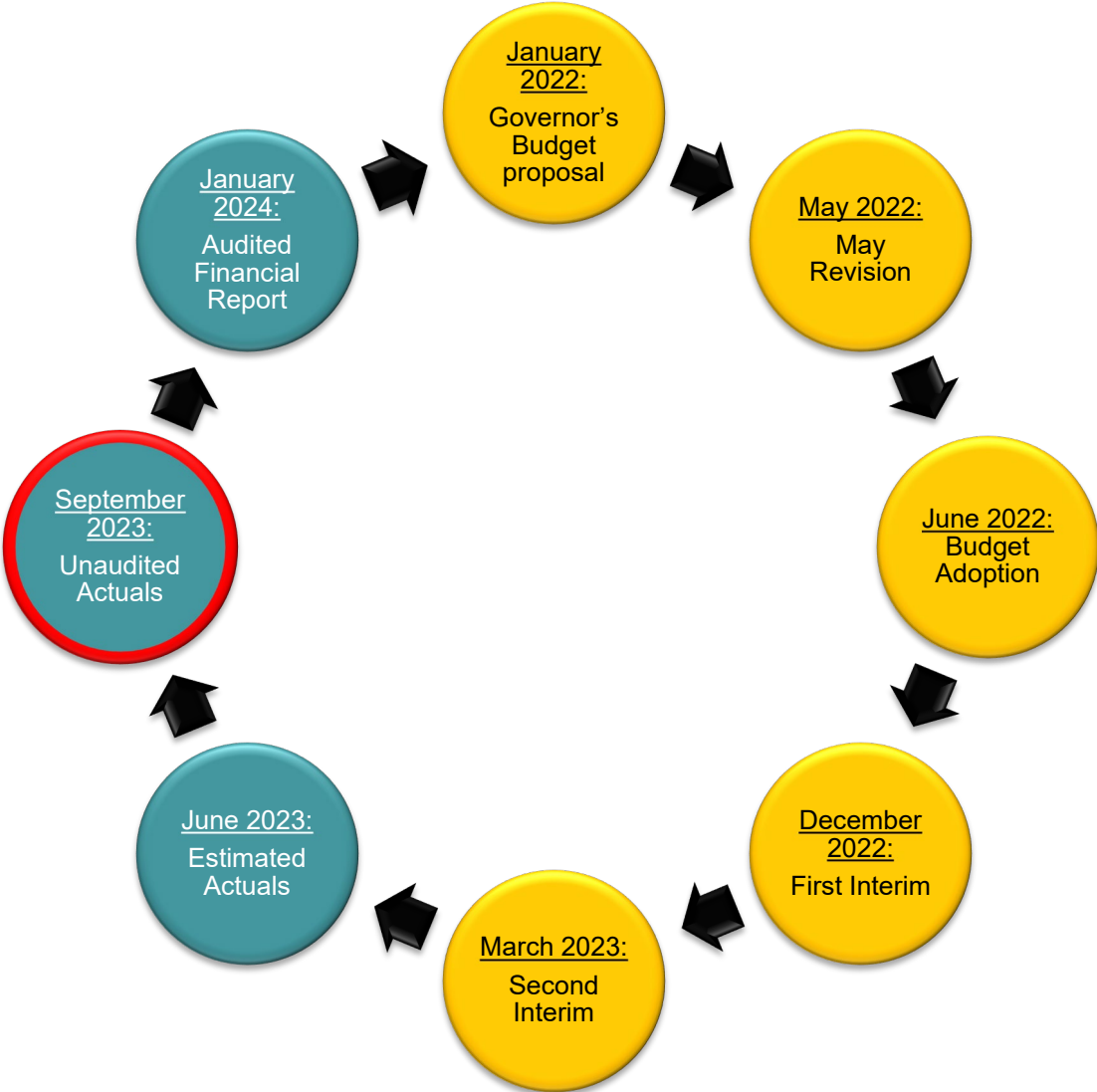


FY 2022-2023

Unaudited Actuals Financial Report

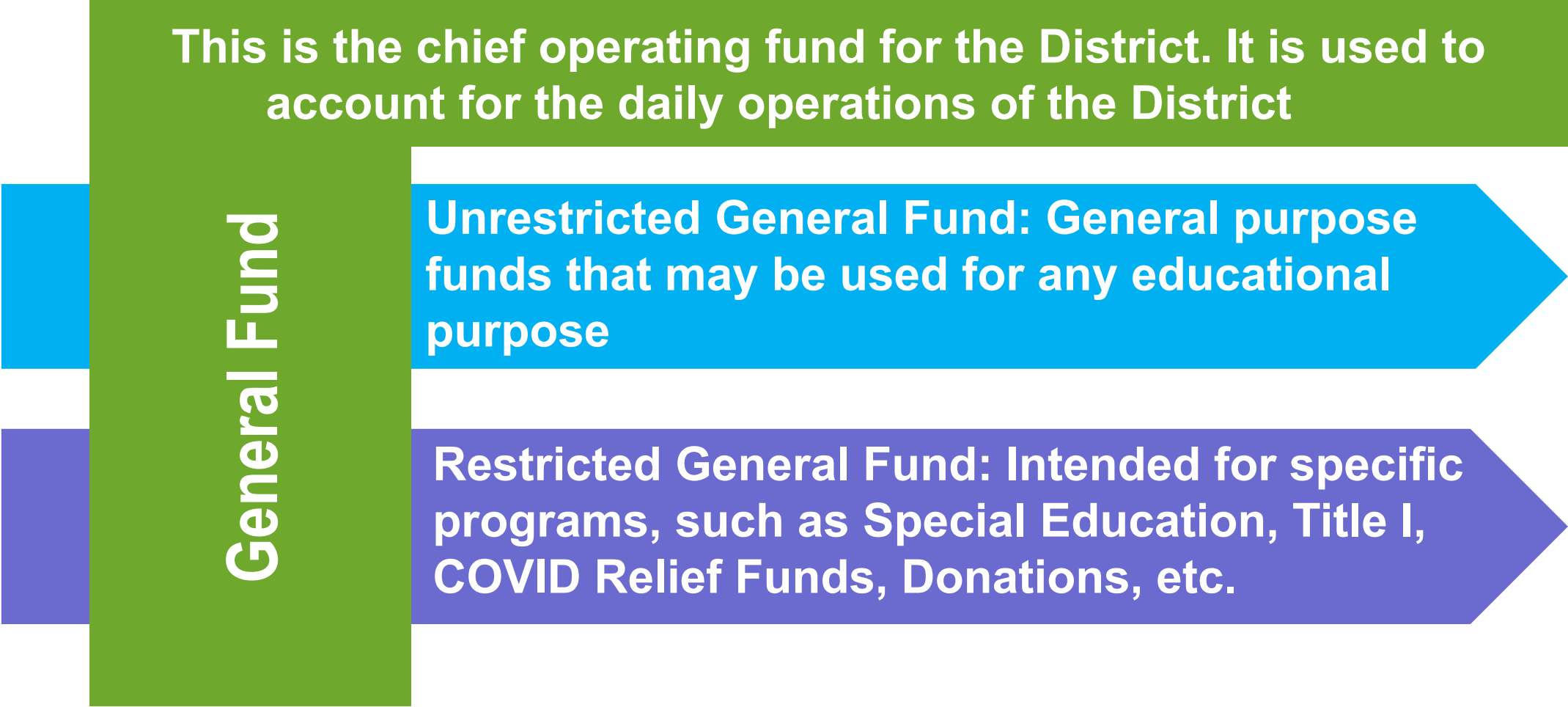
September 12, 2023

Fiscal Year 2022-2023 Accounting Cycle



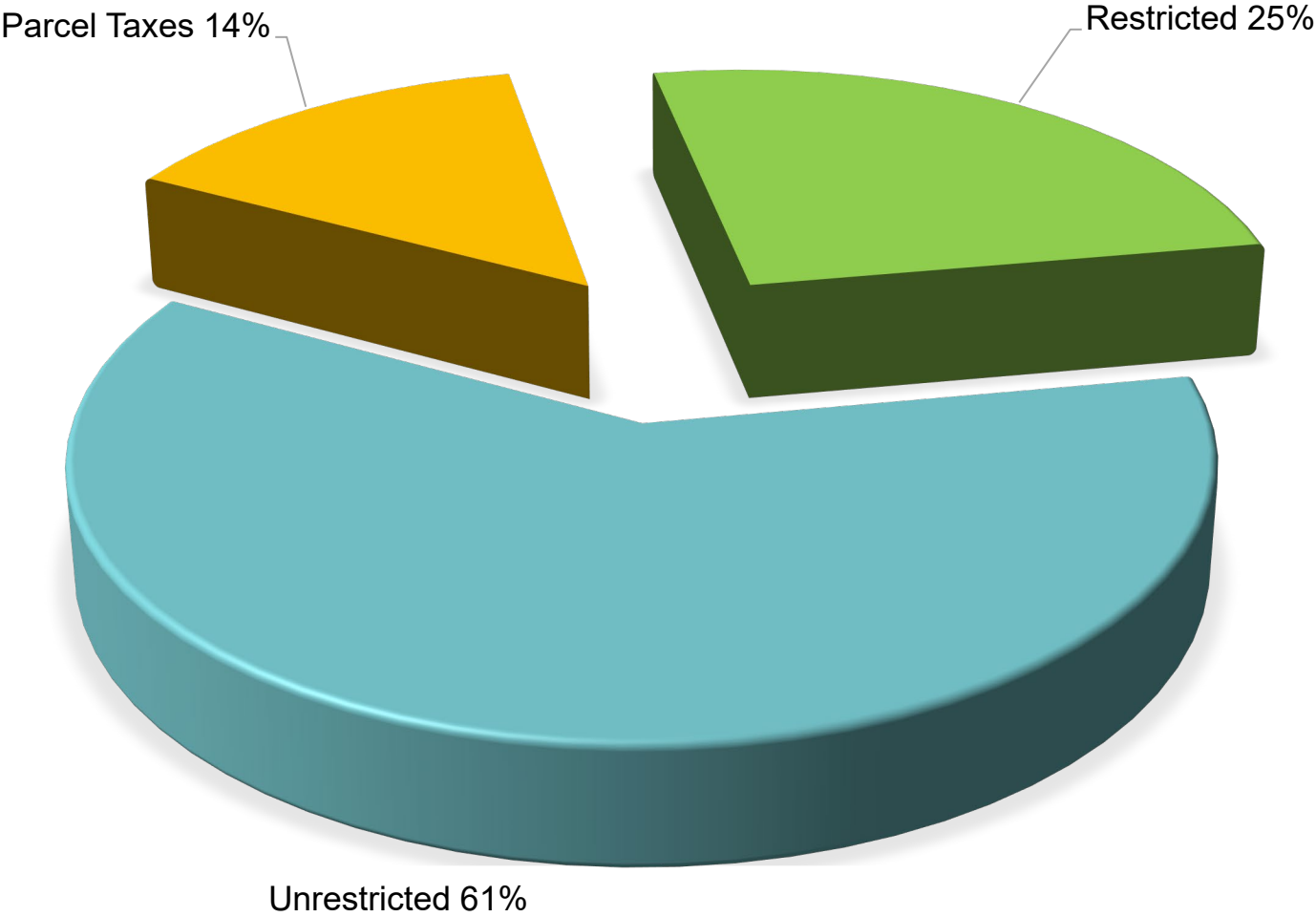
- Unaudited actuals shows the actual revenue and expenditures the District received and spent from July 1, 2022 to June 30, 2023
 - Not a budget report
- Must be submitted to the Alameda County Office of Education by September 15, 2023

General Fund - Restricted vs Unrestricted



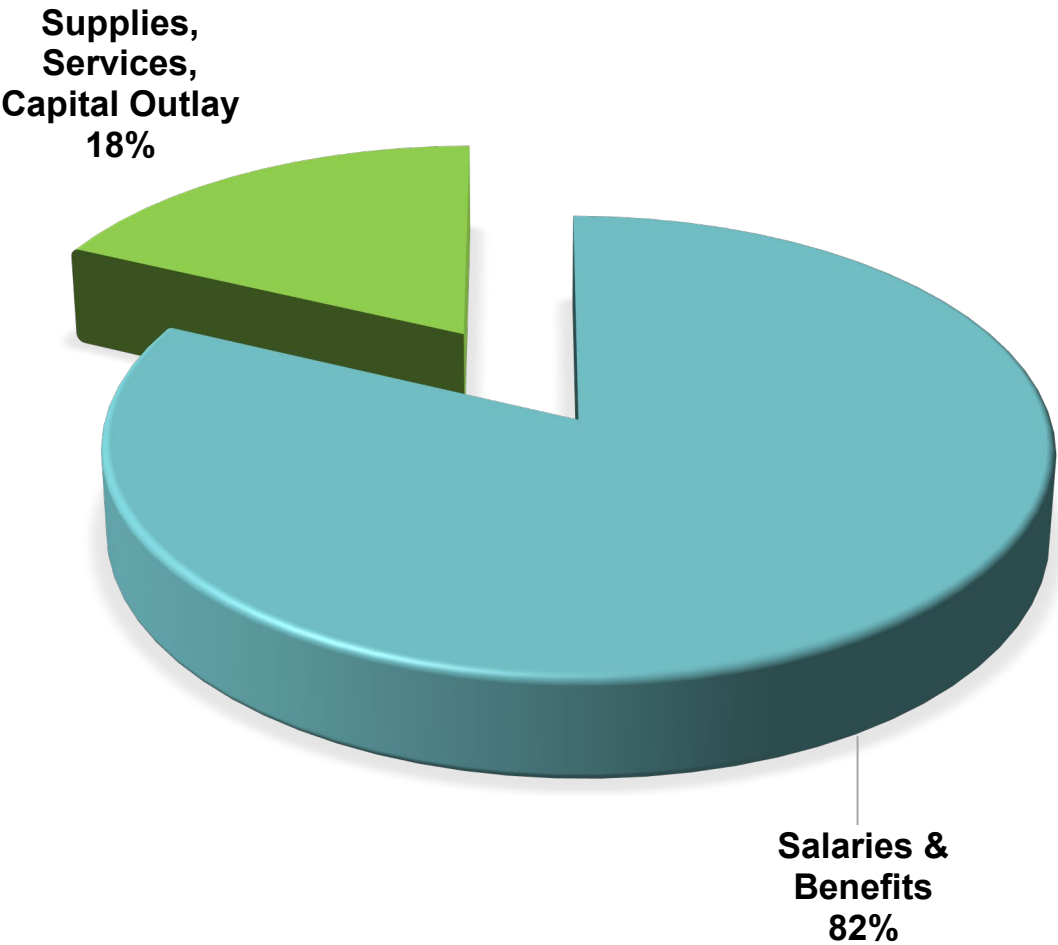
General Fund – Revenues

Revenue Details	2022-23 (Millions)
Unrestricted	\$ 101.68
Parcel Taxes	23.90
Restricted	42.31
Total Revenue	\$ 167.89



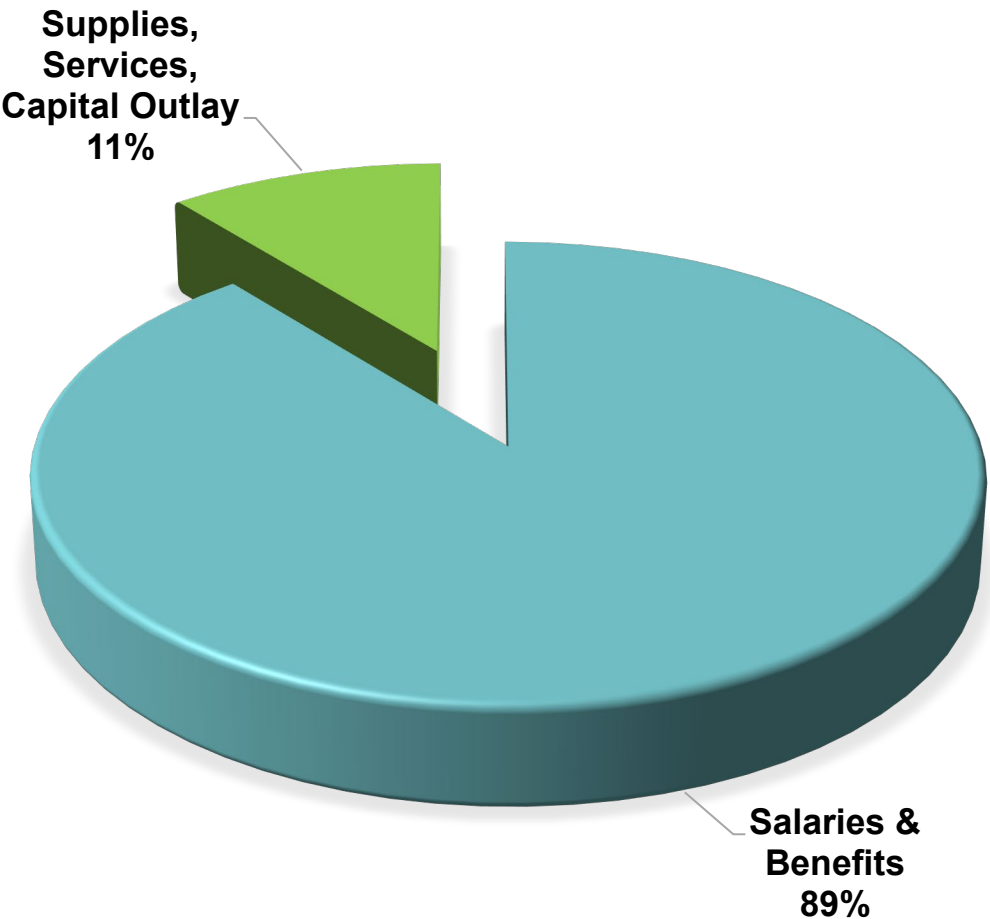
General Fund – Totally Unrestricted

REVENUES	Amount
LCFF Revenue	\$ 98,361,580
Federal Categorical Revenue	-
State Categorical Revenue	3,296,717
Local Revenue	16,611
Total Revenues	\$ 101,674,908
EXPENDITURES	
Certificated Salaries	\$ 27,981,206
Classified Salaries	9,805,966
Employee Benefits	12,466,916
Books & Supplies	1,433,295
Services & Op. Expenses	9,589,475
Capital Outgo	15,425
Other Outgo	(3,752,778)
Total Expenditures	\$ 57,539,505
Other Sources (Uses)	\$ (42,955,135)
Net Inc. (Dec) in Fund Bal.	\$ 1,180,269
Beginning Balance	\$ 21,341,319
Ending Balance	\$ 22,521,588
Assigned or Restricted Funds	\$ 12,929,516
Unassigned Ending Fund Balance	\$ 9,592,072



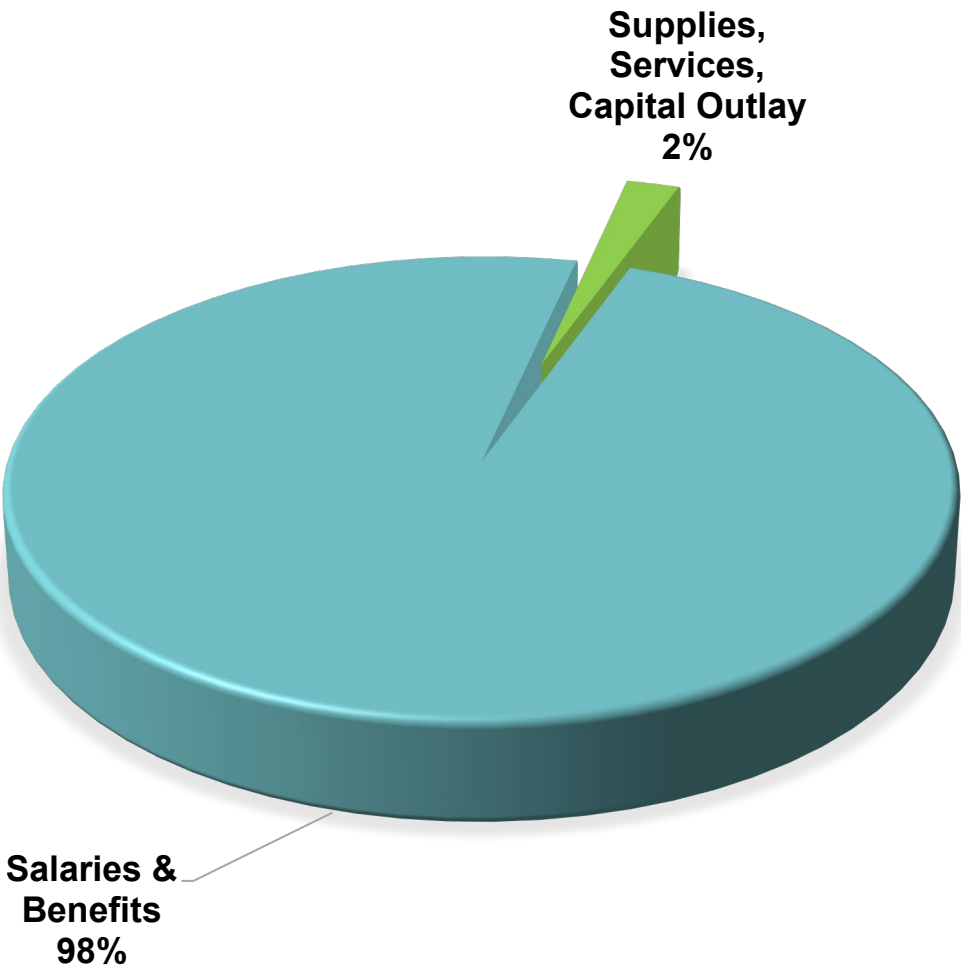
General Fund – LCFF Supplemental

<u>REVENUES</u>	Amount
LCFF Revenue	
Federal Categorical Revenue	-
State Categorical Revenue	-
Local Revenue	-
Total Revenues	\$ -
<u>EXPENDITURES</u>	
Certificated Salaries	\$ 3,010,975
Classified Salaries	315,516
Employee Benefits	967,145
Books & Supplies	104,991
Services & Op. Expenses	426,548
Capital Outgo	
Other Outgo	367,196
Total Expenditures	\$ 5,192,371
Other Sources (Uses)	\$ 5,726,464
Net Inc. (Dec) in Fund Bal.	\$ 534,094
Beginning Balance	\$ 1,378,239
Ending Balance	\$ 1,912,333
Assigned or Restricted Funds	\$ 1,912,333
Unassigned Ending Fund Balance	\$ -



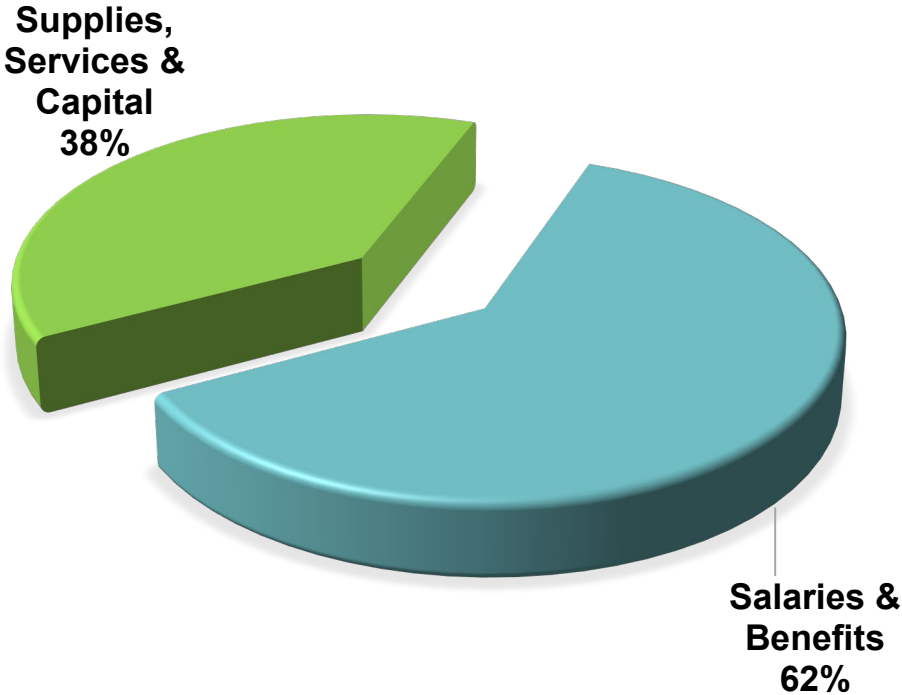
General Fund – Parcel Taxes (Measure A & B1)

<u>REVENUES</u>	Amount
LCFF Revenue	\$ -
Federal Categorical Revenue	-
State Categorical Revenue	-
Local Revenue	23,905,224
Total Revenues	\$ 23,905,224
<u>EXPENDITURES</u>	
Certificated Salaries	\$ 14,705,067
Classified Salaries	2,282,545
Employee Benefits	4,682,716
Books & Supplies	201,247
Services & Op. Expenses	266,378
Capital Outgo	
Other Outgo	1,803,841
Total Expenditures	\$ 23,941,794
Other Sources (Uses)	\$ -
Net Inc. (Dec) in Fund Bal.	\$ (36,570)
Beginning Balance	\$ 36,570
Ending Balance	\$ -
Assigned or Restricted Funds	\$ -
Unassigned Ending Fund Balance	\$ -



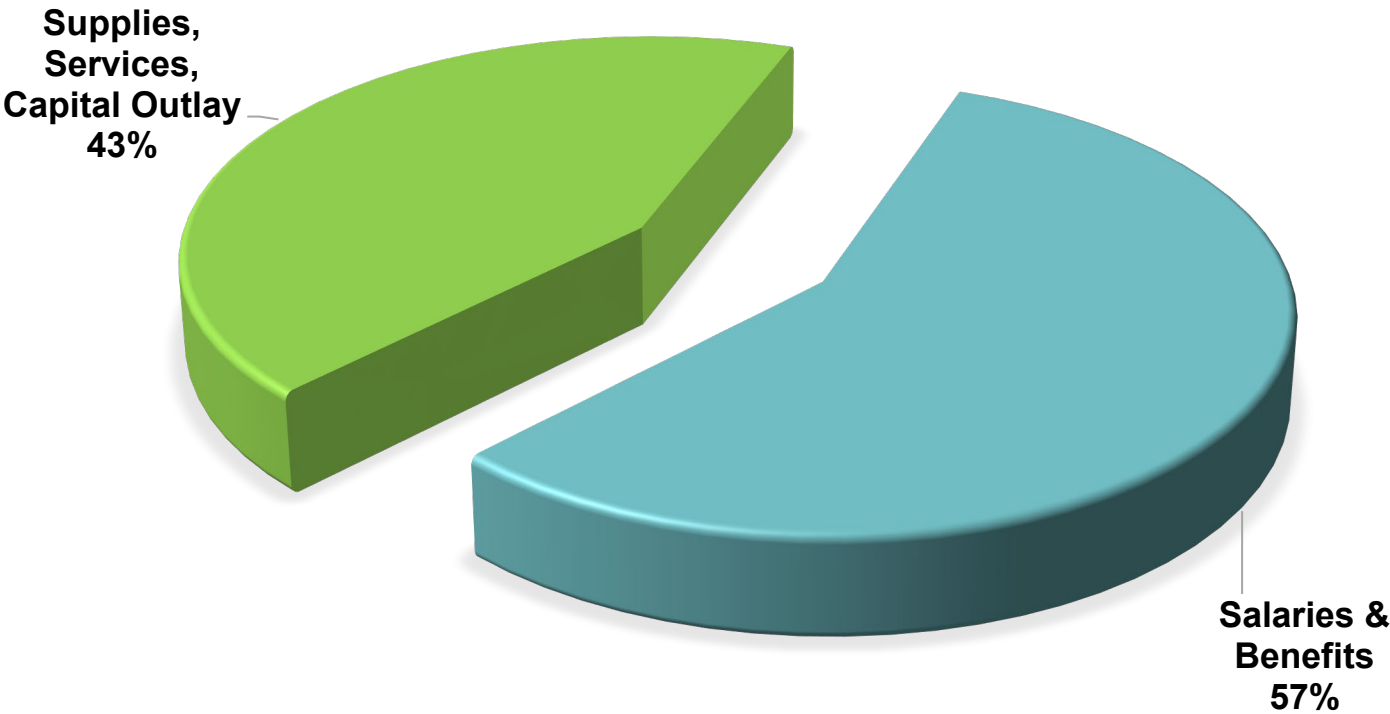
General Fund – Special Education

<u>REVENUES</u>	Amount
LCFF Revenue	\$ 819,610
Federal Categorical Revenue	4,018,564
State Categorical Revenue	3,033,990
Local Revenue	7,721,096
Total Revenues	\$ 15,593,260
<u>EXPENDITURES</u>	
Certificated Salaries	\$ 10,616,224
Classified Salaries	5,876,912
Employee Benefits	6,308,844
Books & Supplies	162,012
Services & Op. Expenses	14,035,882
Capital Outgo	21,051
Other Outgo	1,885,538
Total Expenditures	\$ 38,906,463
Other Sources (Uses)	\$ 23,250,619
Net Inc. (Dec) in Fund Bal.	\$ (62,584)
Beginning Balance	\$ 288,567
Ending Balance	\$ 225,983
Assigned or Restricted Funds	\$ 225,983
Unassigned Ending Fund Balance	\$ -



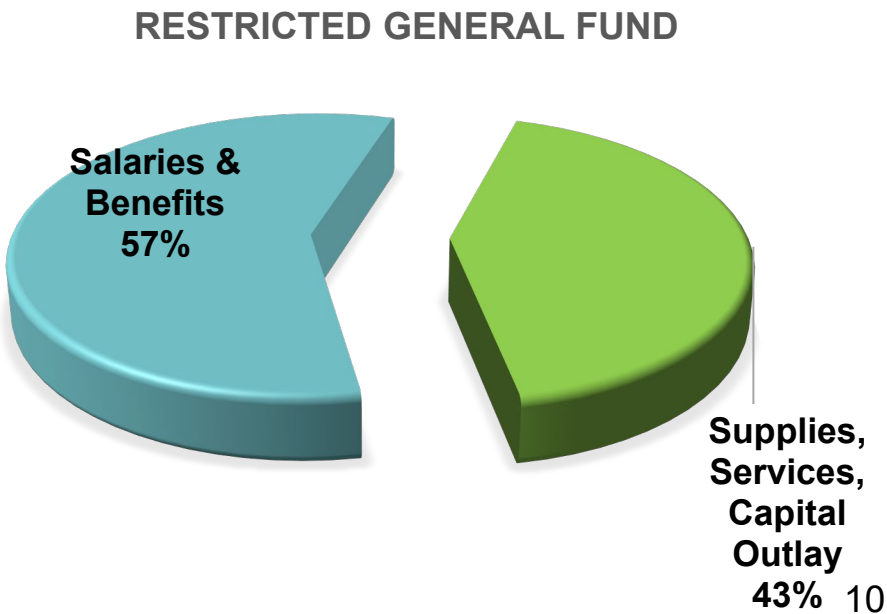
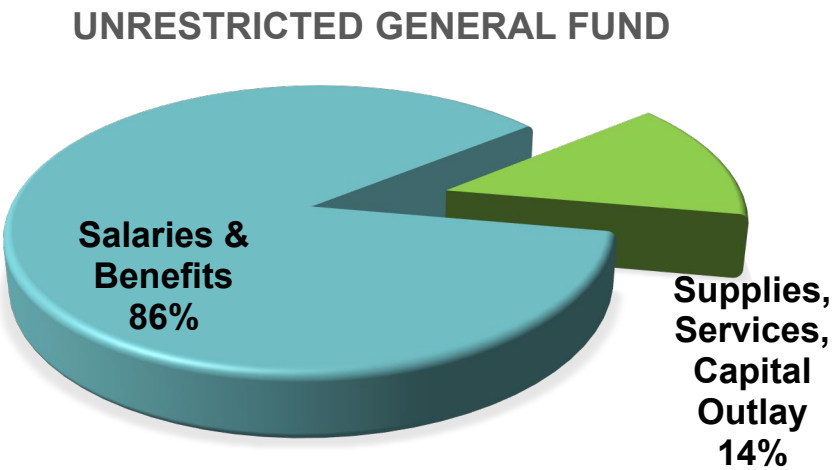
General Fund – Other Restricted Funds

<u>REVENUES</u>	Amount
LCFF Revenue	\$ -
Federal Categorical Revenue	4,806,868
State Categorical Revenue	19,575,473
Local Revenue	2,339,197
Total Revenues	\$ 26,721,538
<u>EXPENDITURES</u>	
Certificated Salaries	\$ 2,076,018
Classified Salaries	3,014,762
Employee Benefits	5,854,968
Books & Supplies	2,040,353
Services & Op. Expenses	4,661,123
Capital Outgo	1,611,845
Other Outgo	766,808
Total Expenditures	\$ 20,025,877
Other Sources (Uses)	\$ 7,251,039
Net Inc. (Dec) in Fund Bal.	\$ 13,946,700
Beginning Balance	\$ 7,669,585
Ending Balance	\$ 21,616,285
Assigned or Restricted Funds	\$ 21,616,285
Unassigned Ending Fund Balance	\$ -



General Fund – Revenues, Expenditures, and Ending Fund Balance

	Unrestricted	Restricted	Total
REVENUES			
LCFF Revenue	\$ 98,361,580	\$ 819,610	\$ 99,181,190
Federal Categorical Revenue		8,825,432	8,825,432
State Categorical Revenue	3,296,717	22,609,463	25,906,180
Parcel Taxes	23,905,224		23,905,224
Local Revenue	16,611	10,060,293	10,076,904
Total Revenues	\$ 125,580,132	\$ 42,314,798	\$ 167,894,930
EXPENDITURES			
Certificated Salaries	\$ 45,697,247	\$ 12,692,242	\$ 58,389,489
Classified Salaries	12,404,027	8,891,674	21,295,701
Employee Benefits	18,116,776	12,163,812	30,280,588
Books & Supplies	1,739,533	2,202,364	3,941,897
Services & Op. Expenses	10,282,401	18,697,005	28,979,406
Capital Outgo	15,425	1,632,896	1,648,321
Other Outgo	(1,581,741)	2,652,346	1,070,605
Total Expenditures	\$ 86,673,668	\$ 58,932,339	\$ 145,606,007
Other Sources (Uses)	\$ (37,228,671)	\$ 30,501,658	\$ (6,727,013)
Net Inc. (Dec) in Fund Bal.	\$ 1,677,793	\$ 13,884,117	\$ 15,561,910
Beginning Balance	\$ 22,756,128	\$ 7,958,152	\$ 30,714,280
Ending Balance	\$ 24,433,921	\$ 21,842,269	\$ 46,276,190
Assigned or Restricted Funds	\$ 14,841,849	\$ 21,842,269	\$ 36,684,118
Unassigned Ending Fund Balance	\$ 9,592,072	\$ -	\$ 9,592,072



Unrestricted - Components of Ending Fund Balance

	Fund 1	Fund 17	Total
Ending Fund Balance (6/30/2023)	\$ 24,433,921	\$ 20,863,322	\$ 45,297,243
Components of Ending Fund Balance:			
Prepaid Expenditures	4,840		4,840
Revolving Case	50,000		50,000
Total	\$ 54,840	\$ -	\$ 54,840
Committed Fund Balances per Resolution 2023-2024.11			
Measure A litigation fee	375,000		375,000
Fund purchase orders issued in 2022-23	585,130		585,130
Potential Long-Term Commitments	11,414,546		11,414,546
Proxy ADA Set-Aside pending 2022-23 audit	500,000		500,000
LCFF Supplemental Carryover	1,912,334		1,912,334
Deficit spending mitigation		9,689,479	9,689,479
3-weeks payroll per BP3100		6,746,214	6,746,214
Total	\$ 14,787,010	\$ 16,435,693	\$ 31,222,703
Unassigned Unappropriated Ending Fund Balance	\$ 9,592,071	\$ 4,427,629	\$ 14,019,700

Restricted - Components of Ending Fund Balance

Description	Amount
Discretionary Block Grant	\$ 5,218,003
Learning Recovery Block Grant	5,096,072
Major Maintenance Account	2,267,648
Educator Effectiveness Block Grant	1,532,184
Lottery for Textbooks	1,250,084
Kitchen Infrastructure	921,810
ELOP	489,426
A-G access Grant	264,335
Antibias Education Grant	193,783
Learning Communities	110,000
Other Restricted Programs	4,498,923
Total Ending Fund Balance	\$ 21,842,268

Upcoming Fiscal Presentations



Board Discussion & Questions