

Mt. Diablo Unified School District

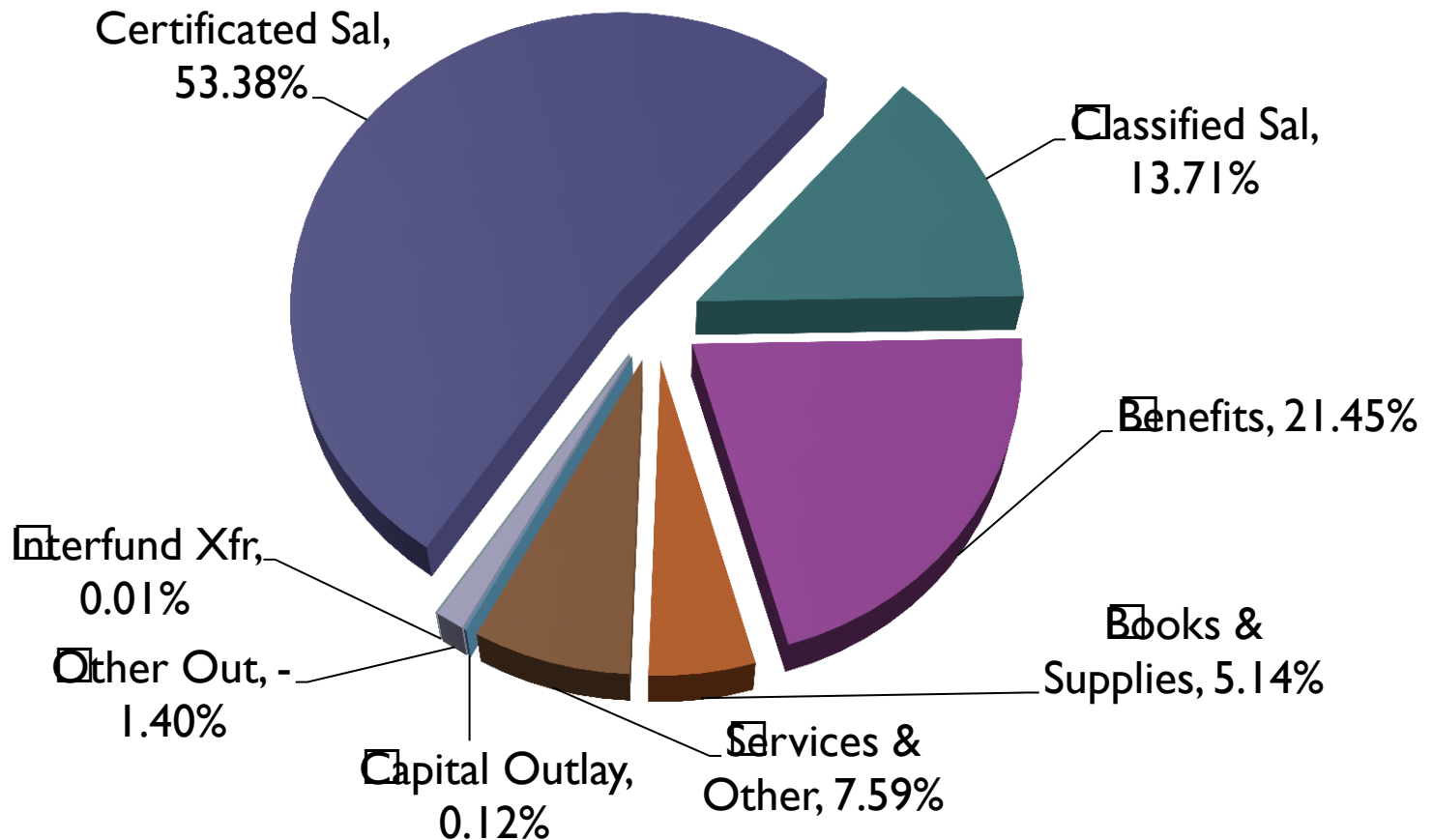
Unaudited Actuals 2015-16

Nellie Meyer, Ed.D., Superintendent
Wayne Oetken, Interim Chief Business Officer
Nance Juner, Director of Fiscal Services

September 12, 2016

2015-16 Actual Expenditures

% of Unrestricted General Fund Expenditures \$203,290,714



Salaries & Benefits = 88.54% of UGF Expenditures

Unrestricted Fund Balance

Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

▶ Beg balance	59,341,996
▶ Revenue	279,951,857
▶ Contribution	(53,318,085)
▶ Expense	<u>(206,845,786)</u>
▶ End balance	79,129,982
▶ Revolv g cash	(305,000)
▶ Stores	(427,936)
▶ Econ Uncert	(6,395,880)
▶ OthrAssigned	<u>(28,061,925)</u>
▶ Undesig	\$43,939,241

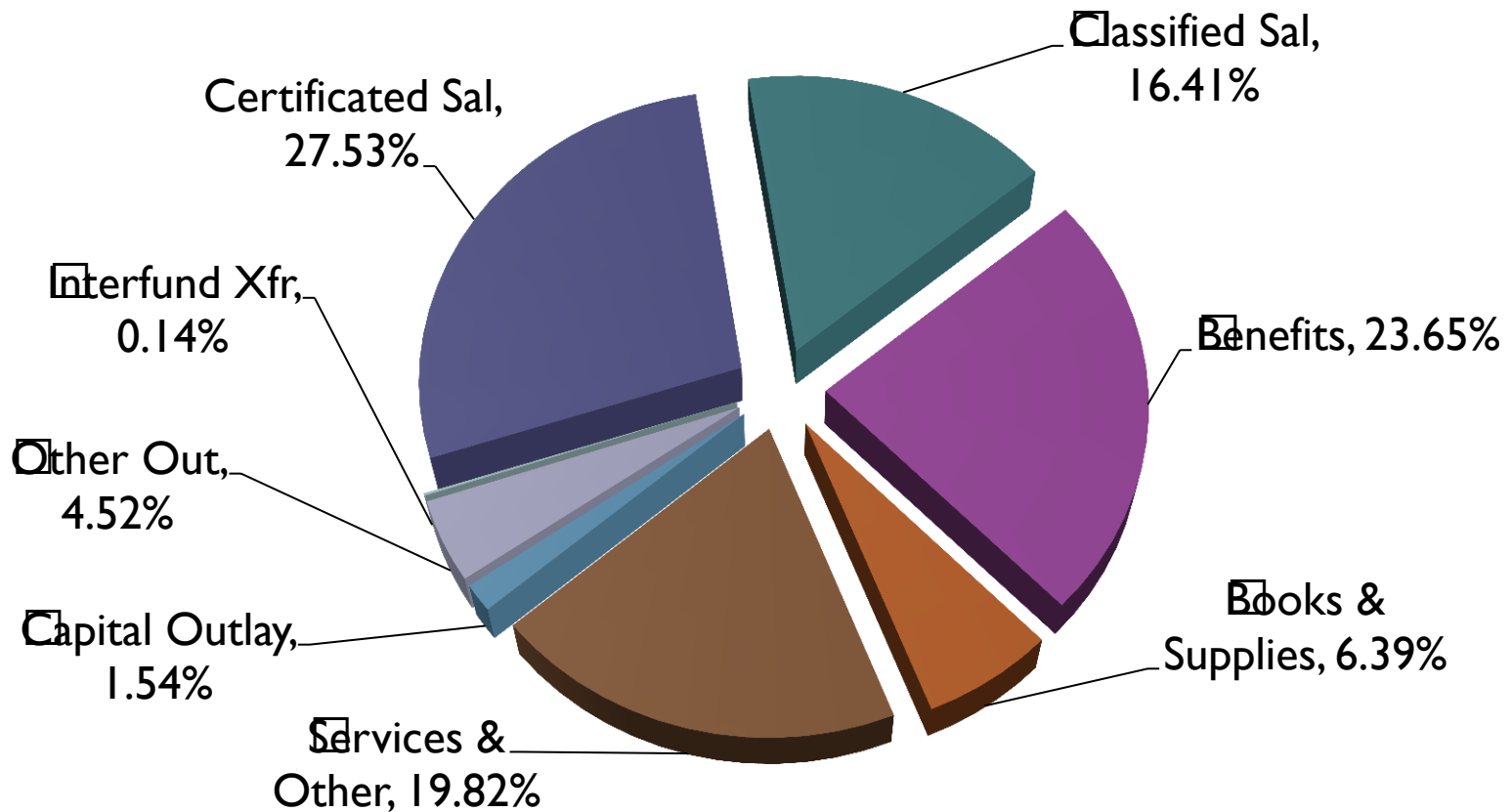
Unaudited Actuals

▶ Beg balance	59,341,996
▶ Revenue	281,060,066
▶ Contribution	(53,652,783)
▶ Expense	<u>(203,290,714)</u>
▶ End balance	83,458,565
▶ Revolv g cash	(301,000)
▶ Stores	(482,332)
▶ Econ Uncert	(5,108,253)
▶ OthrAssigned	<u>(37,149,321)</u>
▶ Undesig	\$40,417,659



2015-16 Actual Expenditures

% of Restricted General Fund Expenditures \$114,814,782



▶ Salaries & Benefits = 67.59% of Restricted GF Expenditures

Restricted Fund Balance

Estimated Actuals vs. Unaudited Actuals

<u>Estimated Actuals</u>		<u>Unaudited Actuals</u>	
▶ Beg balance	12,179,404	▶ Beg balance	12,179,404
▶ Revenue	112,033,148	▶ Revenue	117,197,566
▶ Expense	<u>(112,948,204)</u>	▶ Expense	<u>(114,814,782)</u>
▶ End balance	\$11,264,348	▶ End balance	\$14,562,188

▶ Note: All ending balances are legally restricted.

Other Funds

All other funds have positive ending balances:

- ▶ Charter School – Form 09
- ▶ Adult Education – Form 11
- ▶ Cafeteria – Form 13
- ▶ Deferred Maintenance – Form 14
- ▶ Building Fund (Measure C)– Form 21
- ▶ Capital Facilities (Developer Fees) – Form 25
- ▶ State School Building – Form 35
- ▶ Capital Project Mello Roos (Measure A) – Form 49
- ▶ Bond Interest & Redemption (Measure C) – Form 51
- ▶ Debt Service Mello Roos (Measure A) – Form 52
- ▶ Foundation Trust (Tosco Scholarship) – Form 73



Next Steps

- ▶ The Unaudited Actuals packet is due to the CCCOE by September 15.
- ▶ Fiscal staff will be posting the ending balances as beginning balances in the new fiscal year, including the accounts that receive carryover.
- ▶ Continue reviewing available resources to support the goals and actions in the LCAP.



A Team Effort - Thank you!

- ▶ Mika Arbelbide, Chief Accountant
- ▶ Duy Nguyen, Fiscal Analyst II
- ▶ Marianne Lejano, Fiscal Analyst II
- ▶ Laura Warner, Administrative Secretary II
- ▶ The Budget & Fiscal Services Staff

Any questions?

