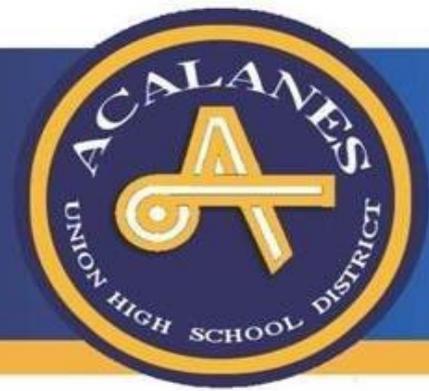


Acalanes Union
High School District



2022-2023 Second Interim Report

March 15, 2023

Governing Board:

Nancy Kendzierski, President
Christopher Grove, Clerk
Jennifer Chen, Board Member
Kristin Connelly, Board Member
Christopher Severson, Board Member

Administration:

John Nickerson Ed.D. – Superintendent
Amy McNamara – Associate Superintendent, Administrative Services
John Walker – Associate Superintendent, Educational 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 2022-2023 budget on June 8, 2022.

“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, 2023.



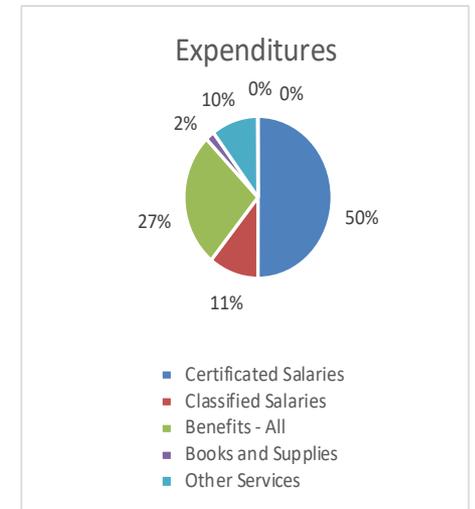
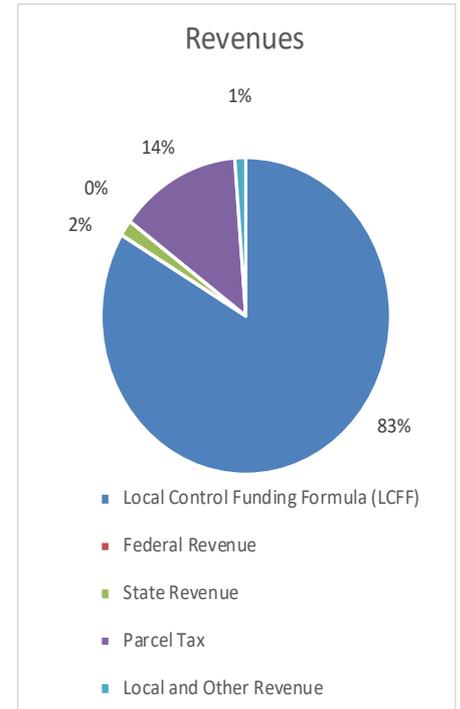
Purpose

- Detail changes of the 2022-2023 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, 2023.



General Fund - 01 Unrestricted

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ 61,401,839	\$ 64,919,639	\$ 64,919,639	\$ -	1
Federal Revenue			-	-	
State Revenue	1,201,955	1,223,824	1,275,074	51,250	1
Parcel Tax	10,500,000	10,500,000	10,558,379	58,379	
Local and Other Revenue	931,500	950,900	947,400	(3,500)	1
TOTAL REVENUES	\$ 74,035,294	\$ 77,594,363	\$ 77,700,492	\$ 106,129	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 32,543,399	32,167,691	31,629,404	\$ (538,287)	2
Classified Salaries	6,779,515	6,944,793	6,890,072	(54,721)	2
Benefits - All	18,648,115	16,938,031	16,980,651	42,620	2
Books and Supplies	1,181,930	1,235,339	1,235,339	-	2
Other Services	5,760,830	6,393,474	6,472,085	78,611	2
Capital Outlay	35,000	35,000	35,000	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	(163,000)	(133,000)	(133,000)	-	2
Inter Fund Transfers	380,000	380,000	380,000	-	
Contributions to Restricted Programs	11,438,483	11,138,661	10,936,805	(201,856)	2
TOTAL EXPENDITURES and OTHER FIN.	\$ 76,604,272	\$ 75,099,989	\$ 74,426,356	\$ (673,633)	
Net Increase (Decrease) in Fund Balance	\$ (2,568,978)	\$ 2,494,374	\$ 3,274,136	\$ 779,762	3
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 14,607,291	\$ 14,830,997	\$ 14,830,997		
Ending Balance @ 06/30/2023	\$ 12,038,313	\$ 17,325,371	\$ 18,105,133		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties @ 10%	\$ 9,270,867	\$ 9,536,864	\$ 9,503,621		
Reserve for Revolving Cash	20,000	20,000	20,000		
Reserve for Restricted Programs	-	-	-		
Reserve for Other Designations	2,747,445	7,768,507	8,581,512		
Unappropriated Amount	-	-	-		





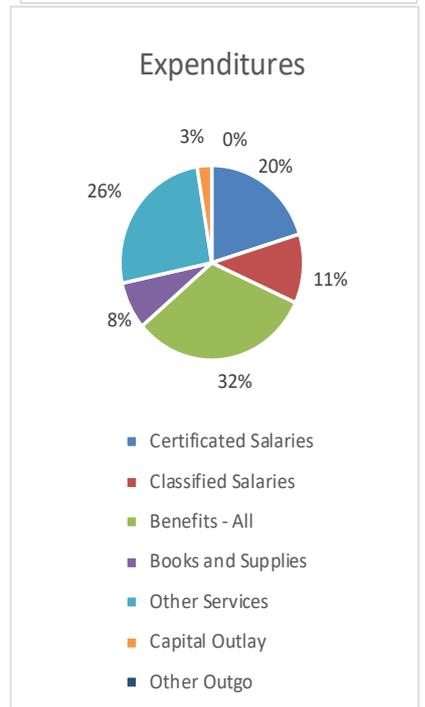
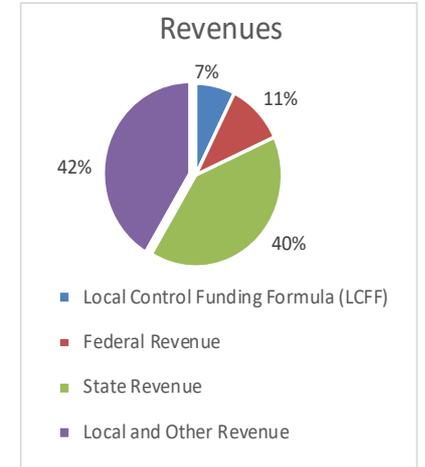
General Fund Unrestricted Notes

Revenues	Second Interim
1 State and Local	
State and Local Revenue Adjustments	<u>\$ 47,750</u>
Expenditures & Other Financing	
2 Salaries & Benefits	
Decreased Substitute Costs, Decreased Budget for Teachers on Leave, Decreased Teacher Hourly	(538,287)
Classified Salary Decrease in Overtime and Substitutes	(54,721)
Benefits - H&W Benefit Adjustments	<u>42,620</u>
	<u>(550,388)</u>
2 Other Services	
Increased Utility Cost	<u>78,611</u>
2 Contributions & Transfer to Restricted Programs	
	<u></u>
Special Education - Decrease Non-public schools and agencies	<u>(201,856)</u>
Change in Fund Balance	
	<u></u>
3 Increase/(Decrease) in Fund Balance	<u><u>\$ 779,762</u></u>



General Fund - 01 Restricted

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ 1,532,357	\$ 1,546,255	\$ 1,546,255	-	
Federal Revenue	2,081,072	2,240,075	2,263,539	23,464	1
State Revenue	5,044,475	9,633,315	8,448,709	(1,184,606)	1
Local and Other Revenue	6,429,507	8,405,357	8,669,404	264,047	1
TOTAL REVENUES	\$ 15,087,411	\$ 21,825,002	\$ 20,927,907	\$ (897,095)	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 6,024,616	\$ 6,463,979	\$ 6,391,820	\$ (72,159)	2
Classified Salaries	3,467,391	3,694,388	3,621,925	(72,463)	2
Benefits - All	8,648,348	10,158,618	10,109,052	(49,566)	2
Books and Supplies	2,000,338	2,442,376	2,486,867	44,491	2
Other Services	7,268,226	7,934,422	8,143,567	209,145	2
Capital Outlay	133,966	713,530	808,030	94,500	2
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Inter Fund Transfers	-	-	(14,600)	(14,600)	
Contributions to Restricted Programs	(11,438,483)	(11,138,660)	(10,936,804)	201,856	2
TOTAL EXPENDITURES and OTHER FIN.	\$ 16,104,402	\$ 20,268,653	\$ 20,609,857	\$ 341,204	
Net Increase (Decrease) in Fund Balance	\$ (1,016,991)	\$ 1,556,349	\$ 318,050	\$ (1,238,299)	3
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 2,976,400	\$ 3,355,889	\$ 3,355,889		
Ending Balance @ 06/30/2023	\$ 1,959,409	\$ 4,912,238	\$ 3,673,939		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties @ 10%	\$ -	\$ -	\$ -		
Reserve for Revolving Cash	-	-	-		
Reserve for Restricted Programs	1,959,409	4,912,238	3,673,939		
Reserve for Other Designations	-	-	-		
Unappropriated Amount	-	-	-		





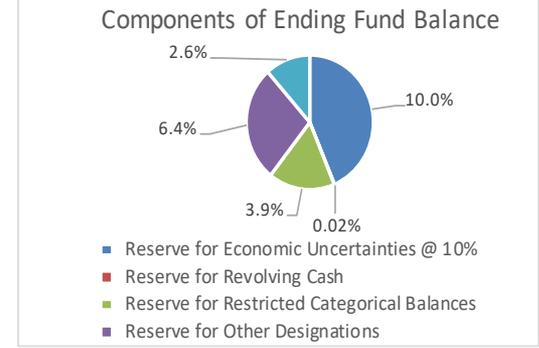
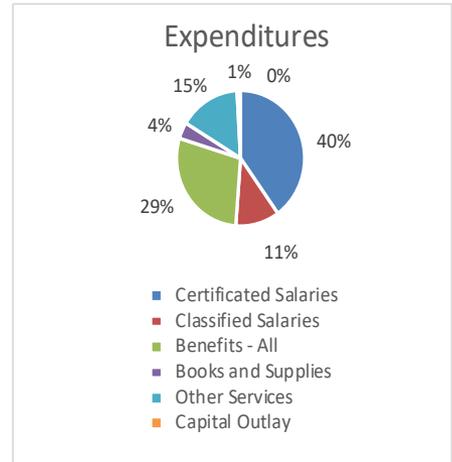
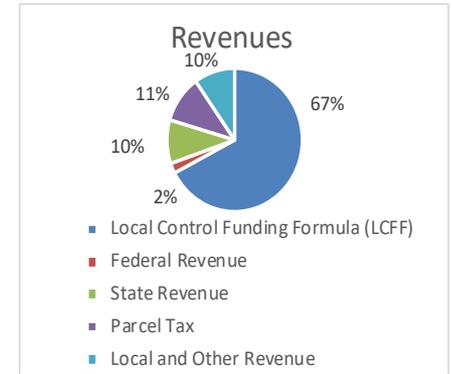
General Fund Restricted Notes

Revenues	Second Interim
1 Federal Revenues	
Recognizing Unearned Revenue	\$ 23,464
1 State Revenues	
Reduction to Discretionary Block Grant (Governor's Budget)	(1,184,606)
1 Other Local Revenue	
Foundations, Parent Clubs, Boosters, Site Auxiliary, Athletics	264,047
	<u>(897,095)</u>
Expenditures & Other Financing	
2 Salaries and Benefits	
Certificated Salary -Decrease in Substitute and Hourly	(72,159)
Classified Salaries - Decrease in Overtime and Substitute	(72,463)
Benefits - H&W Benefits Adjustment	(49,566)
	<u>(194,188)</u>
2 Books and Supplies	
Budget Adjustments	44,491
2 Other Services	
Special Education - Legal Settlements and Fees	209,145
2 Capital Outlay	
2022-2023 Roofing Projects	94,500
2 Contributions to Restricted Programs	
Special Education - Decrease Non-public schools and agencies	201,856
Change in Fund Balance	
3 Increase/(Decrease) in Fund Balance	<u><u>\$ (1,238,299)</u></u>



General Fund - 01 Combined

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim
REVENUES				
Local Control Funding Formula (LCFF)	\$ 62,934,196	\$ 66,465,894	\$ 66,465,894	\$ -
Federal Revenue	2,081,072	2,240,075	2,263,539	23,464
State Revenue	6,246,430	10,857,139	9,723,783	(1,133,356)
Parcel Tax	10,500,000	10,500,000	10,558,379	58,379
Local and Other Revenue	7,361,007	9,356,257	9,616,804	260,547
TOTAL REVENUES	\$ 89,122,705	\$ 99,419,365	\$ 98,628,399	\$ (790,966)
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	\$ 38,568,015	\$ 38,631,670	\$ 38,021,224	\$ (610,446)
Classified Salaries	10,246,906	10,639,181	10,511,997	(127,184)
Benefits - All	27,296,463	27,096,649	27,089,703	(6,946)
Books and Supplies	3,182,268	3,677,715	3,722,206	44,491
Other Services	13,029,056	14,327,896	14,615,652	287,756
Capital Outlay	168,966	748,530	843,030	94,500
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	(163,000)	(133,000)	(133,000)	-
Inter Fund Transfers	380,000	380,000	365,400	(14,600)
Contributions to Restricted Programs	-	1	1	-
TOTAL EXPENDITURES and OTHER FIN.	\$ 92,708,674	\$ 95,368,642	\$ 95,036,213	\$ (332,429)
Net Increase (Decrease) in Fund Balance	\$ (3,585,969)	\$ 4,050,723	\$ 3,592,186	\$ (458,537)
FUND BALANCES				
Beginning Balance @ 07/01/2022	\$ 17,583,691	\$ 18,186,886	\$ 18,186,886	
Ending Balance @ 06/30/2023	\$ 13,997,722	\$ 22,237,609	\$ 21,779,072	
COMPONENTS of ENDING FUND BALANCE				
Reserve for Economic Uncertainties @ 10%	\$ 9,270,867	\$ 9,536,864	\$ 9,503,621	
Reserve for Revolving Cash	20,000	20,000	20,000	
Reserve for Restricted Categorical Balances	1,959,409	4,912,238	3,673,939	
Reserve for Other Designations	2,747,445	7,768,507	6,072,588	
Unappropriated Amount	-	-	2,508,924	





**General Fund
Components of Ending Fund Balance**

**FY 22-23
Second Interim**

Non Spendable - Revolving Cash	<u>20,000</u>	0%
Restricted Balance - Categorical		
Educator Effectiveness Block Grant	1,042,614	
Restricted Lottery - Instructional Materials	295,774	
Discretionary Block Grant	874,393	
SB 117 COVID Relief Funds	94,789	
Special Education	5,921	
A-G Access/Success Grant	187,363	
A-G Learning Loss Mitigation	13,843	
ELO Grant Paraprofessionals	28,002	
Learning Recovery Emergency Block Grant	970,102	
Ethnic Studies	129,746	
Other Local - ASB, Parent Clubs, Foundations, Site Auxilliary	<u>31,390</u>	
	<u>3,673,937</u>	4%
Committed Fund Balance		
3% General Fund Reserve - Board Resolution 10-11-29	2,851,086	
4% General Fund Reserve - Board Resolution 18-19-14	<u>3,801,449</u>	
	<u>6,652,535</u>	7%
Assigned Fund Balance		
Vacation Liability	712,172	
Measures G & A	379,038	
ADEF/Stale Dated Checks/Testing/Safety	418,435	
Textbook Replacement/Adoption	1,000,000	
Ongoing expenditures funded by one-time funds	2,500,000	
Technology Life-Cycle Replacement	500,000	
Multi-Year Projection Deficit Reserve	<u>1,018,188</u>	
	<u>6,527,833</u>	7%
Unassigned Fund Balance		
Undesignated Amount	2,053,681	
3% Reserve for Economic Uncertainties	<u>2,851,086</u>	
	<u>4,904,767</u>	5%
Projected Ending Balance @ 6/30/2023	<u><u>\$ 21,779,072</u></u>	23%



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 22-23 Multi-Year Projection

LCFF Revenue Assumptions	FY 22-23 Second Interim Budget 02-28-23		FY 23-24 Budget Projection	FY 24-25 Budget Projection
Enrollment	5,419		5,425	5,348
Average Daily Attendance (ADA)	5,202		5,208	5,134
Unduplicated Pupil Percentage	8.40%		8.80%	9.00%
LCFF COLA % (Based on SSC/DOF)	13.26%		8.13%	3.54%
Local Property Tax Estimate	Certified P1		2.00%	2.00%
LCFF Entitlement				
LCFF Entitlement	\$ 62,097,722		\$ 66,178,881	\$ 67,398,783
LCFF State Aid - Categorical	3,654,835	6%	3,654,835	3,654,835
LCFF State Aid		0%	100,393	137,569
LCFF State - Education Protection Act (EPA)	1,074,606	2%	1,059,254	1,044,296
LCFF Local Property Taxes	60,190,198	93%	61,364,398	62,562,083
Total Funding	\$ 64,919,639	100%	\$ 66,178,880	\$ 67,398,783
Excess Property Taxes	2,821,917		-	-



Acalanes Union High School District - FY 22-23 Multi-Year Projection

Assumptions	FY 22-23 Second Interim Budget 02-28-23		FY 23-24 Budget Projection	FY 24-25 Budget Projection
Revenues				
One Time Federal Revenues	\$ 936,672		\$ (648,997)	\$ -
One Time State Reveues	\$ 3,367,169		\$ (3,367,169)	\$ -
Other Local Revenues	\$ -		\$ -	\$ -
Expenditures				
Step & Column Increase	1.50%		1.50%	1.50%
Retiree Savings			\$ (150,000)	\$ (150,000)
Restricted One Time Expenditures	\$ 3,040,454		\$ (3,040,454)	\$ 1,269,847
Restricted One Time Expenditures	\$ -		\$ 1,736,364	\$ (1,736,364)
CalSTRS	19.10%		19.10%	19.10%
CalPERS	25.37%		27.00%	28.10%
Textbook Adoption			\$ 300,000	500,000
Capital Outlay - Lifecycle Replacement			\$ 125,000	\$ 250,000
Transfer to Deferred Maintenance	\$ 300,000		\$ 300,000	\$ 300,000
Materials/Supplies & Other Services	Consumer Price Index 6.00%		Consumer Price Index 3.44%	Consumer Price Index 2.77%



Acalanes Union High School District - FY 22-23 Multi-Year Projection

General Fund - Combined Unrestricted & Restricted	FY 22-23 Second Interim Budget 02-28-23		FY 23-24 Budget Projection	FY 24-25 Budget Projection
REVENUES				
Local Control Funding Formula (LCFF)	\$ 66,465,894	67%	\$ 67,725,136	\$ 68,945,038
Federal Revenue	2,263,539	2%	1,614,542	1,341,056
Other State Revenue	9,723,783	10%	6,283,495	6,283,495
Other Local Revenue	9,669,197	10%	9,669,197	9,669,197
Other Local Revenue - Parcel Tax	10,505,986	11%	10,505,986	10,505,986
Total Revenues	98,628,399	100%	95,798,356	96,744,772
EXPENDITURES				
Certificated Salaries	38,021,224	40%	38,251,668	38,604,628
Classified Salaries	10,511,997	11%	10,585,483	10,685,207
Employee Benefits	27,089,703	29%	27,349,199	27,565,346
Books & Supplies	3,722,206	4%	4,076,645	4,569,568
Services, Other Op Expenses	14,615,652	15%	15,099,275	15,517,525
Capital Outlay	843,030	1%	310,000	400,000
Other Outgo	-	0%	-	-
Direct Support/Indirect Costs	(133,000)	0%	(133,000)	(133,000)
Transfers Out	365,400	0%	380,000	380,000
Contributions - to Restricted Programs	-	0%	-	-
Total Expenditures	95,036,212	100%	95,919,270	97,589,274
Net Increase/(Decrease) in Fund Balance	3,592,187		(120,914)	(844,502)
Beginning Balance	18,186,886		21,779,073	21,658,159
* Total Estimated Fund Balance	\$ 21,779,073		\$ 21,658,159	\$ 20,813,657
	22.92%		22.58%	21.33%



Looking Forward – General Observations

- Multi-year projects the next two years AUHSD will be LCFF funded based on Governor's January Budget proposal
- Projected property tax growth is not guaranteed. It is beginning to slow down, can stagnate or even decline
- Expenditures for the one time funds received are included in the multi-year
- Anticipating no one time funds from the state
- 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.



Associated Student Body Fund
Fund 08

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	770,100	738,059	738,059	-	
TOTAL REVENUES	\$ 770,100	\$ 738,059	\$ 738,059	\$ -	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	226,500	251,500	251,500	-	
Other Services	535,595	560,595	560,595	-	
Capital Outlay	-	-	-	-	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfers (In) from General Fund	-	-	-	-	
Interfund Transfers (Out) to General Fund	-	-	-	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 762,095	\$ 812,095	\$ 812,095	\$ -	
Net Increase (Decrease) in Fund Balance	\$ 8,005	\$ (74,036)	\$ (74,036)	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 193,752	\$ 170,013	\$ 170,013	\$ -	
Ending Balance @ 06/30/2023	\$ 201,757	\$ 95,977	\$ 95,977		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Restricted Programs	201,757	95,977	95,977		



Adult Education - Fund 11

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	95,000	109,625	109,625	-	
State Revenue	680,729	696,122	696,122	-	
Local and Other Revenue	480,000	480,000	490,000	10,000	
TOTAL REVENUES	\$ 1,255,729	\$ 1,285,747	\$ 1,295,747	\$ 10,000	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ 323,947	\$ 323,947	\$ 346,075	\$ 22,128	Adjust to realign expenditures
Classified Salaries	353,491	363,491	375,391	11,900	
Benefits - All	318,805	316,989	301,304	(15,685)	
Books and Supplies	47,535	35,394	23,094	(12,300)	
Other Services	141,800	151,300	168,535	17,235	
Capital Outlay	-	-	-	-	
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.	\$ 1,245,578	\$ 1,251,121	\$ 1,274,399	\$ 23,278	
Net Increase (Decrease) in Fund Balance	\$ 10,151	\$ 34,626	\$ 21,348	\$ (13,278)	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 16,283	\$ 12,972	\$ 12,972	\$ -	
Ending Balance @ 06/30/2023	\$ 26,434	\$ 47,598	\$ 34,320		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Restricted Programs	26,434	47,598	34,320		
Reserve for Other Designations	-	-	-		



Cafeteria - Fund 13

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	1,770,000	581,904	608,904	27,000	Adjust Meal Reimbursements
State Revenue	125,000	1,676,000	1,724,000	48,000	Adjust Meal Reimbursements
Local - Ala Carte Sales	<u>78,000</u>	<u>133,000</u>	<u>143,000</u>	<u>10,000</u>	Donations & Vending Machine
TOTAL REVENUES	<u>\$ 1,973,000</u>	<u>\$ 2,390,904</u>	<u>\$ 2,475,904</u>	<u>\$ 85,000</u>	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ 779,871	\$ 803,371	\$ 829,171	\$ 25,800	Adjust Extra Hourly Salaries
Benefits - All	382,865	382,865	387,965	5,100	
Food Cost and Supplies	783,600	850,499	834,999	(15,500)	Adjust Food & Packaging Costs
Other Services	32,619	63,919	62,419	(1,500)	
Capital Outlay	-	-	6,500	6,500	
Other Outgo	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Other Financing Sources/Uses - Interfund	<u>103,000</u>	<u>73,000</u>	<u>73,000</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 2,081,955</u>	<u>\$ 2,173,654</u>	<u>\$ 2,194,054</u>	<u>\$ 20,400</u>	
Net Increase (Decrease) in Fund Balance					
	<u>\$ (108,955)</u>	<u>\$ 217,250</u>	<u>\$ 281,850</u>	<u>\$ 64,600</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 529,363	\$ 540,189	\$ 540,189	\$ -	
Ending Balance @ 06/30/2023	<u>\$ 420,408</u>	<u>\$ 757,439</u>	<u>\$ 822,039</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Revolving Cash	\$ -	\$ -	\$ -		
Reserve for Restricted Programs	\$ 420,408	\$ 757,439	\$ 822,039		
Unappropriated Amount	\$ -	\$ -	\$ -		



Deferred Maintenance - Fund 14

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	5,000	5,000	15,000	10,000	Adjust Interest Earnings
TOTAL REVENUES	\$ 5,000	\$ 5,000	\$ 15,000	\$ 10,000	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	644,000	331,162	331,162	-	Summer 2023 HVAC Projects
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	(400,000)	(400,000)	(400,000)	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 244,000	\$ (68,838)	\$ (68,838)	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (239,000)	\$ 73,838	\$ 83,838	\$ 10,000	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 1,349,143	\$ 839,674	\$ 839,674	\$ -	
Ending Balance @ 06/30/2023	\$ 1,110,143	\$ 913,512	\$ 923,512		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Deferred Maintenance Projects	\$ 1,110,143	\$ 913,512	\$ 923,512		
Unappropriated Amount	\$ -	\$ -	\$ -		



Special Reserve - Fund 17

Scholarship Accounts

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	-	-	15,000	15,000	Opening Fund 17
TOTAL REVENUES	\$ -	\$ -	\$ 15,000	\$ 15,000	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Inter Fund Transfers	-	-	14,600	14,600	Opening Fund 17
TOTAL EXPENDITURES and OTHER FIN.	\$ -	\$ -	\$ 14,600	\$ 14,600	
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ 400	\$ 400	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ -	\$ -	\$ -	\$ -	
Ending Balance @ 06/30/2023	\$ -	\$ -	\$ 400		



BUILDING FUND - 21

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Federal and State	\$ -	\$ -	\$ 101,106	\$ 101,106	FEMA-Covid-19 Claim
Local - Aquatics Rental	330,000	330,000	330,000	-	
Local - Facilities Rental	165,000	165,000	205,200	40,200	Adjust Facility Rentals
Local - Other Revenues	<u>170,000</u>	<u>170,000</u>	<u>328,244</u>	<u>158,244</u>	Rebates/Interest Earnings
TOTAL REVENUES	<u>\$ 665,000</u>	<u>\$ 665,000</u>	<u>\$ 964,550</u>	<u>\$ 299,550</u>	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ 429,470	\$ 429,470	\$ 439,470	\$ 10,000	Adjustment to align expenditures
Benefits - All	167,584	167,584	179,434	11,850	
Books and Supplies	229,081	229,081	221,833	(7,248)	
Other Services	202,441	202,441	257,441	55,000	
Capital Outlay	23,450	23,450	2,048,265	2,024,815	Stadium Field - AHS & MHS
Other Financing Sources/Uses	-	-	-	-	
Inter Fund Transfers (In)/Out	-	-	-	-	
Contributions	<u>(80,000)</u>	<u>(80,000)</u>	<u>(1,780,000)</u>	<u>-</u>	Transfer funds from Fund 25
TOTAL EXPENDITURES and OTHER FINANCING	<u>\$ 972,026</u>	<u>\$ 972,026</u>	<u>\$ 1,366,443</u>	<u>\$ 2,094,417</u>	
Net Increase (Decrease) in Fund Balance	<u>\$ (307,026)</u>	<u>\$ (307,026)</u>	<u>\$ (401,893)</u>	<u>\$ (1,794,867)</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 2,611,014	\$ 3,003,639	\$ 3,003,639	\$ -	
Ending Balance @ 06/30/2023	<u>\$ 2,303,988</u>	<u>\$ 2,696,613</u>	<u>\$ 2,601,746</u>		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Aquatics & Facilities Rental Program	2,303,988	2,696,613	2,601,746		



Capital Facilities - Fund 25

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Federal/State Revenue	\$ -	\$ -	\$ -	\$ -	
Local Revenue - Interest Earning	10,000	10,000	10,000	-	
Local Revenue - Developer Fees	335,000	335,000	335,000	-	
Local Revenue - Redevelopment Funds (RDA)	<u>175,000</u>	<u>175,000</u>	<u>205,000</u>	<u>30,000</u>	Adjust Interest Earnings
TOTAL REVENUES	<u>\$ 520,000</u>	<u>\$ 520,000</u>	<u>\$ 550,000</u>	<u>\$ 30,000</u>	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	225,000	225,000	650,000	425,000	Summer 2023 Classroom Modernization
Other Services	45,000	45,000	45,000	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>1,700,000</u>	<u>1,700,000</u>	Transfer to Fund 21 for Stadium Fields
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ 2,395,000</u>	<u>\$ 2,125,000</u>	
Net Increase (Decrease) in Fund Balance					
	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ (1,845,000)</u>	<u>\$ (2,095,000)</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 2,420,142	\$ 3,037,454	\$ 3,037,454	\$ -	
Ending Balance @ 06/30/2023	\$ 2,670,142	\$ 3,287,454	\$ 1,192,454		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	-	-	-		
Reserve for Special Projects	2,670,142	3,287,454	1,192,454		



County Schools Facilities Fund 35

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Federal Revenue	\$ -	\$ -	\$ -	\$ -	
State Revenue	-	-	-	-	
Local Revenue - Interest Earning	-	-	-	-	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	-	-	520,000	520,000	MHS & LLHS Roof Modernization
Direct Support/Indirect Costs	-	-	-	-	Project 2024
Interfund Transfer In	-	-	-	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ -	\$ -	\$ 520,000	\$ 520,000	
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ (520,000)	\$ (520,000)	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ -	\$ 1,595,729	\$ 1,595,729	\$ -	
Ending Balance @ 06/30/2023	\$ -	\$ 1,595,729	\$ 1,075,729		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Capital Projects	-	1,595,729	1,075,729		
Reserve for Projects	\$ -	\$ -	\$ -		



Special Reserve Fund For Capital Project - Fund 40

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local Revenue - Gain/Loss/Interest in Investment	50,000	50,000	50,000	-	
TOTAL REVENUES	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
EXPENDITURES and OTHER FINANCING					
Classified Salaries	\$ -	\$ -	\$ -	\$ -	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	-	-	-	-	
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	-	-	-	-	
Interfund Transfer In/Transfer Out	100,000	100,000	100,000	-	Transfer to Deferred Maintenance
TOTAL EXPENDITURES and OTHER FIN.	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 11,220,511	\$ 11,306,562	\$ 11,306,562	\$ -	
Ending Balance @ 06/30/2023	\$ 11,170,511	\$ 11,256,562	\$ 11,256,562		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	-	-	-		
Reserve for Construction Projects	\$ 11,170,511	\$ 11,256,562	\$ 11,256,562		



Retiree Benefit - Fund 71

OPEB - Other Post Employment Benefits

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
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	205,000	205,000	205,000	-	
TOTAL REVENUES	\$ 665,000	\$ 665,000	\$ 665,000	\$ -	
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	-	-	-	-	
TOTAL EXPENDITURES and OTHER FIN.	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
Net Increase (Decrease) in Fund Balance	\$ 662,000	\$ 662,000	\$ 662,000	\$ -	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 7,463,303	\$ 6,504,370	\$ 6,504,370	\$ -	
Ending Balance @ 06/30/2023	\$ 8,125,303	\$ 7,166,370	\$ 7,166,370		
COMPONENTS of ENDING FUND BALANCE					
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -		
Reserve for Retiree Benefits - OPEB	\$ 8,125,303	\$ 7,166,370	\$ 7,166,370		



Foundation - Fund 73

Scholarship Accounts

	2022-23 Adopted Budget 7/1/2022	2022-23 Operating Budget 10/31/2022	2022-23 Second Interim Projected Total 2/28/2023	2022-23 Difference from Operating Budget to Second Interim	Notes
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	-	-	-	-	
State Revenue	-	-	-	-	
Local and Other Revenue	<u>12,500</u>	<u>12,500</u>		<u>(12,500)</u>	Closing Fund 73
TOTAL REVENUES	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ -</u>	<u>\$ (12,500)</u>	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	-	-	-	-	
Benefits - All	-	-	-	-	
Books and Supplies	-	-	-	-	
Other Services	23,100	23,100		(23,100)	Closing Fund 73
Capital Outlay	-	-	-	-	
Direct Support/Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES and OTHER FIN.	<u>\$ 23,100</u>	<u>\$ 23,100</u>	<u>\$ -</u>	<u>\$ (23,100)</u>	
Net Increase (Decrease) in Fund Balance					
	<u>\$ (10,600)</u>	<u>\$ (10,600)</u>	<u>\$ -</u>	<u>\$ 10,600</u>	
FUND BALANCES					
Beginning Balance @ 07/01/2022	\$ 1,119,648	\$ 1,120,357	\$ 1,120,357	\$ -	
Ending Balance @ 06/30/2023	<u>\$ 1,109,048</u>	<u>\$ 1,109,757</u>	<u>\$ 1,120,357</u>		
COMPONENTS of ENDING FUND BALANCE					
Joan Minton Trust Fund	\$ 42,266	\$ 42,266	\$ 42,266		
Acalanes High School Misc. Scholarship	115,154	115,428	115,428		
Campolindo Misc Scholarships	758	758	758		
Las Lomas Misc Scholarships	467	2,467	2,467		
MHS Clay Scholarships	\$ 950,402	\$ 948,838	\$ 948,838		



Certification 2nd 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.

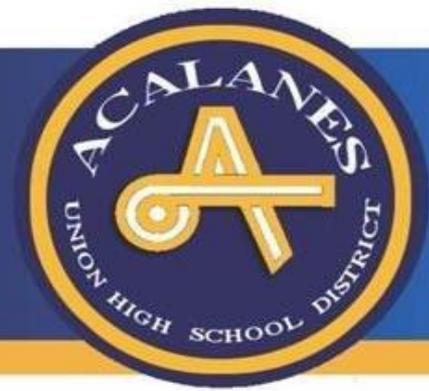


Certification

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 2nd Interim Report.

Acalanes Union
High School District



Questions ?
