



2017-18

UNAUDITED  
ACTUALS

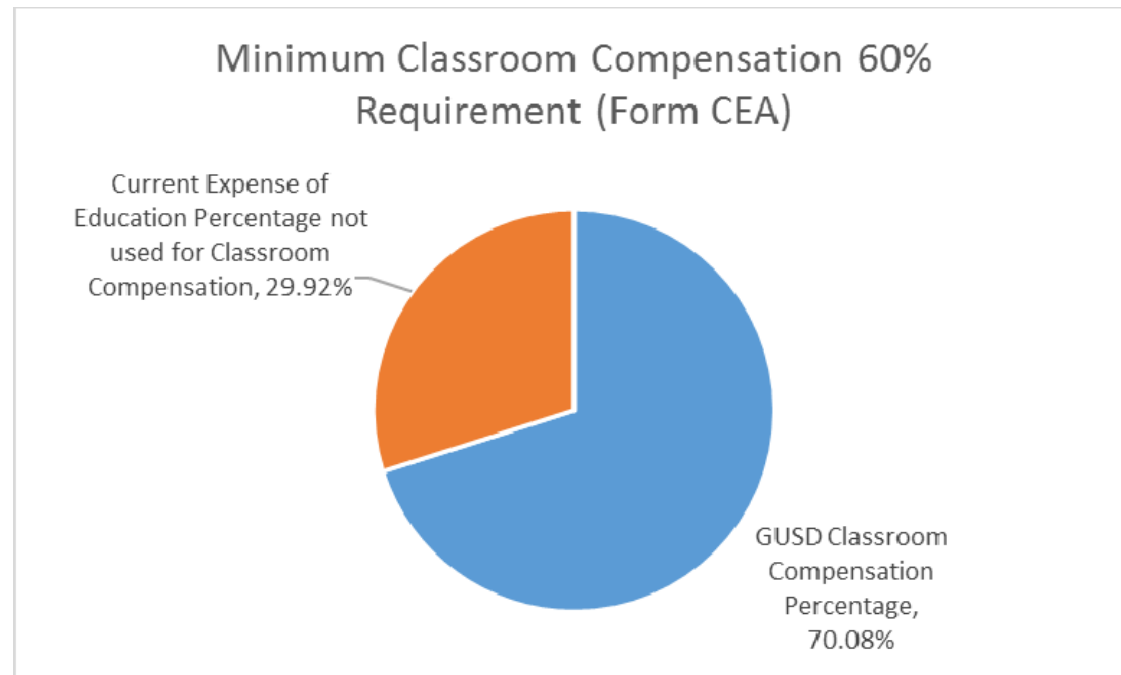
SEPTEMBER 12, 2018

## Key Information for 2017-18 Unaudited Actuals

- Cost of Education amount per ADA (CEA) is 70.08% (up .95% from prior year)
- There is not an increase to the appropriations limit for the GANN Resolution
- The District met its MOE requirement for the Every Student Succeeds Act
- STRS On-Behalf Contribution has increased to \$281,189, (Prior year was \$254,043)
- Ending fund balance for General Fund, Fund 01 is \$8,144,405
- Ending fund balance for all funds is \$13,149,896

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Form CEA shows that the District has met the requirement with 69.15% of the cost of education expended for classroom compensation. The requirement is 60% or more.



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## Expenditures for Current Expense of Education

The standardized account code structure (SACS) Form CEA, "Current Expense Formula/Minimum Classroom Compensation,, includes the following General Fund items:

Account Code	Description
1000	Certificated Salaries
2000	Classified Salaries
3000	Employee Benefits*
4000	Books and Supplies
6500	Equipment Replacement
5000 & 7300	Services and Indirect Costs

\*Beginning in 2014–15, state payments to retirement systems on behalf of districts are included.

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From the General Fund expenditures listed, deduct the following categories:

- Non-Agency Activities
- Community Services
- Food Services
- Fringe Benefits for Retired Persons
- Facilities Acquisition and Construction

And the result is the Current Expense of Education.

ADA is defined as the total days of student attendance divided by the total days of instruction.

**Current Expense of Education / ADA = CEA Percentage**

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## GANN appropriations limit is a mechanism to constrain the growth of State and Local spending

- Year-to-year changes in expenditures are linked to changes in inflation and ADA
- The State Constitution requires the school districts to perform Gann Limit calculations and to ascertain how much state aid counts toward the local agency's Gann Limit.
- In this way, the state of California knows how much state aid counts toward its own Gann Limit.
- Nearly every district is close to or at its limit but if a district did need to increase its limit, the state would need to decrease its own limit by exactly the same amount



## Every Student Succeeds Act Maintenance of Effort (ESMOE)

- This calculation insures that the District continues to maintain the same level of support for students through the entitlement programs that it had in the previous year
  
- If MOE was not met in 2017-18, the 2018-19 year apportionment would be reduced

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## **STRS On-Behalf Contribution & Commodities Reporting**

These additions to the Unaudited Actuals are required and are included as a way of better reporting the cost of Certificated Retirement and the cost of the National School Lunch Program Food Supplies

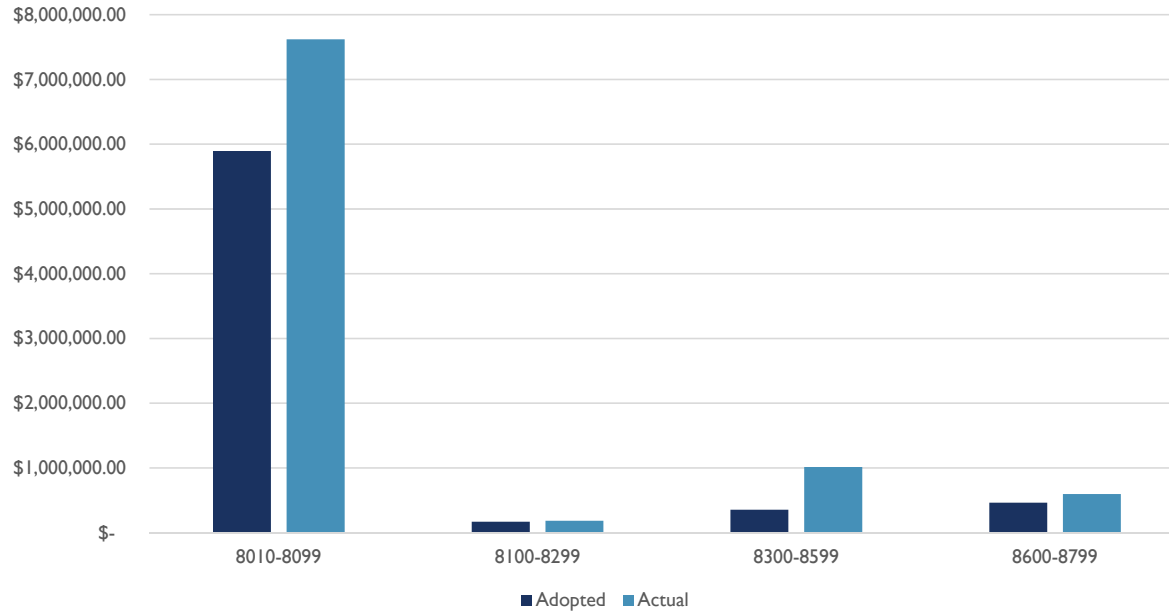
In each case, the revenue and expenditures balance to zero.

Results:

- Increase to the benefits cost and the state revenue for the STRS On-Behalf Contribution
- Increase to the state revenue and expenses for Fund 13 as a result of tracking the actual cost of the food provided through the state commodities ordered via our contract with Santa Rosa City Schools (Lower cost in the 2017-18 school year due to overstatement in 2016-17)



Comparison of General Fund  
Adopted Budget Revenue vs Actual Revenue



Object	Description	Adopted	Actual	Difference
8010-8099	Revenue Limit Sources	\$5,893,888.00	\$7,618,314.03	\$1,724,426.03
8100-8299	Federal Revenue	\$ 170,179.00	\$ 184,747.15	\$ 14,568.15
8300-8599	State Revenue	\$ 354,453.00	\$1,014,560.38	\$ 660,107.38
8600-8799	Local Revenue	\$ 463,134.00	\$ 596,228.04	\$ 133,094.04
		\$6,881,654.00	\$9,413,849.60	\$2,532,195.60

Basic Aid Supplemental

Prop 39 plan approved

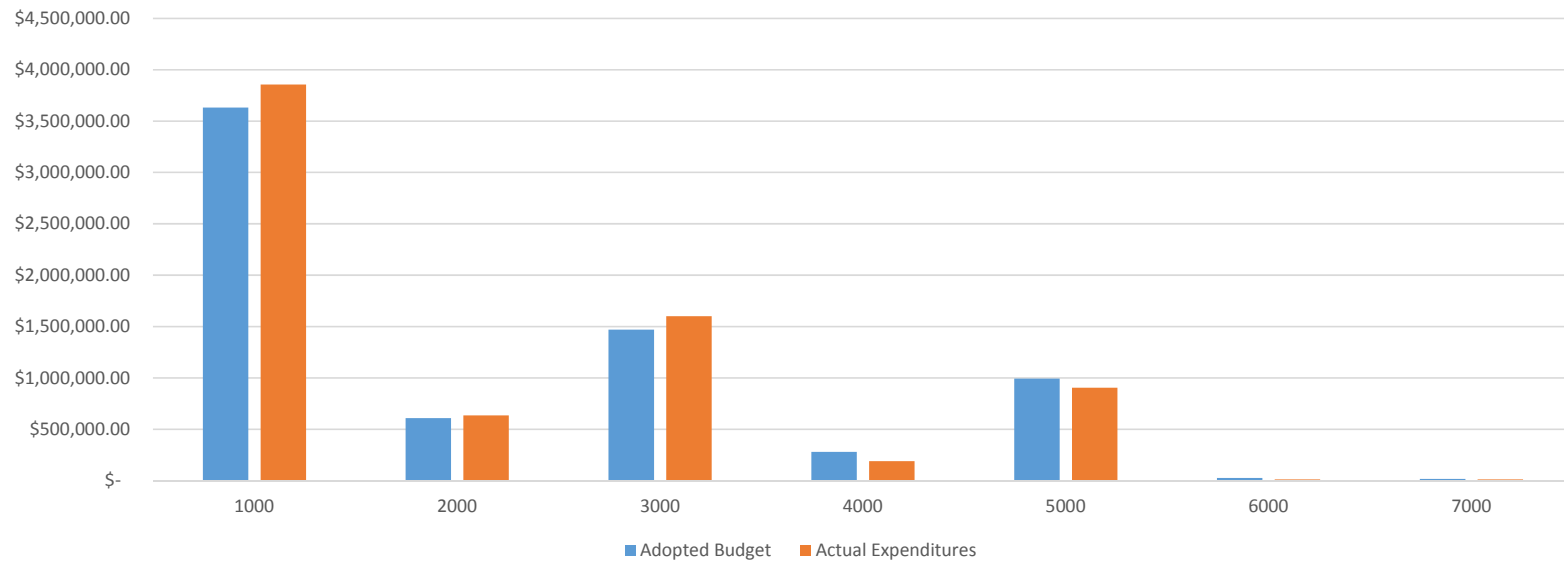
Expenditure Categories:

2017-18 Comparison of Adopted Budget to Actual Expenditures at Closing

Object Code	Description	Adopted Budget	Actual Expenditures	Difference
1000	Certificated Personnel Salary	\$3,631,666.00	\$ 3,856,510.45	\$ 224,844.45
2000	Classified Personnel Salaries	\$ 609,226.00	\$ 635,156.00	\$ 25,930.00
3000	Employee Benefits	\$1,470,081.00	\$ 1,601,618.01	\$ 131,537.01
4000	Books & Supplies	\$ 279,787.00	\$ 189,784.66	\$ (90,002.34)
5000	Svcs & Oth Oper Expenditures	\$ 994,149.00	\$ 905,194.16	\$ (88,954.84)
6000	Capital Outlay	\$ 25,000.00	\$ 11,910.36	\$ (13,089.64)
7000	Other Outgo	\$ 16,500.00	\$ 11,800.00	\$ (4,700.00)
		\$7,026,409.00	\$ 7,211,973.64	\$ 185,564.64

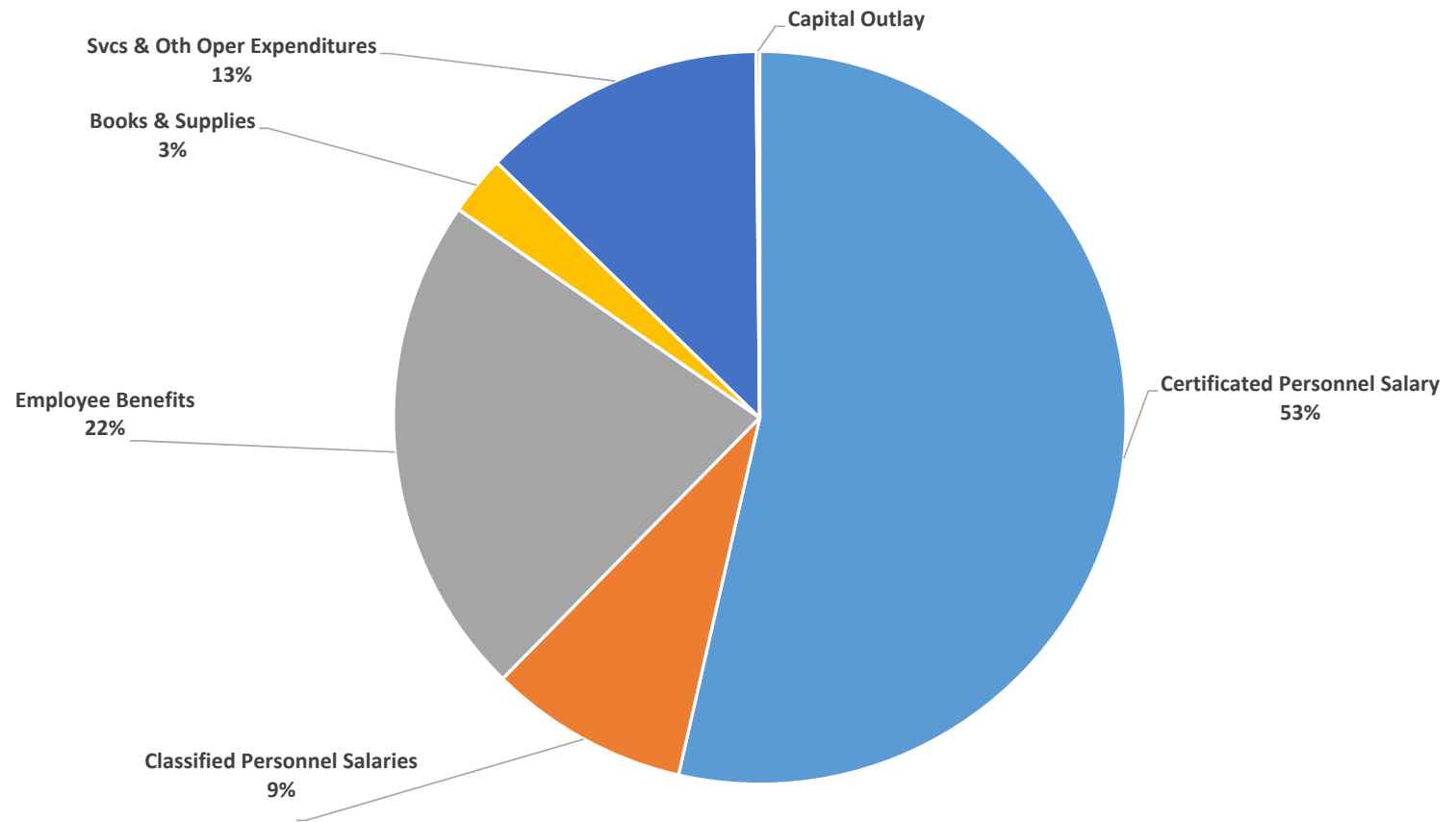
Retroactive Pay Increase

2017-18 Comparison of General Fund  
Adopted Budget to Actual Expenditures at Closing



# Summary Of Expenditures:

Actual Expenditures Category & Percentage



Summary:

2017-18 General Fund Summary Comparison Budget vs. Actual

	Budget Adoption	Actual at Closing	Difference
Beginning Balance	\$ 5,893,182	\$ 8,030,185	\$ 2,137,004
Total Revenue	\$ 6,881,654	\$ 9,413,850	\$ 2,532,196
Total Expenditures + Other Financing Uses	\$ 7,101,346	\$ 9,299,630	\$ 2,198,284
Ending Balance	\$ 5,673,490	\$ 8,144,405	\$ 2,470,915

## UNAUDITED ACTUALS ENDING FUND BALANCE

<b>Components of Ending Balance:</b>	<b>2017-18</b>
Revolving Cash (nonspendable)	\$ 1,000
Restricted: Prepaid Expenditures	\$ 21,562
Restricted	\$ 745,239
Other Assignments	
Textbook Adoptions Multi Year	\$ 350,000
Kindergarten Discovery! 2018-19	\$ 16,520
Kindergarten Discovery! 1 Year Reserve	\$ 31,508
Facilities Master Plan Approved Projects	\$ 500,000
STRS & PERS Increases 2 Years	\$ 108,612
Reserve for Enrichments 5 Years	\$ 1,500,000
30% Rainy Day Reserve	\$ 1,874,174
Reserve for Econ.Uncert. (unassigned)	\$ 384,200
Unassigned/Unappropriated Amount	\$ 2,611,591
<b>Net Ending Balance</b>	<b>\$ 8,144,405</b>

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Questions?