

2020-2021 Second Interim Report

March 3, 2021

Governing Board:

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



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 second interim report covers the financial condition of the District for the period ended January 31, and budget revisions through February 28, 2021.



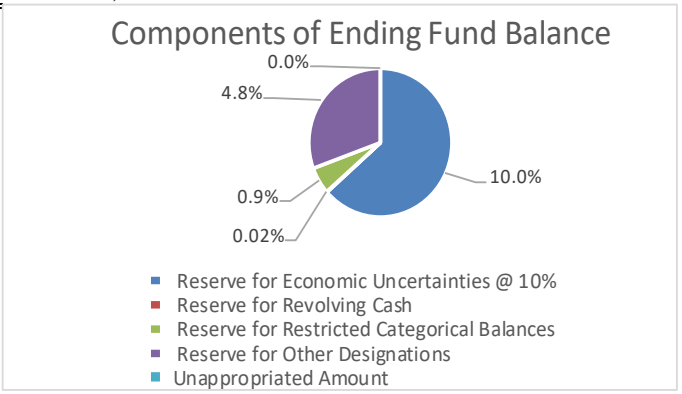
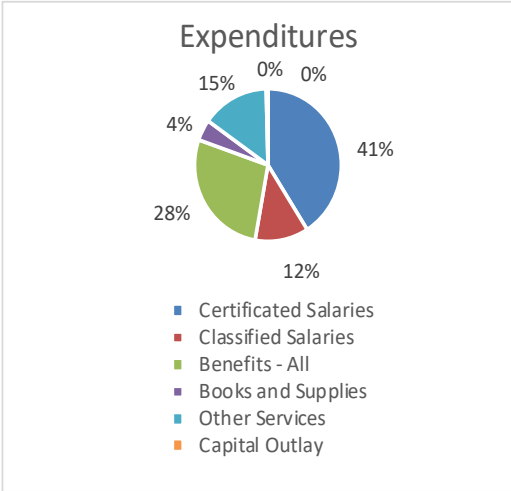
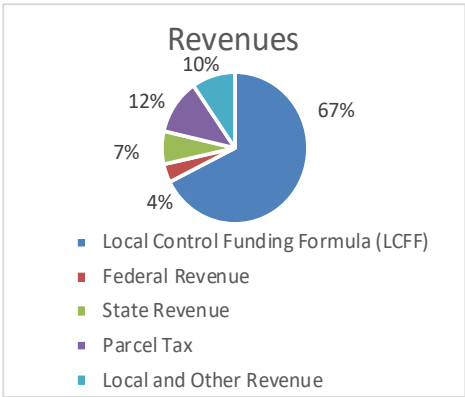
Purpose

- 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 February 28, 2021.



General Fund - 01 Combined

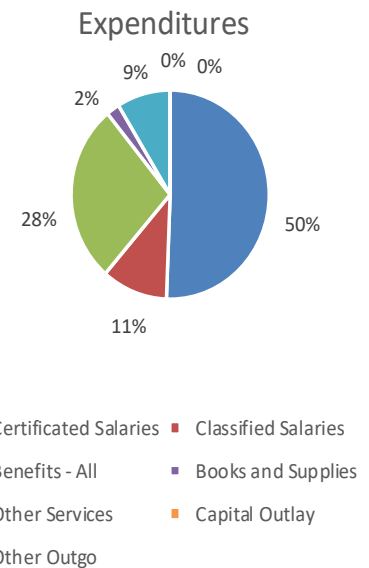
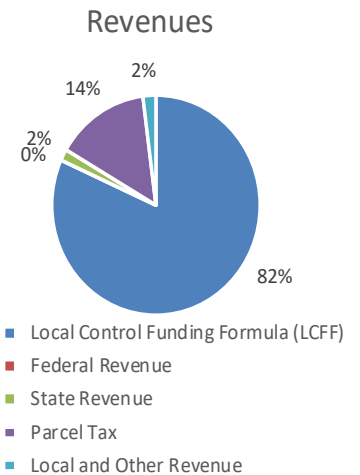
| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim |
|--|--|--|---|---|
| REVENUES | | | | |
| Local Control Funding Formula (LCFF) | \$ 57,701,618 | \$ 59,490,224 | \$ 59,490,224 | \$ - |
| Federal Revenue | 1,436,189 | 3,105,849 | 3,461,958 | 356,109 |
| State Revenue | 5,666,317 | 6,111,082 | 6,196,382 | 85,300 |
| Parcel Tax | 10,366,440 | 10,366,440 | 10,366,440 | - |
| Local and Other Revenue | <u>7,225,796</u> | <u>7,933,619</u> | <u>8,467,619</u> | <u>534,000</u> |
| TOTAL REVENUES | <u>\$ 82,396,360</u> | <u>\$ 87,007,214</u> | <u>\$ 87,982,623</u> | <u>\$ 975,409</u> |
| EXPENDITURES and OTHER FINANCING | | | | |
| Certificated Salaries | \$ 34,600,825 | \$ 36,043,248 | \$ 35,996,379 | \$ (46,869) |
| Classified Salaries | 9,561,525 | 10,104,034 | 10,349,714 | 245,680 |
| Benefits - All | 23,587,812 | 24,151,673 | 24,164,287 | 12,614 |
| Books and Supplies | 2,445,295 | 3,911,370 | 3,908,481 | (2,889) |
| Other Services | 13,075,761 | 13,128,741 | 12,979,855 | (148,886) |
| Capital Outlay | 311,000 | 319,300 | 343,300 | 24,000 |
| Other Outgo | - | - | - | - |
| Direct Support/Indirect Costs | (60,000) | (60,000) | (60,000) | - |
| Inter Fund Transfers | 300,000 | 330,535 | 1,071,279 | 740,744 |
| Contributions to Restricted Programs | - | - | - | - |
| TOTAL EXPENDITURES and OTHER FIN. | <u>\$ 83,822,218</u> | <u>\$ 87,928,901</u> | <u>\$ 88,753,295</u> | <u>\$ 824,394</u> |
| Net Increase (Decrease) in Fund Balance | <u>\$ (1,425,858)</u> | <u>\$ (921,687)</u> | <u>\$ (770,672)</u> | <u>\$ 151,015</u> |
| FUND BALANCES | | | | |
| Beginning Balance @ 07/01/2020 | \$ 13,024,486 | \$ 14,767,736 | \$ 14,767,736 | |
| Ending Balance @ 06/30/2021 | <u>\$ 11,598,628</u> | <u>\$ 13,846,049</u> | <u>\$ 13,997,064</u> | |
| COMPONENTS of ENDING FUND BALANCE | | | | |
| Reserve for Economic Uncertainties @ 10% | \$ 8,382,222 | \$ 8,792,890 | \$ 8,875,330 | |
| Reserve for Revolving Cash | 20,000 | 20,000 | 20,000 | |
| Reserve for Restricted Categorical Balances | 1,193,677 | 704,431 | 817,471 | |
| Reserve for Other Designations | 2,002,728 | 4,328,728 | 4,284,263 | |
| Unappropriated Amount | - | - | - | |





General Fund - 01 Unrestricted

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|-------|
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ 56,334,078 | \$ 58,122,684 | \$ 58,122,684 | \$ - | |
| Federal Revenue | - | - | - | - | |
| State Revenue | 1,195,000 | 1,195,000 | 1,195,000 | - | |
| Parcel Tax | 10,366,440 | 10,366,440 | 10,366,440 | - | |
| Local and Other Revenue | 842,500 | 842,500 | 1,430,244 | 587,744 | 1 |
| TOTAL REVENUES | \$ 68,738,018 | \$ 70,526,624 | \$ 71,114,368 | \$ 587,744 | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ 29,591,309 | \$ 30,309,291 | \$ 30,066,322 | \$ (242,969) | 2 |
| Classified Salaries | 6,250,572 | 6,367,250 | 6,400,897 | 33,647 | 2 |
| Benefits - All | 16,392,240 | 16,542,855 | 16,479,677 | (63,178) | 2 |
| Books and Supplies | 1,277,373 | 1,278,323 | 1,282,228 | 3,905 | 2 |
| Other Services | 5,126,275 | 5,093,056 | 5,154,768 | 61,712 | 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 | 64,111 | 804,855 | 740,744 | 2 |
| Contributions to Restricted Programs | 11,224,196 | 11,035,530 | 11,051,438 | 15,908 | 2 |
| TOTAL EXPENDITURES and OTHER FIN. | \$ 70,137,965 | \$ 70,666,416 | \$ 71,216,185 | \$ 549,769 | |
| Net Increase (Decrease) in Fund Balance | \$ (1,399,947) | \$ (139,792) | \$ (101,817) | \$ 37,975 | 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 | \$ 13,141,618 | \$ 13,179,593 | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties @ 10% | \$ 8,382,222 | \$ 8,792,890 | \$ 8,875,330 | | |
| Reserve for Revolving Cash | 20,000 | 20,000 | 20,000 | | |
| Reserve for Restricted Programs | - | - | - | | |
| Reserve for Other Designations | 2,002,728 | 4,328,728 | 4,284,263 | | |
| Unappropriated Amount | - | - | - | | |





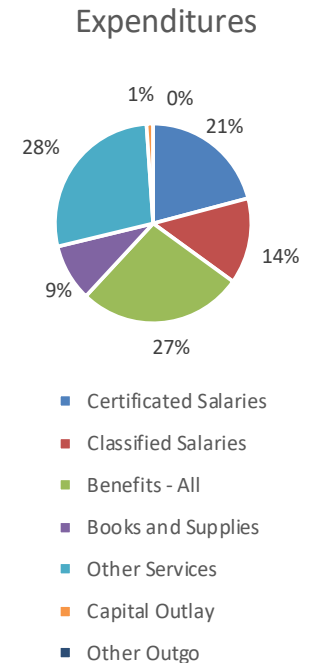
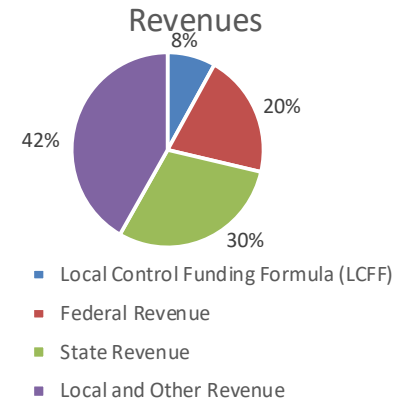
General Fund Unrestricted Notes

| | | 2020-2021 Second Interim |
|---|--|-----------------------------|
| Revenues | | |
| 1 | Other Local Revenue | |
| | Closing Fund 76 & Other Miscellaneous Revenues | <u>\$ 587,744</u> |
| Expenditures & Other Financing | | |
| 2 | Salaries & Benefits | |
| | Certificated Salary - Substitute Savings | (242,969) |
| | Classified Salary - Classroom Supervisors, Savings New Hires and Custodial Subs | 33,647 |
| | Benefits - Statutory Fringe, Health, & Welfare | (63,178) |
| | | <u>(272,500)</u> |
| 2 | Books & Supplies | |
| | Other Instructional Supplies | <u>3,905</u> |
| 2 | Other Services | |
| | Other Instructional Services | <u>61,712</u> |
| 2 | Contributions & Transfer to Restricted Programs | |
| | Decrease in SPED Contribution, Increase in RRM Contribution | 15,908 |
| | Increase Contributions to Cafeteria, Deferred Maintenance, Building and Retiree Funds | 740,744 |
| | | <u>756,652</u> |
| Change in Fund Balance | | |
| 3 | Increase/(Decrease) in Fund Balance | <u>\$ 37,975</u> |



General Fund - 01 Restricted

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|-------|
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ 1,367,540 | \$ 1,367,540 | \$ 1,367,540 | - | |
| Federal Revenue | 1,436,189 | 3,105,849 | 3,461,958 | 356,109 | 1 |
| State Revenue | 4,471,317 | 4,916,082 | 5,001,382 | 85,300 | 1 |
| Local and Other Revenue | 6,383,296 | 7,091,119 | 7,037,375 | (53,744) | 1 |
| TOTAL REVENUES | \$ 13,658,342 | \$ 16,480,590 | \$ 16,868,255 | \$ 387,665 | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ 5,009,516 | \$ 5,733,957 | \$ 5,930,057 | \$ 196,100 | 2 |
| Classified Salaries | 3,310,953 | 3,736,784 | 3,948,817 | 212,033 | 2 |
| Benefits - All | 7,195,572 | 7,608,818 | 7,684,610 | 75,792 | 2 |
| Books and Supplies | 1,167,922 | 2,633,047 | 2,626,253 | (6,794) | 2 |
| Other Services | 7,949,486 | 8,035,685 | 7,825,087 | (210,598) | 2 |
| Capital Outlay | 275,000 | 283,300 | 307,300 | 24,000 | 2 |
| Other Outgo | - | - | - | - | |
| Direct Support/Indirect Costs | - | - | - | - | |
| Inter Fund Transfers | - | 266,424 | 266,424 | - | |
| Contributions to Restricted Programs | (11,224,196) | (11,035,530) | (11,051,438) | (15,908) | 2 |
| TOTAL EXPENDITURES and OTHER FIN. | \$ 13,684,253 | \$ 17,262,485 | \$ 17,537,110 | \$ 274,625 | |
| Net Increase (Decrease) in Fund Balance | \$ (25,911) | \$ (781,895) | \$ (668,855) | \$ 113,040 | 3 |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 1,219,588 | \$ 1,486,326 | \$ 1,486,326 | | |
| Ending Balance @ 06/30/2021 | \$ 1,193,677 | \$ 704,431 | \$ 817,471 | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties @ 10% | \$ - | \$ - | \$ - | | |
| Reserve for Revolving Cash | - | - | - | | |
| Reserve for Restricted Programs | 1,193,677 | 704,431 | 817,471 | | |
| Reserve for Other Designations | - | - | - | | |
| Unappropriated Amount | - | - | - | | |





General Fund Restricted Notes

| | | 2020-2021 Second Interim |
|---|--|-----------------------------|
| Revenues | | |
| 1 | Federal Revenues | |
| | ESSER II | <u>\$ 356,109</u> |
| 1 | State Revenue | |
| | CSESAP Revenue | <u>85,300</u> |
| 1 | Other Local Revenue | |
| | Transportation Revenue | <u>(53,744)</u> |
| Expenditures & Other Financing | | |
| 2 | Salaries and Benefits | |
| | Certificated Salary - Add 0.5 FTE Nurse, AEA PD Day | 196,100 |
| | Classified Salary - Add Campus Supervisors, Custodians, LVNs | 212,033 |
| | Benefits - Statutory Fringe, Health, & Welfare | <u>75,792</u> |
| | | <u>483,925</u> |
| 2 | Books and Supplies | |
| | Restricted Program Savings | <u>(6,794)</u> |
| 2 | Other Services | |
| | Restricted Program/SPED Savings | <u>(210,598)</u> |
| 2 | Capital Outlay | |
| | Foundation Donation | <u>24,000</u> |
| 2 | Contributions to Restricted Programs | |
| | Special Education | (83,497) |
| | Routine Repair Maintenance | <u>99,405</u> |
| | | <u>15,908</u> |
| Change in Fund Balance | | |
| 3 | Increase/(Decrease) in Fund Balance | <u><u>\$ 113,040</u></u> |



General Fund
Components of Ending Fund Balance

| | 2020-2021 Second Interim | % |
|---|-------------------------------------|------------|
| Non Spendable - Revolving Cash | <u>\$ 20,000</u> | 0% |
| Restricted Balance - Categorical | | |
| ESSER II | 13,635 | |
| Restricted Lottery - Instructional Materials | 81,967 | |
| Routine Repair Maintenance | 690,379 | |
| Other Local - ASB, Parent Clubs, Foundations, Site Auxilliary | <u>31,491</u> | |
| | <u>803,836</u> | 1% |
| Committed Fund Balance | | |
| 3% General Fund Reserve - Board Resolution 10-11-29 | 2,662,599 | |
| 4% General Fund Reserve - Board Resolution 18-19-14 | <u>3,550,132</u> | |
| | <u>6,212,731</u> | 7% |
| Assigned Fund Balance | | |
| Vacation Liability | 714,958 | |
| Measures G & A | 145,296 | |
| ADEF/Stale Dated Checks/Testing/Safety | 361,124 | |
| Textbook Replacement/Adoption | 92,403 | |
| Multi- Year Projection Deficit Reserve | <u>2,984,117</u> | |
| | <u>4,297,898</u> | 5% |
| Unassigned Fund Balance | | |
| 3% Reserve for Economic Uncertainties | <u>2,662,599</u> | 3% |
| Projected Ending Balance @ 6/30/2021 | <u><u>\$ 13,997,064</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 % (Based on SSC) | 0.00% | | 3.84% | 1.28% | 1.61% |
| Local Property Tax Estimate | Certified P1 - 3.87% | | 2.00% | 2.00% | 2.00% |
| | | | | | |
| LCFF Entitlement | \$ 52,636,197 | | \$ 54,653,148 | \$ 53,552,235 | \$ 53,215,040 |
| 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 | | 4,575,041 | 6,730,260 | 8,155,953 |



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 | \$ 2,144,072 | | \$ (2,144,072) | \$ - | \$ - |
| 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 | \$ 2,690,043 | | \$ (1,688,983) | \$ - | \$ - |
| CalSTRS Increase | 16.15% | | 15.92% | 18.00% | 18.00% |
| 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 | \$ 97,111 | | \$ 250,000 | \$ 250,000 | \$ 250,000 |
| Transfer to Deferred Maintenance | \$ 100,000 | | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 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 | 3,461,958 | 4% | 1,319,255 | 1,319,255 | 1,319,255 |
| Other State Revenue | 6,196,382 | 7% | 5,650,406 | 5,650,406 | 5,650,406 |
| Other Local Revenue | 8,467,619 | 10% | 8,467,619 | 8,467,619 | 8,467,619 |
| Other Local Revenue - Parcel Tax | 10,366,440 | 12% | 10,366,440 | 10,366,440 | 10,366,440 |
| Total Revenues | 87,982,623 | 100% | 86,399,448 | 87,453,755 | 88,542,254 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 35,996,379 | 41% | 35,910,599 | 36,191,549 | 36,478,532 |
| Classified Salaries | 10,349,714 | 12% | 10,324,048 | 10,394,048 | 10,464,048 |
| Employee Benefits | 24,164,287 | 27% | 24,250,279 | 25,293,225 | 25,472,073 |
| Books & Supplies | 3,908,481 | 4% | 3,574,383 | 3,641,224 | 4,226,064 |
| Services, Other Op Expenses | 12,979,855 | 15% | 13,019,577 | 13,263,043 | 13,572,072 |
| Capital Outlay | 343,300 | 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 | 1,071,279 | 1% | 350,000 | 350,000 | 350,000 |
| Contributions - to Restricted Programs | - | 0% | - | - | - |
| Total Expenditures | 88,753,295 | 100% | 87,618,885 | 89,323,089 | 90,752,789 |
| Net Increase/(Decrease) in Fund Balance | (770,672) | | (1,219,437) | (1,869,334) | (2,210,535) |
| Beginning Balance | 14,767,736 | | 13,997,064 | 12,777,627 | 10,908,293 |
| Estimated Fund Balance | \$ 13,997,064 | | \$ 12,777,627 | \$ 10,908,293 | \$ 8,697,759 |
| | 16% | | 15% | 12% | 10% |
| (1) Assumes 2% Property Tax Growth | | | | | |



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

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|-------|
| REVENUES | | | | | |
| Federal Revenue | \$ 68,350 | \$ 88,240 | \$ 88,240 | \$ - | |
| State Revenue | 572,921 | 572,921 | 572,921 | - | |
| Local and Other Revenue | 408,000 | 408,000 | 408,000 | - | |
| TOTAL REVENUES | \$ 1,049,271 | \$ 1,069,161 | \$ 1,069,161 | \$ - | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ 359,283 | \$ 362,006 | \$ 362,006 | \$ - | |
| Classified Salaries | 359,290 | 363,690 | 363,690 | - | |
| Benefits - All | 268,576 | 256,630 | 256,630 | - | |
| Books and Supplies | 95,376 | 105,226 | 105,226 | - | |
| Other Services | 206,900 | 207,100 | 207,100 | - | |
| Capital Outlay | 75,000 | 112,000 | 112,000 | - | |
| 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 | \$ 1,466,652 | \$ 1,466,652 | \$ - | |
| Net Increase (Decrease) in Fund Balance | \$ (375,154) | \$ (397,491) | \$ (397,491) | \$ - | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 617,638 | \$ 665,568 | \$ 665,568 | | |
| Ending Balance @ 06/30/2021 | \$ 242,484 | \$ 268,077 | \$ 268,077 | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Revolving Cash | - | - | - | | |
| Reserve for Restricted Programs | 42,484 | 43,754 | 43,754 | | |
| Reserve for Other Designations | 200,000 | 224,323 | 224,323 | | |
| Unappropriated Amount | - | - | - | | |



Cafeteria - Fund 13

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|-----------------------------|
| REVENUES | | | | | |
| Federal Revenue | \$ 100,000 | \$ 500,000 | \$ 635,000 | \$ 135,000 | Adjust reimbursements |
| State Revenue | 5,000 | 35,000 | 45,000 | 10,000 | Adjust reimbursements |
| Local - Ala Carte Sales | 695,000 | 265,000 | 12,000 | (253,000) | Adjust projected food sales |
| TOTAL REVENUES | \$ 800,000 | \$ 800,000 | \$ 692,000 | \$ (108,000) | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | \$ - | |
| Classified Salaries | 597,864 | 518,371 | 518,371 | - | |
| Benefits - All | 273,125 | 264,555 | 264,555 | - | |
| Food Cost and Supplies | 310,000 | 315,000 | 240,000 | (75,000) | Adjust food cost |
| Other Services | (76,000) | 19,000 | 19,000 | - | |
| Capital Outlay | 10,000 | 10,000 | 10,000 | - | |
| Other Outgo | - | - | - | - | |
| Direct Support/Indirect Costs | - | - | - | - | |
| Other Financing Sources/Uses - Interfund | (300,000) | (330,535) | (363,535) | (33,000) | Adjust Contribution |
| TOTAL EXPENDITURES and OTHER FIN. | \$ 814,989 | \$ 796,391 | \$ 688,391 | \$ (108,000) | |
| 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 | | |
| Ending Balance @ 06/30/2021 | \$ 22,524 | \$ 10,300 | \$ 10,300 | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties | \$ - | \$ - | \$ - | | |
| Reserve for Revolving Cash | \$ 10,300 | \$ 10,300 | \$ 10,300 | | |
| Unappropriated Amount | \$ 12,224 | \$ - | \$ - | | |



Deferred Maintenance - Fund 14

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|---------------------|
| REVENUES | | | | | |
| Federal Revenue | \$ - | \$ - | \$ - | \$ - | |
| State Revenue | - | - | - | - | |
| Local and Other Revenue | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | <u>-</u> | |
| TOTAL REVENUES | <u>\$ 5,000</u> | <u>\$ 5,000</u> | <u>\$ 5,000</u> | <u>\$ -</u> | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | \$ - | |
| Classified Salaries | - | - | - | - | |
| Benefits - All | - | - | - | - | |
| Books and Supplies | - | - | - | - | |
| Other Services | - | - | - | - | |
| Capital Outlay | 370,000 | 370,000 | 470,000 | 100,000 | |
| Direct Support/Indirect Costs | - | - | - | - | |
| Interfund Transfer In | <u>(220,000)</u> | <u>(220,000)</u> | <u>(687,750)</u> | <u>(467,750)</u> | Adjust Contribution |
| TOTAL EXPENDITURES and OTHER FIN. | <u>\$ 150,000</u> | <u>\$ 150,000</u> | <u>\$ (217,750)</u> | <u>\$ (367,750)</u> | |
| Net Increase (Decrease) in Fund Balance | <u>\$ (145,000)</u> | <u>\$ (145,000)</u> | <u>\$ 222,750</u> | <u>\$ 367,750</u> | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 1,146,826 | \$ 1,183,125 | \$ 1,183,125 | | |
| Ending Balance @ 06/30/2021 | <u>\$ 1,001,826</u> | <u>\$ 1,038,125</u> | <u>\$ 1,405,875</u> | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties | \$ - | \$ - | \$ - | | |
| Reserve for Deferred Maintenance Projects | \$ 1,001,826 | \$ 1,038,125 | \$ 1,405,875 | | |
| Unappropriated Amount | \$ - | \$ - | \$ - | | |



BUILDING FUND - 21

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|---|--|--|---|---|----------------------------|
| REVENUES | | | | | |
| Federal Income | \$ - | \$ - | \$ - | \$ - | |
| State Income | - | - | - | - | |
| Local and Other Revenue - Facilities Rental | 350,000 | 495,000 | 575,000 | 80,000 | Increase in rental revenue |
| Local and Other Revenue - Interest | - | 4,400 | 4,400 | - | |
| TOTAL REVENUES | <u>\$ 350,000</u> | <u>\$ 499,400</u> | <u>\$ 579,400</u> | <u>\$ 80,000</u> | |
| | \$2 | | | | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | \$ - | |
| Classified Salaries | 379,360 | 424,514 | 418,514 | (6,000) | Relign expenditures |
| Benefits - All | 147,348 | 150,920 | 150,920 | - | |
| Books and Supplies | 428,500 | 428,500 | 433,500 | 5,000 | Relign expenditures |
| Other Services | 199,400 | 237,950 | 243,950 | 6,000 | Relign expenditures |
| Capital Outlay | 200,000 | 86,000 | 121,000 | 35,000 | Relign expenditures |
| Other Financing Sources/Uses | - | - | - | - | |
| Inter Fund Transfers (In)/Out | | | (90,000) | (90,000) | Adjust contribution |
| Contributions | - | - | - | - | |
| TOTAL EXPENDITURES and OTHER FINANCING | <u>\$ 1,354,608</u> | <u>\$ 1,327,884</u> | <u>\$ 1,277,884</u> | <u>\$ (50,000)</u> | |
| Net Increase (Decrease) in Fund Balance | <u>\$ (1,004,608)</u> | <u>\$ (828,484)</u> | <u>\$ (698,484)</u> | <u>\$ 130,000</u> | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 3,374,181 | \$ 3,576,269 | \$ 3,576,269 | | |
| Ending Balance @ 06/30/2021 | <u>\$ 2,369,573</u> | <u>\$ 2,747,785</u> | <u>\$ 2,877,785</u> | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties | \$ 236,957 | \$ 274,779 | \$ 287,779 | | |
| Aquatics Program/Facilities Rental | 2,132,616 | 2,473,007 | 2,590,007 | | |
| Measure E | - | - | - | | |



Capital Facilities - Fund 25

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|--------------------------|
| REVENUES | | | | | |
| Federal Revenue | \$ - | \$ - | \$ - | \$ - | |
| State Revenue | - | - | - | - | |
| Local Revenue - Interest | 20,000 | 20,000 | 20,000 | - | |
| Local Revenue - Developer Fees | 410,000 | 410,000 | 510,000 | 100,000 | Increased Developer Fees |
| Local Revenue - Redevelopment Funds (RDA) | 130,000 | 130,000 | 175,000 | 45,000 | Increased RDA Revenue |
| TOTAL REVENUES | \$ 560,000 | \$ 560,000 | \$ 705,000 | \$ 145,000 | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | \$ - | |
| Classified Salaries | - | - | - | - | |
| Benefits - All | - | - | - | - | |
| Books and Supplies | 405,000 | 381,285 | 381,285 | - | |
| Other Services | 60,000 | 47,000 | 47,000 | - | |
| Capital Outlay | 3,085,058 | 3,182,698 | 3,307,698 | 125,000 | CHS Bell System |
| Direct Support/Indirect Costs | - | - | - | - | |
| Interfund Transfer In | - | - | - | - | |
| TOTAL EXPENDITURES and OTHER FIN. | \$ 3,550,058 | \$ 3,610,983 | \$ 3,735,983 | \$ 125,000 | |
| Net Increase (Decrease) in Fund Balance | \$ (2,990,058) | \$ (3,050,983) | \$ (3,030,983) | \$ 20,000 | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 4,212,682 | \$ 4,586,568 | \$ 4,586,568 | | |
| Ending Balance @ 06/30/2021 | \$ 1,222,624 | \$ 1,535,585 | \$ 1,555,585 | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Developer Fee Projects | \$ 1,222,624 | \$ 385,384 | \$ 405,384 | | |
| Reserve for RDA Projects | \$ - | \$ 1,150,201 | \$ 1,150,201 | | |



Special Reserve Fund

For Capital Project - Fund 40

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|-------|
| REVENUES | | | | | |
| Federal Revenue | \$ - | \$ - | \$ - | \$ - | |
| State Revenue | - | - | - | - | |
| Local Revenue - Gain/Loss/Interest in Investment | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>-</u> | |
| TOTAL REVENUES | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | |
| 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 | <u>220,000</u> | <u>220,000</u> | <u>220,000</u> | <u>-</u> | |
| TOTAL EXPENDITURES and OTHER FIN. | <u>\$ 220,000</u> | <u>\$ 220,000</u> | <u>\$ 220,000</u> | <u>\$ -</u> | |
| Net Increase (Decrease) in Fund Balance | <u>\$ (120,000)</u> | <u>\$ (120,000)</u> | <u>\$ (120,000)</u> | <u>\$ -</u> | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 11,182,227 | \$ 11,285,458 | \$ 11,285,458 | | |
| Ending Balance @ 06/30/2021 | <u>\$ 11,062,227</u> | <u>\$ 11,165,458</u> | <u>\$ 11,165,458</u> | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties | - | - | - | | |
| Reserve for Capital Projects | \$ 11,062,227 | \$ 11,165,458 | \$ 11,165,458 | | |



Retiree Benefit - Fund 71

OPEB - Other Post Employment Benefits

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|---------------------|
| REVENUES | | | | | |
| Federal Revenue | \$ - | \$ - | \$ - | \$ - | |
| State Revenue | - | - | - | - | |
| Local Revenue - OPEB | 380,000 | 380,000 | 380,000 | - | |
| Local Revenue - Gain/Loss/Interest in Investment | <u>252,000</u> | <u>252,000</u> | <u>252,000</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>(150,000)</u> | <u>150,000</u> | Adjust Contribution |
| TOTAL EXPENDITURES and OTHER FIN. | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ (147,000)</u> | <u>\$ 150,000</u> | |
| Net Increase (Decrease) in Fund Balance | <u>\$ 629,000</u> | <u>\$ 629,000</u> | <u>\$ 779,000</u> | <u>\$ (150,000)</u> | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 4,759,312 | \$ 4,854,466 | \$ 4,854,466 | | |
| Ending Balance @ 06/30/2021 | \$ 5,388,312 | \$ 5,483,466 | \$ 5,633,466 | | |
| COMPONENTS of ENDING FUND BALANCE | | | | | |
| Reserve for Economic Uncertainties | \$ - | \$ - | \$ - | | |
| Reserve for Retiree Benefits - OPEB | \$ 5,388,312 | \$ 5,483,466 | \$ 5,633,466 | | |



Foundation - Fund 73

Scholarship Accounts

| | 2020-2021 Adopted Budget 7/1/2020 | 2020-2021 Operating Budget 11/30/2020 | 2020-2021 Second Interim Projected Total 2/28/2021 | 2020-2021 Difference from Operating Budget to Second Interim | Notes |
|--|--|--|---|---|--------------------------------|
| REVENUES | | | | | |
| Federal Revenue | \$ - | \$ - | \$ - | \$ - | |
| State Revenue | - | - | - | - | |
| Local and Other Revenue | <u>22,800</u> | <u>22,800</u> | <u>22,800</u> | <u>-</u> | LLHS - Clare Orton Scholarship |
| TOTAL REVENUES | <u>\$ 22,800</u> | <u>\$ 22,800</u> | <u>\$ 22,800</u> | <u>\$ -</u> | |
| EXPENDITURES and OTHER FINANCING | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | \$ - | |
| Classified Salaries | - | - | - | - | |
| Benefits - All | - | - | - | - | |
| Books and Supplies | - | - | - | - | |
| Other Services | 39,000 | 39,000 | 39,000 | - | LLHS - Clare Orton Scholarship |
| Capital Outlay | - | - | - | - | |
| Direct Support/Indirect Costs | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL EXPENDITURES and OTHER FIN. | <u>\$ 39,000</u> | <u>\$ 39,000</u> | <u>\$ 39,000</u> | <u>\$ -</u> | |
| Net Increase (Decrease) in Fund Balance | <u>\$ (16,200)</u> | <u>\$ (16,200)</u> | <u>\$ (16,200)</u> | <u>\$ -</u> | |
| FUND BALANCES | | | | | |
| Beginning Balance @ 07/01/2020 | \$ 1,178,788 | \$ 1,126,905 | \$ 1,126,905 | | |
| Ending Balance @ 06/30/2021 | <u>\$ 1,162,588</u> | <u>\$ 1,110,705</u> | <u>\$ 1,110,705</u> | | |
| 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 | | |
| Miramonte Misc Scholarships | 30,167 | 30,788 | 30,788 | | |
| Clay & Matt Lynn Scholarships | <u>\$ 992,895</u> | <u>\$ 925,768</u> | <u>\$ 925,768</u> | | |



Certification Second 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.

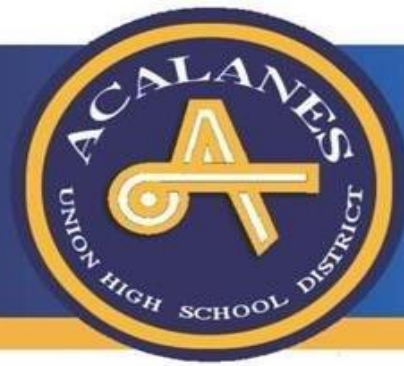


Certification

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 Second Interim Report.

Acalanes Union
High School District



Your questions are welcome.