FY 2018-2019

Unaudited Actuals

September 10, 2019

2018-2019 Unaudited Actuals
Agenda

- Background
- General Fund
  - Variances
- Multiyear Projections
- Other Funds

2018-2019 Unaudited Actuals
Restricted vs Unrestricted

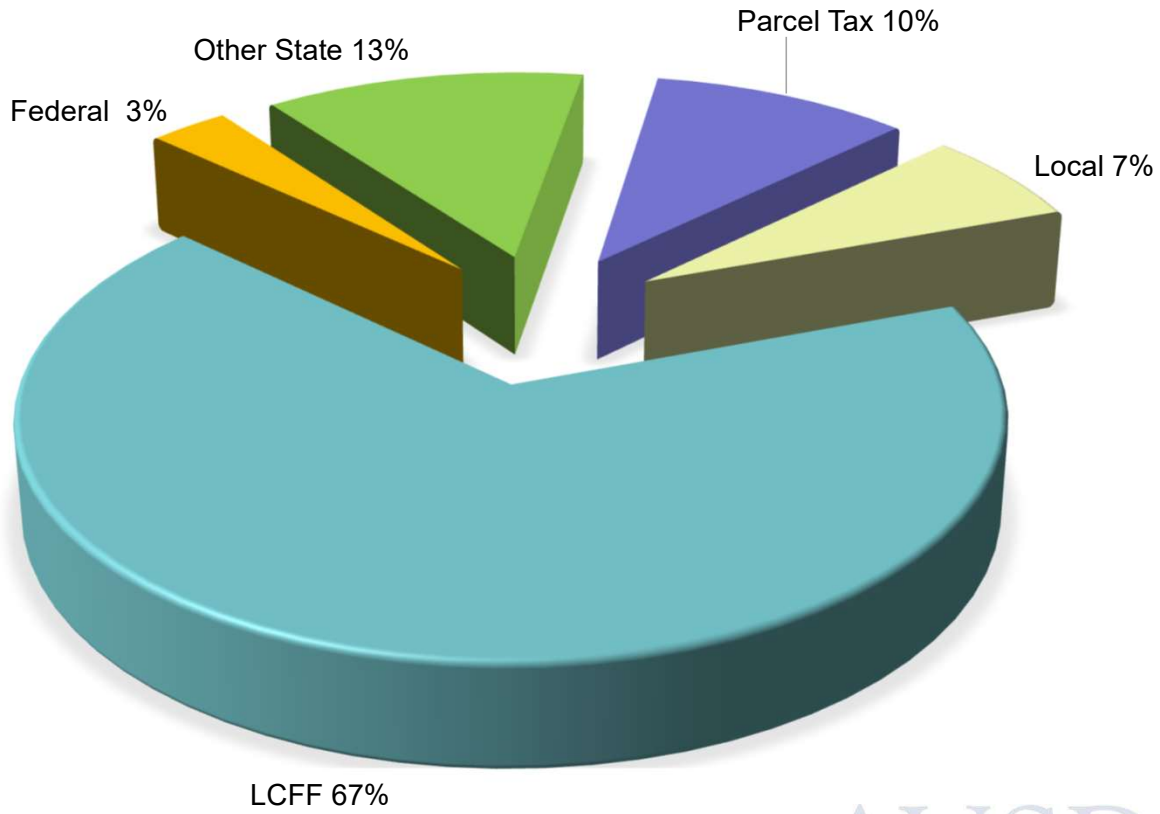
- **Unrestricted funds:** General purpose funds that may be used for any educational purpose

- **Restricted funds (also called categorical funds):** Intended for specific programs, such as Special Education, Clean Energy, Every Student Succeeds (formerly NCLB), donations, etc.

    - AUSD receives over 20 different categorical funds, each with its own rules, regulations, and spending restrictions.

- Restricted and unrestricted funds together make up the total general fund.

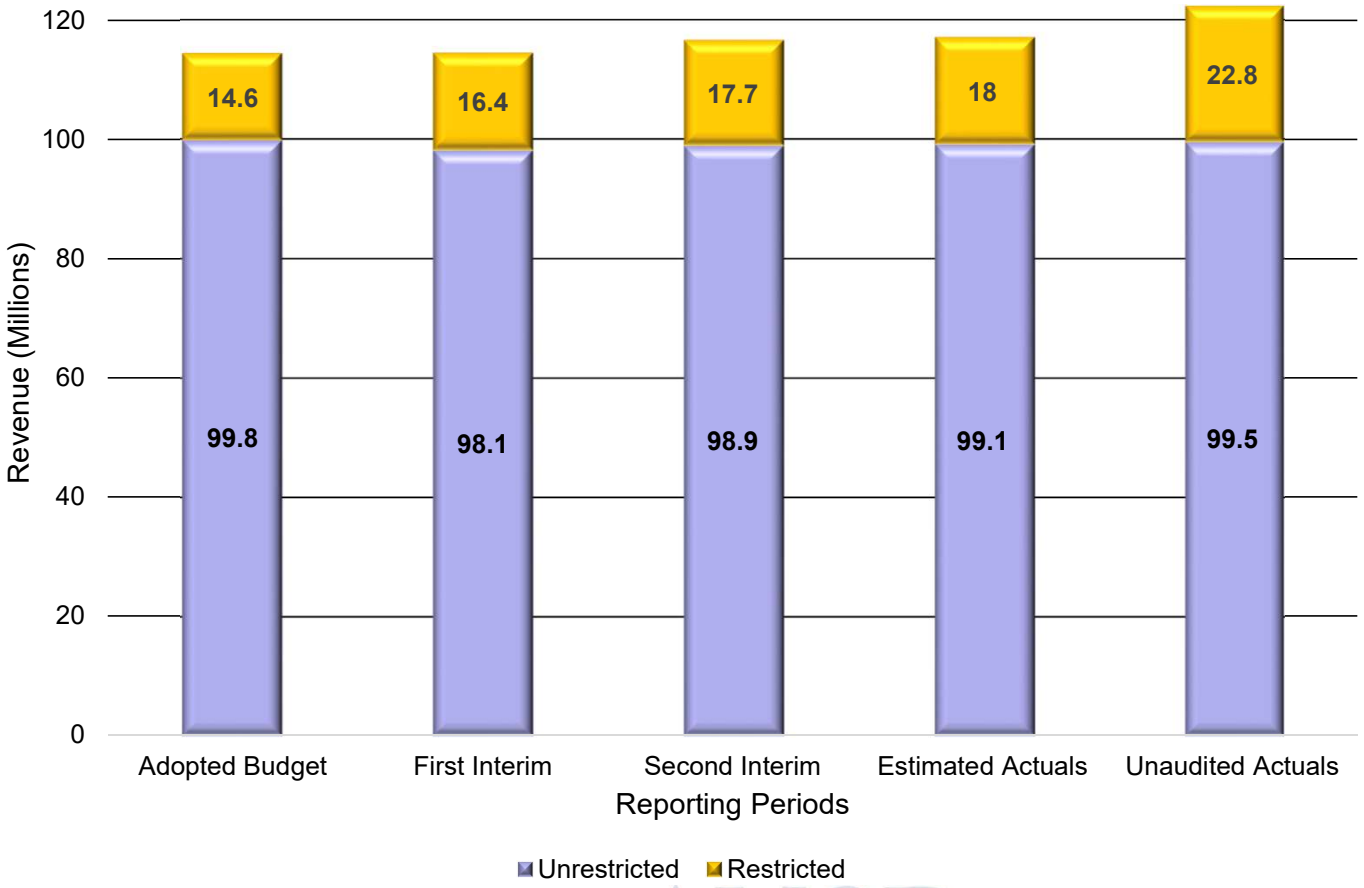
2018-2019 Unaudited Actuals
General Fund – Revenue



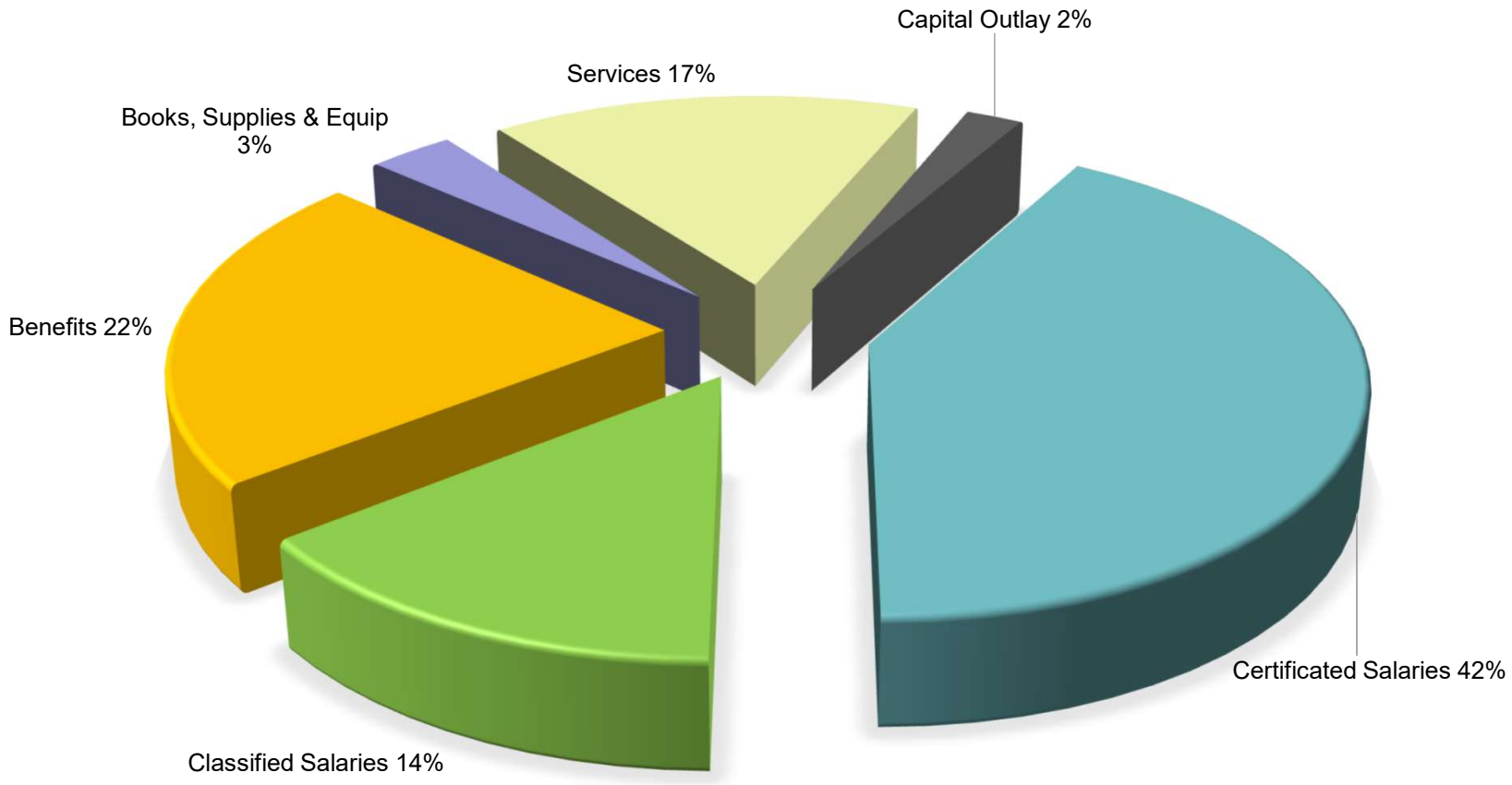
2018-2019 Unaudited Actuals
General Fund – Revenue Details

- Stable Unrestricted Revenue:
  - eRate $137K
  - MAA $129K
  - Possessory Interest $105K

- Restricted Revenue increased because:
  - One-time STRS on-behalf entry to recognize State's contribution to STRS (SB90)

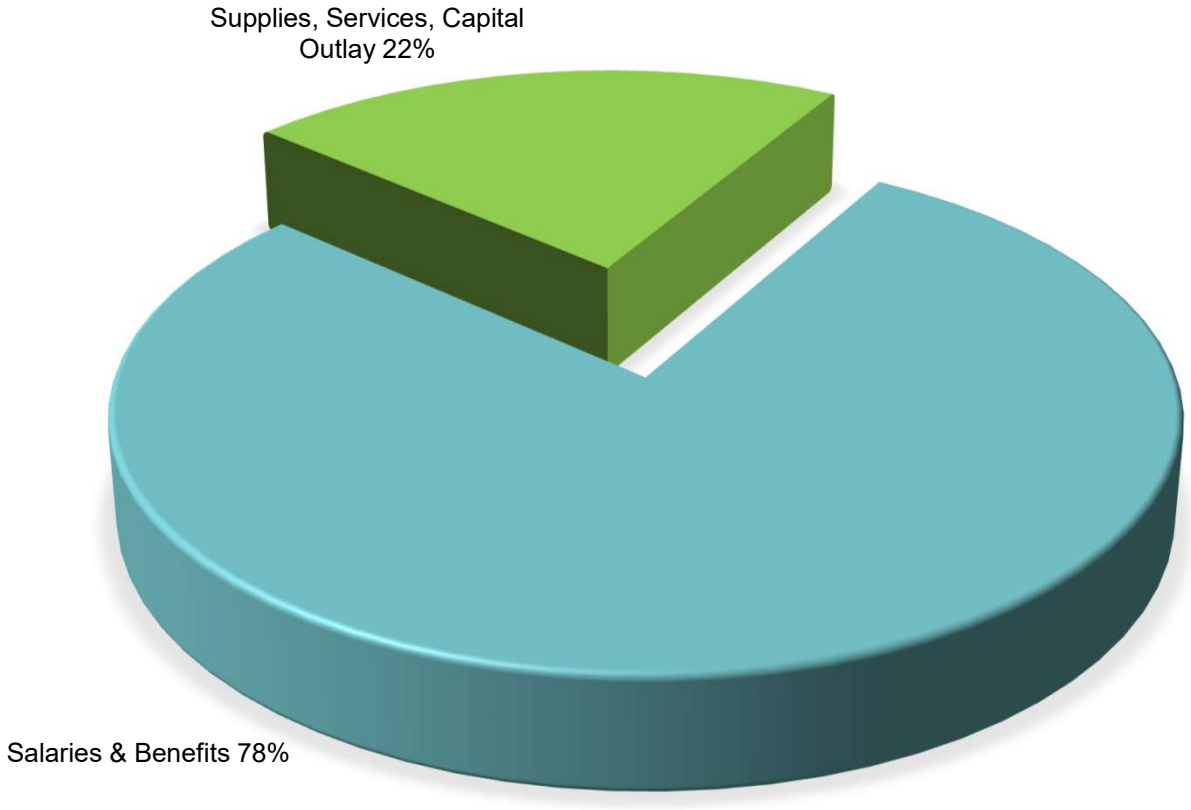


2018-2019 Unaudited Actuals
General Fund – Expenditures*



*Transfers of cost not included in expenditures

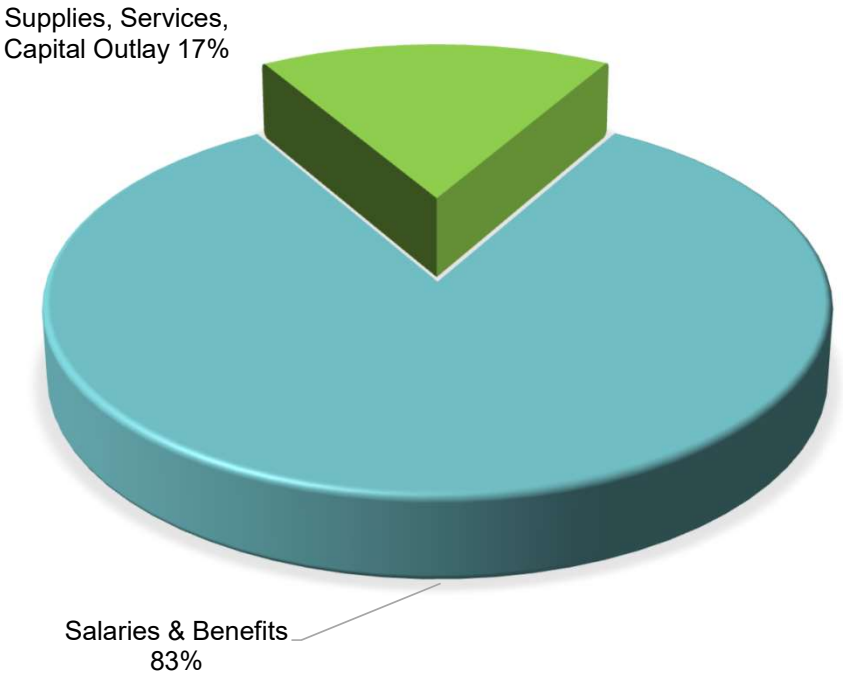
2018-2019 Unaudited Actuals
General Fund – Expenditures*



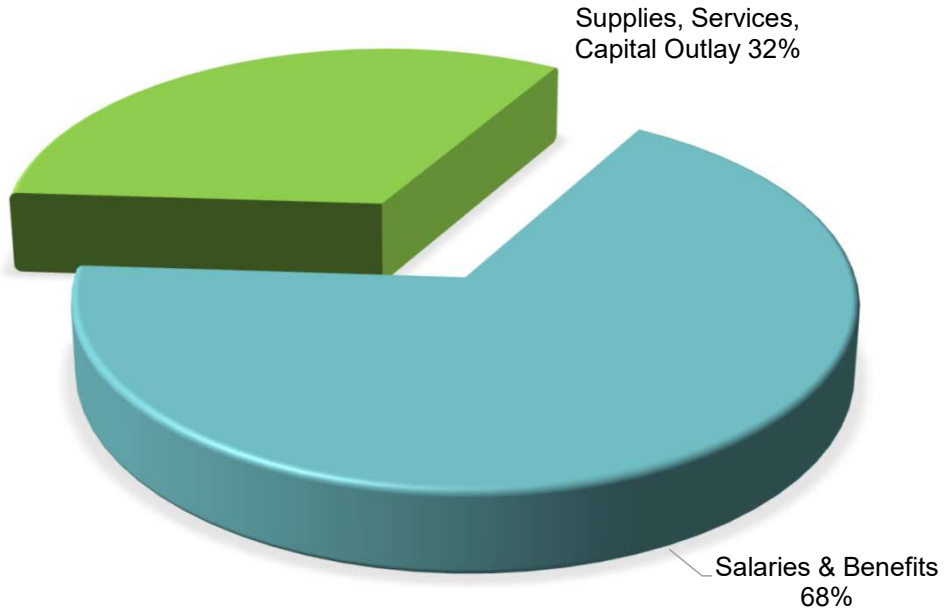
*Transfers of cost not included in expenditures

2018-2019 Unaudited Actuals
General Fund – Expenditures

UNRESTRICTED GENERAL FUND

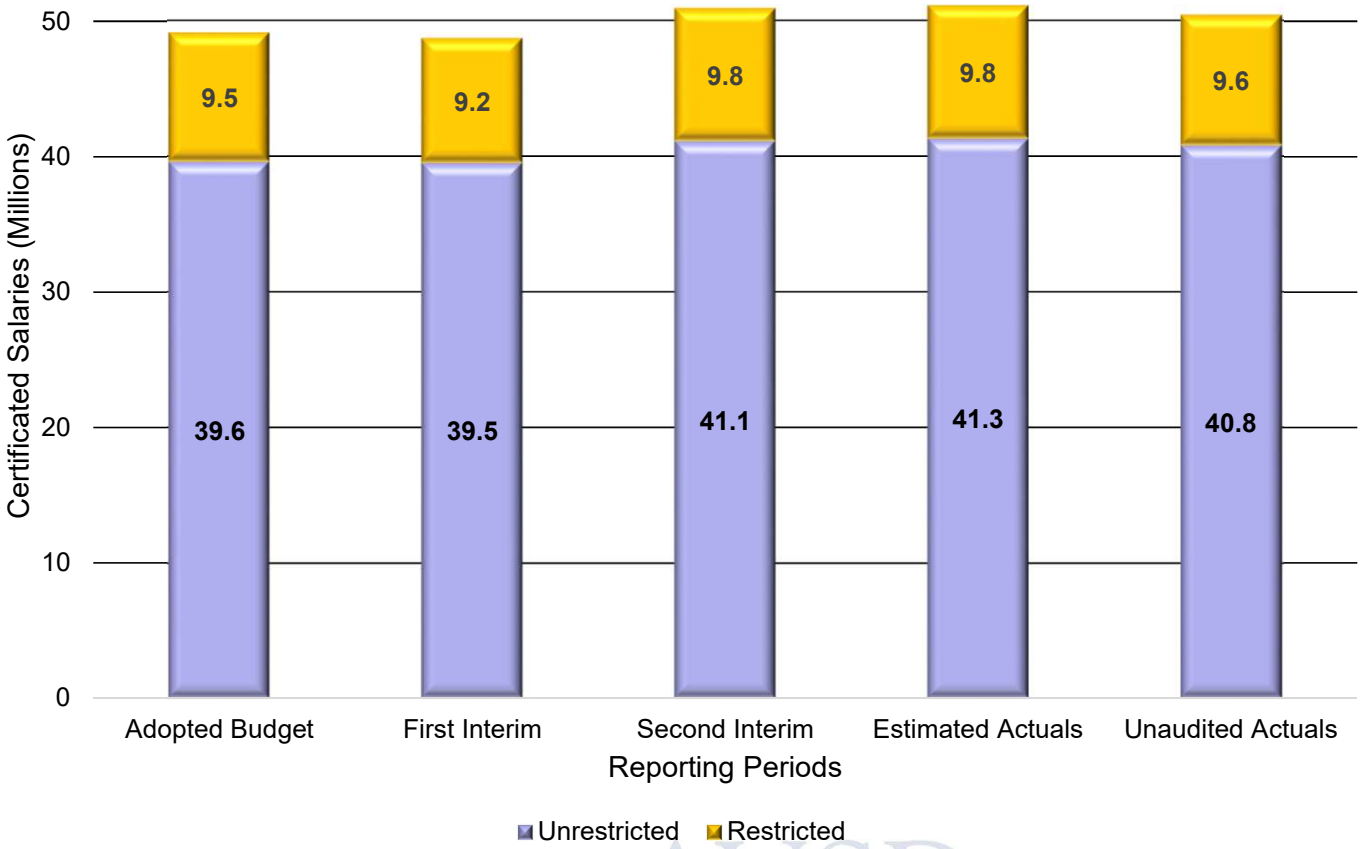


RESTRICTED GENERAL FUND



2018-2019 Unaudited Actuals
General Fund – Expenditures – Certificated Salaries

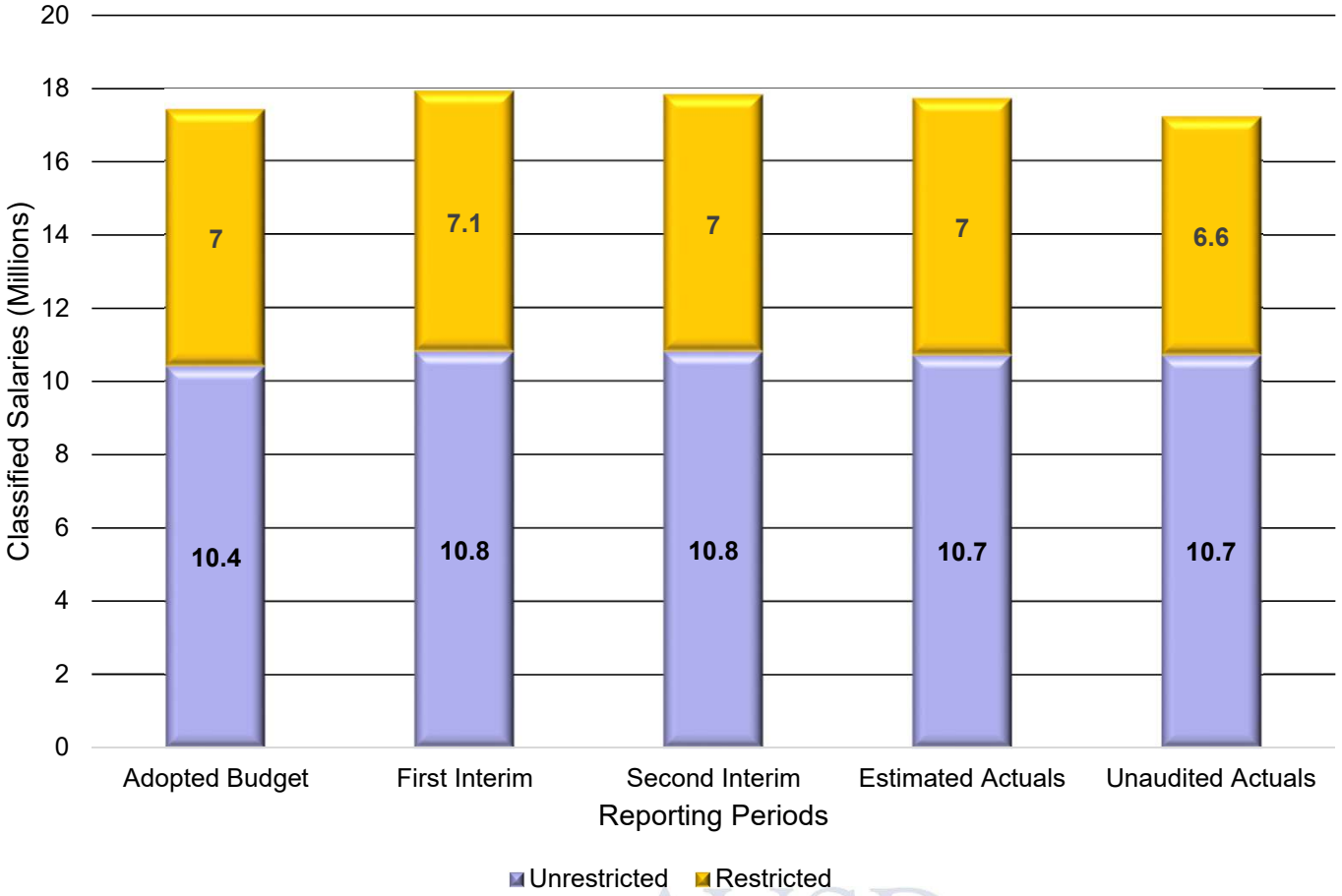
- Change from First Interim to Second due to increase in employee compensation
- Unrestricted Salaries less than projected because:
  - $250K in substitute teachers cost
  - $89K in JROTC
  - $45K in LCFF Supplemental
  - $33K in unspent athletic stipends



2018-2019 Unaudited Actuals
General Fund – Expenditures – Classified Salaries

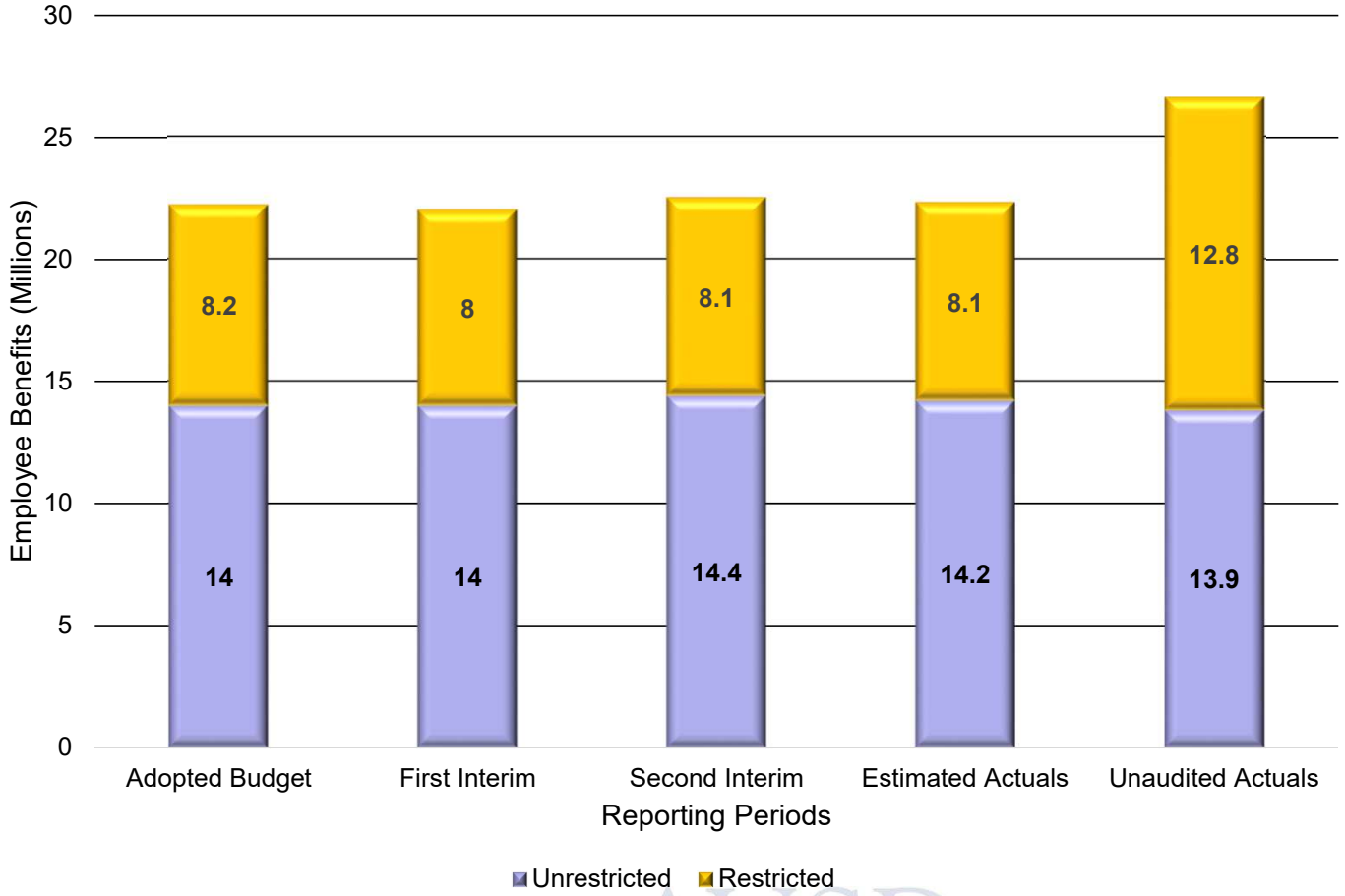
- Unrestricted Classified Salaries increased from budget adoption to First Interim to implement 4.5% compensation increase.

- Restricted Classified Salaries less than projected because:
  - $306K in Maintenance
  - $73K in Classified PD
  - $50K in Title I Parent Involvement



2018-2019 Unaudited Actuals
General Fund – Expenditures – Employee Benefits

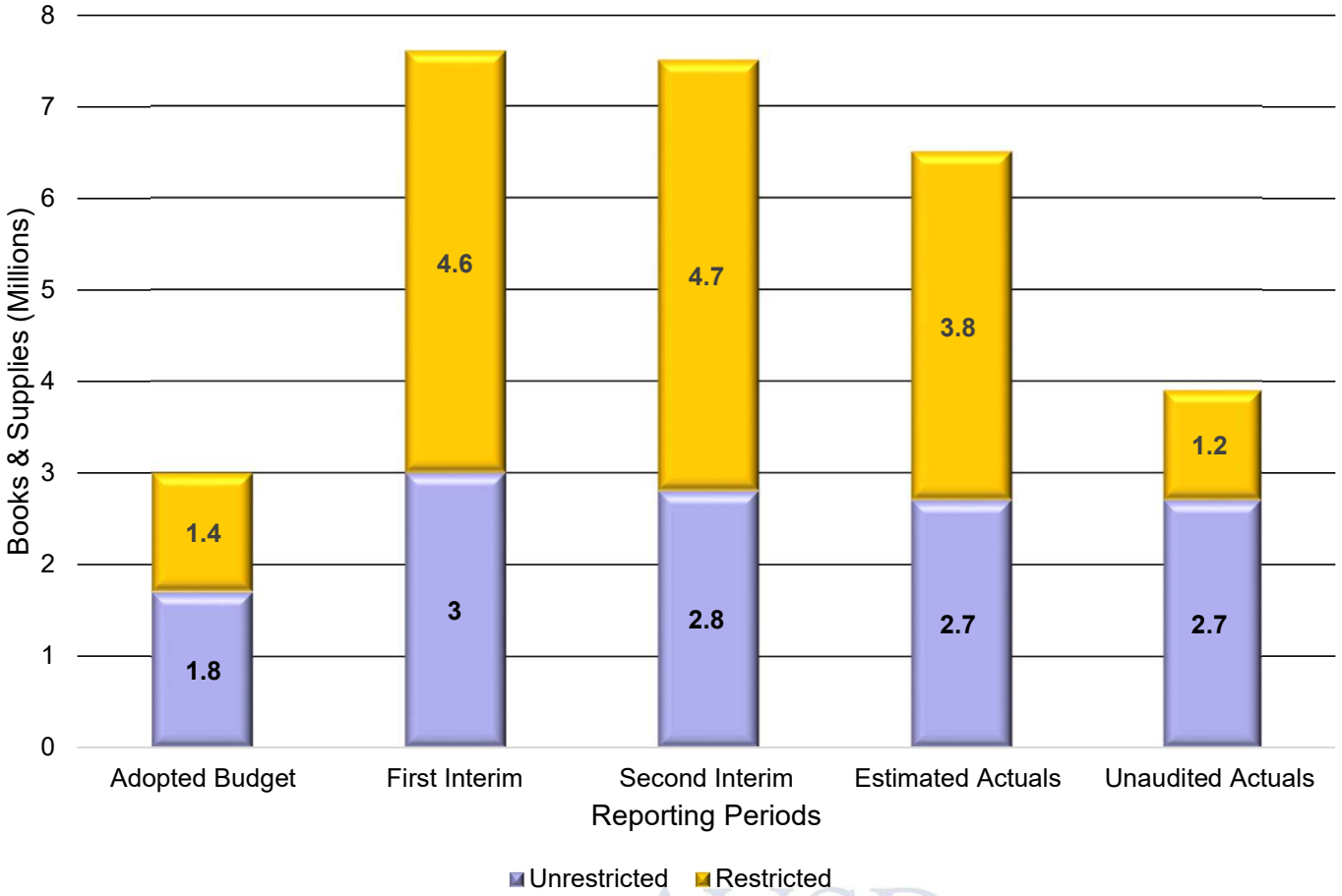
- Restricted Benefits increased with adjustment to STRS on-behalf transaction due to State's one-time payment to stabilize STRS.



2018-2019 Unaudited Actuals
General Fund – Expenditures – Books & Supplies

- Unrestricted increased as $531K was added from FY17-18 to cover for textbooks, and $501K was rolled over from 17-18 to pay for Purchase Orders issued in 17-18 but paid in 18-19.

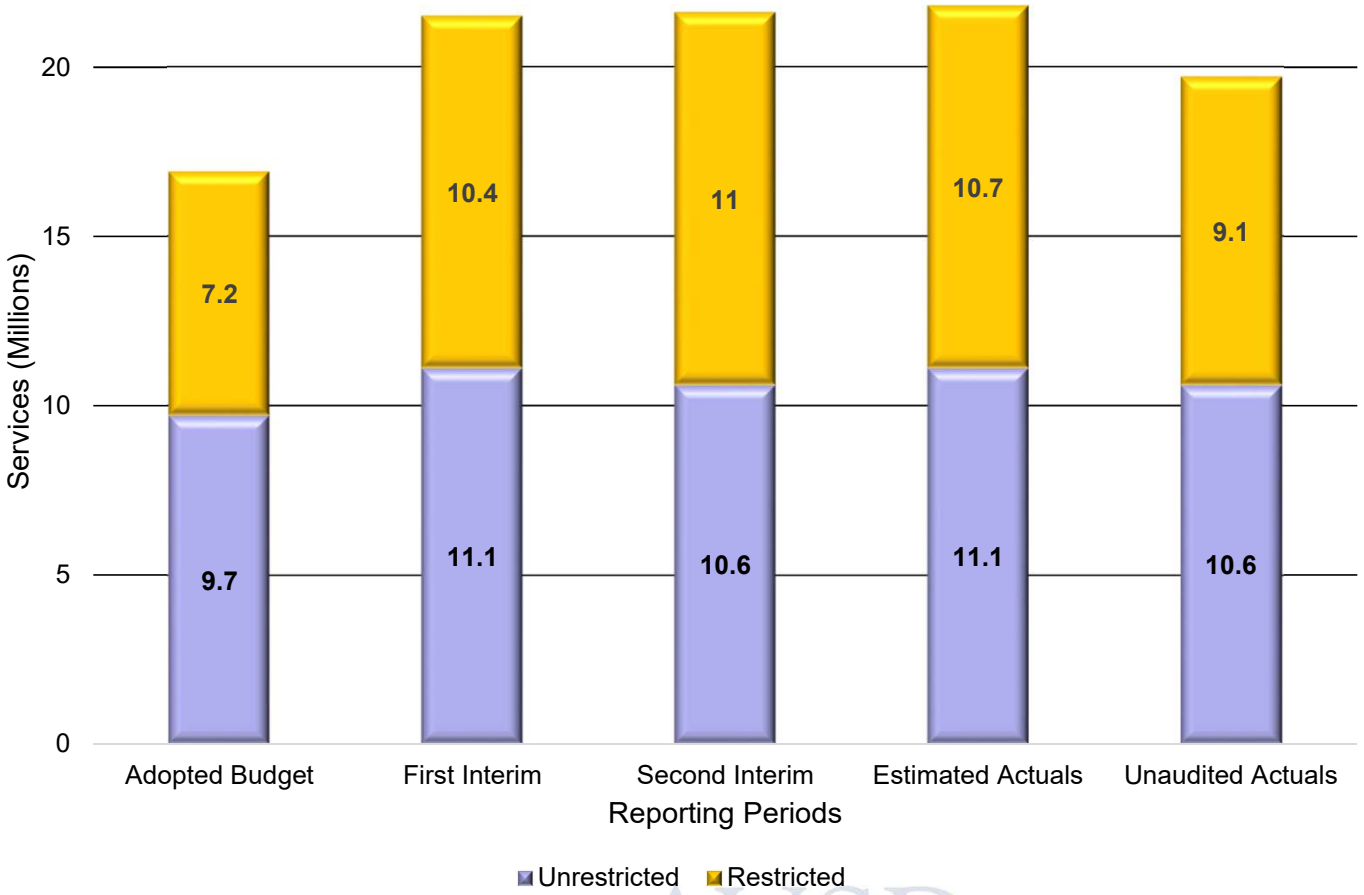
- Restricted unspent funds
  - $1.7M in Restricted Lottery
  - $616K in donations
  - $140K in maintenance
  - $61K in CTE Grants



2018-2019 Unaudited Actuals
General Fund – Expenditures – Services

- Unrestricted Services $500k less than projected because:
  - Transportation $180K
  - Internet Access $182K
  - Common Core $140K

- Restricted Services $1.6M less than projected because:
  - Special Ed. $722K
  - Low Performing Student Block Grant $487K
  - Donations $364K



2018-2019 Unaudited Actuals
General Fund – Revenue, Expenditures, and Ending Fund Balance

	Unrestricted				Restricted	Total
	Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax	Sub-Total	Restricted	General Fund (Restricted & Unrestricted)
REVENUES						
LCFF Revenue	$ 76,347,978	$ 5,294,882		$ 81,642,860	$ 664,299	$ 82,307,159
Federal	$ -			$ -	$ 3,849,425	$ 3,849,425
Other State	$ 3,622,261			$ 3,622,261	$ 11,954,724	$ 15,576,985
Other Local	$ 1,671,480		$ 12,641,886	$ 14,313,366	$ 6,410,299	$ 20,723,664
Revenues	**$ 81,641,719**	**$ 5,294,882**	**$ 12,641,886**	**$ 99,578,487**	**$ 22,878,747**	**$ 122,457,234**
EXPENDITURES						
Salaries & Benefits	$ 49,299,918	$ 4,295,316	$ 11,837,324	$ 65,432,558	$ 29,116,126	$ 94,548,684
Books/Supplies & Outlay	$ 3,144,245	$ 87,142	$ 378,598	$ 3,609,986	$ 2,974,257	$ 6,584,242
Services & Op. Expenses	$ 9,650,663	$ 979,469	$ 51,336	$ 10,681,468	$ 9,144,563	$ 19,826,031
Other Outgo & Transfers	$ (1,811,882)	$ 268,972	$ 374,628	$ (1,168,281)	$ 1,504,199	$ 335,918
Expenditures	**$ 60,282,945**	**$ 5,630,899**	**$ 12,641,886**	**$ 78,555,730**	**$ 42,739,145**	**$ 121,294,875**
Other Sources (Uses)	$ (21,566,259)	$ -	$ -	$ (21,566,259)	$ 21,465,616	$ (100,642)
Net Inc. (Dec) in Fund Bal.	**$ (207,485)**	**$ (336,017)**	**$ (0)**	**$ (543,502)**	**$ 1,605,219**	**$ 1,061,717**
Beginning Balance	**$ 11,455,294**	**$ 1,061,408**	**$ -**	**$ 12,516,701**	**$ 6,600,400**	**$ 19,117,101**
Ending Balance	**$ 11,247,809**	**$ 725,391**	**$ (0)**	**$ 11,973,199**	**$ 8,205,618**	**$ 20,178,818**

2018-2019 Unaudited Actuals
General Fund - Components of Ending Fund Balance

	Unrestricted	LCFF Supplemental	Parcel Tax	Restricted	Combined
Ending Fund Balance	**$ 11,247,808**	**$ 725,391**	**$ -**	**$ 8,205,618**	**$ 20,178,817**
Revolving Cash	$ 50,000				**$ 50,000**
Purchase Orders carried over to FY 2019-20	$ 265,000				**$ 265,000**
LCFF Supplemental Carryover		$ 725,391			**$ 725,391**
AP Exam Reimbursement	$ 32,059				**$ 32,059**
Textbook Adoptions*					**$ -**
JROTC	$ 89,404				**$ 89,404**
Legally Restricted				$ 8,205,618	**$ 8,205,618**
Total Designations	**$ 436,463**	**$ 725,391**	**$ -**	**$ 8,205,618**	**$ 9,367,472**
Unassigned/UnappropriatedEnding Fund Balance	**$ 10,811,345**	**$ -**	**$ -**	**$ -**	**$ 10,811,345**

2019-2020 Budget & LCAP Adoption Process of Budget Proposal – MYP Unrestricted General Fund

Line		2019-2020	2020-2021	2021-2022
		Proposed Budget	Projected	Projected
A	**Beginning Balance, July 1**	$ 9,824,638	$ 7,849,246	$ 4,809,337
B	Revenues	$ 98,707,867	$ 100,944,087	$ 100,659,317
C1	Expenditures	$ 74,793,844	$ 76,905,728	$ 77,747,687
C2	Contribution to Restricted Programs	$ 25,889,415	$ 27,078,268	$ 27,736,383
D = B-C	Surplus (Deficit)	$ (1,975,392)	$ (3,039,909)	$ (4,824,753)
E = A+D	Ending Balance	$ 7,849,246	$ 4,809,337	$ (15,416)
F	Assignments/Commitments	$ 1,747,560	$ 1,656,893	$ 1,675,866
G = E-F	**Unassigned/Unappropriated Ending Fund Balance**	**$ 6,101,686**	**$ 3,152,444**	**$ (1,691,282)**

Originally Presented on 6-25-19

2018-2019 Unaudited Actuals
Changes From Estimated Actuals/Budget Adoption to Unaudited Actuals

- Beginning Fund Balance for 2019-20 increased from $9.8M to $11.9M.
- Textbook set-aside of $994K for 2019-20 is being dropped to ending fund balance.
- One-time, $691K, pre-school funds received in 2019-20 for Special Education Services.
- PERS contribution for 2019-20 was reduced by $175K.

2018-2019 Unaudited Actuals
Multiyear Projections – Unrestricted General Fund

Line		2018-19	2019-2020	2020-2021	2021-2022
		Unaudited Actuals	Proposed Budget	Projected	Projected
A	Beginning Balance, July 1	$ 12,516,701	$ 11,973,198	$ 10,863,907	$ 8,180,500
B	Revenues	$ 99,578,486	$ 99,398,968	$ 100,944,087	$ 100,659,317
C1	Expenditures	$ 78,555,730	$ 74,618,844	$ 76,549,226	$ 77,453,933
C2	Contrib to Rest. Prgms.	$ 21,566,259	$ 25,889,415	$ 27,078,268	$ 27,736,383
D = B-C	Surplus (Deficit)	$ (543,503)	$ (1,109,291)	$ (2,683,407)	$ (4,530,999)
E = A+D	Ending Balance, June 30	$ 11,973,198	$ 10,863,907	$ 8,180,500	$ 3,649,501
F	Assignments/Commitments	$ 1,161,853	$ 1,161,853	$ 1,161,853	$ 1,161,853
G = E-F	**Unassigned/Unappropria-ted Ending Fund Balance**	**$ 10,811,345**	**$ 9,702,054**	**$ 7,018,647**	**$ 2,487,648**

2018-2019 Unaudited Actuals
Multiyear Projections – Deferred Maintenance

- Deferred Maintenance was funded at $500K for 2019-20 & 2020-21 and $3M for 2021-22.
- Typical projects are window repair, floor replacement, paint, HVAC, and roof replacement.
- Deferred maintenance for 2021-22 could be reduced to $500K.

2018-2019 Unaudited Actuals
Multiyear Projections – Unrestricted General Fund

Line		2018-19	2019-2020	2020-2021	2021-2022
		Unaudited Actuals	Proposed Budget	Projected	Projected
A	Beginning Balance, July 1	$ 12,516,701	$ 11,973,198	$ 10,863,907	$ 8,180,500
B	Revenues	$ 99,578,486	$ 99,398,968	$ 100,944,087	$ 103,159,317
C1	Expenditures	$ 78,555,730	$ 74,618,844	$ 76,549,226	$ 77,453,933
C2	Contrib to Rest. Prgms.	$ 21,566,259	$ 25,889,415	$ 27,078,268	$ 27,736,383
D = B-C	Surplus (Deficit)	$ (543,503)	$ (1,109,291)	$ (2,683,407)	$ (2,030,999)
E = A+D	Ending Balance, June 30	$ 11,973,198	$ 10,863,907	$ 8,180,500	$ 6,149,501
F	Assignments/Commitments	$ 1,161,853	$ 1,161,853	$ 1,161,853	$ 1,161,853
G = E-F	**Unassigned/Unappropria-ted Ending Fund Balance**	**$ 10,811,345**	**$ 9,702,054**	**$ 7,018,647**	**$ 4,987,648**

2018-2019 Unaudited Actuals
Funds 11, 12, 13 & 17

	Fund 11	Fund 12	Fund 13	Fund 17
REVENUES				
Federal	$ 255,819	$ 288,005	$ 1,725,512	
State	$ 883,630	$ 1,782,091	$ 153,682	
Local	$ 67,336	$ 167,063	$ 1,278,938	$ 136,970
Revenues	**$ 1,206,785**	**$ 2,237,160**	**$ 3,158,132**	**$ 136,970**
EXPENDITURES				
Salaries & Benefits	$ 1,106,502	$ 1,964,303	$ 1,812,062	
Supplies	$ 23,879	$ 39,062	$ 1,162,915	
Services & Operating Expenses	$ 69,264	$ 59,583	$ 41,336	
Capital Outlay	$ 82,621	$ 98,716	$ 29,736	
Other Outgo & Transfers			$ 155,210	
Expenditures	**$ 1,282,267**	**$ 2,161,664**	**$ 3,201,258**	**$ -**
Other Sources (Uses)	$ -	$ -	$ 100,642	
Net Inc/Dec in Fund Balance	$ (75,482)	$ 75,496	$ 57,516	$ 136,970
Beginning Balance	**$ 406,344**	**$ 304,178**	**$ 924,717**	**$ 8,202,702**
Restatement		**$ (131,786)**		
Ending Balance	**$ 330,862**	**$ 247,888**	**$ 982,233**	**$ 8,339,672**
Restrictions/Commitments/Assignments				
Legally Restricted Ending Fund Balance	$ 330,862	$ 247,888	$ 982,233	$ 8,339,672
Unassigned/Unappropriated	**$ -**	**$ -**	**$ -**	**$ -**

2018-2019 Unaudited Actuals
Funds 14, 21, 25, 35, & 40 (Facilities & Building Funds)

	Deferred Maintenance Fund 14	Building Fund Fund 21	Capital Facilities Fund Fund 25	Fund 35	Special Reserve Capital Outlay Fund 40
REVENUES					
LCFF Sources (Transfer from Fund 1)	$ 500,000				
State		$ 27,461			$ 3,221
Local	$ 20,358	$ 649,308	$ 2,151,356	$ 255,324	$ 3,169,636
Revenues	**$ 520,358**	**$ 676,769**	**$ 2,151,356**	**$ 255,324**	**$ 3,172,857**
EXPENDITURES					
Salaries & Benefits	$ -	$ 658,884			$ 75,051
Supplies	$ -	$ 61,379			$ -
Services & Operating Exp.	$ 323,556	$ 208,600	$ 101,241		$ 35,089
Capital Outlay	$ 653,400	$ 36,153,961	$ 1,626,944	$ 9,608,831	$ 822,555
Other Outgo & Transfers	$ -				$ 2,380,451
Expenditures	**$ 976,956**	**$ 37,082,825**	**$ 1,728,185**	**$ 9,608,831**	**$ 3,313,145**
Other Sources (Uses)		$ (74,250)			
Net Inc/Dec in Fund Balance	$ (456,598)	$ (36,480,306)	$ 423,171	$ (9,353,507)	$ (140,288)
Beginning Balance	**$ 1,683,881**	**$ 58,553,735**	**$ 6,814,846**	**$ 16,164,501**	**$ 2,191,776**
Ending Balance	**$ 1,227,283**	**$ 22,073,429**	**$ 7,238,017**	**$ 6,810,994**	**$ 2,051,488**
Restrictions/Commitments/Assignments					
Facilities Related Projects	$ 1,227,283	$ 22,073,429	$ 7,238,017	$ 6,810,994	$ 2,051,488
Unassigned/Unappropriated	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2018-2019 Unaudited Actuals
Upcoming Fiscal Presentations

- 1st Interim Budget Update for 2019-20: December 2019
- Auditor's Report for 2018-19: January 2020
- 2nd Interim Budget Update for 2019-20: March 2020

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