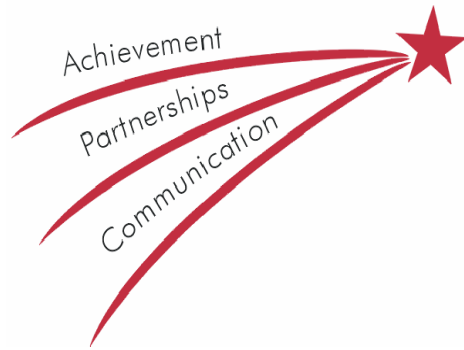


Pleasanton Unified School District



2021/22 Second Interim Budget Report

March 10, 2022
Board of Trustees Meeting

Pleasanton Unified School District



Business Services Memorandum

To: Board of Trustees

From: Ahmad Sheikholeslami, Assistant Superintendent of Business Service
Thomas Gray, Executive Director of Fiscal Services

Date: 3/10/2022

Re: 2021/22 Second Interim Budget Report

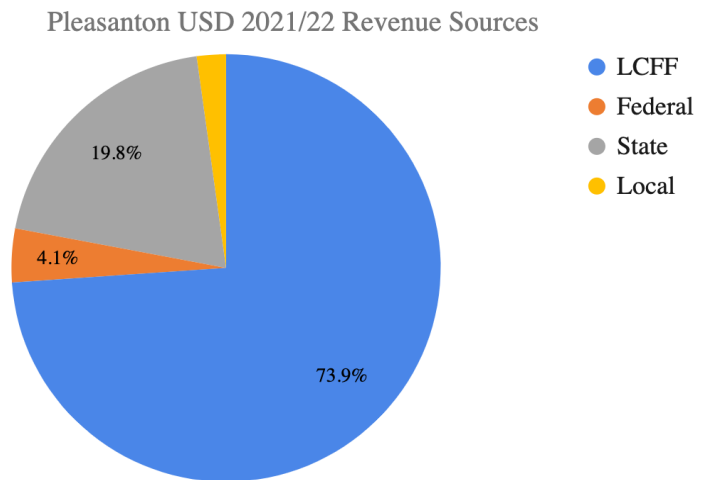
Executive Summary

The Second Interim Report is the second of two updates to the 2021/22 Adopted Budget. The Board of Trustees is required to certify the financial condition of the District for the current and two subsequent fiscal years when the budget is adopted (June) and at the two interim reporting periods during the school year (December and March).

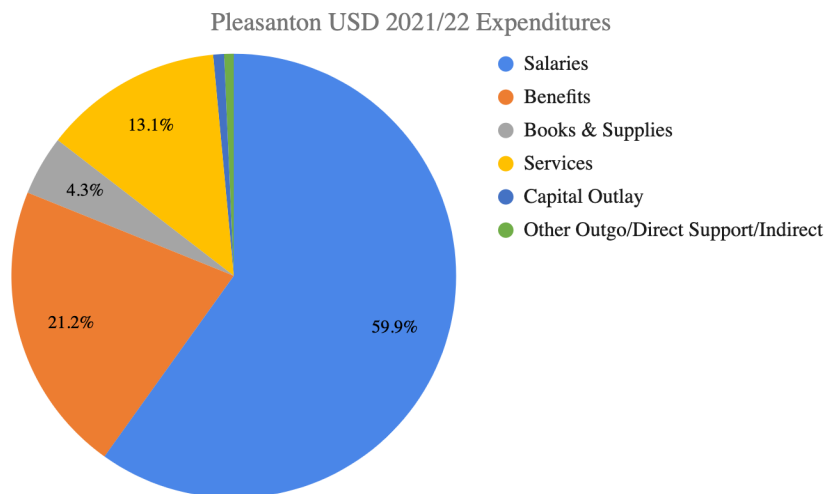
The Second Interim Report reflects updates to the 2021/22 budget through January 31, 2022. The Second Interim Report includes updates to the MYP with updated COLA estimates for 2022/23 and 2023/24 per the Governor's January Budget. Staff has only incorporated some of the Governor's January 2022/23 budget proposals based on ACOE recommendations. The other important update to the MYP is adjustments to the LCFF based on updated enrollment projections from the 2022 Demographic Projection Study. These changes are highlighted below and details are included in the attached reports.

The Second Interim Report indicates that the District **can maintain the required 3% reserves for economic uncertainties** for the current fiscal year and through 2022/23 meeting the required budget certification requirement.

The District's total First Interim General Fund revenue is \$192,175,502 of which \$43,711,000 is restricted. This is an increase of about \$1.8M in restricted revenues. The District is heavily dependent on State funding with the Local Control Funding Formula (LCFF) / Property Tax making up 74% of the total funding. Local Property taxes make up about 57% of the total LCFF apportionment. It is important to note that the share of Federal and State revenues is higher in 2021/22 due to one-time funds associated with the COVID pandemic.



The District's General Fund expenditures are \$200,230,984 with about 81.1% of District expenditures allocated to District personnel. This is an estimated reduction of about \$2.3M in expenditures from the first interim. Most of the reductions occurred in the unrestricted expenditures as the restricted one-time pandemic funds have eased the impacts of the pandemic and offset the expenditures. The percentage of expenditures in Books/Supplies and Services is greater as a result of one-time spending related to both one-time pandemic-related funds and 2021/22 carryover funds. There is a net \$8,055,482 in deficit spending which is partially a result of carryover from 2020/21 and one-time pandemic funds.



Summary of Second Interim Budget Adjustments

The Second Interim Budget includes the following changes from the First Interim Report. Key changes are highlighted below (amounts are rounded and see attached variance report for details):

- \$1.79 million net increase in revenue
 - \$700K Allocating and Adjusting ELOG grant from State to Federal Revenue
 - \$1M Recognizing local revenue when received
- \$2.32 million in a net decrease in expenditures
 - \$2M Adjusting salaries and benefits to current staffing levels while recapturing vacancy savings and shifting costs from hard to fill positions to contracted services

Compensation and Reductions

The Second Interim Report includes the compensation increases for APT, CSEA, and management for 2020/21 and 2021/22. In the First Interim Report, the District included reductions for 2022/23 and 2023/24 to right-size the District staffing and expenditures with reduced enrollments. As part of the Second Interim Report, those reductions have now been incorporated into the MYP. The total ongoing reduction in 2023/24 is about \$5M. The District has released all staff on temporary contracts at the February 24, 2022 Board meeting. The District will only rehire the staff needed based on enrollment and should be able to meet its targeted staffing reduction for 2022/23. As we move into Budget development for 2022/23 staffing allocation will be finalized based on 2022/23 enrollment and needs.

Currently, the multi-year projections only include salary increases related to step in column movement in the salary schedule. This type of modeling underestimates salary costs and makes multi-year projecting very difficult.

Staff is still considering a new model that includes a placeholder in the budget for compensation. The placeholder will utilize the projected COLA and factor known/estimated increases in other areas to estimate an amount for increased compensation.

Budget Model and Multi-Year Projection

While the annual budget and updates provide important information for the current year's planning it is also extremely important to evaluate the District's multi-year budget planning to be able to assess the fiscal health of the District. The multi-year budgets are also part of the State budget submission requirement. The budget model includes the following key assumptions:

- **COVID 19 Pandemic Impacts**

In March 2020, the State was forced into a variety of public health measures including stay-at-home orders and the closures of in-person schools in response to the COVID 19 pandemic. Throughout the 2020/21 school year, PUSD like many other districts provided limited in-person teaching while it addressed public safety concerns. PUSD schools reopened to a modified in-person instruction in March 2021. PUSD returned to full in-person instruction with the start of the 2021/22 school year. In addition and as required by AB 130, PUSD has provided students with the option of independent study through the Pleasanton Virtual Academy. Recognizing the impacts of the pandemic, the State and Federal governments have provided a variety of one-time funds to assist school districts.

Below is a summary of these funds and their status

Fund Type/Name	Award Amount	Spent and encumbered to Date January 31, 2022	Spending Deadline
ESSER I	\$236,663	\$236,663	9/30/2022
ESSER II	\$941,825	\$940,106	9/30/2023
ESSER III	\$2,111,791	\$1,463,416	9/30/2024
GEER	\$620,555	\$620,555	9/30/2022
CARES Act	\$4,179,788	\$4,179,788	5/30/2021
SB 117	\$251,691	\$251,691	NA
Learning Loss Mitigation Funds (State GF)	\$1,155,871	\$1,155,871	6/30/2021

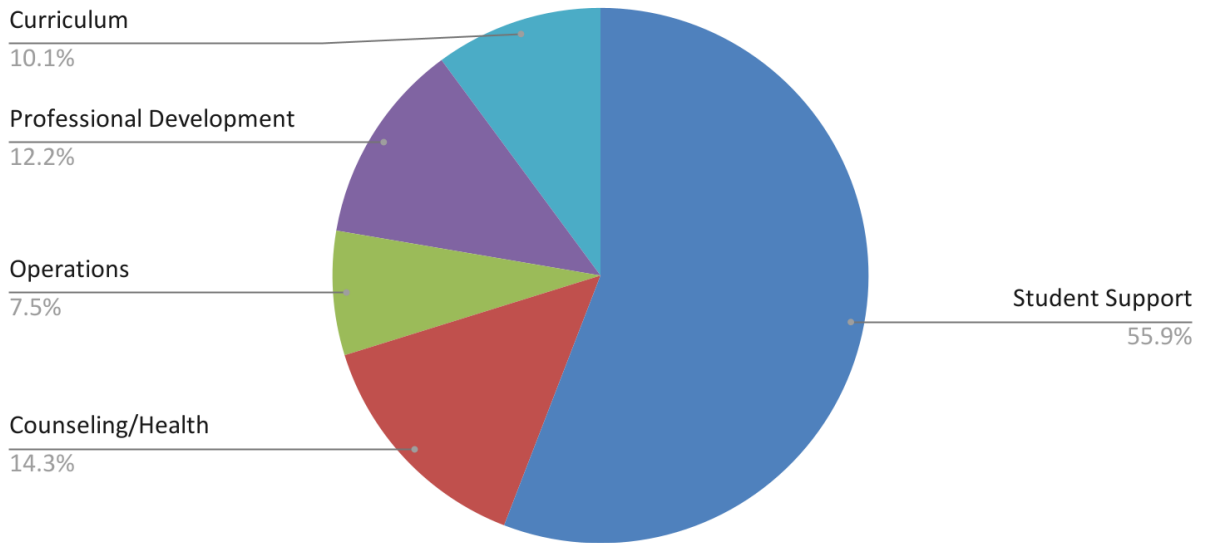
Expanded Learning Opportunities Grant (ELOG)	\$9,391,472	\$5,379,743	9/30/2023-24
In-Person Grant	\$5,169,502	\$3,800,687	9/30/2024
TOTAL	\$24,059,158	\$17,296,377	

These funds are restricted and must be spent on specific COVID-related costs tied to funding source requirements and district plans. The funds have supported remote teaching and learning, personal protective equipment (PPE), COVID safety materials, testing and tracing of COVID, professional development, and technology. The funds in the ELOG have supported students and staff with the impacts of lost learning, learning recovery, mental health support, and other allowed expenditures. The deadlines for the expenditure have changed multiple times as the pandemic has dragged on much longer than originally anticipated. These changes have also impacted the district planning and spending timelines. The staff has worked diligently to expend funds in a manner to both support students and staff while minimizing the impacts to the district general fund.

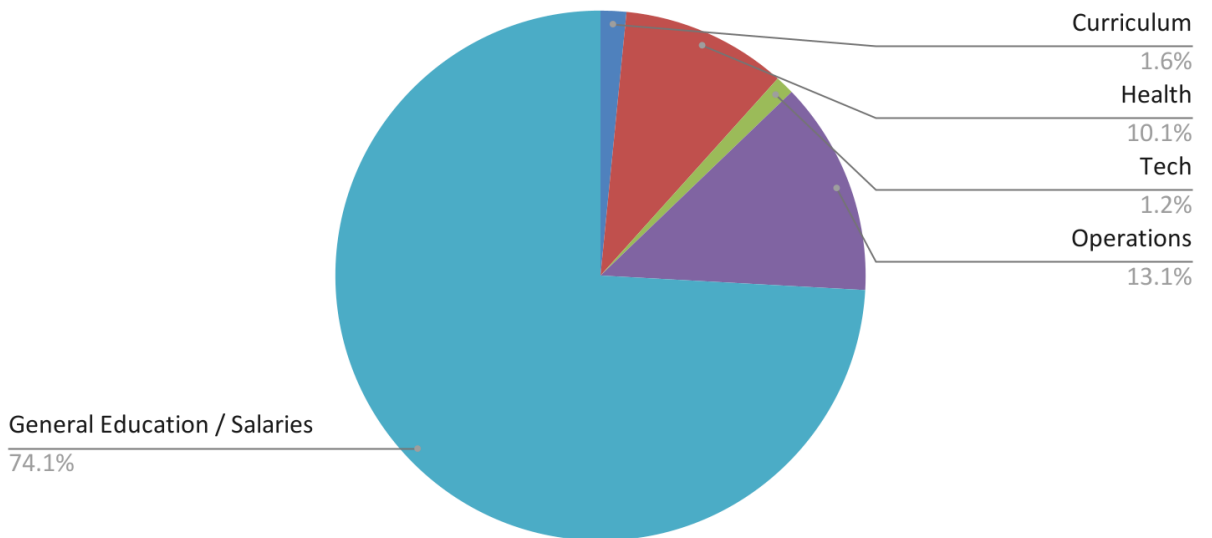
As we move into the last quarter of the 2021/22 fiscal calendar and build our budget for 2022/23, the staff is reviewing all staffing and expenditures that use the one-time funds. Based on our estimates the District will expend \$9.25M in 2021/22 and have about \$5.75M remaining for the 2022/23 fiscal year in the Expanded Learning Opportunities Grant (ELOG), In-Person Grant, and ESSER III funds. Adjustments will be made in our expenditure planning for 2022/23 to reflect the remaining funds. The district will continue to monitor expenditures and make adjustments as the funds are expended. Staff recognizes that the district may want to continue some of the programs such as additional TK-5 counseling. The district will need to prioritize its needs and plan to move the costs to the General Funds as funding becomes available or make adjustments in other expenditure areas.

Below is a breakdown of the areas these funds have been expended to support our students and staff for the ELOG and In-Person Grants.

Expanded Learning Opportunities Grant



In-Person Grant



In addition to the short-term funding, the state has also initiated several other medium and long-term programs to address the impacts of learning loss.

- **Special Education (Pandemic Related Impacts)**

The district has received \$757,000 to support special education Student Learning Recovery and about \$134,000 in Dispute Prevention and Resolution Grant. The funds are restricted and must be spent on impacts

related to the pandemic from March 1, 2020, through September 1, 2021, on special education needs.

- **A-G Completion Improvement Grant Program**

This program will provide the district with about \$800,000 that can be spent through 2025/26 with the goal to increase the number of students who graduate with A-G eligibility. Staff is currently developing a plan for this program and will present to the Board by April 1, 2022 .

- **Expanded Learning Opportunities Program**

The district will receive about \$800,000 annually to support unduplicated TK-6 students by providing access to comprehensive expanded learning opportunities through a longer school day. The Governor has proposed to increase the funding of this program for 2022/23. Staff will continue to monitor the final allocation and adjust the program accordingly. Staff is currently developing a plan for this program and will present it to the Board for approval.

- **Enrollment and Average Daily Attendance (ADA)**

The LCFF formula is driven by the average daily attendance (ADA). The District historically has about a 97% attendance ratio to enrollment. As a result of the pandemic, school district funding enrollments have been held harmless at 2019/20 levels for two fiscal years (2020/21 and 2021/22).

In the Governor's January 2022/23 Budget Proposal, he included a new option to calculate ADA that would ease the impact of enrollment loss for many districts. The additional formula would allow the school district to calculate the ADA using a three-year average (two past fiscal years and the current). The District could then use the higher of the three-year average, prior fiscal year or current fiscal year. The three-year average would tremendously help PUSD LCFF funding for 2022/23. Based on guidance from the ACOE we have not included the additional revenues in our MYP. Once greater clarity and direction is available we will include in our planning for 2022/23.

Since the pandemic, PUSD had two consecutive years of declining enrollment. The 2021/22 enrollment as of the CBEDS date of October 7, 2021, was 14,086. This is about an 800 student decline from 2019/20 levels. While some of the current enrollment reductions may be attributable to the pandemic, other reasons such as lower birth rates, immigration, housing costs, and available new housing may be attributed to this trend. The majority of the counties in the State have seen about a 3-5% decline over the last two years in enrollment and these trends are projected to continue.

The First Interim Report included enrollment and ADA assumption based on our 2021 Demographic Projection Study which included a rebounding of enrollment

for 2022/23. The Second Interim Report now includes updated enrollment projections based on the 2022 Demographic Projection Study which indicated enrollment declines into 2022/23 and 2023/24. The losses reflect lower LCFF funding in 2022/23 of about \$1.6M even with a COLA of 5.33%. If the Governor's proposed average ADA formula goes into effect our LCFF revenues would increase by about \$4M from 2021/22 levels.

Expansion of Transitional Kindergarten

Beginning in 2022/23, the State is expanding the eligibility age for Transitional Kindergarten (TK) so that over a 4 year period an entire grade level will be added to the system. While TK similar to kindergarten will not be mandatory, we expect a significant number of families will take advantage of this new option. Staff is currently planning for both short-term and long-term solutions around the facility and staffing needs. The additional students from the expansion of TK have been included in the 2022 Demographic projections. In addition to the LCFF funding generated by the TK students, the Governor has proposed to provide an additional \$2500-2800 per TK student to help fund the two adults per 24 students requirement. The second adult can be an aide and does not need to be certificated.

Average Daily Attendance (LCFF Purposes)					
	FY 19/20	FY 20/21	FY 21/22	FY 22/23*	FY 23/24*
Grades					
TK-3	3,957	3,884	3,884	3,628	3,559
4-6	3,226	3,244	3,244	3,030	2,974
7-8	2,427	2,325	2,325	2,172	2,134
9-12	4,879	4,913	4,913	4,590	4,500
Total	14,490	14,366	14,366	13,420	13,167

* Does not factor new students from expanded TK

- **Local Control Funding Formula Factors (LCFF)**

The chart below shows the key LCFF assumption that drives funding. Critical to the estimated revenues are the projected Cost of Living Adjustment (COLA).

As a result of inflationary pressures, the COLA in the Governor's January budget was estimated at 5.33% for 2022/23. The COLA is determined by a set of economic factors. These factors will all be known by the May Revise. Current economic conditions indicate the final COLA for 2022/23 may be above 6%. The COLA increase to LCFF is not an increase to the base funding but an increase that allows the district to keep pace with increased costs in labor, material, supplies, and services. The COLA revisions from the Governor's January Budget

and updated LAO estimated for 2023/24 have been included in the Second Interim Update.

Below are our current LCFF assumptions:

Local Control Funding Formula Assumptions			
	FY 21/22 (current)	FY 22/23	FY 23/24
Enrollment	14,086	13,835	13,575
ADA	14,366	13,420	13,167
COLA	5.07%	5.33%	3.61%
Unduplicated as % Enrollment	16.59%	16.55%	16.66%
Grades K-3 \$/per Student*	9,234	9,721	10,076
Grades 4-6 \$/per Student*	8,490	8,939	9,264
Grades 7-8 \$/per Student*	8,741	9,204	9,539
Grades 9-12 \$/per Student*	10,393	10,943	11,341
K-3 Grade Span Adj \$/per Student	842	886	919
9-12 Grade Span Adj \$/per Student	255	268	278

* Includes supplemental and grade span adjustment

- **Other State Funding**

- Lottery and Mandated Block Grant

The estimated Lottery Grant is \$228 per ADA. For the Mandated Block Grant, the current rate is \$32.79 per ADA for grades TK-8 and \$63.17 per ADA per grades 9-12.

- Educator Effectiveness Block Grant

The States 2021/22 Enacted Budget includes funding for the Educator Effectiveness Block Grant. These funds are restricted and can be spent on various programs to support educators with coaching, mentoring, induction, and professional development. The District presented its plan to the School Board in the fall of 2021. The District's five-year plan included funding staffing that will carry out this work. PUSD's allocation is about \$2.9M. The Second Interim Budget includes this new funding which then reduces the general fund expenditures on staff performing the work outlined in the District's plan.

- **Special Education**

While the 2021/22 Budget includes additional SELPA funding for Special Education, the level of funding still falls short of the need to serve our students, for 2021/22 the estimated Second Interim contribution from the General Fund is about \$21.04M. In 2021/22 the funding increased to \$715 per ADA from \$625 per ADA in 2020/21 level. The Governor has proposed to increase the Special

Education funding for 2022/23 including the COLA increase to \$820 per ADA. Staff has included the adjusted new Special Education funding in the MYP.

- **Staffing**

Between the First Interim Report and the Second Interim Report, the district's staffing grew by 14.89 FTE for a total of 1295.48 FTE. Reference attached staffing report for detailed breakdown and changes. Much of the increased staff are filling critical special education positions and funded by grants or categorical sources. There are also a large number of vacancies and unfilled positions.

- Funded by one-time/categorical/supplemental or local: 9.71 FTE
- Special Education: 8.95 FTE
- Unrestricted: -3.77 FTE
- Effective vacancies: 46.8 FTE

With declining enrollment, staffing adjustments will need to be made to right-size the staff; currently, the budget model includes a reduction of about 3.25M of staffing for 2022/23 which can be achieved with the release of the temporary staff. The budget also reduces staffing level for 2022/23 for pandemic-related positions based on the remaining funds available.

- **Salaries and Compensation**

Salaries and benefits make up approximately 81% of operating expenses. Compensation increases include several components. The first component is employee movement on the salary schedule. When hired, staff are placed on a salary schedule depending on their experience and education. Certificated staff (teachers) can move on this schedule both in experience (steps) and increased education (columns). There are 20 steps and 5 columns. Column movements are based on earned education credits. The classified and management salary schedule have annual step increases, 5 and 6 steps respectively, after which longevity increases occur every five years. Based on historical data the District has budgeted 1.5% in salary increases for step/column movement of staff.

Currently, the multi-year projections only include salary increases related to step in column movement in the salary schedule. This type of modeling underestimates salary costs and makes multi-year projecting very difficult.

Staff is still considering developing a new model that includes a placeholder in the budget for compensation. The placeholder will utilize the projected COLA and factor known/estimated increases in other areas to estimate an amount for increased compensation.

- **Pension Increases**

The District participates in two State pensions: the State Teachers' Retirement System (STRS) for credentialed personnel and the Public Employees' Retirement System (PERS) for non-credentialed personnel. Certificated salaries, which are subject to STRS, make up approximately half of total District expenditures and almost 80% of total salaries.

Beginning in 2014/15, employer rates of contribution have been increasing based on Assembly Bill 1469 from 8% to 19.1% over a seven-year period. PERS has also been increasing to ensure the long-term stability of that pension program. PERS rates can be adjusted annually and are currently at 22.91%. As part of the 2020/21 Enacted State Budget, the State provided a two-year relief in STRS and PERS rate increases. This short-term relief will end in 2021/22 and rates are set to dramatically increase and limit the district's ability to provide additional benefits to students and staff.

The Governor's January 2022/23 Proposed Budget did not provide any new additional relief related to employer contribution rates. The PERS and STRS Boards will meet later in spring 2022 to finalize their rates for 2022/23. Based on the market conditions and actuarial reports there may be some relief in rates and we will also look closely at the May Revise to see any changes to the Governor's budgets as it relates to pensions.

Actual and Projected Employer Contribution Rates

Pension Program	2021/22	2022/23*	2023/24*
STRS Employer Rates (Approx)	16.92%	19.10%	19.10%
PERS Employers Rates (Approx)	22.91%	26.10%	27.70%

* Projection

Multi-Year Projection Reserves

This Second Interim Report projects an ending fund balance of \$22,922,966. Of this ending fund balance, \$6,017,344 are in restricted accounts, \$1,486,000 are committed funds, and another \$1,150,000 have been assigned to specific expenditures. The projected total reserve (economic uncertainty and undesignated/unassigned) is 6.76% of total expenditures. The district continues to deficit spend in 2022/23 but by 2023/24 the district returns to a positive fund balance with improved reserves. It's important to caution that the MPY does not include an additional negotiated compensation salary increase.

Fiscal Year	2021/22	2022/23	2023/24
Total Reserves* % of Expense	6.76%	4.88%	5.50%
Operating Surplus/Deficit	(7,522,482)	(4,502,540)	683,901
Projected Reserve Totals	13,539,534	9,024,613	9,932,550

* Economic Uncertainty and Undesignated/Unassigned

Other Funds

In the attachments is a report detailing out all of the district's other funds that cover specific programs and restricted funds. Below we are highlighting two of these funds that are being heavily impacted by the pandemic and which are currently impacting or may impact the General Fund.

Fund 13 - Child Nutritional Services

For the 2021/22 school year, the Federal government extended the Summer Seamless program and meals to all students at no cost. This has dramatically increased participation. The program requires the district to make available two meals (breakfast and lunch) a day to students at no cost. The Federal Summer Seamless reimbursement rates are about one dollar more than the Federal National School Lunch Program (NSLP). Child Nutritional Services has had staffing challenges this year and witnesses both food shortages and rising costs. We anticipate the program to break even this fiscal year and retain a healthy reserve. Looking into 2022/23 it is anticipated that the Federal program will return to the NSLP with the State making up the difference to continue the meals for all students at no cost. Districts will have a lower reimbursement rate than the current program and with increasing salary and food costs there will be new challenges on the program. To increase sales and revenue, staff is working on a reorganization that will help increase meal quality and output. With increased sales reimbursements should cover all operational costs.

Fund 63 - Kids Club, Steam and Horizon

Fund 63 is where the District records revenue and expenses related to our child care programs. These programs collect fees from families participating in the programs and pay for their expenditures through their revenues. With schools returning to full in-person instruction and easing some of the COVID mitigation measures the programs in this fund have improved. Kids Clubs enrollment has returned to almost pre-pandemic levels and Horizon has seen improved enrollment from last year. STEAM and Horizon enrollments and revenues have improved. These improvements have eased the large fiscal losses of 2020/21 staff

is currently projecting the program will end with a positive ending fund balance and not need any General Fund contribution. In addition, going into 2022/23 we see increased opportunities to grow Kids Club and collaborate with Expanded Learning Opportunities Program (ELOP) to help meet the needs of TK-6 unduplicated students by providing them with increased after school support.

Other Funds

The district has seven other restricted funds that are for specific programs or functions such as Adult Education, Facilities, and Other Post Employment Benefits. The details of the funds are attached in the appendix.

Conclusion

The Second Interim Report validates the district's positive certification and fiscal health. The district fiscal health and outlook have also improved from the First Interim Report. The district has used the one-time pandemic funds to meet the needs of our students and ease the financial impact on the General Fund. The State's economic pictures indicate strong economic growth and additional revenues that should help continue the many new initiatives and allocate funds toward onetime programs and grants. We are also facing unprecedented inflationary pressures and unstable global economic conditions that can have significant local impacts. The district is also navigating through declining enrollment and labor contract negotiations for 2022/23. The District is well prepared to maximize the opportunities and mitigate the challenges as we move into Budget development for 2022/23. The Governor's May Revise should shed some light on the future and greater clarity will be developed when the 2022/23 State Budget is enacted by the end of June 2022.

Attachments

Multi-Year Budget - Attachment A
General Fund Variance Report - Attachment B
Staffing Report - Attachment C
All Funds Report - Attachment D

PLEASANTON UNIFIED SCHOOL DISTRICT
FY 2021/22 Second Interim

Description	2021/2022			2022/2023			2023/2024		
	Second Interim			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE									
LCFF	141,010,335	1,031,951	142,042,286	138,896,763	1,031,951	139,928,714	143,721,293	1,031,951	144,753,244
Federal		7,792,201	7,792,201	-	6,100,353	6,100,353		3,300,353	3,300,353
State	6,587,532	31,529,255	38,116,787	6,192,593	25,767,688	31,960,281	6,192,593	24,767,688	30,960,281
Local	866,635	3,357,593	4,224,228	869,761	1,197,298	2,067,059	869,761	1,197,298	2,067,059
TOTAL REVENUE	148,464,502	43,711,000	192,175,502	145,959,117	34,097,290	180,056,407	150,783,647	30,297,290	181,080,937
EXPENDITURES									
Certificated	74,902,869	21,002,034	95,904,903	73,726,412	14,746,699	88,473,111	70,444,358	14,978,399	85,422,757
Classified	13,584,042	10,401,383	23,985,425	13,787,802	9,349,448	23,137,250	13,994,602	9,507,047	23,501,649
Benefits	23,619,546	18,902,556	42,522,102	23,725,950	18,181,125	41,907,075	24,899,150	18,628,224	43,527,374
Books & Supplies	2,673,934	6,025,539	8,699,473	3,022,602	5,282,500	8,305,102	3,110,258	3,328,610	6,438,868
Services, Other Operating Expenses	11,015,066	15,125,069	26,140,135	11,721,522	8,700,000	20,421,522	11,966,502	7,250,000	19,216,502
Capital Outlay	130,555	1,449,041	1,579,596	185,000	1,500,000	1,685,000	185,000	1,250,000	1,435,000
Other Outgo	1,367,527	200,000	1,567,527	1,313,102	100,000	1,413,102	1,313,102	100,000	1,413,102
Direct Support/Indirect Costs	(1,763,997)	1,595,820	(168,177)	(1,722,352)	1,470,137	(252,215)	(1,722,352)	1,470,137	(252,215)
TOTAL EXPENDITURES	125,529,542	74,701,442	200,230,984	125,760,038	59,329,909	185,089,947	124,190,619	56,512,417	180,703,036
EXCESS OF REVENUES OVER EXPENDITURES	22,934,960	(30,990,442)	(8,055,482)	20,199,079	(25,232,619)	(5,033,540)	26,593,028	(26,215,127)	377,901
OTHER FINANCING SOURCES/USES									
Transfers In	534,000	34,807	568,807	531,000	-	531,000	306,000		306,000
Transfers Out		35,807	35,807	-	-	-	-	-	-
Sources									
Uses									
Cont. to Rest. Programs	(26,972,405)	26,972,405		(25,795,000)	25,795,000	-	(26,291,091)	26,291,091	
Special Education	(21,040,608)	21,040,608	-	(20,300,000)	20,300,000		(20,900,000)	20,900,000	
Restricted Routine Repair	(5,821,079)	5,821,079	-	(5,495,000)	5,495,000		(5,391,091)	5,391,091	
Other Restricted	(110,718)	110,718							
TOTAL OTHER FIN. SOURCE/USES	(26,438,405)	26,971,405	533,000	(25,264,000)	25,795,000	531,000	(25,985,091)	26,291,091	306,000
NET INCREASE (DECREASE) IN FUND BALANCE	(3,503,445)	(4,019,037)	(7,522,482)	(5,064,921)	562,381	(4,502,540)	607,937	75,964	683,901
Beginning Fund Balance	20,409,067	10,036,381	30,445,448	16,905,622	6,017,344	22,922,966	11,840,701	6,579,725	18,420,426
Other Adjustment									
Audit Adjustments									
Other Restatements									
ENDING BALANCE, JUNE 30	16,905,622	6,017,344	22,922,966	11,840,701	6,579,725	18,420,426	12,448,638	6,655,689	19,104,327

PLEASANTON UNIFIED SCHOOL DISTRICT
FY 2021/22 Second Interim

Description	2021/2022			2022/2023			2023/2024		
	Second Interim			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Components of Fund Balance									
Revolving Cash	40,150		40,150	40,150		40,150	40,150		40,150
Stores	687,252		687,252	687,252		687,252	687,252		687,252
Prepaid Expenditures	2,686		2,686	2,686		2,686	2,686		2,686
General Reserve									
Legally Restricted Balances		6,017,344	6,017,344		6,579,725	6,579,725		6,655,689	6,655,689
Restricted Lottery									
SELPA AU									
Restricted Routine Maintenance									
Local Donations									
Designated for:									
Econ. Uncertainties	6,008,004		6,008,004	5,552,698		5,552,698	5,421,091		5,421,091
Additional Board Designated Reserve - AR 3100									
Other Commitments - Textbooks	800,000		800,000	800,000		800,000	800,000		800,000
Other Commitments - Tech Plan	686,000		686,000	686,000		686,000	686,000		686,000
LCAP	500,000		500,000	200,000		200,000	-		-
Tech	-		-						
MMA	400,000		400,000	150,000		150,000	50,000		50,000
Truck	250,000		250,000	250,000		250,000	250,000		250,000
Changes to LCFF									
Undesignated / Unappropriated	7,531,530		7,531,530	3,471,914	-	3,721,914	4,511,458		4,761,458
TOTAL EXPENDITURES	200,266,791			185,089,947			180,703,036		
Adjusted Total Expenditures	200,266,791			185,089,947			180,703,036		
3.00% Minimum Reserve	6,008,004			5,552,698			5,421,091		
Additional Board Designated Reserve - AR 3100									
Over (Under) reserves	7,531,530			3,471,914			4,511,458		
	3.76%			1.88%			2.50%		
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	13,539,534			9,024,613			9,932,550		
	6.76%			4.88%			5.50%		

PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report - 2021/2022

Unrestricted & Restricted General Fund	Original Budget	45-Day Budget	First Interim	Second Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$30,445,446	\$30,445,448	\$30,445,448	\$30,445,448	\$ -	0.00%
REVENUE						
LCFF Sources/Property Taxes	142,000,763	142,000,763	142,015,433	142,042,286	26,853	0.02%
Federal Revenues (1)	3,300,353	3,300,353	5,866,935	7,792,201	1,925,266	32.82%
Other State Revenue (1)	32,910,138	34,379,579	39,378,862	38,116,787	(1,262,075)	-3.20%
Other Local Revenue (2)	2,067,059	2,067,059	3,122,698	4,224,228	1,101,530	35.27%
TOTAL REVENUE	\$180,278,313	\$181,747,754	\$190,383,928	\$192,175,502	1,791,574	0.94%
EXPENDITURES						
Certificated Salaries (3)	93,596,784	93,596,784	95,889,112	95,904,903	15,791	0.02%
Classified Salaries (3)	22,021,335	24,118,135	24,656,429	23,985,425	(671,004)	-2.72%
Employee Benefits (3)	39,861,996	39,713,964	43,861,391	42,522,102	(1,339,289)	-3.05%
Books and Supplies (4)	5,658,509	5,658,509	10,540,591	8,699,473	(1,841,118)	-17.47%
Services, Operating Expenses (4)	22,647,774	22,647,774	24,609,630	26,140,135	1,530,505	6.22%
Capital Outlay	688,500	688,500	1,593,871	1,579,596	(14,275)	-0.90%
Other Outgo	1,513,102	1,513,102	1,565,627	1,567,527	1,900	0.12%
Direct Support/Indirect Costs	-168,256	-168,256	(168,177)	-168,177	-	0.00%
TOTAL EXPENDITURES	185,819,744	187,768,512	202,548,474	200,230,984	(2,317,490)	-1.14%
OTHER FINANCING SOURCES						
Transfers In	531,000	531,000	531,000	568,807	-	0.00%
Contributions	-	-	-	-	-	-
Transfers Out and Other Uses	200,000	200,000	201,000	35,807	1,000	0.50%
INCOME minus EXPENSES & TRANSFERS	(5,210,431)	(5,689,758)	(11,834,546)	(7,522,482)		
ENDING FUND BALANCE	\$25,235,015	\$24,755,690	\$18,610,902	\$22,922,966	4,312,064	23.17%

- 1 Allocating and Adjusting ELOG grant to from State to Federal Revenue
- 2 Recognizing local revenue when received
- 3 Adjusting salaries and benefits to current staffing levels while recapturing vacancy savings
- 4 Adjusting expense classifications based upon revenue changes and where expenses is planned to occur

Designations						
Nonspendable	\$186,418	\$730,086	\$730,270	\$730,088		
Tech Plan	\$686,000	\$686,000	\$686,000	\$686,000		
Textbooks	\$800,000	\$800,000	\$800,000	\$800,000		
Board Designation AR 3100	\$1,687,426	\$1,687,426				
LCAP		\$1,101,950	\$400,000	\$500,000		
Truck Replacement		\$250,000	\$250,000	\$250,000		
MAA		\$452,823	\$443,000	\$400,000		
Tech Plan		\$415,605	\$415,605	\$0		
Economic Uncertainties	\$5,269,228	\$5,639,055	\$6,082,484	\$6,008,004		
Restricted Fund	\$2,963,766	\$6,307,582	\$4,493,285	\$6,017,343		
Undesignated	\$16,605,943	\$6,685,163	\$4,310,258	\$7,531,531		

Unrestricted General Fund - 2020/21		Original Budget	45-Day Budget	First Interim	Second Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE		15,442,049	20,409,068	20,409,068	20,409,068		0.00%
REVENUE							
	LCFF Sources/Property Taxes	141,014,362	141,014,362	141,021,726	141,010,335	(11,391)	-0.01%
	Federal Revenues	-	-	-	-	-	
	Other State Revenue	5,919,607	6,192,593	6,578,048	6,587,532	9,484	0.14%
	Other Local Revenue	869,761	869,761	893,351	866,635	(26,716)	-3.08%
TOTAL REVENUE		147,803,730	148,076,716	148,493,125	148,464,502	(28,623)	-0.02%
EXPENDITURES							
	Certificated Salaries	73,138,081	73,138,081	75,890,728	74,902,869	(987,859)	-1.32%
	Classified Salaries	12,436,246	14,113,646	13,725,941	13,584,042	(141,899)	-1.04%
	Employee Benefits	23,537,579	23,469,771	24,461,167	23,619,546	(841,621)	-3.56%
	Books and Supplies	2,779,061	2,779,061	2,763,685	2,673,934	(89,751)	-3.36%
	Services, Operating Expenses	11,098,086	11,098,086	11,286,326	11,015,066	(271,260)	-2.46%
	Capital Outlay	185,500	185,500	153,689	130,555	(23,134)	-17.72%
	Other Outgo	1,313,102	1,313,102	1,365,627	1,367,527	1,900	0.14%
	Transfers of Indirect Costs	(1,638,393)	(1,638,393)	(1,722,352)	(1,763,997)	(41,645)	-2.36%
TOTAL EXPENDITURES		122,849,262	124,458,854	127,924,811	125,529,542	(2,395,269)	-1.87%
OTHER FINANCING SOURCES							
	Transfers In/Out	531,000	531,000	531,000	534,000	3,000	0.56%
	Other Sources/Uses			-	-	-	
	Contributions	(26,819,822)	(25,909,822)	(27,190,764)	(26,972,405)	218,359	-0.80%
	Categorical Programs					-	
	Special Education	(21,440,326)	(20,820,911)	(21,369,685)		21,369,685	-100.00%
	Restricted Routine Repair	(5,379,496)	(5,088,911)	(5,821,079)		5,821,079	-100.00%
	Transfers Out and Other Uses	200,000	200,000	200,000	-	(200,000)	-100.00%
TOTAL - OTHER FINANCING		(26,488,822)	(25,578,822)	(26,859,764)	(26,438,405)	421,359	-1.57%
INCOME <i>minus</i> EXPENSES & TRANSFERS		(1,534,354)	(1,960,960)	(6,291,450)	(3,503,445)		
ENDING FUND BALANCE		13,907,695	18,448,108	14,117,618	16,905,623	2,788,005	19.75%

Restricted General Fund - 2020/21	Original Budget	45-Day Budget	First Interim	Second Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$6,639,842	\$10,036,380	\$10,036,380	\$10,036,380		0.00%
REVENUE						
LCFF Sources/Property Taxes	986,401	986,401	993,707	1,031,951	38,244	3.85%
Federal Revenues	3,300,353	3,300,353	5,866,935	7,792,201	1,925,266	32.82%
Other State Revenue	26,990,531	28,186,986	32,800,814	31,529,255	(1,271,559)	-3.88%
Other Local Revenue	1,197,298	1,197,298	2,229,347	3,357,593	1,128,246	50.61%
TOTAL REVENUE	32,474,583	33,671,038	41,890,803	43,711,000	1,820,197	4.35%
EXPENDITURES						
Certificated Salaries	20,458,703	20,458,703	19,998,384	21,002,034	1,003,650	5.02%
Classified Salaries	9,585,089	10,004,489	10,930,488	10,401,383	(529,105)	-4.84%
Employee Benefits	16,324,417	16,244,193	19,400,224	18,902,556	(497,668)	-2.57%
Books and Supplies	2,879,448	2,879,448	7,776,906	6,025,539	(1,751,367)	-22.52%
Services, Operating Expenses	11,549,688	11,549,688	13,323,304	15,125,069	1,801,765	13.52%
Capital Outlay	503,000	503,000	1,440,182	1,449,041	8,859	0.62%
Other Outgo	200,000	200,000	200,000	200,000	-	0.00%
Direct Support/Indirect Costs	1,470,137	1,470,137	1,554,175	1,595,820	41,645	2.68%
TOTAL EXPENDITURES	62,970,482	63,309,658	74,623,663	74,701,442	77,779	0.10%
OTHER FINANCING SOURCES						
Transfers In				34,807	34,807	
Contributions	26,819,822	25,909,822	27,190,765	26,972,405	(218,360)	-0.80%
Categorical Programs*					-	
Special Education	21,440,326	20,820,911	21,369,685		(21,369,685)	-100.00%
Restricted Routine Repair	5,379,496	5,088,911	5,821,079		(5,821,079)	-100.00%
Transfers Out and Other Uses	-		1,000	(35,807)	(36,807)	-3680.70%
INCOME minus EXPENSES & TRANSFERS	(3,676,077)	(3,728,798)	(5,543,095)	(4,019,037)	-	
ENDING FUND BALANCE	2,963,765	6,307,582	4,493,285	6,017,343	1,524,058	33.92%

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2021-22 2nd Interim	2021-22 1st Interim	increase (Decrease)
Superintendent	1.000	-	-	-	-	-	1.000	1.000	-
Assist Superintendent	3.000	-	-	-	-	-	3.000	3.000	-
Asst. Director-Special Ed	-	-	1.000	-	-	-	1.000	1.000	-
Asst. Director-Clinical Svc	-	-	1.000	-	-	-	1.000	1.000	-
Coordinator 1-HR	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator I - Operations HS	2.000	-	-	-	-	-	2.000	2.000	-
Coordinator Student Services	2.000	-	-	-	-	-	2.000	2.000	-
Coor1-Innovation &Distance Lrn	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator - Equity & Access	-	0.200	0.800	-	-	-	1.000	1.000	-
Coordinator - Projects (Intercession)	-	1.000	-	-	1.000	1.000	3.000	3.000	-
Coordinator-Extended Day	-	-	-	-	1.000	-	1.000	1.000	-
Director Assessment & Accty.	0.580	0.100	-	-	0.320	-	1.000	1.000	-
Director Elementary Curriculum	0.570	0.110	-	-	0.320	-	1.000	1.000	-
Director Educational Options	1.000	-	-	-	-	-	1.000	1.000	-
Director Human Resources	2.000	-	-	-	-	-	2.000	2.000	-
Director of Adult Ed and CTE	1.000	-	-	-	-	-	1.000	1.000	-
Director Secondary Curriculum	0.570	0.110	-	-	0.320	-	1.000	1.000	-
Director, Student Services	1.000	-	-	-	-	-	1.000	1.000	-
Principal, K-5	9.000	0.500	-	-	0.500	-	10.000	10.000	-
Principal, Grades 9-12	2.000	-	-	-	-	-	2.000	2.000	-
Principal, Grades 6-8	3.000	-	-	-	-	-	3.000	3.000	-
Program Specialist -Special Ed	-	-	5.000	-	-	-	5.000	5.000	-
Senior Director, Special Ed	-	-	1.000	-	-	-	1.000	1.000	-
Senior Director - Spec Service	-	-	1.000	-	-	-	1.000	1.000	-
Vice-Principal, Grades K-5	9.000	-	-	-	-	-	9.000	9.000	-
Vice Principal, Grades 6-8	6.000	-	-	-	-	-	6.000	6.000	-
Vice Principal, Grades 9-12	7.000	-	-	-	-	-	7.000	7.000	-
Vice Principal, Alternative Ed	1.000	-	-	-	-	-	1.000	1.000	-
Apt President	0.351	-	-	-	-	0.649	1.000	1.000	-
Behavior Specialist	0.200	-	7.000	-	-	-	7.200	6.200	1.000
Counselor 9-12	14.500	-	-	-	0.100	0.400	15.000	15.000	-
Counselor - K-8	12.500	-	-	-	5.500	-	18.000	18.000	-
Dist Career Readiness Spec	0.200	0.300	-	-	-	0.500	1.000	1.000	-
Librarian	2.000	-	-	-	-	-	2.000	2.000	-
Mental Health Clinician	-	-	10.500	-	-	-	10.500	10.500	-
Nurse	4.000	-	-	-	1.000	-	5.000	4.000	1.000
Program Specialist	-	-	-	-	-	1.000	1.000	1.000	-
Psychologist	-	-	16.800	-	1.000	-	17.800	14.800	3.000
School Social Worker	-	3.000	-	-	1.000	-	4.000	4.000	-
Speech Therapist	-	-	18.300	-	-	-	18.300	18.300	-
Teacher	572.359	4.263	80.500	-	13.976	2.104	673.202	672.002	1.200
Teacher On Assignment Inst Cch	-	-	0.400	-	6.000	-	6.400	5.400	1.000
Teacher on Assignment Int Spec	3.070	8.428	1.000	-	1.865	1.437	15.800	15.800	-
Certified Staff (FTE)	661.900	18.011	144.300	-	34.901	7.090	866.202	859.002	7.200

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2021-22 2nd Interim	2021-22 1st Interim	increase (Decrease)
Assist Superintendent	1.000	-	-	-	-	-	1.000	1.000	-
Admin Assistant	5.000	-	-	-	-	-	5.000	5.000	-
Coordinator 1-HR	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1-Risk Management	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator 1- Ed Technology	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator 2-Custodial Svcs	0.800	-	-	0.200	-	-	1.000	1.000	-
Coordinator 1-Pandemic	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator 2-Pandemic	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator 1-Communications	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1- Fiscal Services	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1-Technology	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1-Maint &Trans	-	-	-	1.000	-	-	1.000	1.000	-
Coordinator 2- Purchasing	1.000	-	-	-	-	-	1.000	1.000	-
Director of IT	1.000	-	-	-	-	-	1.000	1.000	-
Director of Operations	0.100	-	0.100	0.800	-	-	1.000	1.000	-
Director of Facilities Const	-	-	-	0.100	-	-	0.100	0.100	-
Exec Director-Fiscal Services	1.000	-	-	-	-	-	1.000	1.000	-
Project Manager - Facilities	-	-	-	0.100	-	-	0.100	0.100	-
Account Specialist-I	-	-	0.750	-	-	-	0.750	2.750	(2.000)
AP/AR	2.000	-	-	-	-	-	2.000	-	2.000
AcctSpec-II-BudAnalyst	3.000	-	-	-	-	-	3.000	3.000	-
AcctSpec-II-PayRetire	3.000	-	-	-	-	-	3.000	3.000	-
Account Technician	-	-	-	-	-	-	-	1.000	(1.000)
Admin Secretary-Dist	1.263	-	1.000	1.000	-	-	3.263	3.263	-
Admin Secretary II-Alt HS	1.000	-	-	-	-	-	1.000	1.000	-
Admin Secretary-I-Elem	9.000	-	-	-	-	-	9.000	9.000	-
Admin Secretary-I-Mid	3.000	-	-	-	-	-	3.000	3.000	-
Admin Secretary-II-High	2.000	-	-	-	-	-	2.000	2.000	-
Assessment Accountability Asst	0.950	-	-	-	0.050	-	1.000	1.000	-
Assess Acctability Specialist	0.950	-	-	-	0.050	-	1.000	1.000	-
Assessment Analyst	0.500	0.500	-	-	-	-	1.000	1.000	-
Campus Safety Monitor -Sec	5.813	-	-	-	0.500	-	6.313	6.063	0.250
Child Welfare & Attend Spec.	1.750	0.875	-	-	-	-	2.625	2.625	-
Communication/EngagementAsst	1.000	-	-	-	-	-	1.000	1.000	-
Computer Programmer	1.000	-	-	-	-	-	1.000	1.000	-
Computer Operations Technician	1.000	-	-	-	-	-	1.000	1.000	-
Custodian -I	21.200	-	-	5.300	-	-	26.500	26.500	-
Custodian-II	8.000	-	-	2.000	-	-	10.000	10.000	-
Data Entry Technician	0.500	-	-	-	-	-	0.500	0.500	-
District Parent Liaison	-	8.000	-	-	-	-	8.000	8.000	-
Executive Secretary	4.000	-	2.000	1.900	-	-	7.900	7.900	-
Facilities Support Specialist	-	-	-	0.100	-	-	0.100	0.100	-
General Maintenance Worker	-	-	-	3.000	-	-	3.000	3.000	-
Graphics Specialist (260)	1.000	-	-	-	-	-	1.000	1.000	-
GroundsKeeper	-	-	-	7.000	-	-	7.000	7.000	-
Head Custodian-I	8.000	-	-	2.000	-	-	10.000	10.000	-
Head Custodian-II	2.400	-	-	0.600	-	-	3.000	3.000	-
Head Custodian-III	1.600	-	-	0.400	-	-	2.000	2.000	-
Health Services Assistant	6.925	-	-	-	0.500	-	7.425	7.425	-
Health Care Technician	-	-	1.625	-	1.000	-	2.625	2.625	-
Human Resources Technician-I	2.000	-	-	-	-	-	2.000	2.000	-
Human Resources Technician-II	1.000	-	-	-	-	-	1.000	1.000	-
Human Resources Analyst	3.000	-	-	-	-	-	3.000	3.000	-
Human Resources Sub Svcs	1.000	-	-	-	-	-	1.000	1.000	-
Instructional Asst-Classroom	3.000	-	-	-	0.750	-	3.750	3.750	3/10/22
Instruct Materials Tech II	1.000	-	-	-	-	-	1.000	1.000	-

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2021-22 2nd Interim	2021-22 1st Interim	increase (Decrease)
Library Media Assistant-II	9.500	-	-	-	-	2.125	11.625	11.625	-
Library/Media Assistant-III	0.500	-	-	-	0.250	0.500	1.250	1.250	-
Lead Library/Media Support Sp	1.000	-	-	-	-	-	1.000	1.000	-
Lead Graphics Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Lead Grounds Maintenance Wrker	-	-	-	1.000	-	-	1.000	1.000	-
Lead Maintenance Worker	-	-	-	1.000	-	-	1.000	1.000	-
Lead Warehouse Worker	0.800	-	-	-	-	-	0.800	0.800	-
Lead Info Tech Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Licensed Vocational Nurse	1.000	-	0.813	-	-	-	1.813	1.813	-
Mechanic	0.300	-	0.700	-	-	-	1.000	1.000	-
Network Device Tech & Phone Sy	-	-	-	1.000	-	-	1.000	1.000	-
Network Computer Technician	2.000	-	-	-	-	-	2.000	2.000	-
Night Lead Custodian-HS	1.600	-	-	0.400	-	-	2.000	2.000	-
Occupational Therapist	-	-	2.688	-	-	-	2.688	2.688	-
Office Specialist II-District	1.406	-	-	-	1.000	-	2.406	2.406	-
PARA I	3.125	-	-	-	-	-	3.125	2.375	0.750
PARA II	0.438	-	-	-	-	-	0.438	-	0.438
PARA I SPED	-	-	51.789	-	1.680	-	53.469	48.781	4.688
PARA II SPED	-	-	54.668	-	2.519	-	57.188	57.438	(0.250)
PARA III SPED	-	-	29.179	-	0.259	-	29.438	28.625	0.812
PARA IV SPED	-	-	6.188	-	-	-	6.188	6.188	-
Preschool Assistant-206 Days	0.750	-	2.250	-	-	-	3.000	3.000	-
Purchasing Specialist I	1.000	-	-	-	-	-	1.000	2.000	(1.000)
Purchasing Specialist II	2.000	-	-	-	-	-	2.000	-	2.000
Reading Intervention Supp Spec	-	6.750	-	-	0.750	-	7.500	7.500	-
Receptionist	2.000	-	-	-	-	-	2.000	1.000	1.000
Registrar	2.000	-	-	-	-	-	2.000	2.000	-
School Bus Driver	-	-	6.250	-	-	-	6.250	6.250	-
School Secretary-II-220	12.500	-	-	-	-	-	12.500	12.500	-
School Secretary-II-240	3.500	-	-	-	-	-	3.500	3.500	-
School Secretary-I-220	16.656	-	0.125	-	-	-	16.781	16.781	-
Skilled Maintenance Worker	-	-	-	7.000	-	-	7.000	7.000	-
Sp Ed Info System Specialist	-	-	1.000	-	-	-	1.000	1.000	-
Student Information Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Site Technology Spec-I-261	3.250	-	-	-	-	0.750	4.000	4.000	-
Site Technology Spec-I-220	6.000	-	-	-	-	1.000	7.000	7.000	-
Site Technology Spec-II-261	2.000	-	-	-	-	-	2.000	2.000	-
Van Driver	-	-	0.625	-	-	-	0.625	0.625	-
Warehouse Delivery Driver	2.000	-	-	-	-	-	2.000	2.000	-
Workability Specialist	-	-	1.000	-	-	-	1.000	1.000	-
Workability Training Specialist	-	-	0.750	-	-	0.500	1.250	1.250	-
Workability Assistant	-	-	0.500	-	-	-	0.500	0.500	-
Youth Development Specialist	-	-	-	-	1.000	-	1.000	1.000	-
Classified Staff (FTE)	194.075	16.125	163.998	35.900	14.308	4.875	429.281	421.594	7.687
Total Certificated and Classified Staff (FTE)	855.975	34.136	308.298	35.900	49.209	11.965	1,295.483	1,280.596	14.887

Note: FTE as 1/31/2022

VACANCY	Unrestricted	Supplemental	SPED	Routine Maint	Categorical	Local/G-D	Total Vac FTE
MGTC	1.00	-	-	-	-	-	1.00
APT	8.80	0.26	21.00	-	6.37	0.08	36.50
CSEA	10.08	-	25.56	8.60	2.56	-	46.79

Net FTE Incr by Funding Resource	Unrestricted	Supplemental	SPED	Routine Maint	Categorical	Local/G-D	FTE Incr
MGTC	-	-	-	-	-	-	-
APT	(5.02)	(0.22)	3.00	-	9.36	0.07	7.20
CSEA	1.25	(1.00)	5.95	-	1.49	-	7.69

Pleasanton Unified School District
FY 21/22 Second Interim

Special Revenue Funds	Adult Ed Fund 11	Cafeteria Fund 13	Enterprise Fund 63
BEGINNING FUND BALANCE	\$229,794	\$983,169	\$166,011
Revenue	\$947,510	\$4,927,657	\$3,883,921
Expenditures	\$986,182	\$4,927,657	\$3,755,888
Revenue Over (under) Expenses	(38,672)	-	128,033
Transfers In (Out)	\$0	\$0	-
ENDING FUND BALANCE	\$191,122	\$983,169	\$294,044

Special Reserve Funds	Non-Capital Fund 17	Non-Capital PSEE Fund 17	OPEB Fund 71	Capital Fund 40
BEGINNING FUND BALANCE	\$ 973,094	\$ 154,788	\$ 6,926,942	\$ 5,247,200
Revenue	\$4,000	\$1,800	\$75,000	\$291,134
Expenditures				\$678,618
Revenue Over (under) Expenses	\$4,000	\$1,800	\$75,000	-\$387,484
Transfers In (Out)	-\$400,000	\$ (75,000)		\$ 1,000
ENDING FUND BALANCE	\$577,094	\$81,588	\$7,001,942	\$4,860,716

Capital Outlay Funds	Capital Sycamore Fund 40	Deferred Maintenance Fund 14	Measure I1 Fund 21	Capital Facilities Fund 25
BEGINNING FUND BALANCE	\$ 7,232,415	\$114,533	\$78,451,511	\$5,506,918
Revenue	\$50,000	\$1,000	\$750,000	\$351,000
Expenditures	\$0	\$0	\$66,254,222	\$516,650
Revenue Over (under) Expenses	\$50,000	1,000	(65,504,222)	(165,650)
Transfers In (Out)	\$ (50,000)	\$0	\$3,000,000	(9,000)
ENDING FUND BALANCE	\$7,232,415	\$115,533	\$15,947,289	\$5,332,268