

Mt. Diablo Unified School District

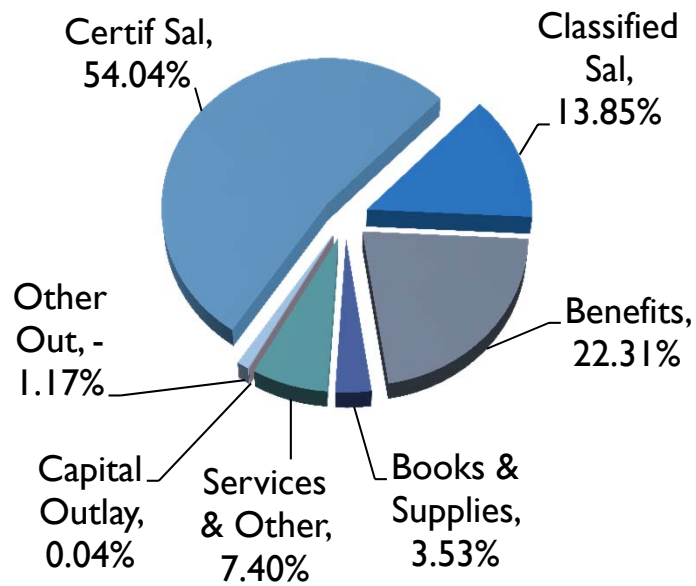
Unaudited Actuals 2016-17

Nellie Meyer, Ed.D., Superintendent
Rose Ramos, Chief Business Officer
Nance Juner, Director of Fiscal Services

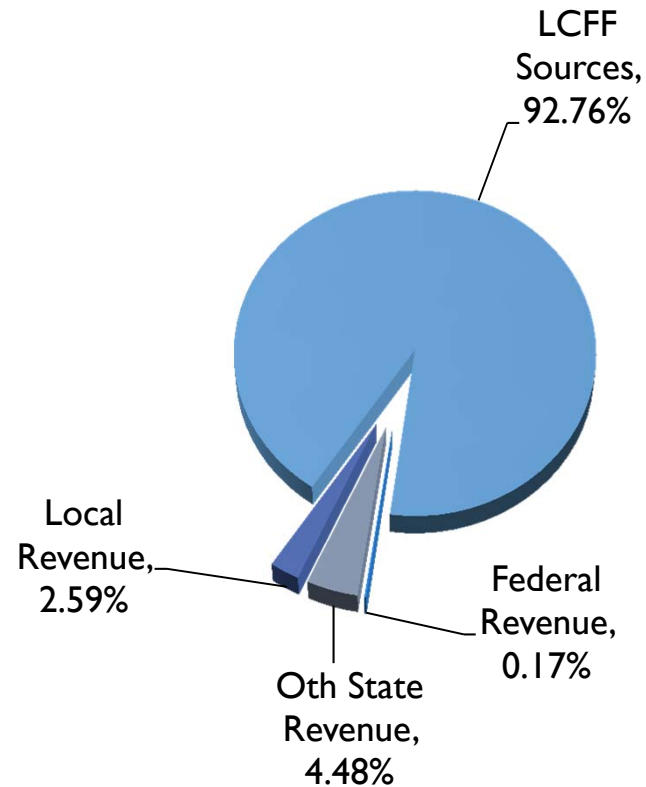
September 11, 2017

2016-17 Unrestricted GF Actuals

% of Unrestricted General Fund Expenditures
\$231,078,805



% of Unrestricted General Fund Revenues
\$277,866,160



► Salaries & Benefits = 90.2% of UGF Expenditures

Unrestricted Fund Balance

Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

| | |
|---------------------|----------------------|
| ▶ Beg balance | 83,458,565 |
| ▶ Revenue | 273,305,596 |
| ▶ Contribution | (59,407,071) |
| ▶ Expense | <u>(233,857,710)</u> |
| ▶ End balance | 63,499,380 |
| ▶ Nonspendable | (625,000) |
| ▶ Econ Uncert | (7,433,598) |
| ▶ OthrAssigned | <u>(55,440,782)</u> |
| ▶ Unassigned | \$0 |

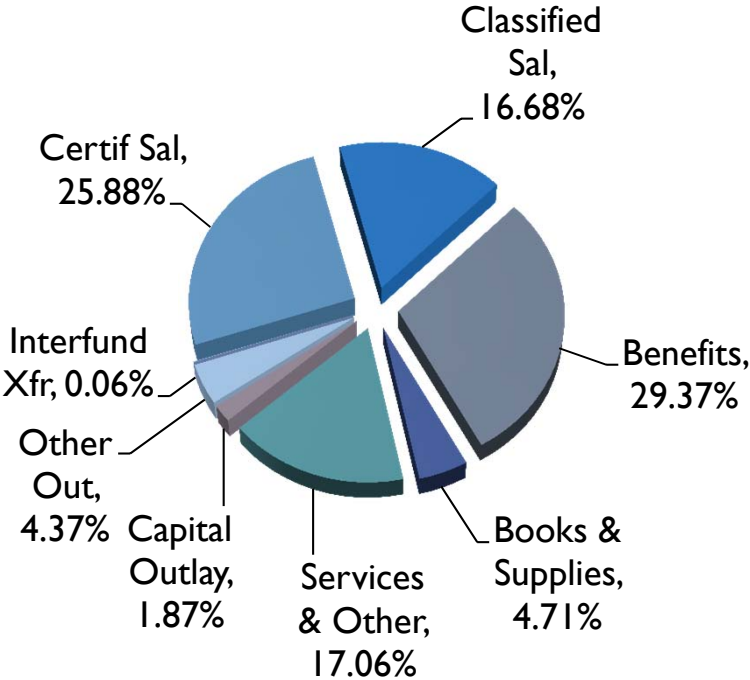
Unaudited Actuals

| | |
|---------------------|----------------------|
| ▶ Beg balance | 83,458,565 |
| ▶ Revenue | 277,866,159 |
| ▶ Contribution | (59,906,187) |
| ▶ Expense | <u>(231,078,805)</u> |
| ▶ End balance | 70,339,732 |
| ▶ Nonspendable | (687,758) |
| ▶ Econ Uncert | (7,245,558) |
| ▶ OthrAssigned | <u>(54,339,638)</u> |
| ▶ Unassigned | \$8,066,778 |

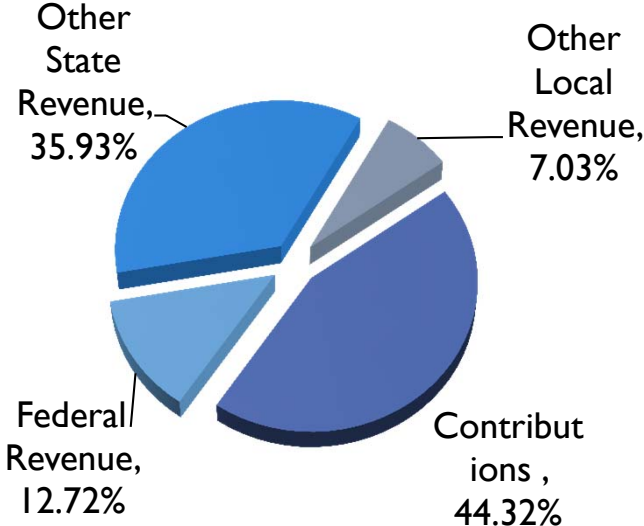


2016-17 Restricted GF Actuals

% of Restricted General Fund Expenditures
\$131,282,605
 (includes transfers out)



% of Restricted General Fund Revenues
\$135,169,979
 (includes Contributions)



▶ Salaries & Benefits = 71.93% of Restricted GF Expenditures

Restricted Fund Balance

Estimated Actuals vs. Unaudited Actuals

| <u>Estimated Actuals</u> | | <u>Unaudited Actuals</u> | |
|--------------------------|----------------------|--------------------------|----------------------|
| ▶ Beg balance | 14,562,188 | ▶ Beg balance | 14,562,188 |
| ▶ Revenue | 128,619,255 | ▶ Revenue | 135,169,979 |
| ▶ Expense | <u>(135,686,936)</u> | ▶ Expense | <u>(131,282,605)</u> |
| ▶ End balance | \$ 7,494,507 | ▶ End balance | \$18,449,562 |

▶ Note: All ending balances are legally restricted.

Employer Contributions to STRS & PERS

| STRS Employer Contribution Increases | | | | |
|--------------------------------------|-----------------------|-----------------|----------------|-------------------------------|
| FY | Certificated Salaries | STRS Employer % | Estimated Cost | Increase cost over prior year |
| 2016-17 | 156,837,173 | 12.58% | 19,730,116 | |
| 2017-18 | 166,605,988 | 14.43% | 24,041,244 | 4,311,128 |
| 2018-19 | 157,699,752 | 16.28% | 25,673,520 | 1,632,276 |
| 2019-20 | 159,555,705 | 18.13% | 28,927,449 | 3,253,930 |
| 2020-21 | 161,949,041 | 19.10% | 30,932,267 | 2,004,817 |
| | | | | |
| PERS Employer Contribution Increases | | | | |
| FY | Classified Salaries | PERS Employer % | Estimated Cost | Increase cost over prior year |
| 2016-17 | 47,499,789 | 13.89% | 6,597,721 | |
| 2017-18 | 54,453,858 | 15.53% | 8,456,684 | 1,858,963 |
| 2018-19 | 49,743,035 | 18.10% | 9,003,489 | 546,805 |
| 2019-20 | 50,290,725 | 20.80% | 10,460,471 | 1,456,981 |
| 2020-21 | 51,045,086 | 23.80% | 12,148,730 | 1,688,260 |



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.
- ▶ Collaborate with the Ms. Ramos and Dr. Meyer on reviewing and implementing the budget solutions to ensure there are 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
- ▶ Jamie Molina, Fiscal Analyst I
- ▶ The Budget & Fiscal Services Staff

Any questions?

