



2018-19
UNAUDITED ACTUALS
September 10, 2019



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Assistant Superintendent, Business Services

AGENDA

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- What are Unaudited Actuals?
- General Fund Ending Balance
- Variances from Estimated Actuals
- Financial Statistics
- Other Funds Ending Balances
- Next Steps



WHAT ARE UNAUDITED ACTUALS?

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- Year-end financial documents required by the State
- Shows the picture on one specific day, June 30th.
 - Actual revenues and expenditures
- Upon approval by the Board, will be submitted to external auditors (Eide Bailly LLP) for the annual audit

2018-19 General Fund Summary

(In Millions)

4

Beginning Fund Balance	\$105.24
Total Revenues	\$674.07
Total Expenditures (including Transfers)	<u>\$644.30</u>
Ending Fund Balance	<u>\$135.01</u>
Net Increase in Fund Balance	\$29.77
Enrollment (CBEDS October 2018)	46,596
Revenue per Student	\$14,466
Expenditure per Student	\$13,827

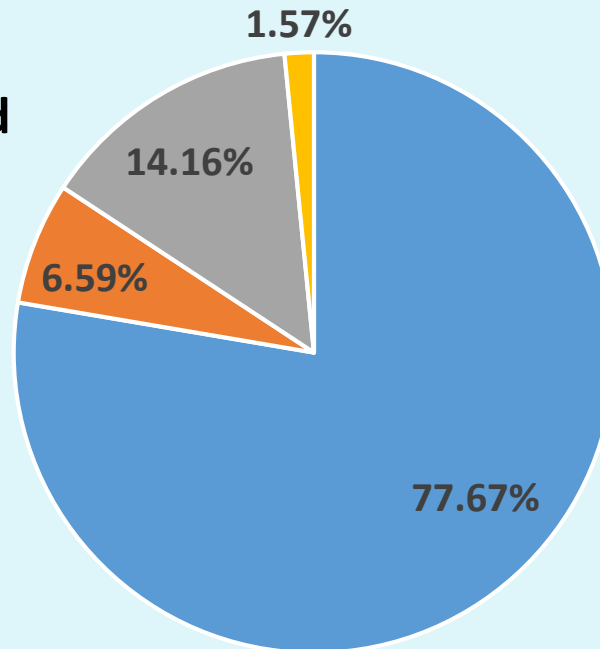
2018-19 Revenue Summary

(In Millions)

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LCFF Sources	\$	523.57
Federal Revenue	\$	44.45
Other State Revenue	\$	95.45
Other Local Revenue	\$	10.60
TOTAL REVENUE	\$	674.07

2018-19 General Fund Revenues



■ LCFF Sources ■ Federal Revenue ■ Other State Revenue ■ Other Local Revenue

2018-19 Revenue Variance

(In Millions)

6

Estimated Actuals

LCFF Sources	\$	522.83
Federal Revenue	\$	44.91
Other State Revenue	\$	94.33
Other Local Revenue	\$	9.20
TOTAL REVENUE	\$	671.28

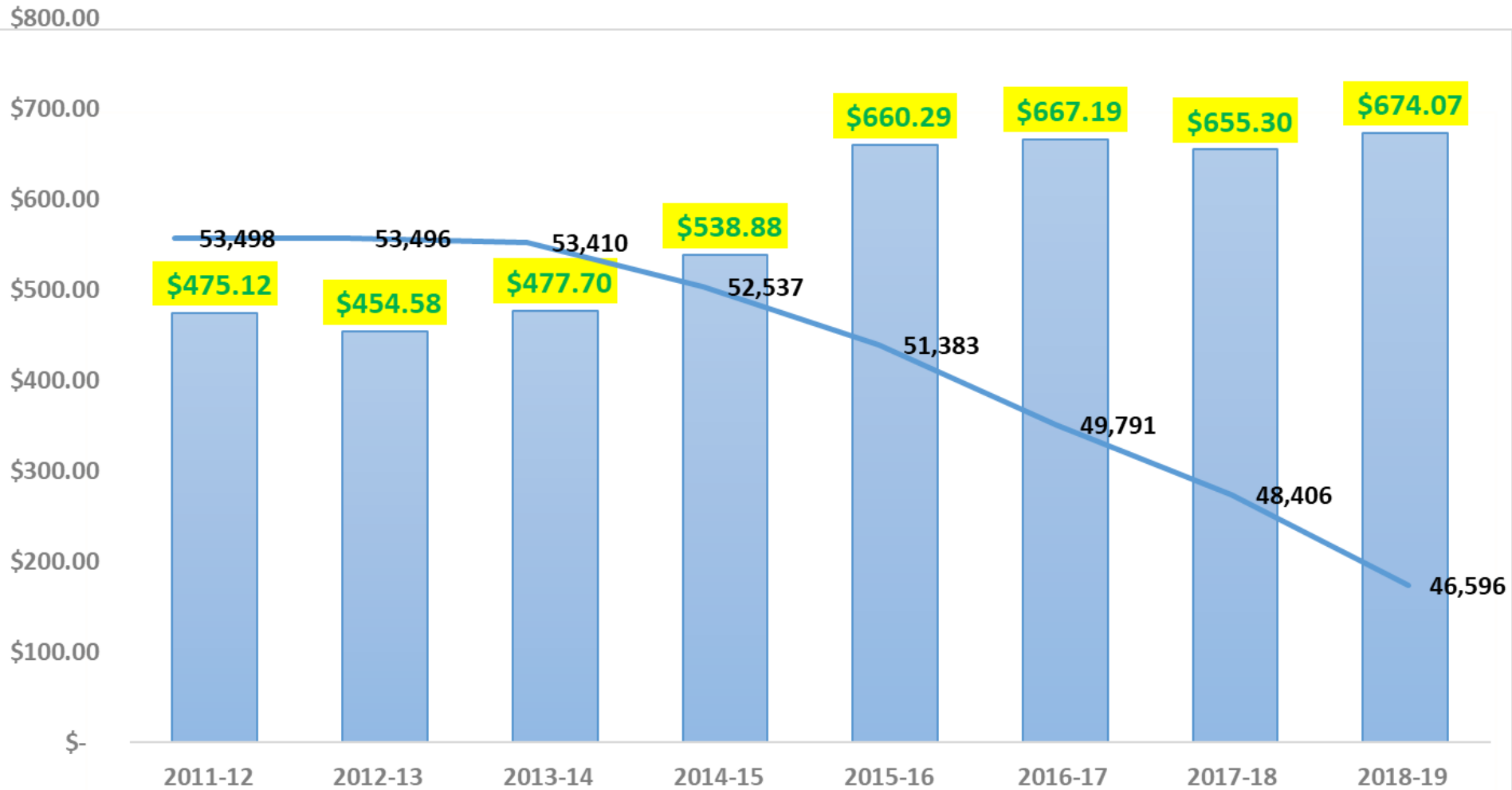
Unaudited Actuals

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TOTAL REVENUE	\$	674.07

SAUSD Revenues & Enrollment

(In Millions)

7

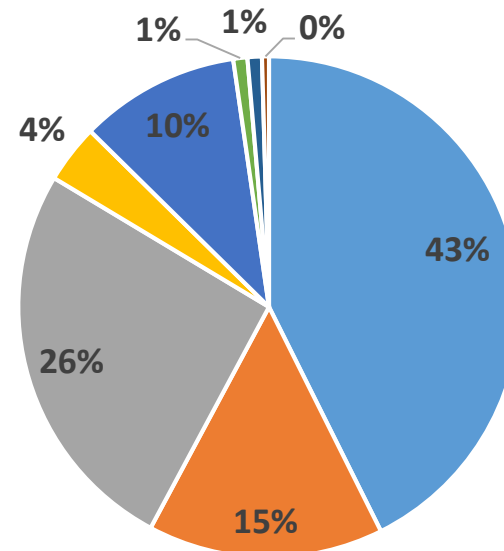


2018-19 Expenditure Summary

(In Millions)

8

Certificated Salaries	\$	274.90
Classified Salaries	\$	98.02
Employee Benefits	\$	166.18
Books and Supplies	\$	24.35
Services and Other Operating	\$	66.66
Capital Outlay	\$	5.87
Other Outgo	\$	5.98
Direct Support/Indirect Cost	\$	(2.90)
Expenditures	\$	639.06
Interfund Transfers Out	\$	5.24



■ Certificated Salaries
 ■ Books and Supplies
 ■ Other Outgo

■ Classified Salaries
 ■ Services and Other Operating
 ■ Direct Support/Indirect Cost

■ Employee Benefits
 ■ Capital Outlay

2018-19 Expenditure Variance

(In Millions)

9

Estimated Actuals

Certificated Salaries	\$	276.73
Classified Salaries	\$	97.32
Employee Benefits	\$	167.53
Books and Supplies	\$	28.24
Services and Other Operating	\$	69.99
Capital Outlay	\$	8.27
Other Outgo	\$	6.01
Direct Support/Indirect Cost	\$	(2.81)
Expenditures	\$	651.28
Interfund Transfers Out	\$	5.33

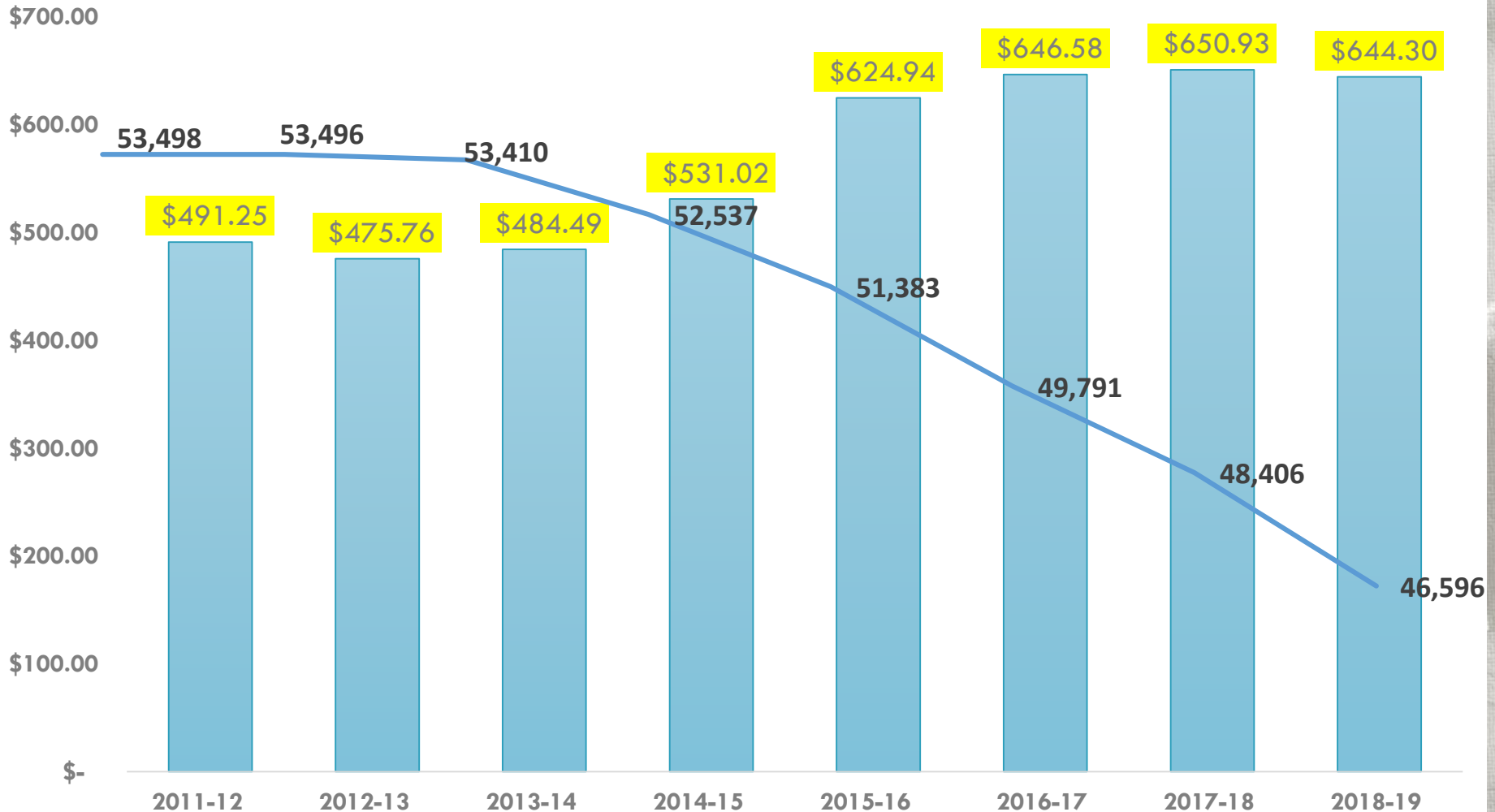
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SAUSD Expenditures & Enrollment

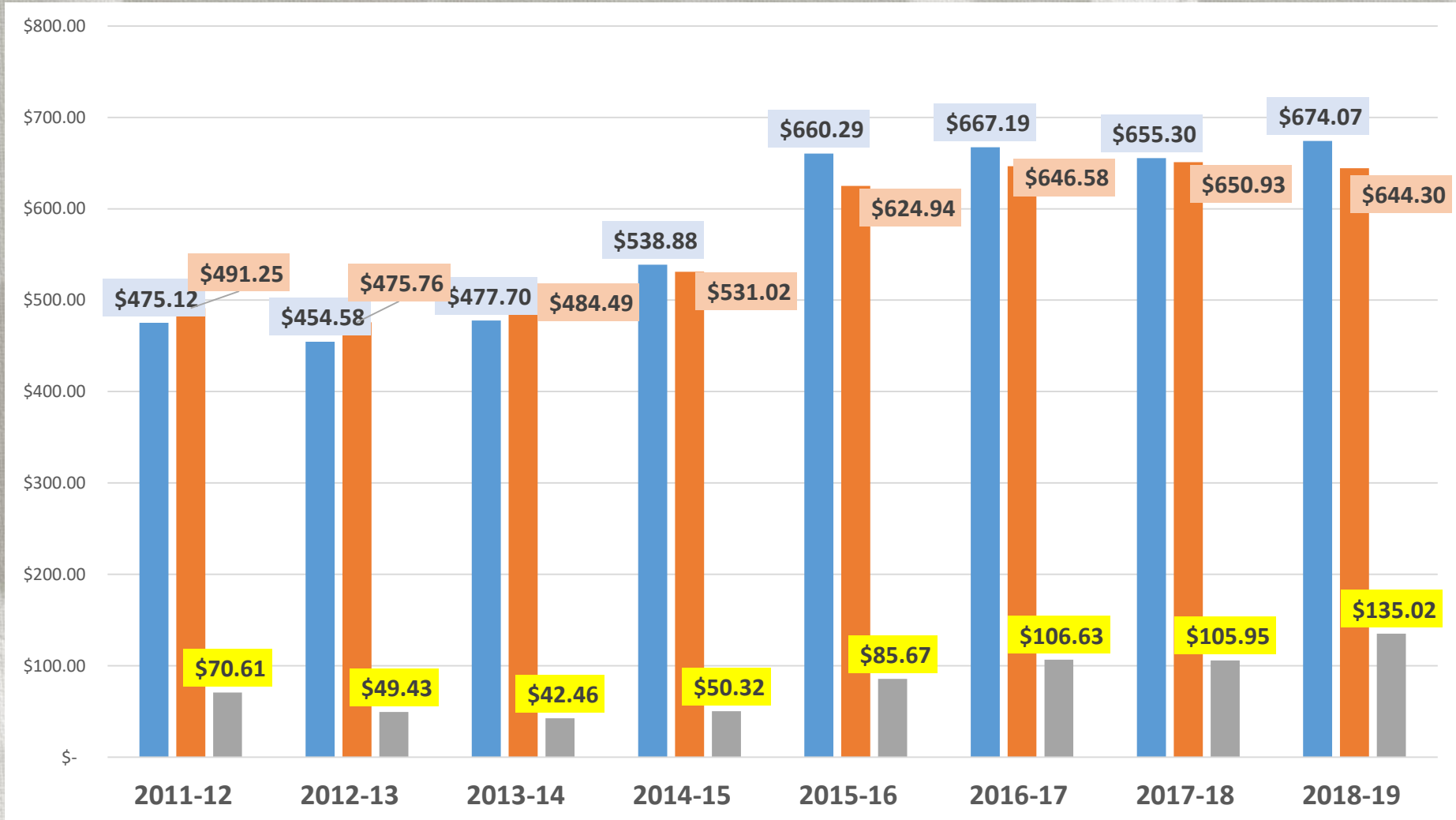
(In Millions)

10



SAUSD Revenues, Expenditures, and Ending Fund Balance

(In Millions)



Expenditure Variances

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CATEGORIES	REASONS	Span of Control
Capital Outlay/ Facilities Maintenance & Repairs	Weather, regulatory approvals	Minimal
Summer Programs (Enrichment, Credit Recovery, etc.)	Fewer summer enrollment	Moderate – improve outreach
Operational costs (utilities: electricity, water, gas, sewer, etc.)	Projected based on trends. Cooler summer, fewer summer enrollment	Moderate
Discretionary Spending	Budget more than actual need	High

2018-19 Expenditure Variance

(In Millions)

13

Personnel

Estimated Actuals

\$541.58 M

Unaudited Actuals

\$539.10 M

Variance

(added to ending Fund Balance)

\$2.48 M

Major Category of variance

- *Personnel* – Resignations, Vacancies
- *Personnel* – Extra Duties, Instructional Assistant Substitutes, Office hourly salaries

2018-19 Expenditure Variance (In Millions)

14

Books and Supplies

Estimated Actuals

\$28.24M

Unaudited Actuals

\$24.35 M

Variance

(added to ending Fund Balance)

\$3.89 M

Major Category of variance

- *Materials & Supplies/Software* – \$1.73 M
- *Office Supplies* – \$0.69 M
- *Supplies (Electrical and Equipment Maintenance, Plumbing, HVAC, General Maintenance, etc.)* – \$0.73 M
- *Non-Capitalized Equipment* – \$0.81 M

2018-19 Expenditure Variance

(In Millions)

15

Services and Other Operating Expenditures

Estimated Actuals

\$69.99 M

Unaudited Actuals

\$66.66 M

Variance

(added to ending Fund Balance)

\$3.33 M

Major Category of variance

- *Travel Conference* – \$0.26 M
- *Adult Testing or Participation Fees* – \$0.21 M (CollegeBoard test materials for students)
- *Maintenance Contracts Repairs* – \$1.95 M
- *Consultants Instructional* – \$0.76 M
- *Legal Audit and Election Contracts* – \$0.23 M
- *Consultant Non-instructional* – \$0.47 M

2018-19 Expenditure Variance

(In Millions)

16

Capital Outlay

Estimated Actuals

\$8.27 M

Unaudited Actuals

\$5.88 M

Variance

(added to ending Fund Balance)

\$2.39 M

Major Category of variance

- *Building Architect* – \$0.53 M
- *Building Inspection & Plans* – \$0.49 M
- *Building Improvements* – \$1.38 M
- *Other Equipment - Capitalized* – \$0.22 M

2018-19 Expenditure Variance

(In Millions)

17

Site Discretionary

(including VAPA & Athletics)

Estimated Actuals

\$10.39 M

Unaudited Actuals

\$11.22 M

Variance
(added to ending Fund Balance)

\$(0.83) M

Sites with Major **variance**

- *Segerstrom HS* – \$0.33 M
- *Saddleback HS* – \$0.16 M
- *Godinez HS* – \$0.13 M
- *Valley HS* – \$0.10 M
- SAHS – \$0.06 M
- *Esqueda* – \$0.06 M
- *Washington* – \$0.05 M

2018-19 Expenditure Variance

(In Millions)

18

Department Discretionary

Estimated Actuals

\$43.71 M

Unaudited Actuals

\$42.07 M

Variance
(added to ending Fund Balance)

\$1.64 M

Departments with Major variance

- *Human Resources* – Underspent by \$0.33 M
- *Technology* – Underspent by \$0.29 M
- *Business Services* – Underspent by \$0.26 M
- *Facilities and Governmental Relations* – Underspent by \$0.25 M
- *K12 School Performance & Culture* – Underspent by \$0.20 M

2018-19 Expenditure Variance

(In Millions)

19

Title I

Estimated Actuals

\$12.58 M

Unaudited Actuals

\$10.86 M

Variance

(added to ending Fund Balance)

\$1.72 M

Major Category of variance

- *Instructional Consultants* – \$1.12 M (Budgeted \$3.80 M, Actual \$2.68 M)
- *Personnel* – \$0.27 M
- *Non-Capitalized Equipment* – \$0.06 M
- *Travel Conference* – \$0.06 M

2018-19 Expenditure Variance

(In Millions)

20

Ongoing & Major Maintenance

Estimated Actuals

\$17.93 M

Unaudited Actuals

\$16.83 M

Variance

(added to ending Fund Balance)

\$1.10 M

Major Category of variance

- *Maintenance Contracts Repairs /Others* – \$0.48 M
- *Supplies* – \$0.29 M
- *Personnel* – \$0.13 M
- *Building Architect/Inspection/Others* – \$0.13 M

2018-19 Expenditure Variance

(In Millions)

21

Prop 39 California Clean Energy

Estimated Actuals

\$1.97 M

Unaudited Actuals

\$0.30 M

Variance

(added to ending Fund Balance)

\$1.67 M

Major Category of variance

- *Other Construction Costs* – Underspent by \$1.67 M

2018-19 Expenditure Variance

(In Millions)

22

Summer Credit Recovery

Estimated Actuals

\$2.71 M

Unaudited Actuals

\$2.23 M

Variance

(added to ending Fund Balance)

\$0.48 M

Major Category of variance

- *Personnel* – Underspent by \$0.47 M
- *Supplies* – Underspent by \$0.01 M

2018-19 Expenditure Variance

(In Millions)

23

Career Technical Education

Estimated Actuals

\$4.46 M

Unaudited Actuals

\$3.66 M

Variance

(added to ending Fund Balance)

\$0.80 M

Major Category of variance

- *Personnel* – Underspent by \$0.23 M
- *Supplies/Non-Capitalized Equipment* – Underspent by \$0.49 M
- *Other Operating Services* – Underspent by \$0.05 M
- *Building Architect* – Underspent by \$0.03 M

2018-19 Expenditure Variance

(In Millions)

24

Technology Refresh

Estimated Actuals

\$4.00 M

Unaudited Actuals

\$3.13 M

Variance

(added to ending Fund Balance)

\$0.87 M

Major Category of variance

- *Supplies* – Underspent by \$0.87 M

2018-19 Expenditure Variance

(In Millions)

25

Special Education

Estimated Actuals

\$98.74 M

Unaudited Actuals

\$97.94 M

Variance

(added to ending Fund Balance)

\$0.80 M

Major Category of variance

- *Supplies* – Underspent by \$0.15 M
- *Sub-agreement for Services* – Underspent by \$0.45 M
- *Instructional Consultants* – Underspent by \$0.20 M

2018-19 Expenditure Variance

(In Millions)

26

Visual and Performing Arts (VAPA)

Estimated Actuals

\$4.53 M

Unaudited Actuals

\$4.21 M

Variance

(added to ending Fund Balance)

\$0.32 M

Major Category of variance

- *Personnel* – Underspent by \$0.07 M
- *Supplies/Non-Capitalized Equipment* – Underspent by \$0.18 M
- *Maintenance Contracts Repairs/Others Services* – Underspent by \$0.07 M

2018-19 Expenditure Variance

(In Millions)

27

Family and Community Engagement (FACE)

Estimated Actuals

\$0.83 M

Unaudited Actuals

\$0.58 M

Variance

(added to ending Fund Balance)

\$0.25 M

Major Category of variance

- *Supplies/Non-Capitalized Equipment* – Underspent by \$0.02 M
- *Maintenance Contracts Repairs* – Underspent by \$0.16 M
- *Building Architect/Preliminary Tests* – Underspent by \$0.07 M

2018-19 Expenditure Variance

(In Millions)

28

Dashboard Support Schools

Estimated Actuals

\$1.59 M

Unaudited Actuals

\$1.42 M

Variance

(added to ending Fund Balance)

\$0.17 M

Major Category of variance

- *Personnel* – Underspent by \$0.12 M
- *Supplies/Non-Capitalized Equipment* – Underspent by \$0.01 M
- *Consultants/Transportation* – Underspent by \$0.04 M

COMPONENTS OF ENDING FUND BALANCE

(In Millions)

29

COMPONENTS	
Revolving Cash	\$0.15
Stores	\$1.75
Prepaid Expenditures	\$0.09
Restricted Ending Balances	\$28.78
Stabilization Arrangements	\$0.00
Required Reserve for Economic Uncertainties	<u>\$12.88</u>
Subtotal	\$43.65
Other Assigned & Unassigned	<u>\$91.36</u>
Total Components	\$135.01

RESRICTED ENDING FUND BALANCE

(In Millions)

30

RESTRICTED COMPONENTS	
Medi-Cal Billing Option	\$0.89
California Clean Energy Jobs Act	\$6.18
Lottery: Instructional Materials	\$3.35
SPED: Mental Health Services	\$0.67
Classified School Employee PD Block Grant	\$0.03
Low-Performing Students Block Grant	\$0.59
OMMA	\$11.68
Others	<u>\$5.39</u>
Total	\$28.78

ASSIGNED/UNASSIGNED ENDING FUND BALANCE

(In Millions)

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ASSIGNED / UNASSIGNED COMPONENTS	
PARS	\$4.08
Civic Center	\$0.34
Godinez Rental Fees	\$0.07
ALA Expansion	\$0.29
Early Learning	\$1.32
Walker/Roosevelt Joint Use	\$0.10
Data Warehouse & ERP	\$1.25
Wellness Center	\$0.87
Mental Health & Restorative Practices	\$0.14
Security Cameras	\$0.80
Unassigned	<u>\$82.10</u>
Total	\$91.36

ENDING FUND BALANCES – OTHER FUNDS

Fund	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	Difference
Fund 09 – Charter School Fund	\$1,542,583	\$1,395,732	(\$146,851)
Fund 12 – Child Development	\$490,260	\$394,474	(\$95,786)
Fund 13 – Cafeteria	\$17,666,565	\$22,037,256	\$4,370,691
Fund 14 – Deferred Maintenance	\$6,787,501	\$7,370,793	\$583,292
Fund 20 – Special Reserve (Postemployment Benefits)	\$316,213	\$320,015	\$3,802
Fund 21 – Building	\$59,373,402	\$59,453,978	\$80,576
Fund 25 – Capital Facilities	\$17,776,303	\$17,335,575	(\$440,728)
Fund 35 – School Facilities	\$27,139,037	\$24,856,865	(\$2,282,172)
Fund 40 – Special Reserve/Capital Outlay	\$9,341,089	\$12,202,550	\$2,861,461
Fund 49 – Capital Projects	\$542,884	\$546,331	\$3,447
Fund 51 – Bond Interest & Redemption	\$24,277,123	\$29,379,862	\$5,102,739
Fund 56 – Debt Service	\$4,172,164	\$4,332,009	\$159,845
Fund 67 – Workers’ Comp/Property & Liability	\$21,437,975	\$29,519,664	\$8,081,689
Fund 71 – Retiree Benefit Fund	\$50,012,729	\$50,013,179	\$450

NEXT STEPS

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- 2019-20 First Interim Budget Update
 - *December 2019*
- 2020-21 Governor's Proposed Budget
 - *January 2020*
- 2019-20 Second Interim Budget Update
 - *March 2020*
- 2020-21 Governor's May Revise
 - *May 2020*
- SAUSD 2020-21 Budget Update
 - *May/June 2020*

2018-19 Unaudited Actuals

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QUESTIONS?

A grayscale photograph of a classroom with several students raising their hands, overlaid with a teal and red horizontal bar. The text 'QUESTIONS?' is centered in the lower half of the image.