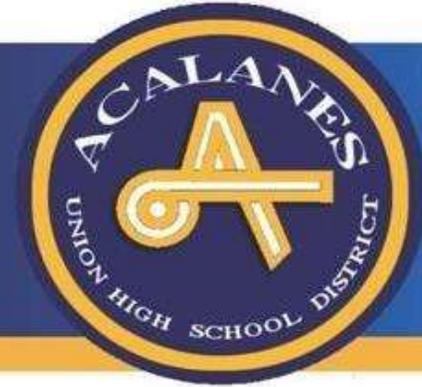


Acalanes Union
High School District



2021-2022 First Interim Report

December 8, 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
Amy McNamara – Associate Superintendent, Administrative Services
Julie Bautista – Chief Business Official, Business Services
Abhi Brar – Director, Educational 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 2021-2022 budget on June 9, 2021.

“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, 2021.



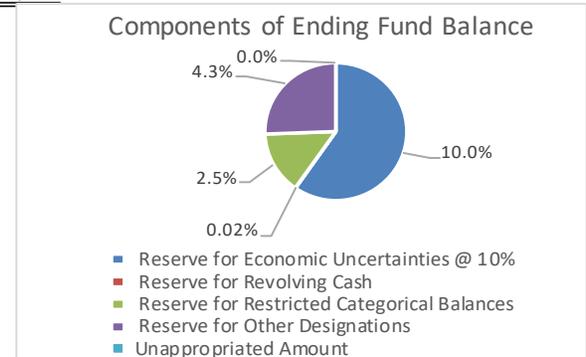
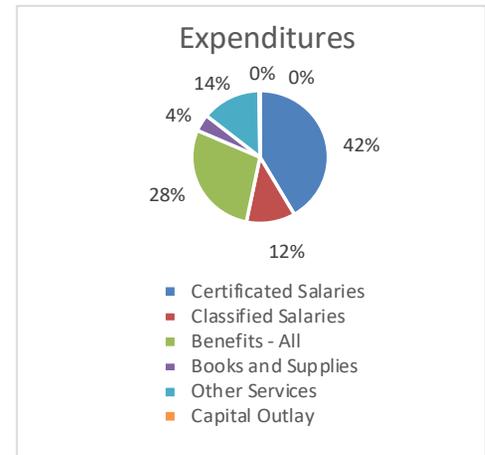
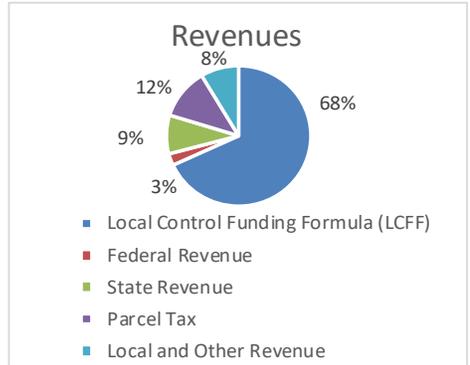
Purpose

- Detail changes of the 2021-2022 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, 2021.



General Fund - 01 Combined

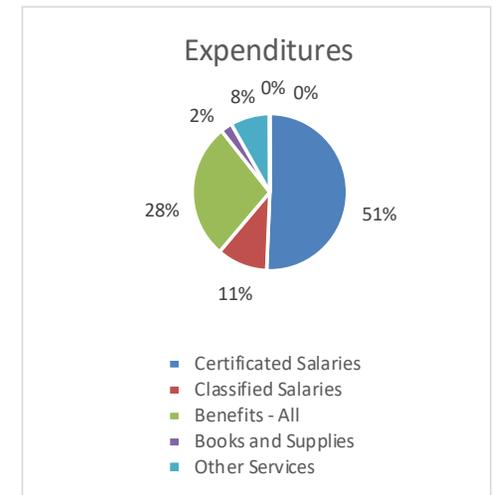
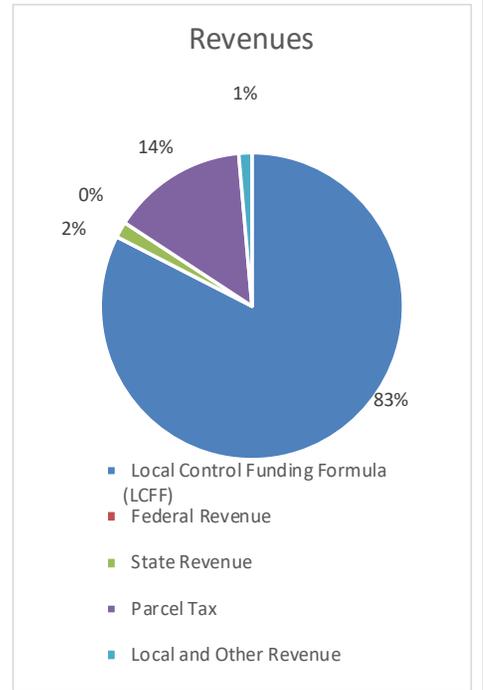
	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim
REVENUES				
Local Control Funding Formula (LCFF)	\$ 60,866,182	\$ 60,866,182	\$ 61,577,049	\$ 710,867
Federal Revenue	1,394,024	2,448,778	2,484,832	36,054
State Revenue	8,221,988	6,887,582	8,038,455	1,150,873
Parcel Tax	10,500,000	10,500,000	10,500,000	-
Local and Other Revenue	7,157,927	7,826,105	7,753,371	(72,734)
TOTAL REVENUES	\$ 88,140,122	\$ 88,528,648	\$ 90,353,708	\$ 1,825,060
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	\$ 37,940,973	\$ 38,048,878	\$ 38,015,512	\$ (33,367)
Classified Salaries	10,462,877	10,350,843	10,559,373	208,530
Benefits - All	25,891,970	25,569,285	25,860,613	291,328
Books and Supplies	3,156,263	3,602,945	3,719,708	116,763
Other Services	12,871,560	13,035,819	12,888,694	(147,125)
Capital Outlay	221,200	224,854	202,572	(22,282)
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	(60,000)	(60,000)	(160,000)	(100,000)
Inter Fund Transfers	450,000	450,000	400,000	(50,000)
Contributions to Restricted Programs	-	-	-	-
TOTAL EXPENDITURES and OTHER FIN.	\$ 90,934,843	\$ 91,222,624	\$ 91,486,471	\$ 263,847
Net Increase (Decrease) in Fund Balance	\$ (2,794,721)	\$ (2,693,976)	\$ (1,132,764)	\$ 1,561,213
FUND BALANCES				
Beginning Balance @ 07/01/2021	\$ 14,408,601	\$ 16,470,906	\$ 16,470,906	
Ending Balance @ 06/30/2022	\$ 11,613,880	\$ 13,776,929	\$ 15,338,142	
COMPONENTS of ENDING FUND BALANCE				
Reserve for Economic Uncertainties @ 10%	\$ 9,093,484	\$ 9,122,262	\$ 9,148,647	
Reserve for Revolving Cash	20,000	20,000	20,000	
Reserve for Restricted Categorical Balances	633,331	955,299	2,249,431	
Reserve for Other Designations	1,867,065	3,679,368	3,920,064	
Unappropriated Amount	-	-	-	





General Fund - 01 Unrestricted

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ 59,333,202	\$ 59,333,202	\$ 60,043,203	\$ 710,001	1
Federal Revenue			-	-	
State Revenue	1,195,000	1,219,107	1,219,107	-	
Parcel Tax	10,500,000	10,500,000	10,500,000	-	1
Local and Other Revenue	1,019,500	1,019,500	1,020,250	750	1
TOTAL REVENUES	\$ 72,047,702	\$ 72,071,809	\$ 72,782,560	\$ 710,751	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 31,175,863	\$ 31,856,385	\$ 31,868,970	\$ 12,585	2
Classified Salaries	6,346,159	6,346,159	6,634,574	288,415	2
Benefits - All	17,068,705	17,088,183	17,617,683	529,500	2
Books and Supplies	1,462,110	1,507,610	1,507,610	-	2
Other Services	5,148,880	5,158,880	5,188,367	29,487	2
Capital Outlay	36,200	36,200	36,200	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	(60,000)	(60,000)	(160,000)	(100,000)	2
Inter Fund Transfers	450,000	450,000	400,000	(50,000)	2
Contributions to Restricted Programs	12,007,166	11,388,966	11,122,650	(266,316)	2
TOTAL EXPENDITURES and OTHER FIN.	\$ 73,635,083	\$ 73,772,383	\$ 74,216,054	\$ 443,671	
Net Increase (Decrease) in Fund Balance	\$ (1,587,381)	\$ (1,700,574)	\$ (1,433,494)	\$ 267,080	3
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 12,567,930	\$ 14,522,205	\$ 14,522,205		
Ending Balance @ 06/30/2022	\$ 10,980,549	\$ 12,821,631	\$ 13,088,711		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties @ 10%	\$ 9,093,484	\$ 9,122,262	\$ 9,148,647		
Reserve for Revolving Cash	20,000	20,000	20,000		
Reserve for Restricted Programs	-	-	-		
Reserve for Other Designations	1,867,065	3,679,368	3,920,064		
Unappropriated Amount	-	-	-		





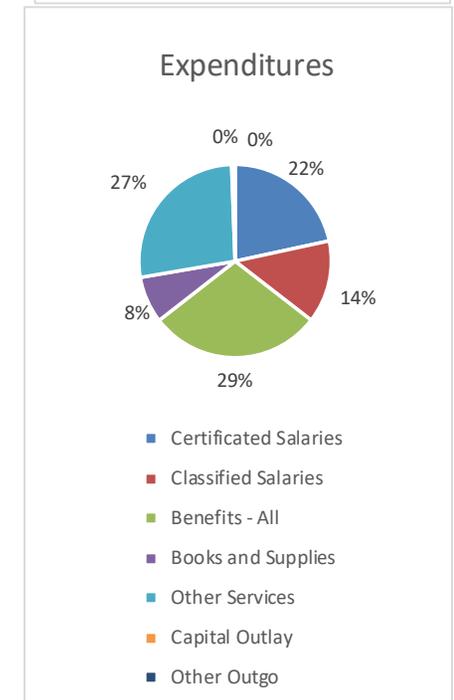
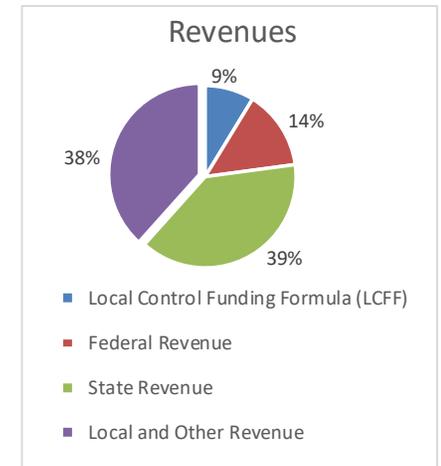
General Fund Unrestricted Notes

Revenues		First Interim
1 LCFF Sources		
Property Tax		<u>\$ 710,001</u>
Expenditures & Other Financing		
2 Salaries & Benefits		
Certificated Salary Increased Substitute Cost, ACIS Teacher Salary		12,584
Classified Salary One-Time Funding Reclassification, Reclassification of Director of Student Support, Equity, and Inclusion		288,415
Benefits - One-Time Funding Reclassification, H&W Benefit Adjustments		<u>529,500</u>
		<u>830,499</u>
2 Books & Supplies		
Budget Adjustment		<u>-</u>
2 Other Services		
Budget Adjustment		<u>(29,487)</u>
2 Contributions & Transfer to Restricted Programs		
Food Service - Increased Cafeteria Revenue - Universal Meals Program, Increased Contribution to Deferred Maintenance		(50,000)
Special Education - NPS, One-Time Funding Reclassification		<u>(266,316)</u>
		<u>(316,316)</u>
Change in Fund Balance		
3 Increase/(Decrease) in Fund Balance		<u>\$ 267,080</u>



General Fund - 01 Restricted

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ 1,532,980	\$ 1,532,980	\$ 1,533,846	866	
Federal Revenue	1,394,024	2,448,778	2,484,832	36,054	1
State Revenue	7,026,988	5,668,475	6,819,348	1,150,873	
Local and Other Revenue	<u>6,138,427</u>	<u>6,806,605</u>	<u>6,733,121</u>	<u>(73,484)</u>	1
TOTAL REVENUES	<u>\$ 16,092,420</u>	<u>\$ 16,456,839</u>	<u>\$ 17,571,148</u>	<u>\$ 1,114,309</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 6,765,110	\$ 6,192,493	\$ 6,146,542	\$ (45,952)	2
Classified Salaries	4,116,718	4,004,684	3,924,799	(79,885)	2
Benefits - All	8,823,265	8,481,102	8,242,930	(238,172)	2
Books and Supplies	1,694,153	2,095,335	2,212,098	116,763	2
Other Services	7,722,680	7,876,939	7,700,327	(176,612)	2
Capital Outlay	185,000	188,654	166,372	(22,282)	2
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Inter Fund Transfers	-	-	-	-	
Contributions to Restricted Programs	<u>(12,007,166)</u>	<u>(11,388,966)</u>	<u>(11,122,650)</u>	<u>266,316</u>	2
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 17,299,760</u>	<u>\$ 17,450,241</u>	<u>\$ 17,270,417</u>	<u>\$ (179,824)</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (1,207,340)</u>	<u>\$ (993,402)</u>	<u>\$ 300,730</u>	<u>\$ 1,294,133</u>	3
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 1,840,671	\$ 1,948,701	\$ 1,948,701		
Ending Balance @ 06/30/2022	<u>\$ 633,331</u>	<u>\$ 955,299</u>	<u>\$ 2,249,431</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties @ 10%	\$ -	\$ -	\$ -		
Reserve for Revolving Cash	-	-	-		
Reserve for Restricted Programs	633,331	955,299	2,249,431		
Reserve for Other Designations	-	-	-		
Unappropriated Amount	-	-	-		





General Fund Restricted Notes

Revenues		First Interim
1	Federal Revenues	
	One-Time Funding	<u>36,054</u>
1	State Revenues	
	Educator Effectiveness Block Grant	<u>1,150,873</u>
1	Other Local Revenue	
	Foundations, Parent Clubs, Boosters	<u>(73,484)</u>
Expenditures & Other Financing		
2	Salaries and Benefits	
	Certificated Salary -One-Time Funding Reclassification	(45,952)
	Classified Salaries - One-Time Funding Reclassification	(79,885)
	Benefits - One-Time Funding Reclassification, H&W Benefits Adjustment	<u>(238,172)</u>
		<u>(364,009)</u>
2	Books and Supplies	
	One-Time Funding Reclassification	<u>116,763</u>
2	Other Services	
	Special Education - NPS	<u>(176,612)</u>
2	Capital Outlay	
	Budget Adjustment	<u>(22,282)</u>
2	Contributions to Restricted Programs	
	Special Education - NPS/CARES Funding Reclassification	<u>266,316</u>
Change in Fund Balance		
3	Increase/(Decrease) in Fund Balance	<u>\$ 1,294,133</u>



**General Fund
Components of Ending Fund Balance**

	FY 21-22 First Interim	%
Ending Fund Balance	\$ 15,338,142	
<hr/>		
Non Spendable - Revolving Cash	20,000	0%
<hr/>		
Restricted Balance - Categorical		
Educator Effectiveness Block Grant	1,193,066	
Restricted Lottery - Instructional Materials	102,558	
Special Education ADR	53,175	
Special Education LR	96,721	
SB 117 COVID Relief Funds	94,789	
ELO Grant	194,391	
ELO Grant Paraprofessionals	168,433	
Routine Repair Maintenance	314,907	
Other Local - ASB, Parent Clubs, Foundations, Site Auxilliary	31,390	
	<hr/>	
	2,249,430	2%
<hr/>		
Committed Fund Balance		
3% General Fund Reserve - Board Resolution 10-11-29	2,744,594	
4% General Fund Reserve - Board Resolution 18-19-14	3,659,459	
	<hr/>	
	6,404,053	7%
<hr/>		
Assigned Fund Balance		
Vacation Liability	618,717	
Measures G & A	269,495	
ADEF/Stale Dated Checks/Testing/Safety	358,702	
Textbook Replacement/Adoption	100,674	
Multi-Year Projection Deficit Reserve	2,572,476	
	<hr/>	
	3,920,064	4%
<hr/>		
Unassigned Fund Balance		
3% Reserve for Economic Uncertainties	2,744,594	3%
<hr/>		
Projected Ending Balance @ 6/30/2022	\$ 15,338,142	17%



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 21-22 Multi-Year Projection

LCFF Revenue Assumptions	FY 21-22 First Interim Budget 06-30-22		FY 22-23 Budget Projection	FY 23-24 Budget Projection	FY 24-25 Budget Projection
Enrollment	5,467		5,333	5,244	5,087
Average Daily Attendance (ADA)	5,413		5,247	5,119	5,034
Unduplicated Pupil Percentage	7.55%		7.67%	7.60%	7.60%
LCFF COLA % (Based on SSC/DOF)	5.07%		2.48%	3.11%	3.54%
Local Property Tax Estimate	Certified P1- 3.61%		2.00%	2.00%	2.00%
LCFF Entitlement	\$ 55,263,115		\$ 54,906,416	\$ 55,224,267	\$ 56,235,048
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)	1,082,650	2%	1,049,425	1,023,855	1,006,872
LCFF Local Property Taxes	55,304,850	92%	56,384,946	57,486,644	58,610,376
Total Funding	\$ 60,042,335	100%	\$ 61,089,206	\$ 62,165,334	\$ 63,272,083
Excess Property Taxes	4,779,220		6,182,791	6,941,067	7,037,035



Acalanes Union High School District - FY 21-22 Multi-Year Projection

One Time Restricted Funds	FY 21-22 First Interim Budget 06-30-22	FY 22-23 Budget Projection	FY 23-24 Budget Projection	FY 24-25 Budget Projection	Total One Time Restricted Funds
Revenues					
Federal	1,075,500	795,000	1,017,506	-	
State	2,008,976	250,000	339,074	-	
Total Revenues	3,084,476	1,045,000	1,356,580	-	5,486,056
Expenditures					
Teachers on Special Assignment	500,000	500,000	500,000	250,000	
Campus Supervisors	250,000	-	-	-	
Custodians	350,000	-	-	-	
Special Ed Program Specialist	189,099	113,715	-	-	
Psychologist	150,000	-	-	-	
Nurses	123,510	100,000	-	-	
Wellness .20 FTE	100,000	110,000	120,000	-	
Paraprofessionals	35,000	85,000	86,590	-	
Summer School/Credit Recovery	255,000	-	-	-	
PLC, Grading for Equity, Summer Institute	303,947	276,450	291,748	274,066	
ACIS Learning Hub, Student Support	110,500	33,345	-	-	
HVAC, Signage, Safety, LCR	95,000	250,000	652,832	-	
Total Expenditures	2,462,056	1,468,510	1,651,170	524,066	6,105,802



Acalanes Union High School District - FY 21-22 Multi-Year Projection

Assumptions	FY 21-22 First Interim Budget 06-30-22	FY 22-23 Budget Projection	FY 23-24 Budget Projection	FY 24-25 Budget Projection
Revenues				
One Time Federal Revenues	\$ 1,075,500	\$ (280,500)	\$ 222,506	\$ (1,017,506)
One Time State Reveues	\$ 2,008,976	\$ (1,758,976)	\$ 89,074	\$ (339,074)
Other Local Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Step & Column Increase	1.50%	1.50%	1.50%	1.50%
Retiree Savings		\$ 150,000	\$ 150,000	\$ 150,000
Restricted One Time Expenditures	\$ 2,462,056	\$ (993,546)	\$ 182,660	\$ (1,651,170)
Decline in Enrollment	\$ -	\$ -	\$ (200,000)	\$ (200,000)
CalSTRS Increase	16.92%	19.10%	19.10%	19.10%
CalPERS Increase	22.91%	26.10%	27.10%	27.70%
Textbook Adoption		\$ -	\$ -	\$ 500,000
Capital Outlay - Lifecycle Replacement		\$ -	\$ -	\$ 250,000
Transfer to Deferred Maintenance	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Materials/Supplies & Other Services		Consumer Price Index 2.65%	Consumer Price Index 2.36%	Consumer Price Index 2.51%



Acalanes Union High School District - FY 21-22 Multi-Year Projection

General Fund - Combined Unrestricted & Restricted	FY 21-22 First Interim Budget 06-30-22		FY 22-23 Budget Projection	FY 23-24 Budget Projection	FY 24-25 Budget Projection
REVENUES					
Local Control Funding Formula (LCFF)	\$ 61,577,049	68%	\$ 62,623,052	\$ 63,699,180	\$ 64,805,930
Federal Revenue	2,484,832	3%	2,204,332	2,426,838	1,409,332
Other State Revenue	8,069,437	9%	6,310,461	6,399,535	6,060,461
Other Local Revenue	7,753,371	9%	7,753,371	7,753,371	7,753,371
Other Local Revenue - Parcel Tax	10,500,000	12%	10,500,000	10,500,000	10,500,000
Total Revenues	90,384,689	100%	89,391,216	90,778,924	90,529,094
EXPENDITURES					
Certificated Salaries	38,032,052	42%	38,225,397	38,143,562	37,921,673
Classified Salaries	10,559,373	12%	10,629,373	10,700,963	10,684,373
Employee Benefits	25,875,055	28%	26,923,076	27,014,724	26,939,837
Books & Supplies	3,719,708	4%	3,933,851	4,007,414	4,600,787
Services, Other Op Expenses	12,888,694	14%	12,989,677	13,232,584	13,540,903
Capital Outlay	202,572	0%	236,200	200,000	450,000
Other Outgo	-	0%	-	-	-
Direct Support/Indirect Costs	(160,000)	0%	(160,000)	(160,000)	(160,000)
Transfers Out	400,000	0%	400,000	400,000	400,000
Contributions - to Restricted Programs	-	0%	-	-	-
Total Expenditures	91,517,454	100%	93,177,575	93,539,247	94,377,574
Net Increase/(Decrease) in Fund Balance	(1,132,765)		(3,786,359)	(2,760,323)	(3,848,479)
Beginning Balance	16,470,906		15,338,141	11,551,782	8,791,459
Estimated Fund Balance - Unrestricted	\$ 13,088,710	14.3%	\$ 10,168,337	\$ 7,702,604	\$ 4,942,980
Estimated Fund Balance - Restricted	\$ 2,249,431	2.5%	\$ 1,383,445	\$ 1,088,855	\$ -
Total Estimated Fund Balance	\$ 15,338,141		\$ 11,551,782	\$ 8,791,459	\$ 4,942,980
	16.76%		12.40%	9.40%	5.24%



Challenges of Community Funded District

- Multi-year projects the next three years AUHSD will be community funded
- Projected decline in enrollment will not affect revenues
- Projected property tax growth is not guaranteed. It is beginning to slow down, can stagnate or even decline
- The possibility of increase in enrollment due to unexpected return of students lost during Covid-19 pandemic will not result in additional funding
- Community funded districts need to have higher reserve levels



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.



ASB - Fund 08

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	<u>770,100</u>	<u>770,100</u>	<u>770,100</u>	<u>-</u>	
TOTAL REVENUES	<u>\$ 770,100</u>	<u>\$ 770,100</u>	<u>\$ 770,100</u>	<u>\$ -</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	177,000	177,000	177,000	-	
Other Services	585,095	585,095	585,095	-	
Capital Outlay	-	-	-	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfers (In) from General Fund	-	-	-	-	
Interfund Transfers (Out) to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 762,095</u>	<u>\$ 762,095</u>	<u>\$ 762,095</u>	<u>\$ -</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ 8,005</u>	<u>\$ 8,005</u>	<u>\$ 8,005</u>	<u>\$ -</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 325,508	\$ 185,747	\$ 185,747	\$ -	
Ending Balance @ 06/30/2022	\$ 333,513	\$ 193,752	\$ 193,752		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Revolving Cash	-	-	-		
Reserve for Restricted Programs	333,513	193,752	193,752		
Reserve for Other Designations	-	-	-		
Unappropriated Amount	-	-	-		



Adult Education - Fund 11

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	88,240	88,240	93,488	5,248	WIOA Title II Revenue
State Revenue	645,429	655,736	656,349	613	
Local and Other Revenue	<u>424,816</u>	<u>472,378</u>	<u>472,378</u>	<u>-</u>	
TOTAL REVENUES	<u>\$ 1,158,485</u>	<u>\$ 1,216,354</u>	<u>\$ 1,222,215</u>	<u>\$ 5,861</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 367,305	\$ 367,305	\$ 367,798	\$ 493	
Classified Salaries	314,348	314,348	314,348	-	
Benefits - All	272,659	272,659	272,779	120	
Books and Supplies	123,100	123,100	128,348	5,248	
Other Services	225,100	225,100	225,100	-	
Capital Outlay	38,000	38,000	38,000	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	60,000	60,000	60,000	-	
Interfund Transfers (In) from General Fund	-	-	-	-	
Interfund Transfers (Out) to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 1,400,511</u>	<u>\$ 1,400,511</u>	<u>\$ 1,406,372</u>	<u>\$ 5,861</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (242,027)</u>	<u>\$ (184,158)</u>	<u>\$ (184,158)</u>	<u>\$ -</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 284,313	\$ 316,158	\$ 316,158	\$ 31,845	
Ending Balance @ 06/30/2022	\$ 42,286	\$ 132,000	\$ 132,000		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Revolving Cash	-	-	-		
Reserve for Restricted Programs	42,286	132,000	132,000		
Reserve for Other Designations	-	-	-		
Unappropriated Amount	-	-	-		



Cafeteria - Fund 13

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	875,000	875,000	2,000,000	1,125,000	Adjust Meal Reimbursements
State Revenue	75,000	75,000	135,000	60,000	Adjust Meal Reimbursements
Local - Ala Carte Sales	100,000	100,000	-	(100,000)	Adjust Ala Carte Sales
TOTAL REVENUES	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>	<u>\$ 2,135,000</u>	<u>\$ 1,085,000</u>	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ 602,610	\$ 602,610	\$ 825,501	\$ 222,891	Four Food Service Positions
Benefits - All	301,175	301,175	298,890	(2,285)	
Food Cost and Supplies	371,386	371,386	825,200	453,814	Food & Packaging Costs
Other Services	10,800	10,800	-	(10,800)	
Capital Outlay	10,000	10,000	-	(10,000)	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	100,000	(100,000)	Charge for Indirect Cost
Other Financing Sources/Uses - Interfund	(250,000)	(250,000)	-	250,000	Eliminate General Fund Contribution
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 1,045,971</u>	<u>\$ 1,045,971</u>	<u>\$ 2,049,591</u>	<u>\$ 803,620</u>	
Net Increase (Decrease) in Fund Balance					
	<u>\$ 4,029</u>	<u>\$ 4,029</u>	<u>\$ 85,409</u>	<u>\$ 81,380</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 10,300	\$ 6,772	\$ 6,772	\$ (3,528)	Change in Beginning Balance
Ending Balance @ 06/30/2022	<u>\$ 14,329</u>	<u>\$ 10,801</u>	<u>\$ 92,181</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Revolving Cash	\$ 14,329	\$ 10,801	\$ 6,772		
Reserve for Restricted Programs			\$ 85,409		
Unappropriated Amount	\$ -	\$ -	\$ -		



Deferred Maintenance - Fund 14

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 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					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	550,000	550,000	550,000	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	(250,000)	(250,000)	(450,000)	(200,000)	Increase Contribution from Fund 01
TOTAL EXPENDITURES and OTHER FIN.	\$ 300,000	\$ 300,000	\$ 100,000	\$ (200,000)	
Net Increase (Decrease) in Fund Balance	\$ (295,000)	\$ (295,000)	\$ (95,000)	\$ 200,000	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 1,775,875	\$ 1,541,565	\$ 1,541,565	\$ (234,311)	Change in Beginning Balance
Ending Balance @ 06/30/2022	\$ 1,480,875	\$ 1,246,565	\$ 1,446,565		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Deferred Maintenance Projects	\$ 1,480,875	\$ 1,246,565	\$ 1,446,565		
Unappropriated Amount	\$ -	\$ -	\$ -		



BUILDING FUND - 21

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Federal and State	\$ -	\$ -	\$ -	\$ -	
Local - Aquatics Rental	255,000	255,000	255,000	-	
Local - Facilities Rental	185,000	185,000	185,000	-	
Local - Other Revenues	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>	
TOTAL REVENUES	<u>\$ 615,000</u>	<u>\$ 615,000</u>	<u>\$ 615,000</u>	<u>\$ -</u>	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ 423,934	\$ 423,934	\$ 423,934	\$ -	
Benefits - All	174,000	174,000	174,000	-	
Books and Supplies	170,000	170,000	170,000	-	
Other Services	148,500	148,500	148,500	-	
Capital Outlay	135,000	135,000	135,000	-	
Other Financing Sources/Uses	-	-	-	-	
Inter Fund Transfers (In)/Out	-	-	-	-	
Contributions	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FINANCING	<u>\$ 951,434</u>	<u>\$ 951,434</u>	<u>\$ 951,434</u>	<u>\$ -</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (336,434)</u>	<u>\$ (336,434)</u>	<u>\$ (336,434)</u>	<u>\$ -</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 2,852,780	\$ 3,098,983	\$ 3,098,983	\$ 246,203	Change in Beginning Fund Balance
Ending Balance @ 06/30/2022	<u>\$ 2,516,346</u>	<u>\$ 2,762,549</u>	<u>\$ 2,762,549</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Aquatics Program/Facilities Rental	2,516,346	2,762,549	2,762,549		



Capital Facilities - Fund 25

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Federal/State Revenue	\$ -	\$ -	\$ -	\$ -	
Local Revenue - Interest Earning	10,000	10,000	10,000	-	
Local Revenue - Developer Fees	425,000	425,000	425,000	-	
Local Revenue - Redevelopment Funds (RDA)	175,000	175,000	175,000	-	
TOTAL REVENUES	\$ 610,000	\$ 610,000	\$ 610,000	\$ -	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	220,000	220,000	220,000	-	
Other Services	-	-	40,500	40,500	LLHS Portables
Capital Outlay	350,000	350,000	366,700	16,700	LLHS Science Classroom
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	-	-	-	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 570,000	\$ 570,000	\$ 627,200	\$ 57,200	
Net Increase (Decrease) in Fund Balance	\$ 40,000	\$ 40,000	\$ (17,200)	\$ (57,200)	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 1,910,202	\$ 2,737,842	\$ 2,737,842	\$ 827,640	Change in Fund Balance
Ending Balance @ 06/30/2022	\$ 1,950,202	\$ 2,777,842	\$ 2,720,642		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	-	-	-		
Reserve for Developer Fee Projects	835,000	1,269,033	1,269,033		
Reserve for RDA Projects	\$ 1,115,202	\$ 1,508,809	\$ 1,451,609		



Special Reserve Fund For Capital Project - Fund 40

	2021-22 Adopted Budget 7/1/2021	2021-22 Operating Budget 10/31/2021	2021-22 First Interim Projected Total 11/30/2021	2021-22 Difference from Operating Budget to First Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	30,292	30,292	Final FEMA Reimbursement
State Revenue	-	-	-	-	
Local Revenue - Gain/Loss/Interest in Investment	100,000	100,000	100,000	-	
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 130,292</u>	<u>\$ 30,292</u>	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In/Transfer Out	150,000	150,000	150,000	-	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ (19,708)</u>	<u>\$ 30,292</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 11,165,458	\$ 11,315,219	\$ 11,315,219	\$ 149,761	Change in Fund Balance
Ending Balance @ 06/30/2022	<u>\$ 11,115,458</u>	<u>\$ 11,265,219</u>	<u>\$ 11,295,511</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	-	-	-		
Reserve for Construction Projects	\$ 11,115,458	\$ 11,265,219	\$ 11,295,511		



Retiree Benefit - Fund 71	2021-22	2021-22	2021-22	2021-22	
OPEB - Other Post Employment Benefits	Adopted Budget	Operating Budget	First Interim Projected Total	Difference from Operating Budget to First Interim	Notes
	7/1/2021	10/31/2021	11/30/2021		
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local Revenue - OPEB	460,000	460,000	460,000	-	
Local Revenue - Interest Income	-	-	-	-	
Local Revenue - Gain/Loss in Investment	200,000	200,000	200,000	-	
	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	
TOTAL REVENUES	<u>\$ 660,000</u>	<u>\$ 660,000</u>	<u>\$ 660,000</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>\$ 657,000</u>	<u>\$ 657,000</u>	<u>\$ 657,000</u>	<u>\$ -</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 6,413,081	\$ 6,806,303	\$ 6,806,303	\$ 393,221	Change in Fund Balance
Ending Balance @ 06/30/2022	<u>\$ 7,070,081</u>	<u>\$ 7,463,303</u>	<u>\$ 7,463,303</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Reserve for Retiree Benefits - OPEB	\$ 7,070,081	\$ 7,463,303	\$ 7,463,303		



Foundation - Fund 73	2021-22	2021-22	2021-22	2021-22	
Scholarship Accounts	Adopted	Operating	First Interim	Difference from	
	Budget	Budget	Projected Total	Operating Budget	Notes
	7/1/2021	10/31/2021	11/30/2021	to First Interim	
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	22,900	22,900	22,900	-	
TOTAL REVENUES	\$ 22,900	\$ 22,900	\$ 22,900	\$ -	
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					
	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2021	\$ 1,133,608	\$ 1,133,608	\$ 1,133,608	\$ -	
Ending Balance @ 06/30/2022	\$ 1,117,508	\$ 1,117,508	\$ 1,117,508		
COMPONENTS of ENDING FUND BALANCE					
Joan Minton Trust Fund	\$ 43,466	\$ 43,466	\$ 43,466		
Acalanes High School Misc. Scholarship	123,714	123,714	123,714		
Campolindo Misc Scholarships	758	758	758		
Las Lomas Misc Scholarships	1,467	1,467	1,467		
MHS Clay Scholarships	\$ 948,102	\$ 948,102	\$ 948,102		



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.

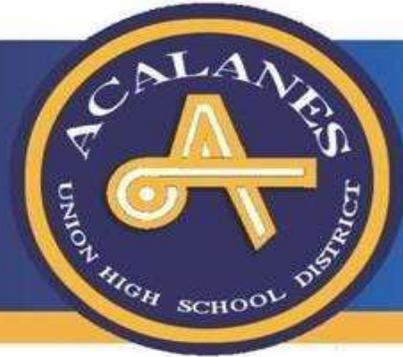


Certification

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



Questions ?