



*Acalanes Union High School District*

# **Unaudited Actuals**

## **2019-2020**

*September 2, 2020*



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



FY 19-20 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	51,974,952	52,917,296	942,344	1.8%
Education Protection Act - EPA	1,090,292	1,090,254	(38)	0.0%
Federal Revenue	1,331,860	1,474,496	142,636	10.7%
Other State Revenue	5,420,893	5,408,288	(12,605)	-0.2%
Other Local Revenue	18,391,358	18,367,388	(23,970)	-0.1%
<b>Total Revenues</b>	<b>81,864,190</b>	<b>82,912,557</b>	<b>1,048,367</b>	<b>1.3%</b>
Certificated Salaries	35,255,305	35,182,401	(72,904)	-0.2%
Classified Salaries	9,643,873	9,686,204	42,331	0.4%
Employee Benefits	22,859,309	22,826,571	(32,738)	-0.1%
Books & Supplies	2,682,863	2,114,498	(568,365)	-21.2%
Services, Other Operating Expenses	12,087,652	11,884,007	(203,645)	-1.7%
Capital Outlay	476,600	452,037	(24,563)	-5.2%
Other Outgo	-	-	-	0.0%
Direct Support/Indirect Costs	(60,000)	(60,000)	-	0.0%
<b>Total Expenditures</b>	<b>82,945,602</b>	<b>82,085,718</b>	<b>(859,884)</b>	<b>-1.0%</b>
Interfund - Transfer In	-	-	-	0.0%
Interfund - Transfer Out	-	(165,000)	(165,000)	0.0%
Contributions - to Restricted Programs	-	-	-	0.0%
<b>Other Financing Sources/Uses</b>	<b>-</b>	<b>(165,000)</b>	<b>(165,000)</b>	<b>0.0%</b>
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(1,081,412)</b>	<b>661,838</b>	<b>1,743,250</b>	
Beginning Fund Balance - July 1, 2019	14,105,898	14,105,898		
	-			
<b>Ending Fund Balance - June 30, 2020</b>	<b>13,024,486</b>	<b>14,767,736</b>	<b>1,743,250</b>	



FY 19-20 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	50,584,044	51,431,103	847,059	1
Education Protection Act - EPA	1,090,292	1,090,254	(38)	
Federal Revenue		-	-	
Other State Revenue	1,243,000	1,218,854	(24,146)	1
Other Local Revenue	11,461,939	11,573,089	111,150	1
<b>Total Revenues</b>	<b>68,034,110</b>	<b>68,968,135</b>	<b>934,025</b>	
Certificated Salaries	29,827,887	29,785,618	(42,269)	2
Classified Salaries	6,279,535	6,280,523	988	2
Employee Benefits	15,973,631	15,946,690	(26,941)	2
Books & Supplies	1,151,798	1,080,158	(71,640)	2
Services, Other Operating Expenses	4,717,584	4,754,828	37,244	2
Capital Outlay	66,000	64,181	(1,819)	2
Other Outgo	-	-	-	
Direct Support/Indirect Costs	(60,000)	(60,000)	-	
<b>Total Expenditures</b>	<b>57,956,435</b>	<b>57,851,998</b>	<b>(104,437)</b>	
Interfund - Transfer In			-	
Interfund - Transfer Out		(5,000)	(5,000)	
Contributions - to Restricted Programs	(10,842,055)	(10,399,005)	443,050	3
<b>Other Financing Sources/Uses</b>	<b>(10,842,055)</b>	<b>(10,404,005)</b>	<b>438,050</b>	
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(764,380)</b>	<b>712,132</b>	<b>1,476,512</b>	4
Beginning Fund Balance - July 1, 2019	12,569,277	12,569,277		
<b>Ending Fund Balance - June 30, 2020</b>	<b>11,804,897</b>	<b>13,281,410</b>	<b>1,476,512</b>	



**Notes to Unaudited Actuals  
General Fund Unrestricted**

<b>Note #</b>	<b>Comments</b>	<b>Amount</b>
<b>1</b>	<b>Revenue</b>	
	LCFF Sources - Property Taxes, Supplemental Property Tax	\$ 847,021
	State Revenue - State Lottery	(24,146)
	Local Revenue - Interest & Miscellaneous	111,150
		<b>\$ 934,025</b>
<b>2</b>	<b>Expenditures</b>	
	Salaries\Benefits - Temporary & Substitutes, Professional Development	(68,222)
	Supplies & Services - School & Department Allocations, Textbooks	(34,396)
	Capital Outlay - Technology, Custodial	(1,819)
		<b>\$ (104,437)</b>
<b>3</b>	<b>Other Financing Sources/Uses</b>	
	Special Education & LCFF Supplemental	438,050
		<b>\$ 438,050</b>
<b>4</b>	<b>Change in Fund Balance</b>	
	Increase / (Decrease) in Fund Balance	<b>\$ 1,476,512</b>



FY 19-20 General Fund Unaudited Actuals Restricted				
	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	Note #
LCFF Sources				
State Aid	-	-	-	
Property Taxes	1,390,908	1,486,193	95,285	1
Education Protection Act - EPA	-	-	-	1
Federal Revenue	1,331,860	1,474,496	142,636	1
Other State Revenue	4,177,893	4,189,433	11,540	1
Other Local Revenue	6,929,419	6,794,299	(135,120)	1
<b>Total Revenues</b>	<b>13,830,080</b>	<b>13,944,422</b>	<b>114,342</b>	
Certificated Salaries	5,427,418	5,396,783	(30,635)	2
Classified Salaries	3,364,338	3,405,681	41,343	2
Employee Benefits	6,885,678	6,879,881	(5,797)	2
Books & Supplies	1,531,065	1,034,340	(496,725)	2
Services, Other Operating Expenses	7,370,068	7,129,179	(240,889)	2
Capital Outlay	410,600	387,856	(22,744)	2
Other Outgo	-	-	-	
Direct Support/Indirect Costs	-	-	-	
<b>Total Expenditures</b>	<b>24,989,167</b>	<b>24,233,720</b>	<b>(755,447)</b>	
Interfund - Transfer In	-	-	-	
Interfund - Transfer Out		(160,000)	(160,000)	3
Contributions - to Restricted Programs	10,842,055	10,399,005	(443,050)	3
<b>Other Financing Sources/Uses</b>	<b>10,842,055</b>	<b>10,239,005</b>	<b>(603,050)</b>	
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(317,032)</b>	<b>(50,294)</b>	<b>266,738</b>	4
Beginning Fund Balance - July 1, 2019	1,536,620	1,536,620		
<b>Ending Fund Balance - June 30, 2020</b>	<b>1,219,588</b>	<b>1,486,326</b>	<b>266,738</b>	



**Notes to Unaudited Actuals  
General Fund Restricted**

<b>Note #</b>	<b>Comments</b>	<b>Amount</b>
<b>1</b>	<b>Revenue</b>	
	State Revenue - Special Ed Property Tax Transfer	\$ 95,285
	Federal Revenue - Coronavirus Relief Fund, Carl Perkins Entitlement	142,636
	State Revenue - Classified Summer Assistance Program, Workability	11,540
	Local Revenue - Foundations and Parent Clubs	(135,120)
		<b>\$ 114,342</b>
<b>2</b>	<b>Expenditures</b>	
	Salaries & Benefits - Classified Summer Assistance Program, Certificate Substitutes	4,911
	Materials & Supplies - Parents Club, Foundation, Site Aux	(496,725)
	Other Services - Special Education, Routine Restricted Maintenance & Foundations	(240,889)
	Capital Outlay - Routine Restricted Maintenance, School Safety, Boosters	(22,744)
		<b>\$ (755,447)</b>
<b>3</b>	<b>Other Financing Sources/Uses</b>	
	Contribution to Special Education & Routine Restricted Maintenance	(603,050)
		<b>\$ (603,050)</b>
<b>4</b>	<b>Change in Fund Balance</b>	
	Increase / (Decrease) in Fund Balance	<b>\$ 266,738</b>



**General Fund - FY 19-20 Unaudited Actuals  
Components of Ending Fund Balance**

<b>Ending Fund Balance</b>	<b>\$ 14,767,736</b>	
<b>Non Spendable - Revolving Cash</b>	<b>\$ 20,000</b>	0.02%
<b>Restricted Balance - Categorical</b>		
COVID-19 Response Fund	94,789	
Restricted Lottery - Instructional Materials	169,169	
Routine Repair Maintenance	460,717	
School Site Auxilliary	589,942	
Special Education	140,320	
Other Local - ASB, Parents Club, Foundation, Boosters	31,390	
	<b>\$ 1,486,326</b>	1.81%
<b>Committed Fund Balance</b>		
3% Reserve - Board Resolution 10-11-29	2,467,522	3.00%
4% Reserve - Board Resolution 18-19-14	3,290,029	4.00%
<b>Assigned Fund Balance</b>		
Vacation Liability	569,287	
Measures G & A	135,021	
Classified Retiree - SEIU	3,139	
ADEF/Stale Dated Checks/Testing/Safety	368,769	
Textbook Replacement/Adoption	84,403	
Multi-Year Projection Deficit Reserve	3,875,719	
	<b>\$ 5,036,338</b>	6.12%
<b>Unassigned Fund Balance</b>		
3% Reserve for Economic Uncertainties	2,467,522	3.00%
<b>Ending Fund Balance</b>	<b>\$ 14,767,736</b>	17.95%



# **Unaudited Actuals**

## **Other Funds**





**FY 19-20 Unaudited Actuals Summary Report  
Special Revenue Funds**

	<b>Fund 11 Adult Education</b>	<b>Fund 13 Cafeteria</b>	<b>Fund 14 Deferred Maintenance</b>
LCFF Sources	-	-	-
Federal Revenue	68,350	352,193	-
Other State Revenue	575,083	29,125	-
Other Local Revenue	548,283	811,416	15,940
<b>Total Revenues</b>	<b>1,191,716</b>	<b>1,192,735</b>	<b>15,940</b>
Certificated Salaries	349,440	-	-
Classified Salaries	303,816	659,930	-
Employee Benefits	221,377	250,130	-
Books & Materials/Supplies	52,217	414,974	-
Services, Other Op Expenses	198,012	28,356	-
Capital Outlay	243,236	5,953	62,640
Other Outgo	-	-	-
Direct Support/Indirect Costs	60,000	-	-
<b>Total Expenditures</b>	<b>1,428,099</b>	<b>1,359,343</b>	<b>62,640</b>
Transfers Out/In & Other Reinstatements	-	165,000	220,000
Contributions - to General Fund	-	-	-
<b>Other Financing Sources/Uses</b>	<b>-</b>	<b>165,000</b>	<b>220,000</b>
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(236,383)</b>	<b>(1,609)</b>	<b>173,300</b>
Beginning Fund Balance - July 1, 2019	901,951	8,300	1,009,826
<b>Ending Fund Balance - June 30, 2020</b>	<b>665,568</b>	<b>6,691</b>	<b>1,183,125</b>



**FY 19-20 Unaudited Actuals Summary Report  
Special Revenue Funds**

	<b>Fund 21 Building Fund</b>	<b>Fund 25 Capital Facilities Redevelopment &amp; Developer Fees</b>	<b>Fund 40 Sp Reserve for Capital Outlay</b>
Federal Revenue	-	-	-
Local Revenue - Gains/Loss/Interest	22,580	72,271	223,365
Local Revenue - Redevelopment Funds		461,373	
Local Revenue - Developer Fees		1,202,954	
Local Revenue - Facilities Rental	860,435		
Local Revenue - Other Miscellaneous	243,011		
<b>Total Revenues</b>	<b>1,126,026</b>	<b>1,736,599</b>	<b>223,365</b>
Classified Salaries	382,287		
Employee Benefits	121,413		
Books & Supplies	523,776	298,714	
Services, Other Op Expenses	169,850	51,170	926
Capital Outlay	555,277	674,828	
Other Outgo			
Direct Support/Indirect Costs			
<b>Total Expenditures</b>	<b>1,752,603</b>	<b>1,024,712</b>	<b>926</b>
Transfers Out/In			220,000
Other Financing Sources/Uses	-	-	-
<b>Other Financing</b>	<b>-</b>	<b>-</b>	<b>220,000</b>
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(626,578)</b>	<b>711,887</b>	<b>2,439</b>
Beginning Fund Balance - July 1, 2019	4,202,847	3,874,682	11,283,019
<b>Ending Fund Balance - June 30, 2020</b>	<b>3,576,269</b>	<b>4,586,569</b>	<b>11,285,458</b>



**FY 19-20 Unaudited Actuals Summary Report  
Fiduciary Funds**

	<b>Fund 71 Retiree Benefit Fund</b>	<b>Fund 73 Foundation</b>
Local Revenue - District Contribution	438,285	
Local Revenue - Scholarships/Donations		25,308
Local Revenue - Gains/Loss/Interest	148,705	20,443
<b>Total Revenues</b>	<b>586,990</b>	<b>45,751</b>
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books & Materials/Supplies	-	-
Services, Other Op Expenses	2,836	34,404
Capital Outlay	-	-
Other Outgo	-	-
Direct Support/Indirect Costs	-	-
<b>Total Expenditures</b>	<b>2,836</b>	<b>34,404</b>
Transfers Out/In & Other Reinstatements	-	-
Contributions - to General Fund	-	-
<b>Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>584,154</b>	<b>11,347</b>
Beginning Fund Balance - July 1, 2019	4,270,312	1,115,558
<b>Ending Fund Balance - June 30, 2020</b>	<b>4,854,466</b>	<b>1,126,905</b>

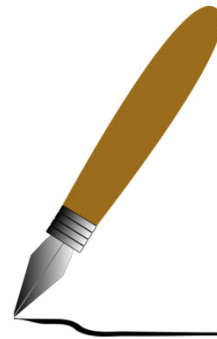


**FY 19-20 Unaudited Actuals Summary Report  
Special Revenue Funds - Associated Student Body Funds**

	<b>Acalanes</b>	<b>Campolindo</b>	<b>Las Lomas</b>	<b>Miramonte</b>	<b>Total Student Body Funds</b>
<b>Assets</b>					
Cash in County Treasury - Deposits	191,299	267,427	188,017	220,936	867,679
Interest Earnings	3,349	4,681	3,291	3,867	15,187
<b>Total Assets</b>	<b>194,648</b>	<b>272,107</b>	<b>191,308</b>	<b>224,803</b>	<b>882,866</b>
<b>Liabilities</b>					
Due To Student Groups/Other Agencies	194,648	272,107	191,308	224,803	882,866
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>882,866</b>



**Staff recommends the  
Governing Board approve the  
Unaudited Actuals financial  
statements for the fiscal year  
ending June 30, 2020.**



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