Legally Restricted	\$ 1,877,202	\$ 1,061,407	\$ 6,565,748	\$ 34,652	\$ 9,539,009
Unassigned/ Unappropriated Ending Fund Balance	\$ 9,578,092	\$ 0	\$ 0	\$ 0	\$ 9,578,092

2017-2018 Unaudited Actuals

General Fund - Components of Ending Fund Balance

	Unrestricted	LCFF Supplemental	Restricted	Parcel Tax	Combined
Ending Fund Balance	\$ 11,455,294	\$ 1,061,407	\$ 6,565,748	\$ 34,652	\$ 19,117,101
Revolving Cash	\$ 50,000				\$ 50,000
Purchase Orders carried over to FY 2018-19	\$ 1,494,906				\$ 1,494,906
LCFF Supplemental Carryover		\$ 1,061,407			\$ 1,061,407
AP Exam Reimbursement	\$ 4,544				\$ 4,544
Lottery	\$ 219,296				\$ 219,296
JROTC	\$ 108,456				\$ 108,456
Legally Restricted			\$ 6,565,748		\$ 6,565,748
Technology Carryover				\$ 34,652	\$ 34,652
Total Designations	\$ 1,877,202	\$ 1,061,407	\$ 6,565,748	\$ 34,652	\$ 9,539,009
Unassigned/Unappropriated Ending Fund Balance	\$ 9,578,092	\$ -	\$ -	\$ -	\$ 9,578,092

2017-2018 Unaudited Actuals Historical Data, General Fund – By Object

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	Percentage Increase Over Last 5 Years	2018-19 Budget
Revenues	\$ 91,113,199	\$ 97,560,222	\$ 110,174,278	\$ 108,006,467	\$ 111,647,221	23%	\$ 114,587,230
Net Impact of Adjustments Presented to the Board Of Education on 8/28/18							\$ (868,375)
Net Total Revenue	\$ 91,113,199	\$ 97,560,222	\$ 110,174,278	\$ 108,006,467	\$ 111,647,221	23%	\$ 113,718,855
Expenditures							
Salaries & Benefits	\$ 72,428,265	\$ 77,045,539	\$ 84,013,471	\$ 85,700,865	\$ 87,425,702	21%	\$ 88,845,561
Books & Supplies	\$ 4,403,879	\$ 3,096,349	\$ 3,933,931	\$ 4,891,190	\$ 4,156,478	-6%	\$ 3,188,756
Services	\$ 12,318,220	\$ 13,683,121	\$ 14,760,242	\$ 15,760,733	\$ 17,778,512	44%	\$ 17,012,752
Capital & Other	\$ 3,361,914	\$ 1,875,451	\$ 4,126,189	\$ 1,541,680	\$ 874,385	-74%	\$ 594,235
Net Impact of Adjustments Presented to the Board Of Education on 8/28/18							\$ 2,114,351
Net Total Expenditures	\$ 92,512,278	\$ 95,700,460	\$ 106,833,833	\$ 107,894,468	\$ 110,235,077	19%	\$ 111,755,655
Contribution to Employee Pension Systems (STRS/PERS)	\$ 5,014,291	\$ 5,790,101	\$ 6,852,251	\$ 7,937,987	\$ 8,979,752	79%	\$ 10,896,941
Enrollment	9,422	9,499	9,454	9,481	9,502	1%	9,502
ADA	9,094	9,091	9,079	9,082	9,074	0%	9,073

2017-2018 Unaudited Actuals

Description of SACS Functions used on Slide 11

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

2017-2018 Unaudited Actuals Historical Data, General Fund – By Function

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	Percentage Increase Over Last 5 Years	2018-19 Budget
Revenues	\$ 91,113,199	\$ 97,560,222	\$ 110,174,278	\$ 108,006,467	\$ 111,647,221	23%	\$ 114,587,230
Net Impact of Adjustments Presented to the Board Of Education on 8/28/18							\$ (868,375)
Net Total Revenue	\$ 91,113,199	\$ 97,560,222	\$ 110,174,278	\$ 108,006,467	\$ 111,647,221	23%	\$ 113,718,855
Expenditures							
Instruction	\$ 55,036,702	\$ 58,915,501	\$ 66,049,935	\$ 69,173,611	\$ 72,035,687	31%	\$ 70,043,255
Instruction Related	\$ 11,685,056	\$ 10,479,709	\$ 10,812,596	\$ 10,801,600	\$ 11,289,297	-3%	\$ 11,277,924
Pupil Services	\$ 5,137,853	\$ 5,808,404	\$ 7,525,019	\$ 7,925,362	\$ 7,093,572	38%	\$ 7,990,387
Ancillary Services	\$ 1,934,070	\$ 1,315,133	\$ 1,589,403	\$ 1,808,557	\$ 1,718,420	-11%	\$ 1,678,753
Community Services	\$ 78,629	\$ 108,075	\$ 143,859	\$ 130,882	\$ 103,717	32%	\$ 131,128
General Administration	\$ 6,363,164	\$ 7,601,625	\$ 6,609,414	\$ 6,586,861	\$ 7,233,255	14%	\$ 7,227,823
Plant Services	\$ 11,816,078	\$ 10,878,789	\$ 13,516,392	\$ 10,872,644	\$ 10,183,848	-14%	\$ 10,805,213
Other Outgo	\$ 460,726	\$ 593,224	\$ 587,215	\$ 594,951	\$ 577,281	25%	\$ 486,821
Net Impact of Adjustments Presented to the Board Of Education on 8/28/18							\$ 2,114,351
Net Total Expenditures	\$ 92,512,278	\$ 95,700,460	\$ 106,833,833	\$ 107,894,468	\$ 110,235,077	19%	\$ 111,755,655
Contribution to Employee Pension Systems (STRS/PERS)	\$ 5,014,291	\$ 5,790,101	\$ 6,852,251	\$ 7,937,987	\$ 8,979,752	79%	\$ 10,896,941
Enrollment	9,422	9,499	9,454	9,481	9,502	1%	9,502
ADA	9,094	9,091	9,079	9,082	9,074	0%	9,073

2017-2018 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	\$ 275,908	\$ 264,045	\$ 1,782,996	
State	\$ 789,817	\$ 1,271,400	\$ 92,481	
Local	\$ 70,137	\$ 325,417	\$ 1,086,620	\$ 90,321
Revenues	\$ 1,135,862	\$ 1,860,862	\$ 2,962,096	\$ 90,321
EXPENDITURES				
Salaries & Benefits	\$ 996,928	\$ 1,593,721	\$ 1,617,738	
Supplies	\$ 53,067	\$ 61,983	\$ 1,025,264	
Services & Operating Expenses	\$ 61,270	\$ 22,264	\$ 38,820	
Capital Outlay	\$ 10,398	\$ 30,681	\$ 12,639	
Other Outgo & Transfers	\$ -	\$ 87,694	\$ 140,784	0
Expenditures	\$ 1,121,663	\$ 1,796,343	\$ 2,835,245	\$ -
Other Sources (Uses)	\$ -	\$ -		
Net Inc/Dec in Fund Balance	\$ 14,199	\$ 64,519	\$ 126,851	\$ 90,321
Beginning Balance	\$ 392,145	\$ 239,658	\$ 797,866	\$ 8,112,381
Ending Balance	\$ 406,344	\$ 304,177	\$ 924,717	\$ 8,202,702
Restrictions/Commitments/Assignments				
Legally Restricted Ending Fund Balance	\$ 406,344	\$ 304,177	\$ 924,717	\$ 8,202,702
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -

2017-2018 Unaudited Actuals Funds 14, 21, 25 & 40 (Facilities & Building Funds)

	Deferred Maintenance Fund 14	Building Fund Fund 21	Capital Facilities Fund Fund 25	Special Reserve Capital Outlay Fund 40
REVENUES				
LCFF Sources (Transfer from Fund 1)	\$ 500,000			
State				
Local	\$ 14,239	\$ 648,208	\$ 1,172,491	\$ 1,701,500
Revenues	\$ 514,239	\$ 648,208	\$ 1,172,491	\$ 1,701,500
EXPENDITURES				
Salaries & Benefits	\$ -	\$ 423,230	\$ -	\$ 49,835
Supplies	\$ -	\$ 1,772	\$ -	\$ 685,387
Services & Operating Exp.	\$ -	\$ 291,746	\$ 60,287	\$ -
Capital Outlay	\$ 200,535	\$ 33,204,545	\$ 51,430	\$ -
Other Outgo & Transfers	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 200,535	\$ 33,921,293	\$ 111,718	\$ 735,222
Other Sources (Uses)		\$ 27,000,000		\$ 307,950
Net Inc/Dec in Fund Balance	\$ 313,704	\$ (6,273,085)	\$ 1,060,773	\$ 1,274,228
Beginning Balance	\$ 1,370,177	\$ 64,826,820	\$ 5,754,073	\$ 917,547
Ending Balance	\$ 1,683,881	\$ 58,553,735	\$ 6,814,846	\$ 2,191,775
Restrictions/Commitments/Assignments				
Facilities Related Projects	\$ 1,683,881	\$ 58,553,735	\$ 6,814,846	\$ 2,191,775
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -

2017-2018 Unaudited Actuals Upcoming Fiscal Presentations

- 1st Interim Budget Update for 2018-19: December 2018
- Auditor's Report for 2018-19: January 2019
- 2nd Interim Budget Update for 2018-19: March 2019

Acronyms

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