



*Acalanes Union High School District*

# **Unaudited Actuals**

## **2020-2021**

*September 1, 2021*



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



**FY 20-21 General Fund Unaudited Actuals  
Combined Unrestricted and Restricted**

	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Difference from Estimated Actuals</b>	<b>%</b>
LCFF Sources				
State Aid	3,654,835	3,654,835	-	0.0%
Property Taxes	54,891,902	54,927,849	35,947	0.1%
Education Protection Act - EPA	1,083,477	1,083,484	7	0.0%
Federal Revenue	3,051,693	3,093,146	41,453	1.4%
Other State Revenue	9,140,298	9,051,786	(88,512)	-1.0%
Other Local Revenue	18,760,646	18,770,080	9,434	0.1%
<b>Total Revenues</b>	<b>90,582,851</b>	<b>90,581,180</b>	<b>(1,671)</b>	0.0%
Certificated Salaries	38,594,693	38,701,926	107,233	0.3%
Classified Salaries	10,631,829	10,532,952	(98,877)	-0.9%
Employee Benefits	24,438,489	24,146,246	(292,243)	-1.2%
Books & Supplies	3,383,471	2,714,929	(668,542)	-19.8%
Services, Other Operating Expenses	12,552,925	11,213,138	(1,339,787)	-10.7%
Capital Outlay	329,300	367,922	38,622	11.7%
Other Outgo	-	7,143	7,143	0.0%
Direct Support/Indirect Costs	(60,000)	(60,000)	(0)	0.0%
<b>Total Expenditures</b>	<b>89,870,707</b>	<b>87,624,256</b>	<b>(2,246,451)</b>	-2.5%
Interfund - Transfer In	-	-	-	0.0%
Interfund - Transfer Out	(1,071,279)	(1,253,754)	(182,475)	17.0%
Contributions - to Restricted Programs	-	-	-	0.0%
<b>Other Financing Sources/Uses</b>	<b>(1,071,279)</b>	<b>(1,253,754)</b>	<b>(182,475)</b>	17.0%
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(359,135)</b>	<b>1,703,169</b>	<b>2,062,304</b>	
Beginning Fund Balance - July 1, 2020	14,767,736	14,767,736		
	-			
<b>Ending Fund Balance - June 30, 2021</b>	<b>14,408,601</b>	<b>16,470,905</b>	<b>2,062,304</b>	



**FY 20-21 General Fund Unaudited Actuals  
Unrestricted**

	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Difference from Estimated Actuals</b>	<b>Note</b>
<b>LCFF Sources</b>				
State Aid	3,654,835	3,654,835	-	
Property Taxes	53,524,362	53,385,573	(138,789)	1
Education Protection Act - EPA	1,083,477	1,083,484	7	
Federal Revenue		-	-	
Other State Revenue	1,195,000	1,183,397	(11,603)	1
Other Local Revenue	11,935,251	12,164,320	229,069	1
<b>Total Revenues</b>	<b>71,392,925</b>	<b>71,471,609</b>	<b>78,684</b>	
<b>Total Expenditures</b>				
Certificated Salaries	31,581,413	31,730,144	148,731	2
Classified Salaries	6,519,709	6,433,422	(86,287)	2
Employee Benefits	16,485,012	16,493,479	8,467	2
Books & Supplies	938,962	598,350	(340,612)	2
Services, Other Operating Expenses	4,943,839	4,906,709	(37,130)	2
Capital Outlay	21,000	27,878	6,878	2
Other Outgo	-	7,143	7,143	2
Direct Support/Indirect Costs	(60,000)	(61,447)	(1,447)	2
<b>Total Expenditures</b>	<b>60,429,935</b>	<b>60,135,678</b>	<b>(294,257)</b>	
<b>Other Financing Sources/Uses</b>				
Interfund - Transfer In			-	
Interfund - Transfer Out	(804,855)	(987,330)	(182,475)	3
Contributions - to Restricted Programs	(10,871,615)	(9,107,805)	1,763,810	3
<b>Other Financing Sources/Uses</b>	<b>(11,676,470)</b>	<b>(10,095,136)</b>	<b>1,581,334</b>	
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(713,480)</b>	<b>1,240,795</b>	<b>1,954,275</b>	4
Beginning Fund Balance - July 1, 2020	13,281,410	13,281,410		
<b>Ending Fund Balance - June 30, 2021</b>	<b>12,567,930</b>	<b>14,522,205</b>	<b>1,954,275</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 - Supplemental Property Tax	\$ (138,782)
	State Revenue - State Lottery	(11,603)
	Local Revenue - Measures G&A and Miscellaneous Local Revenues	229,069
		<b>\$ 78,684</b>
<b>2</b>	<b>Expenditures</b>	
	Salaries\Benefits - Temporary Classroom and Activities Supervision	70,911
	Supplies & Services - School & Department Allocations, Textbooks	(377,742)
	Capital Outlay - School Site Instructional Equipment	14,021
	Indirect Cost	(1,447)
		<b>\$ (294,257)</b>
<b>3</b>	<b>Other Financing Sources/Uses</b>	
	Interfund Transfer to Deferred Maintenance and Cafeteria	(182,475)
	Special Education	1,763,810
		<b>\$ 1,581,335</b>
<b>4</b>	<b>Change in Fund Balance</b>	
	Increase / (Decrease) in Fund Balance	<b>\$ 1,954,276</b>



**FY 20-21 General Fund Unaudited Actuals  
Restricted**

	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Difference from Estimated Actuals</b>	<b>Note #</b>
LCFF Sources				
State Aid	-	-	-	
Property Taxes	1,367,540	1,542,276	174,736	1
Education Protection Act - EPA	-	-	-	
Federal Revenue	3,051,693	3,093,146	41,453	1
Other State Revenue	7,945,298	7,868,389	(76,909)	1
Other Local Revenue	6,825,395	6,605,760	(219,635)	1
<b>Total Revenues</b>	<b>19,189,926</b>	<b>19,109,571</b>	<b>(80,355)</b>	
Certificated Salaries	7,013,280	6,971,782	(41,498)	2
Classified Salaries	4,112,120	4,099,530	(12,590)	2
Employee Benefits	7,953,477	7,652,767	(300,710)	2
Books & Supplies	2,444,509	2,116,579	(327,930)	2
Services, Other Operating Expenses	7,609,086	6,306,429	(1,302,657)	2
Capital Outlay	308,300	340,044	31,744	2
Other Outgo	-	-	-	
Direct Support/Indirect Costs	-	1,447	1,447	2
<b>Total Expenditures</b>	<b>29,440,772</b>	<b>27,488,577</b>	<b>(1,952,195)</b>	
Interfund - Transfer In	-	-	-	
Interfund - Transfer Out	(266,424)	(266,424)	-	
Contributions - to Restricted Programs	10,871,615	9,107,805	(1,763,810)	3
<b>Other Financing Sources/Uses</b>	<b>10,605,191</b>	<b>8,841,381</b>	<b>(1,763,810)</b>	
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>354,345</b>	<b>462,375</b>	<b>108,030</b>	4
Beginning Fund Balance - July 1, 2020	1,486,326	1,486,326		
<b>Ending Fund Balance - June 30, 2021</b>	<b>1,840,671</b>	<b>1,948,701</b>	<b>108,030</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	\$ 174,736
	Federal Revenue - Coronavirus Relief Fund, Carl Perkins Entitlement	41,453
	State Revenue - Classified Summer Assistance Program, Workability	(76,909)
	Local Revenue - Foundations and Parent Clubs	(219,635)
		<b>\$ (80,355)</b>
<b>2</b>	<b>Expenditures</b>	
	Salaries & Benefits - Temporary Classroom & Activities Supervision	(354,798)
	Materials & Supplies - Parents Club, Foundation, Site Aux	(327,930)
	Other Services - Special Education & Foundations	(1,302,657)
	Capital Outlay - Routine Restricted Maintenance, School Safety, Boosters	33,191
		<b>\$ (1,952,195)</b>
<b>3</b>	<b>Other Financing Sources/Uses</b>	
	Contribution to Special Education	(1,763,810)
		<b>\$ (1,763,810)</b>
<b>4</b>	<b>Change in Fund Balance</b>	
	Increase / (Decrease) in Fund Balance	<b>\$ 108,030</b>



**General Fund - FY 20-21 Unaudited Actuals  
Components of Ending Fund Balance**

<b>Ending Fund Balance</b>	<b>\$ 16,470,905</b>	
<b>Non Spendable - Revolving Cash</b>	\$ 20,000	0.02%
<b>Restricted Balance - Categorical</b>		
COVID-19 ELA Response Fund	94,789	
Expanded Learning Opportunity Grant	833,156	
Expanded Learning Opportunity Grant - Paraprofessionals	73,992	
Routine Repair Maintenance	135,877	
School Site Auxilliary	773,576	
Other Local - Parents Club, Foundation	37,310	
	\$ 1,948,700	2.19%
<b>Committed Fund Balance</b>		
3% Reserve - Board Resolution 10-11-29	2,666,340	3.00%
4% Reserve - Board Resolution 18-19-14	3,555,120	4.00%
<b>Assigned Fund Balance</b>		
Vacation Liability	569,287	
Measures G & A	148,538	
ADEF/Stale Dated Checks/Testing/Safety	383,134	
Textbook Replacement/Adoption	94,674	
Multi-Year Projection Deficit Reserve	4,418,772	
	\$ 5,614,405	6.32%
<b>Unassigned Fund Balance</b>		
3% Reserve for Economic Uncertainties	2,666,340	3.00%
<b>Ending Fund Balance</b>	<b>\$ 16,470,905</b>	<b>18.53%</b>



# **Unaudited Actuals**

## **Other Funds**





**FY 20-21 Unaudited Actuals Summary Report  
Special Revenue Funds**

	<b>Fund 08 Student Activity</b>	<b>Fund 11 Adult Education</b>	<b>Fund 13 Cafeteria</b>	<b>Fund 14 Deferred Maintenance</b>
LCFF Sources	-	-	-	-
Federal Revenue		89,318	743,600	-
Other State Revenue		667,052	56,820	-
Other Local Revenue	659,466	363,245	17,867	236,088
<b>Total Revenues</b>	<b>659,466</b>	<b>1,119,615</b>	<b>818,287</b>	<b>236,088</b>
Certificated Salaries		324,334	-	-
Classified Salaries		365,436	602,734	-
Employee Benefits		245,466	254,883	-
Books & Materials/Supplies	88,665	159,802	232,788	-
Services, Other Op Expenses	385,054	215,228	12,801	-
Capital Outlay		98,759	-	545,393
Other Outgo		-	-	-
Direct Support/Indirect Costs		60,000	-	-
<b>Total Expenditures</b>	<b>473,718</b>	<b>1,469,025</b>	<b>1,103,206</b>	<b>545,393</b>
Transfers Out/In & Other Reinstatements	-	-	285,000	667,744
Contributions - to General Fund	-	-	-	-
<b>Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>285,000</b>	<b>667,744</b>
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>185,747</b>	<b>(349,410)</b>	<b>81</b>	<b>358,439</b>
Beginning Fund Balance - July 1, 2020		665,568	6,691	1,183,125
<b>Ending Fund Balance - June 30, 2021</b>	<b>185,747</b>	<b>316,158</b>	<b>6,772</b>	<b>1,541,565</b>



**FY 20-21 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	15,088	15,267	29,936
Local Revenue - Redevelopment Funds	-	536,719	-
Local Revenue - Developer Fees	-	965,130	-
Local Revenue - Facilities Rental	495,939	-	-
Local Revenue - Other Miscellaneous	165,595	-	-
<b>Total Revenues</b>	<b>676,622</b>	<b>1,517,116</b>	<b>29,936</b>
Classified Salaries	486,579	-	-
Employee Benefits	159,251	-	-
Books & Supplies	371,595	395,017	-
Services, Other Op Expenses	163,123	42,099	175
Capital Outlay	124,371	2,928,728	-
Other Outgo	-	-	-
Direct Support/Indirect Costs	-	-	-
<b>Total Expenditures</b>	<b>1,304,918</b>	<b>3,365,843</b>	<b>175</b>
Transfers Out/In	151,010	-	-
Other Financing Sources/Uses	-	-	-
<b>Other Financing</b>	<b>151,010</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(477,286)</b>	<b>(1,848,727)</b>	<b>29,761</b>
Beginning Fund Balance - July 1, 2020	3,576,269	4,586,569	11,285,458
<b>Ending Fund Balance - June 30, 2021</b>	<b>3,098,983</b>	<b>2,737,841</b>	<b>11,315,219</b>

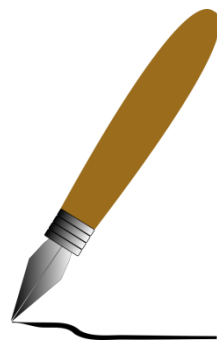


**FY 20-21 Unaudited Actuals Summary Report  
Fiduciary Funds**

	<b>Fund 71 Retiree Benefit Fund</b>	<b>Fund 73 Foundation</b>
Local Revenue - District Contribution	463,774	
Local Revenue - Scholarships/Donations		43,656
Local Revenue - Gains/Loss/Interest	1,342,839	2,713
<b>Total Revenues</b>	<b>1,806,613</b>	<b>46,369</b>
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books & Materials/Supplies	-	-
Services, Other Op Expenses	4,777	39,666
Capital Outlay	-	-
Other Outgo	-	-
Direct Support/Indirect Costs	-	-
<b>Total Expenditures</b>	<b>4,777</b>	<b>39,666</b>
Transfers Out/In & Other Reinstatements	150,000	-
Contributions - to General Fund	-	-
<b>Other Financing Sources/Uses</b>	<b>150,000</b>	-
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>1,951,836</b>	<b>6,702</b>
Beginning Fund Balance - July 1, 2020	4,854,466	1,126,905
<b>Ending Fund Balance - June 30, 2021</b>	<b>6,806,303</b>	<b>1,133,607</b>



**Staff recommends the  
Governing Board approve the  
Unaudited Actuals financial  
statements for the fiscal year  
ending June 30, 2021.**



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