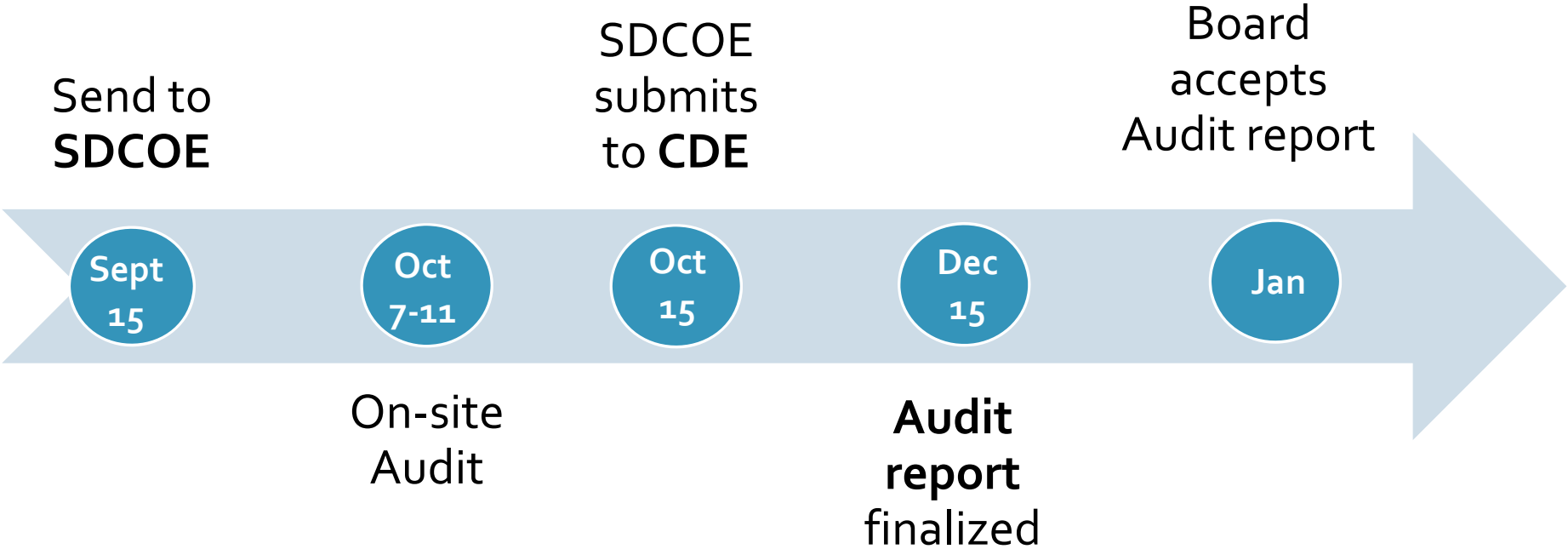


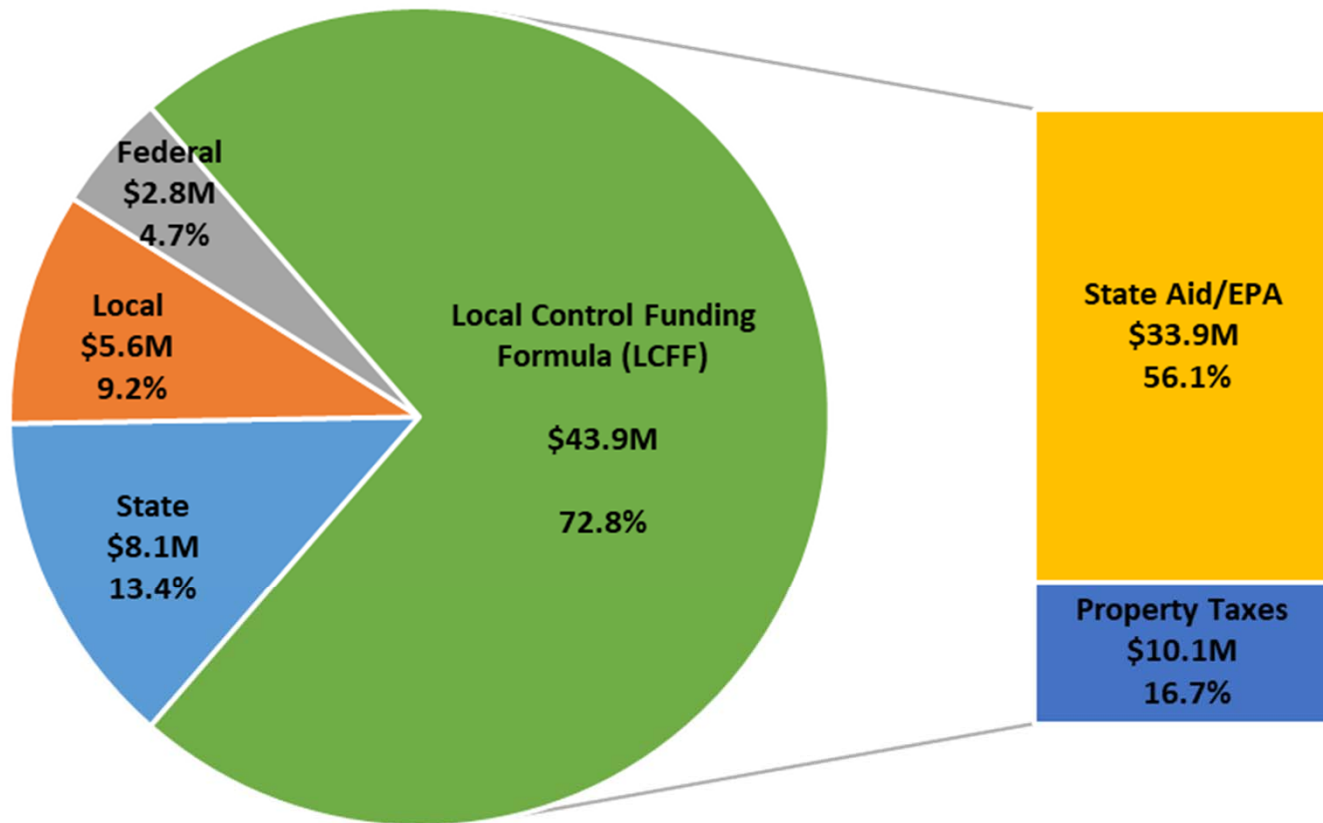
2018/19 UNAUDITED ACTUALS FINANCIAL REPORT

SEPTEMBER 12, 2019

Unaudited Actuals – Next Steps



Total General Fund Revenues - \$60.4 M



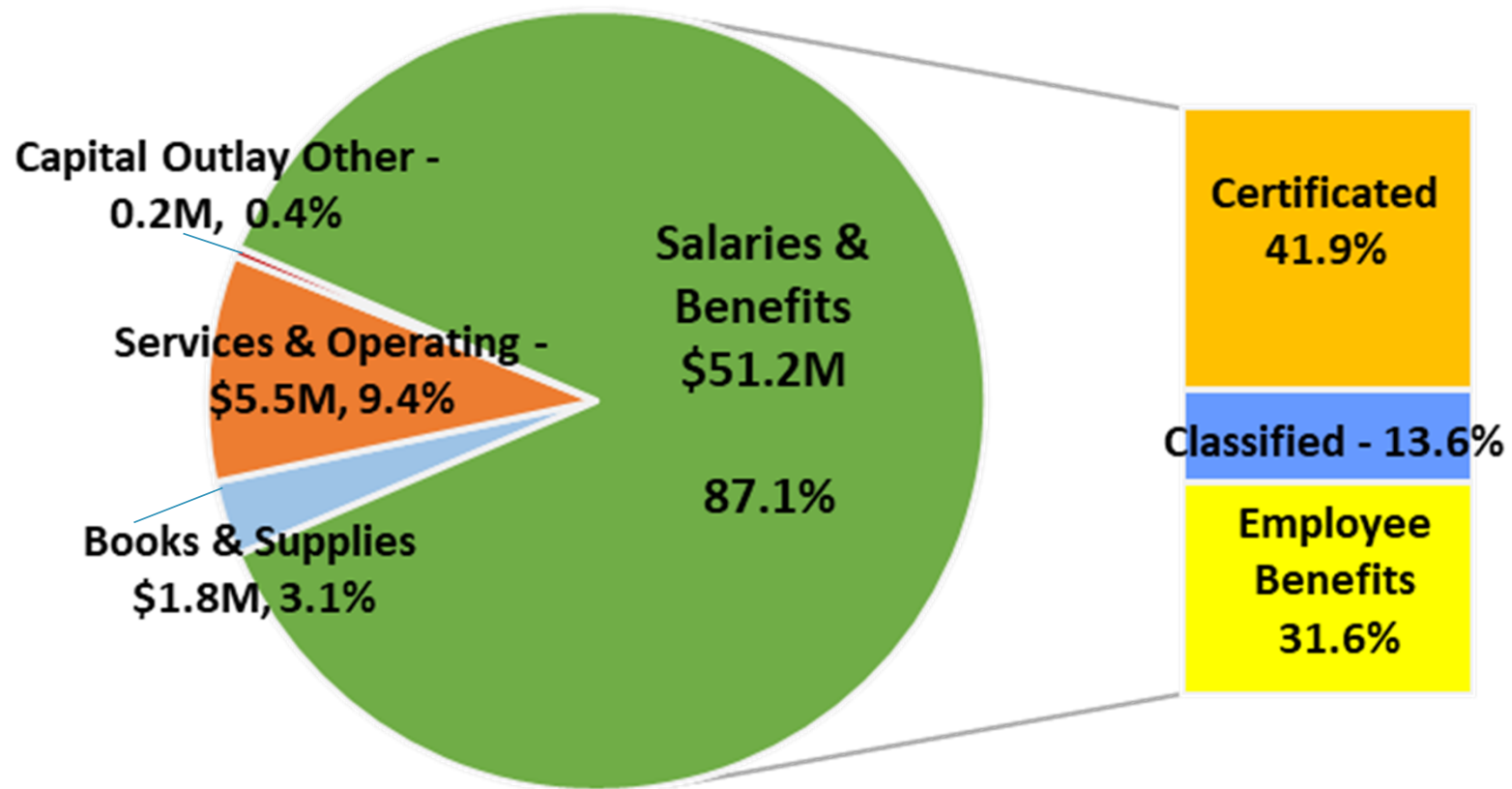
Revenue Changes

	Estimated	Unaudited Actuals	Difference
LCFF Sources	\$44,081,908	\$43,951,519	\$(130,389)
Federal Revenues	\$3,145,484	\$2,824,042	\$(321,442)
State Revenues	\$5,930,271	\$8,073,185	\$2,142,914*
Local Revenues	\$5,389,438	\$5,560,905	\$171,467
Total Revenues	\$58,547,101	\$60,409,651	\$1,862,550

Budget Accuracy 96.8%

*\$1.9M additional on-behalf State pension contributions

Total General Fund Expenditures - \$58.8 M



Expenditure Changes

	Estimated	Unaudited Actuals	Difference
Certificated Salaries	\$24,806,762	\$24,621,878	\$(184,884)
Classified Salaries	\$8,224,586	\$8,035,266	\$(189,321)
Employee Benefits	\$16,691,543	\$18,576,429	\$1,884,886*
Books & Supplies	\$2,227,785	\$1,831,333	\$(396,452)
Services/Operating	\$5,820,835	\$5,518,021	\$(274,835)
Capital Outlay	\$343,990	\$349,186	\$5,197
Other	(\$136,505)	(\$114,323)	\$22,182
Total Expenditures	\$57,978,996	\$58,817,790	\$838,794

Budget Accuracy 98.6%

*\$1.9M additional on-behalf State pension contributions

General Fund Ending Balance & Reserves

18/19 GENERAL FUND	Unrestricted	Restricted	Combined
July 1, Beginning Balance	\$8,990,321	\$640,494	\$9,630,815
Revenues	\$40,257,052	\$20,145,637	\$60,402,689
Expenditures	(\$38,912,269)	(\$19,898,560)	(\$58,810,829)
Surplus/(Deficit)	\$1,344,783	\$247,077	\$1,591,860
June 30, Ending Fund Balance*	\$10,335,104	\$887,571	\$11,222,675
Reserve Percentage	14.84%		14.84%

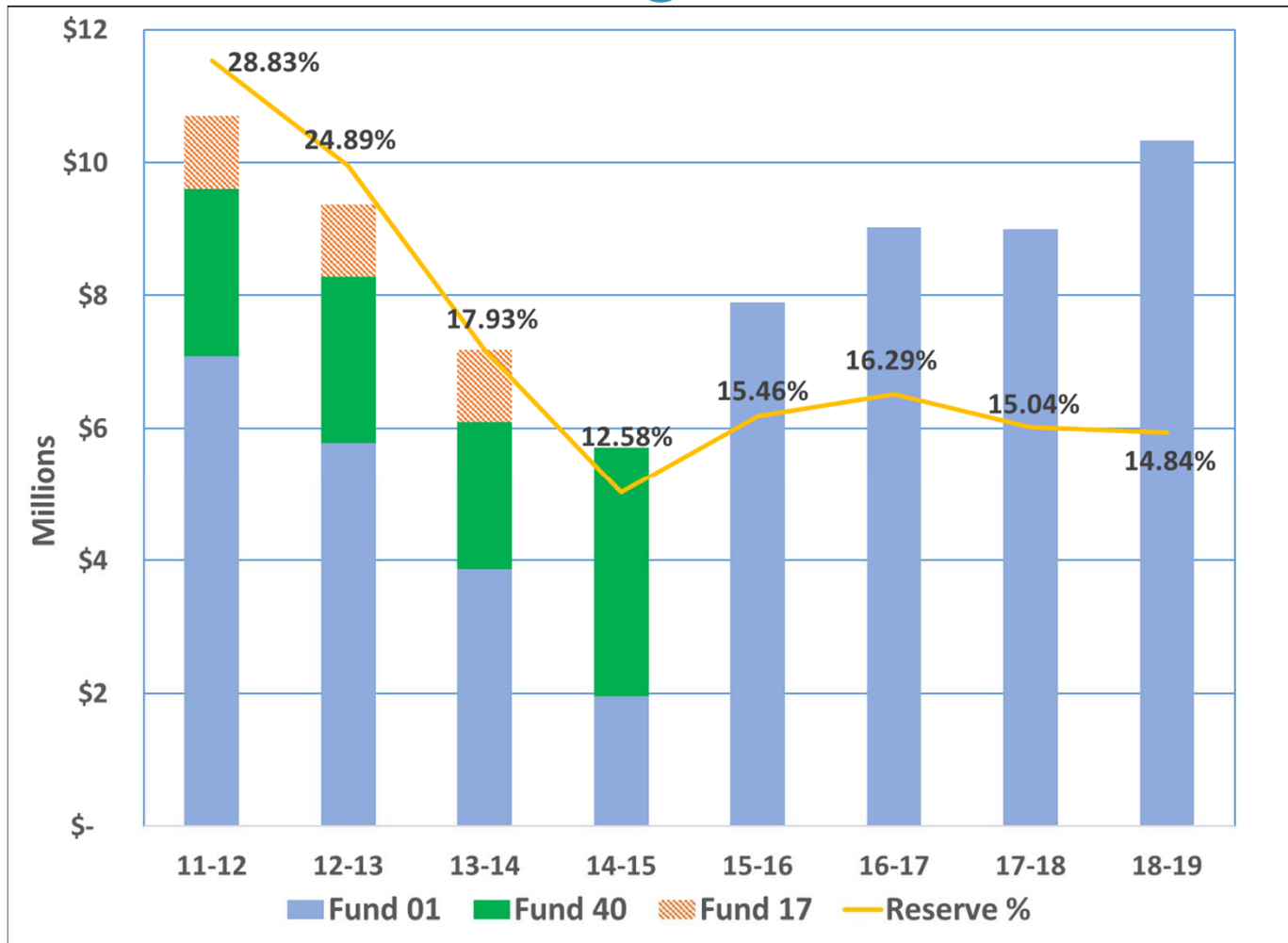
Assigned Balances - \$1.5M:

Deferred Maintenance - \$162K

LTA Retirement Incentive - \$537K

Site & Dept Carryover - \$811K

Unrestricted Ending Balance & Reserves



Other Funds – Ending Balance

OTHER FUNDS	Child Development	Cafeteria	Bond	Developer Fees
July 1, Beginning Balance	\$1,110,429	\$979,574	\$598,931	\$1,173,280
Revenues	\$2,439,611	\$2,134,803	\$15,501,635	\$256,777
Expenditures	(\$2,320,163)	(\$2,492,278)	(\$1,413,831)	(\$175,299)
Surplus/(Deficit)	\$119,448	(\$357,475)	\$14,087,804	\$81,478
June 30, Ending Fund Balance	\$1,229,877	\$622,099	\$14,686,735	\$1,254,758

Other Funds included in UA report:

15-Pupil Transportation Equipment, 17-Special Reserve, 20-Postempl Benefits, 40-Special Reserve,
51-Bond Interest

QUESTIONS

