

FY 2013-2014

Unaudited Actuals

September 9, 2014

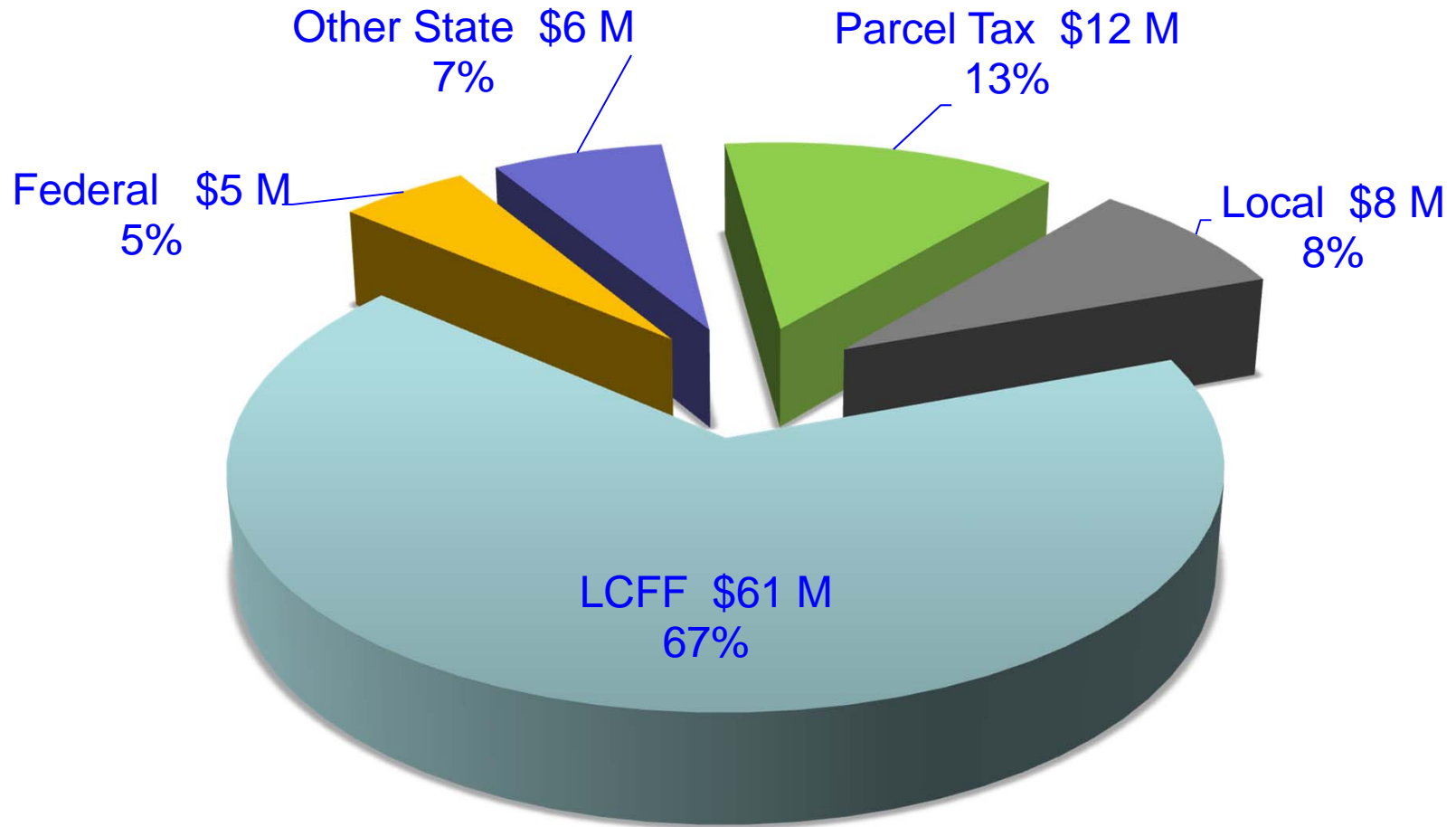
2013-2014 Unaudited Actuals Agenda

- Background
- General Fund
- Historical Comparison
- Other Funds

2013-2014 Unaudited Actuals Changes from Second Interim

Categories	Second Interim	Closing of the Books
District Enrollment	9,484	9,484
District Funded ADA-Actual/Projected	9,119	9,094
ADA as a Percentage of Total Enrollment	96.15%	95.89%
Unduplicated EL/FRM Count	3,794	3,806
Unduplicated EL/FRM Percentage	40.00%	40.13%
COLA	1.57%	1.57%
LCFF GAP Funding Percentage	11.78%	12.00%
Revenue (Millions)	\$62.4M	\$63.5M
Expenditures (Millions)	\$50.9M	\$51.2M
Contributions (Millions)	\$13.9M	\$13.9M

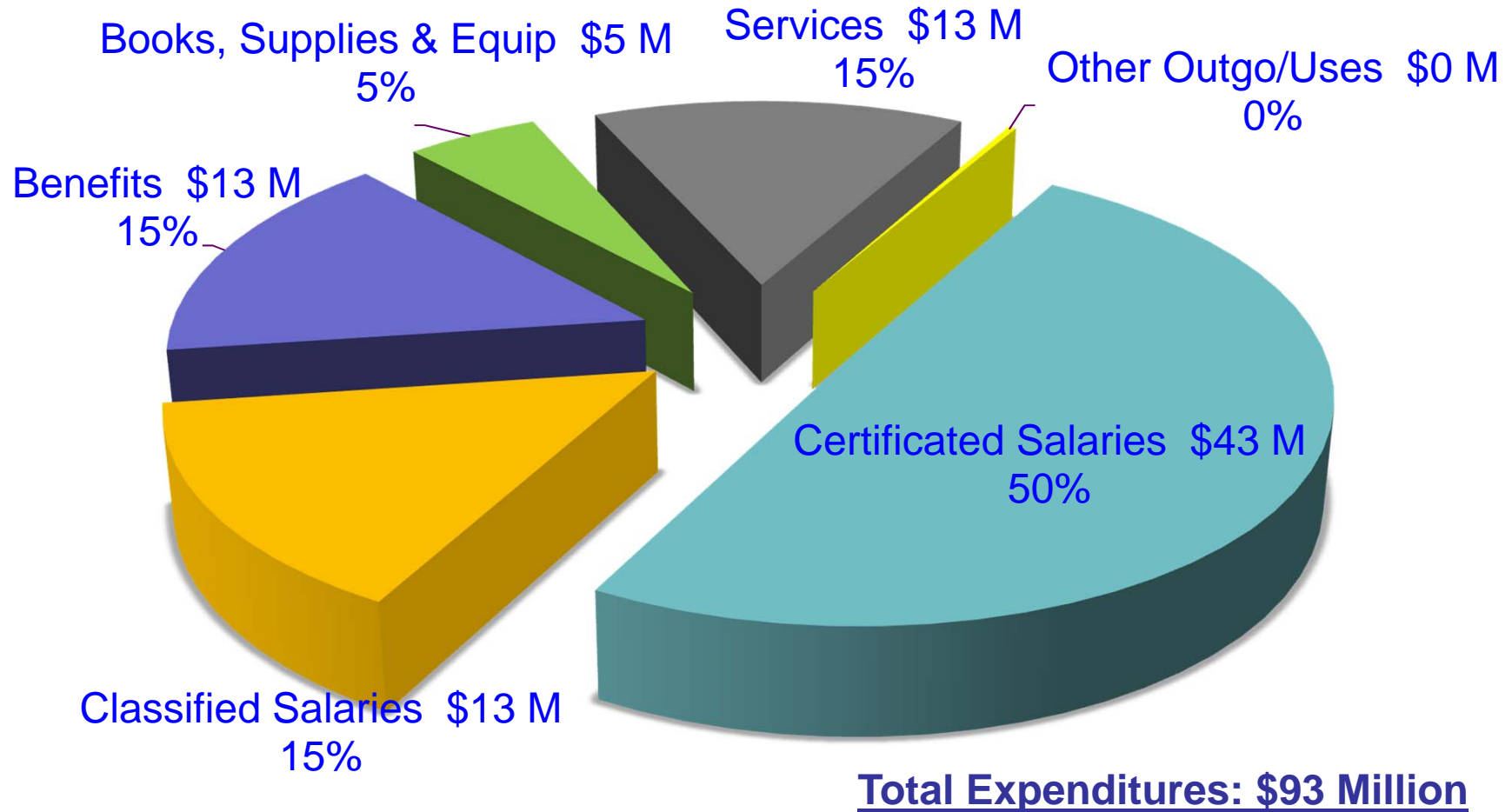
2013-2014 Unaudited Actuals General Fund – Revenue*



Total Revenue: \$91 Million

* All Amounts in Millions

2013-2014 Unaudited Actuals General Fund – Expenditures*



* All Amounts in Millions

2013-2014 Unaudited Actuals

General Fund

	Unrestricted	Restricted		Total
		Restricted without Parcel Tax	Parcel Tax	General Fund
<u>REVENUES</u>				
LCFF Revenue	\$ 60,392,601	\$ 373,272		\$ 60,765,873
Federal	\$ 26,520	\$ 4,654,243		\$ 4,680,763
Other State	\$ 1,812,132	\$ 4,252,939		\$ 6,065,071
Other Local	\$ 1,362,268	\$ 6,255,352		\$ 7,617,620
Parcel Tax			\$ 11,983,873	\$ 11,983,873
Revenues	\$ 63,593,521	\$ 15,535,805	\$ 11,983,873	\$ 91,113,199
<u>EXPENDITURES</u>				
Salaries & Benefits	\$ 43,621,977	\$ 18,261,893	\$ 10,544,395	\$ 72,428,265
Books/Supplies & Outlay	\$ 2,443,364	\$ 4,665,042	\$ 411,874	\$ 7,520,280
Services & Op. Expenses	\$ 6,797,381	\$ 5,258,013	\$ 262,826	\$ 12,318,220
Other Outgo & Transfers	\$ (1,605,249)	\$ 1,491,207	\$ 359,557	\$ 245,514
Expenditures	\$ 51,257,474	\$ 29,676,155	\$ 11,578,651	\$ 92,512,280
Other Sources (Uses)	\$ (13,960,175)	\$ 13,990,175	\$ (479,408)	\$ (449,408)
Net Inc. (Dec) in Fund Bal.	\$ (1,624,128)	\$ (150,174)	\$ (74,186)	\$ (1,848,488)
Beginning Balance	\$ 10,838,576	\$ 3,372,096	\$ 131,450	\$ 14,342,122
Ending Balance	\$ 9,214,448	\$ 3,221,922	\$ 57,264	\$ 12,493,634

2013-2014 Unaudited Actuals

General Fund - Components of Ending Fund Balance

	Unrestricted	Restricted	Parcel Tax	Combined
Ending Fund Balance	\$ 9,214,448	\$ 3,221,922	\$ 57,264	\$ 12,493,634
Revolving Cash	\$ 50,000			\$ 50,000
Summer Construction Projects	\$ 958,278			
Legally Restricted		\$ 3,221,922		\$ 3,221,922
Technology Carryover			\$ 57,264	
Total Designations	\$ 1,008,278	\$ 3,221,922	\$ 57,264	\$ 3,271,922
Undesignated Ending Fund Balance	\$ 8,206,170	\$ -	\$ -	\$ 8,206,170

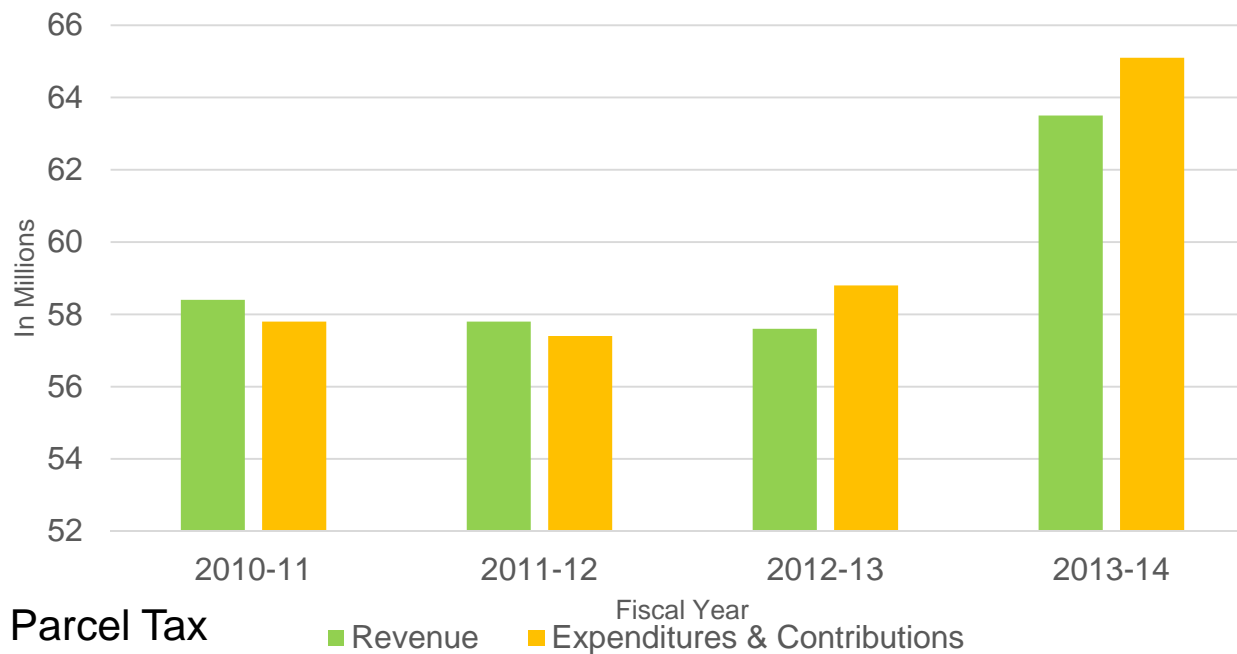
2013-2014 Unaudited Actuals Balance Sheet, June 30, 2014

	Fund 1	All Other Funds, Except Fund 51 (Bond Repayment)	Total
Cash	\$ 6,318,916	\$ 12,936,531	\$ 19,255,447
Accounts Receivable Includes State & Parcel Tax	\$ 11,366,306	\$ 957,060	\$ 12,323,366
Inventory		\$ 70,003	\$ 70,003
Total Current Assets	\$ 17,685,222	\$ 13,963,595	\$ 31,648,816
			\$ -
Accounts Payable	\$ 4,851,693	\$ 408,157	\$ 5,259,850
Unearned Revenue	\$ 339,896	\$ 38,861	\$ 378,756
Total Current Liabilities	\$ 5,191,589	\$ 447,018	\$ 5,638,607
Fund Balance	\$ 12,493,633	\$ 13,516,577	\$ 26,010,210

2013-2014 Unaudited Actuals

Historical Data, Unrestricted General Fund

	2010-11*	2011-12	2012-13	2013-14**
Revenues	\$ 58,419,790	\$ 57,887,645	\$ 57,693,580	\$ 63,593,521
Expenditures	\$ 58,118,340	\$ 57,595,276	\$ 58,938,540	\$ 65,217,649
Surplus (Deficit)	\$ 301,450	\$ 292,369	\$ (1,244,960)	\$ (1,624,128)



*Not Including Parcel Tax

** Transition to LCFF

2013-2014 Unaudited Actuals

Historical Data, Unrestricted General Fund

	2010-11*	2011-12	2012-13	2013-14**
Revenues	\$ 58,419,790	\$ 57,887,645	\$ 57,693,580	\$ 63,593,521
Salaries & Benefits	\$ 37,640,452	\$ 37,622,574	\$ 41,209,524	\$ 43,621,977
Books Supplies & Capital Outlay	\$ 1,427,573	\$ 2,018,276	\$ 1,475,315	\$ 2,443,364
Services	\$ 6,113,333	\$ 6,553,783	\$ 6,295,137	\$ 6,797,381
Other Outgo	\$ 984,724	\$ (1,032,582)	\$ (1,438,406)	\$ (1,605,249)
Contribution	\$ 11,952,258	\$ 12,433,226	\$ 11,396,969	\$ 13,960,175
Surplus (Deficit)	\$ 301,450	\$ 292,368	\$ (1,244,959)	\$ (1,624,127)

*Not Including Parcel Tax

** Transition to LCFF

2013-2014 Unaudited Actuals

Funds 11, 12 & 13

	Adult Education Fund 11	Child Development Fund 12	Child Nutrition Fund 13
<u>REVENUES</u>			
Federal	\$ 262,502	\$ 429,319	\$ 1,567,785
State	\$ 4,025	\$ 758,894	\$ 89,013
Local	\$ 102,748	\$ 262,980	\$ 593,970
Revenues	\$ 369,275	\$ 1,451,193	\$ 2,250,767
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 739,085	\$ 1,329,332	\$ 1,185,759
Supplies	\$ 30,264	\$ 10,328	\$ 900,371
Services & Operating Expenses	\$ 36,435	\$ 4,352	\$ 30,764
Capital Outlay			
Other Outgo & Transfers		\$ 101,123	\$ 112,240
Expenditures	\$ 805,784	\$ 1,445,135	\$ 2,229,134
Other Sources (Uses)	\$ 449,408	\$ -	
Net Inc/Dec in Fund Balance	\$ 12,899	\$ 6,058	\$ 21,634
Beginning Balance	\$ 18,356	\$ 66,869	\$ 547,136
Ending Balance	\$ 31,255	\$ 72,927	\$ 568,770
<u>Restrictions/Commitments/Assignments</u>			
Legally Restricted Ending Fund Balance	\$ 31,255	\$ 72,927	\$ 568,770
Unassigned/Unappropriated	\$ -	\$ -	\$ -

2013-2014 Unaudited Actuals

Funds 14, 17, 25 & 40

	Deferred Maintenance Fund 14	Special Reserve Non-Capital Outlay Fund 17	Capital Facilities Fund 25	Special Reserve Capital Outlay Fund 40
REVENUES				
LCFF Sources (Transfer from Fund 1)	\$ 365,384			
State				
Local	\$ 1,070	\$ 20,718	\$ 691,854	\$ 512,129
Parcel Tax				
Revenues	\$ 366,454	\$ 20,718	\$ 691,854	\$ 512,129
EXPENDITURES				
Salaries & Benefits				\$ 74,958
Supplies	\$ 4,450			
Services & Operating Exp.	\$ 75,046		\$ 30,317	\$ 961,352
Capital Outlay	\$ 1,728,107		\$ 302,429	\$ 1,212,570
Other Outgo & Transfers			\$ 148,498	
Expenditures	\$ 1,807,603	\$ -	\$ 481,243	\$ 2,248,880
Other Sources (Uses)		\$ -		
Net Inc/Dec in Fund Balance	\$ (1,441,149)	\$ 20,718	\$ 210,611	\$ (1,736,751)
Beginning Balance	\$ 1,562,785	\$ 8,688,859	\$ 2,220,266	\$ 3,318,285
Ending Balance	\$ 121,636	\$ 8,709,577	\$ 2,430,877	\$ 1,581,534
Restrictions/Commitments/Assignments				
Facilities Related Projects	\$ 121,636		\$ 1,595,877	\$ 381,534
COP Loan Repayment			\$ 835,000	
Measure H Parcel Tax Contingent Liability		\$ 5,800,000		
District Office Rental Reserve				\$ 1,200,000
Reserve for Economic Uncertainties		\$ 2,909,577		
Unassigned/Unappropriated	\$ (0)	\$ -	\$ 0	\$ (0)

2013-2014 Unaudited Actuals

Upcoming Fiscal Presentations

- Budget update: October 14
- 1st Interim Budget Update: December 9, 2014
- Auditor's Report for Fiscal Year 2013-14: January 27, 2015
(Tentative Date)
- 2nd Interim Budget Update: March 9, 2015

2013-2014 Unaudited Actuals

Glossary of Terms

ACA	Affordable Care Act aka Obama Care
ACOE / COE	Alameda County Office of Education / County Office of Education
CBEDS	California Basic Educational Data Systems
Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services, Superintendent
Classified	Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
COLA	Cost of Living Allowance
Contributions	General fund contribution to a program which is unable to meet its expenditures using Federal or State funding
CPI	Consumer Price Index
DOF	Department of Finance
EFB	Ending Fund Balance
EL	English Learners
FCMAT	Fiscal Crisis and Management Assistance Team
FRM	Free or Reduced Priced Meal
FTE	Full Time Equivalent
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
MYP	Multi Year Projections
Other Outgo	Transfer of indirect cost from restricted to unrestricted funds, Debt Payment
& Uses	Contribution to restricted programs, primarily Special Education, Student Transportation
RL	Revenue Limit (old State funding formula for Education)
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non-Public Schools
SSC	School Services of California
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment