
Alameda Unified School District

1st Interim 2011-2012

December 13, 2011

**AUSD – 11-12 First Interim
Outstanding Issues
Possibly Impacting the Budget**

State Budget Still in Crisis

- State Revenue is \$3.7 billion below the level assumed in June 11-12 budget
- Potential \$2 billion in trigger cuts to various programs
- By December 15, 2011, the Director of Finance is required to determine whether revenues are coming

State Reduction of Mental Health Dollars

- District currently will be liable for maintaining service to students
- Funding still being determined
- Legal action pending at the state level

**AUSD – 11-12 First Interim
State Deferral Schedule for 2011-12**

Month	Traditional Disbursement	Current Disbursement	Accumulated Shortfall
July	5.00%	0.00%	-5.00%
August	5.00%	0.00%	-10.00%
September	9.00%	11.70%	-7.30%
October	9.00%	0.00%	-16.30%
November	9.00%	9.00%	-16.30%
December	9.00%	9.00%	-16.30%
January	9.00%	25.30%	0.00%
February	9.00%	0.50%	-8.50%
March	9.00%	0.00%	-17.50%
April	9.00%	4.60%	-21.90%
May	9.00%	1.50%	-29.40%
June	9.00%	0.00%	-38.40%
Deferred to 2012-13	0.00%	38.40%	

**AUSD – 11-12 First Interim
Cash Flow, General Fund, July 2011 to November 2011**

Month	Jul	Aug	Sep	Oct	Nov
	Actual	Actual	Actual	Actual	Projected
Beginning Cash Balance	\$4,579,091.13	\$1,507,658.52	(\$2,339,145.00)	(\$7,404,891.00)	\$612,317.27
Total Receipts	\$1,857,305.40	\$160,572.42	\$36,362.65	\$8,003,477.24	\$4,626,678.39
Total Disbursements	\$1,963,915.27	\$5,435,852.65	\$6,441,348.10	\$9,501,496.26	\$6,644,795.16
Receivables	\$748,237.58	\$2,383,532.00	\$1,534,431.00	\$10,925,087.00	\$658,117.38
Payables	\$3,713,060.32	\$955,055.29	\$195,191.55	\$1,409,859.71	\$333,685.41
Ending Cash Balance	\$1,507,658.52	(\$2,339,145.00)	(\$7,404,891.00)	\$612,317.27	(\$1,081,367.53)

Cash Balances in Restricted Funds may be used to backfill cash shortage in General Fund on temporary basis

AUSD – 11-12 First Interim Multi-Year Projections and Assumptions

Categories	10/11 <small>(Actual)</small>	11/12 <small>(Projected)</small>	12/13 <small>(Projected)</small>	13/14 <small>(Projected)</small>
<u>Enrollment and ADA</u>				
District Enrollment (CBEDS)	9,182	9,231	9,269	9,255
District ADA-Actual/Projected	8,901	8,847	8,884	8,884
Charter School ADA	1,205			
<u>Revenues</u>				
Revenue Limit COLA Statutory	-0.390%	2.240%	3.100%	2.800%
Revenue Limit Deficit	17.963%	19.754%	19.754%	19.754%
State Categorical Tiers II & III				
Other Revenue Limit Adjustments		\$330/ADA		
Base Revenue Limit w/ Statutory COLA	\$ 6,343.14	\$ 6,486.14	\$ 6,687.14	\$ 6,874.14
Base Revenue Limit w/Deficit COLA	\$ 5,203.72	\$ 5,204.87	\$ 5,366.16	\$ 5,516.22

AUSD – 1st Interim 2011-12, Budget, General Fund, Combined (Including Categorical)

	Unrestricted	Tier 3	Restricted	Measure A	Total
REVENUES					
Revenue Limit	\$ 45,555,232		\$ 1,839,795		\$ 47,395,027
Federal	\$ 47,218	\$ 11,164	\$ 5,906,022		\$ 5,964,404
Other State	\$ 3,242,797	\$ 6,378,080	\$ 3,098,617		\$ 12,719,494
Other Local	\$ 1,086,266	\$ -	\$ 6,340,528		\$ 7,426,794
Parcel Tax	\$ 372,420		\$ -	\$ 12,164,400	\$ 12,536,820
Revenues	\$ 50,303,933	\$ 6,389,244	\$ 17,184,962	\$ 12,164,400	\$ 86,042,539
EXPENDITURES					
Salaries & Benefits	\$ 37,412,176	\$ 1,373,455	\$ 19,864,618	\$ 10,194,202	\$ 68,844,451
Books/Supplies & Outlay	\$ 1,366,699	\$ 1,795,489	\$ 3,682,388	\$ 361,866	\$ 7,206,442
Services & Op. Expenses	\$ 6,251,914	\$ 582,840	\$ 7,867,877	\$ 1,128,332	\$ 15,830,962
Other Outgo & Transfers	\$ 1,528,026	\$ 375,874	\$ 1,308,348	\$ 480,000	\$ 3,692,248
Expenditures	\$ 46,558,815	\$ 4,127,658	\$ 32,723,231	\$ 12,164,400	\$ 95,574,104
Other Sources (Uses)	\$ (9,156,596)	\$ (3,341,292)	\$ 12,497,888		\$ -
Net Inc/Dec in Fund Bal.	\$ (5,411,478)	\$ (1,079,706)	\$ (3,040,381)	\$ 0	\$ (9,531,565)
Beginning Balance	\$ 10,711,460	\$ 1,079,706	\$ 3,157,283		\$ 14,948,449
Adjustments					\$ -
Ending Balance	\$ 5,299,982	\$ -	\$ 116,903	\$ 0	\$ 5,416,885

AUSD – 11-12 First Interim Multi-Year Projections, Unrestricted General Fund, including Tier III, Prior to Contingencies

	10/11	11/12	12/13	13/14
<u>REVENUES</u>				
Revenue Limit	\$ 45,217,905	\$ 45,555,232	\$ 47,451,911	\$ 48,794,170
Federal	\$ 62,819	\$ 58,382	\$ 58,382	\$ 58,382
Other State	\$ 10,119,130	\$ 9,620,877	\$ 10,883,805	\$ 11,068,814
Other Local	\$ 3,019,936	\$ 1,086,266	\$ 1,116,266	\$ 1,116,266
Parcel Tax (Old A & H)	\$ 7,707,719	\$ 372,420	\$ -	\$ -
Revenues	\$ 66,127,509	\$ 56,693,177	\$ 59,510,364	\$ 61,037,632
<u>EXPENDITURES</u>				
Salaries & Benefits	\$ 45,348,171	\$ 38,785,631	\$ 42,745,163	\$ 43,158,238
Books/Supplies & Outlay	\$ 1,427,574	\$ 3,162,188	\$ 1,829,869	\$ 1,884,765
Services & Operating Expenses	\$ 6,113,333	\$ 6,834,754	\$ 6,617,953	\$ 6,816,492
Other Outgo & Transfers	\$ 5,720,219	\$ 1,903,900	\$ (1,015,610)	\$ (1,032,337)
		\$ -	\$ -	\$ -
Expenditures	\$ 58,609,297	\$ 50,686,473	\$ 50,177,375	\$ 50,827,158
Other Sources (Uses)	\$ (7,216,763)	\$ (12,497,888)	\$ (12,711,358)	\$ (12,970,588)
Net Inc/Dec in Fund Balance	\$ 301,449	\$ (6,491,184)	\$ (3,378,369)	\$ (2,760,114)
Beginning Balance	\$ 11,641,426	\$ 11,791,166	\$ 5,299,982	\$ 1,921,613
Adjustments	\$ (151,709)		\$ -	\$ -
SACS Ending Balance	\$ 11,791,166	\$ 5,299,982	\$ 1,921,613	\$ (838,500)

AUSD – 11-12 First Interim
Contingencies to Unrestricted General Fund, Including Tier III

	10/11	11/12	12/13	13/14
<u>CONTINGENCIES</u>				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Maintenance of Tier 3 allocation	\$ 1,231,417	\$ -	\$ -	\$ -
Deficited BRL 2012-13 Setaside	\$ -	\$ -	\$ 1,442,699	\$ 2,885,398
Districtwide Vacation Liability	\$ 556,960	\$ 556,960	\$ 556,960	\$ 556,960
Mental Health Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
NET ENDING FUND BAL	\$ 9,452,789	\$ 4,193,022	\$ (628,046)	\$ (4,830,858)

AUSD – 11-12 First Interim Multi-Year Projections, Unrestricted including Tier III Including Contingencies

	10/11	11/12	12/13	13/14
<u>REVENUES</u>				
Revenue Limit	\$ 45,217,905	\$ 45,555,232	\$ 47,451,911	\$ 48,794,170
Federal	\$ 62,819	\$ 58,382	\$ 58,382	\$ 58,382
Other State	\$ 10,119,130	\$ 9,620,877	\$ 10,883,805	\$ 11,068,814
Other Local	\$ 3,019,936	\$ 1,086,266	\$ 1,116,266	\$ 1,116,266
Parcel Tax (Old A & H)	\$ 7,707,719	\$ 372,420	\$ -	\$ -
Revenues	\$ 66,127,509	\$ 56,693,177	\$ 59,510,364	\$ 61,037,632
<u>EXPENDITURES</u>				
Salaries & Benefits	\$ 45,348,171	\$ 38,785,631	\$ 42,745,163	\$ 43,158,238
Books/Supplies & Outlay	\$ 1,427,574	\$ 3,162,188	\$ 1,829,869	\$ 1,884,765
Services & Operating Expenses	\$ 6,113,333	\$ 6,834,754	\$ 6,617,953	\$ 6,816,492
Other Outgo & Transfers	\$ 5,720,219	\$ 1,903,900	\$ (1,015,610)	\$ (1,032,337)
		\$ -	\$ -	\$ -
Expenditures	\$ 58,609,297	\$ 50,686,473	\$ 50,177,375	\$ 50,827,158
Other Sources (Uses)	\$ (7,216,763)	\$ (12,497,888)	\$ (12,711,358)	\$ (12,970,588)
Net Inc/Dec in Fund Balance	\$ 301,449	\$ (6,491,184)	\$ (3,378,369)	\$ (2,760,114)
Beginning Balance	\$ 11,641,426	\$ 11,791,166	\$ 5,299,982	\$ 1,921,613
Adjustments	\$ (151,709)		\$ -	\$ -
SACS Ending Balance	\$ 11,791,166	\$ 5,299,982	\$ 1,921,613	\$ (838,500)
<u>CONTINGENCIES</u>				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Maintenance of Tier 3 allocation	\$ 1,231,417	\$ -	\$ -	\$ -
Deficited BRL 2012-13 Setaside	\$ -	\$ -	\$ 1,442,699	\$ 2,885,398
Districtwide Vacation Liability	\$ 556,960	\$ 556,960	\$ 556,960	\$ 556,960
Mental Health Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
NET ENDING FUND BAL	\$ 9,452,789	\$ 4,193,022	\$ (628,046)	\$ (4,830,858)

AUSD – 11-12 First Interim
Components of Special Reserve Fund for 11-12

Beginning Balance	\$ 5,719,355
Net Increase (Decrease)	\$ 2,927,932
Ending Balance	\$ 8,647,287
Components of Ending Balance	
Reserve for Economic Uncertainties	\$ 2,867,223
Reserve for Potential Trigger Cuts	\$ 2,919,510
Reserve for Multiyear Commitment	\$ 2,860,554

AUSD – 11-12 1st Interim, Multi-Year Projections

Unrestricted General Fund including Tier III

	10/11	11/12	12/13	13/14
REVENUES				
Revenue Limit	\$ 45,217,905	\$ 45,555,232	\$ 47,451,911	\$ 48,794,170
Federal	\$ 62,819	\$ 58,382	\$ 58,382	\$ 58,382
Other State	\$ 10,119,130	\$ 9,620,877	\$ 10,883,805	\$ 11,068,814
Other Local	\$ 3,019,936	\$ 1,086,266	\$ 1,116,266	\$ 1,116,266
Parcel Tax (Old A & H)	\$ 7,707,719	\$ 372,420	\$ -	\$ -
Revenues	\$ 66,127,509	\$ 56,693,177	\$ 59,510,364	\$ 61,037,632
EXPENDITURES				
Salaries & Benefits	\$ 45,348,171	\$ 38,785,631	\$ 42,745,163	\$ 43,158,238
Books/Supplies & Outlay	\$ 1,427,574	\$ 3,162,188	\$ 1,829,869	\$ 1,884,765
Services & Operating Expenses	\$ 6,113,333	\$ 6,834,754	\$ 6,617,953	\$ 6,816,492
Other Outgo & Transfers	\$ 5,720,219	\$ 1,903,900	\$ (1,015,610)	\$ (1,032,337)
		\$ -	\$ -	\$ -
Expenditures	\$ 58,609,297	\$ 50,686,473	\$ 50,177,375	\$ 50,827,158
Other Sources (Uses)	\$ (7,216,763)	\$ (12,497,888)	\$ (12,711,358)	\$ (12,970,588)
Net Inc/Dec in Fund Balance	\$ 301,449	\$ (6,491,184)	\$ (3,378,369)	\$ (2,760,114)
Beginning Balance	\$ 11,641,426	\$ 11,791,166	\$ 5,299,982	\$ 1,921,613
Adjustments	\$ (151,709)		\$ -	\$ -
SACS Ending Balance	\$ 11,791,166	\$ 5,299,982	\$ 1,921,613	\$ (838,500)
CONTINGENCIES				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Maintenance of Tier 3 allocation	\$ 1,231,417	\$ -	\$ -	\$ -
2012-13 Unfunded COLA	\$ -	\$ -	\$ 1,442,699	\$ 2,885,398
Districtwide Vacation Liability	\$ 556,960	\$ 556,960	\$ 556,960	\$ 556,960
Mental Health Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
NET ENDING FUND BAL	\$ 9,452,789	\$ 4,193,022	\$ (628,046)	\$ (4,830,858)
FUND 17 AVAILABLE RESERVES	\$ 5,719,355.00	\$ 8,647,287.00		
ASSUMPTIONS:				
COLA	-0.39%	2.24%	3.10%	2.80%
Deficit	17.963%	19.754%	19.754%	19.754%
Reserve for Potential Trigger Cuts	\$ -	\$ 330	\$ -	\$ -
ADA	8,900.68	8,847	8,884	8,884
BRL Per ADA	\$ 6,343.14	\$ 6,486.14	\$ 6,687.14	\$ 6,874.14
BRL Per ADA with Reduction/Deficit	\$ 5,203.72	\$ 5,204.87	\$ 5,366.16	\$ 5,516.22
K-3 Class Size	25:1	25:1	20:1	20:1
Furlough Days	8	0	0	0

AUSD – 11-12 1st Interim, Multi-Year Projections

SACS Unrestricted General Fund including Tier III

	10/11	11/12	12/13	13/14
<u>REVENUES</u>				
Revenue Limit	\$ 45,217,905	\$ 45,555,232	\$ 47,451,911	\$ 48,794,170
Federal	\$ 62,819	\$ 58,382	\$ 58,382	\$ 58,382
Other State	\$ 10,119,130	\$ 9,620,877	\$ 10,883,805	\$ 11,068,814
Other Local	\$ 3,019,936	\$ 1,086,266	\$ 1,116,266	\$ 1,116,266
Parcel Tax	\$ 7,707,719	\$ 372,420	\$ -	\$ -
Revenues	\$ 66,127,509	\$ 56,693,177	\$ 59,510,364	\$ 61,037,632
<u>EXPENDITURES</u>				
Salaries & Benefits	\$ 45,348,171	\$ 38,785,631	\$ 42,745,163	\$ 43,158,238
Books/Supplies & Outlay	\$ 1,427,574	\$ 3,162,188	\$ 1,829,869	\$ 1,884,765
Services & Operating Expenses	\$ 6,113,333	\$ 6,834,754	\$ 6,617,953	\$ 6,816,492
Other Outgo & Transfers	\$ 5,720,219	\$ 1,903,900	\$ (1,015,610)	\$ (1,032,337)
		\$ -	\$ -	\$ -
Expenditures	\$ 58,609,297	\$ 50,686,473	\$ 50,177,375	\$ 50,827,158
Other Sources (Uses)	\$ (7,216,763)	\$ (12,497,888)	\$ (12,711,358)	\$ (12,970,588)
Transfer In from Fund 17	\$ -	\$ -	\$ 700,000	\$ 4,200,000
Net Inc/Dec in Fund Balance	\$ 301,449	\$ (6,491,184)	\$ (2,678,369)	\$ 1,439,886
Beginning Balance	\$ 11,641,426	\$ 11,791,166	\$ 5,299,982	\$ 2,621,613
Adjustments	\$ (151,709)		\$ -	\$ -
SACS Ending Balance	\$ 11,791,166	\$ 5,299,982	\$ 2,621,613	\$ 4,061,499
<u>CONTINGENCIES</u>				
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Maintenance of Tier 3 allocation	\$ 1,231,417	\$ -	\$ -	\$ -
2012-13 Unfunded COLA	\$ -	\$ -	\$ 1,442,699	\$ 2,885,398
Districtwide Vacation Liability	\$ 556,960	\$ 556,960	\$ 556,960	\$ 556,960
Mental Health Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
NET ENDING FUND BAL	\$ 9,452,789	\$ 4,193,022	\$ 71,954	\$ 69,141

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AUSD – 11-12 1st Interim
SACS Reserve Fund Calculation

Line #	Description	2011-12	2012-13	2013-14
1	Total Expenditures and Other Financing Uses	\$ 95,574,103	\$ 90,071,095	\$ 91,433,994
2	General Fund - Unassigned/Unappropriated Amount Fund 1, Object 9790, Form MYPI, Line E1c	\$ 4,193,023	\$ 71,955	\$ 69,142
3	Special Reserve Fund - Reserve for Economic Uncertainties Fund 17, Object 9798, Form MYPI, Line E2b	\$ 2,867,223	\$ 7,936,815	\$ 3,736,815
4	District's Available Reserve Amount	\$ 7,060,246	\$ 8,008,770	\$ 3,805,957
5	District's Available Reserve Percentage (Line 4 ÷ Line 1)	7.39%	8.89%	4.16%
6	District's Reserve Standard, Line # 1 ÷ 3%)	\$ 2,867,223	\$ 2,702,132	\$ 2,743,019