

Mt. Diablo Unified School District

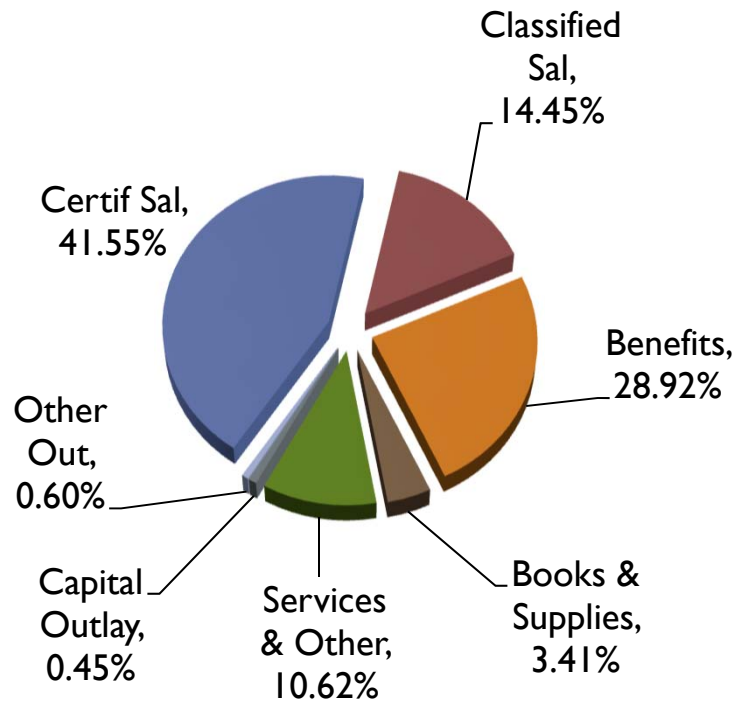
Unaudited Actuals 2018-19

Rose Ramos, Chief Business Officer
Mika Arbelbide, Budget Director

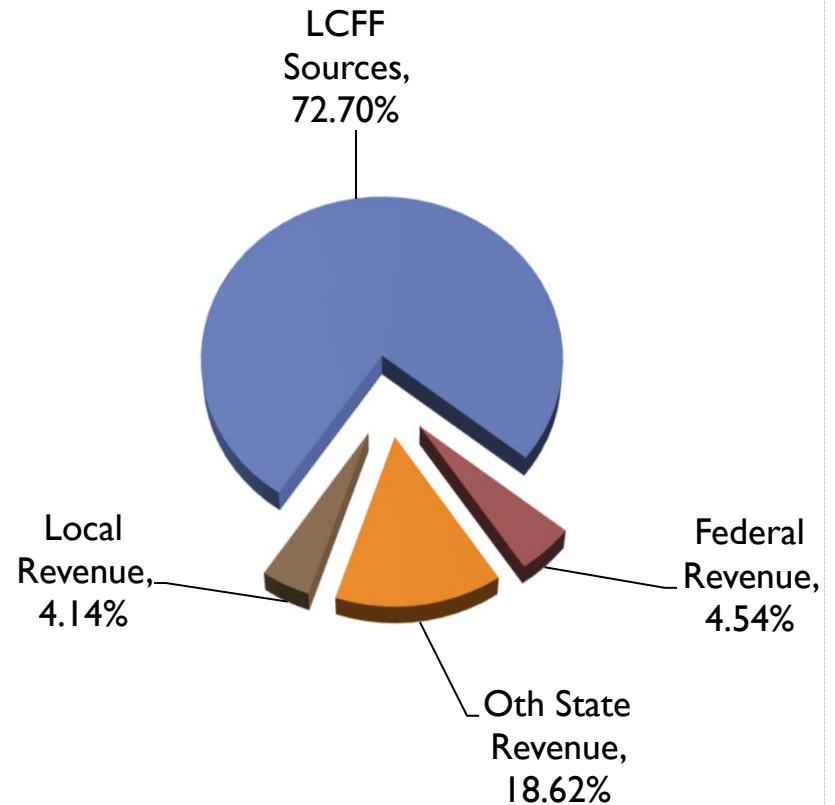
September 9, 2019

2018-19 Unrestricted & Restricted General Fund Actuals

% of Combined General Fund Expenditures
\$387,375,060



% of Combined General Fund Revenues
\$379,334,193



2018-19 Combined Fund Balance

Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

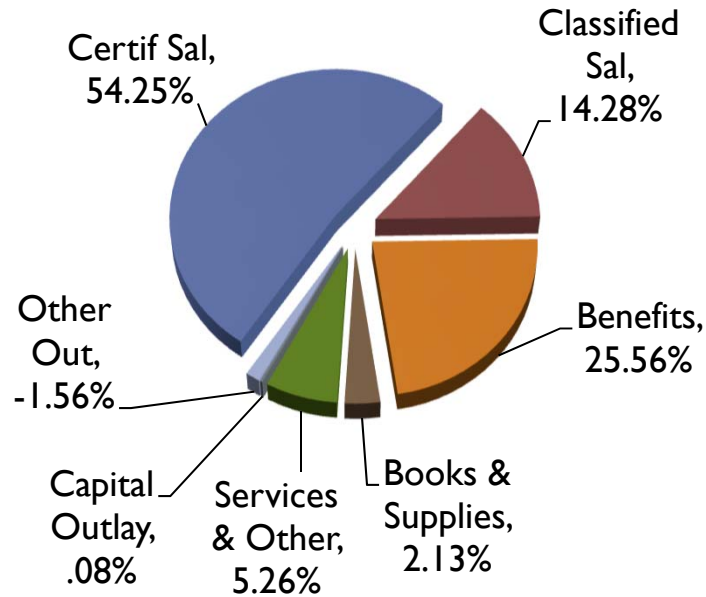
| | |
|----------------------------------|---------------------|
| ▶ Beginning Balance | 57,530,974 |
| ▶ Revenue | 367,229,044 |
| ▶ Expense | (398,628,670) |
| ▶ <u>Inter-fund Transfer Out</u> | <u>0</u> |
| ▶ <i>End balance</i> | <i>26,131,348</i> |
| ▶ Non-spendable | (712,651) |
| ▶ Restricted | (1,880,744) |
| ▶ Economic Uncertainty | (11,958,861) |
| ▶ <u>Other Assigned</u> | <u>(11,579,092)</u> |
| ▶ Unassigned | \$0 |

Unaudited Actuals

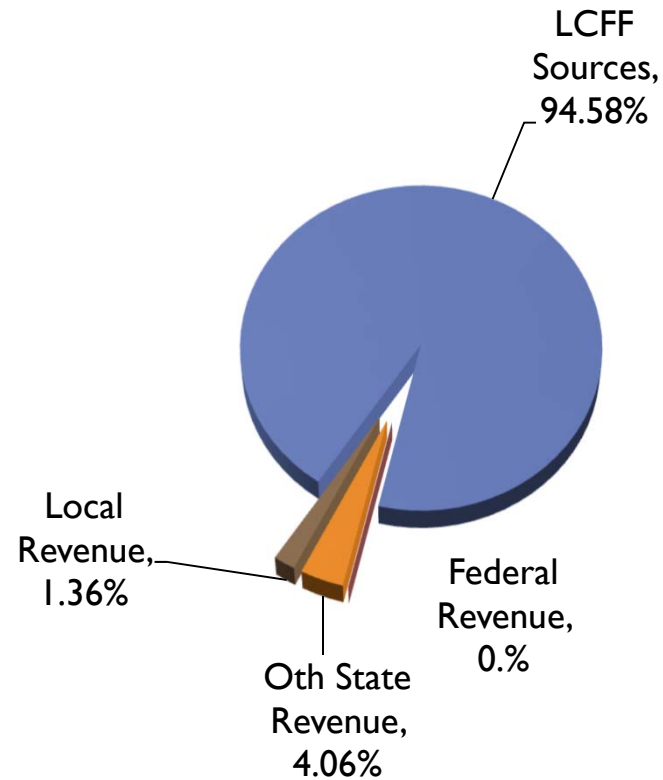
| | |
|----------------------------------|---------------------|
| ▶ Beginning Balance | 57,530,974 |
| ▶ Revenue | 379,334,193 |
| ▶ Expense | (387,145,921) |
| ▶ <u>Inter-fund Transfer Out</u> | <u>(229,139)</u> |
| ▶ <i>End balance</i> | <i>49,490,107</i> |
| ▶ Non-spendable | (732,700) |
| ▶ Restricted | (19,401,653) |
| ▶ Economic Uncertainty | (11,621,252) |
| ▶ <u>Other Assigned</u> | <u>(17,734,502)</u> |
| ▶ Unassigned | \$0 |

2018-19 Unrestricted GF Actuals

% of Unrestricted General Fund Expenditures
\$233,818,520



% of Unrestricted General Fund Revenues
\$291,546,049



2018-19 Unrestricted Fund Balance Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

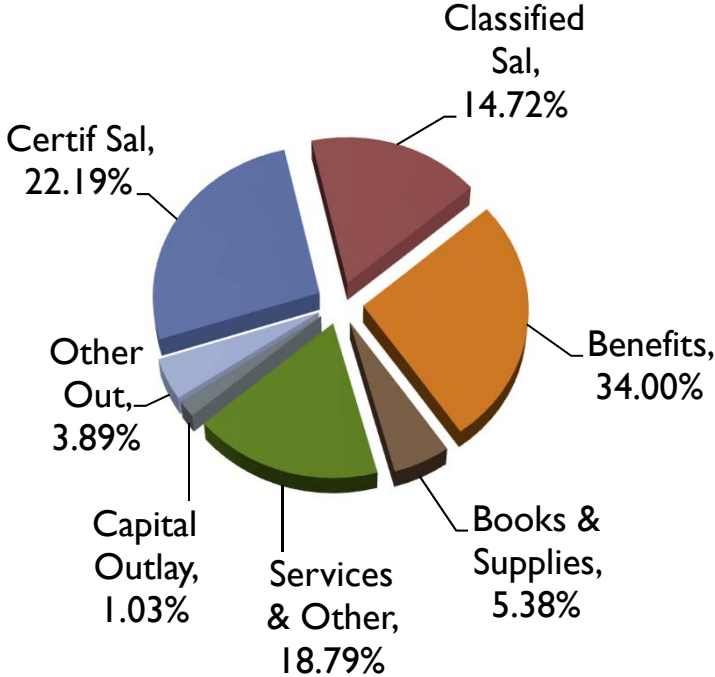
| | |
|----------------------------------|---------------------|
| ▶ Beginning Balance | 38,482,772 |
| ▶ Revenue | 289,918,622 |
| ▶ Contribution | (64,992,341) |
| ▶ Expense | (239,158,449) |
| ▶ <u>Inter-fund Transfer Out</u> | <u>0</u> |
| ▶ <i>End balance</i> | <i>24,250,604</i> |
| ▶ Non-spendable | (712,651) |
| ▶ Economic Uncertainty | (11,958,861) |
| ▶ <u>Other Assigned</u> | <u>(11,579,092)</u> |
| ▶ Unassigned | \$0 |

Unaudited Actuals

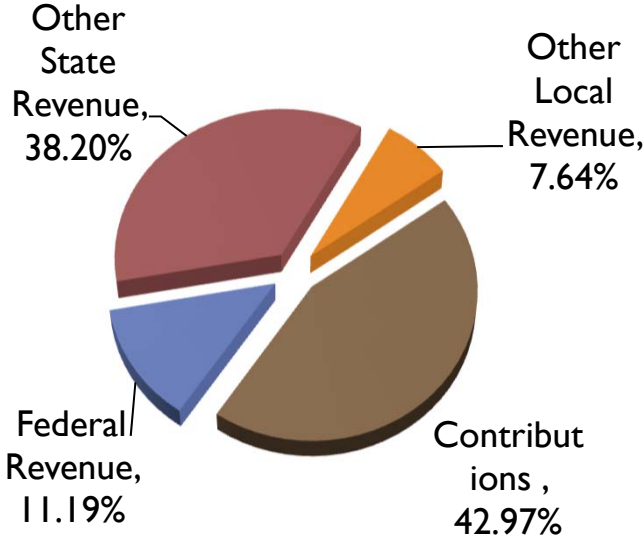
| | |
|----------------------------------|---------------------|
| ▶ Beginning Balance | 38,482,772 |
| ▶ Revenue | 291,546,048 |
| ▶ Contribution | (66,123,096) |
| ▶ Expense | (233,589,381) |
| ▶ <u>Inter-fund Transfer Out</u> | <u>(229,139)</u> |
| ▶ <i>End balance</i> | <i>30,087,204</i> |
| ▶ Non-spendable | (731,450) |
| ▶ Economic Uncertainty | (11,621,252) |
| ▶ <u>Other Assigned</u> | <u>(17,734,502)</u> |
| ▶ Unassigned | \$0 |

2018-19 Restricted GF Actuals

% of Restricted General Fund Expenditures
\$153,556,539



% of Restricted General Fund Revenues
\$153,911,241
 (includes Contributions)



2018-19 Restricted Fund Balance Estimated Actuals vs. Unaudited Actuals

Estimated Actuals

| | |
|----------------------|---------------------|
| ▶ Beginning Balance | 19,048,202 |
| ▶ Revenue | 77,310,422 |
| ▶ Contribution | 64,992,341 |
| ▶ Expense | (159,470,221) |
| ▶ End Balance | \$ 1,880,744 |

Unaudited Actuals

| | |
|----------------------|---------------------|
| ▶ Beginning Balance | 19,048,202 |
| ▶ Revenue | 87,788,145 |
| ▶ Contribution | 66,123,095 |
| ▶ Expense | (153,556,539) |
| ▶ End balance | \$19,402,903 |

Note: All ending balances are legally restricted.

Explanation of Ending Fund Balance Changes from Budget Adoption to Unaudited Actuals

- **Unrestricted Funds + \$5,835,600**
 - Revenue Increase \$1.6M
 - Less Expenditures & Carryover \$4.2M
- **Restricted Funds + \$17,522,159**
 - CarryOver:
 - Maintenance & Facility \$12.5M
 - Lottery \$2M
 - Low Performing Student BG \$2M
 - And Other Restricted Resources \$1M