



2016 – 17 UNAUDITED ACTUALS

Andre' R. Bell
Assistant Superintendent Business Services

Joel Dontos
Executive Director Fiscal Services,

September 13, 2017

Why Unaudited Actuals?

- Actual 2016-17 activity, not budgeted projections
- Prepared after close of the fiscal year, June 30th
- Must be presented to the Board by September 15th
- SCOE submits to the State by October 15th

Unaudited Actuals Summary

			2016-17 Unaudited Actuals		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
Description	Resource Codes	Object Codes			
A. REVENUES					
1) LCFF Sources		8010-8099	131,739,957.95	4,013,367.00	135,753,324.95
2) Federal Revenue		8100-8299	86,521.00	8,867,217.29	8,953,738.29
3) Other State Revenue		8300-8599	5,992,512.65	10,359,700.95	16,352,213.60
4) Other Local Revenue		8600-8799	4,070,246.82	6,650,195.09	10,720,441.91
5) TOTAL, REVENUES			141,889,238.42	29,890,480.33	171,779,718.75
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	62,439,088.94	14,025,454.95	76,464,543.89
2) Classified Salaries		2000-2999	15,895,073.41	4,574,524.89	20,469,598.30
3) Employee Benefits		3000-3999	20,404,702.84	10,304,417.63	30,709,120.47
4) Books and Supplies		4000-4999	4,422,878.73	2,969,124.86	7,392,003.59
5) Services and Other Operating Expenditures		5000-5999	17,594,503.15	22,574,463.31	40,168,966.46
6) Capital Outlay		6000-6999	32.04	411,942.29	411,974.33
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299			
		7400-7499	196,803.00	0.00	196,803.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(958,104.58)	283,181.12	(674,923.46)
9) TOTAL, EXPENDITURES			119,994,977.53	55,143,109.05	175,138,086.58
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,894,260.89	(25,252,628.72)	(3,358,367.83)

Difference from Budget to Actual

- Revenue:
 - Original Budget \$166,973,302
 - Unaudited Actuals \$171,779,718
- Expenditures
 - Original Budget \$177,059,555
 - Unaudited Actuals \$175,138,086

Addressing Budget Deficiencies

- District needs to meet 3% economic uncertainty in 2019-20
- Still need to address the structural deficit by finding budget reductions over the next two years
- Budget Advisory Committee

QUESTIONS

