



Acalanes Union High School District

Unaudited Actuals

2022-2023

September 6, 2023



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



**FY 22-23 General Fund Unaudited Actuals
Unrestricted**

	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	Note
LCFF Sources				
State Aid	3,654,835	3,654,835	-	
Property Taxes	59,921,555	60,072,630	151,075	A
Education Protection Act - EPA	1,072,418	1,072,418	-	
Federal Revenue	-	-	-	
Other State Revenue	1,237,885	1,988,978	751,093	A
Other Local Revenue	11,711,984	12,227,503	515,519	A
Total Revenues	77,598,677	79,016,363	1,417,687	
Certificated Salaries	34,322,836	34,372,215	49,379	B
Classified Salaries	7,748,096	7,676,749	(71,347)	B
Employee Benefits	17,823,093	17,680,250	(142,843)	B
Books & Supplies	869,458	770,831	(98,627)	B
Services, Other Operating Expenses	6,297,006	6,540,864	243,858	B
Capital Outlay	90,311	81,117	(9,194)	B
Other Outgo	-	14,345	14,345	B
Direct Support/Indirect Costs	(133,000)	(115,500)	17,500	B
Total Expenditures	67,017,800	67,020,871	3,071	
Interfund - Transfer In			-	
Interfund - Transfer Out	(680,000)	(714,880)	(34,880)	C
Contributions - to Restricted Programs	(11,633,426)	(11,599,723)	33,703	C
Other Financing Sources/Uses	(12,313,426)	(12,314,603)	(1,177)	
Net Increase / (Decrease) in Fund Balance	(1,732,549)	(319,110)	1,413,439	D
Beginning Fund Balance - July 1, 2022	14,830,997	14,830,997		
Ending Fund Balance - June 30, 2023	13,098,448	14,511,887	1,413,439	



**Notes to Unaudited Actuals
General Fund Unrestricted**

Note #	Comments	Amount
A	Revenue	
	LCFF Sources - Revenue Shift/Increase in Property Tax	\$ 150,935
	State Revenue - Transportation/Increase in Lottery	751,093
	Local Revenue - Increase in Interest Revenue	515,519
		\$ 1,417,686
B	Expenditures	
	Salaries\Benefits - Fringe Benefits on Retro Salary Increase	(164,811)
	Supplies & Services - School & Department Allocations, Textbooks	145,231
	Capital Outlay	(9,194)
	Indirect Cost- Reduced Cafeteria Indirect Cost/Special State School	31,845
		\$ 3,071
C	Other Financing Sources/Uses	
	Interfund Transfer to Deferred Maintenance/Building Fund (Aquatics)	(34,880)
	Special Education Adjustment	33,703
		\$ (1,177)
D	Change in Fund Balance	
	Increase / (Decrease) in Fund Balance	\$ 1,413,439



**FY 22-23 General Fund Unaudited Actuals
Restricted**

	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	Note #
LCFF Sources				
State Aid	-	-	-	
Property Taxes	1,804,297	1,790,962	(13,335)	
Federal Revenue	2,249,043	2,401,802	152,759	A
Other State Revenue	8,434,052	9,779,911	1,345,859	A
Other Local Revenue	8,780,885	9,130,890	350,005	A
Total Revenues	21,268,277	23,103,564	1,835,287	
Total Expenditures				
Certificated Salaries	7,054,835	6,979,270	(75,565)	B
Classified Salaries	3,761,230	3,893,730	132,500	B
Employee Benefits	10,145,589	10,034,973	(110,616)	B
Books & Supplies	1,960,032	1,963,042	3,010	B
Services, Other Operating Expenses	8,182,984	8,486,490	303,506	B
Capital Outlay	848,954	964,972	116,018	B
Other Outgo	-	-	-	
Direct Support/Indirect Costs	-	-	-	
Total Expenditures	31,953,624	32,322,476	368,852	
Other Financing Sources/Uses				
Interfund - Transfer In	14,600	26,060	-	
Interfund - Transfer Out	-	(16,500)	(16,500)	
Contributions - to Restricted Programs	11,633,425	11,599,723	(33,702)	C
Other Financing Sources/Uses	11,648,025	11,609,283	(50,202)	
Net Increase / (Decrease) in Fund Balance	962,678	2,390,371	1,416,233	D
Beginning Fund Balance - July 1, 2022	3,355,886	3,355,889		
Ending Fund Balance - June 30, 2023	4,318,564	5,746,261	1,416,233	



**Notes to Unaudited Actuals
General Fund Restricted**

Note #	Comments	Amount
A	Revenue	
	Federal Revenue - ESSER Revenue Shift	152,759
	State Revenue - AMIM Discretionary Block Grant	1,345,859
	Local Revenue - Foundations, Parent Clubs, Athletics	350,005
		\$ 1,848,622
B	Expenditures	
	Salaries & Benefits - GASB 68, Fringe Benefits on Retro Salary Increase	(53,681)
	Materials & Supplies - Parents Club, Foundation, Site Aux	3,010
	Other Services - ESSER Purchases	303,506
	Capital Outlay - Routine Restricted Maintenance	116,018
		\$ 368,852
C	Other Financing Sources/Uses	
	Contribution to Special Education/Fund 17 Revenue	(50,202)
		\$ (50,202)
D	Change in Fund Balance	
	Increase / (Decrease) in Fund Balance	\$ 1,429,568



**FY 22-23 General Fund Unaudited Actuals
Combined Unrestricted and Restricted**

	Estimated Actuals	Unaudited Actuals	Difference from Estimated Actuals	%
LCFF Sources				
State Aid	3,654,835	3,654,835	-	0.0%
Property Taxes	61,725,852	61,863,592	137,740	0.2%
Education Protection Act - EPA	1,072,418	1,072,418	-	0.0%
Federal Revenue	2,249,043	2,401,802	152,759	6.8%
Other State Revenue	9,671,937	11,768,889	2,096,952	21.7%
Other Local Revenue	20,492,869	21,358,393	865,524	4.2%
Total Revenues	98,866,954	102,119,928	3,252,974	3.3%
Certificated Salaries	41,377,671	41,351,486	(26,185)	-0.1%
Classified Salaries	11,509,326	11,570,479	61,153	0.5%
Employee Benefits	27,968,682	27,715,222	(253,460)	-0.9%
Books & Supplies	2,829,490	2,733,873	(95,617)	-3.4%
Services, Other Operating Expenses	14,479,990	15,027,354	547,364	3.8%
Capital Outlay	939,265	1,046,089	106,824	11.4%
Other Outgo	-	14,345	14,345	0.0%
Direct Support/Indirect Costs	(133,000)	(115,500)	17,500	-13.2%
Total Expenditures	98,971,424	99,343,347	371,923	0.4%
Interfund - Transfer In	14,600	26,060	-	0.0%
Interfund - Transfer Out	(680,000)	(731,380)	(51,380)	7.6%
Contributions - to Restricted Programs	(1)	-	1	-100.0%
Other Financing Sources/Uses	(665,401)	(705,320)	(51,379)	7.7%
Net Increase / (Decrease) in Fund Balance	(769,871)	2,071,261	2,829,672	
Beginning Fund Balance - July 1, 2022	18,186,883	18,186,886		
Ending Fund Balance - June 30, 2023	17,417,012	20,258,148	2,829,672	



**General Fund - FY 22-23 Unaudited Actuals
Components of Ending Fund Balance**

Ending Fund Balance	\$	20,258,148	
Non Spendable - Revolving Cash	\$	20,000	0.02%
Restricted Balance - Categorical			
Educator Effectiveness		1,092,938	
Lottery		500,834	
Anti Bias		59,350	
Arts,Music,& Instructional Materials Block Grant		1,880,784	
COVID-19 ELA Response Fund		94,789	
A-G Access/Success Grant		289,433	
A-G Learning Loss Mitigation		13,843	
Expanded Learning Opportunity Grant		44,988	
Learning Recovery		830,407	
Ethnic Studies		136,509	
Routine Repair Maintenance		247,517	
School Site Auxilliary		523,476	
Other Local - Parents Club, Foundation		31,389	
	\$	5,746,257	5.78%
Committed Fund Balance			
3% Reserve - Board Resolution 10-11-29		2,980,300	3.00%
4% Reserve - Board Resolution 18-19-14		3,973,734	4.00%
Assigned Fund Balance			
Vacation Liability		480,018	
Measures G & A		44,999	
ADEF/Stale Dated Checks/Testing/Safety		402,654	
Textbook Replacement/Adoption		106,406	
Multi-Year Projection Deficit Reserve		3,523,479	
	\$	4,557,556	4.59%
Unassigned Fund Balance			
3% Reserve for Economic Uncertainties		2,980,300	3.00%
Ending Fund Balance	\$	20,258,148	20.39%



Unaudited Actuals

Other Funds



**FY 22-23 Unaudited Actuals Summary Report
Special Revenue Funds**

	Fund 08 Student Activity	Fund 11 Adult Education	Fund 13 Cafeteria	Fund 17 Scholarship
LCFF Sources	-	-	-	-
Federal Revenue	-	109,625	626,906	
Other State Revenue	-	703,433	2,415,428	
Other Local Revenue	644,745	353,725	130,218	33,932
Total Revenues	644,745	1,166,783	3,172,552	33,932
Certificated Salaries	-	384,265	-	-
Classified Salaries	-	372,221	902,232	-
Employee Benefits	-	323,727	399,900	-
Books & Materials/Supplies	286,448	16,557	823,590	-
Services, Other Op Expenses	375,837	151,568	60,330	-
Capital Outlay	-	-	15,509	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	-	42,500	73,000	-
Total Expenditures	662,285	1,290,838	2,274,561	-
Transfers Out/In & Other Reinstatements	-	125,000	-	(9,560)
Contributions - to General Fund	-	-	-	-
Other Financing Sources/Uses	-	125,000	-	(9,560)
Net Increase / (Decrease) in Fund Balance	(17,540)	945	897,991	24,372
Beginning Fund Balance - July 1, 2022	170,013	12,972	540,189	1,120,357
Ending Fund Balance - June 30, 2023	152,473	13,918	1,438,179	1,144,729



**FY 22-23 Unaudited Actuals Summary Report
Capital Projects Funds**

	Fund 14 Deferred Maintenance	Fund 21 Building Fund	Fund 25 Capital Facilities Redevelopment & Developer Fees	Fund 35 School Facilities Fund	Fund 40 Sp Reserve for Capital Outlay
Federal Revenue		101,106	-		-
Other State Revenue		-	-		-
Local Revenue - Gains/Loss/Interest	7,129	97,205	97,693	51,961	201,452
Local Revenue - Redevelopment Funds		-	626,133	-	-
Local Revenue - Developer Fees		-	450,171	-	-
Local Revenue - Facilities Rental		423,404	-	-	-
Local Revenue - Facilities Pool Rental		809,990	-	-	-
Local Revenue - Other Local Revenues		99,736	-	-	-
Total Revenues	7,129	1,531,441	1,173,997	51,961	201,452
Classified Salaries		474,926	-	-	-
Employee Benefits		192,373	-	-	-
Books & Supplies		242,846	779,522	-	-
Services, Other Op Expenses		270,073	52,303	-	639
Capital Outlay	221,306	1,484,136	7,005	347,568	-
Other Outgo		-	-	-	-
Direct Support/Indirect Costs		-	-	-	-
Total Expenditures	221,306	2,664,353	838,830	347,568	639
Transfers Out/In	600,000	89,880	-	-	100,000
Other Financing Sources/Uses		-	-		-
Other Financing	600,000	89,880	-	-	100,000
Net Increase / (Decrease) in Fund Balance	385,824	(1,043,033)	335,168	(295,607)	100,813
Beginning Fund Balance - July 1, 2022	839,674	3,003,639	3,037,454	1,595,729	11,306,562
Ending Fund Balance - June 30, 2023	1,225,498	1,960,606	3,372,622	1,300,122	11,407,375

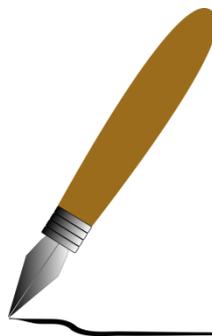


**FY 22-23 Unaudited Actuals Summary Report
Fiduciary Funds**

	Fund 71 Retiree Benefit Fund
Local Revenue - District Contribution	467,095
Local Revenue - Scholarships/Donations	
Local Revenue - Gains/Loss/Interest	409,903
Total Revenues	876,998
Certificated Salaries	-
Classified Salaries	-
Employee Benefits	-
Books & Materials/Supplies	-
Services, Other Op Expenses	-
Capital Outlay	-
Other Outgo	-
Direct Support/Indirect Costs	-
Total Expenditures	-
Transfers Out/In & Other Reinstatements	-
Contributions - to General Fund	-
Other Financing Sources/Uses	-
Net Increase / (Decrease) in Fund Balance	876,998
Beginning Fund Balance - July 1, 2022	6,504,370
Ending Fund Balance - June 30, 2023	7,381,367



**Staff recommends the
Governing Board approve the
Unaudited Actuals financial
statements for the fiscal year
ending June 30, 2023.**



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