

Mt. Diablo Unified School District

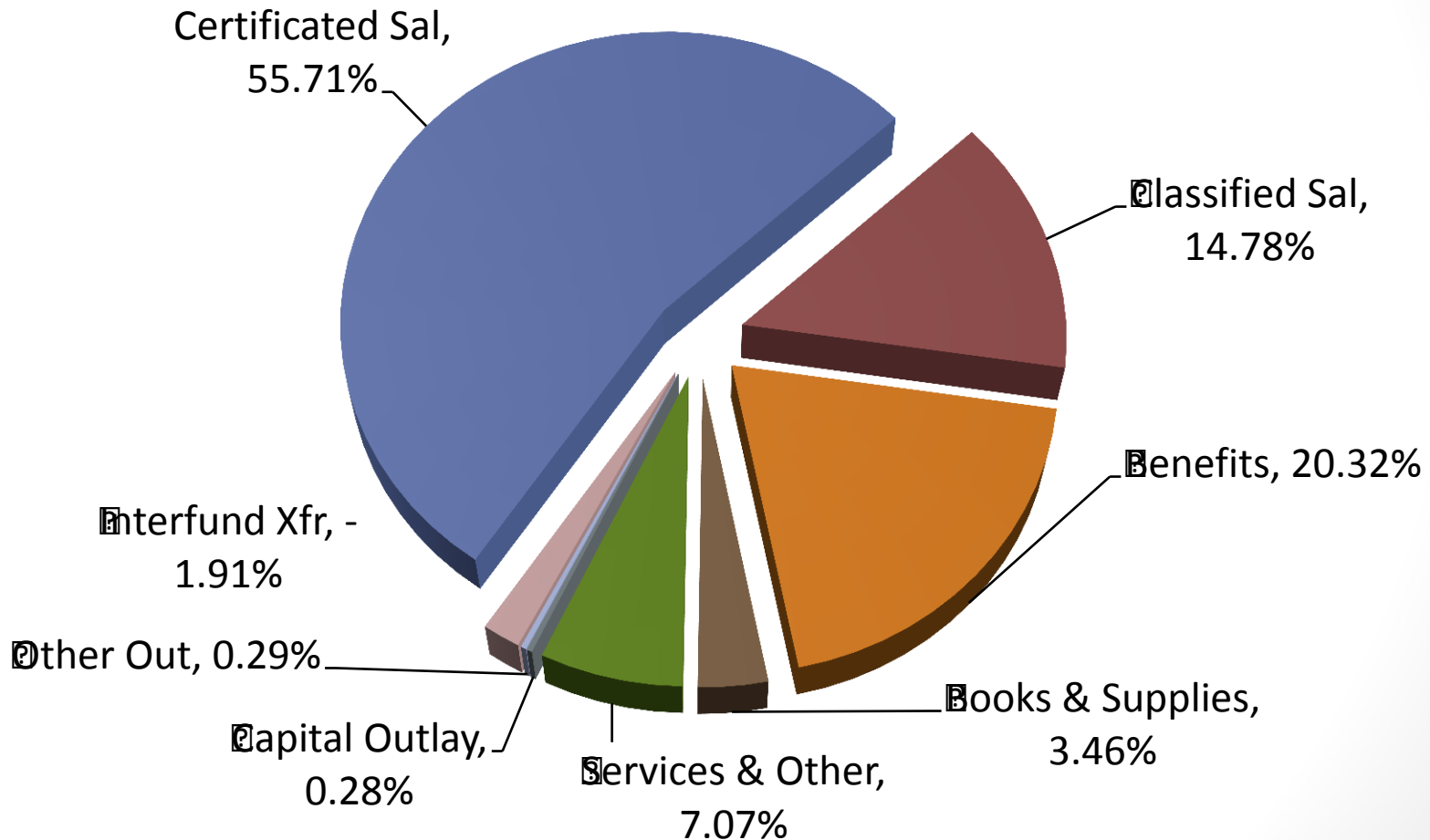
Unaudited Actuals 2014-15

Nellie Meyer, Ed.D., Superintendent
Nance Juner, Director of Fiscal Services
September 14, 2015

2014-15 Actual Expenditures

% of Unrestricted General Fund Expenditures

\$179,568,284



Salaries & Benefits = 93.81% of UGF Expenditures

Unrestricted Fund Balance

Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

• Beg balance	48,473,717
• Revenue	234,699,713
• Contribution	(48,680,291)
• Expense	<u>(202,618,413)</u>
• End balance	31,874,726
• Revolvg cash	(305,000)
• Stores	(290,868)
• Econ Uncert	(6,072,105)
• T3&site c/o	<u>(0)</u>
• Undesig	25,206,753

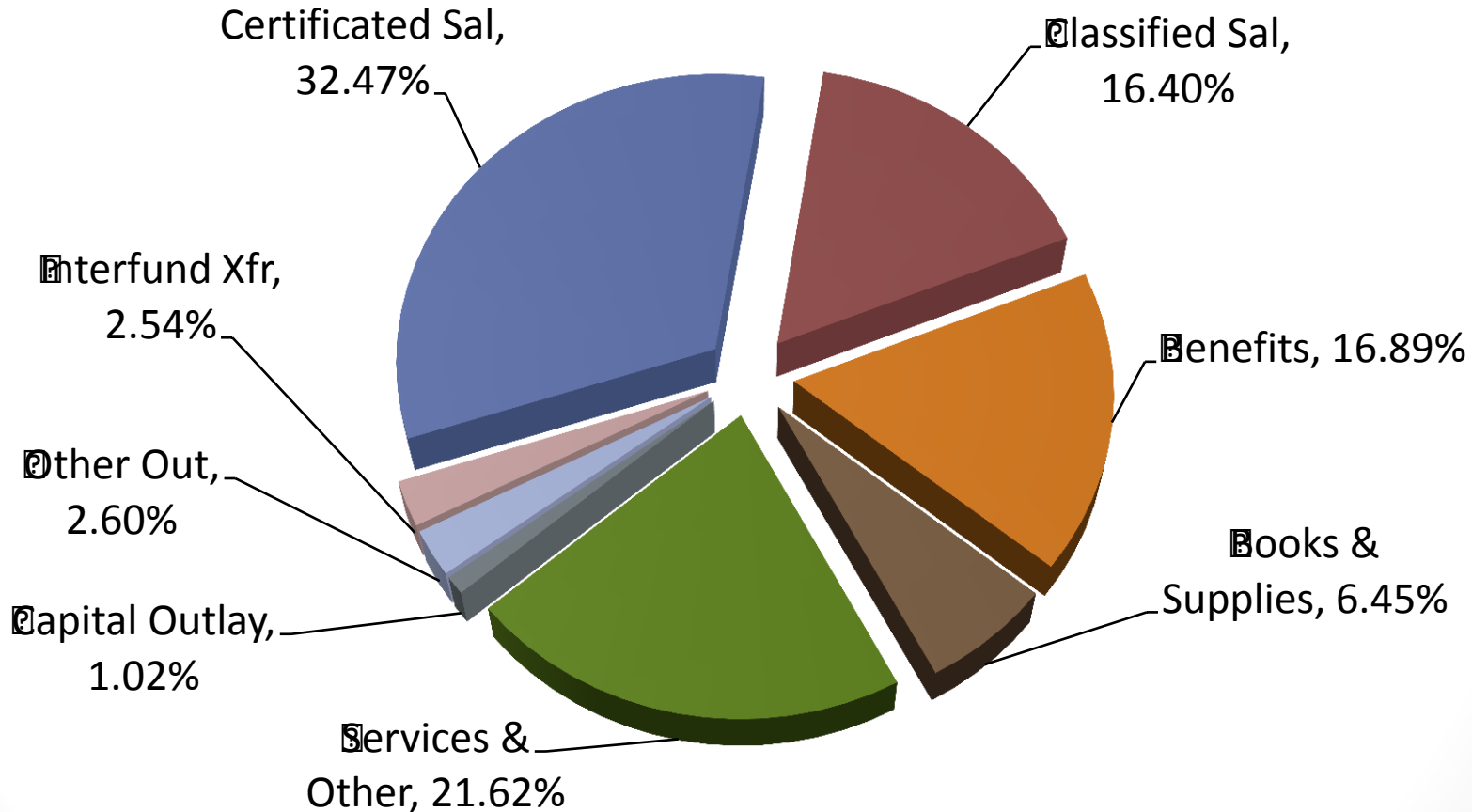
Unaudited Actuals

• Beg balance	48,473,717
• Revenue	237,061,917
• Contribution	(46,625,354)
• Expense	<u>(179,568,284)</u>
• End balance	59,341,996
• Revolvg cash	(305,000)
• Stores	(431,436)
• Econ Uncert	(8,577,749)
• T3&site c/o	<u>(19,110,389)</u>
• Undesig	30,917,422

2014-15 Actual Expenditures

% of Restricted General Fund Expenditures

\$109,632,884



Salaries & Benefits = 65.76% of Restricted GF Expenditures

Restricted Fund Balance

Estimated Actuals vs. Unaudited Actuals

<u>Estimated Actuals</u>		<u>Unaudited Actuals</u>	
• Beg balance	17,284,349	• Beg balance	17,284,349
• Revenue	111,829,323	• Revenue	104,527,936
• Expense	<u>(125,277,997)</u>	• Expense	<u>(109,632,881)</u>
• End balance	3,835,675	• End balance	12,179,404

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

- Unaudited Actuals are due to the CCCOE by September 15.
- Next few weeks the focus will be getting the ending balances carried forward to the new fiscal year for the accounts that receive carryover.
- Budget training for new site administrators and new program/department administrators.

A Team Effort - Thank you!

- *Mika Arbelbide, Chief Accountant*
- *Marianne Lejano, Fiscal Analyst II*
- *Duy Nguyen, Fiscal Analyst II*
- *Janet Takahashi, Administrative Assistant*
- *The Budget & Fiscal Services Staff*

Any questions?