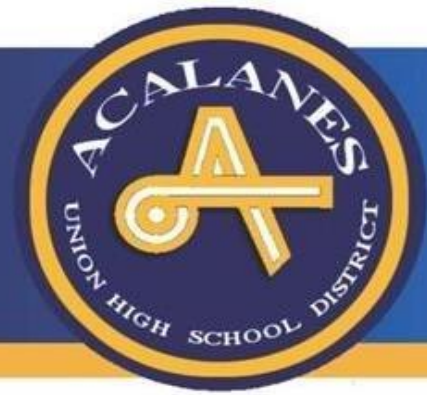


Acalanes Union
High School District



2020-2021 First Interim Report

December 9, 2020

Governing Board:

Nancy Kendzierski, President
Kristin Connelly, Board Member
Kathy Coppersmith, Board Member
Bob Hockett, Board Member
Christopher Severson, Board Member

Administration:

John Nickerson Ed.D. – Superintendent
Aida Glimme - Associate Superintendent, Educational Services
Amy McNamara – Associate Superintendent, Administrative Services
Julie Bautista – Chief Business Official, Business Services
Nick Carpenter – Director, Fiscal Services

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



Introduction

The Governing Board of the Acalanes Union High School District adopted the 2020-2021 budget on June 17, 2020.

“The superintendent of each school district shall, in addition to any other powers and duties granted to or imposed upon him or her, submit two reports to the governing board of the district during each fiscal year.”

“Pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years.”

The first interim report covers the financial condition of the District for the period ended October 31, and budget revisions through November 30, 2020.



Purpose

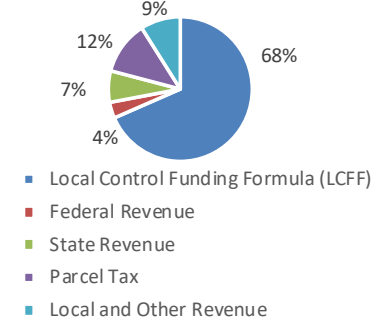
- Detail changes of the 2020-2021 adopted budget in accordance with State Adopted Criteria and Standards.
- Communicate the overall financial condition of the District to the Governing Board, County Office of Education, State, and the community for the fiscal period ended November 30, 2020.



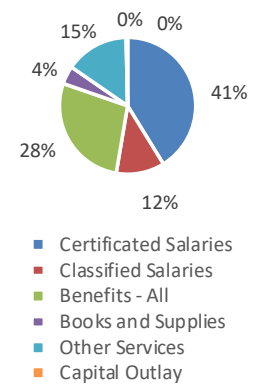
General Fund - 01 Combined

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim
REVENUES				
Local Control Funding Formula (LCFF)	\$ 57,701,618	\$ 59,080,162	\$ 59,490,224	\$ 410,062
Federal Revenue	1,436,189	3,120,720	3,105,849	(14,871)
State Revenue	5,666,317	6,117,499	6,111,082	(6,417)
Parcel Tax	10,366,440	10,366,440	10,366,440	-
Local and Other Revenue	7,225,796	7,616,896	7,815,374	198,478
TOTAL REVENUES	\$ 82,396,360	\$ 86,301,717	\$ 86,888,969	\$ 587,252
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	\$ 34,600,825	\$ 36,048,708	\$ 36,056,115	\$ 7,407
Classified Salaries	9,561,525	9,817,837	10,065,263	247,426
Benefits - All	23,587,812	24,001,027	24,160,977	159,950
Books and Supplies	2,445,295	3,808,645	3,756,458	(52,187)
Other Services	13,075,761	13,441,343	13,182,008	(259,335)
Capital Outlay	311,000	311,000	319,300	8,300
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	(60,000)	(60,000)	(60,000)	-
Inter Fund Transfers	300,000	330,746	330,535	(211)
Contributions to Restricted Programs	-	-	-	-
TOTAL EXPENDITURES and OTHER FIN.	\$ 83,822,218	\$ 87,699,306	\$ 87,810,656	\$ 111,350
Net Increase (Decrease) in Fund Balance	\$ (1,425,858)	\$ (1,397,589)	\$ (921,687)	\$ 475,902
FUND BALANCES				
Beginning Balance @ 07/01/2020	\$ 13,024,486	\$ 14,767,736	\$ 14,767,736	
Ending Balance @ 06/30/2021	\$ 11,598,628	\$ 13,370,147	\$ 13,846,049	
COMPONENTS of ENDING FUND BALANCE				
Reserve for Economic Uncertainties @ 10%	\$ 8,382,222	\$ 8,769,931	\$ 8,781,066	
Reserve for Revolving Cash	20,000	20,000	20,000	
Reserve for Restricted Categorical Balances	1,193,677	1,173,434	704,431	
Reserve for Other Designations	2,002,728	3,406,782	4,340,552	
Unappropriated Amount	-	-	-	

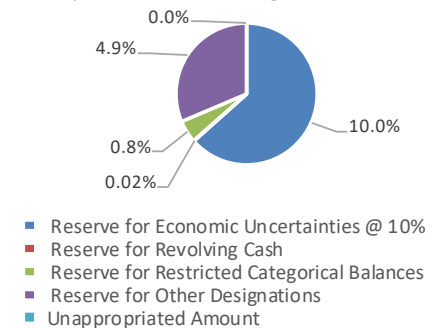
Revenues



Expenditures



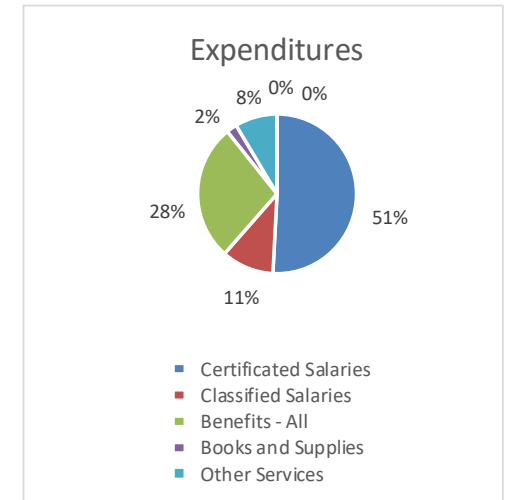
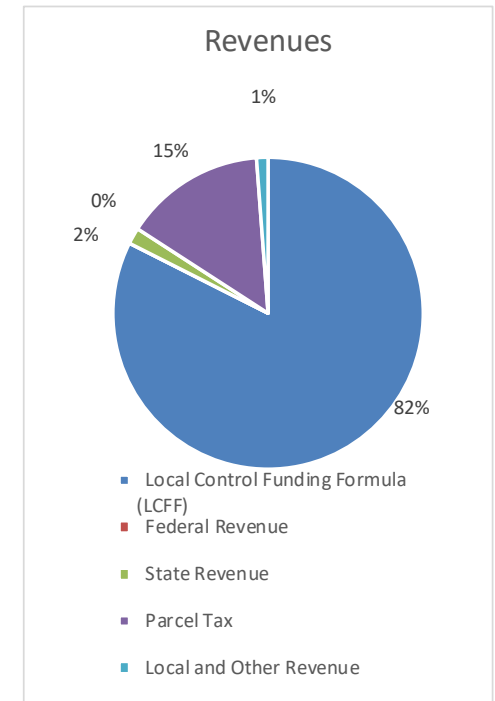
Components of Ending Fund Balance





General Fund - 01 Unrestricted

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ 56,334,078	\$ 57,712,622	\$ 58,122,684	\$ 410,062	1
Federal Revenue			-	-	
State Revenue	1,195,000	1,195,000	1,195,000	-	
Parcel Tax	10,366,440	10,366,440	10,366,440	-	1
Local and Other Revenue	842,500	842,500	842,500	-	1
TOTAL REVENUES	\$ 68,738,018	\$ 70,116,562	\$ 70,526,624	\$ 410,062	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 29,591,309	\$ 30,168,395	\$ 30,309,290	\$ 140,895	2
Classified Salaries	6,250,572	6,367,250	6,367,250	-	2
Benefits - All	16,392,240	16,537,692	16,542,856	5,164	2
Books and Supplies	1,277,373	1,277,373	1,278,323	950	2
Other Services	5,126,275	5,121,479	5,093,056	(28,423)	2
Capital Outlay	36,000	36,000	36,000	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	(60,000)	(60,000)	(60,000)	-	
Inter Fund Transfers	300,000	330,746	64,111	(266,635)	2
Contributions to Restricted Programs	11,224,196	11,422,324	11,035,530	(386,794)	2
TOTAL EXPENDITURES and OTHER FIN.	\$ 70,137,965	\$ 71,201,259	\$ 70,666,416	\$ (534,843)	
Net Increase (Decrease) in Fund Balance	\$ (1,399,947)	\$ (1,084,697)	\$ (139,792)	\$ 944,905	3
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 11,804,897	\$ 13,281,410	\$ 13,281,410		
Ending Balance @ 06/30/2021	\$ 10,404,950	\$ 12,196,713	\$ 13,141,618		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties @ 10%	\$ 8,382,222	\$ 8,769,931	\$ 8,781,066		
Reserve for Revolving Cash	20,000	20,000	20,000		
Reserve for Restricted Programs	-	-	-		
Reserve for Other Designations	2,002,728	3,406,782	4,340,552		
Unappropriated Amount	-	-	-		





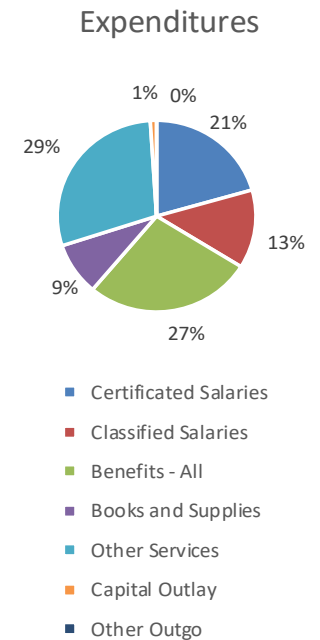
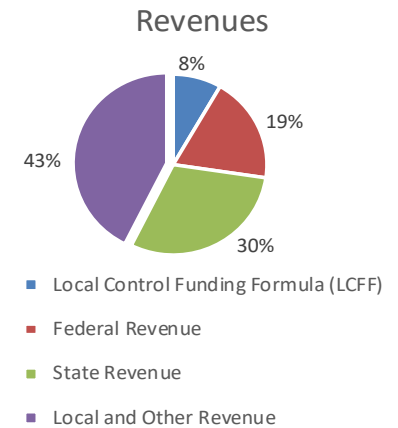
General Fund Unrestricted Notes

Revenues	First Interim
1 LCFF Sources	
Property Tax	<u>\$ 410,062</u>
Expenditures & Other Financing	
2 Salaries & Benefits	
Certificated Salary - CARES Funding Reclassification	<u>146,059</u>
2 Books & Supplies	
Budget Adjustment	<u>950</u>
2 Other Services	
Budget Adjustment	<u>(28,423)</u>
2 Contributions & Transfer to Restricted Programs	
Food Service - CARES Funding Reclassification	(266,635)
Special Education - NPS, CARES Funding Reclassification	(386,794)
	<u>(653,429)</u>
Change in Fund Balance	
3 Increase/(Decrease) in Fund Balance	<u><u>\$ 944,905</u></u>



General Fund - 01 Restricted

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ 1,367,540	\$ 1,367,540	\$ 1,367,540	-	
Federal Revenue	1,436,189	3,120,720	3,105,849	(14,871)	1
State Revenue	4,471,317	4,922,499	4,916,082	(6,417)	
Local and Other Revenue	<u>6,383,296</u>	<u>6,774,396</u>	<u>6,972,874</u>	<u>198,478</u>	1
TOTAL REVENUES	<u>\$ 13,658,342</u>	<u>\$ 16,185,155</u>	<u>\$ 16,362,345</u>	<u>\$ 177,190</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 5,009,516	\$ 5,880,313	\$ 5,746,825	\$ (133,488)	2
Classified Salaries	3,310,953	3,450,587	3,698,013	247,426	2
Benefits - All	7,195,572	7,463,335	7,618,121	154,786	2
Books and Supplies	1,167,922	2,531,272	2,478,135	(53,137)	2
Other Services	7,949,486	8,319,864	8,088,952	(230,912)	2
Capital Outlay	275,000	275,000	283,300	8,300	2
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Inter Fund Transfers	-	-	266,424	266,424	
Contributions to Restricted Programs	<u>(11,224,196)</u>	<u>(11,422,324)</u>	<u>(11,035,530)</u>	<u>386,794</u>	2
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 13,684,253</u>	<u>\$ 16,498,047</u>	<u>\$ 17,144,240</u>	<u>\$ 646,193</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (25,911)</u>	<u>\$ (312,892)</u>	<u>\$ (781,895)</u>	<u>\$ (469,003)</u>	3
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 1,219,588	\$ 1,486,326	\$ 1,486,326		
Ending Balance @ 06/30/2021	<u>\$ 1,193,677</u>	<u>\$ 1,173,434</u>	<u>\$ 704,431</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties @ 10%	\$ -	\$ -	\$ -		
Reserve for Revolving Cash	-	-	-		
Reserve for Restricted Programs	1,193,677	1,173,434	704,431		
Reserve for Other Designations	-	-	-		
Unappropriated Amount	-	-	-		





General Fund Restricted Notes

Revenues		First Interim
1 Federal Revenues		
CARES Funding		<u><u>(14,871)</u></u>
1 State Revenues		
CARES Funding		<u><u>(6,417)</u></u>
1 Other Local Revenue		
Foundations, Parent Clubs, Boosters		<u><u>198,478</u></u>
Expenditures & Other Financing		
2 Salaries and Benefits		
Certificated Salary -CARES Funding Reclassification	(133,488)	
Classified Salary -Additional Campus Supervisors, Custodians, COVID Contact Tracer	247,426	
Benefits - Additional Campus Supervisors, Custoidans, COVID Contact Tracer	154,786	
	<u><u>268,724</u></u>	
2 Books and Supplies		
CARES Funding Reclassification		<u><u>(53,137)</u></u>
2 Other Services		
Special Education - NPS		<u><u>(230,912)</u></u>
2 Capital Outlay		
Budget Adjustment		<u><u>8,300</u></u>
2 Contributions to Restricted Programs		
Special Education - NPS/CARES Funding Reclassification		<u><u>386,794</u></u>
2 Interfund Transfers		
Cafeteria - Cares Funding Reclassification		<u><u>266,424</u></u>
Change in Fund Balance		
3 Increase/(Decrease) in Fund Balance		<u><u>\$ (469,003)</u></u>



General Fund Components of Ending Fund Balance

	FY 20-21 First Interim	%
Ending Fund Balance	<u>\$ 13,846,049</u>	
Non Spendable - Revolving Cash	<u>20,000</u>	0%
Restricted Balance - Categorical		
Restricted Lottery - Instructional Materials	81,967	
Routine Repair Maintenance	590,974	
Other Local - ASB, Parent Clubs, Foundations, Site Auxilliary	<u>31,491</u>	
	<u>704,431</u>	1%
Committed Fund Balance		
3% General Fund Reserve - Board Resolution 10-11-29	2,634,320	
4% General Fund Reserve - Board Resolution 18-19-14	<u>3,512,426</u>	
	<u>6,146,746</u>	7%
Assigned Fund Balance		
Vacation Liability	723,115	
Measures G & A	145,296	
ADEF/Stale Dated Checks/Testing/Safety	347,808	
Textbook Replacement/Adoption	43,176	
Multi- Year Projection Deficit Reserve	<u>3,081,157</u>	
	<u>4,340,552</u>	5%
Unassigned Fund Balance		
3% Reserve for Economic Uncertainties	<u>2,634,320</u>	3%
Projected Ending Balance @ 6/30/2021	<u><u>\$ 13,846,049</u></u>	16%



Multi-Year Projection

Pursuant to Education Code § 42131, the District is required to demonstrate that it is able to meet its financial obligations for this fiscal year and two additional fiscal years.



Acalanes Union High School District - FY 20-21 Multi-Year Projection

LCFF Revenue Assumptions	FY 20-21 Operating Budget		FY 21-22 Budget Projection	FY 22-23 Budget Projection	FY 23-24 Budget Projection
Enrollment	5,536		5,485	5,364	5,324
Average Daily Attendance (ADA)	5,417		5,417	5,240	5,125
Unduplicated Pupil Percentage	7.53%		7.50%	7.63%	7.63%
LCFF COLA %	0.00%		0.00%	0.00%	0.00%
Local Property Tax Estimate	Certified P1		2.00%	2.00%	2.00%
LCFF Entitlement	\$ 52,636,197		\$ 52,635,067	\$ 50,924,099	\$ 49,801,952
LCFF State Aid - Categorical	3,654,835	6%	3,654,835	3,654,835	3,654,835
LCFF State Aid	-	0%	-	-	-
LCFF State - Education Protection Act (EPA)	1,083,478	2%	1,083,519	1,048,029	1,024,935
LCFF Local Property Taxes	53,421,406	92%	54,489,834	55,579,631	56,691,223
Total Funding	\$ 58,159,719	100%	\$ 59,228,188	\$ 60,282,495	\$ 61,370,993
Excess Property Taxes	5,523,522		6,593,122	9,358,396	11,569,041



Acalanes Union High School District - FY 20-21 Multi-Year Projection

Assumptions	FY 20-21 Operating Budget		FY 21-22 Budget Projection	FY 22-23 Budget Projection	FY 23-24 Budget Projection
Revenues					
Federal Revenues - Cares Act	\$ 1,787,963		\$ (1,787,963)	\$ -	\$ -
State Reveues - Cares Act	\$ 545,971		\$ (545,971)	\$ -	\$ -
Other Local Revenues			\$ -	\$ -	\$ -
Expenditures					
Step & Column Increase	1.50%		1.50%	1.50%	1.50%
Retiree Savings			\$ 150,000	\$ 150,000	\$ 150,000
Cares Act - One Time Expenditures	\$ 2,333,934		\$ (1,524,182)	\$ -	\$ -
CalSTRS Increase	16.15%		16.00%	18.10%	18.10%
CalPERS Increase	20.70%		23.00%	26.30%	27.30%
Textbook Adoption			\$ -	-	\$ 500,000
Capital Outlay - Lifecycle Replacement			\$ 250,000	\$ 250,000	\$ 250,000
Transfer to Food Service	\$ 266,424		\$ 250,000	\$ 250,000	\$ 250,000
Materials/Supplies & Other Services			Consumer Price Index 1.59%	Consumer Price Index 1.87%	Consumer Price Index 2.33%



Acalanes Union High School District - FY 20-21 Multi-Year Projection

General Fund - Combined Unrestricted & Restricted	FY 20-21 Operating Budget		FY 21-22 Budget Projection	FY 22-23 Budget Projection	FY 23-24 Budget Projection
REVENUES					
Local Control Funding Formula (LCFF) (1)	\$ 59,490,224	68%	\$ 60,595,728	\$ 61,650,035	\$ 62,738,534
Federal Revenue	3,105,849	4%	1,317,886	1,317,886	1,317,886
Other State Revenue	6,111,082	7%	5,565,111	5,565,111	5,565,111
Other Local Revenue	7,815,374	9%	7,815,374	7,815,374	7,815,374
Other Local Revenue - Parcel Tax	10,366,440	12%	10,366,440	10,366,440	10,366,440
Total Revenues	86,888,969	100%	85,660,539	86,714,846	87,803,345
EXPENDITURES					
Certificated Salaries	36,056,116	41%	35,895,438	36,176,388	36,463,371
Classified Salaries	10,065,263	11%	9,915,070	9,985,070	10,055,070
Employee Benefits	24,160,976	28%	24,123,633	25,158,573	25,332,955
Books & Supplies	3,756,458	4%	3,471,960	3,536,885	4,119,295
Services, Other Op Expenses	13,182,008	15%	13,391,602	13,642,025	13,959,884
Capital Outlay	319,300	0%	250,000	250,000	250,000
Other Outgo	-	0%	-	-	-
Direct Support/Indirect Costs	(60,000)	0%	(60,000)	(60,000)	(60,000)
Transfers Out	330,535	0%	250,000	250,000	250,000
Contributions - to Restricted Programs	-	0%	-	-	-
Total Expenditures	87,810,656	100%	87,237,702	88,938,941	90,370,575
Net Increase/(Decrease) in Fund Balance	(921,687)		(1,577,163)	(2,224,095)	(2,567,230)
Beginning Balance	14,767,736		13,846,049	12,268,886	10,044,791
Estimated Fund Balance	\$ 13,846,049		\$ 12,268,886	\$ 10,044,791	\$ 7,477,560
	16%		14%	11%	8%



Other Funds

Education Code § 42130 is specific to the District's General Fund.

The District is not required to report on its other funds. However, all funds are included in this report.



Adult Education - Fund 11

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	68,350	68,350	88,240	19,890	WIOA Title II Revenue
State Revenue	572,921	572,921	572,921	-	
Local and Other Revenue	408,000	408,000	408,000	-	
TOTAL REVENUES	\$ 1,049,271	\$ 1,049,271	\$ 1,069,161	\$ 19,890	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 359,283	\$ 353,316	\$ 362,006	\$ 8,690	WIOA ESL Teacher
Classified Salaries	359,290	363,080	363,690	610	
Benefits - All	268,576	268,632	256,630	(12,002)	Health & Welfare Savings
Books and Supplies	95,376	95,376	105,226	9,850	WIOA Instructional Materials
Other Services	206,900	206,900	207,100	200	
Capital Outlay	75,000	75,000	112,000	37,000	Del Valle Theater Project
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	60,000	60,000	60,000	-	
Interfund Transfers (In) from General Fund	-	-	-	-	
Interfund Transfers (Out) to General Fund	-	-	-	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 1,424,425	\$ 1,422,304	\$ 1,466,652	\$ 44,348	
Net Increase (Decrease) in Fund Balance	\$ (375,154)	\$ (373,033)	\$ (397,491)	\$ (24,458)	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 617,638	\$ 665,568	\$ 665,568	\$ 47,930	Change in Beginning Balance
Ending Balance @ 06/30/2021	\$ 242,484	\$ 292,535	\$ 268,077		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Revolving Cash	-	-	-		
Reserve for Restricted Programs	53,102	183,022	207,522		
Reserve for Other Designations	189,382	109,513	60,555		
Unappropriated Amount	-	-	-		



Cafeteria - Fund 13

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	100,000	100,000	500,000	400,000	Adjust reimbursements
State Revenue	5,000	5,000	35,000	30,000	Adjust reimbursements
Local - Ala Carte Sales	695,000	695,000	265,000	(430,000)	Adjust projected food sales
TOTAL REVENUES	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	597,864	606,871	518,371	(88,500)	Realign expenditures
Benefits - All	273,125	276,055	264,555	(11,500)	Realign expenditures
Food Cost and Supplies	310,000	310,000	315,000	5,000	Realign expenditures
Other Services	(76,000)	(75,789)	19,000	94,789	Realign expenditures
Capital Outlay	10,000	10,000	10,000	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Other Financing Sources/Uses - Interfund	(300,000)	(330,746)	(330,535)	211	Adjust contribution
TOTAL EXPENDITURES and OTHER FIN.	\$ 814,989	\$ 796,391	\$ 796,391	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (14,989)	\$ 3,609	\$ 3,609	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 37,513	\$ 6,691	\$ 6,691	\$ (30,822)	Change in Beginning Balance
Ending Balance @ 06/30/2021	\$ 22,524	\$ 10,300	\$ 10,300		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Reserve for Revolving Cash	\$ 11,782	\$ 10,300	\$ 10,300		
Unappropriated Amount	\$ 10,742	\$ -	\$ -		

**Deferred Maintenance - Fund 14**

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	5,000	5,000	5,000	-	
TOTAL REVENUES	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	370,000	370,000	370,000	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	(220,000)	(220,000)	(220,000)	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (145,000)	\$ (145,000)	\$ (145,000)	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 1,146,826	\$ 1,183,125	\$ 1,183,125	\$ 36,299	Change in Beginning Balance
Ending Balance @ 06/30/2021	\$ 1,001,826	\$ 1,038,125	\$ 1,038,125		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Reserve for Deferred Maintenance Projects	\$ 1,002,282	\$ 1,038,125	\$ 1,038,125		
Unappropriated Amount	\$ (456)	\$ -	\$ -		

**BUILDING FUND - 21**

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Federal and State	\$ -	\$ -	\$ -	\$ -	
Local - Aquatics Rental	200,000	200,000	235,000	35,000	Adjust rental revenues
Local - Facilities Rental	150,000	150,000	60,000	(90,000)	Adjust rental revenues
Local - Other Revenues	-	-	204,400	204,400	Climatec settlement
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 499,400</u>	<u>\$ 149,400</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	379,360	385,374	424,514	39,140	Realign expenditures
Benefits - All	147,348	149,447	150,920	1,473	Realign expenditures
Books and Supplies	428,500	428,500	428,500	-	Realign expenditures
Other Services	199,400	199,400	237,950	38,550	Realign expenditures
Capital Outlay	200,000	200,000	86,000	(114,000)	Realign expenditures
Other Financing Sources/Uses	-	-	-	-	
Inter Fund Transfers (In)/Out	-	-	-	-	
Contributions	-	-	-	-	
TOTAL EXPENDITURES and OTHER FINANCING	<u>\$ 1,354,608</u>	<u>\$ 1,362,721</u>	<u>\$ 1,327,884</u>	<u>\$ (34,837)</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (1,004,608)</u>	<u>\$ (1,012,721)</u>	<u>\$ (828,484)</u>	<u>\$ 184,237</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 3,374,181	\$ 3,576,269	\$ 3,576,269	\$ 202,088	Change in Beginning Balance
Ending Balance @ 06/30/2021	<u>\$ 2,369,573</u>	<u>\$ 2,563,548</u>	<u>\$ 2,747,785</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Aquatics Program/Facilities Rental	2,369,573	2,563,548	2,747,785		
Measure E	-	-	-		



Capital Facilities - Fund 25

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Federal/State Revenue	\$ -	\$ -	\$ -	\$ -	
Local Revenue - Interest Earning	20,000	20,000	20,000	-	
Local Revenue - Developer Fees	410,000	410,000	410,000	-	
Local Revenue - Redevelopment Funds (RDA)	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>	
TOTAL REVENUES	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ -</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	405,000	405,000	405,000	-	
Other Services	60,000	60,000	60,000	-	
Capital Outlay	3,085,058	3,085,058	3,085,058	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 3,550,058</u>	<u>\$ 3,550,058</u>	<u>\$ 3,550,058</u>	<u>\$ -</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (2,990,058)</u>	<u>\$ (2,990,058)</u>	<u>\$ (2,990,058)</u>	<u>\$ -</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 4,212,682	\$ 4,586,569	\$ 4,586,569	\$ 373,887	Change in Beginning Balance
Ending Balance @ 06/30/2021	\$ 1,222,624	\$ 1,596,511	\$ 1,596,511		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	-	-	-		
Reserve for Developer Fee Projects	1,222,624	1,596,511	1,596,511		
Reserve for RDA Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		



Special Reserve Fund

For Capital Project - Fund 40

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local Revenue - Gain/Loss/Interest in Investment	100,000	100,000	100,000	-	
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In/Transfer Out	220,000	220,000	220,000	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 220,000	\$ 220,000	\$ 220,000	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 11,182,227	\$ 11,285,458	\$ 11,285,458	\$ 103,231	Change in Beginning Balance
Ending Balance @ 06/30/2021	\$ 11,062,227	\$ 11,165,458	\$ 11,165,458		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	-	-	-		
Reserve for Construction Projects	\$ 11,062,227	\$ 11,165,458	\$ 11,165,458		



Retiree Benefit - Fund 71

OPEB - Other Post Employment Benefits

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local Revenue - OPEB	380,000	380,000	380,000	-	
Local Revenue - Interest Income	2,000	2,000	2,000	-	
Local Revenue - Gain/Loss in Investment	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	
TOTAL REVENUES	<u>\$ 632,000</u>	<u>\$ 632,000</u>	<u>\$ 632,000</u>	<u>\$ -</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	3,000	3,000	3,000	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ 629,000</u>	<u>\$ 629,000</u>	<u>\$ 629,000</u>	<u>\$ -</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 4,759,312	\$ 4,854,466	\$ 4,854,466	\$ 95,154	Change in Beginning Balance
Ending Balance @ 06/30/2021	<u>\$ 5,388,312</u>	<u>\$ 5,483,466</u>	<u>\$ 5,483,466</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Reserve for Retiree Benefits - OPEB	\$ 5,388,312	\$ 5,483,466	\$ 5,483,466		



Foundation - Fund 73

Scholarship Accounts

	2020-21 Adopted Budget 7/1/2020	2020-21 Operating Budget 10/31/2020	2020-21 First Interim Projected Total 11/30/2020	2020-21 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	22,800	22,800	22,800	-	
TOTAL REVENUES	\$ 22,800	\$ 22,800	\$ 22,800	\$ -	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	39,000	39,000	39,000	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	
Net Increase (Decrease) in Fund Balance					
	\$ (16,200)	\$ (16,200)	\$ (16,200)	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2020	\$ 1,178,788	\$ 1,126,905	\$ 1,126,905	\$ (51,883)	Change in Beginning Balance
Ending Balance @ 06/30/2021	\$ 1,162,588	\$ 1,110,705	\$ 1,110,705		
COMPONENTS of ENDING FUND BALANCE					
Joan Minton Trust Fund	\$ 43,719	\$ 43,466	\$ 43,466		
Acalanes High School Misc. Scholarship	92,175	106,879	106,879		
Campolindo Misc Scholarships	740	758	758		
Las Lomas Misc Scholarships	2,892	3,047	3,047		
MHS Clay Scholarships	\$ 1,023,062	\$ 956,556	\$ 956,556		



Certification First Interim Report

Certification on the financial condition of the District can be reported as positive, qualified or negative.

Positive: District will be able to meet its financial obligations for the current and subsequent two fiscal years.

Qualified: District may not be able to meet its financial obligations for the current and subsequent two fiscal years.

Negative: District will not be able to meet its financial obligations for the current and subsequent two fiscal years.

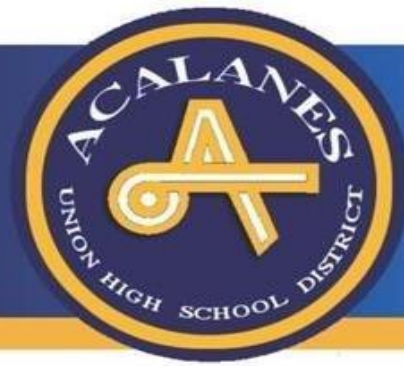


Certification

Positive – District will be able to meet its financial obligations for the current and subsequent two fiscal years.

Staff recommends the Governing Board approve the District First Interim Report.

Acalanes Union
High School District



Your questions are welcome.