

FY 2021-2022

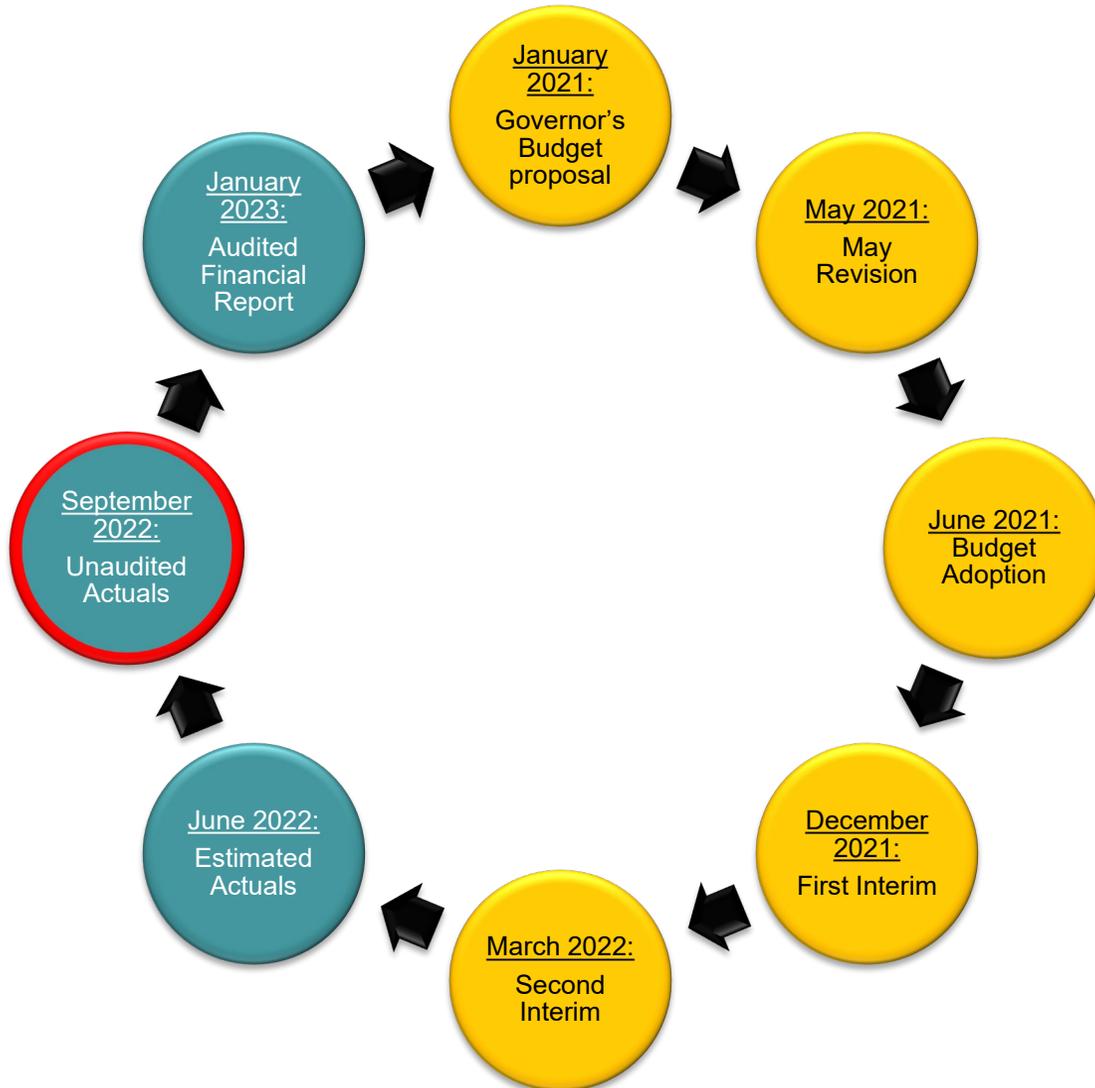
Unaudited Actuals Financial Report

September 13, 2022

Agenda

- 1** Financial results for fiscal year 2021-2022
- 2** Multiyear projection update
- 3** Comparison of 2020-21 audited financial results with other districts in Alameda County

Fiscal Year 2021-2022 Accounting Cycle



- Unaudited actuals shows the actual revenue and expenditures the District received and spent from July 1, 2021 to June 30, 2022
 - Not a budget report
- Must be submitted to the Alameda County Office of Education by September 15, 2022

General Fund - Restricted vs Unrestricted

This is the chief operating fund for the District. It is used to account for the daily operations of the District

General Fund

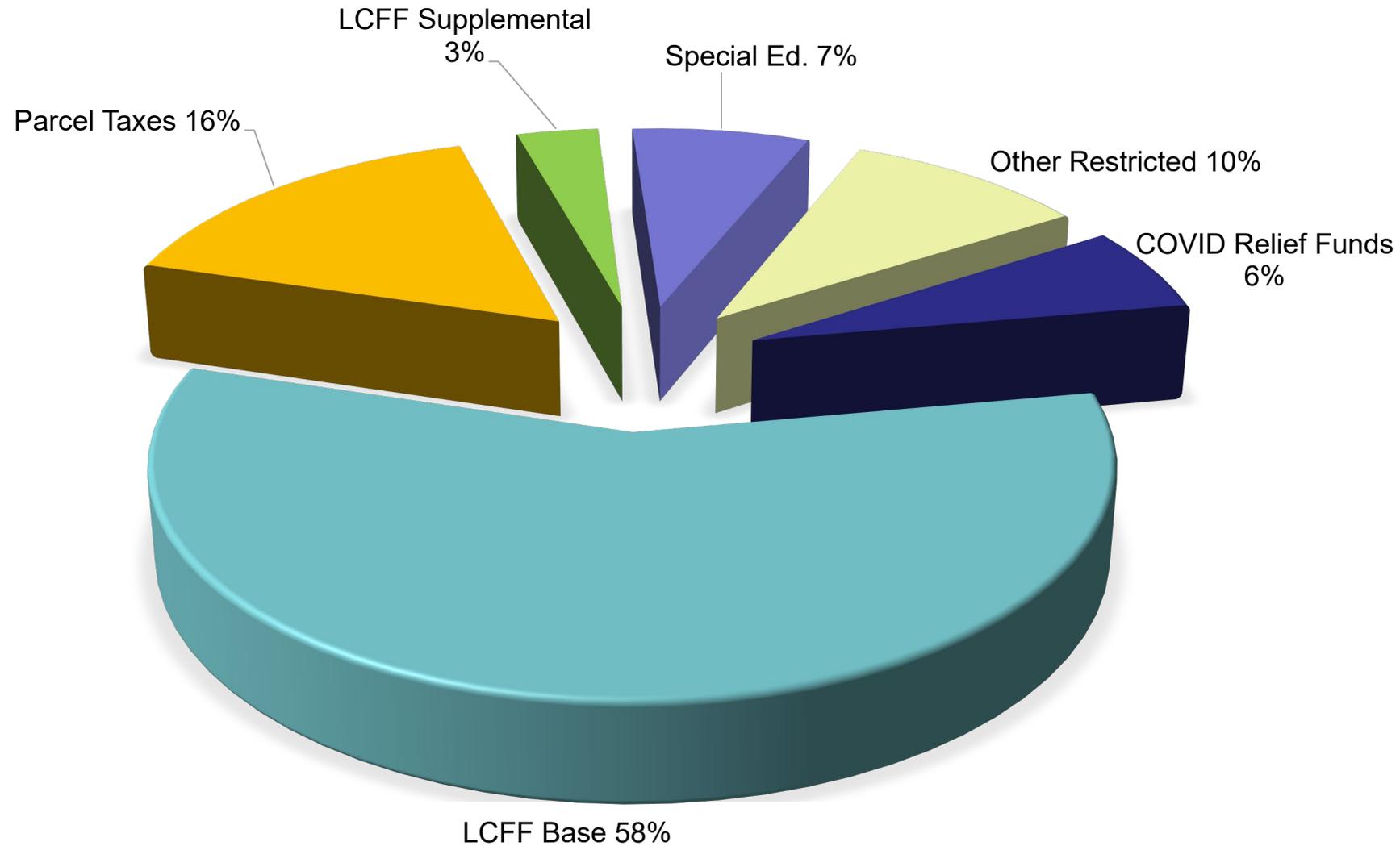
Unrestricted General Fund: General purpose funds that may be used for any educational purpose

Restricted General Fund: Intended for specific programs, such as Special Education, Title I, COVID Relief Funds, Donations, etc.

General Fund – Revenues

Revenue Details	2021-22 (Millions)
LCFF Revenue	\$ 87.19
Federal Categorical	9.34
State Categorical	18.10
Local	9.18
Parcel Taxes	23.64
Total Revenue	\$ 147.44

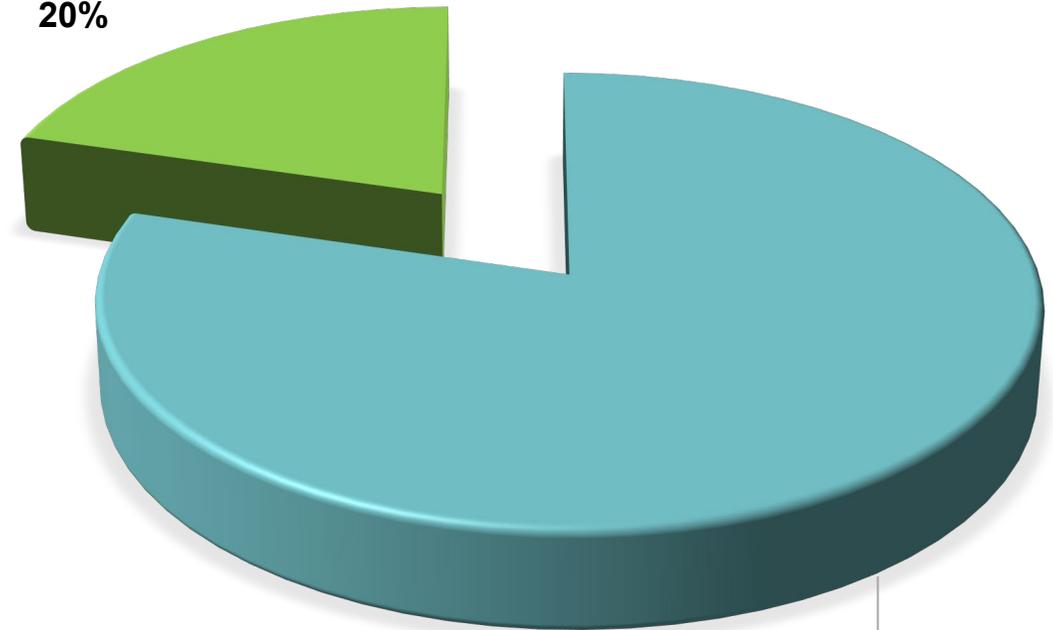
Revenue Details	2021-22 (Millions)
LCFF Base	\$ 84.64
Parcel Taxes	23.64
LCFF Supplemental	4.87
Special Ed.	10.57
COVID Relief Funds	9.26
Other Restricted	14.47
Total Revenue	\$ 147.44



General Fund – Totally Unrestricted

REVENUES	Amount
LCFF Revenue	\$ 86,576,529
Federal Categorical Revenue	-
State Categorical Revenue	2,013,544
Local Revenue	920,003
Total Revenues	\$ 89,510,076
EXPENDITURES	
Certificated Salaries	\$ 26,993,023
Classified Salaries	\$ 9,391,906
Employee Benefits	\$ 10,545,090
Books & Supplies	1,784,154
Services & Op. Expenses	7,924,534
Capital Outgo	88,597
Other Outgo	(3,151,001)
Total Expenditures	\$ 53,576,303
Other Sources (Uses)	\$ (31,516,355)
Net Inc. (Dec) in Fund Bal.	\$ 4,417,418
Beginning Balance	\$ 16,923,902
Ending Balance	\$ 21,341,320
Assigned or Restricted Funds	\$ 9,115,428
Unassigned Ending Fund Balance	\$ 12,225,892

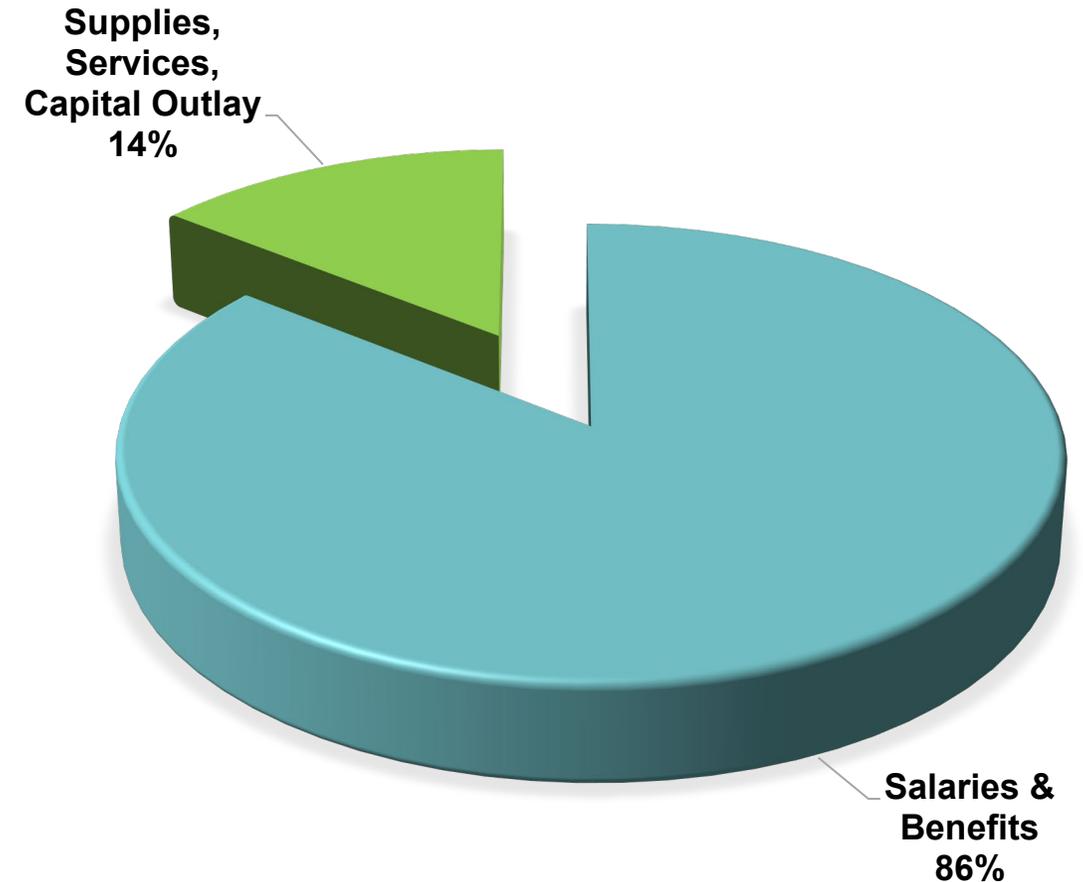
Supplies,
Services,
Capital Outlay
20%



Salaries &
Benefits
80%

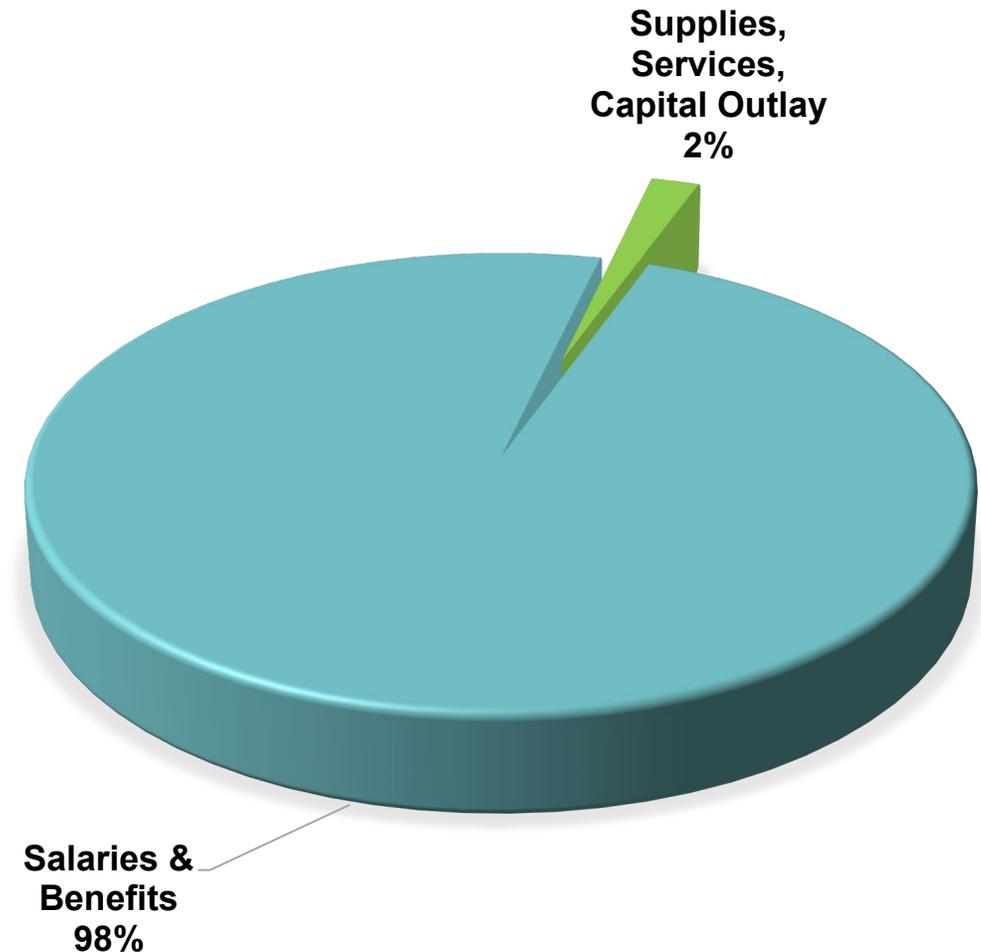
General Fund – LCFF Supplemental

REVENUES	Amount
LCFF Revenue	
Federal Categorical Revenue	-
State Categorical Revenue	-
Local Revenue	-
Total Revenues	\$ -
EXPENDITURES	
Certificated Salaries	\$ 2,484,318
Classified Salaries	\$ 227,858
Employee Benefits	\$ 714,204
Books & Supplies	84,543
Services & Op. Expenses	478,345
Capital Outgo	
Other Outgo	305,977
Total Expenditures	\$ 4,295,245
Other Sources (Uses)	\$ 4,869,938
Net Inc. (Dec) in Fund Bal.	\$ 574,693
Beginning Balance	\$ 803,546
Ending Balance	\$ 1,378,239
Assigned or Restricted Funds	\$ 1,378,239
Unassigned Ending Fund Balance	\$ -



General Fund – Parcel Taxes (Measure A & B1)

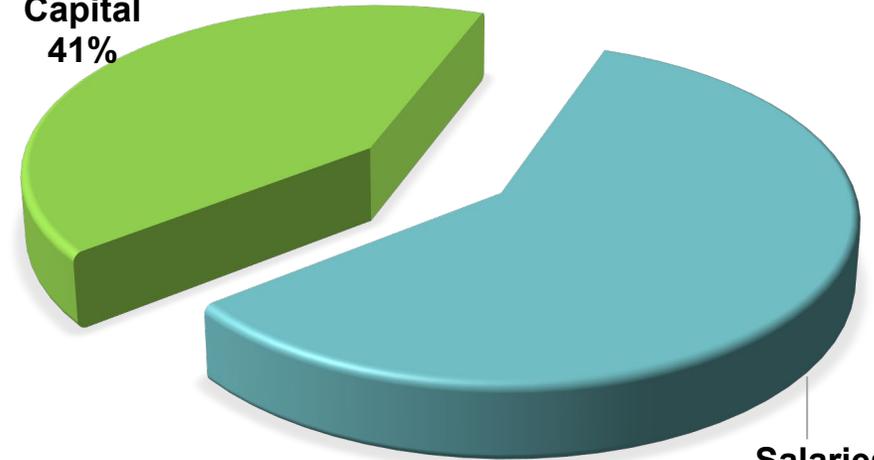
REVENUES	Amount
LCFF Revenue	\$ -
Federal Categorical Revenue	-
State Categorical Revenue	-
Local Revenue	23,638,367
Total Revenues	\$ 23,638,367
EXPENDITURES	
Certificated Salaries	\$ 14,891,846
Classified Salaries	\$ 2,254,707
Employee Benefits	\$ 4,276,081
Books & Supplies	143,531
Services & Op. Expenses	277,237
Capital Outgo	
Other Outgo	1,376,593
Total Expenditures	\$ 23,219,995
Other Sources (Uses)	\$ (381,803)
Net Inc. (Dec) in Fund Bal.	\$ 36,569
Beginning Balance	\$ -
Ending Balance	\$ 36,569
Assigned or Restricted Funds	\$ 36,569
Unassigned Ending Fund Balance	\$ -



General Fund – Special Education

Funding Source				
	State/Fed or Contribution	COVID Funds	Other Funds	Total Expenditures
REVENUES	Amount			
Federal & State Revenue	\$ 10,566,753			
Contribution from Unrestricted Gen. Fund	\$ 21,449,057			
	\$ 32,015,810			
EXPENDITURES				
Certificated Salaries	\$ 9,468,823	\$ 95,126		\$ 9,563,949
Classified Salaries	5,549,303	\$ 370,781	\$ 50,916	\$ 5,971,000
Employee Benefits	4,539,276	\$ 157,543	\$ 958,711	\$ 5,655,530
Books & Supplies	254,188		\$ 495	\$ 254,683
Services & Op. Expenses	10,172,835	\$ 2,932,355		\$ 13,105,190
Capital Outgo	6,297			\$ 6,297
Other Outgo	1,788,607	\$ 1,943		\$ 1,790,550
Total Expenditures	\$ 31,779,329	\$ 3,557,748	\$ 1,010,122	\$ 36,347,199
Net Inc. (Dec) in Fund Bal.	\$ 236,481			
Beginning Balance	\$ 52,086			
Ending Balance	\$ 288,567			
Assigned or Restricted Funds	\$ 288,567			
Unassigned Ending Fund Balance	\$ -			

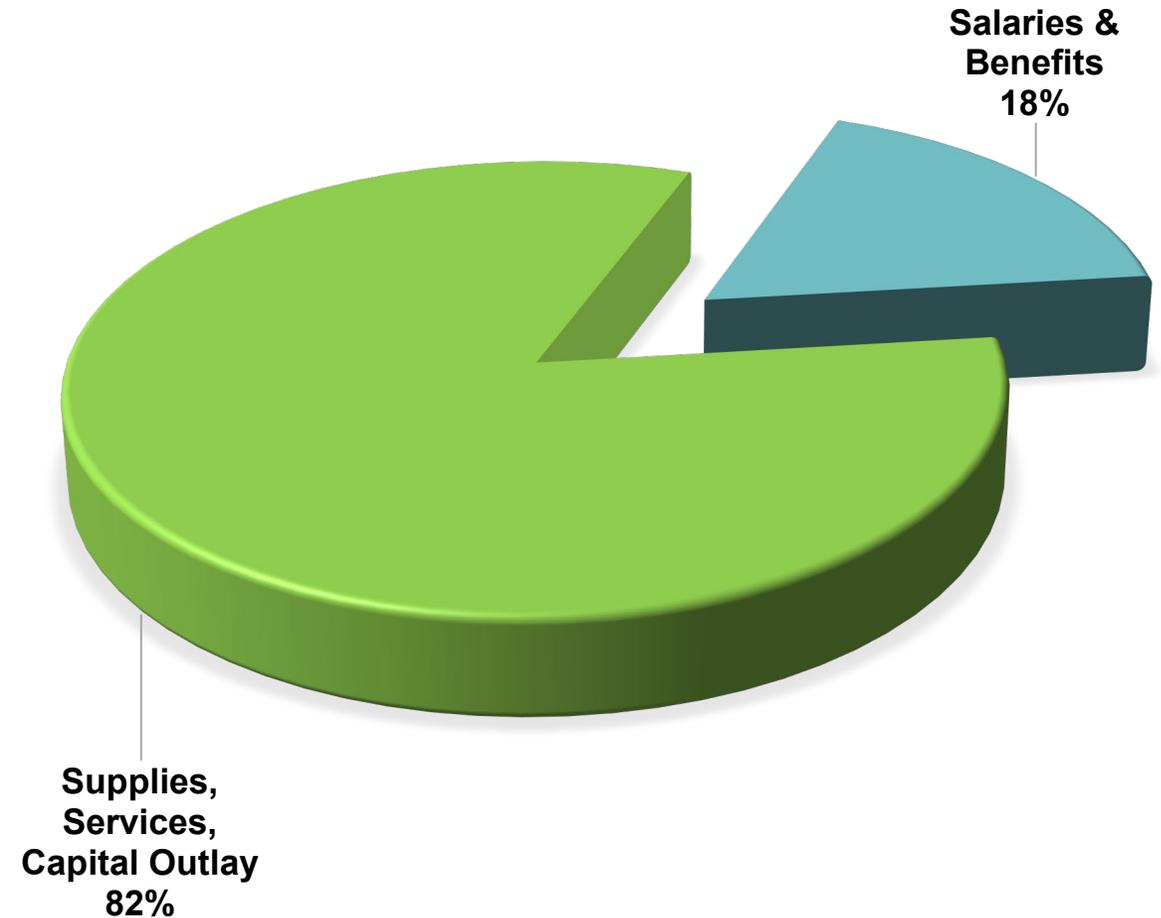
Supplies,
Services &
Capital
41%



Salaries &
Benefits
59%

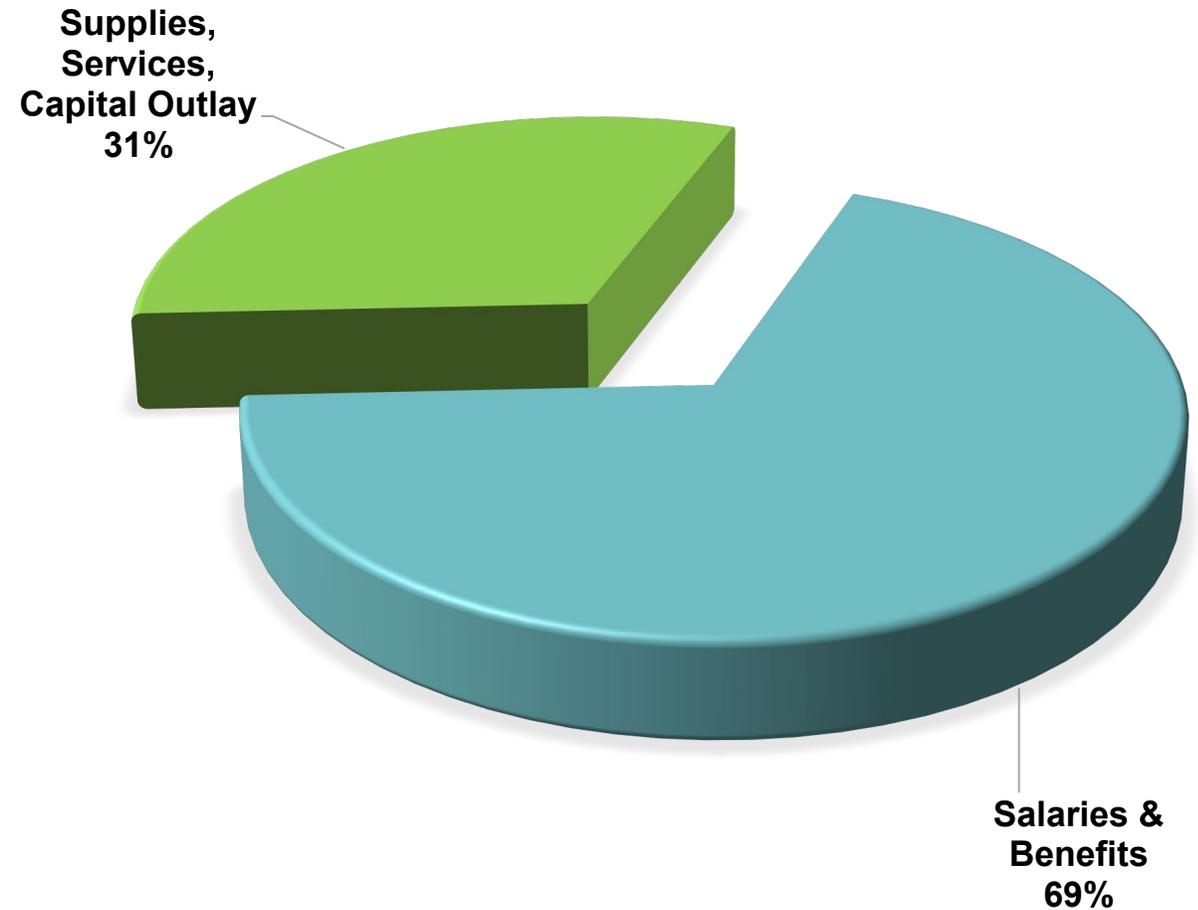
General Fund – COVID Relief Funds

REVENUES	Amount
LCFF Revenue	\$ -
Federal Categorical Revenue	6,000,497
State Categorical Revenue	3,256,036
Local Revenue	-
Total Revenues	\$ 9,256,533
EXPENDITURES	
Certificated Salaries	\$ 860,079
Classified Salaries	718,405
Employee Benefits	454,916
Books & Supplies	1,841,928
Services & Op. Expenses	3,787,799
Capital Outgo	3,490,105
Other Outgo	178,773
Total Expenditures	\$ 11,332,005
Other Sources (Uses)	
Net Inc. (Dec) in Fund Bal.	\$ (2,075,472)
Beginning Balance	\$ 2,618,001
Ending Balance	\$ 542,529
Assigned or Restricted Funds	\$ 542,529
Unassigned Ending Fund Balance	



General Fund – Other Restricted Funds

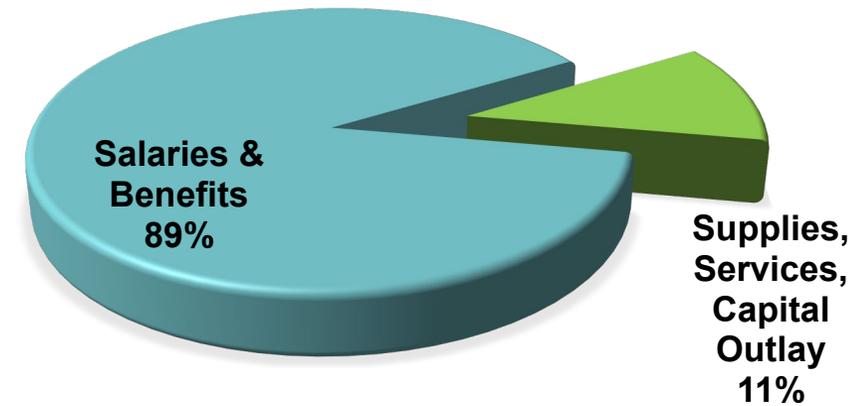
REVENUES	Amount
LCFF Revenue	\$ -
Federal Categorical Revenue	1,383,669
State Categorical Revenue	11,444,136
Local Revenue	1,644,948
Total Revenues	\$ 14,472,753
EXPENDITURES	
Certificated Salaries	\$ 1,763,005
Classified Salaries	2,446,661
Employee Benefits	7,176,442
Books & Supplies	1,410,796
Services & Op. Expenses	2,958,076
Capital Outgo	856,681
Other Outgo	555,186
Total Expenditures	\$ 17,166,847
Other Sources (Uses)	\$ 5,197,360
Net Inc. (Dec) in Fund Bal.	\$ 2,503,267
Beginning Balance	\$ 4,623,789
Ending Balance	\$ 7,127,056
Assigned or Restricted Funds	\$ 7,127,056
Unassigned Ending Fund Balance	\$ -



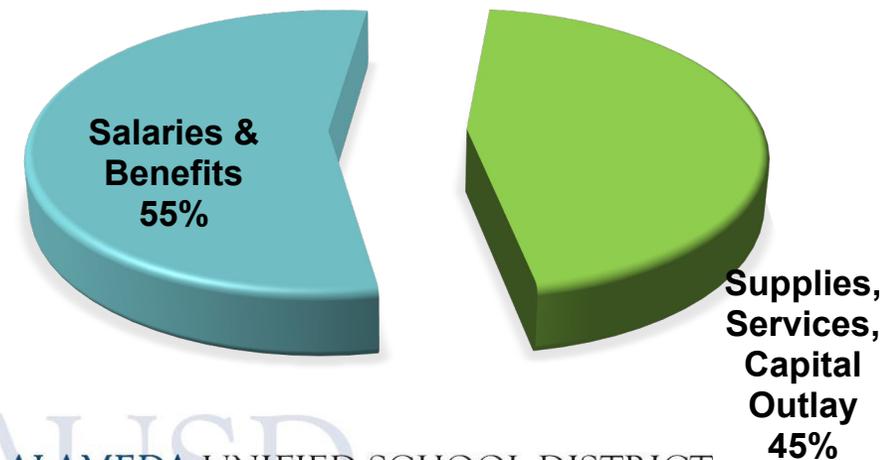
General Fund – Revenues, Expenditures, and Ending Fund Balance

	Unrestricted	Restricted	Total
REVENUES			
LCFF Revenue	\$ 86,576,529	\$ 613,096	\$ 87,189,625
Federal Categorical Revenue	-	9,339,168	\$ 9,339,168
State Categorical Revenue	2,013,544	16,084,570	\$ 18,098,114
Parcel Taxes			\$ -
Local Revenue	24,558,370	8,259,205	\$ 32,817,575
Total Revenues	\$ 113,148,443	\$ 34,296,039	\$ 147,444,483
EXPENDITURES			
Certificated Salaries	\$ 44,369,187	\$ 12,091,907	\$ 56,461,094
Classified Salaries	\$ 11,874,471	8,714,369	\$ 20,588,839
Employee Benefits	\$ 15,535,375	12,170,634	\$ 27,706,009
Books & Supplies	2,012,228	3,506,912	5,519,140
Services & Op. Expenses	8,680,116	16,918,710	25,598,826
Capital Outgo	88,597	4,353,083	4,441,681
Other Outgo	(1,468,431)	2,522,566	1,054,134
Total Expenditures	\$ 81,091,543	\$ 60,278,181	\$ 141,369,724
Other Sources (Uses)	\$ (27,028,220)	\$ 26,646,417	\$ (381,803)
Net Inc. (Dec) in Fund Bal.	\$ 5,028,680	\$ 664,276	\$ 5,692,956
Beginning Balance	\$ 17,727,448	\$ 7,293,876	\$ 25,021,325
Ending Balance	\$ 22,756,128	\$ 7,958,152	\$ 30,714,281
Assigned or Restricted Funds	\$ 10,580,238	\$ 7,958,152	\$ 18,538,390
Unassigned Ending Fund Balance	\$ 12,175,890	\$ -	\$ 12,175,890

UNRESTRICTED GENERAL FUND



RESTRICTED GENERAL FUND



General Fund - Components of Ending Fund Balance

	Fund 1	Fund 17	Total
Ending Fund Balance (6/30/2022)	\$ 22,756,128	\$ 14,784,884	\$ 37,541,012
Interest income in 2022-23			
Components of Ending Fund Balance:			
Revolving Case	\$ 50,000	\$ -	\$ 50,000
Committed Fund Balances per Resolution 2022-2023.10			
Measure B litigation fee	375,000		375,000
Fund purchase orders issued in 2021-22	566,108		566,108
LCFF Supplemental Carryover	1,378,240		1,378,240
Textbook adoptions	1,865,680		1,865,680
Deficit spending mitigation	6,345,210	3,997,046	10,342,256
3-weeks payroll per BP3100		6,746,214	6,746,214
Total	\$ 10,530,238	\$ 10,743,260	\$ 21,273,498
Unassigned Unappropriated Ending Fund Balance	\$ 12,175,890	\$ 4,041,624	\$ 16,217,514

Adopted Budget - Multiyear Projections - Unrestricted General Fund

Line		2022-23	2023-24	2024-25
		Proposed Budget	Projected	Projected
A	Beginning Balance, July 1	\$ 22,756,128	\$ 19,729,680	\$ 16,666,049
B	Revenues	\$ 116,114,402	\$ 117,928,605	\$ 115,535,022
B	Increase in LCFF Base	\$ 5,300,000	\$ 5,400,000	\$ 5,500,000
C1	Expenditures	\$ 86,525,102	\$ 88,210,485	\$ 89,467,474
C1	Set-aside for Negotiations	\$ 6,147,577	\$ 6,212,868	\$ 6,272,964
C2	Contribution to Restricted Programs	\$ 31,768,171	\$ 31,968,883	\$ 32,168,416
D = B-C	Surplus (Deficit)	\$ (2,178,871)	\$ (2,250,763)	\$ (6,100,868)
E = A+D	Ending Balance	\$ 19,729,680	\$ 16,666,049	\$ 9,792,217
F	Assignments/Commitments	\$ 10,580,238	\$ 9,735,029	\$ 9,735,029
G = E-F	Unassigned/Unappropriated Ending Fund Balance	\$ 9,149,442	\$ 6,931,020	\$ 57,188

Upcoming Fiscal Presentations



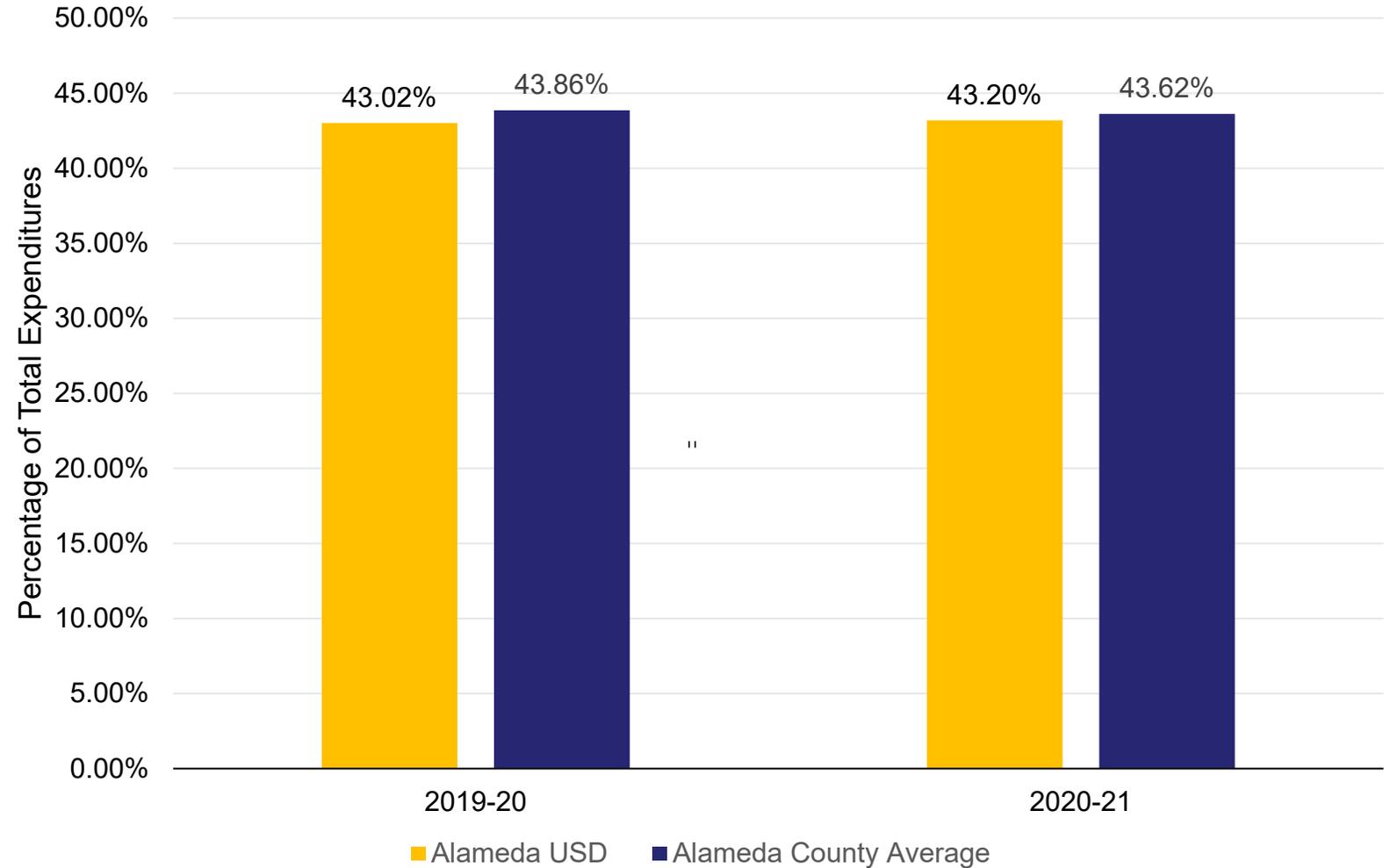
Comparison with other Alameda County School Districts

Data Sources

- The most recent data available for comparison is fiscal year 2020-21
 - Program data and various employee to student ratios are not available for 2019-20 and 2020-21
- Comparison data is drawn from official documents submitted by individual school districts and compiled by California Department of Education (CDE).
 - Salary and Benefit Report (SABRE)
 - Comparative Analysis of District Income and Expenditures (CADIE)
- All data presented is for General Fund (AKA Fund 1)

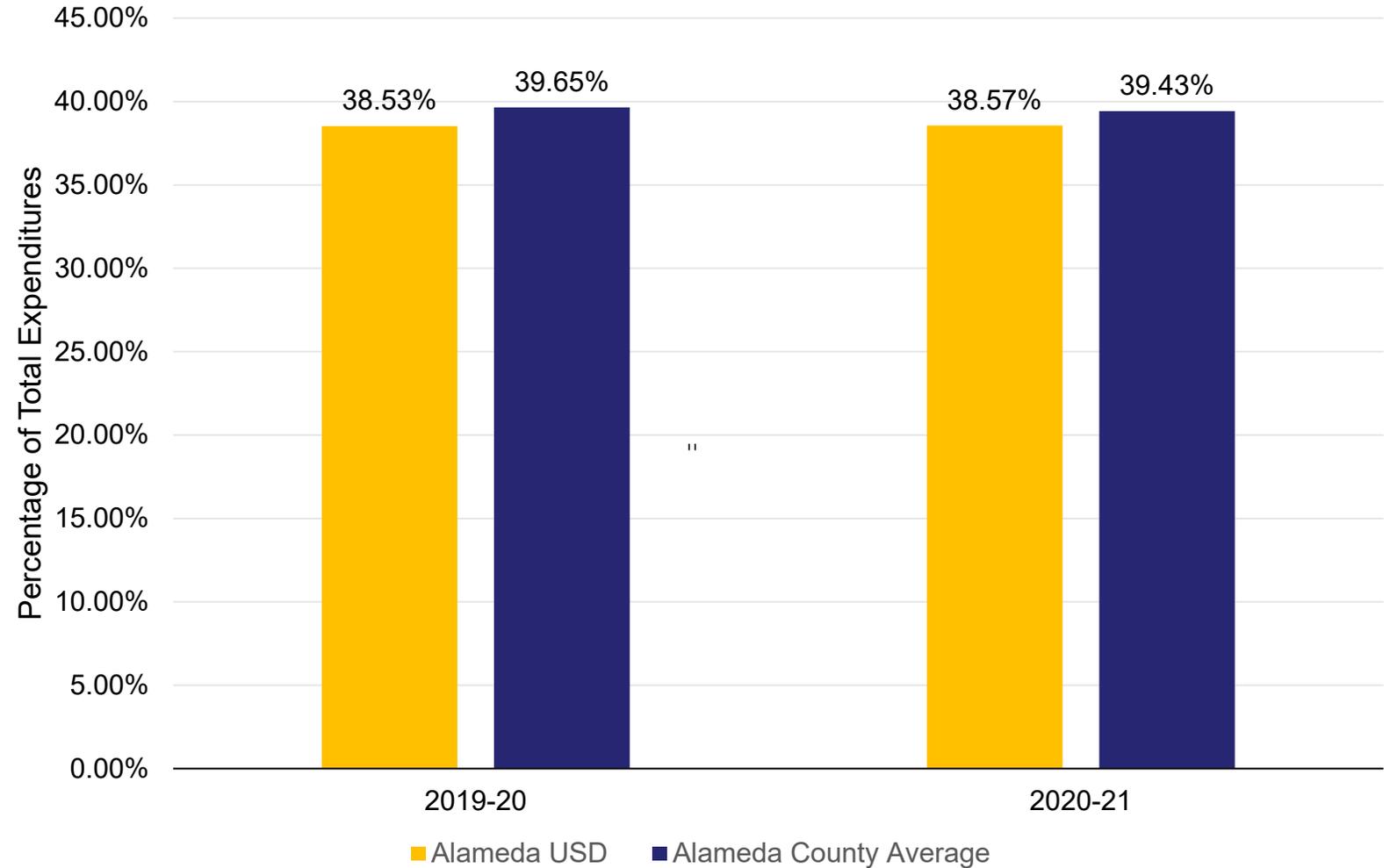
Certificated Salaries – Percentage of Total Expenditures

Includes teachers, counselors, certificated administrators, and all other certificated employees



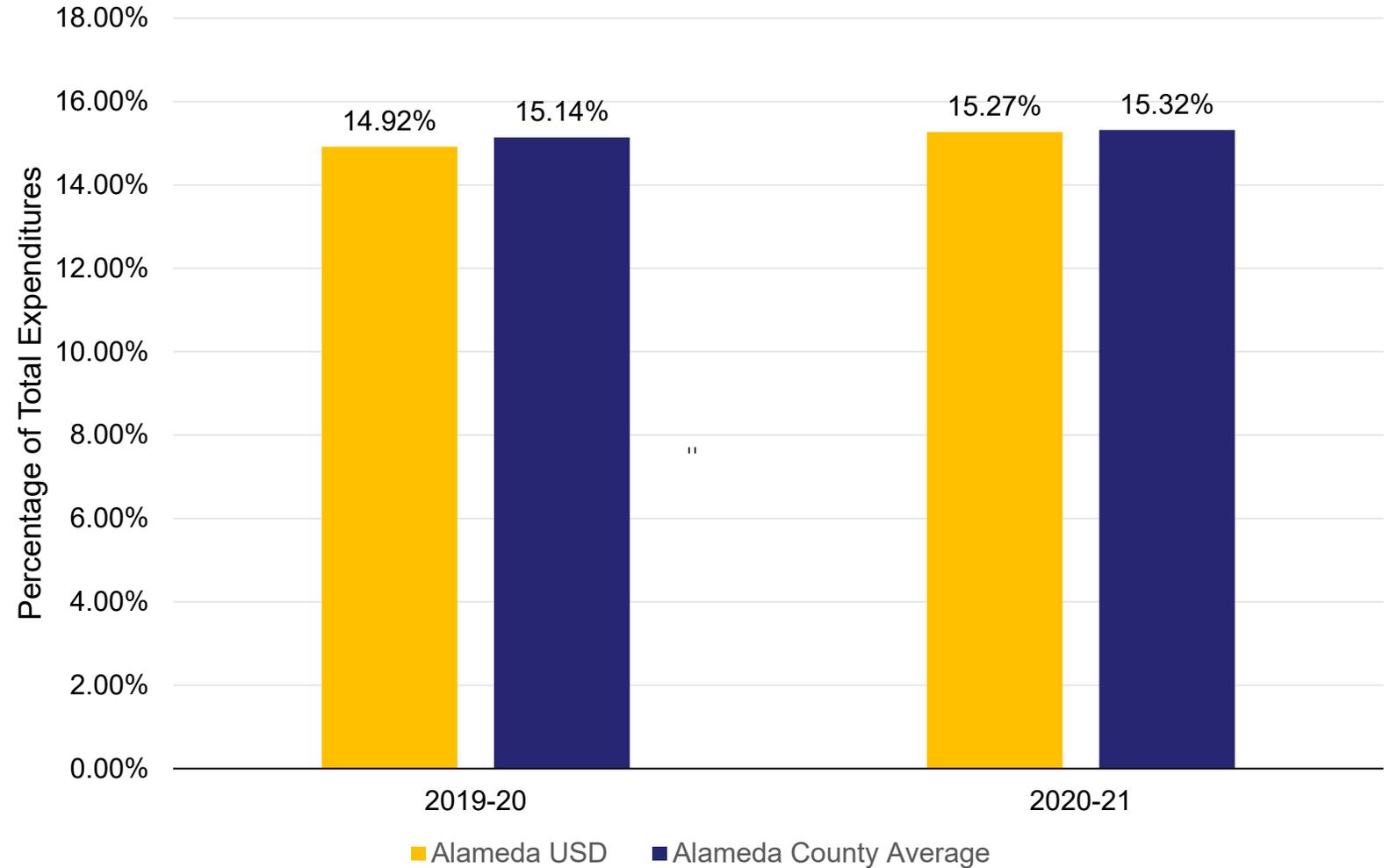
Certificated Non-Management Salaries – Percentage of Total Expenditures

Includes teachers, counselors, and all other certificated employees



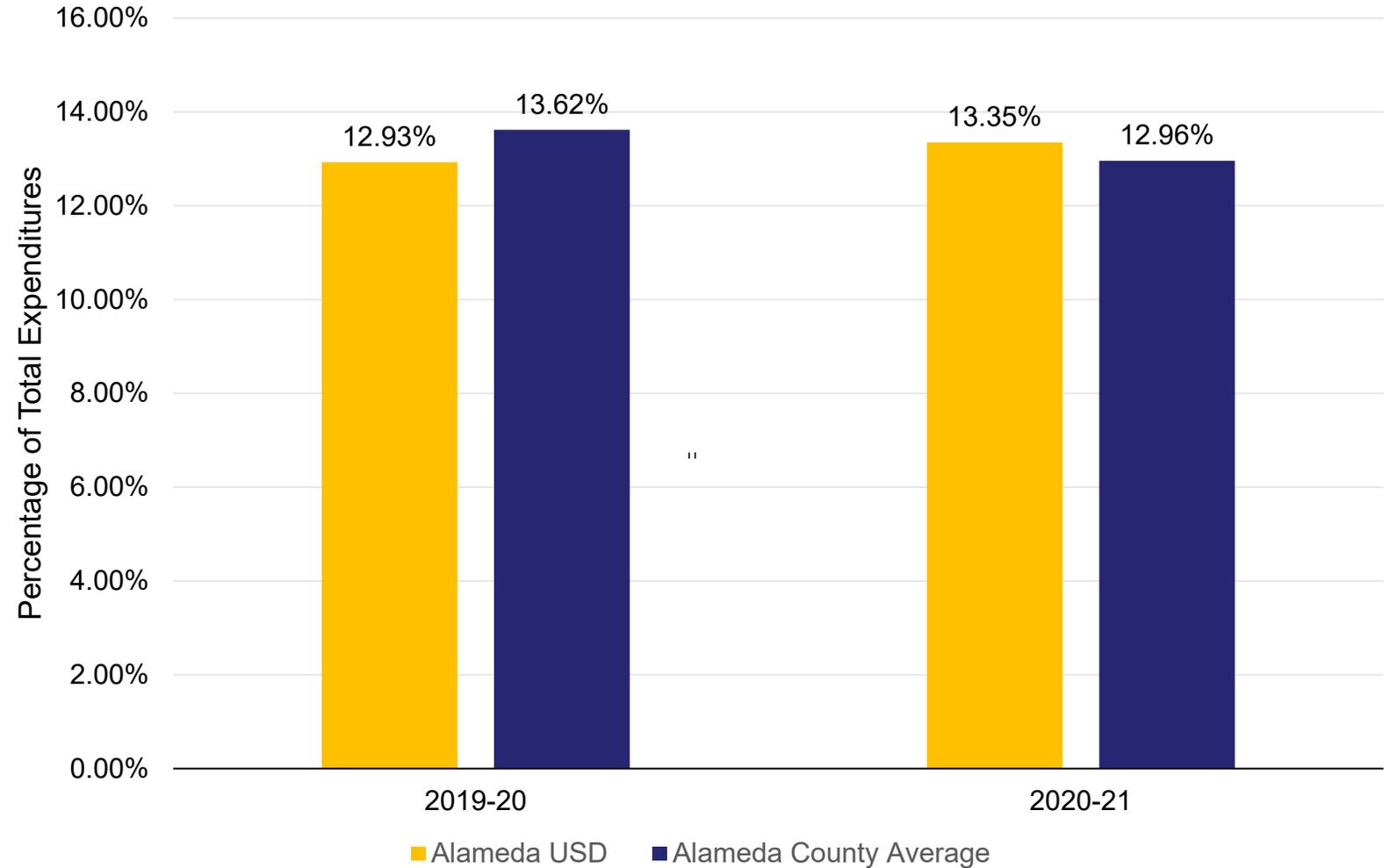
Classified Salaries – Percentage of Total Expenditures

Includes
Paraprofessionals,
Custodial, Clerical,
Classified Administrators,
and all other classified
employees



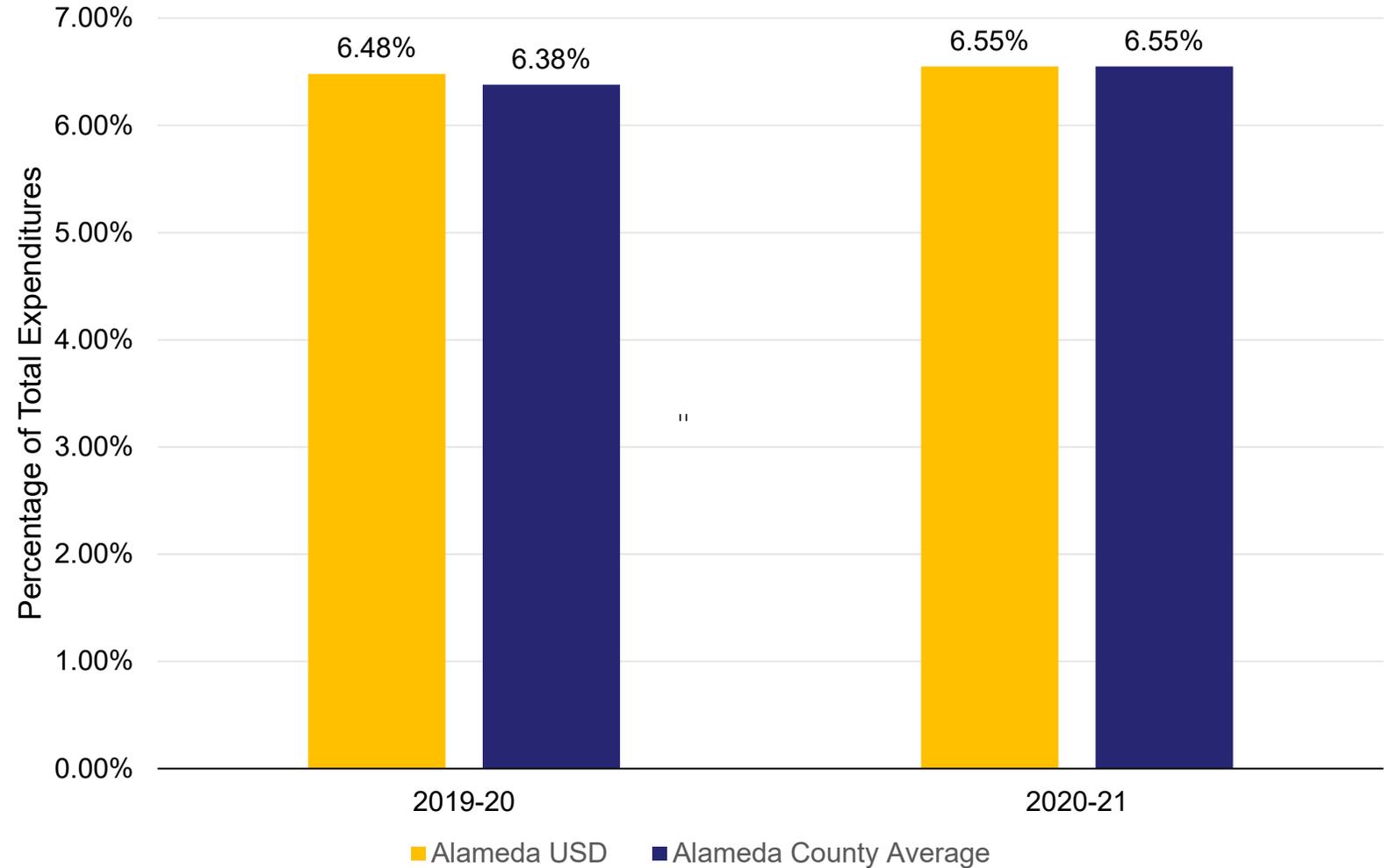
Classified Non-Management Salaries – Percentage of Total Expenditures

Includes
Paraprofessionals,
Custodial, Clerical, and
all other classified
employees



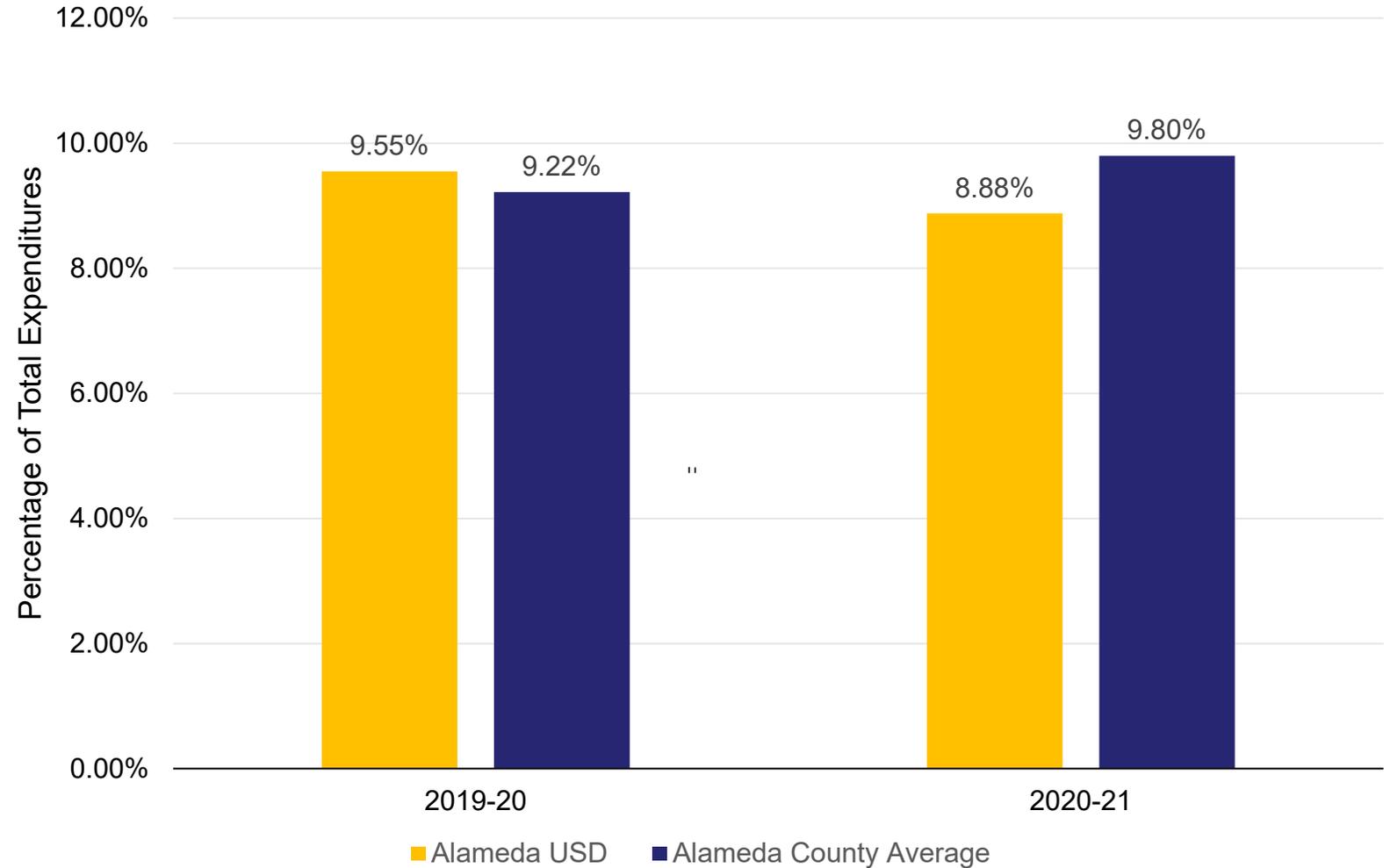
Unrepresented Employees Salaries – Percentage of Total Expenditures

Includes Superintendent,
Site Administrators,
District Office
Administrators, and other
Certificated and
Classified Coordinators



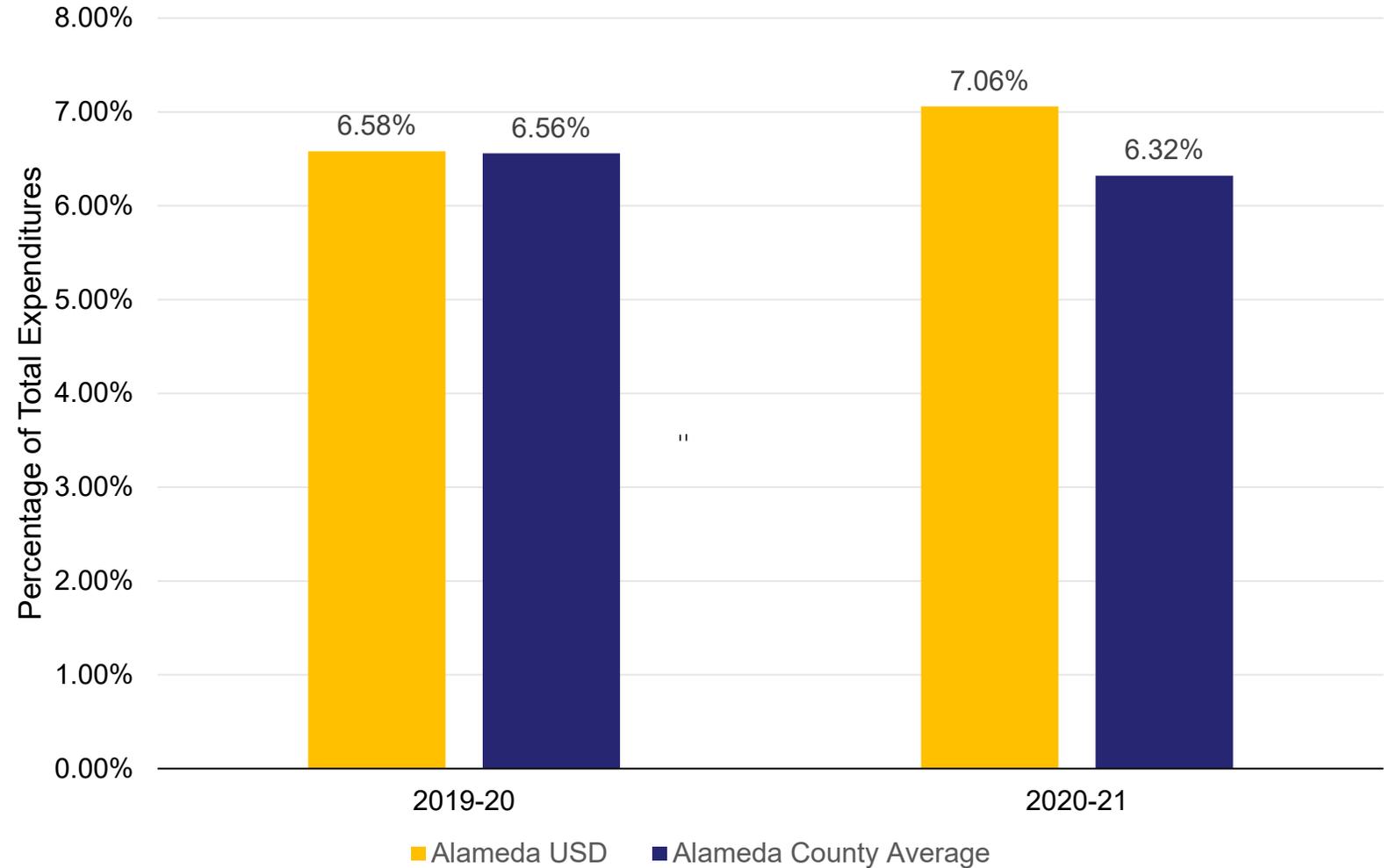
Administrative Services – District Office

Administration salaries at the District office and other administrative costs in HR, Fiscal, Technology, Operations, and Teaching and Learning departments



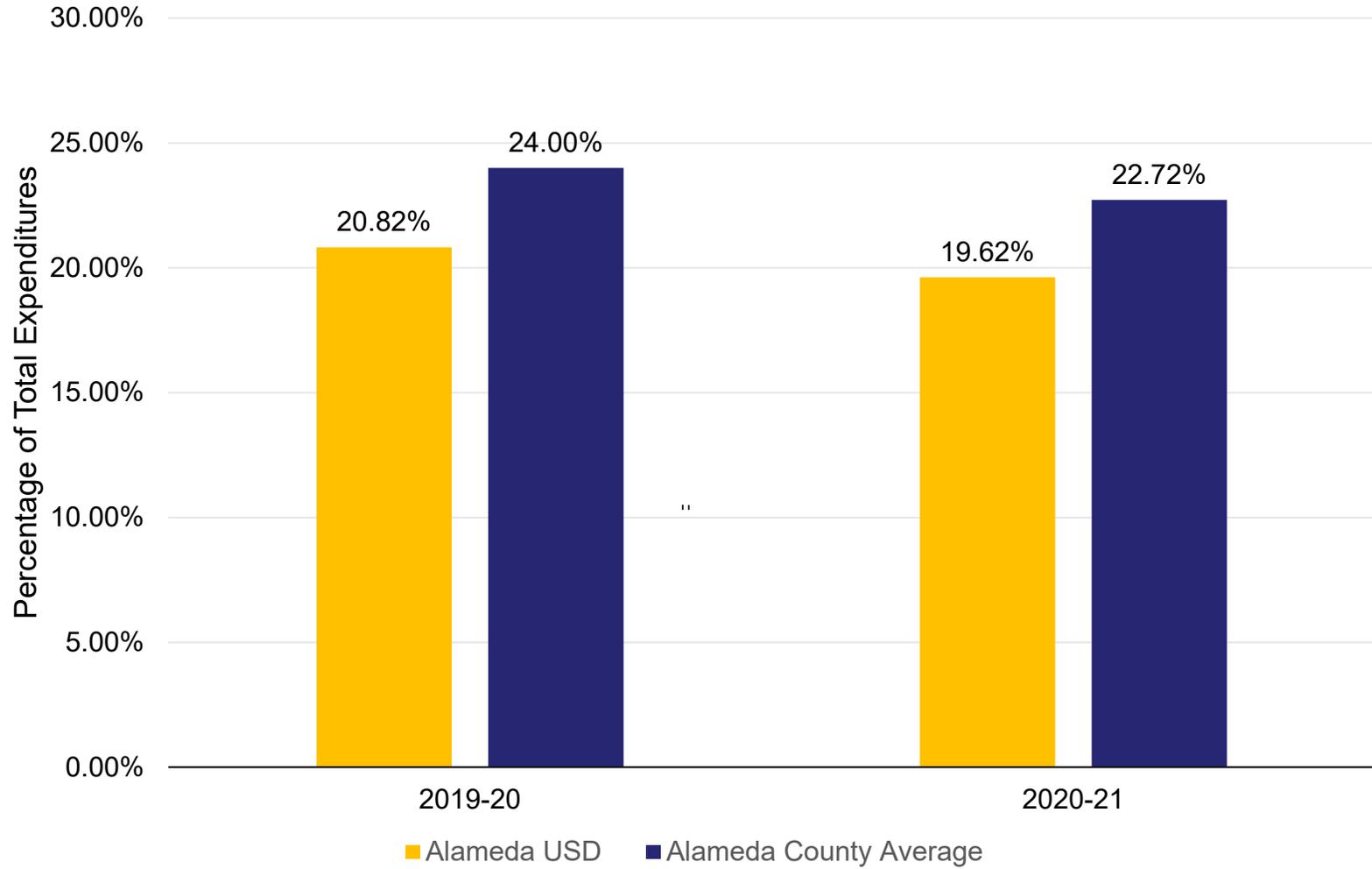
Administrative Services – School Sites

Administration salaries at school sites and school site administrative costs



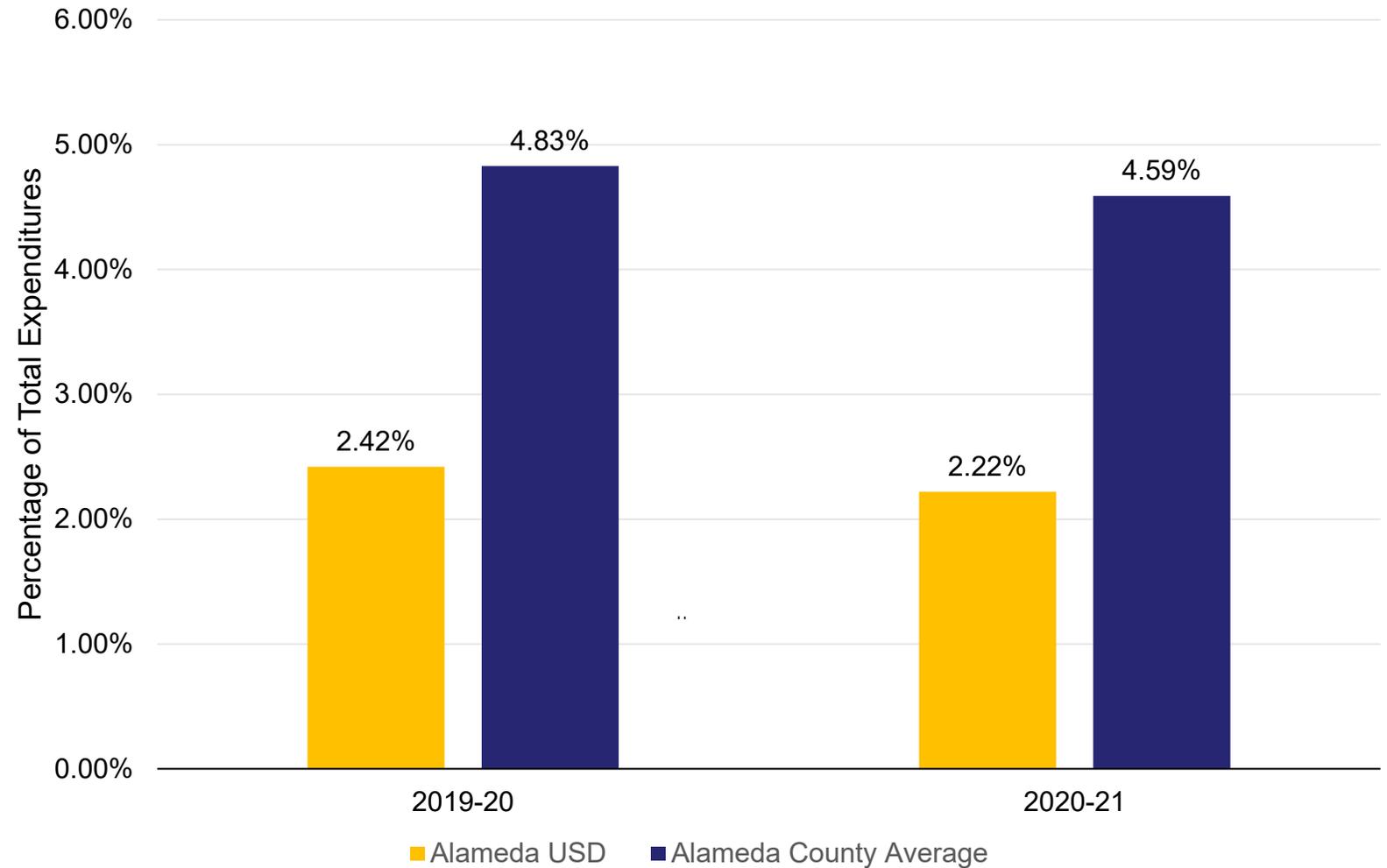
Total Employee Benefits – Percentage of Total Expenditures

- Includes:
- payroll taxes (Social Security etc.)
 - contribution to State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS)
 - cost of health benefits for all employees



Health Benefits – Percentage of Total Expenditures

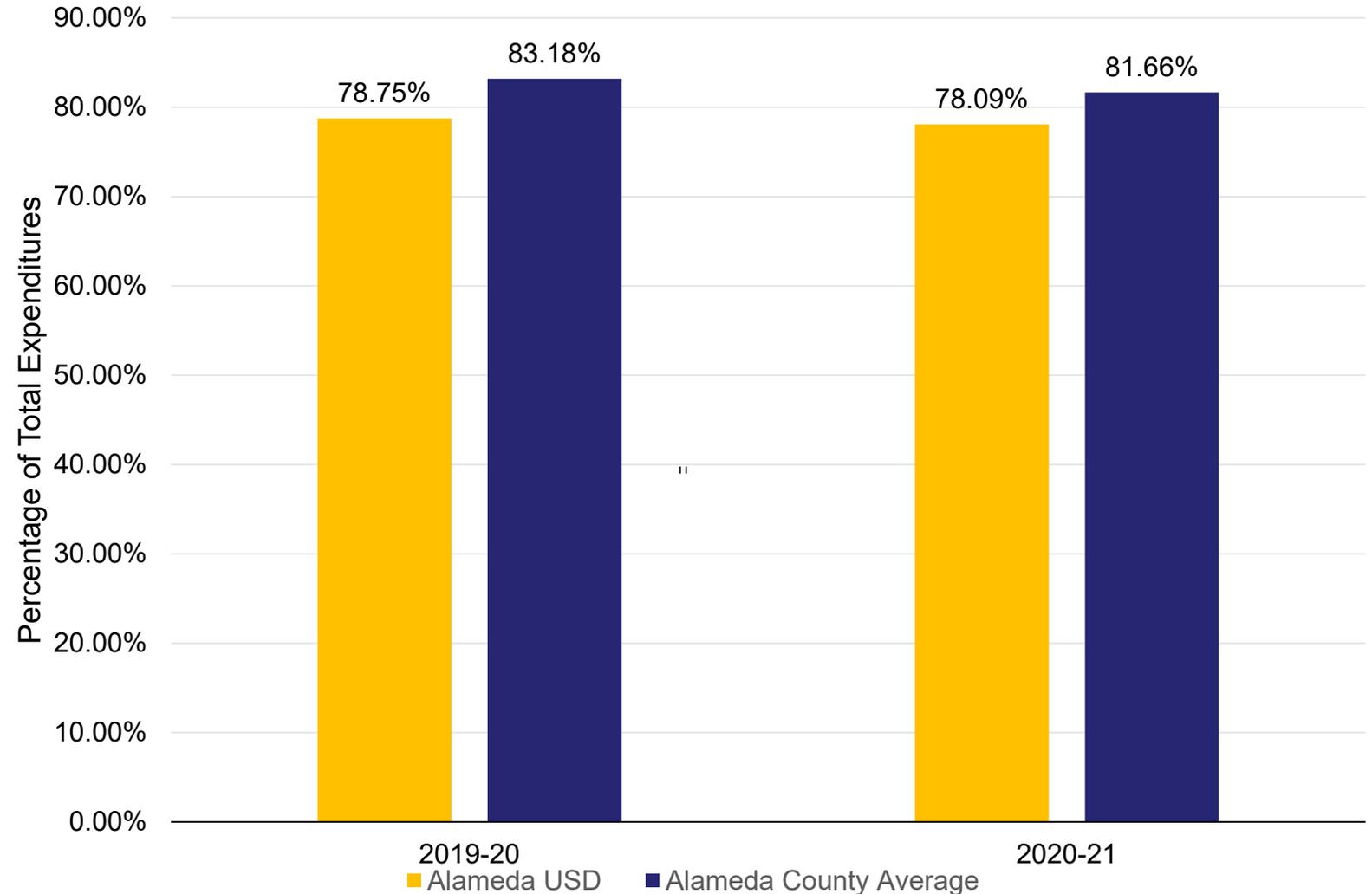
District's health care expenditures, as a percentage of total expenditures, will continue to drop as there is a cap on the District contribution



Expense

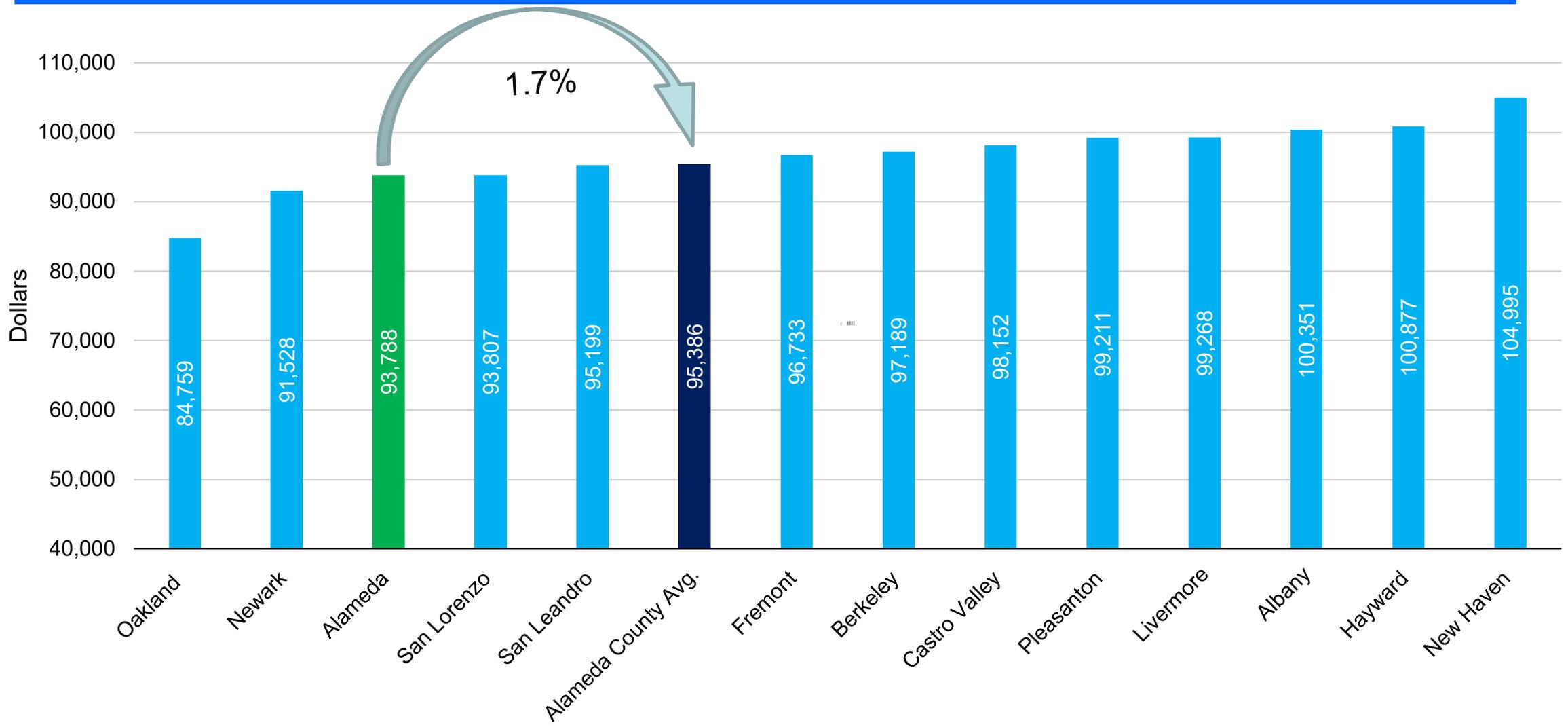
All Personnel Salary & Benefits – Percentage of Total Expenditures

Includes salaries, hourly, substitute, stipends, and longevity pay, along with payroll related costs, such as social security, unemployment, pension contribution, and health insurance contribution



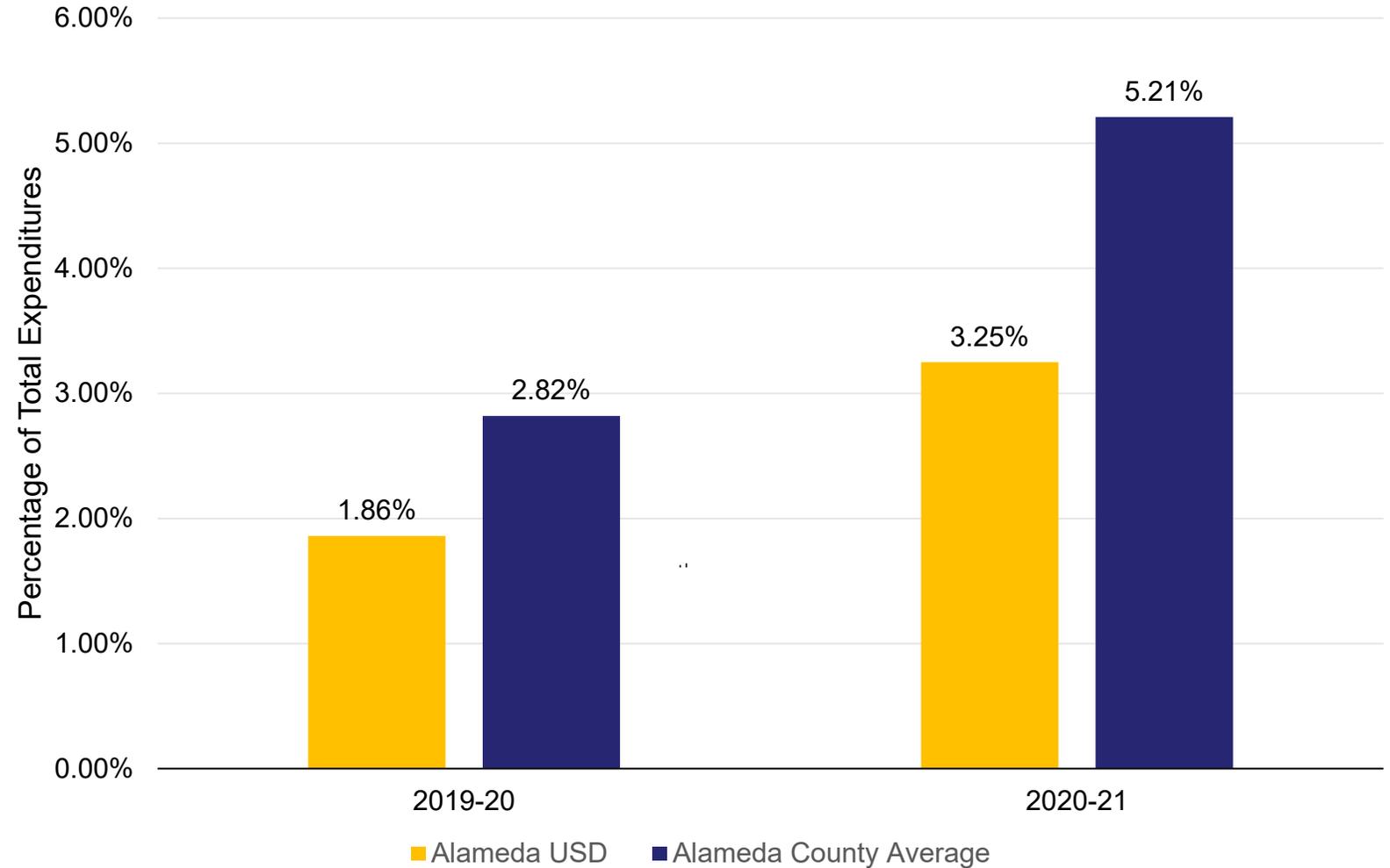
Salary

Average Salary Plus Average Health Benefits for a Teacher



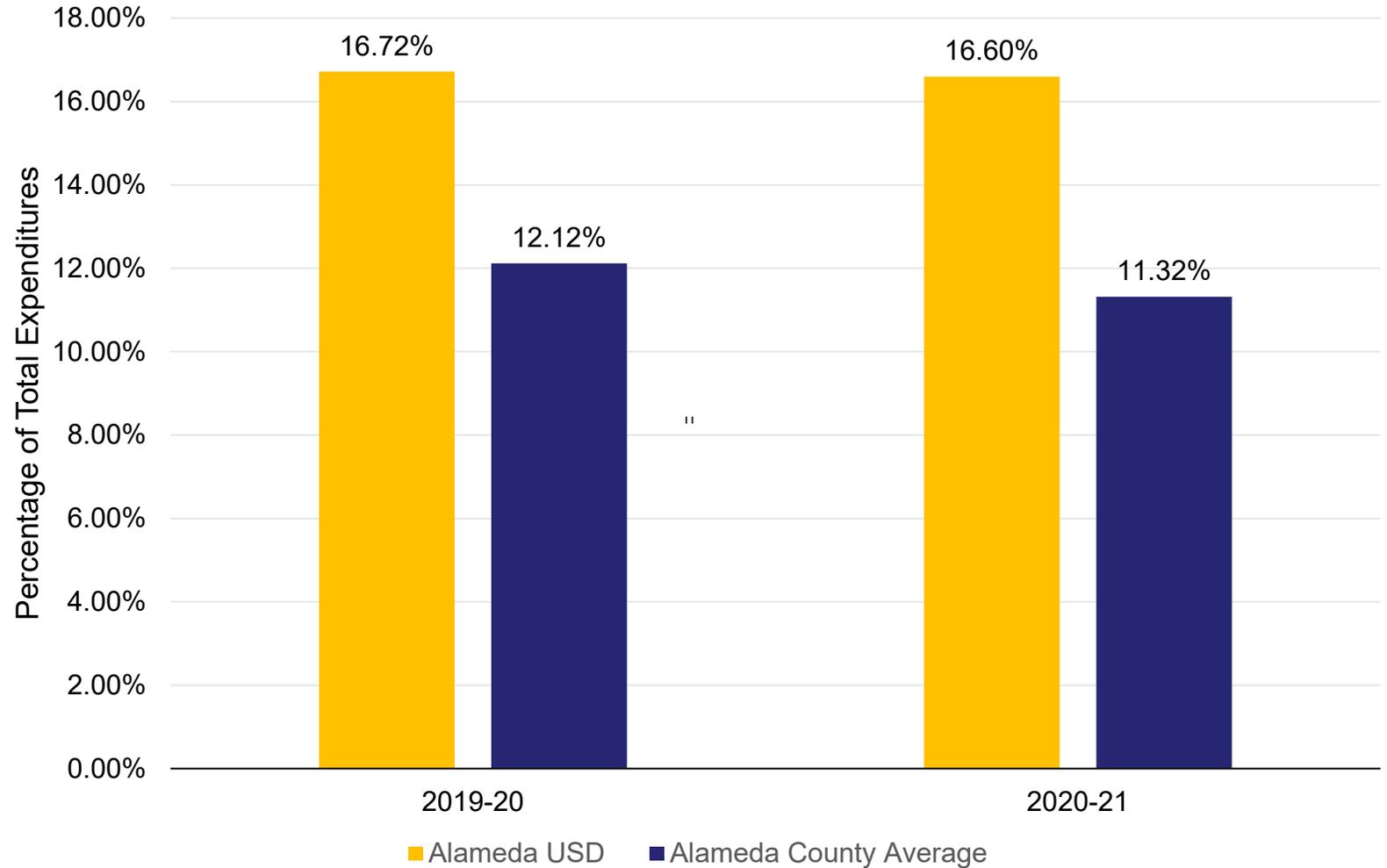
Books & Supplies – Percentage of Total Expenditures

Includes textbooks, classroom supplies, office supplies, technology products, maintenance supplies, etc.



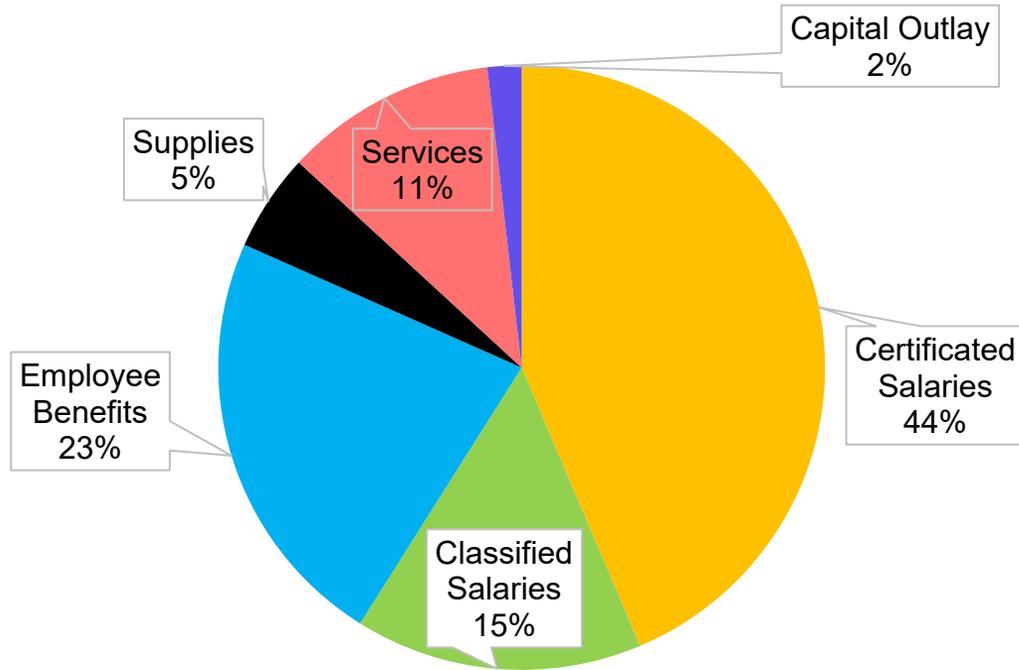
Services – Percentage of Total Expenditures

Includes utilities, insurance, transportation for special education services, non-public schools, and non-public agencies

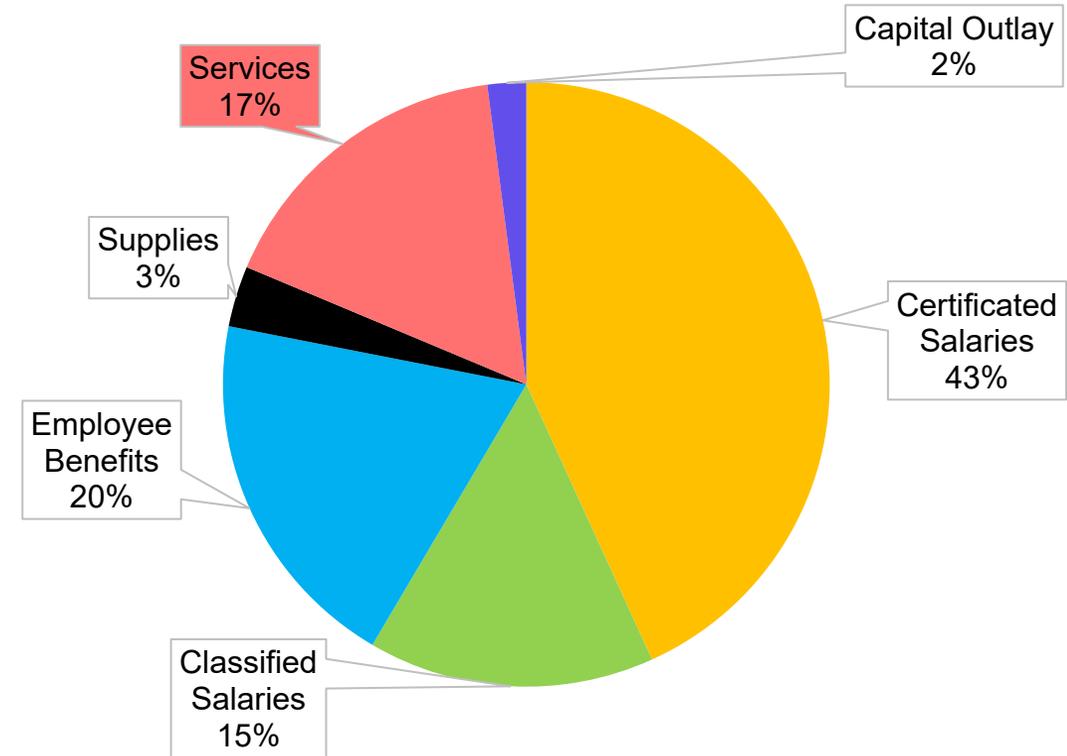


Summary Expenditure Comparison – AUSD and Alameda County Average

Alameda County Average



Alameda USD



Special Education Expenditure

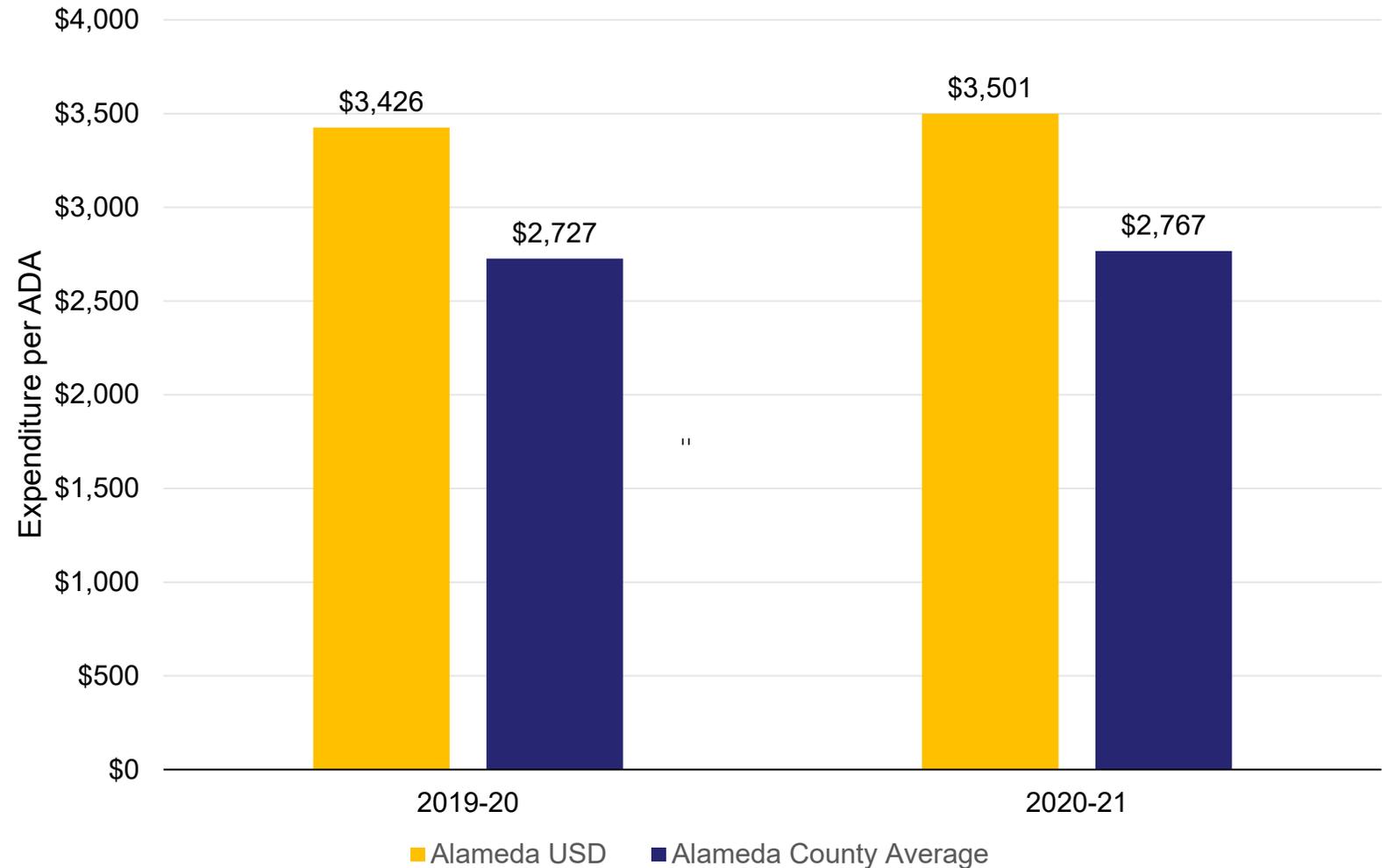
2020-21 Calculation

Alameda USD:

SPED Exp \$31.4M,
divided by
Total District ADA 8,976
= \$3,501

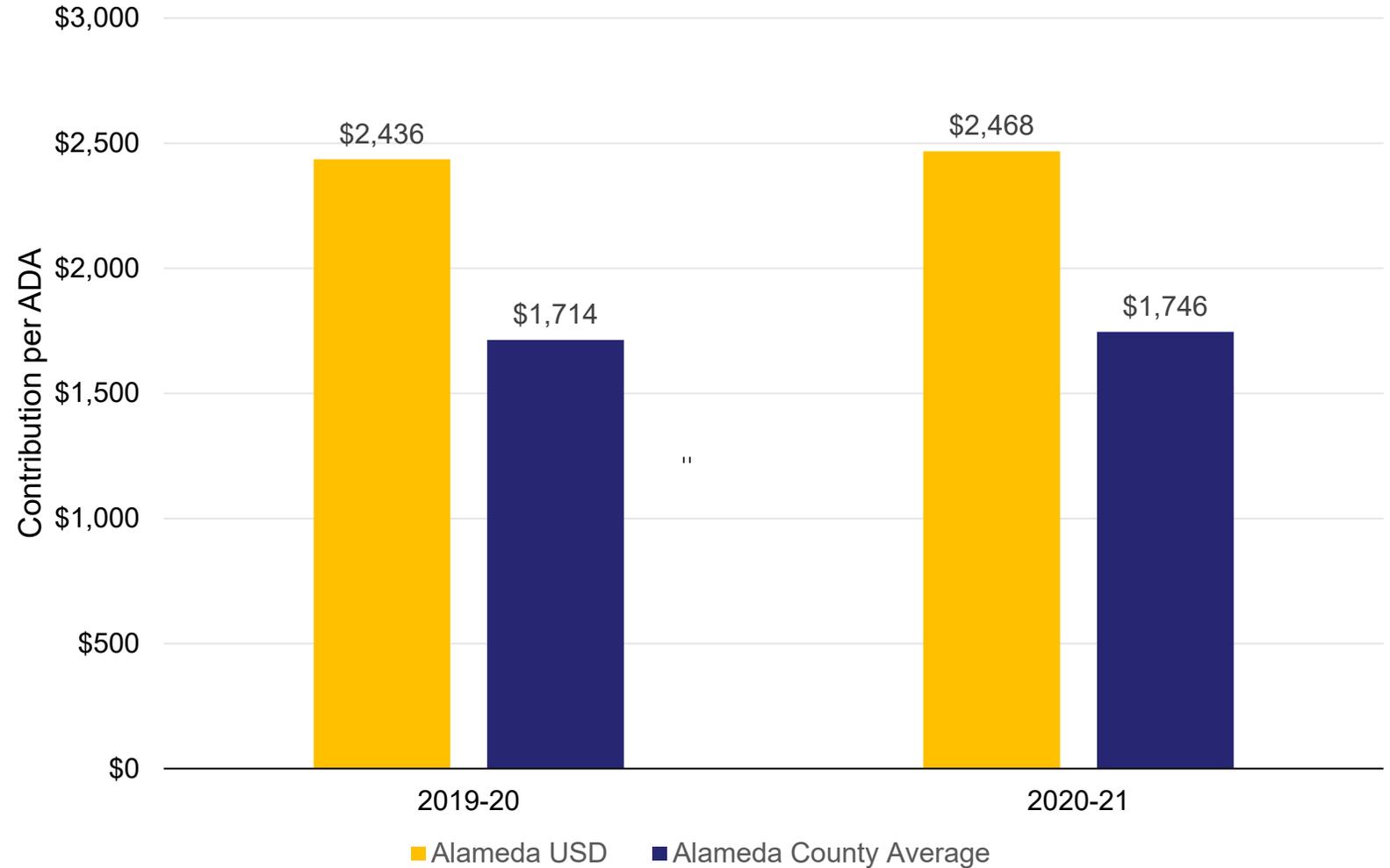
Alameda County Avg:

SPED Exp \$511M
divided by
Total County ADA 184K
= \$2,767



Special Education Contribution from Unrestricted General Fund

Funds transferred from Unrestricted General Fund to the Special Education program to cover deficit in the Special Education program

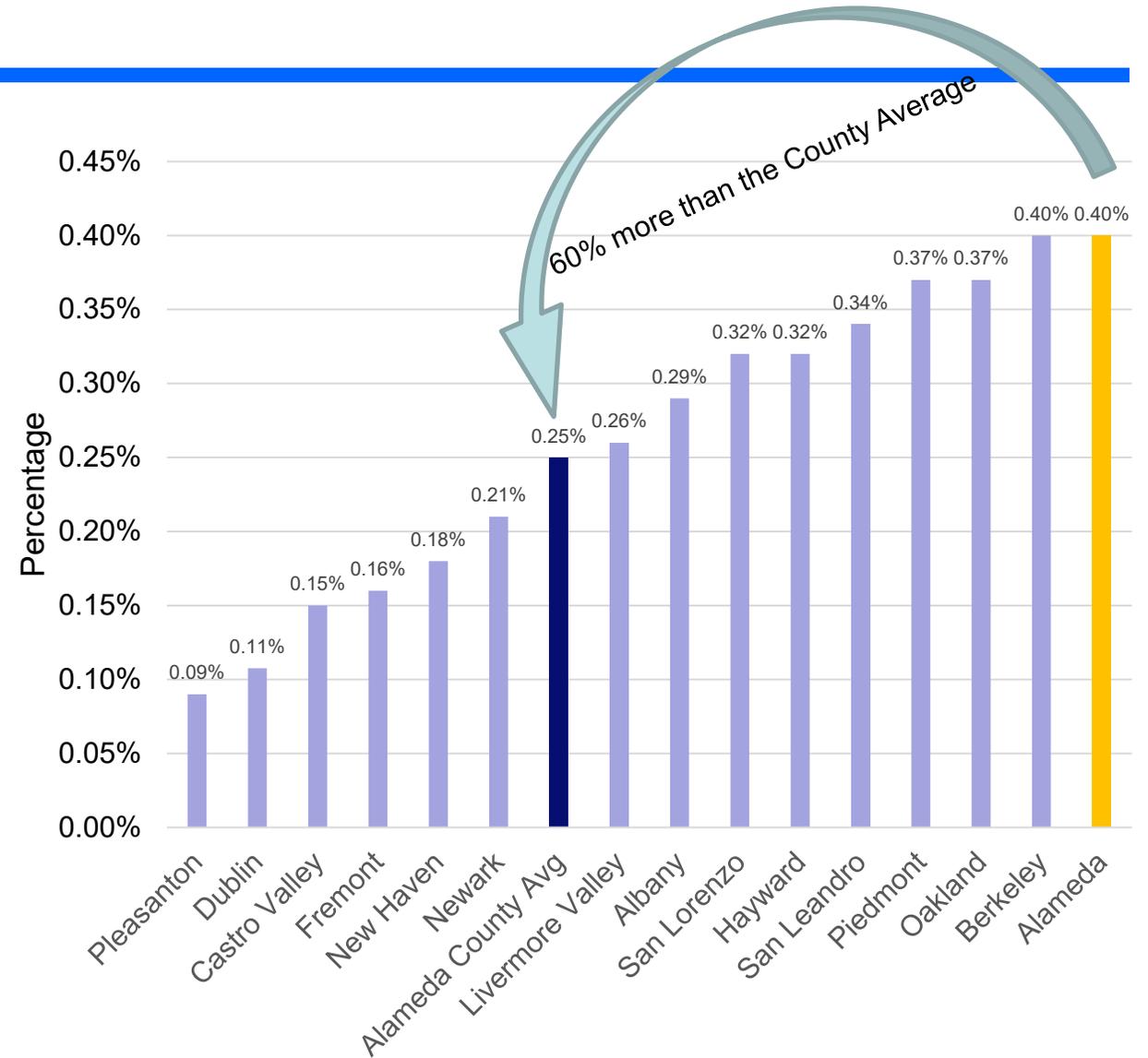


Comparative Analysis of Special Education Expenditures

Expenditure Type	Alameda USD Expenditure per ADA (Amount)	Alameda County Expenditure per ADA (Amount)	Above (Below) the County Average (Amount)	Above (Below) the County Average (%)	Financial Impact on AUSD
Certificated Salaries	\$ 1,048	\$ 969	\$ 79	8%	\$ 709,822
Classified Salaries	\$ 656	\$ 513	\$ 144	28%	\$ 1,288,415
Employee Benefits	\$ 575	\$ 613	\$ (38)	-6%	\$ (338,216)
Books & Supplies	\$ 18	\$ 17	\$ 1	7%	\$ 11,130
Services	\$ 1,012	\$ 601	\$ 411	68%	\$ 3,684,648
	\$ 3,309	\$ 2,712	\$ 597		\$ 5,355,800

Average Daily Attendance (ADA) of Students Enrolled in Non-Public Schools (NPS)

School District	Total ADA	Non-Public School ADA	Non-Public School ADA %age
Pleasanton	14,367	13	0.09%
Dublin	12,207	13	0.11%
Castro Valley	8,976	14	0.15%
Fremont	34,011	53	0.16%
New Heaven	10,477	19	0.18%
Newark	5,483	12	0.21%
Alameda County Avg.	184,691	459	0.25%
Livermore	13,195	34	0.26%
Albany	3,484	10	0.29%
Hayward	18,712	59	0.32%
San Lorenzo	9,334	30	0.32%
San Leandro	8,612	29	0.34%
Oakland	33,910	126	0.37%
Piedmont	2,496	9	0.37%
Berkeley	9,426	38	0.40%
Alameda USD	8,976	36	0.40%



Special Education Expenditures 21-22 - Details

Program Description	Certificate Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Contracts & Services	Capital Outlay	Indirect Cost	Grand Total
Teachers	\$ 4,906,306				\$ 655,660			\$ 5,561,966
Psychologists	\$ 1,467,393				\$ 32,630			\$ 1,500,023
Central Administration	\$ 754,766	\$ 341,262						\$ 1,096,028
TSA	\$ 196,556							\$ 196,556
Paraprofessional		\$ 3,306,809			\$ 790,458			\$ 4,097,267
Behavior/Occupational Therapy		\$ 1,116,347						\$ 1,116,347
Employee Benefits			\$ 4,593,346					\$ 4,593,346
Books				\$ 105,021				\$ 105,021
1:1 Paras		\$ 1,056,059	\$ 373,518					\$ 1,429,577
Adaptive PE	\$ 119,970		\$ 31,838					\$ 151,809
Assessments					\$ 512,946			\$ 512,946
Autism	\$ 293,618	\$ 17,173	\$ 99,406		\$ 78,908			\$ 489,105
Bridge & EASI Program	\$ 316,779	\$ -	\$ 80,395					\$ 397,174
CCEIS Contract					\$ 18,500			\$ 18,500
Children's Hospital					\$ 328,846			\$ 328,846
Compensatory Education					\$ 11,719			\$ 11,719
Education Services					\$ 13,818			\$ 13,818
Employee on Leave		\$ 50,916	\$ 17,149					\$ 68,065
Health Services (Includes Nurse	\$ 42,553		\$ 13,922					\$ 56,475
Hearing Impaired	\$ 218,777		\$ 77,264					\$ 296,041
Inclusion Program	\$ 115,052	\$ 16,388	\$ 30,624					\$ 162,064
Sub-Total	\$ 8,431,772	\$ 5,904,953	\$ 5,317,462	\$ 105,021	\$ 2,443,485	\$ -	\$ -	\$ 22,202,692

Special Education Expenditures 21-22 - – Details (Cont. from previous slide)

Program Description	Certificate Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Contracts & Services	Capital Outlay	Indirect Cost	Grand Total
Sub-Total from previous slide	\$ 8,431,772	\$ 5,904,953	\$ 5,317,462	\$ 105,021	\$ 2,443,485	\$ -	\$ -	\$ 22,202,693
Independent Education Eval					\$ 90,216			\$ 90,216
Indirect Cost							\$ 1,790,550	\$ 1,790,550
Interpreter					\$ 154,189			\$ 154,189
Legal Fees					\$ 240,916			\$ 240,916
Legal Settlements					\$ 1,130,108			\$ 1,130,108
Low Incidence Entitlement				\$ 110,472	\$ 62,715	\$ 6,296		\$ 179,483
Mental Health Services					\$ 1,712,979			\$ 1,712,979
Misc.					\$ 28,802			\$ 28,802
Non-Public Agency					\$ 1,675,795			\$ 1,675,795
Non-Public Schools					\$ 1,721,312			\$ 1,721,312
Peralta College					\$ 14,000			\$ 14,000
Physical therapy					\$ 167,690			\$ 167,690
Practical Program	\$ 105,348	\$ -	\$ 22,996					\$ 128,344
Prep for 5750	\$ 127,041		\$ 42,827					\$ 169,868
Pre-School Assessment Team	\$ 52,228		\$ 16,067					\$ 68,295
Prior Year	\$ 6,273		\$ 1,344					\$ 7,617
Software Licenses					\$ 51,173			\$ 51,173
SPED Transportation		\$ 66,046	\$ 25,327		\$ 2,261,223			\$ 2,352,596
Speech Services	\$ 725,210		\$ 199,044		\$ 1,212,649			\$ 2,136,903
Technology				\$ 39,190				\$ 39,190
Travel & Workshops					\$ 51,779			\$ 51,779
Varsity Tutors					\$ 86,160			\$ 86,160
Vision Impaired & Orientation	\$ 116,076		\$ 30,464					\$ 146,540
Grand Total	\$ 9,563,948	\$ 5,970,999	\$ 5,655,531	\$ 254,683	\$ 13,105,190	\$ 6,296	\$ 1,790,550	\$ 36,347,197

Employee Data

State-wide or County-wide employee data or class size data is not available for 2019-20 and 2020-21

Certificated Non-Management

Classroom Teachers, Teachers on Special Assignment, Teacher Coaches, Counselors, etc. Decrease from 2019-20 to 2022-23 to match decline in enrollment.

Classified Non-Management

Clerical and Custodial staff in Unrestricted General Fund. Paraprofessionals and Maintenance staff in Restricted General Fund.

Certificated Management

School Site Administrators and Certificated Administrators at the District Office.

Classified Management

Fiscal, Facilities Maintenance, Technology, Human Resources, Legal, Public Information, Career Technical Education (CTE), and After-School Programs. Minor increase as CTE position was added to handle a Restricted CTE Grant

Employee Category	FTE			
	2019-20	2020-21	2021-22	2022-23
Certificated Non-Management				
Unrestricted General Fund	426.00	410.8	402.60	391.21
Restricted General Fund	116.00	109.9	120.60	120.23
Total Certificated Non-Management	542.00	520.67	523.20	511.44
Classified Non-Management				
Unrestricted General Fund	159.35	152.0	149.00	154.38
Restricted General Fund	173.35	153.9	159.00	166.50
Total Classified Non-Management	332.70	305.90	308.00	320.88
Certificated Management				
Unrestricted General Fund	34.00	33.7	33.73	34.43
Restricted General Fund	5.00	6.3	7.87	6.57
Total Certificated Management	39.00	40.00	41.60	41.00
Classified Management				
Unrestricted General Fund	14.14	14.3	16.00	15.95
Restricted General Fund	3.61	3.3	2.70	2.75
Total Classified Management	17.75	17.55	18.70	18.70
Grand Total	931.45	884.12	891.50	892.03

Students per School

TK-8 Grades	No of Students	Number of Schools	Students per School
Alameda County Average	123,984	228	544
Alameda County Average without Oakland & Hayward	86,621	142	610
Alameda USD	5,939	11	519
No. of Schools needed using AC Avg. (w/o Oakland & Hayward) to AUSD		9.7	

9-12 Grades	No of Students	Number of Schools	Students per School
Alameda County Average	57,617	62	929
Alameda County Average without Oakland & Hayward	42,477	37	1,148
Alameda USD	2,767	4	750
No. of Schools needed using AC Avg. (w/o Oakland & Hayward) to AUSD		2.4	

Recap

Staffing	Special Education	Number of Schools
District has reduced its certificated staffing in proportion with decline in enrollment	Special Education costs are higher than comparison districts. Variance is most dramatic in contracts and services	AUSD operates more schools, on a per student basis, than the Alameda County average

Board Discussion & Questions