



Acalanes Union High School District

Unaudited Actuals

2021-2022

September 7, 2022



We educate every student to excel and contribute in a global society.



**FY 21-22 General Fund Unaudited Actuals
Unrestricted**

	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	Note
LCFF Sources				
State Aid	3,654,835	3,654,835	-	
Property Taxes	55,577,972	55,540,573	(37,399)	A
Education Protection Act - EPA	1,083,477	1,083,484	7	
Federal Revenue		-	-	
Other State Revenue	1,263,557	1,398,169	134,612	A
Other Local Revenue	11,424,736	11,416,525	(8,211)	A
Total Revenues	73,004,577	73,093,586	89,009	
Certificated Salaries	31,973,561	31,970,612	(2,949)	B
Classified Salaries	6,779,029	6,834,829	55,800	B
Employee Benefits	17,284,398	17,448,533	164,135	B
Books & Supplies	1,008,217	808,723	(199,494)	B
Services, Other Operating Expenses	5,397,387	5,597,790	200,403	B
Capital Outlay	41,245	72,556	31,311	B
Other Outgo	-	8,437	8,437	B
Direct Support/Indirect Costs	(160,000)	(122,200)	37,800	B
Total Expenditures	62,323,837	62,619,281	295,444	
Interfund - Transfer In			-	
Interfund - Transfer Out	(376,000)	(619,606)	(243,606)	C
Contributions - to Restricted Programs	(10,219,654)	(9,545,907)	673,747	C
Other Financing Sources/Uses	(10,595,654)	(10,165,512)	430,141	
Net Increase / (Decrease) in Fund Balance	85,086	308,793	223,706	D
Beginning Fund Balance - July 1, 2021	14,522,205	14,522,205		
Ending Fund Balance - June 30, 2022	14,607,291	14,830,997	223,706	



**Notes to Unaudited Actuals
General Fund Unrestricted**

Note #	Comments	Amount
A	Revenue	
	LCFF Sources - Supplemental Property Tax	\$ (37,392)
	State Revenue - State Lottery	134,612
	Local Revenue - Measures G&A and Miscellaneous Local Revenues	(8,211)
		\$ 89,009
B	Expenditures	
	Salaries\Benefits - Fringe Benefits on Retro Salary Increase	216,986
	Supplies & Services - School & Department Allocations, Textbooks	909
	Capital Outlay	31,311
	Indirect Cost- Reduced Cafeteria Indirect Cost	46,237
		\$ 295,444
C	Other Financing Sources/Uses	
	Interfund Transfer to Deferred Maintenance/Building Fund (Aquatics)	(243,606)
	Special Education One Time Revenue, Cost Savings	673,747
		\$ 430,141
D	Change in Fund Balance	
	Increase / (Decrease) in Fund Balance	\$ 223,706



**FY 21-22 General Fund Unaudited Actuals
Restricted**

	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	Note #
LCFF Sources				
State Aid	-	-	-	
Property Taxes	1,663,331	1,663,331	-	
Education Protection Act - EPA	-	-	-	
Federal Revenue	2,897,686	3,232,685	334,999	A
Other State Revenue	7,949,542	7,997,731	48,189	A
Other Local Revenue	7,890,546	7,920,935	30,389	A
Total Revenues	20,401,105	20,814,682	413,576	
Certificated Salaries	7,487,118	7,495,995	8,877	B
Classified Salaries	4,043,066	4,012,073	(30,993)	B
Employee Benefits	8,587,721	8,409,950	(177,771)	B
Books & Supplies	1,577,514	1,205,424	(372,090)	B
Services, Other Operating Expenses	7,608,377	7,371,351	(237,026)	B
Capital Outlay	289,264	458,607	169,343	B
Other Outgo	-	-	-	
Direct Support/Indirect Costs	-	-	-	
Total Expenditures	29,593,060	28,953,400	(639,660)	
Interfund - Transfer In	-	-	-	
Interfund - Transfer Out	-	-	-	
Contributions - to Restricted Programs	10,219,654	9,545,907	(673,747)	C
Other Financing Sources/Uses	10,219,654	9,545,907	(673,747)	
Net Increase / (Decrease) in Fund Balance	1,027,699	1,407,188	379,489	D
Beginning Fund Balance - July 1, 2021	1,948,701	1,948,701		
Ending Fund Balance - June 30, 2022	2,976,400	3,355,890	379,489	



**Notes to Unaudited Actuals
General Fund Restricted**

Note #	Comments	Amount
A	Revenue	
	Federal Revenue - ESSER Revenue, SPED One Time Revenue	334,999
	State Revenue - GASB 68, SPED One Time Revenue	48,189
	Local Revenue - Foundations and Parent Clubs	30,389
		\$ 413,576
B	Expenditures	
	Salaries & Benefits - GASB 68, Fringe Benefits on Retro Salary Increase	(199,887)
	Materials & Supplies - Parents Club, Foundation, Site Aux	(372,090)
	Other Services - Special Education & Foundations	(237,026)
	Capital Outlay - Routine Restricted Maintenance	169,343
		\$ (639,660)
C	Other Financing Sources/Uses	
	Contribution to Special Education	(673,747)
		\$ (673,747)
D	Change in Fund Balance	
	Increase / (Decrease) in Fund Balance	\$ 379,489



**FY 21-22 General Fund Unaudited Actuals
Combined Unrestricted and Restricted**

	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	%
LCFF Sources				
State Aid	3,654,835	3,654,835	-	0.0%
Property Taxes	57,241,303	57,203,904	(37,399)	-0.1%
Education Protection Act - EPA	1,083,477	1,083,484	7	0.0%
Federal Revenue	2,897,686	3,232,685	334,999	11.6%
Other State Revenue	9,213,099	9,395,900	182,801	2.0%
Other Local Revenue	19,315,282	19,337,459	22,177	0.1%
Total Revenues	93,405,682	93,908,267	502,585	0.5%
Total Expenditures				
Certificated Salaries	39,460,679	39,466,607	5,928	0.0%
Classified Salaries	10,822,095	10,846,902	24,807	0.2%
Employee Benefits	25,872,119	25,858,483	(13,636)	-0.1%
Books & Supplies	2,585,731	2,014,147	(571,584)	-22.1%
Services, Other Operating Expenses	13,005,764	12,969,141	(36,623)	-0.3%
Capital Outlay	330,509	531,163	200,654	60.7%
Other Outgo	-	8,437	8,437	0.0%
Direct Support/Indirect Costs	(160,000)	(122,200)	37,800	-23.6%
Total Expenditures	91,916,897	91,572,681	(344,216)	-0.4%
Other Financing Sources/Uses				
Interfund - Transfer In	-	-	-	0.0%
Interfund - Transfer Out	(376,000)	(619,606)	(243,606)	64.8%
Contributions - to Restricted Programs	-	0	0	0.0%
Other Financing Sources/Uses	(376,000)	(619,605)	(243,605)	64.8%
Net Increase / (Decrease) in Fund Balance	1,112,785	1,715,981	603,196	
Beginning Fund Balance - July 1, 2021	16,470,906	16,470,906		
Ending Fund Balance - June 30, 2022	17,583,691	18,186,887	603,196	



**General Fund - FY 21-22 Unaudited Actuals
Components of Ending Fund Balance**

			Ending Fund Balance	\$ 18,186,887	
9711	7991	Non Spendable - Revolving Cash	\$ 20,000		0.02%
9740	7994	Restricted Balance - Categorical			
		Educator Effectiveness	1,193,066		
		Lottery	284,119		
		Special Ed Alternative Dispute Resolution	81,463		
		Learning Recovery Support	96,597		
		COVID-19 ELA Response Fund	94,789		
		A-G Access/Success Grant	294,112		
		A-G Learning Loss Mitigation	45,843		
		Expanded Learning Opportunity Grant	220,593		
		Expanded Learning Opportunity Grant - Paraprofessionals	110,808		
		Routine Repair Maintenance	248,386		
		School Site Auxilliary	654,721		
		Other Local - Parents Club, Foundation	31,391		
			\$ 3,355,889		3.66%
9770	7910	Committed Fund Balance			
		3% Reserve - Board Resolution 10-11-29	2,747,180		3.00%
		4% Reserve - Board Resolution 18-19-14	3,662,907		4.00%
	7981	Assigned Fund Balance			
		Vacation Liability	709,316		
		Measures G & A	170,122		
		ADEF/Stale Dated Checks/Testing/Safety	403,701		
		Textbook Replacement/Adoption	100,706		
		Multi-Year Projection Deficit Reserve	4,269,885		
			\$ 5,653,729		6.17%
		Unassigned Fund Balance			
		3% Reserve for Economic Uncertainties	2,747,180		3.00%
		Ending Fund Balance	\$ 18,186,886		19.86%



Unaudited Actuals

Other Funds



**FY 21-22 Unaudited Actuals Summary Report
Special Revenue Funds**

	Fund 08 Student Activity	Fund 11 Adult Education	Fund 13 Cafeteria	Fund 14 Deferred Maintenance
LCFF Sources	-	-	-	-
Federal Revenue	-	93,488	2,263,346	-
Other State Revenue	-	654,105	210,702	-
Other Local Revenue	573,142	421,960	45,978	(3,232)
Total Revenues	573,142	1,169,553	2,520,026	(3,232)
Certificated Salaries	-	431,536	-	-
Classified Salaries	-	389,955	763,742	-
Employee Benefits	-	338,222	323,899	-
Books & Materials/Supplies	166,555	82,280	801,644	-
Services, Other Op Expenses	422,321	247,755	35,124	-
Capital Outlay	-	7,990	-	1,148,659
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	-	60,000	62,200	-
Total Expenditures	588,876	1,557,738	1,986,609	1,148,659
Transfers Out/In & Other Reinstatements	-	85,000	-	450,000
Contributions - to General Fund	-	-	-	-
Other Financing Sources/Uses	-	85,000	-	450,000
Net Increase / (Decrease) in Fund Balance	(15,734)	(303,185)	533,417	(701,891)
Beginning Fund Balance - July 1, 2021	185,747	316,158	6,772	1,541,565
Ending Fund Balance - June 30, 2022	170,013	12,972	540,189	839,674



**FY 21-22 Unaudited Actuals Summary Report
Capital Projects Funds**

	Fund 21 Building Fund	Fund 25 Capital Facilities Redevelopment & Developer Fees	Fund 35 School Facilities Fund	Fund 40 Sp Reserve for Capital Outlay
Other State Revenue	-	-	1,595,729	-
Local Revenue - Gains/Loss/Interest	-	(24,189)	-	30,292
Local Revenue - Redevelopment Funds	-	590,720	-	-
Local Revenue - Developer Fees	-	368,723	-	-
Local Revenue - Facilities Rental	673,369	-	-	-
Local Revenue - Other Miscellaneous	202,094	-	-	56,180
Total Revenues	875,464	935,253	1,595,729	86,472
Classified Salaries	467,516	-	-	-
Employee Benefits	171,746	-	-	-
Books & Supplies	185,386	220,181	-	-
Services, Other Op Expenses	274,217	50,401	-	25,129
Capital Outlay	26,550	365,059	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-
Total Expenditures	1,125,414	635,641	-	25,129
Transfers Out/In	154,606	-	-	70,000
Other Financing Sources/Uses	-	-	-	-
Other Financing	154,606	-	-	70,000
Net Increase / (Decrease) in Fund Balance	(95,345)	299,612	1,595,729	(8,657)
Beginning Fund Balance - July 1, 2021	3,098,984	2,737,842	-	11,315,219
Ending Fund Balance - June 30, 2022	3,003,639	3,037,454	1,595,729	11,306,562

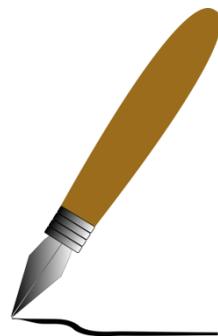


**FY 21-22 Unaudited Actuals Summary Report
Fiduciary Funds**

	Fund 71 Retiree Benefit Fund	Fund 73 Foundation
Local Revenue - District Contribution	606,342	
Local Revenue - Scholarships/Donations		12,474
Local Revenue - Gains/Loss/Interest	(902,586)	2,084
Total Revenues	(296,244)	14,559
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books & Materials/Supplies	-	-
Services, Other Op Expenses	5,689	27,809
Capital Outlay	-	-
Other Outgo	-	-
Direct Support/Indirect Costs	-	-
Total Expenditures	5,689	27,809
Transfers Out/In & Other Reinstatements	-	-
Contributions - to General Fund	-	-
Other Financing Sources/Uses	-	-
Net Increase / (Decrease) in Fund Balance	(301,933)	(13,250)
Beginning Fund Balance - July 1, 2021	6,806,303	1,133,608
Ending Fund Balance - June 30, 2022	6,504,370	1,120,357



**Staff recommends the
Governing Board approve the
Unaudited Actuals financial
statements for the fiscal year
ending June 30, 2022.**



**Note: Governing Board approval is on
the state required forms. Copies of the
state forms are available at the District Office.**