



# San Mateo-Foster City School District

## **Presentation to Board of Trustees**

2009-10 Unaudited Actuals  
Action Item #13.4

September 16, 2010



# Presentation Items

1. 2009-10 Unaudited Actuals Report
2. Actual Revenues Received
3. Actual Expenditures Incurred
4. General Fund Encroachment and match
5. ARRA Funds-Entitlement and Expenses
6. Ending Fund Balance-Unrestricted General Fund
7. Next steps



# 1. 2009-10 Unaudited Actuals Report

- Every year, all California public school districts are required to report the actual expenditures incurred and actual revenues received for the period from July 1 – June 30. This report is the Unaudited Actuals Report.
- The California Department of Education requires school districts to submit an Unaudited Actual Report on or before October 15 of every year, after review by the County Office of Education (COE).
- San Mateo COE requires school districts to submit our report to them by September 15 of every year.
- District independent auditors also audit the data , procedures and practices utilized on the report.



2009-10 Actuals

# **REVENUES RECEIVED**

2.

## 2009-10 Revenue: Unrestricted General Fund

<u>Unrestricted General Fund Revenue</u>	<u>\$</u>	<u>%</u>
Revenue Limit Sources:		
Other State Revenue	41,289	0.07%
Other Local Revenue	52,683,021	95.26%
Revenue Limit Transfer to Special Education & Nutrition Center	(1,670,603)	(3.02%)
Other State Revenue	6,468,473	11.70%
Other Local Revenue	6,182,753	11.18%
Transfer In	1,317,850	2.38%
General Fund Encroachment and Matches (Special Education, Transportation, RRM, Homework Tutorial)	(9,717,406)	(17.57%)
<b>Total Net Revenue</b>	<b>55,305,377</b>	<b>100.00</b>

## 2. 2009-10 Revenue: Restricted General Fund

<u>Restricted General Fund Revenue</u>	<u>\$</u>	<u>%</u>
Revenue Limit Sources	7,654,994	24.53%
Federal Revenue	7,597,983	24.34%
Other State Revenue	2,593,981	8.31%
Other Local Revenue	3,850,661	12.33%
General Fund Encroachment and Matches (Special Education, Transportation, RRM, Homework Tutorial)	9,515,560	30.49%
<b>Total Net Revenue</b>	<b>31,213,179</b>	<b>100.00%</b>

## 2. 2009-10 Revenue: Unrestricted and Restricted

<u>General Fund Combined Revenue</u>	<u>\$</u>	<u>%</u>
Revenue Limit Sources	58,708,702	67.86%
Federal Revenue	7,597,983	8.78%
Other State Revenue	9,062,455	10.47%
Other Local Revenue	10,033,414	11.60%
Transfer In	1,317,850	1.52%
General Fund encroachment (Contribution/match)	(201,846)	(0.23%)
<b>Total Net Revenue</b>	<b>86,518,558</b>	<b>100%</b>



2009-10 Actuals

# **EXPENDITURES INCURRED**



### 3. 2009-10 Actual Expenditures: Unrestricted General Fund

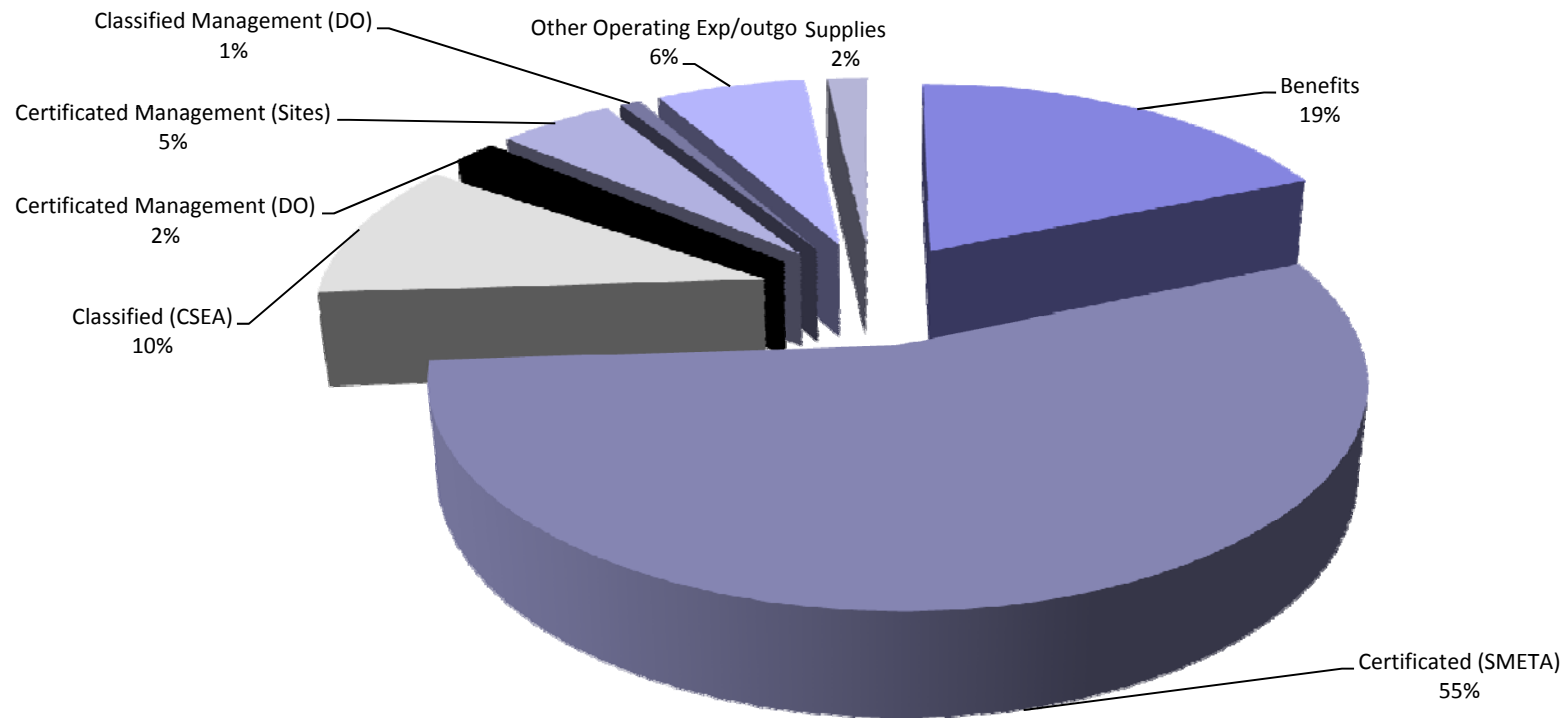
In 2009-10, 92% of the District's total Unrestricted General Fund expenditures were dedicated to salaries and benefits.

Unrestricted General Fund	\$	%
Certificated Salaries	31,437,203	61.94%
Classified Salaries	5,754,857	11.34%
Employee Benefits	9,494,633	18.71%
<b>Subtotal Salaries and Benefits</b>	<b>46,686,693</b>	<b>91.99%</b>
Books and Supplies	844,077	1.66%
Services and other Operating Expenditures	3,806,095	7.50%
Capital Outlay	0	0.00%
Other Outgo	64,226	0.12%
<b>Sub Total</b>	<b>51,401,091</b>	<b>101.27%</b>
Transfers of Indirect/Direct Support Costs	(642,803)	(1.27%)
<b>Total Expenditures (Net)</b>	<b>50,758,288</b>	<b>100.00%</b>

### 3. 2009-10 Actual Expenditures: Unrestricted General Fund

In 2009-10, 92% of the District's total Unrestricted General Fund expenditures were dedicated to salaries and benefits. Other category includes utilities, copiers, phone systems, audit and legal fees, etc.

#### 2009-10 Actual Unrestricted General Funds Expenditures (\$50.8 Million)



### 3. 2009-10 Actual Expenditures: Restricted General Fund

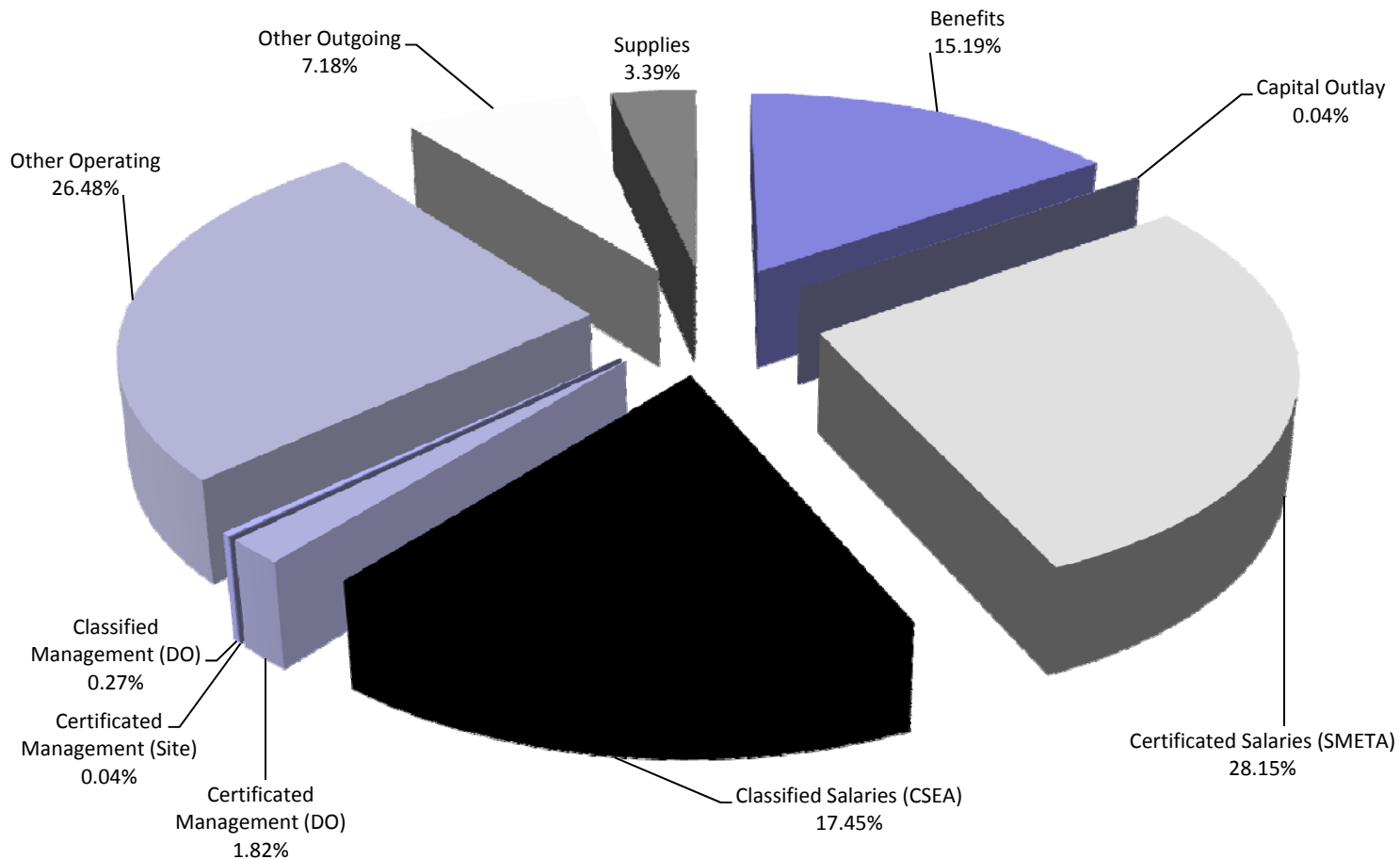
In 2009-10, 63% of the District's total Restricted General Fund expenditures were dedicated to salaries and benefits.

Restricted General Fund	\$	%
Certificated Salaries	9,681,910	30.00%
Classified Salaries	5,718,469	17.72%
Employee Benefits	4,902,717	15.19%
<b>Subtotal Salaries and Benefits</b>	<b>20,303,096</b>	<b>62.91%</b>
Books and Supplies	1,093,644	3.39%
Services and other Operating Expenditures (direct costs)	8,544,327	26.47%
Capital Outlay	14,278	0.04%
Other Outgo	1,830,076	5.68%
Transfers of Indirect	487,219	1.51%
<b>Total Expenditures</b>	<b>32,272,640</b>	<b>100.00%</b>

### 3. 2009-10 Actual Expenditures: Restricted General Fund

In 2009-10, 62% of the District's total Unrestricted General Fund expenditures were dedicated to salaries and benefits.

**2009-10 Actual Restricted General Fund Expenditure Detail**  
(\$32.3 Million)



### 3. 2009-10 Expenses: General Fund Combined

General Fund Combined	\$	%
Certificated Salaries	41,119,113	49.53%
Classified Salaries	11,473,326	13.82%
Employee Benefits	14,397,349	17.34%
<b>Subtotal Salaries and Benefits</b>	<b>66,989,788</b>	<b>80.69%</b>
Books and Supplies	1,937,721	2.33%
Services and other Operating Expenditures	12,350,423	14.87%
Capital Outlay	14,278	0.02%
Other Outgo	1,738,718	2.09%
<b>Total Expenditures</b>	<b>83,030,928</b>	<b>100.00%</b>



2009-10 Actual

# **CONTRIBUTIONS AND MATCHES**

#### 4. 2009-10 Unrestricted General Fund: Contributions and Matches

Unrestricted General Fund Encroachment, Contribution & Match	2008-09	2009-10
Special Education Encroachment	\$9,729,686	\$5,310,184
ARRA Special Education Expenditures		1,895,516
Transportation Encroachment	1,570,776	1,860,479
<b>Total Encroachment</b>	<b>11,300,462</b>	<b>9,066,179</b>
Matches		
Homework Tutorial	27,236	17,845
Restricted Routine Maintenance	2,150,406	2,598,555
<b>Total Matches</b>	<b>2,177,642</b>	<b>2,616,400</b>
<b>Total</b>	<b>\$13,478,104</b>	<b>\$11,682,579</b>

#### 4. 2009-10 Unrestricted General Fund: Contributions and Matches

The following table highlights the District's 3 year Special Education trend. The 2009-10 decrease is primarily associated with a reduction in (1) NPA/NPS payments and (2) parent reimbursements.

	2007/08	2008/09	2009/10	Variance \$	Variance %
Certificated Salary	4,929,081.98	5,022,419.80	5,092,386.19	69,966.39	1.39%
Classified Salary	2,610,709.82	2,825,805.26	2,806,587.49	(19,217.77)	-0.68%
Benefits	2,244,529.07	2,263,208.17	2,289,530.87	26,322.70	1.16%
<b>SubTotal-Salaries &amp; Benefit</b>	<b>9,784,320.87</b>	<b>10,111,433.23</b>	<b>10,188,504.55</b>	<b>77,071.32</b>	<b>0.76%</b>
<b>Books &amp; Supplies</b>	<b>25,065.08</b>	<b>25,074.62</b>	<b>5,766.51</b>	<b>(19,308.11)</b>	<b>-77.00%</b>
Legal Expenses	93,349.05	124,913.24	137,492.94	12,579.70	10.07%
NPA payment	3,769,619.17	4,087,925.31	2,468,875.92	(1,619,049.39)	-39.61%
NPS payment	780,783.21	818,476.95	616,489.53	(201,987.42)	-24.68%
Reimburse to Parent Transportation	24,378.30	14,643.91	2,468.18	(12,175.73)	-83.15%
Transportation	242,887.75	141,138.30	320,333.52	179,195.22	126.96%
Reimburse to Parent NPS/NPA/other	531,734.38	720,879.67	504,393.95	(216,485.72)	-30.03%
Other Misc. Operating Expenses	69,338.41	258,376.16	858,151.73	599,775.57	232.13%
<b>SubTotal-Service &amp; Other Op.Exp.</b>	<b>5,512,090.27</b>	<b>6,166,353.54</b>	<b>4,908,205.77</b>	<b>(1,258,147.77)</b>	<b>-20.40%</b>
<b>Capital Outlay</b>	<b>0.00</b>		<b>8,571.48</b>	<b>8,571.48</b>	<b>100.00%</b>
COE fee	2,097,793.89	2,525,712.24	1,828,876.00	(696,836.24)	-27.59%
<b>Total Sp.Edu. Expenditures (incl.transportation)</b>	<b>17,419,270.11</b>	<b>18,828,573.63</b>	<b>16,939,924.31</b>	<b>(1,888,649.32)</b>	<b>-10.03%</b>





2009-10 Actuals

# **ADDITIONAL INFORMATION**

4. 2009-10 Unrestricted General Fund:  
*Object 4100 Approved Textbooks and Core Curricula Materials*

	2009-10 Actual	2010-11 Budget
4100 Approved Textbooks and Core Curricula Materials	\$315,895	\$556,141
	Math adoption. Ordered previous year and paid in 2009-10	New entitlement for Instructional Material Realignment Grant. May use for: Pilot ELD (decision Jan, 2011); Purchase for increased enrollment and additional math program volume 1 & 2

76% increase associated with new entitlement.



## 5. 2009-10 ARRA Funds

The following highlights the District's ARRA entitlement and expenditures.

	<b>Entitlement</b>	<b>Expenditures</b>
SFSF	\$3,681,626	\$3,562,973
Title I	371,125	118,161
Special Education IDEA funds	2,285,677	1,895,516
<b>Total</b>	<b>6,338,428</b>	<b>5,576,650</b>

## 6. 2009-10 Ending Fund Balance- Unrestricted General Fund

The District 2009-10 unallocated ending balance of \$12.3 million will be used to continue to offset future year deficits.

	\$
<b>Ending Balance, June 30, 2010</b>	19,759,460
<b>Components of Ending Balance</b>	
Reserve for Revolving fund	35,000
Reserve for Store	791
3% Economic Uncertainty	2,490,928
Tier III Grants designated for site uses	4,899,361
<b>Unallocated ending fund balance</b>	<b>12,333,380</b>



7.

## Next Steps

- 2010-11 First Interim Report
  - Timeline: December 2010
  
- 2009-10 Audit Report
  - Timeline: Present to Board for approval in January 2011