

Mt. Diablo Unified School District

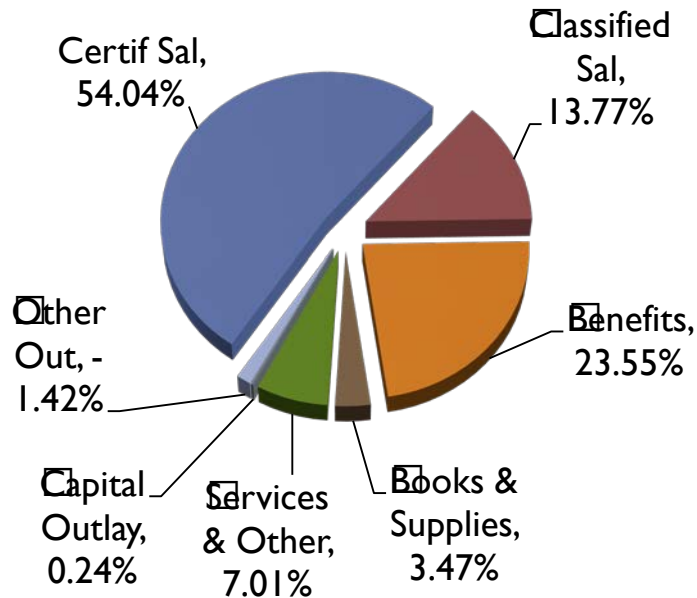
Unaudited Actuals 2017-18

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

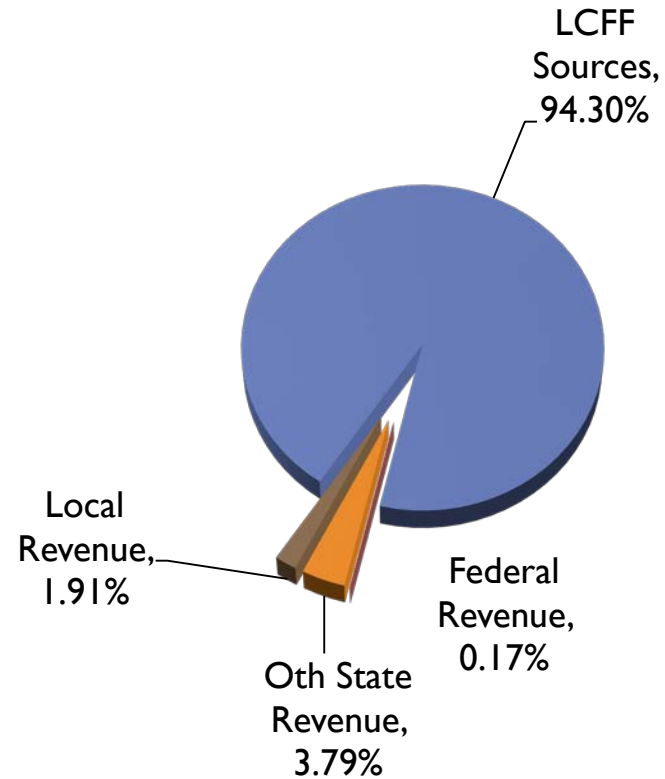
September 12, 2018

2017-18 Unrestricted GF Actuals

% of Unrestricted General Fund Expenditures
\$244,680,470



% of Unrestricted General Fund Revenues
\$278,641,385



2017-18 Unrestricted Fund Balance Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

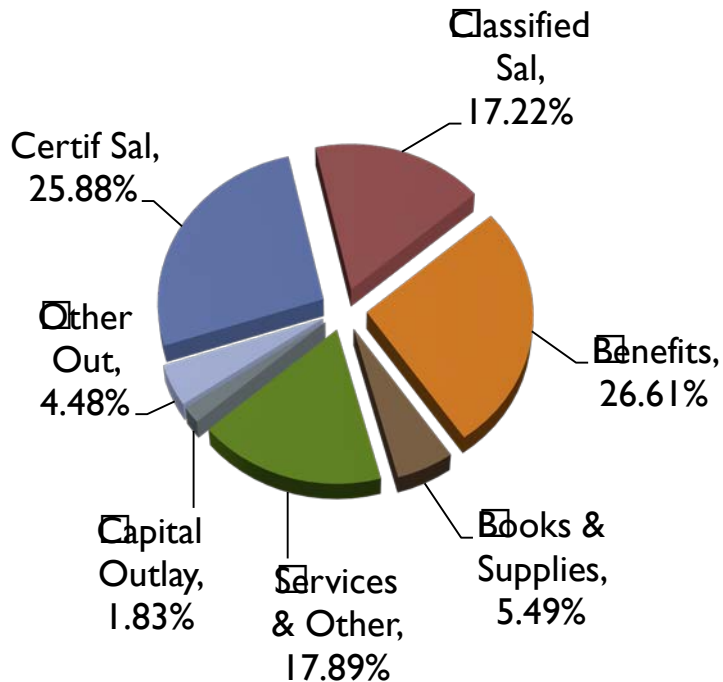
▶ Beginning Balance	70,339,732
▶ Revenue	277,091,813
▶ Contribution	(64,034,968)
▶ <u>Expense</u>	<u>(240,305,379)</u>
▶ <i>End balance</i>	<i>43,091,198</i>
▶ Non-spendable	(672,158)
▶ Economic Uncertainty	(7,780,188)
▶ <u>Other Assigned</u>	<u>(34,638,852)</u>
▶ Unassigned	\$0

Unaudited Actuals

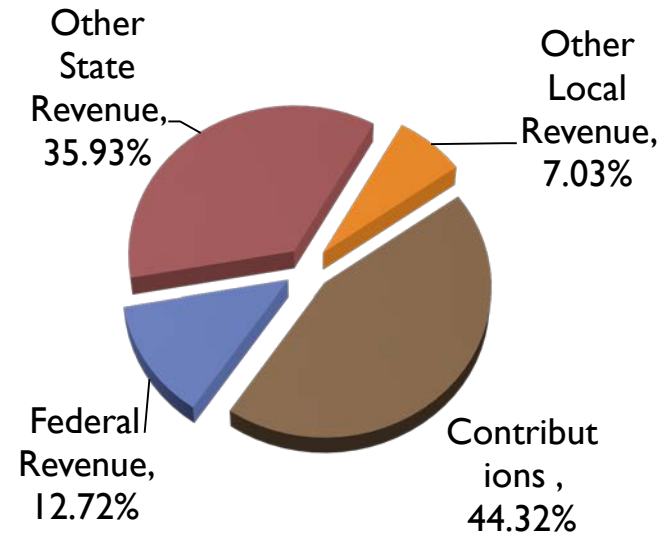
▶ Beginning Balance	70,339,732
▶ Revenue	278,641,385
▶ Contribution	(65,817,874)
▶ <u>Expense</u>	<u>(244,680,471)</u>
▶ <i>End balance</i>	<i>38,482,772</i>
▶ Non-spendable	(712,618)
▶ Economic Uncertainty	(7,539,891)
▶ <u>Other Assigned</u>	<u>(30,230,263)</u>
▶ Unassigned	\$0

2017-18 Restricted GF Actuals

% of Restricted General Fund Expenditures \$132,314,090



% of Restricted General Fund Revenues \$131,918,190 (includes Contributions)



2017-18 Restricted Fund Balance Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

▶ Beginning Balance	18,449,562
▶ Revenue	134,482,630
▶ <u>Expense</u>	<u>(148,733,737)</u>
▶ End Balance	\$ 4,198,455

Unaudited Actuals

▶ Beginning Balance	18,449,562
▶ Revenue	132,912,730
▶ <u>Expense</u>	<u>(132,314,090)</u>
▶ End balance	\$19,048,202

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	156,195,727	14.43%	22,539,043	2,808,927
2018-19	159,870,107	16.28%	26,026,853	3,487,810
2019-20	162,268,159	18.13%	29,419,217	3,392,364
2020-21	164,702,181	19.10%	31,458,117	2,038,899
2021-22	167,172,714	18.60%	31,094,125	(363,992)
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	49,815,514	15.53%	7,736,847	1,139,127
2018-19	52,831,432	18.06%	9,542,413	1,805,566
2019-20	53,623,903	20.80%	11,153,772	1,611,359
2020-21	54,428,262	23.50%	12,790,642	1,636,870
2021-22	55,244,686	24.60%	13,590,193	799,551



2017-18 Unaudited Actuals

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

*Funds are fully spent.

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 Dr. Meyer and Superintendent's Council on reviewing and continuing with budget solutions to ensure there are available resources to support the goals and actions in the LCAP .

A Team Effort - Thank you!

- ▶ Jamie Molina, Fiscal Analyst II
- ▶ Aaron Hill, Fiscal Analyst I
- ▶ The Budget & Fiscal Services Staff

