



Unaudited Actuals 2019-2020

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What Is Unaudited Actuals?

- Activities reported with ending balances or reserves that are carried forward into future years.
- An annual statement, reporting the District's financial activities in which the data is not yet formally audited.

2019-2020 General Fund
Unrestricted And Restricted
Unaudited Actuals

	2019-20 Adopted Budget	2019-20 Estimated Actuals	2019-20 Unaudited Actuals
Total Revenues	\$216,084,128	\$217,641,676	\$221,762,849
Total Expenditures	(\$224,893,747)	(\$224,865,171)	(\$223,700,182)
Other Financing Sources (Inter-Fund)	(\$2,187,774)	(\$2,730,233)	(\$2,703,521)
Net Increase/Decrease In Fund Balance	(\$10,997,393)	(\$9,953,728)	(\$4,640,854)

Ending Fund Balances General Fund Unrestricted And Restricted

	2019-20 Adopted Budget	2019-20 Estimated Actuals	2019-20 Unaudited Actuals
Revolving Cash/Stores	\$65,000	\$65,000	\$65,580
Restricted Balance	\$3,334,033	\$3,124,659	\$6,471,093
Commitments	\$9,500,000	\$9,500,000	\$9,500,000
Other Assignments	\$15,457,806	\$20,822,761	\$22,824,823
Reserve Economic Uncertainties	\$6,812,445	\$6,828,313	\$6,792,112
Total Ending Fund Balance	\$35,169,284	\$40,340,733	\$45,653,608

2019-2020 General Fund
Unrestricted
Unaudited Actuals

	2019-20 Adopted Budget	2019-20 Estimated Actuals	2019-20 Unaudited Actuals
Total Revenues	\$176,412,754	\$177,898,349	\$178,247,826
Total Expenditures	(\$151,837,666)	(\$151,093,540)	(\$149,322,913)
Other Financing Sources (Within Fund 01)	(\$34,327,748)	(\$33,010,387)	(\$33,164,049)
Net Increase/Decrease In Fund Balance	(\$9,752,660)	(\$6,205,578)	(\$4,239,136)

Ending Fund Balances
General Fund
Unrestricted

	2019-20 Adopted Budget	2019-20 Estimated Actuals	2019-20 Unaudited Actuals
Revolving Cash/Stores	\$65,000	\$65,000	\$65,580
Commitments	\$9,500,000	\$9,500,000	\$9,500,000
Other Assignments	\$15,457,806	\$20,822,761	\$22,824,823
Reserve Economic Uncertainties	\$6,812,445	\$6,828,313	\$6,792,112
Unrestricted Ending Fund Balance	\$31,835,251	\$37,216,074	\$39,182,515

Adopted vs. Unaudited Actuals General Fund -Unrestricted Revenue

	2019-20 Adopted Budget	2019-20 Unaudited Actuals
LCFF	\$171,316,629	\$171,712,880
Federal Revenue	\$425,000	\$459,859
State Revenue	\$3,147,625	\$4,183,467
Local Revenue	\$1,523,500	\$1,891,619

Adopted vs. Unaudited Actuals General Fund -Unrestricted Expenditure

	2019-20 Adopted Budget	2019-20 Unaudited Actuals
Certificated Salaries	\$74,489,787	\$73,647,528
Classified Salaries	\$20,607,459	\$20,642,394
Employee Benefits	\$45,670,028	\$44,910,411
Books & Supplies	\$3,088,648	\$3,026,050
Operations	\$11,570,483	\$10,905,864
Capital Outlays	\$220,000	\$10,000
Contributions	\$34,327,748	\$33,164,049

Contributions From General Fund Encroaching Programs

	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Unaudited Actuals
Special Education (includes transportation)	\$15,534,100	\$20,802,105	\$22,712,401	\$24,093,645	\$24,665,529
Routine Restricted Maintenance	\$5,808,463	\$5,360,168	\$4,202,765	\$6,830,705	\$6,795,000
Fund 71-Bridge	\$531,115	\$531,115	\$535,500	\$293,237	\$552,797
Food & Nutrition Services	\$389,919	\$108,000	\$533,846	\$664,855	\$1,150,724

General Fund (Unrestricted) Fund Balance

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Fund Balance	\$41,651,024	\$50,308,393	\$50,489,193	\$50,491,275	\$46,421,652
Ending Fund Balance	\$50,308,393	\$50,489,193	\$50,491,275	\$43,421,652	\$39,182,515

Challenges

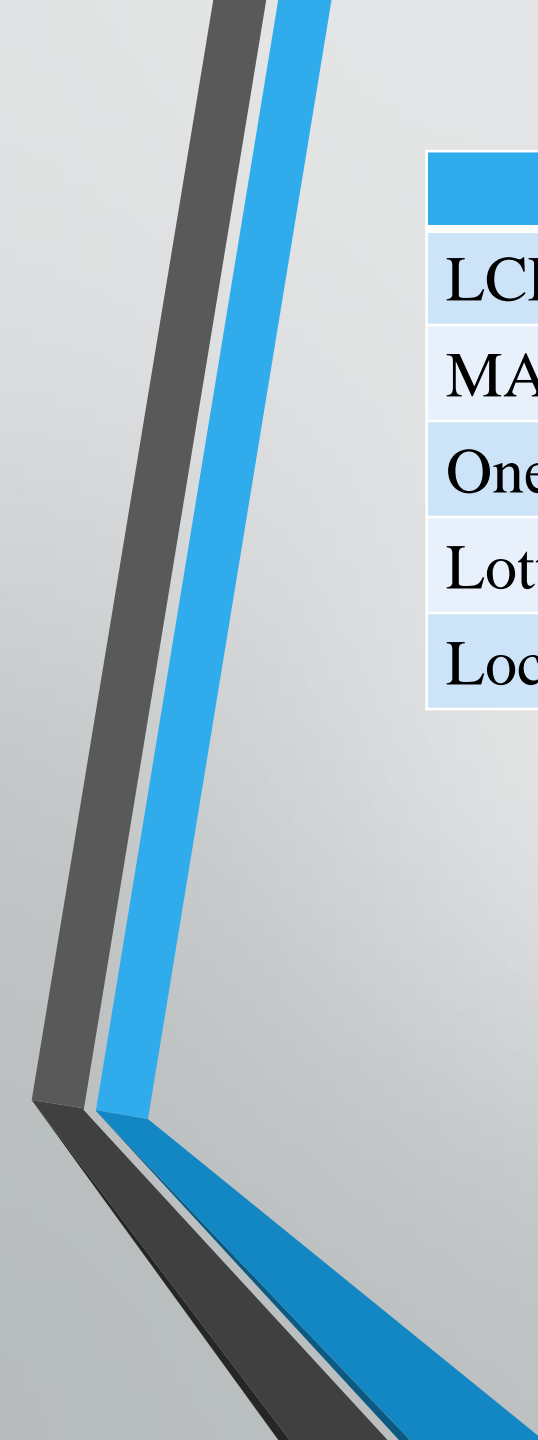
As we continue navigating in this uncertain environment, the adequacy of funding remains the biggest challenge facing the District

- Additional challenges for 2020-2021 and beyond include:
 - Balancing budgets with low revenue increases and higher costs
 - Budget/cash deferrals
 - Personal protective equipment and disinfectant costs
 - Technology costs
 - Food and Nutritional Services- low participation rate (required contribution from General Fund)





Thank You!



LCFF	\$400,000
MAA-Federal	\$50,000
One-Time Preschool Grant	\$815,000
Lottery	\$100,000
Local Revenue	\$369,000