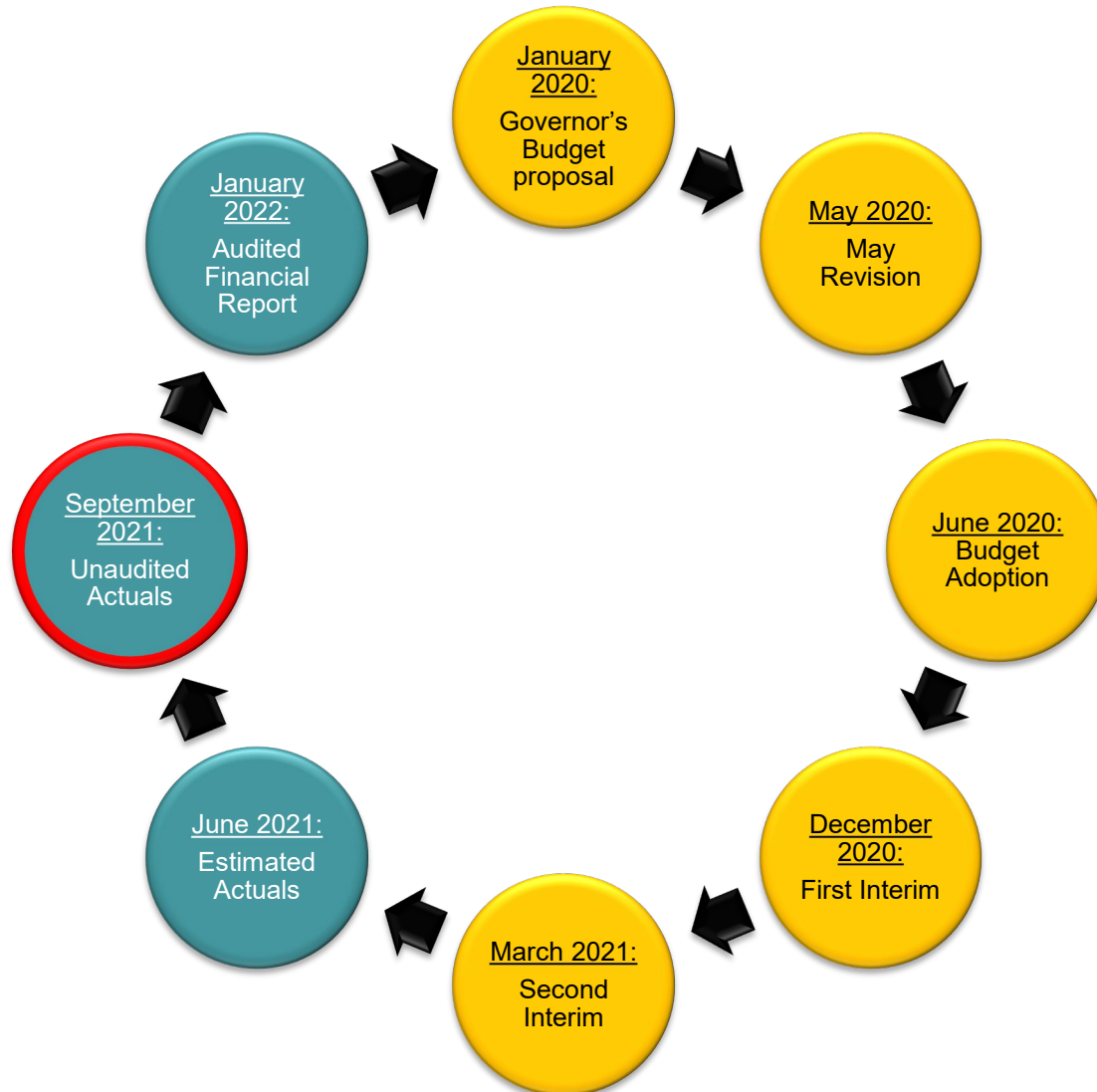


FY 2020-2021

Unaudited Actuals Financial Report

September 14, 2021

Fiscal Year 2020-2021 Accounting Cycle



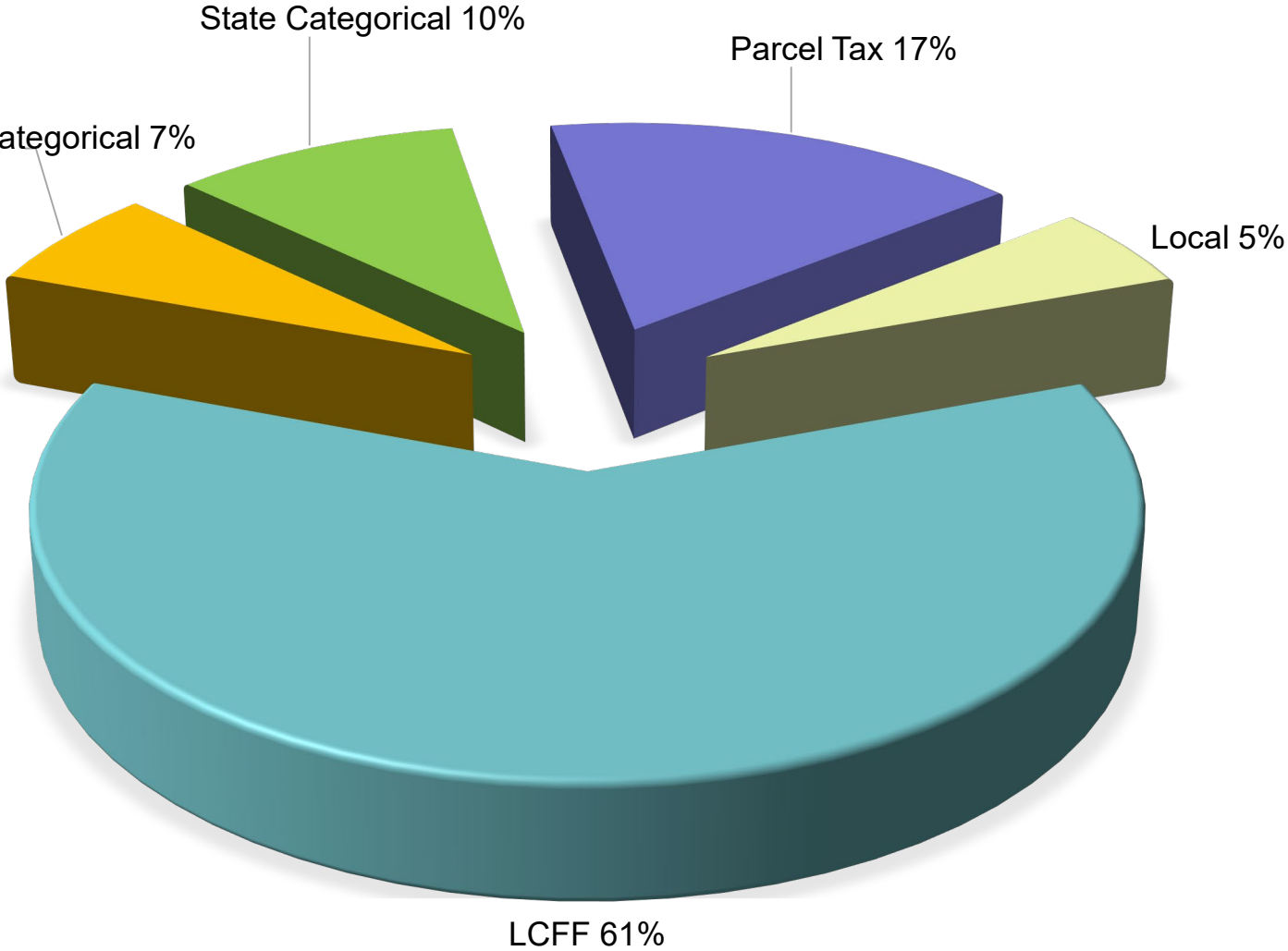
- Unaudited actuals shows the actual revenue and expenditures the District received and spent from July 1, 2020 to June 30, 2021
 - Not a budget report
- Must be submitted to the Alameda County Office of Education by September 15, 2021

Restricted vs Unrestricted

- **Unrestricted funds:** General purpose funds that may be used for any educational purpose
- **Restricted funds (also called categorical funds):** Intended for specific programs, such as Special Education, Every Student Succeeds Act (formerly NCLB), donations, etc...
 - AUSD receives over 20 different categorical funds, each with its own rules, regulations, and spending restrictions
 - COVID related funds are part of restricted funds
- Restricted and unrestricted funds together make up the total general fund

General Fund – Revenues

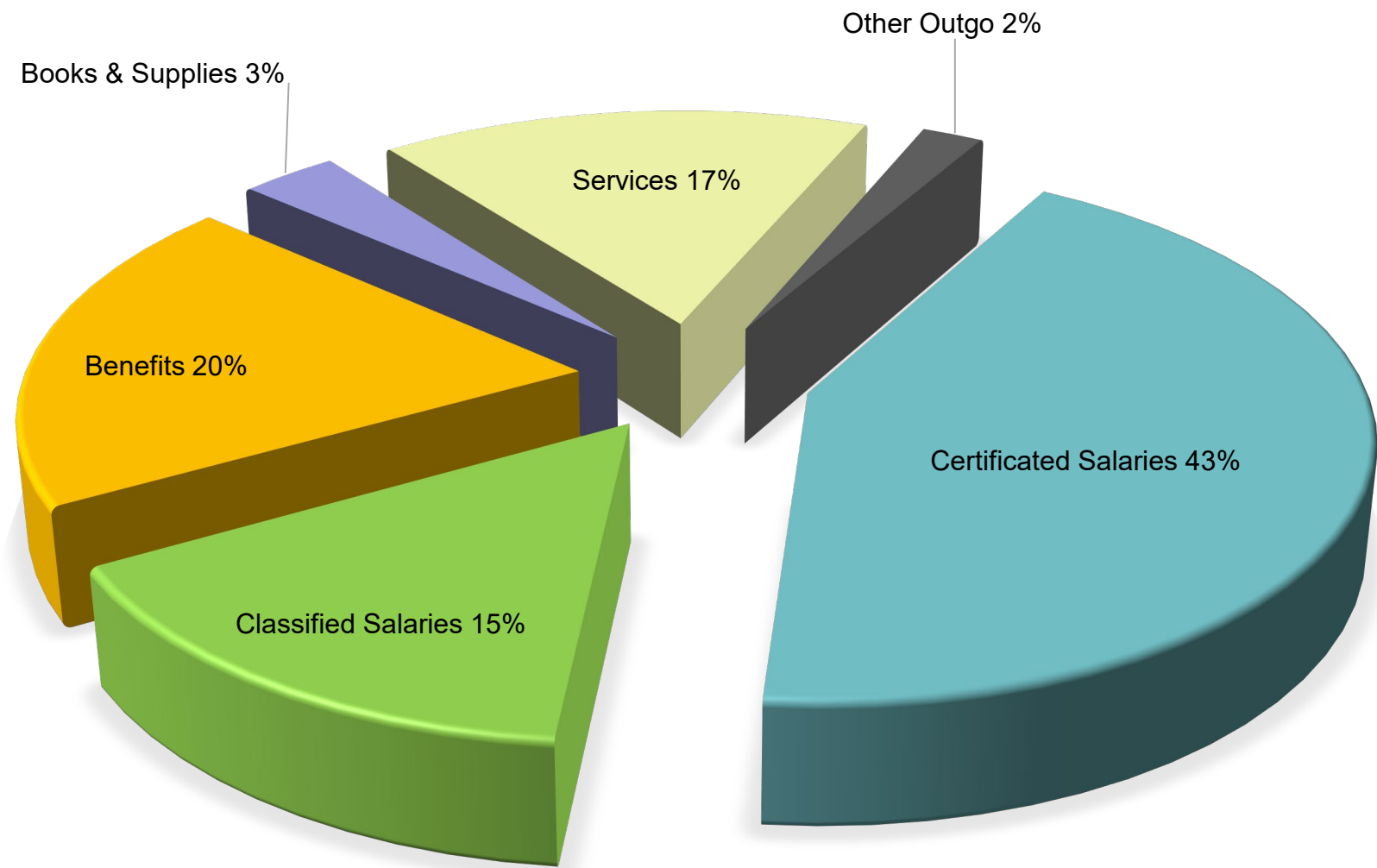
Revenue Details	2019-20 (Millions)	2020-21 (Millions)
LCFF Revenue	\$ 84.02	\$ 83.50
Federal Categorical	3.67	8.90
State Categorical	11.11	13.80
Local	8.01	7.30
Parcel Tax	12.59	23.00
Total Revenue	\$ 119.40	\$ 136.50





General Fund – Expenditures

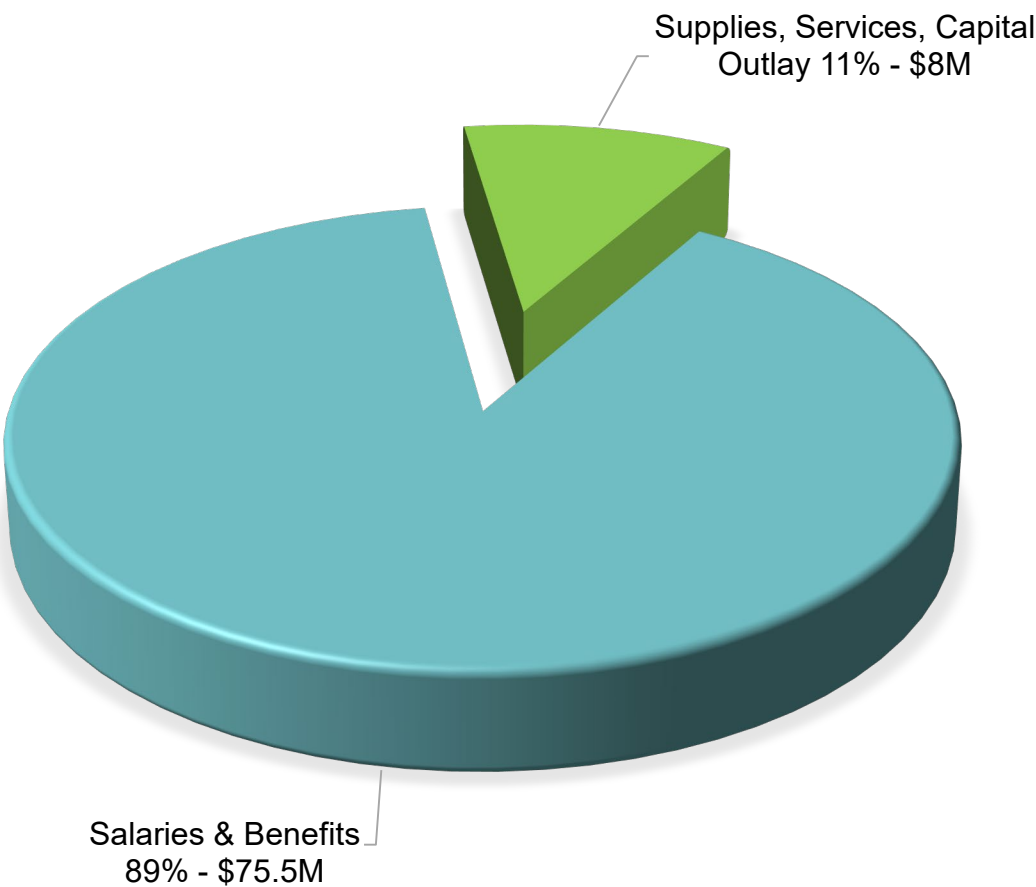
Expenditure Details	2019-20 (Millions)	2020-21 (Millions)
Certificated Salaries	\$ 51.25	\$ 54.32
Classified Salaries	17.77	19.19
Employee Benefits	24.80	24.67
Books & Supplies	2.21	4.08
Services & Operating	19.92	20.88
Other Outgo	3.17	2.58
Total Expenditures	\$ 119.12	\$ 125.72



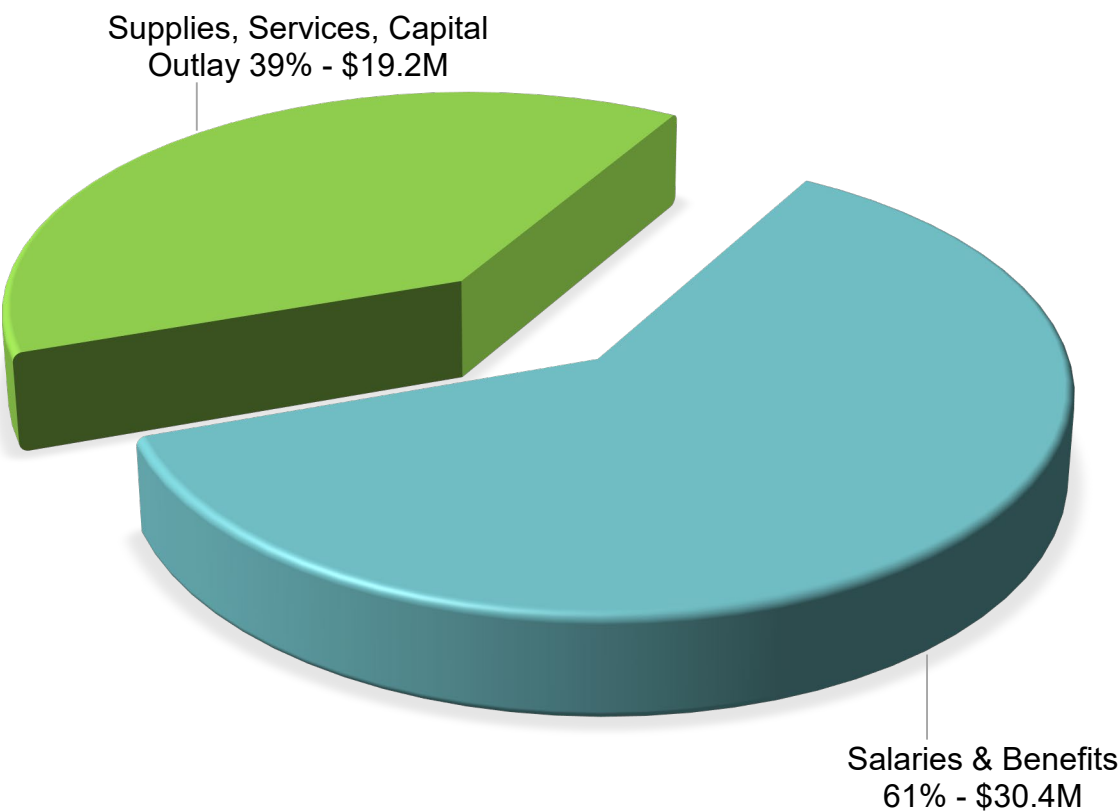


General Fund – Expenditures

UNRESTRICTED GENERAL FUND



RESTRICTED GENERAL FUND



General Fund – Revenues, Expenditures, and Ending Fund Balance

	Unrestricted			Restricted		Total
	Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax (Measure A & B1)	Special Education	All Other	General Fund
REVENUES						
LCFF Revenue	\$ 82,766,706	\$ -	\$ -	\$ 754,016	\$ -	\$ 83,520,722
Federal Categorical Revenue	-	-	-	2,123,431	6,789,588	8,913,019
State Categorical Revenue	1,983,069	-	-	1,050,496	10,854,801	13,888,367
Local Revenue	1,084,061	-	23,245,326	5,324,997	734,816	30,389,200
Total Revenues	\$ 85,833,836	\$ -	\$ 23,245,326	\$ 9,252,940	\$ 18,379,206	\$ 136,711,308
EXPENDITURES						
Salaries & Benefits	\$ 42,703,125	\$ 3,909,940	\$ 21,070,986	\$ 20,459,950	\$ 10,060,554	\$ 98,204,556
Books & Supplies	623,314	68,655	161,986	160,429	3,067,515	4,081,899
Services & Op. Expenses	7,290,941	454,599	275,652	9,080,154	3,779,530	20,880,875
Capital Outgo & Transfers	(2,445,715)		1,736,702	1,720,770	1,574,579	2,586,335
Total Expenditures	\$ 48,171,665	\$ 4,433,194	\$ 23,245,326	\$ 31,421,303	\$ 18,482,178	\$ 125,753,666
Other Sources (Uses)	\$ (36,726,611)	\$ 4,915,182		\$ 20,841,721	\$ 4,526,122	\$ 6,443,586
Net Inc. (Dec) in Fund Bal.	\$ 935,560	\$ 481,988	\$ -	\$ (1,326,642)	\$ 4,423,150	\$ 4,514,056
Beginning Balance	\$ 15,988,343	\$ 321,557	\$ -	\$ -	\$ 4,197,369	\$ 20,507,269
Ending Balance	\$ 16,923,903	\$ 803,545	\$ -	\$ (1,326,642)	\$ 8,620,518	\$ 25,021,325
Assigned or Restricted Funds	\$ 2,318,422	\$ 803,545	\$ -	\$ -	\$ 7,293,876	\$ 10,415,843
Unassigned Ending Fund Balance	\$ 14,605,481	\$ 0	\$ -	\$ (1,326,642)	\$ 1,326,642	\$ 14,605,482

General Fund - Components of Ending Fund Balance

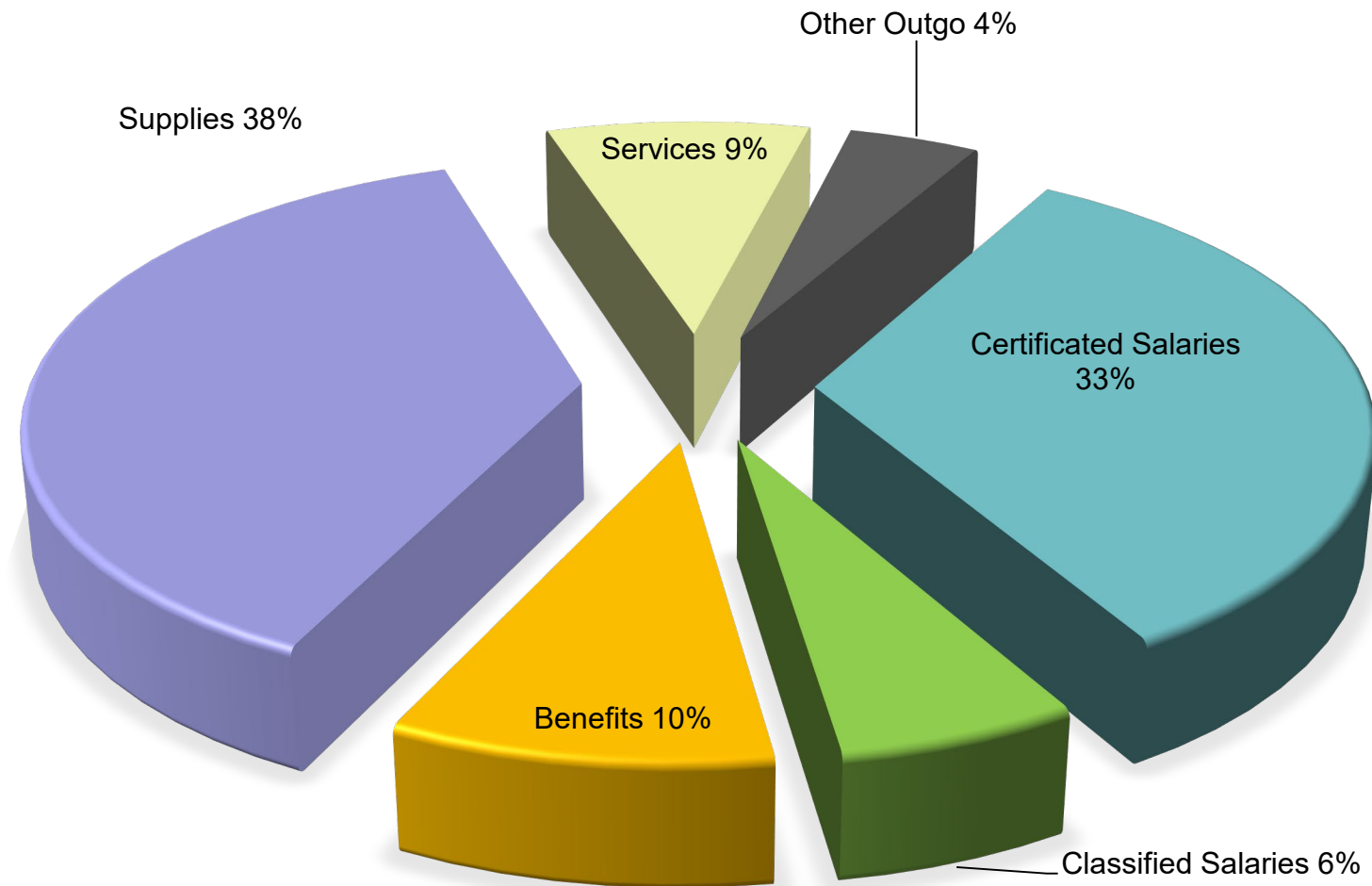
	Unrestricted	LCFF Supplemental	Restricted	Combined
Ending Fund Balance	\$ 16,923,903	\$ 803,545	\$ 7,293,876	\$ 25,021,324
Revolving Cash	50,000			50,000
Purchase Orders carried over from FY 2020-21 to 2020-21	1,143,108			1,143,108
LCFF Supplemental Carryover		803,545		803,545
Differentiated Assistance	125,314			125,314
Textbook Adoptions	500,000			500,000
Technology (Chromebooks)	500,000			500,000
Legally Restricted			7,293,876	7,293,876
Total Designations	\$ 2,318,422	\$ 803,545	\$ 7,293,876	\$ 10,415,843
Unassigned/Unappropriated Ending Fund Balance	\$ 14,605,481	\$ -	\$ -	\$ 14,605,481

CARES Act, One-Time Funding

Expenditures:

Deadline to spend was 12/30/2020

- Professional Development Days and Remote Program - \$2.7M
- Supplies - \$1.9M, including:
 - HEPA Air Purifiers
 - MERV-13 filters for HVAC
 - Personal Protective Equipment
 - Technology
- Services \$450K, including
 - Upgrading & auditing HVAC systems



Enrollment and Average Daily Attendance (ADA)

- Decline of 300 students from 2019-20 to 2020-21, and
- Decline of approximately another 348 students from 2020-21 to 2021-22

Categories	2019-20	2020-21	2021-22	2022-23
District Enrollment	9,372	9,070	8,722	8,722
Actual/Projected ADA	8,976	8,662	8,346	8,346
Funded ADA	8,976	8,976	8,976	8,346
Funding Impact - Gross				(\$5.6M)
Funding Impact - Net of COLA				(\$4.2M)
Unduplicated EL/FRPM Count	2,936	2,743	2,616	2,581
Unduplicated EL/FRPM Percentage	31%	30%	30%	30%

- Hold harmless applicable in 2021-22
 - Legislative assistance needed to extend to 2022-23

Enrollment Decline – By School and By Grade*

SCHOOL NAME	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	% Decline
Earhart Elementary	-16	-22	-8	-8	-10	-10	-2								-76	-10%
Love Elementary	-4	-22	-18	-17	-19	9	10								-61	-11%
Paden Elementary		-25	3	-8	-3	9	-23								-47	-12%
Otis Elementary		-14	-6	-5	-15	-25	20								-45	-7%
Franklin Elementary		3	-4	-2	0	-7	-19								-29	-9%
Edison Elementary		6	-10	-5	-5	-7	-7								-28	-6%
Bay Farm Elementary		-2	-6		-3	-4	-8	-5	-18	10					-36	-6%
Ruby Bridges Elementary	-4	-3	-8	-27	30	-2	-1								-15	-3%
Maya Lin School Elementary		2	2	-1	-2	4	0								5	1%
Total - Elementary	-24	-77	-55	-73	-27	-33	-30	-5	-18	10					-332	
Wood Middle								26	-17	5					14	2%
Lincoln Middle								-19	21	-38					-36	-4%
Total -Middle								7	4	-33					-22	
Alameda High											16	22	-49	56	45	3%
ASTI											11	-11	4	-5	-1	-1%
Encinal Jr-Sr High								3	-8	-27	40	-13	-21	-1	-27	-2%
Island High											0	3	1	-1	3	5%
Total - High								3	-8	-27	67	1	-65	49	20	
Difference 2020-21 to 2021-22	-24	-77	-55	-73	-27	-33	-30	5	-22	-50	67	1	-65	49	-334	-4%

Almost 100% of the decline is at Elementary Schools

Approximately 2/3rd of the decline is in TK-2nd grades

*Non-Public School enrollment not included



Budget Realignment due to Decline in Enrollment

- Proactive ongoing process (2019-20 & 2020-21)
 - Reduction in staffing to match lowered enrollment since 2019-20
 - Sections collapsed since July 1, 2021
- Employee retirements (2020-21)
- Formula based reduction in staffing for (2022-23)
 - Allocation of FTE in December – January
 - Final staffing by early February
 - Layoff notices by March 15, 2022
- Potential tweaking of boundaries to:
 - Maximize class sizes to contractually allowed limits
 - Automatically enroll incoming 6th graders at their neighborhood middle school

Upcoming Fiscal Presentations

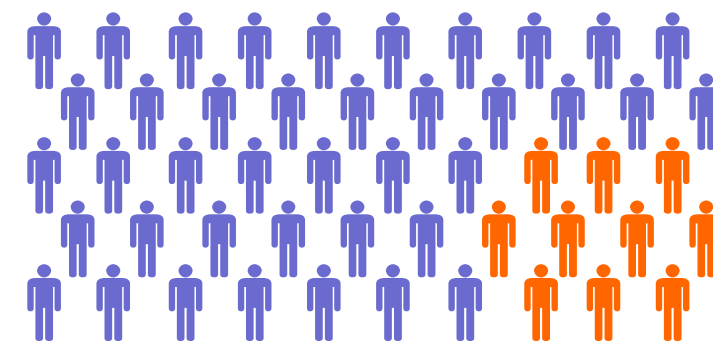
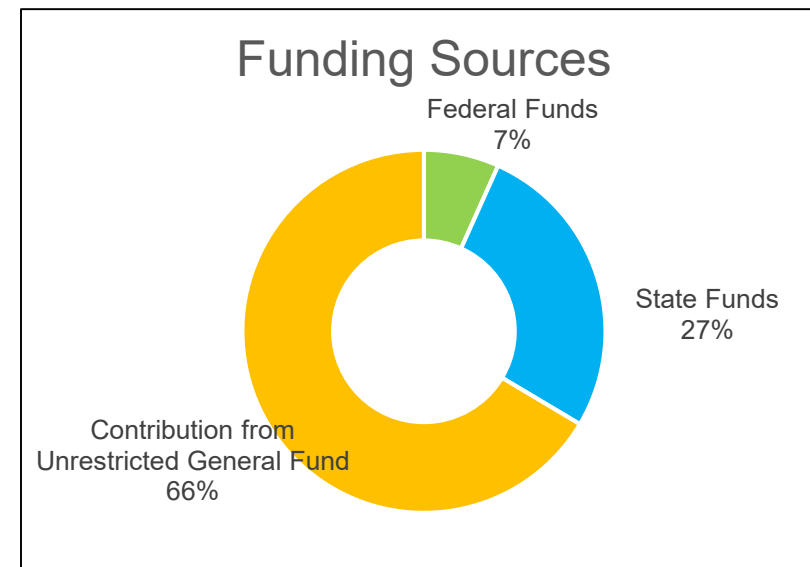
- Fiscal update: October 2021
- 1st Interim Budget Update for 2021-22: December 2021
- Auditor's Report for 2020-21: January 2022
- Governor's Budget Proposal for Fiscal Year 2021-22: January 2022
- 2nd Interim Budget Update for 2021-22: March 2022

Board Discussion & Questions

Additional Materials

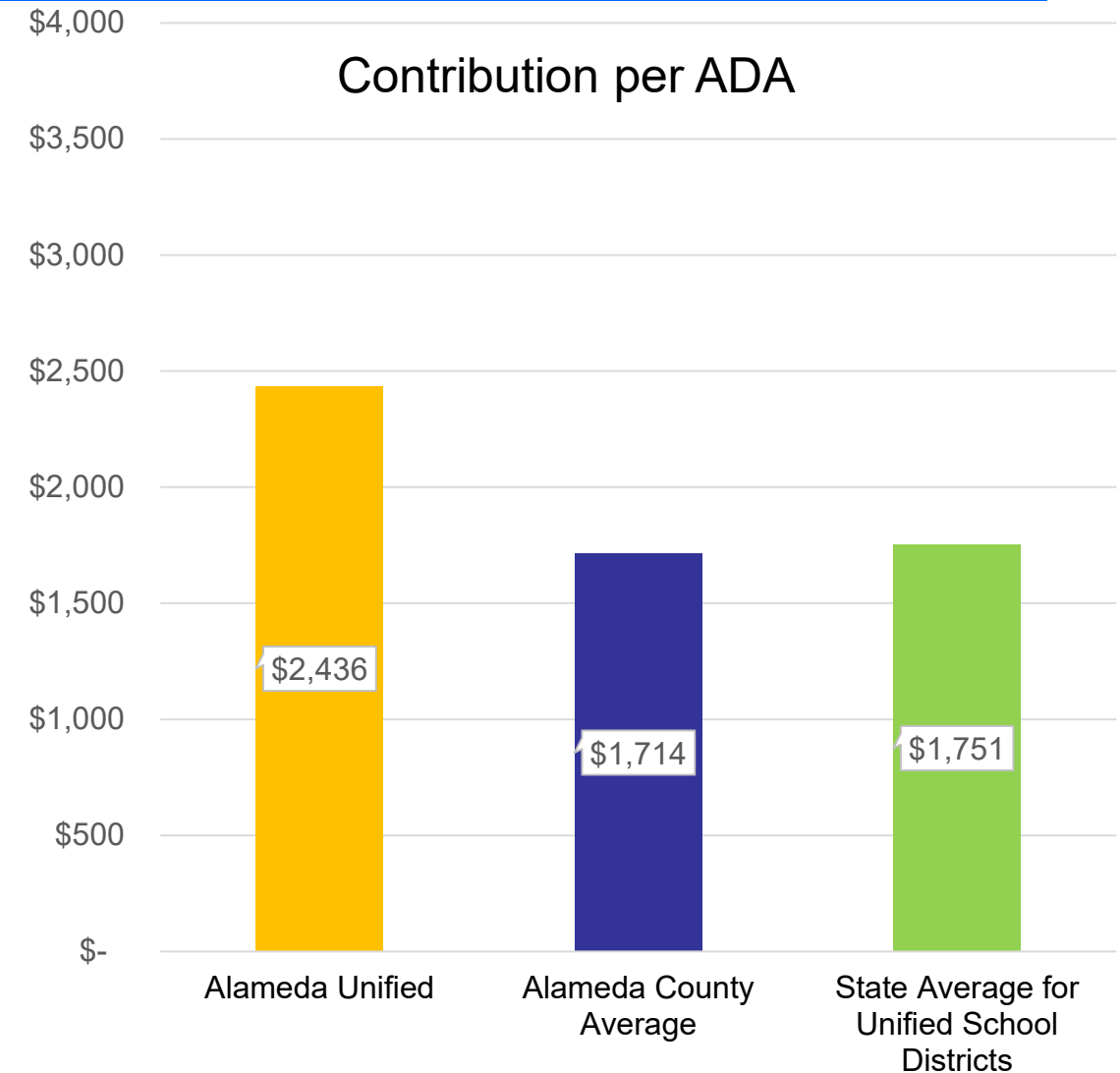
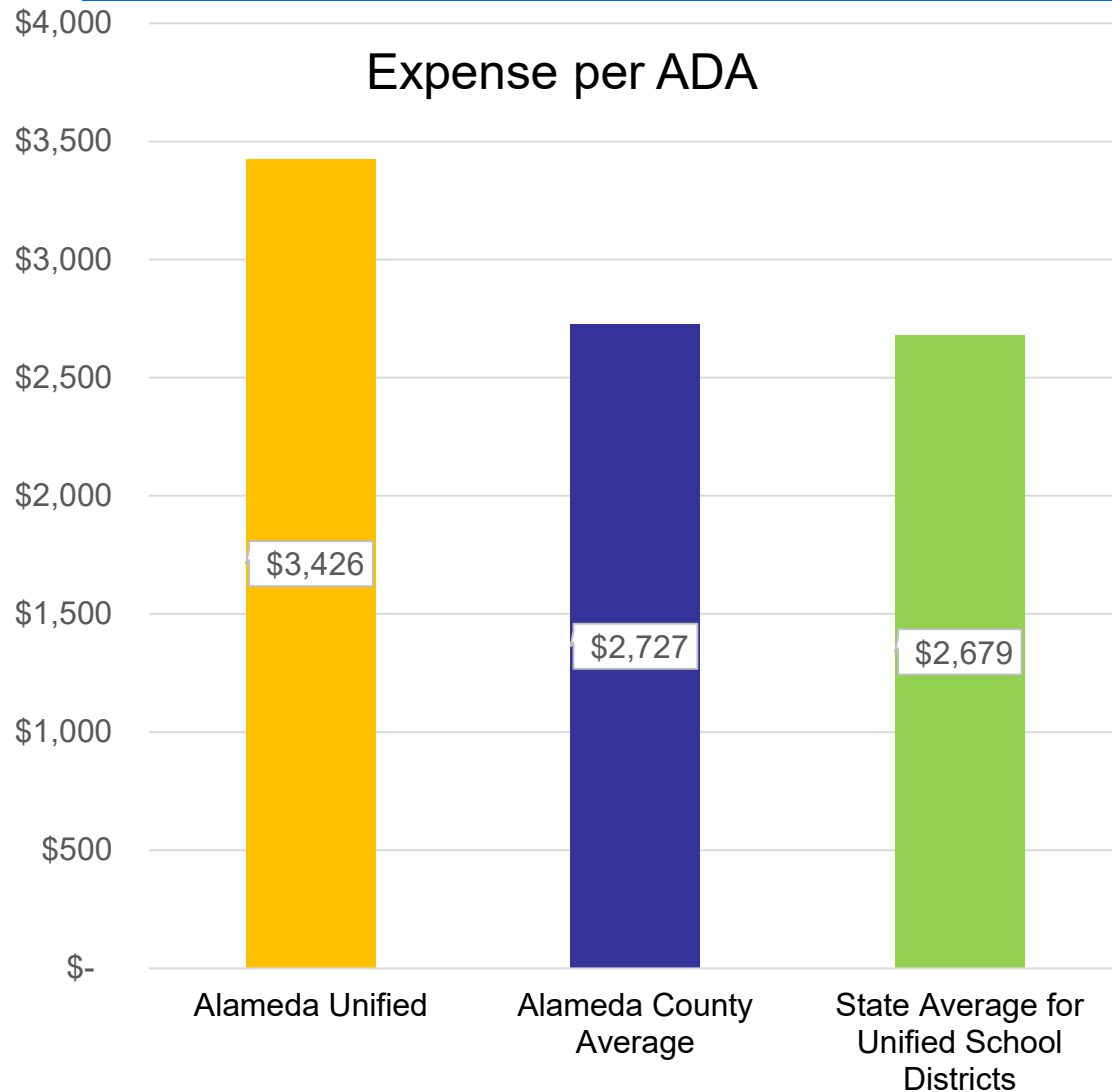
Special Education Program

Special Education Contracts	
Program	Amount
Agency Staffing	\$ 1,860,164
Non-Public Schools	\$ 1,813,516
Settlements	\$ 1,642,542
Mental Health Services	\$ 1,183,028
Transportation	\$ 543,130
Non-Public Agencies	\$ 423,559
Infant Program	\$ 300,979
Legal Expenses/Comp. Ed.	\$ 228,212
Curriculum	\$ 80,353
Early Intervention Services	\$ 41,500
Independent Ed. Evaluation	\$ 38,372
Medi-Cal Billing	\$ 21,656
Miscellaneous Contracts	\$ 903,143
Total	\$ 9,080,154



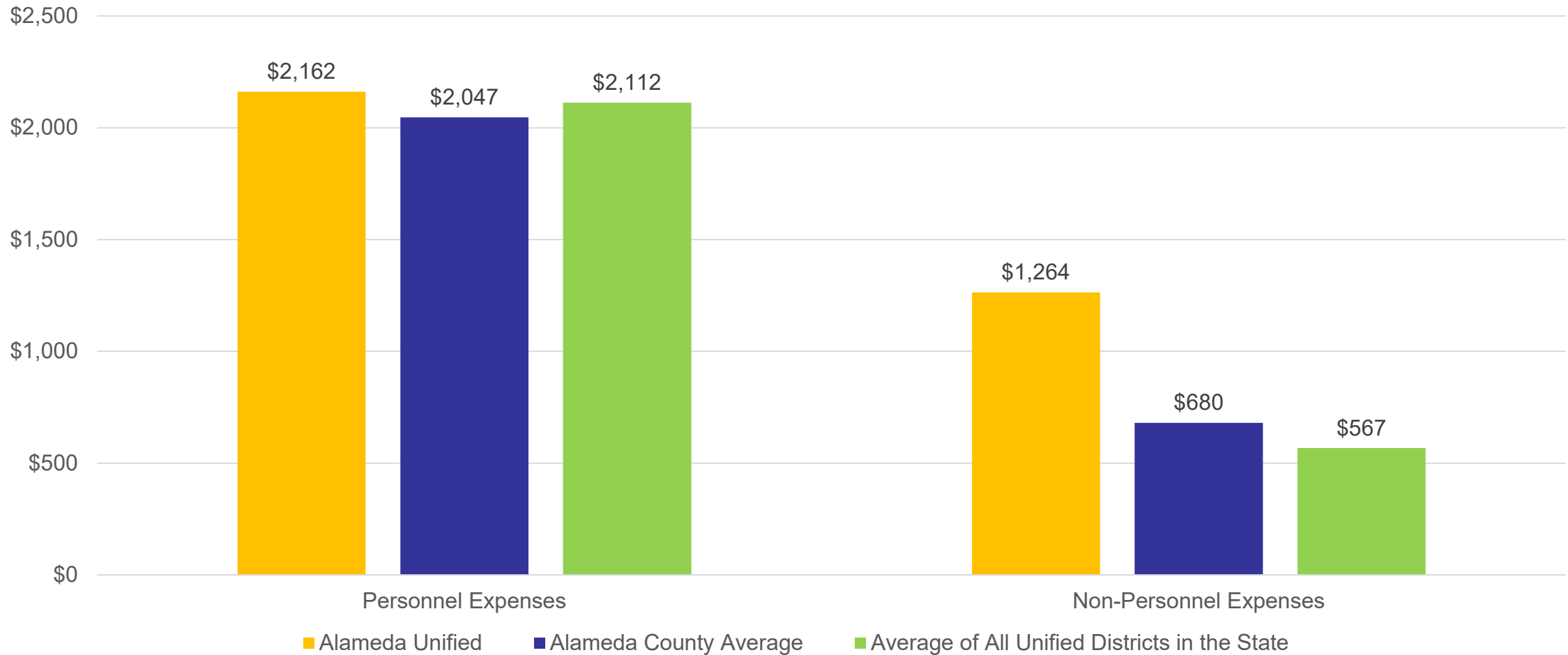
1,064 students - 274 full time equivalent

Special Ed. Program Expense Comparison (Audited results for FY 2019-20)



Source: CADIE Report 2019-20

Special Ed. Program Expense Comparison (Audited results for FY 2019-20)



Source: CADIE Report 2019-20