



**2015-16**  
**UNAUDITED ACTUALS**  
**September 13, 2016**



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Assistant Superintendent, Business Services

# AGENDA

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- What are Unaudited Actuals?
- General Fund Ending Balance
- Other Funds Ending Balances
- Next Steps

# WHAT ARE UNAUDITED ACTUALS?

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- Year-end financial documents required by the State Superintendent of Public Instruction.
- The only time during the year when an accurate picture of any district's finances can be seen.
- Shows the picture on one specific day, June 30th.
  - All revenues and expenditures are accounted for
  - All other times are predictions of the finances
- Upon approval from the Board, will be submitted to external auditors for the annual audit.

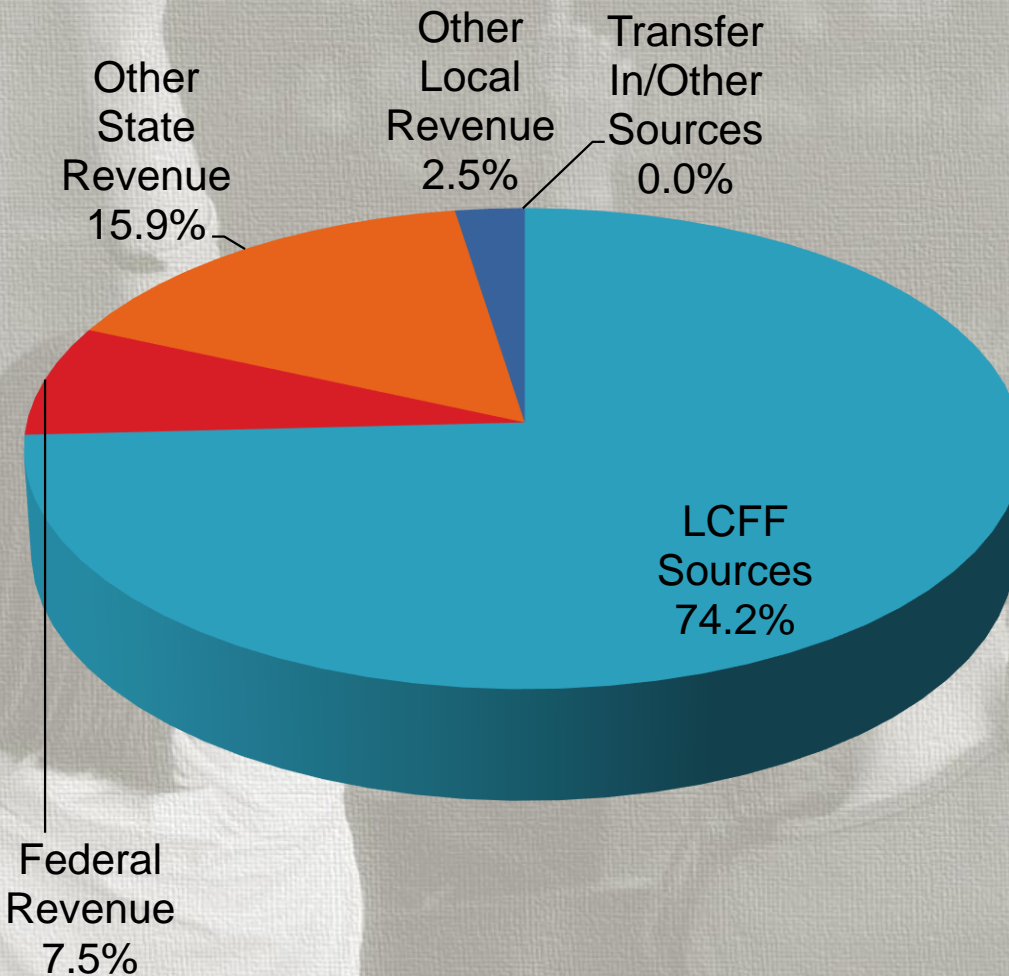
# 2015-16 General Fund Summary

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Beginning Fund Balance	\$50,320,511
Total Revenues	\$660,292,703
Total Expenditures	<u>\$624,943,287</u>
Ending Fund Balance	<u>\$85,669,927</u>
Net Increase in Fund Balance	\$ 35,349,416
Enrollment (CBEDS October 2015)	51,383
Revenue per Student	\$12,850
Expenditure per Student	\$12,162

# 2015-16 Revenue Summary

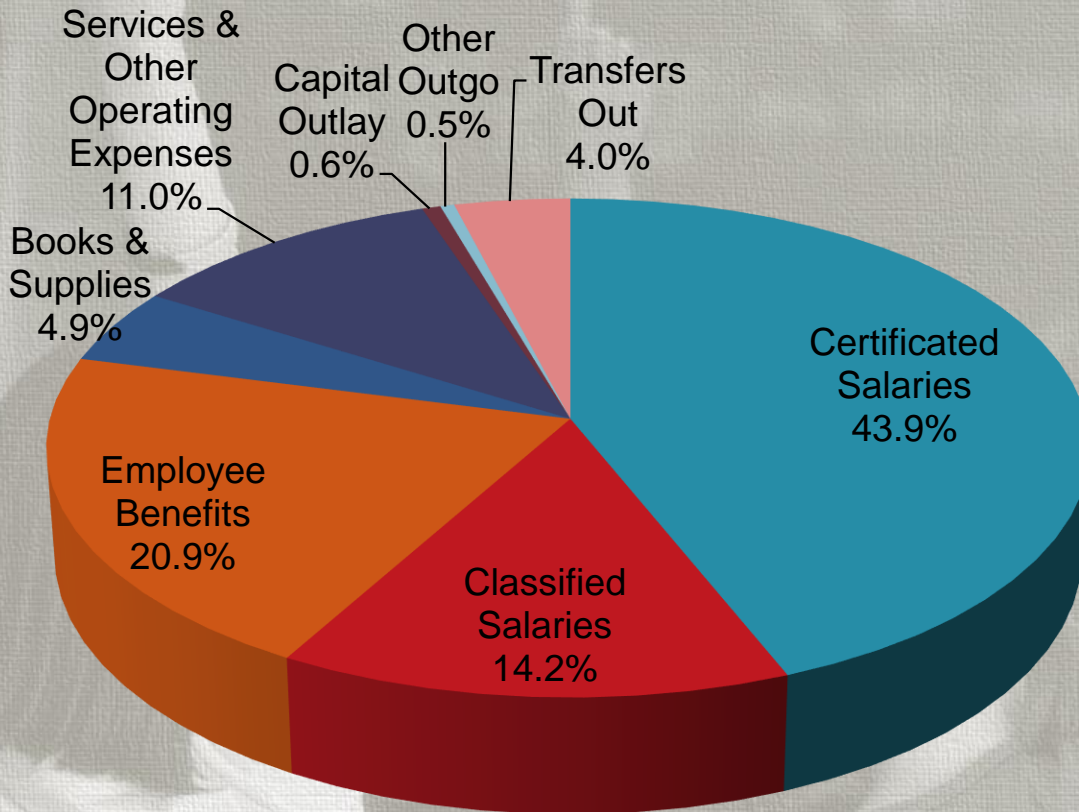
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LCFF Sources	489,808,999
Federal Revenue	49,331,463
Other State Revenue	104,728,530
Other Local Revenue	16,422,675
Transfer In/Other Sources	1,036
Total Revenue & Other Financing Sources	660,292,703

# 2015-16 Expenditure Summary

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Certificated Salaries	274,572,982
Classified Salaries	88,714,524
Employee Benefits	130,622,950
Books & Supplies	30,389,401
Services & Other Operating Expenses	68,589,470
Capital Outlay	4,027,084
Other Outgo	3,023,094
Transfers Out	25,003,783
<b>Total Expenditures &amp; Other Outgo</b>	<b>624,943,287</b>

# COMPONENTS OF ENDING FUND BALANCE

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COMPONENTS	\$s in 000s
Revolving Cash	\$190
Stores	\$895
Prepaid Expenditures	\$4,872
Restricted Ending Balances	\$14,493
Stabilization Arrangements	\$8,048
Required Reserve for Economic Uncertainties	<u>\$12,499</u>
Subtotal	\$40,997
Other Designations	<u>\$44,673</u>
Total Components	\$85,670

# COMPONENTS OF ENDING FUND BALANCE: OTHER DESIGNATIONS

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Designations	\$s in 000's	Designations	\$s in 000's
NJROTC/WASC Accreditation	\$27	Class Size	\$2,300
One-Time Discretionary Funds	\$14,287	Playground Equipment	\$100
Civic Center/Godinez Rental Fee	\$149	Digital Media Lab	\$166
QZAB Solar Energy	\$1,391	Alternative Program Athletics	\$20
WIN –Attendance Recovery	\$246	Human Resources	\$400
Instructional Materials/Adoptions	\$5,111	VAPA	\$128
Speech & Debate	\$128	Library Incentives	\$500
Kitchen Facilities	\$5,100	Latino International Film Institute	\$350
Printshop Carryover	\$141	Declining Enrollment	\$9,774
Chromebooks	\$3,934	Career Technical Education	\$420
		<b>Total</b>	<b>\$44,673</b>



# ENDING FUND BALANCES – OTHER FUNDS

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Fund (all \$s in 000's)	2015-16 Estimated Actuals	2015-16 Unaudited Actuals	Difference
Fund 09 – Charter School Fund	\$35	\$322	\$287
Fund 12 – Child Development	\$102	\$99	(\$3)
Fund 13 – Cafeteria	\$22,780	\$22,785	(\$5)
Fund 14 – Deferred Maintenance	\$137	\$719	\$582
Fund 20 – Special Reserve (Postemployment Benefits)	\$15,037	\$20,039	\$5,002
Fund 21 – Building	\$2,889	\$4,196	\$1,307
Fund 25 – Capital Facilities	\$9,699	\$13,780	\$4,081
Fund 35 – School Facilities	\$25,226	\$26,677	\$1,451
Fund 40 – Special Reserve/Capital Outlay	\$3,314	\$9,460	\$6,146
Fund 49 – Capital Projects	\$828	\$827	(\$1)
Fund 51 – Bond Interest & Redemption	\$19,708	\$21,223	\$1,515
Fund 56 – Debt Service	\$10,237	\$10,300	\$63
Fund 67 – Workers' Comp/Property & Liability	\$15,541	\$18,313	\$2,772

# NEXT STEPS

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- Audited Actuals Report
  - December 2016
- 1<sup>st</sup> Interim Budget Update
  - December 2016
- Governor's Proposed Budget
  - January 2017

# QUESTIONS?

