

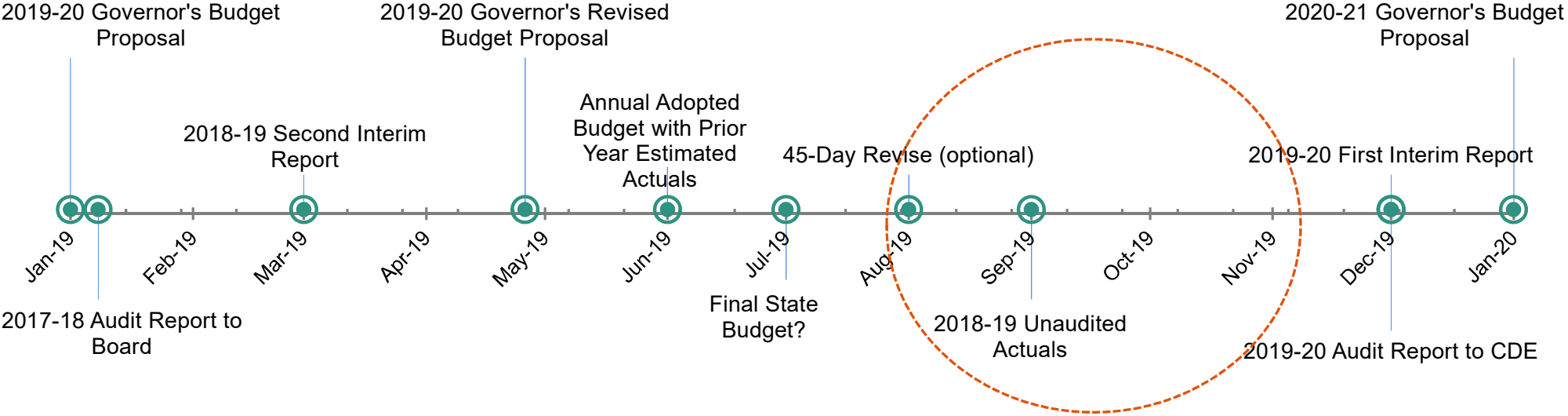
# 2018-2019 Unaudited Actuals

September 10, 2019



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# Budgeting and Reporting Cycle



## 2019-20 Ventura Unified Budget Cycle Timeline

- ☑ January 2019: Governor's 2019-20 Budget Proposal
  - ☑ March 2019: 2018-19 Second Interim Report
  - ☑ May 2019: Governor's Revised 2019-20 Budget
  - ☑ June 11, 2019: 2019- 20 Budget Presented for First Review
  - ☑ June 11, 2019: 2019-20 Budget Public Hearing
  - ☑ June 25, 2019: 2019-20 Budget Presented for Board Approval
  - ☑ July 1, 2019: Adopt 2019-20 Original State Budget
- |                       |                                  |
|-----------------------|----------------------------------|
| <b>Sept 15, 2019:</b> | <b>2018-19 Unaudited Actuals</b> |
| Dec 15, 2019:         | 2019-20 First Interim Report     |
| Dec 15, 2019:         | 2018-19 Audit Report             |

## 2018-2019 Unaudited Actuals Review

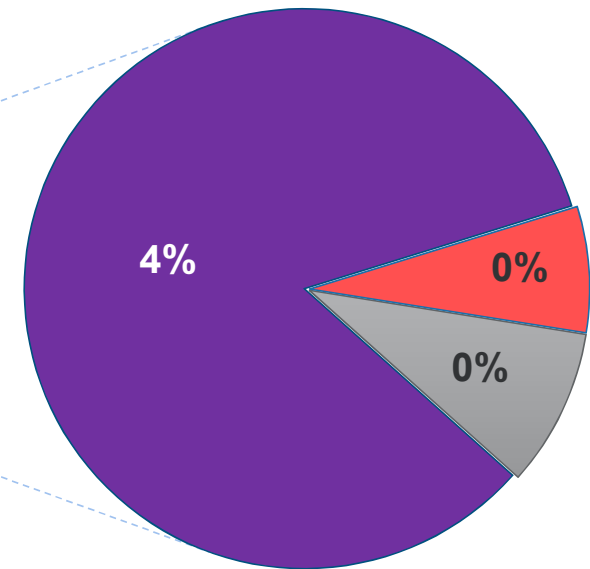
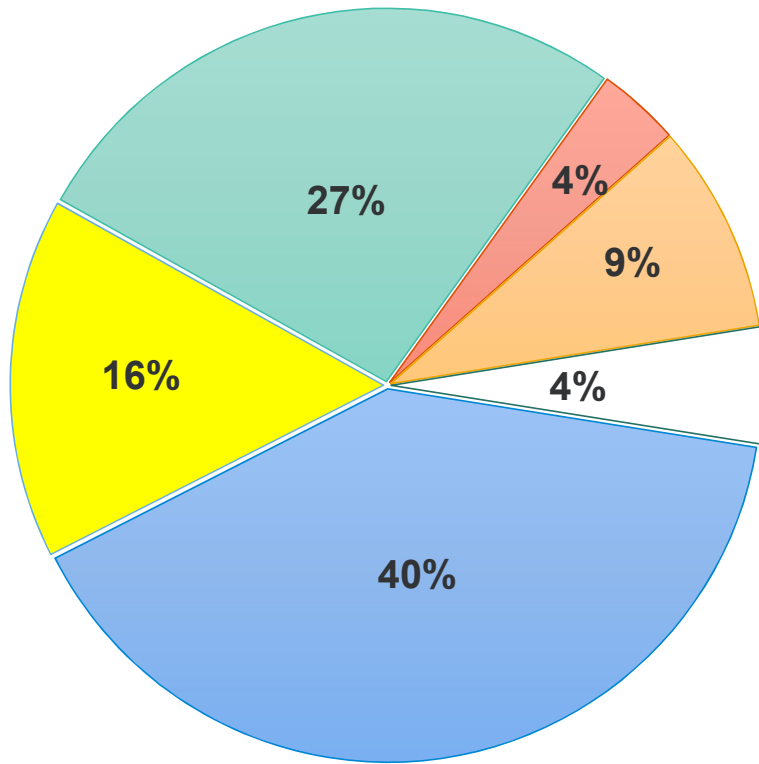
Category	18-19 Estimated Actuals	18-19 Unaudited Actuals	Change	% Change
Certificated Salaries	76,053,216	76,244,049	190,833	0.25%
Classified Salaries	28,936,835	29,720,905	784,070	2.64%
Employee Benefits	49,751,619	51,090,445	1,338,826	2.62%
Books/Supplies	8,807,746	6,791,295	(2,016,451)	-29.69%
Services, Software, Other Operat	16,825,973	17,195,665	369,692	2.15%
Capital Outlay	1,286,946	871,051	(415,895)	-47.75%
County SpEd Program Contracts	7,547,464	7,990,592	443,128	5.55%
Transfers to/(from) Other Funds	932,186	695,682	(236,504)	-34.00%
<b>Total Expenditures</b>	<b>190,141,985</b>	<b>190,599,686</b>	<b>457,701</b>	<b>0.24%</b>

Source	18-19 Estimated Actuals	18-19 Unaudited Actuals	Change	% Change
LCFF	153,603,419	154,842,373	1,238,954	0.80%
Federal	8,728,687	8,891,757	163,070	1.83%
Other State	16,040,551	17,367,092	1,326,541	7.64%
Local	14,009,584	15,096,914	1,087,330	7.20%
<b>Total Revenues</b>	<b>192,382,241</b>	<b>196,198,136</b>	<b>3,815,895</b>	<b>1.94%</b>



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# 2018-2019 Unaudited Actuals Expenditures



- Certificated Salaries
- Books/Supplies
- County SpEd Program Contracts

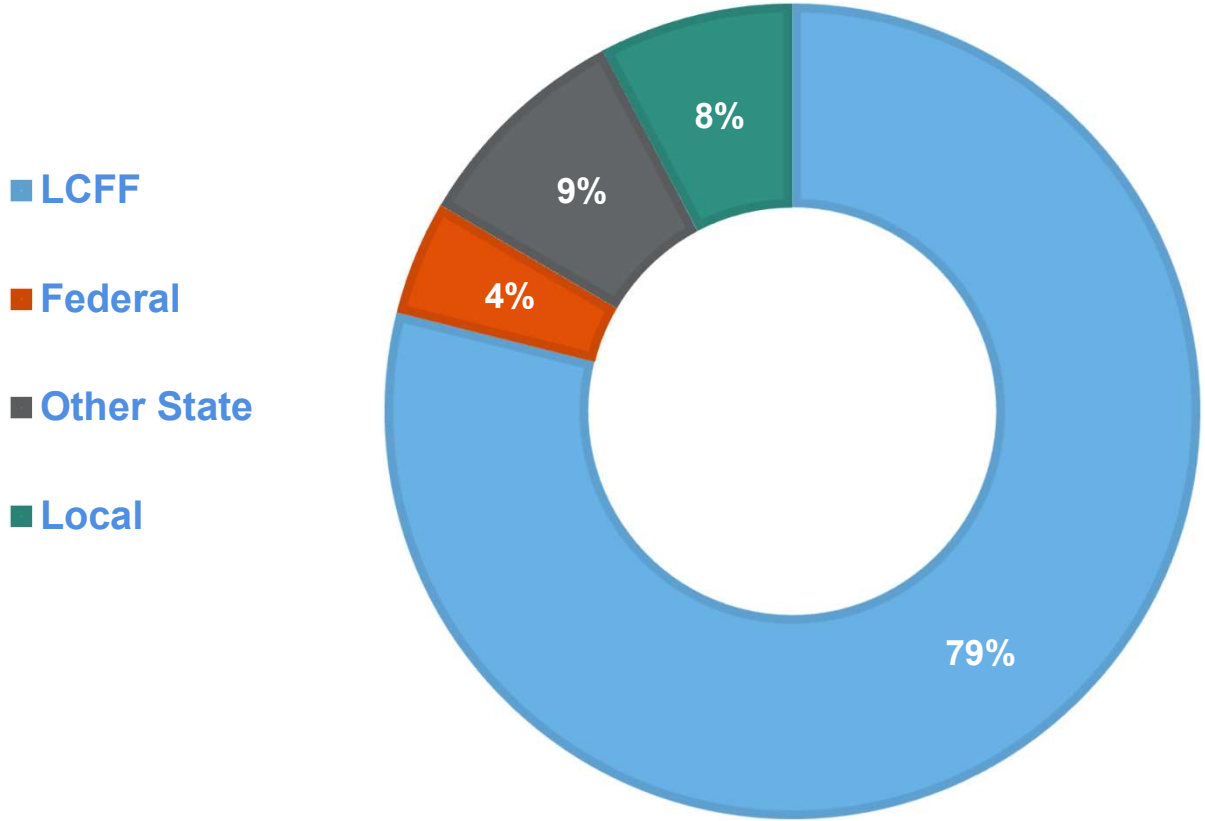
- Classified Salaries
- Services, Software, Other Operating
- Transfers to/(from) Other Funds

- Employee Benefits
- Capital Outlay



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# 2018-2019 Unaudited Actuals Revenues



## 2018-2019 Unaudited Actuals Review

<b>Expenditures by Function</b>	<b>18-19 Unaudited Actuals</b>	
Instruction	\$	112,135,278
Instruction - Related Services	\$	21,388,484
Pupil Services	\$	15,587,118
Ancillary Services	\$	1,457,379
Community Services	\$	264,229
Enterprise	\$	1,817,382
General Administration	\$	11,044,173
Plant Services	\$	19,176,293
Other Outgo	\$	7,729,349
	<b>\$</b>	<b>190,599,685</b>



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# 2018-2019 Unaudited Actuals Review

## Food & Nutrition Services

<b>Program Expenditures</b>	<b>18-19 Estimated Actuals</b>	<b>18-19 Unaudited Actuals</b>	<b>Change</b>	<b>% Change</b>
Food & Nutrition Services Contributions	1,000,000	825,800	(174,200)	-21.09%

## General Fund

<b>Program Expenditures</b>	<b>18-19 Estimated Actuals</b>	<b>18-19 Unaudited Actuals</b>	<b>Change</b>	<b>% Change</b>
Restricted - Parcel Tax (Art, Music, Technology)	2,180,679	2,028,378	(152,301)	-7.51%
Restricted - Lottery Funds (Instructional Materials)	852,848	724,830	(128,018)	-17.66%
Restricted - Clean Energy Prop 39	824,750	289,754	(534,996)	-184.64%
CalSTRs on Behalf	5,279,377	6,582,932	1,303,555	19.80%

<b>Program Revenues</b>	<b>18-19 Estimated Actuals</b>	<b>18-19 Unaudited Actuals</b>	<b>Change</b>	<b>% Change</b>
2015-16 & 2016-17 ADA Revenue Corrections	-	1,091,130	1,091,130	100.00%
CalSTRs on Behalf	5,279,337	6,582,932	1,303,595	19.80%



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## 2018-2019 Annual Reporting

### Federal – Every Student Succeeds Act (ESSA)

Requirement:

\$153.6 million of funding to maintain classroom expenditures.

Results:

\$175.5 million of funding spent on classroom expenditures. **Requirement Met**

### State – Minimum Classroom Compensation

Requirement:

55% of funding on classroom salaries & benefits

Results:

57.71% of funding spent on classroom related salaries. **Requirement Met**



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## 2018-2019 Unaudited Actuals Review

### Next Steps:

- Submit reporting package to County Office of Education/CA Dept. of Ed
- Begin 2018-19 Audit
- Update 2019-20 1<sup>st</sup> Interim Budget



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**Thank You**



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