

**FY 2021-2022**

**Unaudited Actuals Financial Report**

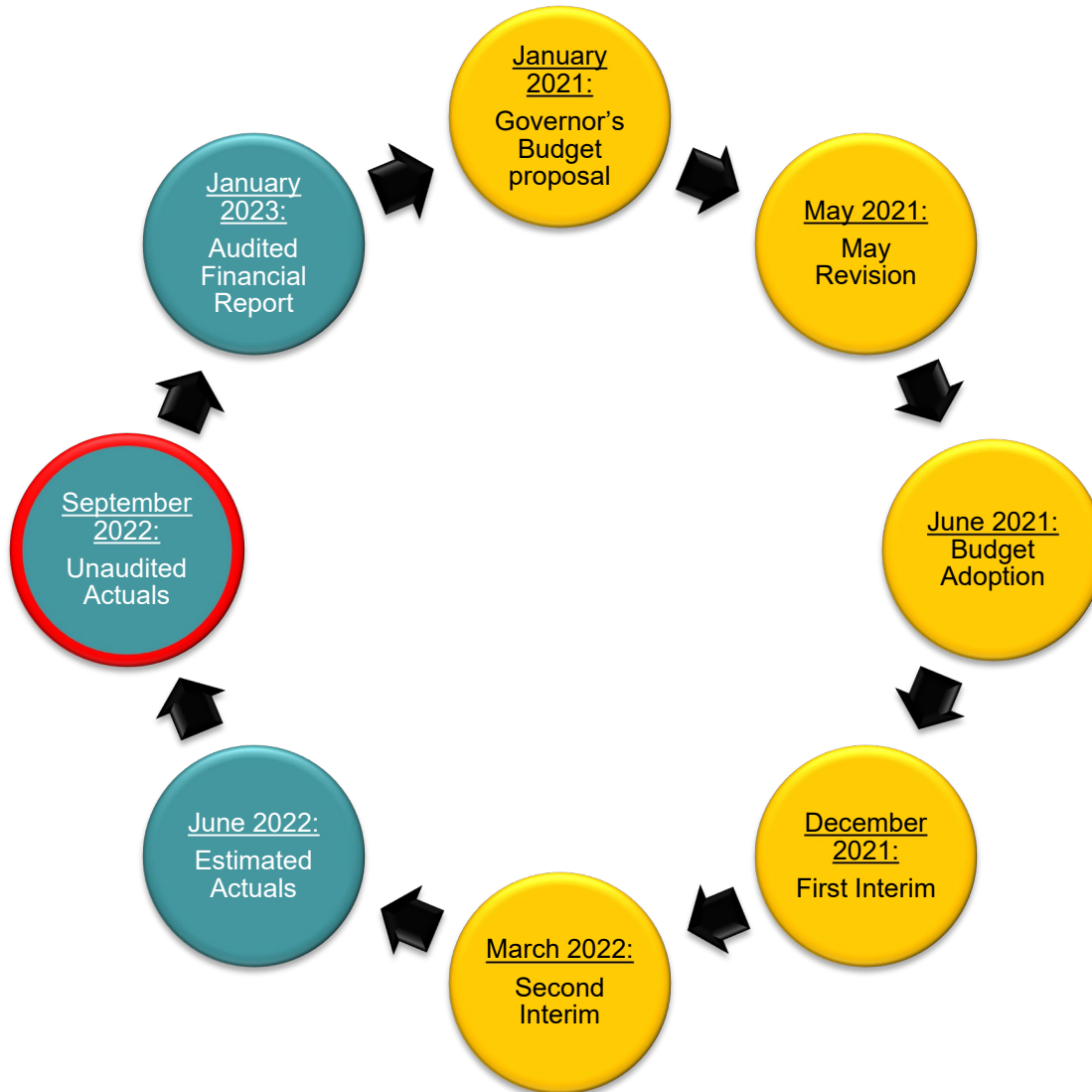
**September 13, 2022**

# 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**

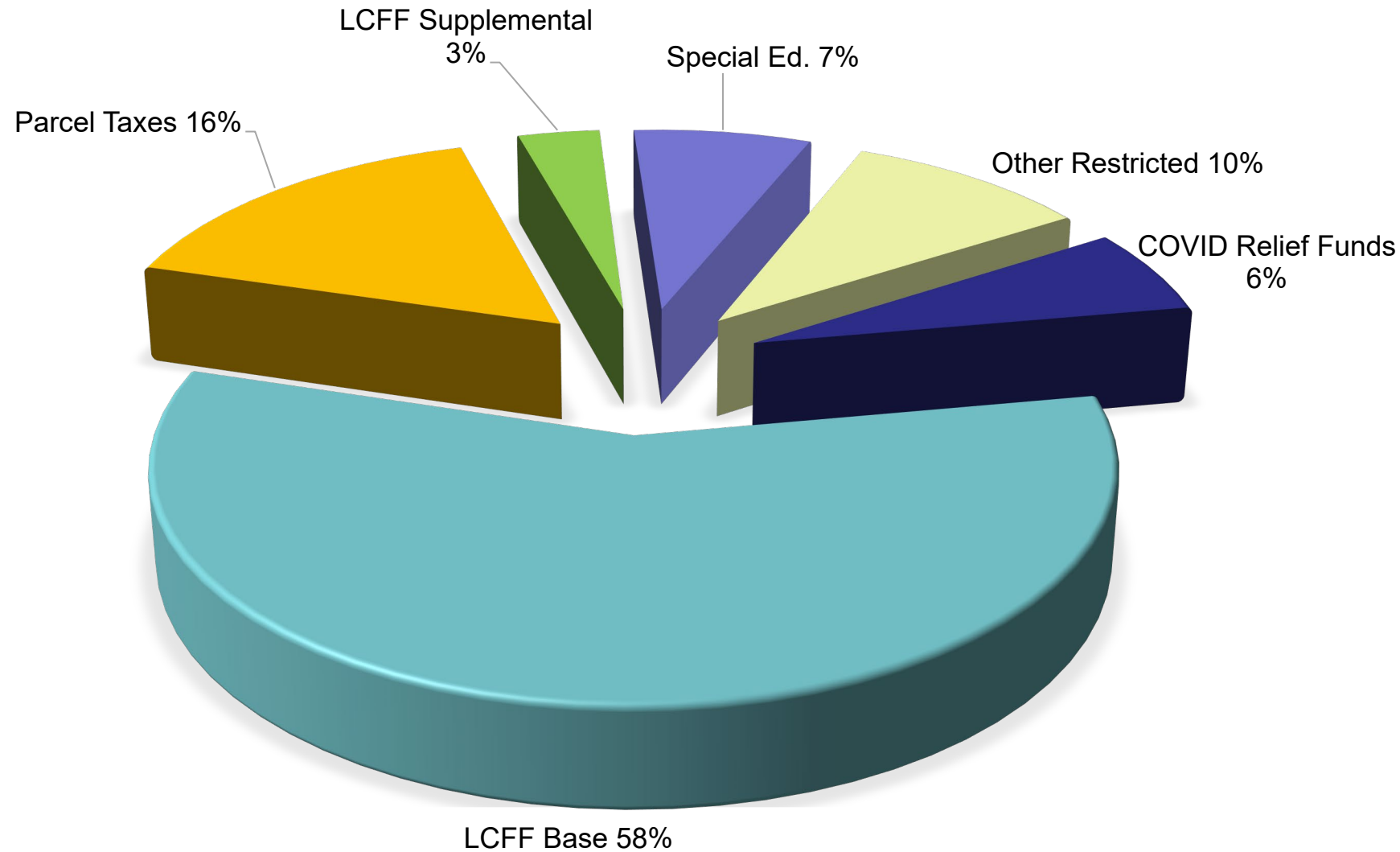
**Restricted General Fund: Intended for specific programs, such as Special Education, Title I, COVID Relief Funds, Donations, etc.**

# 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
<b>Total Revenue</b>	<b>\$ 147.44</b>

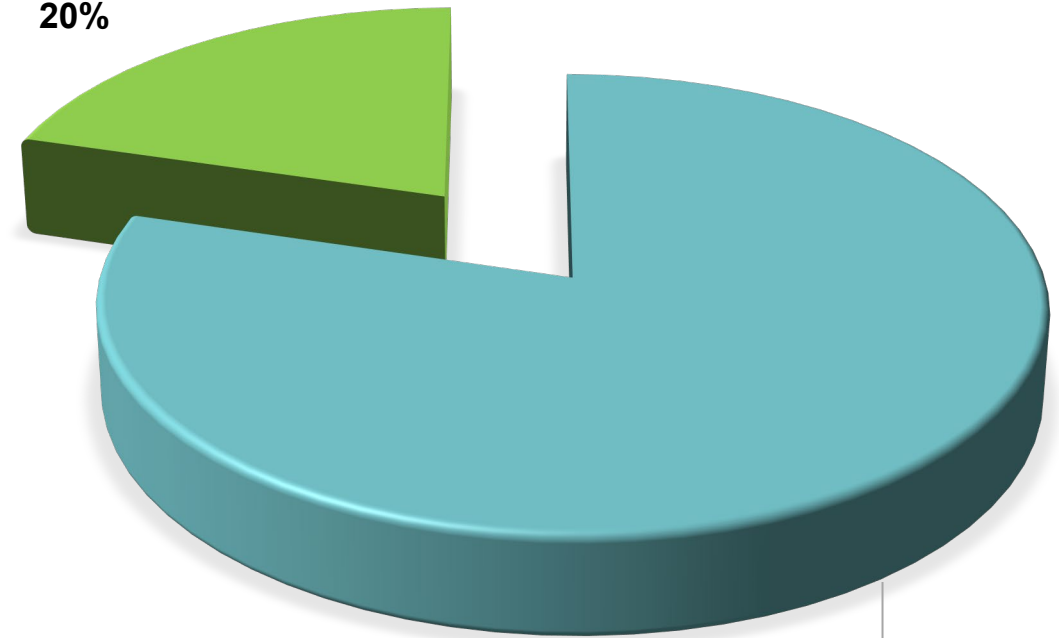
Revenue Details	2021-22 (Millions)
LCFF Base	\$ 84.64
Parcel Taxes	23.64
LCFF Supplemental	4.87
Special Ed.	10.57
COVID Relief Funds	9.26
Other Restricted	14.47
<b>Total Revenue</b>	<b>\$ 147.44</b>



# General Fund – Totally Unrestricted

<b>REVENUES</b>	<b>Amount</b>
LCFF Revenue	\$ 86,576,529
Federal Categorical Revenue	-
State Categorical Revenue	2,013,544
Local Revenue	920,003
<b>Total Revenues</b>	<b>\$ 89,510,076</b>
<b>EXPENDITURES</b>	
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)
<b>Total Expenditures</b>	<b>\$ 53,576,303</b>
Other Sources (Uses)	\$ (31,516,355)
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 4,417,418</b>
<b>Beginning Balance</b>	<b>\$ 16,923,902</b>
<b>Ending Balance</b>	<b>\$ 21,341,320</b>
Assigned or Restricted Funds	\$ 9,115,428
<b>Unassigned Ending Fund Balance</b>	<b>\$ 12,225,892</b>

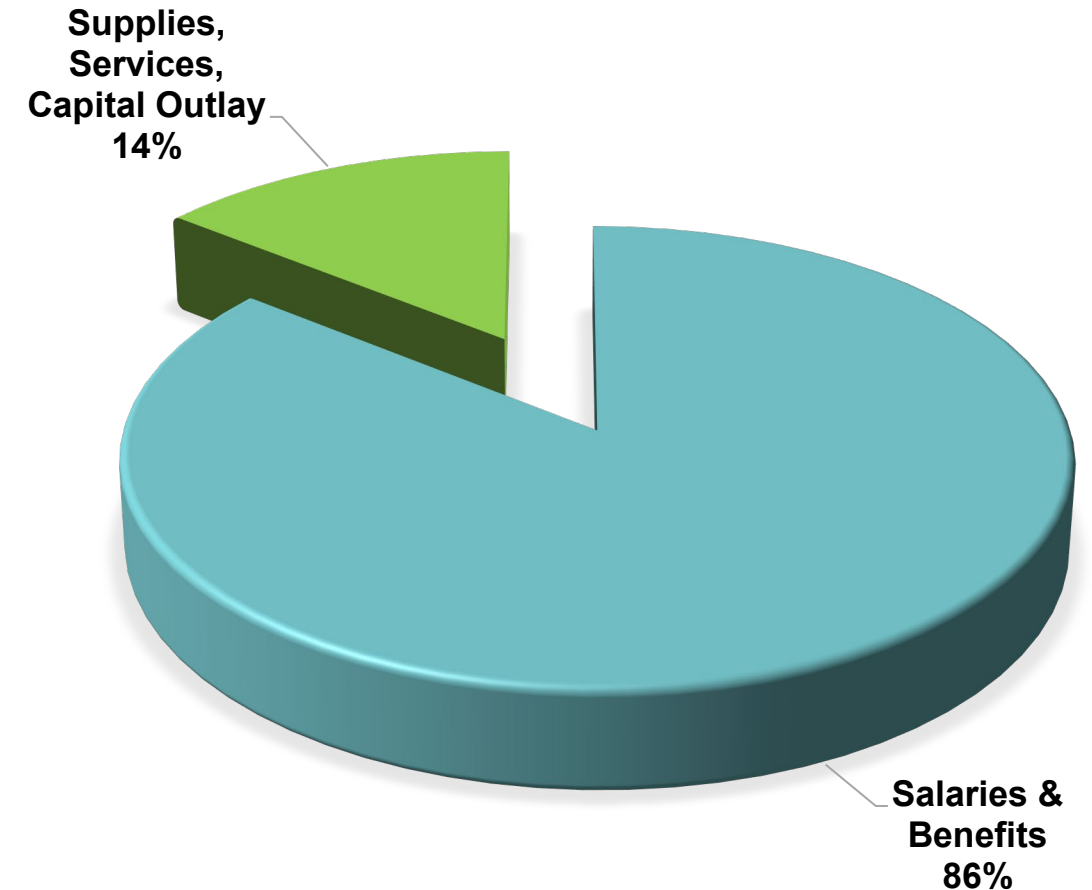
**Supplies,  
Services,  
Capital Outlay  
20%**



**Salaries &  
Benefits  
80%**

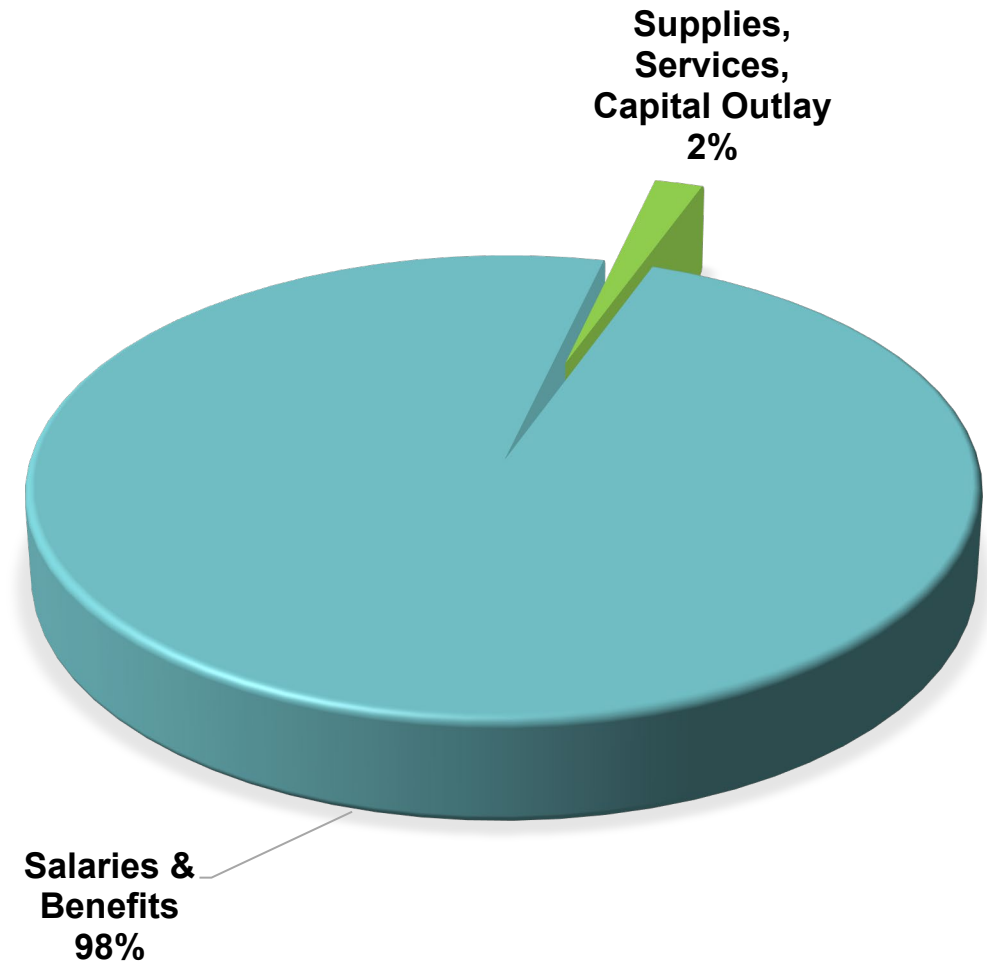
# General Fund – LCFF Supplemental

<b><u>REVENUES</u></b>	<b>Amount</b>
LCFF Revenue	
Federal Categorical Revenue	-
State Categorical Revenue	-
Local Revenue	-
<b>Total Revenues</b>	<b>\$ -</b>
<b><u>EXPENDITURES</u></b>	
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
<b>Total Expenditures</b>	<b>\$ 4,295,245</b>
Other Sources (Uses)	\$ 4,869,938
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 574,693</b>
<b>Beginning Balance</b>	<b>\$ 803,546</b>
<b>Ending Balance</b>	<b>\$ 1,378,239</b>
Assigned or Restricted Funds	\$ 1,378,239
<b>Unassigned Ending Fund Balance</b>	<b>\$ -</b>



# General Fund – Parcel Taxes (Measure A & B1)

<b><u>REVENUES</u></b>	<b>Amount</b>
LCFF Revenue	\$ -
Federal Categorical Revenue	-
State Categorical Revenue	-
Local Revenue	23,638,367
<b>Total Revenues</b>	<b>\$ 23,638,367</b>
<b><u>EXPENDITURES</u></b>	
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
<b>Total Expenditures</b>	<b>\$ 23,219,995</b>
Other Sources (Uses)	\$ (381,803)
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 36,569</b>
<b>Beginning Balance</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ 36,569</b>
Assigned or Restricted Funds	\$ 36,569
<b>Unassigned Ending Fund Balance</b>	<b>\$ -</b>

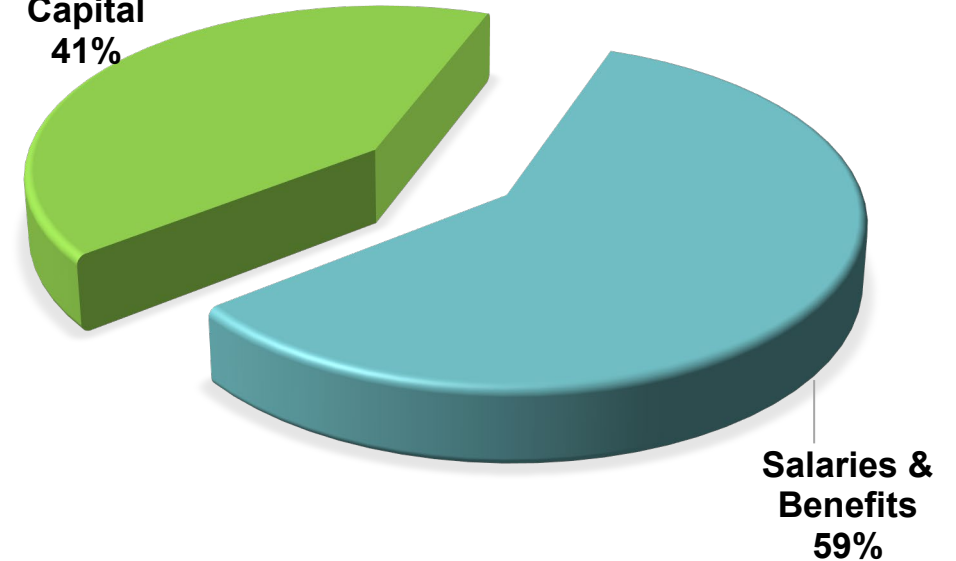




# General Fund – Special Education

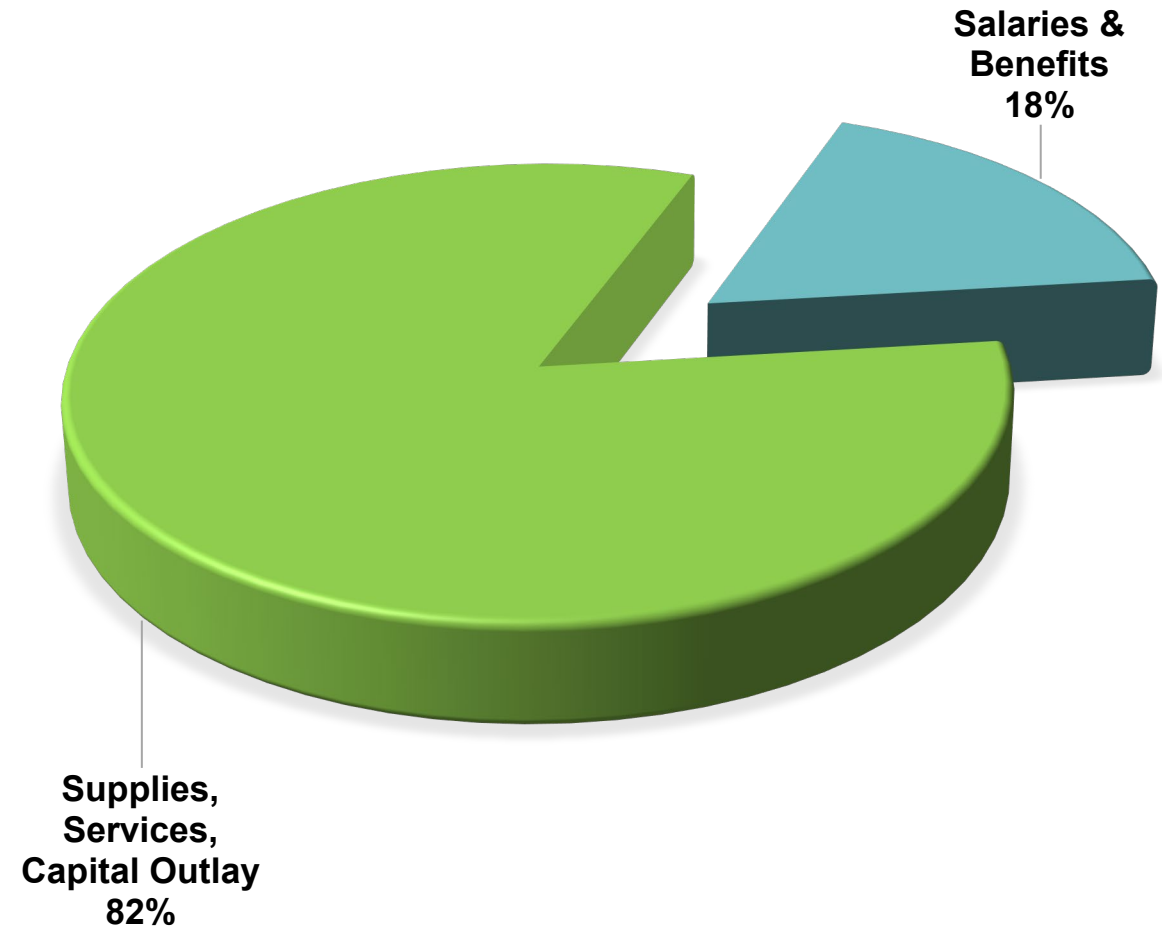
Funding Source				
	State/Fed or Contribution	COVID Funds	Other Funds	Total Expenditures
<b>REVENUES</b>	<b>Amount</b>			
Federal & State Revenue	\$ 10,566,753			
Contribution from Unrestricted Gen. Fund	\$ 21,449,057			
	<b>\$32,015,810</b>			
<b>EXPENDITURES</b>				
Certificated Salaries	\$ 9,468,823	\$ 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
<b>Total Expenditures</b>	<b>\$31,779,329</b>	<b>\$ 3,557,748</b>	<b>\$ 1,010,122</b>	<b>\$36,347,199</b>
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 236,481</b>			
<b>Beginning Balance</b>	<b>\$ 52,086</b>			
<b>Ending Balance</b>	<b>\$ 288,567</b>			
Assigned or Restricted Funds	\$ 288,567			
<b>Unassigned Ending Fund Balance</b>	<b>\$ -</b>			

Supplies,  
Services &  
Capital  
41%



# General Fund – COVID Relief Funds

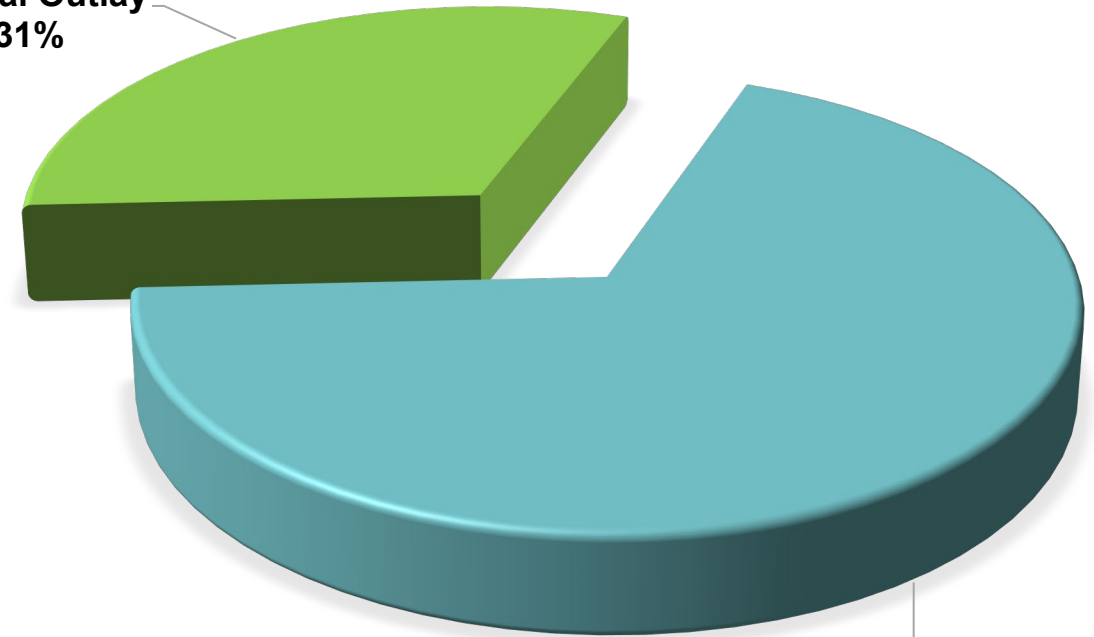
<b><u>REVENUES</u></b>	<b>Amount</b>
LCFF Revenue	\$ -
Federal Categorical Revenue	6,000,497
State Categorical Revenue	3,256,036
Local Revenue	-
<b>Total Revenues</b>	<b>\$ 9,256,533</b>
<b><u>EXPENDITURES</u></b>	
Certificated Salaries	\$ 860,079
Classified Salaries	718,405
Employee Benefits	454,916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



# General Fund – Other Restricted Funds

<b><u>REVENUES</u></b>	<b>Amount</b>
LCFF Revenue	\$ -
Federal Categorical Revenue	1,383,669
State Categorical Revenue	11,444,136
Local Revenue	1,644,948
<b>Total Revenues</b>	<b>\$ 14,472,753</b>
<b><u>EXPENDITURES</u></b>	
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
<b>Total Expenditures</b>	<b>\$ 17,166,847</b>
Other Sources (Uses)	\$ 5,197,360
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 2,503,267</b>
<b>Beginning Balance</b>	<b>\$ 4,623,789</b>
<b>Ending Balance</b>	<b>\$ 7,127,056</b>
Assigned or Restricted Funds	\$ 7,127,056
<b>Unassigned Ending Fund Balance</b>	<b>\$ -</b>

Supplies,  
Services,  
Capital Outlay  
31%

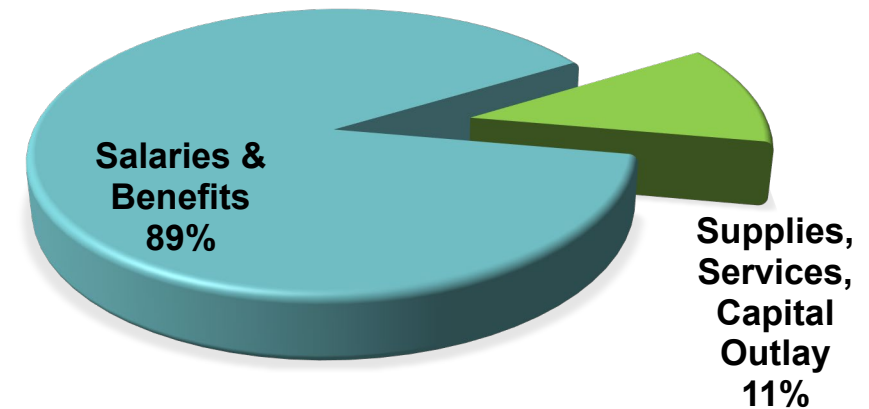


Salaries &  
Benefits  
69%

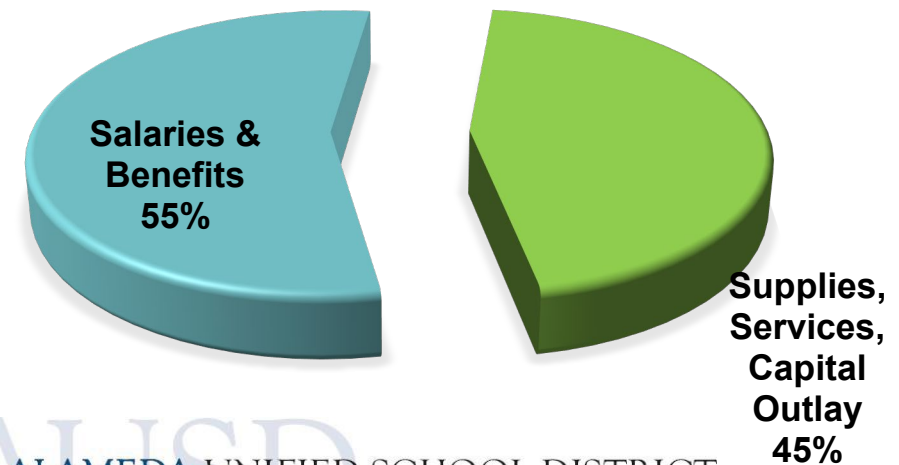
# General Fund – Revenues, Expenditures, and Ending Fund Balance

	Unrestricted	Restricted	Total
<b>REVENUES</b>			
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
<b>Total Revenues</b>	<b>\$ 113,148,443</b>	<b>\$ 34,296,039</b>	<b>\$ 147,444,483</b>
<b>EXPENDITURES</b>			
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
<b>Total Expenditures</b>	<b>\$ 81,091,543</b>	<b>\$ 60,278,181</b>	<b>\$ 141,369,724</b>
Other Sources (Uses)	\$ (27,028,220)	\$ 26,646,417	\$ (381,803)
<b>Net Inc. (Dec) in Fund Bal.</b>	<b>\$ 5,028,680</b>	<b>\$ 664,276</b>	<b>\$ 5,692,956</b>
<b>Beginning Balance</b>	<b>\$ 17,727,448</b>	<b>\$ 7,293,876</b>	<b>\$ 25,021,325</b>
<b>Ending Balance</b>	<b>\$ 22,756,128</b>	<b>\$ 7,958,152</b>	<b>\$ 30,714,281</b>
Assigned or Restricted Funds	\$ 10,580,238	\$ 7,958,152	\$ 18,538,390
<b>Unassigned Ending Fund Balance</b>	<b>\$ 12,175,890</b>	<b>\$ -</b>	<b>\$ 12,175,890</b>

UNRESTRICTED GENERAL FUND



RESTRICTED GENERAL FUND



# General Fund - Components of Ending Fund Balance

	Fund 1	Fund 17	Total
<b>Ending Fund Balance (6/30/2022)</b>	<b>\$ 22,756,128</b>	<b>\$ 14,784,884</b>	<b>\$ 37,541,012</b>
Interest income in 2022-23			
<b>Components of Ending Fund Balance:</b>			
<b>Revolving Case</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Committed Fund Balances per Resolution 2022-2023.10</b>			
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
<b>Total</b>	<b>\$ 10,530,238</b>	<b>\$ 10,743,260</b>	<b>\$ 21,273,498</b>
<b>Unassigned Unappropriated Ending Fund Balance</b>	<b>\$ 12,175,890</b>	<b>\$ 4,041,624</b>	<b>\$ 16,217,514</b>

# Adopted Budget - Multiyear Projections - Unrestricted General Fund

Line		2022-23	2023-24	2024-25
		Proposed Budget	Projected	Projected
A	<b>Beginning Balance, July 1</b>	<b>\$ 22,756,128</b>	<b>\$ 19,729,680</b>	<b>\$ 16,666,049</b>
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
<b>Unassigned/Unappropriated</b>				
G = E-F	<b>Ending Fund Balance</b>	<b>\$ 9,149,442</b>	<b>\$ 6,931,020</b>	<b>\$ 57,188</b>

# Upcoming Fiscal Presentations

---



# Comparison with other Alameda County School Districts



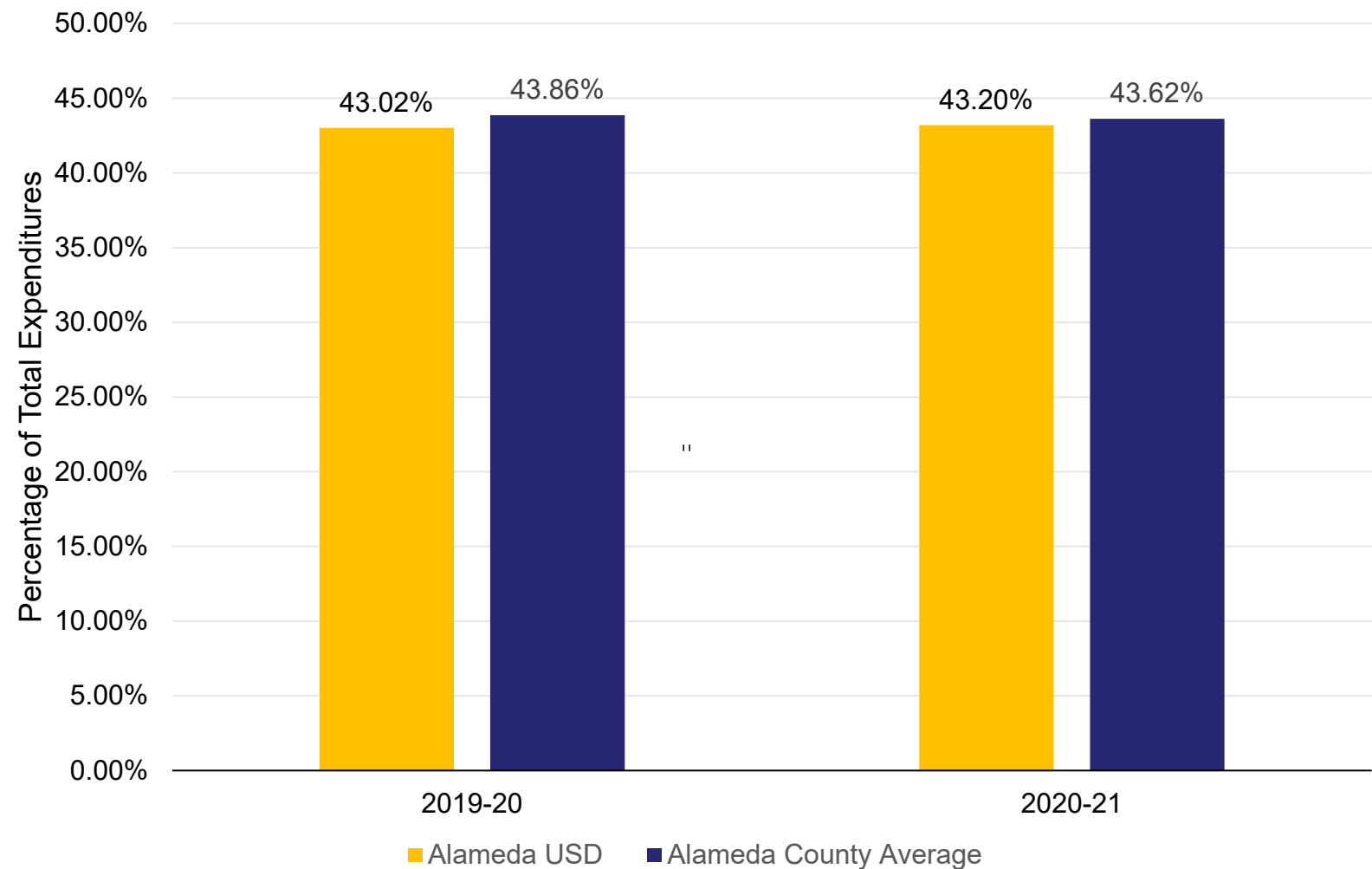
# Data Sources

---

- 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)

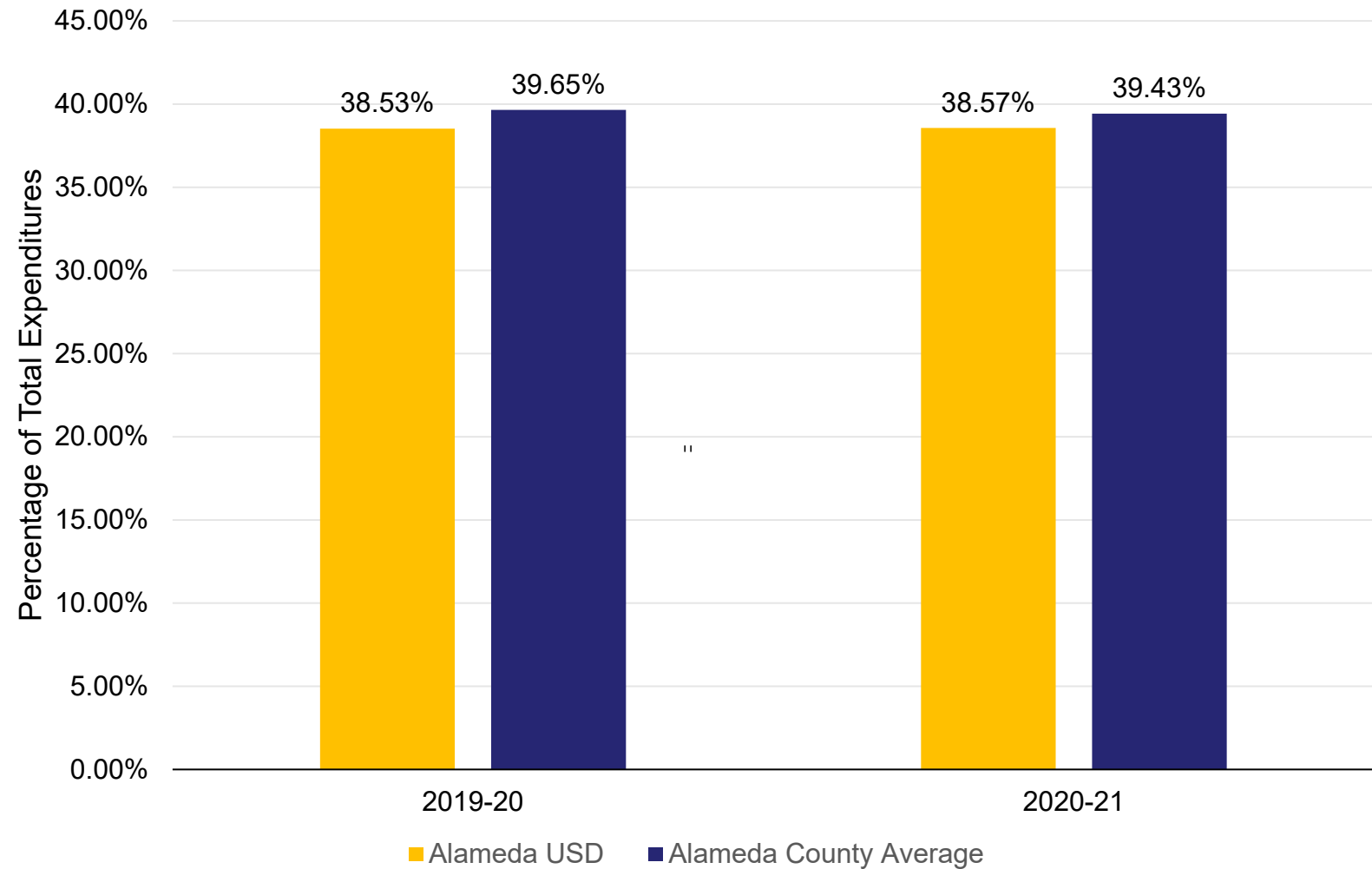
# Certificated Salaries – Percentage of Total Expenditures

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



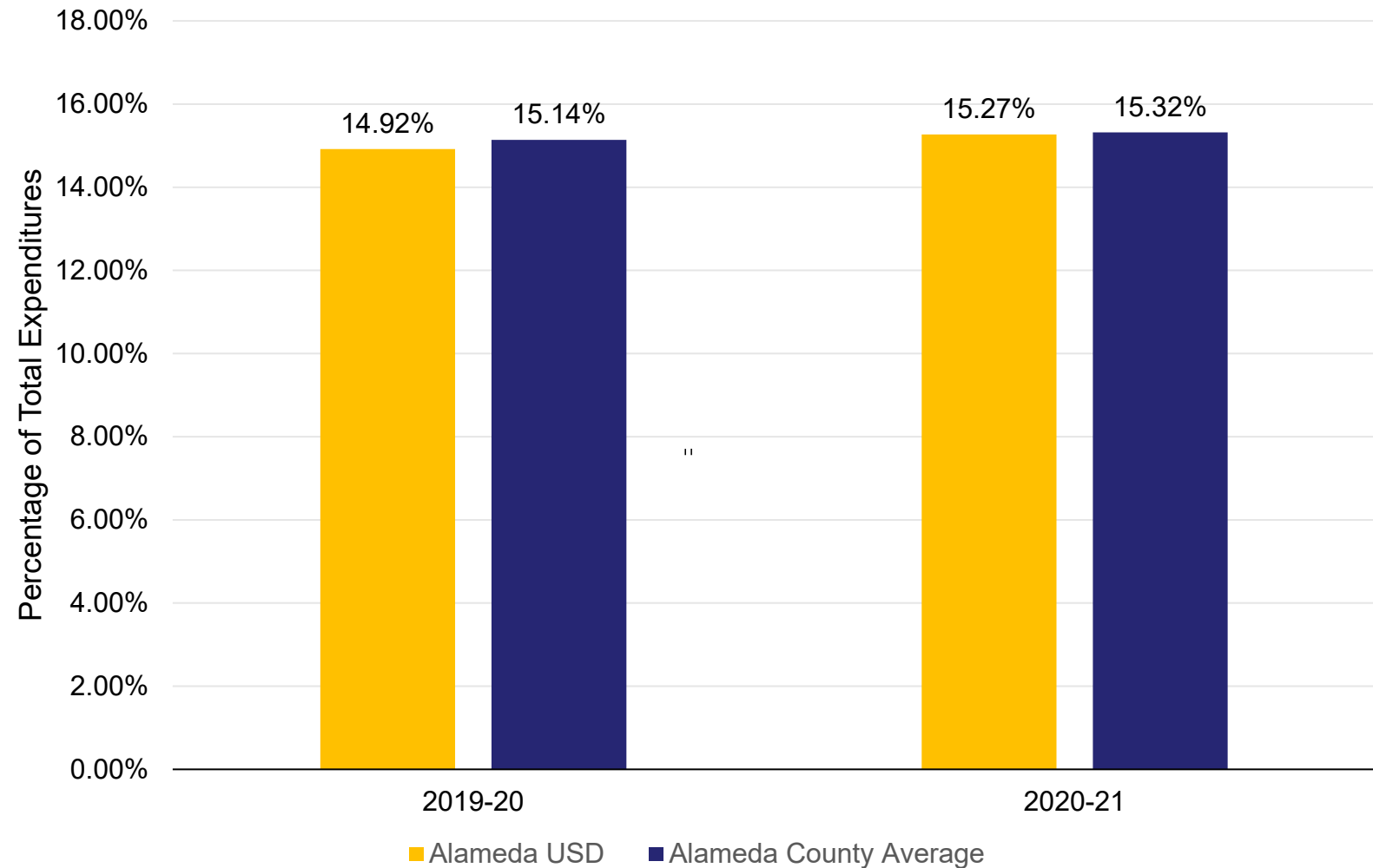
# Certificated Non-Management Salaries – Percentage of Total Expenditures

Includes teachers, counselors, and all other certificated employees



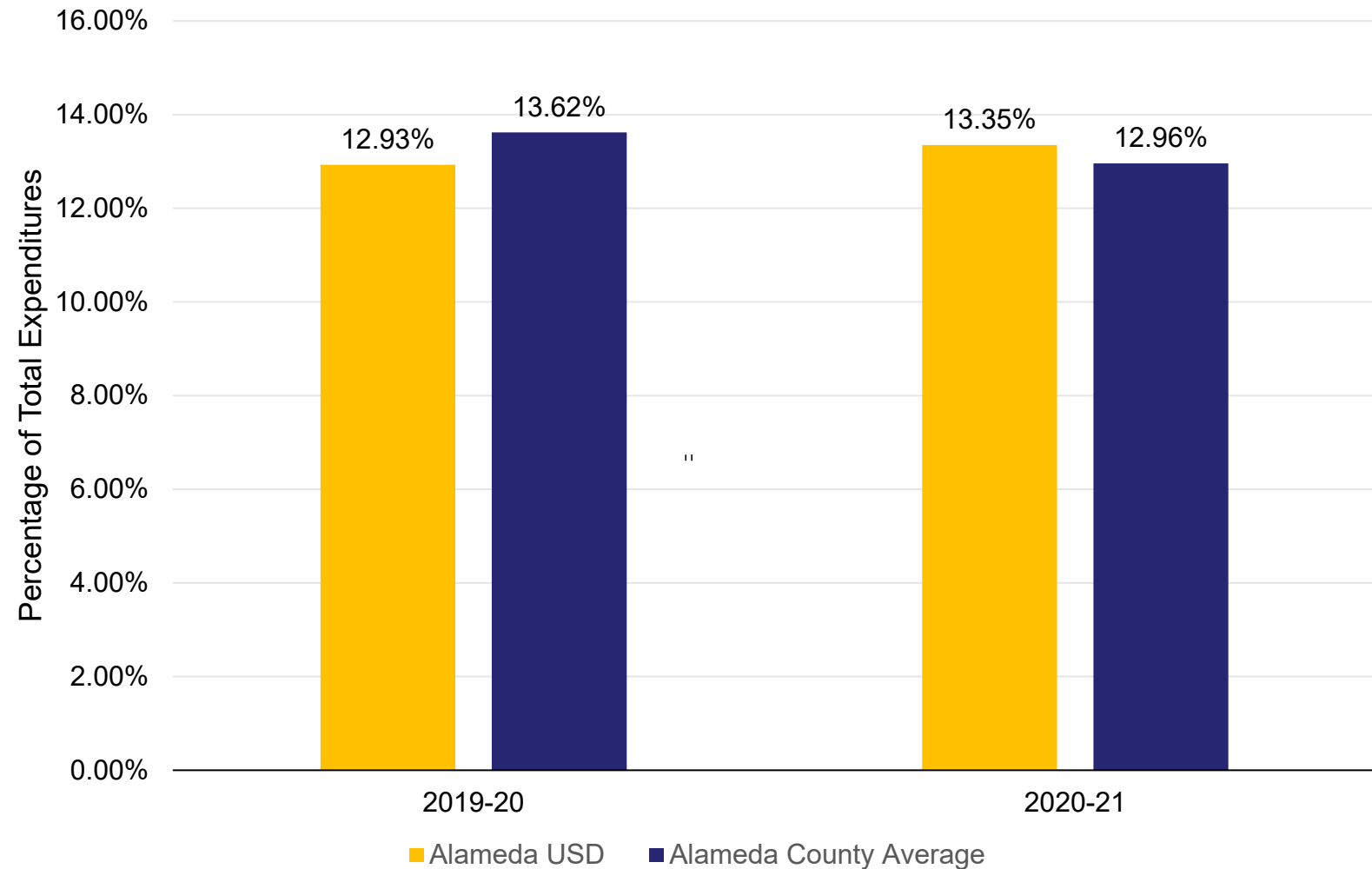
# Classified Salaries – Percentage of Total Expenditures

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



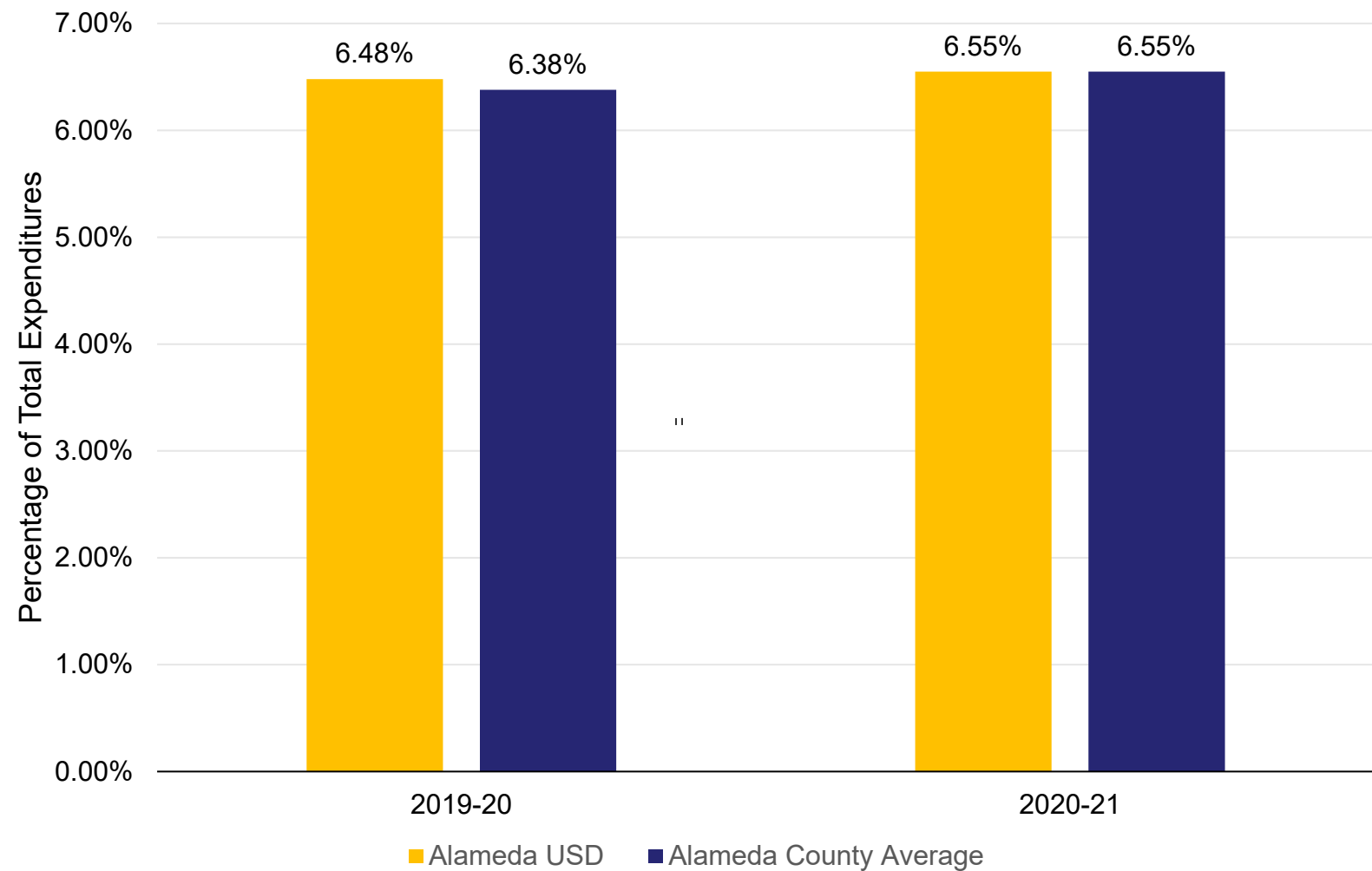
# Classified Non-Management Salaries – Percentage of Total Expenditures

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



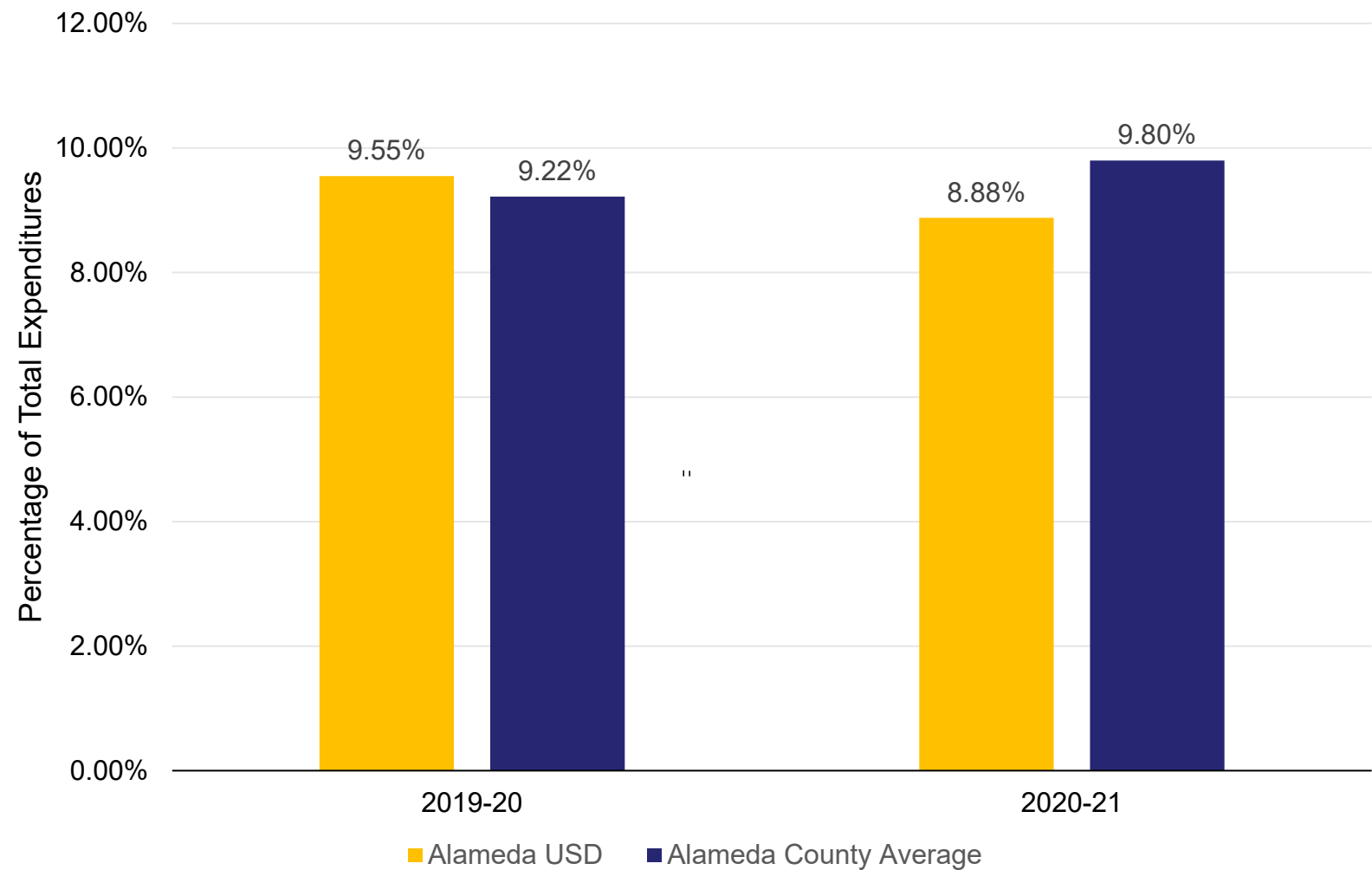
# Unrepresented Employees Salaries – Percentage of Total Expenditures

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



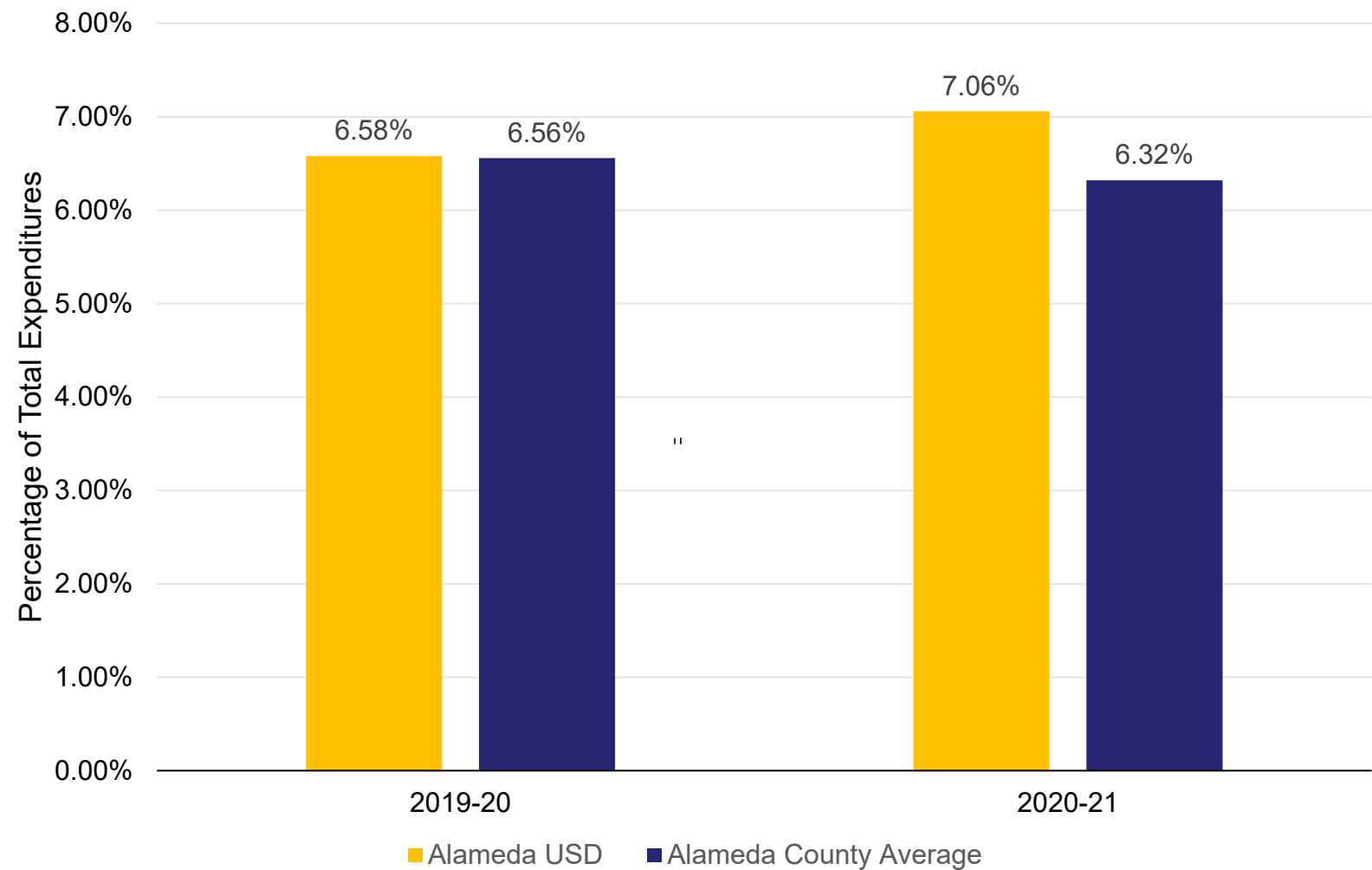
# Administrative Services – District Office

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



# Administrative Services – School Sites

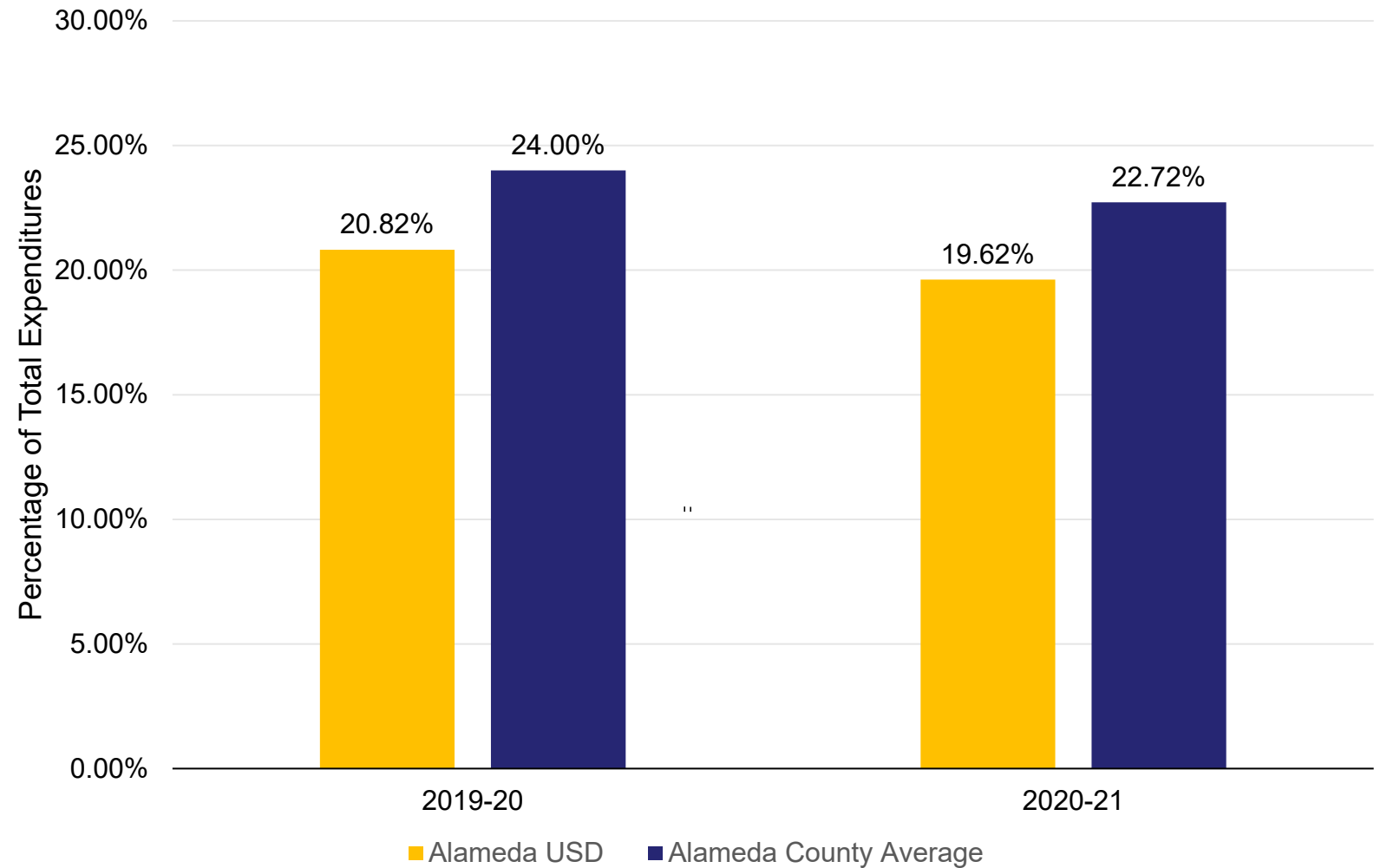
Administration salaries at school sites and school site administrative costs





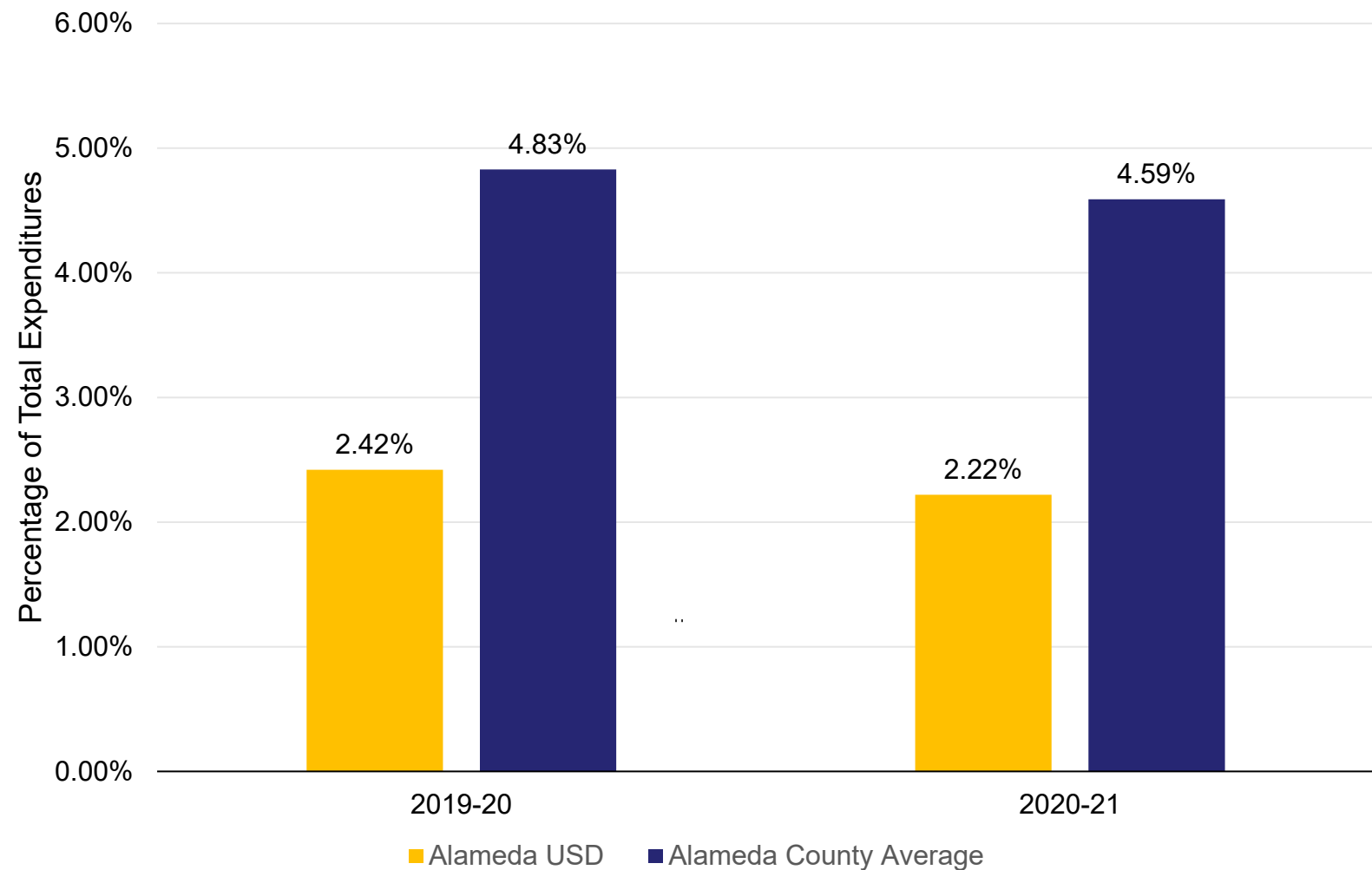
# Total Employee Benefits – Percentage of Total Expenditures

- 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

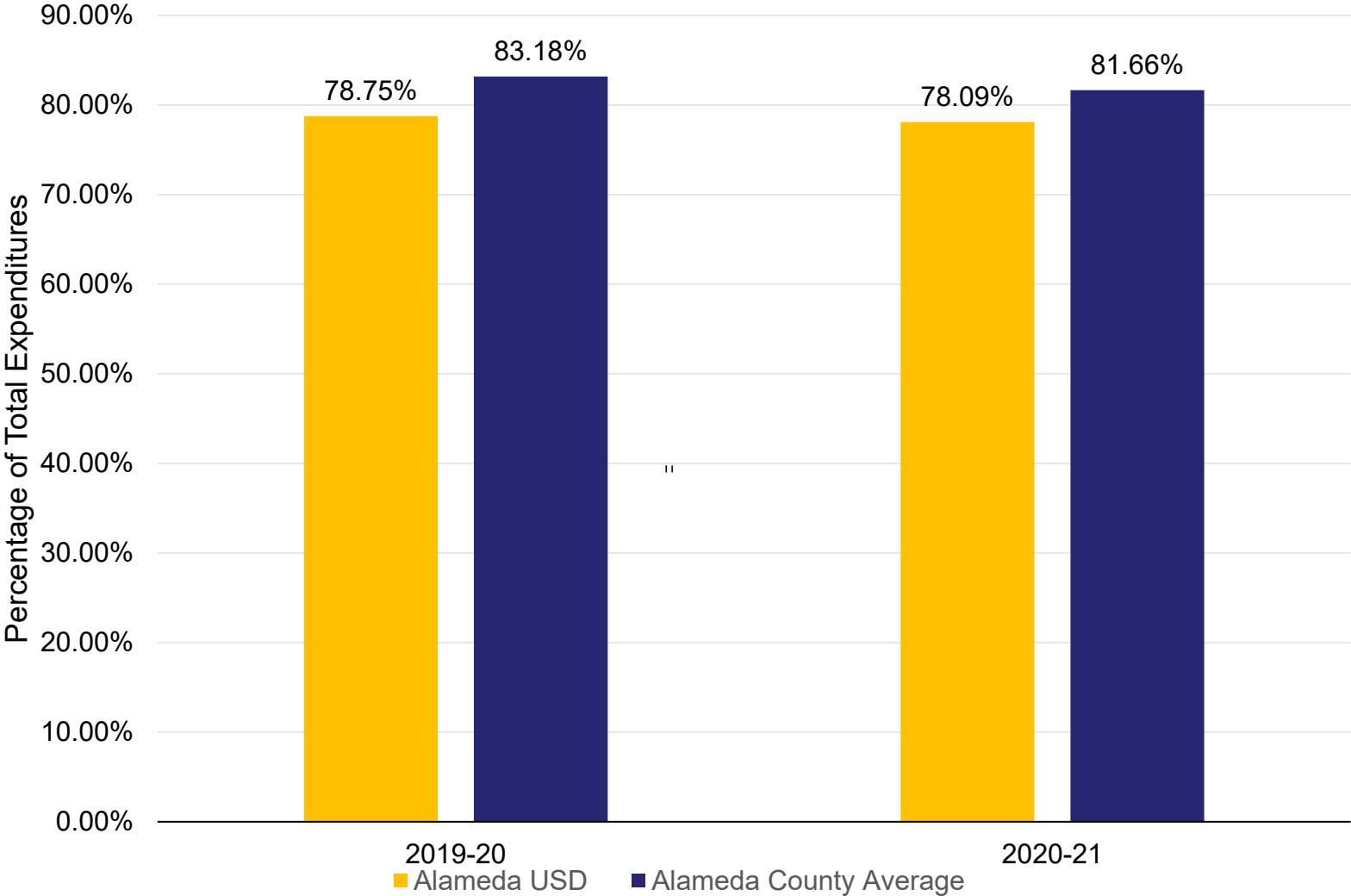
District's health care expenditures, as a percentage of total expenditures, will continue to drop as there is a cap on the District contribution



# Expense

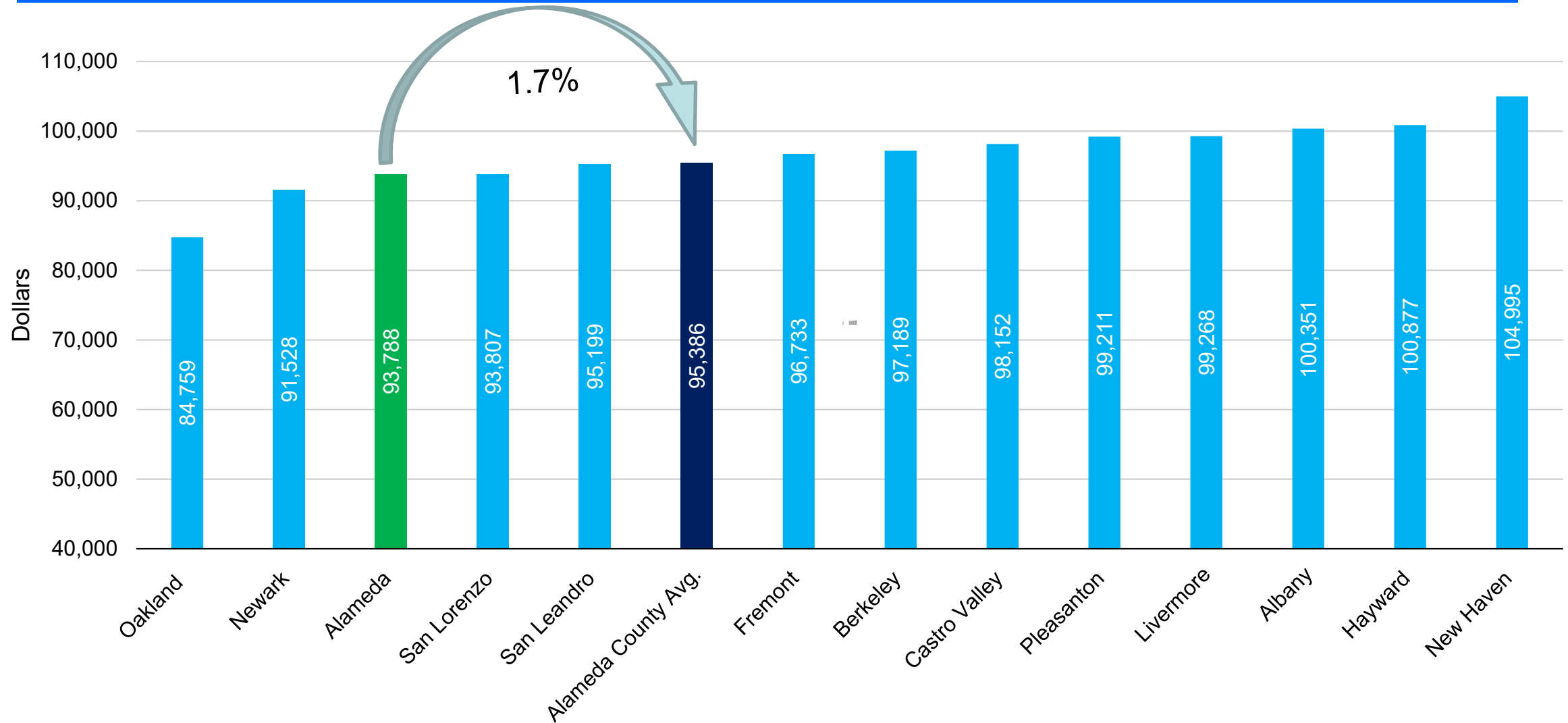
## All Personnel Salary & Benefits – Percentage of Total Expenditures

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



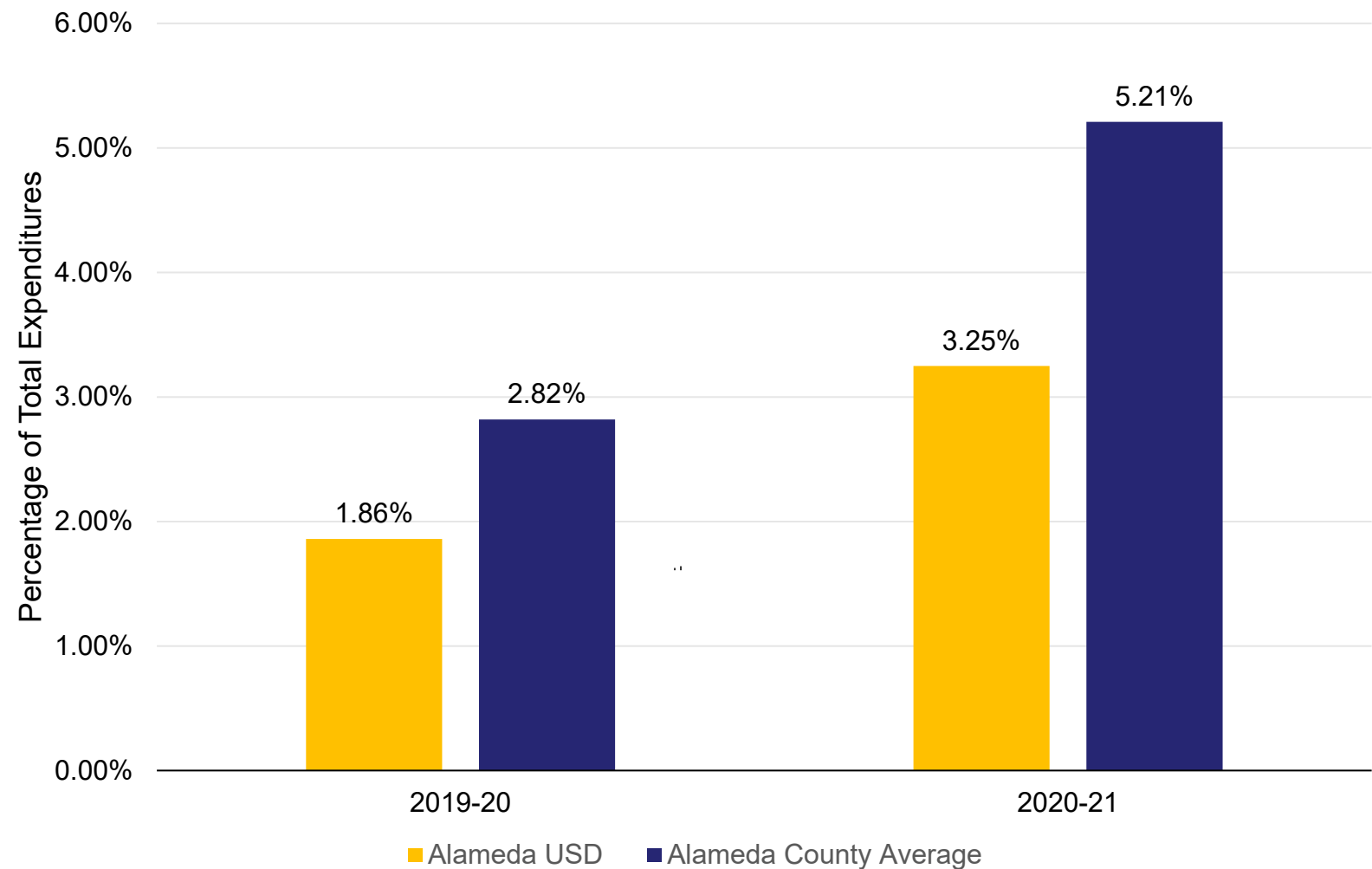
# Salary

## Average Salary Plus Average Health Benefits for a Teacher



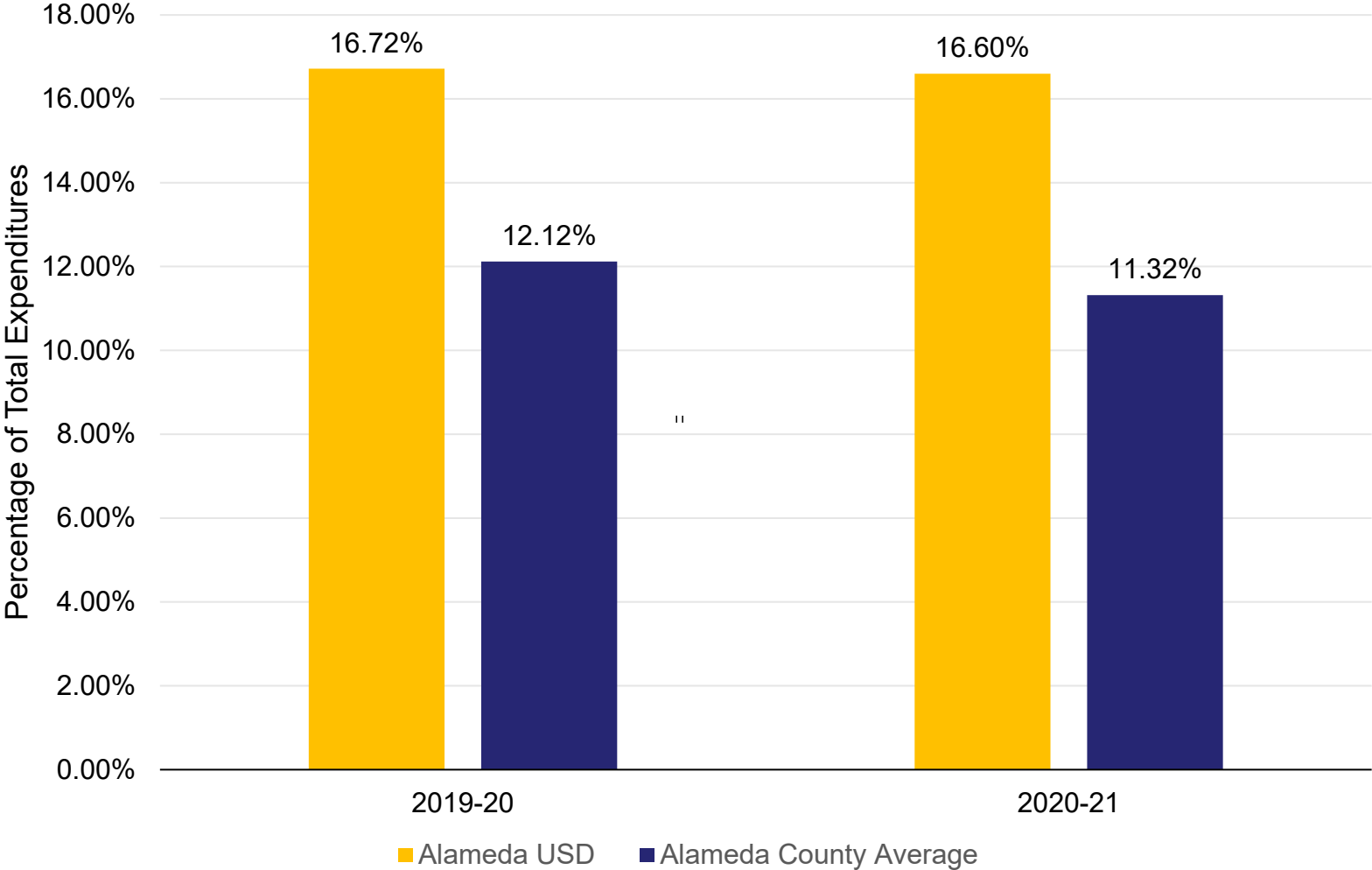
# Books & Supplies – Percentage of Total Expenditures

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

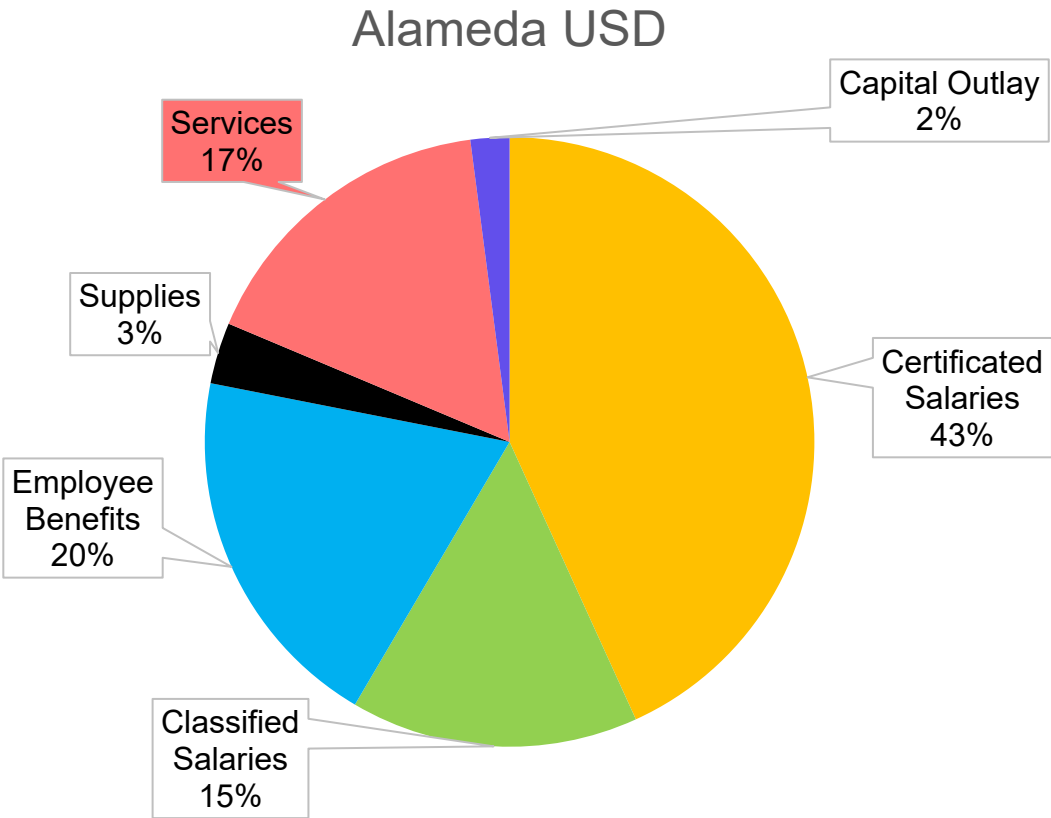
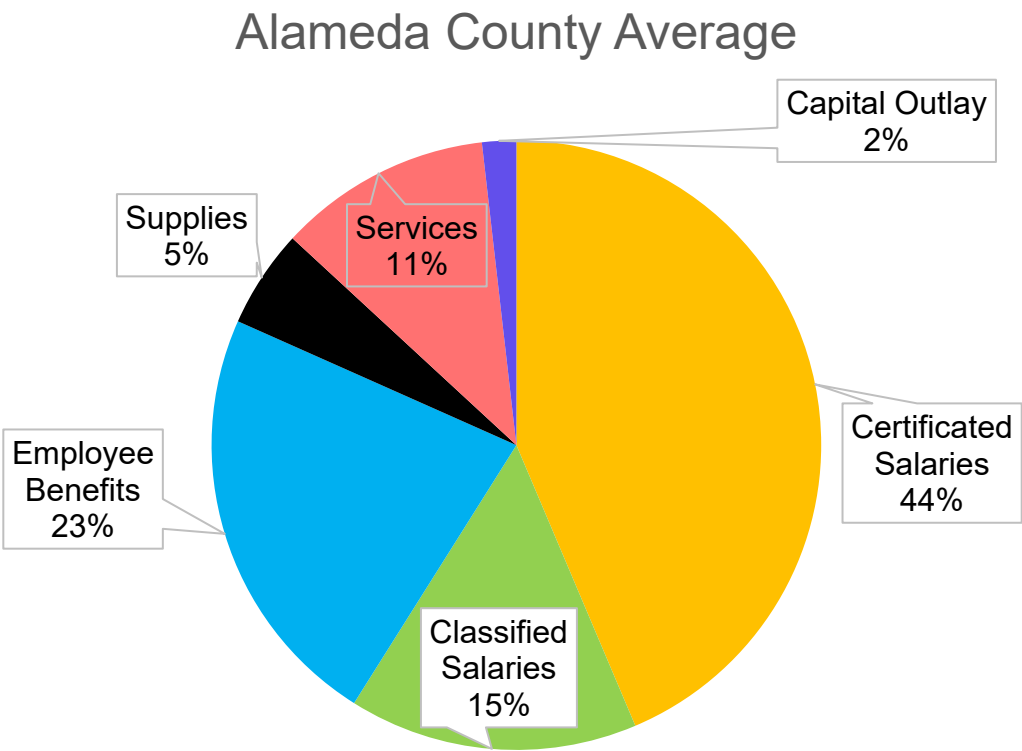


# Services – Percentage of Total Expenditures

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



# Summary Expenditure Comparison – AUSD and Alameda County Average

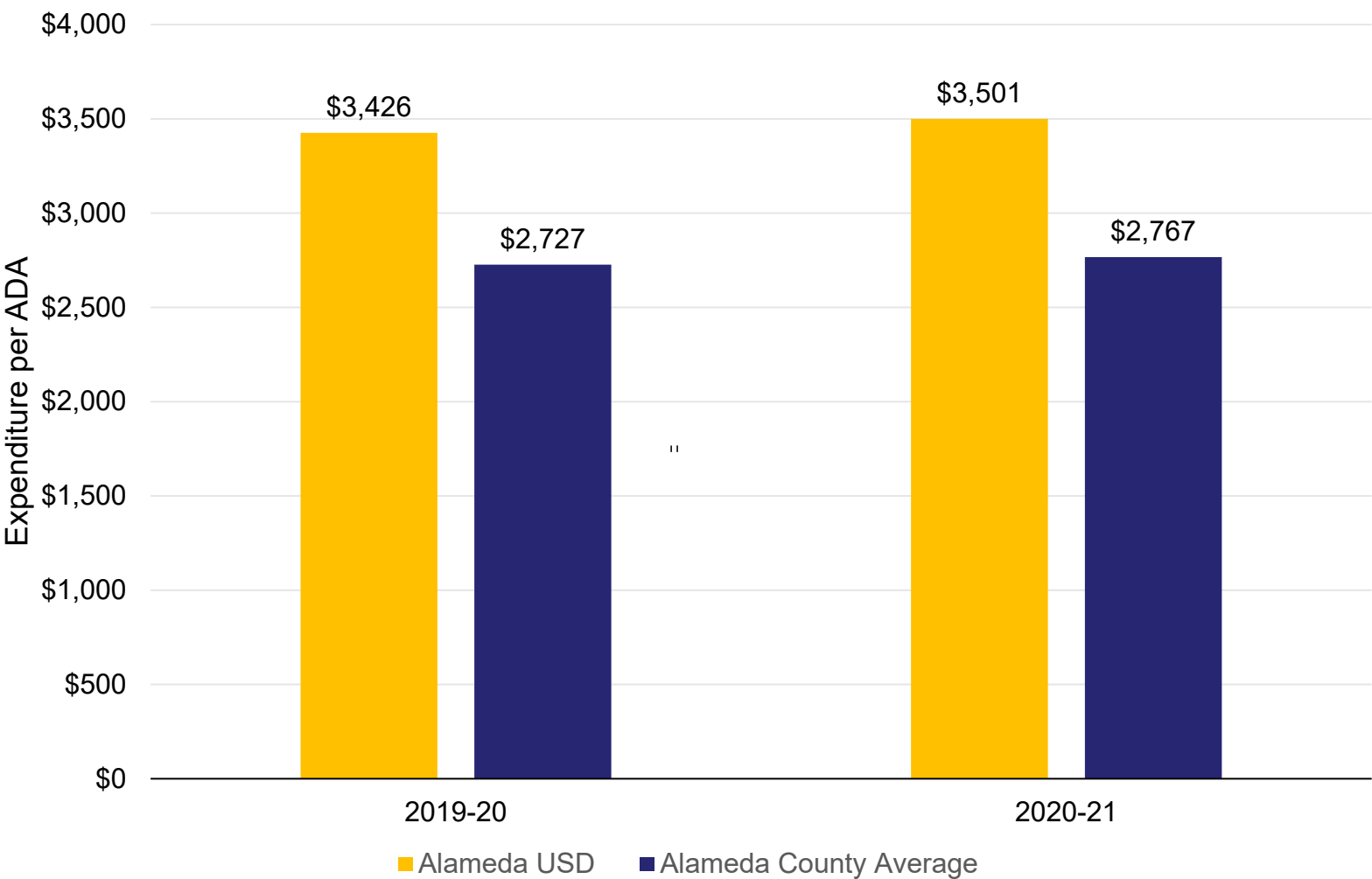


# Special Education Expenditure

**2020-21 Calculation**

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

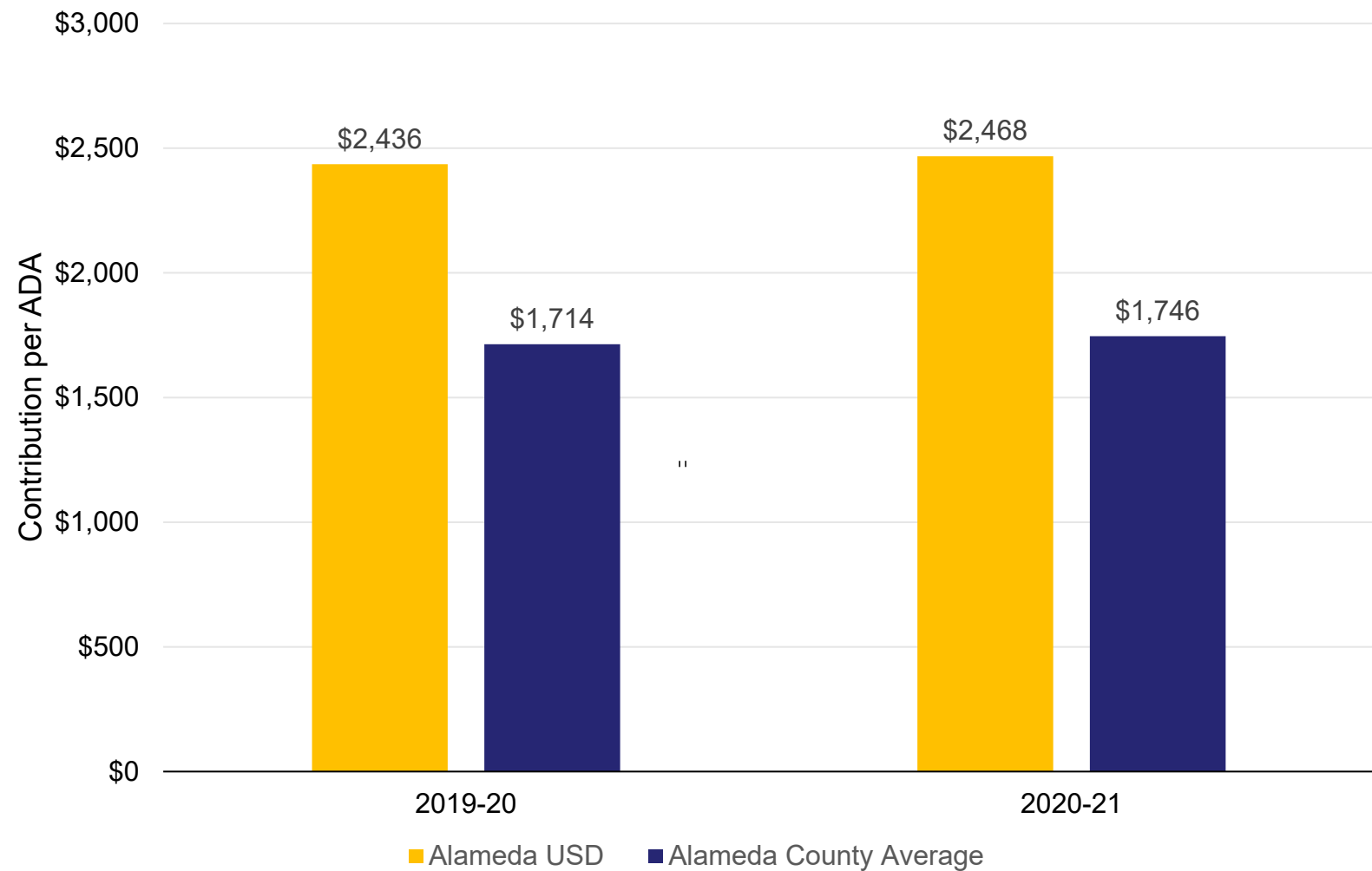
**Alameda County Avg:**  
SPED Exp \$511M  
divided by  
Total County ADA 184K  
= \$2,767





# 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

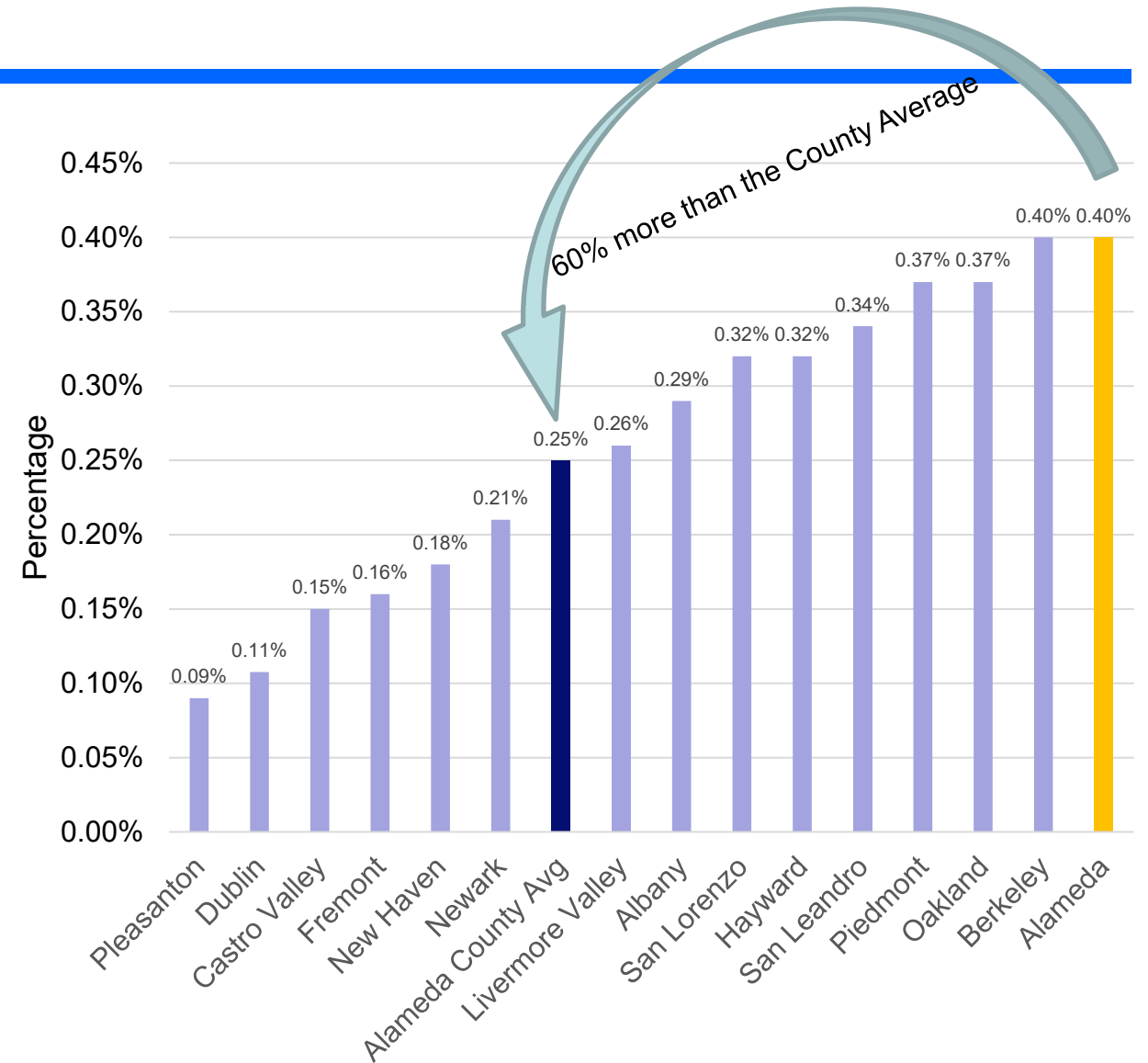


# Comparative Analysis of Special Education Expenditures

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%
<b>Alameda County Avg.</b>	<b>184,691</b>	<b>459</b>	<b>0.25%</b>
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%
<b>Alameda USD</b>	<b>8,976</b>	<b>36</b>	<b>0.40%</b>



# Special Education Expenditures 21-22 - Details

Program Description	Certificate d 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
<b>Sub-Total</b>	<b>\$ 8,431,772</b>	<b>\$ 5,904,953</b>	<b>\$ 5,317,462</b>	<b>\$ 105,021</b>	<b>\$ 2,443,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,202,692</b>

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

Program Description	Certificate d Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Contracts & Services	Capital Outlay	Indirect Cost	Grand Total
<b>Sub-Total from previous slide</b>	<b>\$ 8,431,772</b>	<b>\$ 5,904,953</b>	<b>\$ 5,317,462</b>	<b>\$ 105,021</b>	<b>\$ 2,443,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,202,693</b>
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
<b>Grand Total</b>	<b>\$ 9,563,948</b>	<b>\$ 5,970,999</b>	<b>\$ 5,655,531</b>	<b>\$ 254,683</b>	<b>\$ 13,105,190</b>	<b>\$ 6,296</b>	<b>\$ 1,790,550</b>	<b>\$ 36,347,197</b>

# 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
<b>Certificated Non-Management</b>				
Unrestricted General Fund	426.00	410.8	402.60	391.21
Restricted General Fund	116.00	109.9	120.60	120.23
<b>Total Certificated Non-Management</b>	<b>542.00</b>	<b>520.67</b>	<b>523.20</b>	<b>511.44</b>
<b>Classified Non-Management</b>				
Unrestricted General Fund	159.35	152.0	149.00	154.38
Restricted General Fund	173.35	153.9	159.00	166.50
<b>Total Classified Non-Management</b>	<b>332.70</b>	<b>305.90</b>	<b>308.00</b>	<b>320.88</b>
<b>Certificated Management</b>				
Unrestricted General Fund	34.00	33.7	33.73	34.43
Restricted General Fund	5.00	6.3	7.87	6.57
<b>Total Certificated Management</b>	<b>39.00</b>	<b>40.00</b>	<b>41.60</b>	<b>41.00</b>
<b>Classified Management</b>				
Unrestricted General Fund	14.14	14.3	16.00	15.95
Restricted General Fund	3.61	3.3	2.70	2.75
<b>Total Classified Management</b>	<b>17.75</b>	<b>17.55</b>	<b>18.70</b>	<b>18.70</b>
<b>Grand Total</b>	<b>931.45</b>	<b>884.12</b>	<b>891.50</b>	<b>892.03</b>

# 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