

FY 2011/2012 Unaudited Actuals

September 11, 2012

AUSD – 2011-2012 Unaudited Actuals

Glossary of Terms

Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services
Classified	Teacher Aides, Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non Public Schools
Other Outgo	Transfer of Indirect Cost from Restricted to Unrestricted Funds, Debt Payment, Pass Through to Charter Schools
Other Sources & Uses	Contribution to Restricted Programs, primarily Special Education, Transportation, WoodStock Child Dev. Center

AUSD – 2011-2012 Unaudited Actuals

Benefit Rates

Benefit	Percentage	Employee Group
State Teachers Retirement System	8.25%	Certificated
Public Employee Retirement System	13.02%	Classified
Social Security (FICA)	6.20%	Classified
Medicare	1.45%	Certificated & Classified
Health & Welfare	Varies	Certificated & Classified
State Unemployment Insurance	1.23%	Certificated & Classified
Worker's Comp	2.02%	Certificated & Classified
Other Post Employment Benefits	1.08%	Certificated & Classified

2011-2012 Unaudited Actual Cash Balance

	Fund 1	All Other Fund, Except Fund 51 (Bond Repayment)	Total
Cash - June 2012	\$ (359,976)	\$ 20,155,846	\$ 19,795,870
Loan from Other Funds	\$ 2,000,000		\$ 2,000,000
Loan to Fund 1		\$ (2,000,000)	\$ (2,000,000)
Ending Cash Balance 6/30/12	\$ 1,640,024	\$ 18,155,846	\$ 19,795,870
			\$ -
Accounts Receivable Includes State & Parcel Tax Deferrals	\$ 20,566,117	\$ 420,410	\$ 20,986,527
Accounts Payable	\$ 5,088,298	\$ 1,198,020	\$ 6,286,318

2011-2012 Unaudited Actuals

	Unrestricted	Tier III	Restricted	Parcel Tax	Total
<u>REVENUES</u>					
Revenue Limit	\$ 45,373,871		\$ 1,836,156		\$ 47,210,027
Federal	\$ 35,793		\$ 6,086,024		\$ 6,121,817
Other State	\$ 3,362,835	\$ 6,365,058	\$ 3,370,903		\$ 13,098,796
Other Local	\$ 2,374,299	\$ 90	\$ 6,792,810		\$ 9,167,199
Old A & H	\$ 375,698				
Parcel Tax				\$ 12,061,100	\$ 12,061,100
Revenues	\$ 51,522,497	\$ 6,365,148	\$ 18,085,893	\$ 12,061,100	\$ 87,658,940
<u>EXPENDITURES</u>					
Salaries & Benefits	\$ 36,118,016	\$ 1,504,558	\$ 18,233,187	\$ 10,360,344	\$ 66,216,105
Books/Supplies & Outlay	\$ 1,177,659	\$ 840,617	\$ 1,688,811	\$ 266,763	\$ 3,973,850
Services & Op. Expenses	\$ 5,674,399	\$ 879,384	\$ 5,723,886	\$ 409,055	\$ 12,686,723
Other Outgo & Transfers	\$ (1,039,954)	\$ 7,372	\$ 1,132,124	\$ 355,200	\$ 454,742
Expenditures	\$ 41,930,120	\$ 3,231,930	\$ 26,778,008	\$ 11,391,362	\$ 83,331,420
Other Sources (Uses)	\$ (8,687,354)	\$ (3,745,872)	\$ 9,461,644	\$ (480,000)	\$ (3,451,582)
Net Inc/Dec in Fund Bal.	\$ 905,023	\$ (612,654)	\$ 769,529	\$ 189,738	\$ 1,251,636
Beginning Balance	\$ 10,711,458	\$ 1,079,709	\$ 3,157,283	\$ -	\$ 14,948,450
Ending Balance	\$ 11,616,481	\$ 467,055	\$ 3,926,813	\$ 189,738	\$ 16,200,086

2011-2012 Unaudited Actuals

Components of Fund Balance

	Unrestricted	Tier III	Restricted	Parcel Tax	Combined
Ending Fund Balance	\$ 11,616,481	\$ 467,055	\$ 3,926,813	\$ 189,738	\$ 16,200,087
Revolving Cash	\$ 50,000				\$ 50,000
Legally Restricted			\$ 3,926,813	\$ 189,738	\$ 4,116,551
Designated Amounts					
Innovative Schools	\$ 674,143	\$ 50,000	\$ -		\$ 724,143
District Office Move	\$ 180,000				\$ 180,000
Attendance System	\$ 170,000				\$ 170,000
IMFRP Commitments		\$ 156,571			\$ 156,571
MAA Reimbursement	\$ 562,730.00				\$ 562,730
2012-13 Foreign Student Fees	\$ 328,462.00				\$ 328,462
Site Based Lost Book Fund	\$ 20,599.00				\$ 20,599
One Time Salary Obligations	\$ 360,000.00				\$ 360,000
Total Designations	\$ 2,295,934	\$ 206,571	\$ -	\$ -	\$ 2,502,505
Undesignated Ending Fund Balance	\$ 9,270,547	\$ 260,484 *	\$ -	\$ -	\$ 9,531,031
* Majority from Unutilized Teacher PD Day					

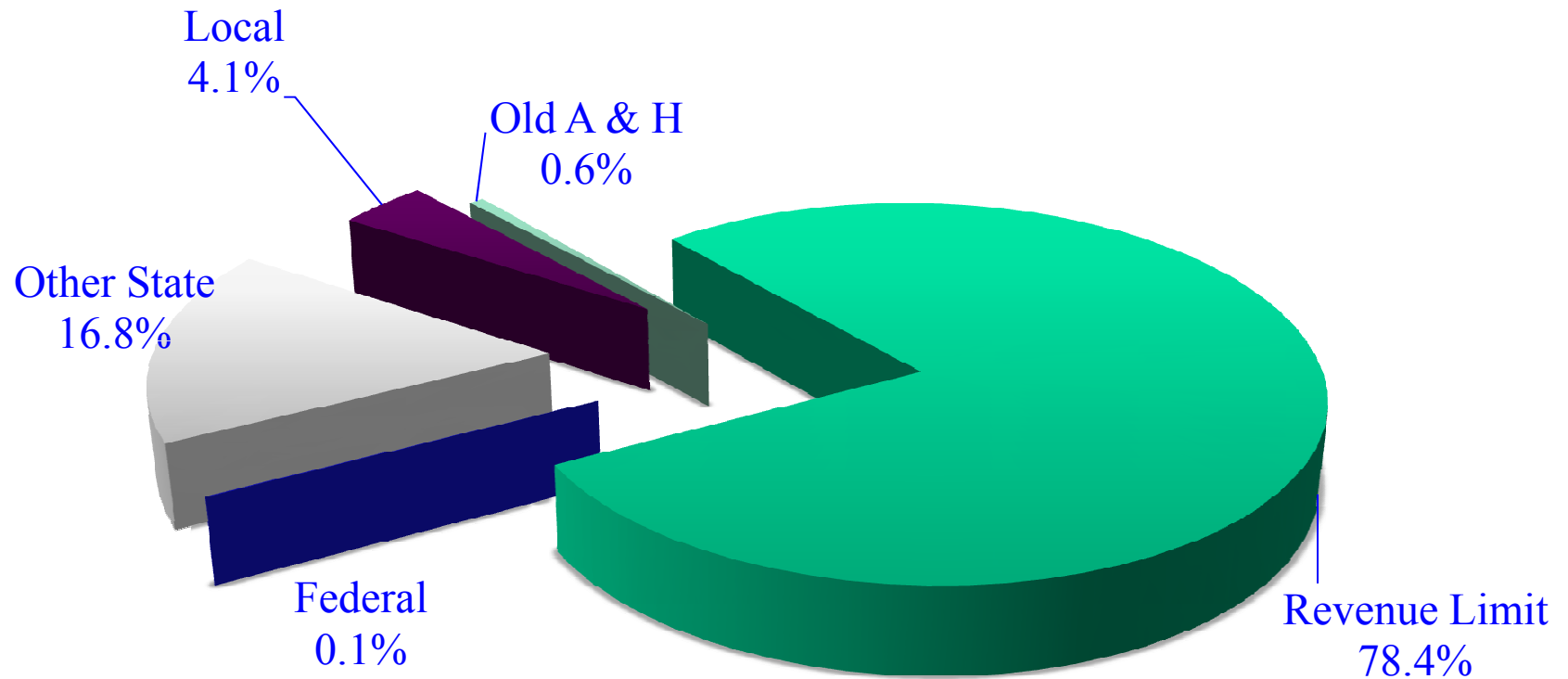
AUSD – 2011-2012 Unaudited Actuals

Multi-Year Projections 2012-13 through 2014-15, Unrestricted General Fund

	12/13	13/14	14/15
REVENUES			
Revenue Limit	\$ 42,024,409	\$ 43,186,197	\$ 44,473,112
Federal	\$ 64,518	\$ 64,518	\$ 64,518
Other State	\$ 9,199,759	\$ 9,349,508	\$ 9,515,280
Other Local	\$ 1,468,745	\$ 1,468,745	\$ 1,468,745
Revenues	\$ 52,757,431	\$ 54,068,968	\$ 55,521,655
EXPENDITURES			
Salaries & Benefits	\$ 40,987,605	\$ 41,583,845	\$ 42,001,522
Books/Supplies & Outlay	\$ 1,434,140	\$ 1,251,415	\$ 1,283,954
Services & Operating Expenses	\$ 6,734,831	\$ 7,128,497	\$ 6,644,640
Other Outgo & Transfers	\$ (1,692,359)	\$ (1,692,359)	\$ (1,692,359)
Expenditures	\$ 47,464,217	\$ 48,271,398	\$ 48,237,757
Other Sources (Uses)	\$ (12,938,383)	\$ (13,258,735)	\$ (13,613,365)
Net Inc/Dec in Fund Balance	\$ (7,645,169)	\$ (7,461,165)	\$ (6,329,466)
Beginning Balance	\$ 12,083,537	\$ 4,438,368	\$ (3,022,796)
Ending Balance	\$ 4,438,368	\$ (3,022,797)	\$ (9,352,262)
CONTINGENCIES			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Innovative Schools	\$ 544,143	\$ 544,143	\$ 544,143
District Office Move	\$ 180,000	\$ 180,000	\$ 180,000
Attendance System	\$ 170,000	\$ 170,000	\$ 170,000
IMFRP Commitments	\$ 156,571	\$ 156,571	\$ 156,571
MAA Reimbursement	\$ 562,730	\$ 562,730	\$ 562,730
2012-13 Foreign Student Fee	\$ 328,462	\$ 328,462	\$ 328,462
Site Based Lost Book Fund	\$ 20,599	\$ 20,599	\$ 20,599
One Time Salary Obligations	\$ 360,000	\$ 360,000	\$ 360,000
Total Contingencies	\$ 2,372,505	\$ 2,372,505	\$ 2,372,505
Unassigned/Unappropriated	\$ 2,065,863	\$ (5,395,302)	\$ (11,724,767)
Fund 17 Available Reserves	\$ 8,647,287.00	\$ 8,647,287.00	\$ 8,647,287.00
3% Statutory Reserver	\$ 2,800,000.00	\$ 2,800,000.00	\$ 2,800,000.00
Reserve Balance	\$ 5,847,287.00	\$ 5,847,287.00	\$ 5,847,287.00
Call on Reserve	0	\$ (5,395,301.58)	\$ (11,724,767.07)
Fund 17 Availability + (-)	\$ 5,847,287.00	\$ 451,985.42	\$ (5,877,480.07)

General Fund 11-12

Unrestricted Revenue \$57.8 Million



General Fund 11-12

Unrestricted Expenditures & Outgo

\$57.5 Million

