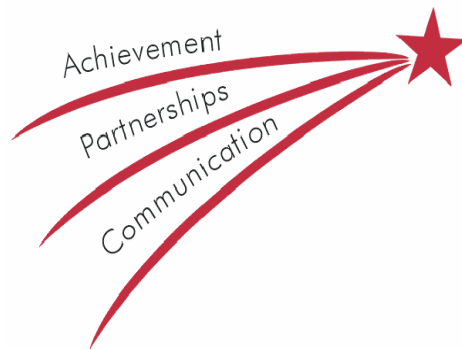


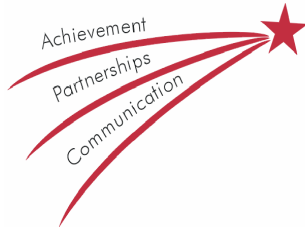
Pleasanton Unified School District



2021/22 First Interim Budget Report

December 9, 2021
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: 12/9/2021

Re: 2021/22 First Interim Budget Report

Executive Summary

The First Interim Report is the first 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 First Interim Report typically reflects the most changes of the two interim reports. Since the budget was adopted in June 2021, the State enacted its 2021/22 budget, the district completed a 45 Day Budget Revision, the District's financials for the prior fiscal year were closed and balances carried forward into the current year, and enrollment/staffing was finalized with the start of school. These changes are highlighted below and details are included in the attached reports.

Because of significant changes to the Enacted State Budget for 2021/22, the district completed a 45 Day Budget Revision and submitted it to the Board on August 12, 2021. The First Interim Report includes all of those changes and financial updates through October 31, 2021. In addition to actuals through October 31, 2021, staff has included placeholders for compensation adjustments for 2020/21 and 2021/22 that were

approved on November 18, 2021, for the Association of Pleasanton Teachers (APT) and management as well as the California School Employees Association Chapter 155 (CSEA) for 2021/22 pending Board approval on December 9, 2021.

Key adjustments from the 45 Day Budget Included:

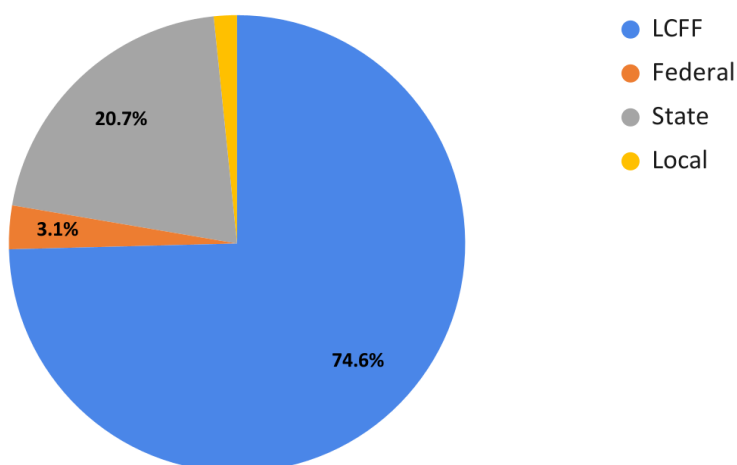
- Ongoing revenue increases for Special Education
- Revenue increases from lottery funds
- Modified the increased State Unemployment Insurance
- Ongoing expenditure increases from the 2020/21 compensation increases for CSEA unit members

The First Interim Report also reflects the District's larger ending fund balance from the 2020/21 unaudited actuals. The district's beginning fund balance for 2021/22 increased by \$8.36M from our 45 Day Budget Revision. Much of the increased ending fund balance are on the restricted side of funds from one-time pandemic-related revenues which are planned to be expended in the next few years to support students and staff. The district also saw saving on the unrestricted side due to a variety of savings from the pandemic from reduced expenditures to shifting of expenditures to pandemic funds. Conversely, the First Interim Report also includes significant expenditure increases in salaries as a result of ongoing compensation increases for 2021/22. Reductions 2022/23 and 2023/24 years are included in the multi-year projection to right-size staffing with enrollment.

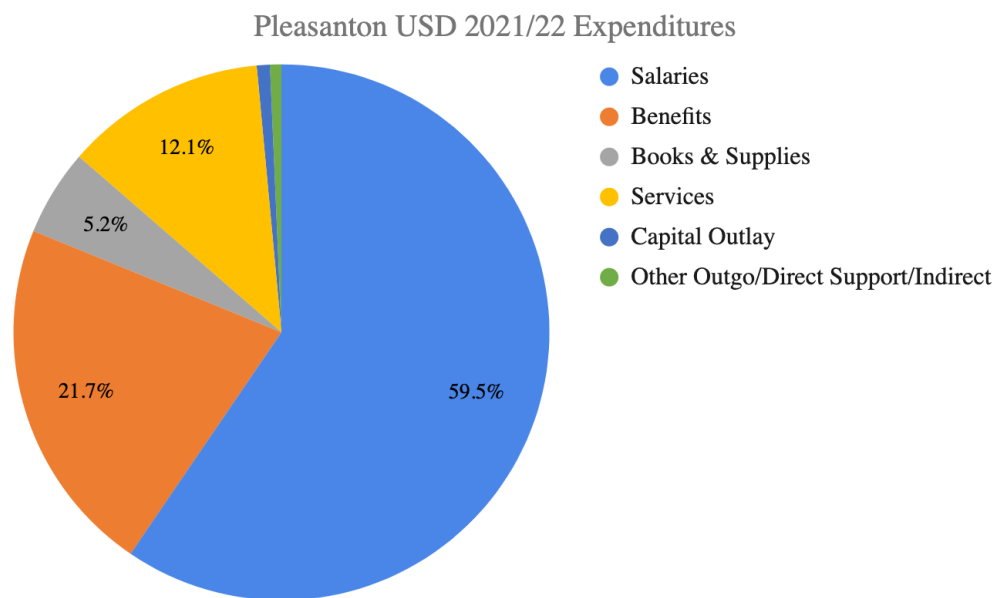
The Interim Report indicates that the District **can maintain the required 3% reserves for economic uncertainties** for the current fiscal year and through 2022/23 meeting the required budget certification requirement.

The District's total First Interim General Fund revenue is \$190,383,928 of which \$41,890,803 is restricted. The District is heavily dependent on State funding with the Local Control Funding Formula (LCFF) / Property Tax making up 74.6% 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.

Pleasanton USD 2021/22 Revenue Sources



The District's General Fund expenditures are \$202,548,474 with about 81.2% of District expenditures allocated to District personnel. 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 \$12,164,546 in deficit spending which is partially a result of carryover from 2020/21 and one-time pandemic funds.



Summary of First Interim Budget Adjustments

The First Interim Budget includes the following changes from the 45 Day Budget Revisions. Key changes are highlighted below (amounts are rounded and see attached variance report for details):

- \$8.64 million net increase in revenue
 - \$2.5M - ESSER III and Deferred Title Funds
 - \$2.8M - STRS On Behalf Contribution
 - \$1.2M - In-Person Grant
 - \$0.9M - IEEEP, Apprenticeship, SELPA
 - \$1.0M - Local Donations
- \$14.78 million net increase in expenditures
 - \$6.9M Salary and Benefit improvements, and STRS on Behalf contribution
 - \$6.8M Supplies and Services related to local, state, and federal grants
 - \$0.9M School Painting Projects, Field Improvements, and Harvest Park Playground

Compensation and Reductions

Included in the adjustments to the first interim are all the approved and pending compensation increases for APT, CSEA, and management for 2020/21 and 2021/22. The First Interim Report also includes the required reductions in 2022/23 and 2023/24 to both right size district staff and meet the district required financial obligations. The total ongoing reduction in 2023/24 is about \$5M. While the final needed adjustments will change based on many financial factors the need for the district to right-size its staff based on enrollment will remain.

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. Going forward staff is 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. Staff plans to have this new model in place by the Second Interim Report.

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.

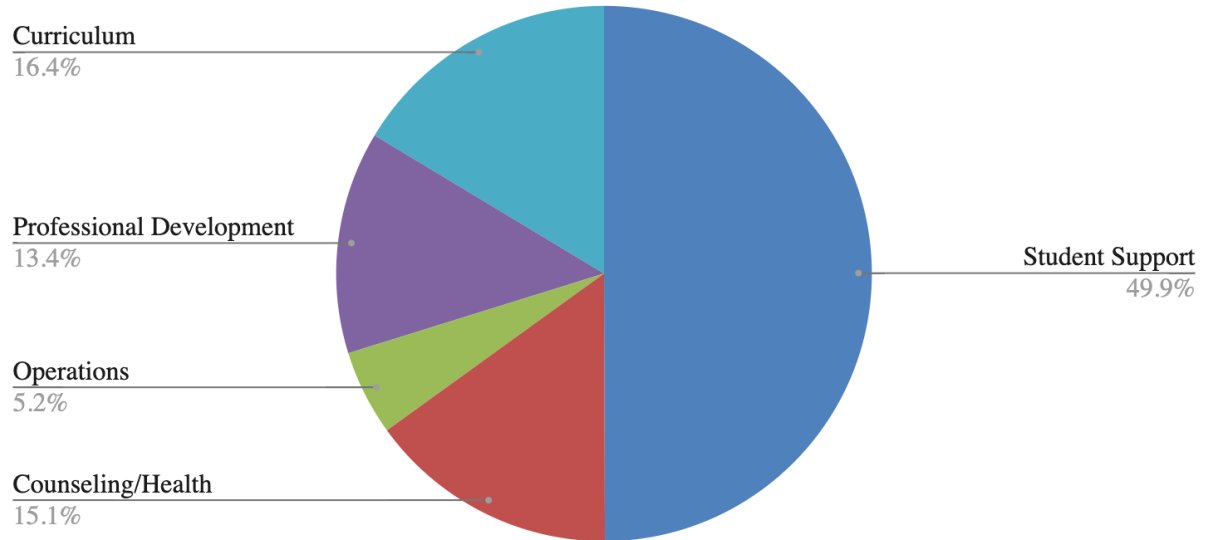
Below is a summary of these funds and their status

Fund Type/Name	Award Amount	Spent to Date October 31, 2021	Spending Deadline
ESSER I	\$236,663	\$236,663	9/30/2022
ESSER II	\$941,825	\$834,136	9/30/2023
ESSER III	\$2,111,791	\$377,389	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	\$4,804,815	9/30/2023-24
In-Person Grant	\$5,169,502	\$748,693	9/30/2024
TOTAL	\$24,059,158	\$13,209,601	

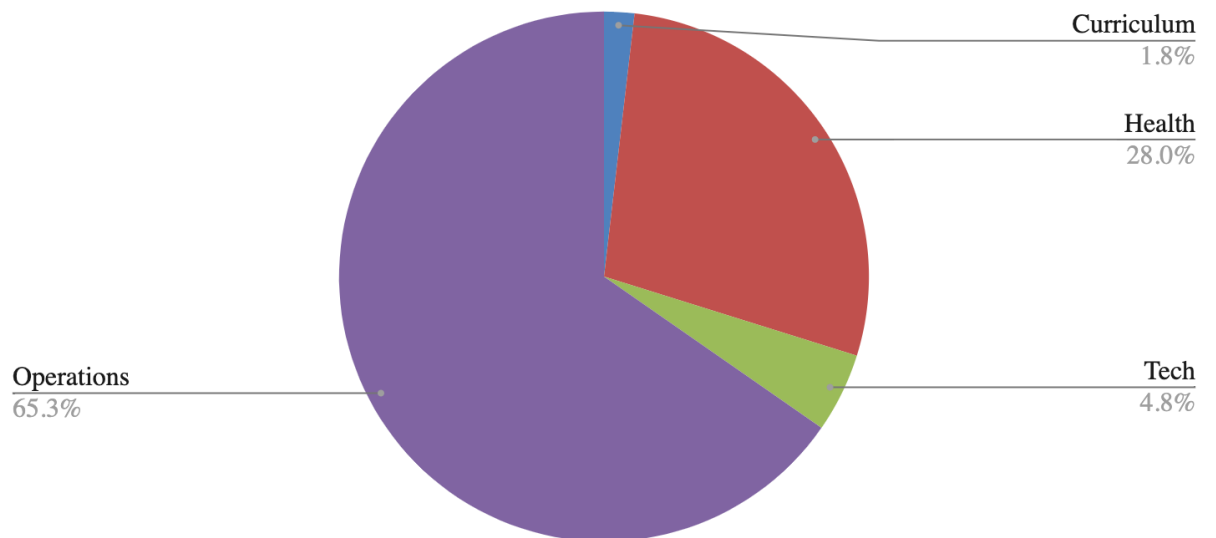
These funds are restricted and must be spent on specific COVID-related costs tied to funding source requirements and district plans. The funds have supported remote teaching and learning, personal protective equipment (PPE), COVID safety materials, testing and tracing of COVID, professional development, 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.

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 more medium and long-term programs to address the impacts of learning loss.

- **Special Education (Pandemic Related Impacts)**
The district will receive about \$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.
 - **Expanded Learning Opportunities Program**
The district will receive about \$800,000 annually to support unduplicated students in elementary schools by providing access to comprehensive expanded learning opportunities through a longer school day.
- **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).

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. This loss of enrollment will translate into a significant loss of income beginning in 2022/23 as the LCFF formula is driven by ADA. The estimated potential lost revenue is about \$7M. While the district has made some adjustments to staffing in 2021/22 further right-sizing of staffing will be needed in the coming years.

2022/23 will be a critical year as enrollment continues to be impacted. The demographic report from last year indicated that enrollment for 2022/23 would be at 14,322 which would indicate a healthy recovery and improvement from current enrollment figures. For the First Interim Report, staff has used the estimates from last year's report. We expect to update the enrollment

projections for the Second Interim Report based on TK/Kindergarten enrollment and updated demographics report.

Expansion of Transitional Kindergarten

Beginning in 2022/23, the State is expanding the eligibility age for Transitional Kindergarten (TK) so that over 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. While the additional students will generate new income we expect that expenditures will exceed additional revenues.

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	3,751	3,753
4-6	3,226	3,244	3,244	3,162	3,134
7-8	2,427	2,325	2,325	2,260	2,246
9-12	4,879	4,913	4,913	4,794	4,739
Total	14,490	14,366	14,366	13,967	13,872

* 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).

The November 2020 report by the Legislative Analyst Office (LAO) indicated the state would enjoy a historic surplus in 2022-23 and a positive period of prosperity over its four-year forecast period. The State will have to grapple with how it will distribute and spend the surplus funds as well adjust future planning based on the updated projections. The LAO report also updated its COLA projections for 2022/23 to 5.35% and 3.5% and 3.05 for 2023/24 and 2024/25, respectively. The LAO report provides good news for public education; however, with increased COLA there will be inflationary pressures in salaries, materials, and services that will increase expenditures.

The First Interim Report does not include any adjustments to the COLA from the Adopted Budget. The COLA adjustments will be made as part of the Second Interim Report after we receive the Governor's January Budget proposal.

Below are our current LCFF assumptions:

Local Control Funding Formula Assumptions			
	FY21/22 (current)	FY 22/23	FY 23/24
Enrollment	14,086	14,300	14,200
ADA	14,366	13,967	13,872
COLA	5.07%	2.48%	3.11%
Unduplicated as % Enrollment	16.59%	16.21%	16.23%
Grades K-3 \$/per Student	9,231	9,454	9,747
Grades 4-6 \$/per Student	8,488	8,692	8,963
Grades 7-8 \$/per Student	8,739	8,949	9,228
Grades 9-12 \$/per Student	10,391	10,640	10,971
K-3 Grade Span Adj \$/per Student	842	863	889
9-12 Grade Span Adj \$/per Student	255	261	269

- **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 will have a five-year period through 2025/26 to expend the funds. PUSD's allocation is about \$2.9M. These funds have been included in the First Interim to reduce current expenditures in the general fund on the above programs over a five-year period.

- **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 budgeted contribution from the General Fund is about \$21.37M. In 2021/22 the funding increased to \$715 per ADA from \$625 per ADA in 2020/21 level.

- **Staffing**

Between the 2021/22 Adopted Budget and First Interim Report, the district's staffing grew by 44 FTE for a total of 1,280.6 FTE. Reference attached staffing report for detailed breakdown and changes. Much of the increased staff are

pandemic related and temporary in nature. There are also a large number of vacancies and unfilled positions.

- Funded by one-time/categorical/supplemental or local: 28.19 FTE
- Special Education: 9.5 FTE
- Unrestricted: 5.36 FTE
- Routine Restricted Maintenance: 1.1 FTE
- Effective vacancies: 65 FTE

With declining enrollment, staffing adjustments will need to be made to right-size the staff; currently, the budget model has a reduction of 4 FTE and plug for larger needed reductions in 2022/23. The budget also removes all one-time funded positions in the out years. Based on actual expenditures of the one-time funds and changes to the expenditure deadline some of these positions can be extended.

- **Salaries**

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. Going forward staff is 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. Staff plans to have this new model in place by the Second Interim Report.

- **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.

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 First Interim Report projects an ending fund balance of \$18,610,902. Of this ending fund balance, \$4,493,286 are in restricted accounts, \$1,486,000 are committed funds, and another \$1,508,608 have been assigned to specific expenditures. The projected total reserve (economic uncertainty and undesignated/unassigned) is 5.13% of total expenditures. Due to deficit spending, this reserve amount is projected to drop to about 3% in 2023/24 which is the required minimum reserve rate providing the district with little flexibility.

Fiscal Year	2021/22	2022/23	2023/24
Total Reserves* % of Expense	5.13%	3.69%	3.11%
Operating Surplus/Deficit	(11,834,546)	(4,057,082)	(1,745,544)
Projected Reserve Totals	10,392,742	6,644,842	5,623,903

* 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.

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's enrollment however continues to be below capacity. While these improvements have eased the large fiscal losses of 2020/21 staff is currently projecting a potential contribution to the program of about \$200,000. In the coming months, Fiscal Services and Students Services will do a deep dive into the program and its financial status.

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 First Interim Report validates the district's positive certification and fiscal health. While the economic outlook for the State and public education are positive there are

local issues that will challenge the district in the coming years. The district is facing challenges in declining enrollment in the immediate short-term period, increased salary, pension, materials, and services costs, continued COVID-related impacts, and right-sizing staffing. Grant-funded programs, one-time funds, expansion of transitional kindergarten, and Pleasanton Virtual Academy offer the district opportunities to provide needed service to students and support to staff. Going forward the district will need to be prudent in its planning and implementation to balance the needs of students and staff while being financially responsible.

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 First Interim

Description	2021/2022			2021/2022			2022/2023			2023/2024		
	Projection 45 DAY			First Interim			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE												
LCFF	141,014,362	986,401	142,000,763	141,021,726	993,707	142,015,433	140,466,764	986,401	141,453,165	143,666,664	986,401	144,653,065
Federal	-	3,300,353	3,300,353	-	5,866,935	5,866,935	-	3,300,353	3,300,353	-	3,030,820	3,030,820
State	6,192,593	28,166,986	34,359,579	6,578,048	32,800,814	39,378,862	6,192,593	22,689,255	28,881,848	6,192,593	22,689,255	28,881,848
Local	869,761	1,197,298	2,067,059	893,351	2,229,347	3,122,698	869,761	1,197,298	2,067,059	869,761	1,197,298	2,067,059
TOTAL REVENUE	148,076,716	33,651,038	181,727,754	148,493,125	41,890,803	190,383,928	147,529,118	28,173,307	175,702,425	150,729,018	27,903,774	178,632,792
EXPENDITURES												
Certificated	73,138,081	20,458,703	93,596,784	75,890,728	19,998,384	95,889,112	76,629,089	14,514,749	91,143,838	77,778,525	14,747,470	92,525,995
Classified	14,113,646	10,004,489	24,118,135	13,725,941	10,930,488	24,656,429	13,931,830	11,044,445	24,976,275	14,140,808	11,210,862	25,351,670
Benefits	23,469,771	16,244,193	39,713,964	24,461,167	19,400,224	43,861,391	26,402,864	18,500,224	44,903,088	26,621,050	18,628,224	45,249,274
Books & Supplies	2,779,061	2,879,448	5,658,509	2,763,685	7,776,906	10,540,591	2,506,852	2,282,500	4,789,352	2,900,000	1,328,610	4,228,610
Services, Other Operating Expenses	11,098,086	11,549,688	22,647,774	11,286,326	13,323,304	24,609,630	10,009,067	6,719,000	16,728,067	10,500,000	6,719,900	17,219,900
Capital Outlay	185,500	503,000	688,500	153,689	1,440,182	1,593,871	185,000	253,000	438,000	185,000	253,000	438,000
Other Outgo	1,313,102	200,000	1,513,102	1,365,627	200,000	1,565,627	1,313,102	100,000	1,413,102	1,313,102	100,000	1,413,102
Direct Support/Indirect Costs	(1,638,393)	1,470,137	(168,256)	(1,722,352)	1,554,175	(168,177)	(1,722,352)	1,470,137	(252,215)	(1,722,352)	1,470,137	(252,215)
Less Reductions							(3,250,000)		(3,250,000)	(4,966,000)		(4,966,000)
							(600,000)		(600,000)	(600,000)		(600,000)
TOTAL EXPENDITURES	124,458,854	63,309,658	187,768,512	127,924,811	74,623,663	202,548,474	125,405,452	54,884,055	180,289,507	126,150,133	54,458,203	180,608,336
EXCESS OF REVENUES OVER EXPENDITURES	23,617,862	(29,658,620)	(6,040,758)	20,568,314	(32,732,860)	(12,164,546)	22,123,666	(26,710,748)	(4,587,082)	24,578,885	(26,554,429)	(1,975,544)
OTHER FINANCING SOURCES/USES												
Transfers In	531,000	-	531,000	531,000		531,000	530,000	-	530,000	230,000		230,000
Transfers Out	200,000	-	200,000	200,000	1,000	201,000	-	-	-	-	-	-
Sources												
Uses												
Cont. to Rest. Programs	(25,909,721)	25,909,721	-	(27,190,765)	27,190,765	-	(26,710,748)	26,710,748	-	(26,554,429)	26,554,429	
Special Education	(20,410,517)	20,410,517		(21,369,686)	21,369,686	-	(21,486,163)	21,486,163		(21,330,279)	21,330,279	
Restricted Routine Repair	(5,379,486)	5,379,486		(5,821,079)	5,821,079	-	(5,224,585)	5,224,585		(5,224,150)	5,224,150	
Other Restricted	(119,718)	119,718				-						
TOTAL OTHER FIN. SOURCE/USES	(25,578,721)	25,909,721	331,000	(26,859,765)	27,189,765	330,000	(26,180,748)	26,710,748	530,000	(26,324,429)	26,554,429	230,000
NET INCREASE (DECREASE) IN FUND BALANCE	(1,960,859)	(3,748,899)	(5,709,758)	(6,291,451)	(5,543,095)	(11,834,546)	(4,057,082)	-	(4,057,082)	(1,745,544)	-	(1,745,544)
Beginning Fund Balance	20,409,067	10,036,381	30,445,448	20,409,067	10,036,381	30,445,448	14,117,616	4,493,286	18,610,902	10,060,534	4,493,286	14,553,820
Other Adjustment						-						
Audit Adjustments						-						
Other Restatements						-						
ENDING BALANCE, JUNE 30	18,448,208	6,287,482	24,735,690	14,117,616	4,493,286	18,610,902	10,060,534	4,493,286	14,553,820	8,314,991	4,493,286	12,808,277
Components of Fund Balance												
Revolving Cash	40,150		40,150	40,150		40,150	40,150		730,088	40,150		40,150
Stores	145,000		145,000	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	2,686		2,686
General Reserve												
Legally Restricted Balances		6,287,482	6,287,482		4,493,286	4,493,286		4,493,286	4,493,286		4,493,286	4,493,286
Restricted Lottery												

PLEASANTON UNIFIED SCHOOL DISTRICT
FY 2021/22 First Interim

Description	2021/2022			2021/2022			2022/2023			2023/2024		
	Projection 45 DAY			First Interim			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
SELPA AU												
Restricted Routine Maintenance												
Local Donations												
Designated for:												
Econ. Uncertainties	5,639,055		5,639,055	6,082,484		6,082,484	5,408,685		5,408,685	5,418,250		5,418,250
Additional Board Designated Reserve - AR 3100	1,687,426		1,687,426			-						
Other Commitments - Textbooks	800,000		800,000	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	686,000		686,000
LCAP	1,101,960		1,101,960	400,000		400,000	200,000		200,000	-		-
Tech	415,605		415,605	415,605		415,605	415,605		415,605			
MMA	452,823		452,823	443,000		443,000	334,000		334,000	225,000		225,000
Truck				250,000			250,000			250,000		
Undesignated / Unappropriated	7,477,503	-	7,477,503	4,310,439	-	4,310,439	1,236,156	-	796,218	205,652		455,652
TOTAL EXPENDITURES	187,968,512			202,749,474			180,289,507			180,608,336		
Adjusted Total Expenditures	187,968,512			202,749,474			180,289,507			180,608,336		
3.00% Minimum Reserve	5,639,055			6,082,484			5,408,685			5,418,250		
Additional Board Designated Reserve - AR 3100	1,687,426			2,554,463								
Over (Under) reserves	7,477,503			4,310,439			1,236,156			205,652		
	3.98%						0.69%			0.11%		
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	14,803,984			10,392,923			6,644,841			5,623,903		
	7.88%			5.13%			3.69%			3.11%		

PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report - 2021/2022

Unrestricted & Restricted General Fund	Original Budget	45-Day Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$30,445,446	\$30,445,448	\$30,445,448	\$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				14,670	0.01%
Federal Revenues (1)	3,300,353	3,300,353	5,866,935				2,566,582	43.75%
Other State Revenue (2)	32,910,138	34,379,579	39,378,862				4,999,283	12.70%
Other Local Revenue (3)	2,067,059	2,067,059	3,122,698				1,055,639	33.81%
TOTAL REVENUE	\$180,278,313	\$181,747,754	\$190,383,928	\$0	\$0	\$0	8,636,174	4.54%
EXPENDITURES								
Certificated Salaries (4)	93,596,784	93,596,784	95,889,112				2,292,328	2.39%
Classified Salaries (4)	22,021,335	24,118,135	24,656,429				538,294	2.18%
Employee Benefits (4)	39,861,996	39,713,964	43,861,391				4,147,427	9.46%
Books and Supplies (5)	5,658,509	5,658,509	10,540,591				4,882,082	46.32%
Services, Operating Expenses (5)	22,647,774	22,647,774	24,609,630				1,961,856	7.97%
Capital Outlay (6)	688,500	688,500	1,593,871				905,371	56.80%
Other Outgo	1,513,102	1,513,102	1,565,627				52,525	3.35%
Direct Support/Indirect Costs	-168,256	-168,256	(168,177)				79	-0.05%
TOTAL EXPENDITURES	185,819,744	187,768,512	202,548,474	0	0	0	14,779,962	7.30%
OTHER FINANCING SOURCES								
Transfers In	531,000	531,000	531,000				-	0.00%
Contributions	-			-			-	
Transfers Out and Other Uses	200,000	200,000	201,000				1,000	0.50%
INCOME minus EXPENSES & TRANSFERS	(5,210,431)	(5,689,758)	(11,834,546)	-	-	-		
ENDING FUND BALANCE	\$25,235,015	\$24,755,690	\$18,610,902	\$30,445,448	\$30,445,448	\$30,445,448	(6,144,788)	-33.02%

- 1 Adding deferred revenue and ESSER III funds
- 2 Increases for Apprenticeship funding and adding In-Person Grant
- 3 Increase for Local Revenue
- 4 Changes in staffing and increase for beginning unit settlements
- 5 Increases for expending local, state, and federal grants
- 6 Increase for painting, field improvements, and Harvest Park playground

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

Unrestricted General Fund - 2020/21		Original Budget	45-Day Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE		15,442,049	20,409,068	20,409,068					0.00%
REVENUE									
	LCFF Sources/Property Taxes	141,014,362	141,014,362	141,021,726				7,364	0.01%
	Federal Revenues	-	-	-				-	
	Other State Revenue	5,919,607	6,192,593	6,578,048				385,455	5.86%
	Other Local Revenue	869,761	869,761	893,351				23,590	2.64%
TOTAL REVENUE		147,803,730	148,076,716	148,493,125	-	-	-	416,409	0.28%
EXPENDITURES									
	Certificated Salaries	73,138,081	73,138,081	75,890,728				2,752,647	3.63%
	Classified Salaries	12,436,246	14,113,646	13,725,941				(387,705)	-2.82%
	Employee Benefits	23,537,579	23,469,771	24,461,167				991,396	4.05%
	Books and Supplies	2,779,061	2,779,061	2,763,685				(15,376)	-0.56%
	Services, Operating Expenses	11,098,086	11,098,086	11,286,326				188,240	1.67%
	Capital Outlay	185,500	185,500	153,689				(31,811)	-20.70%
	Other Outgo	1,313,102	1,313,102	1,365,627				52,525	3.85%
	Transfers of Indirect Costs	(1,638,393)	(1,638,393)	(1,722,352)				(83,959)	4.87%
TOTAL EXPENDITURES		122,849,262	124,458,854	127,924,811	-	-	-	3,465,957	2.71%
OTHER FINANCING SOURCES									
	Transfers In/Out	531,000	531,000	531,000				-	0.00%
	Other Sources/Uses			-	-			-	
	Contributions	(26,819,822)	(25,909,822)	(27,190,764)				(1,280,942)	4.71%
	Categorical Programs							-	
	Special Education	(21,440,326)	(20,820,911)	(21,369,685)				(548,774)	2.57%
	Restricted Routine Repair	(5,379,496)	(5,088,911)	(5,821,079)				(732,168)	12.58%
	Transfers Out and Other Uses	200,000	200,000	200,000				-	0.00%
TOTAL - OTHER FINANCING		(26,488,822)	(25,578,822)	(26,859,764)	-	-	-	(1,280,942)	4.77%
INCOME minus EXPENSES & TRANSFERS		(1,534,354)	(1,960,960)	(6,291,450)	-	-	-		
ENDING FUND BALANCE		13,907,695	18,448,108	14,117,618	-	-	-	(4,330,490)	-30.67%

Restricted General Fund - 2020/21	Original Budget	45-Day Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$6,639,842	\$10,036,380	\$10,036,380					0.00%
REVENUE								
LCFF Sources/Property Taxes	986,401	986,401	993,707				7,306	0.74%
Federal Revenues	3,300,353	3,300,353	5,866,935				2,566,582	43.75%
Other State Revenue	26,990,531	28,186,986	32,800,814				4,613,828	14.07%
Other Local Revenue	1,197,298	1,197,298	2,229,347				1,032,049	46.29%
TOTAL REVENUE	32,474,583	33,671,038	41,890,803	-	-	-	8,219,765	19.62%
EXPENDITURES								
Certificated Salaries	20,458,703	20,458,703	19,998,384				(460,319)	-2.30%
Classified Salaries	9,585,089	10,004,489	10,930,488				925,999	8.47%
Employee Benefits	16,324,417	16,244,193	19,400,224				3,156,031	16.27%
Books and Supplies	2,879,448	2,879,448	7,776,906				4,897,458	62.97%
Services, Operating Expenses	11,549,688	11,549,688	13,323,304				1,773,616	13.31%
Capital Outlay	503,000	503,000	1,440,182				937,182	65.07%
Other Outgo	200,000	200,000	200,000				-	0.00%
Direct Support/Indirect Costs	1,470,137	1,470,137	1,554,175				84,038	5.41%
TOTAL EXPENDITURES	62,970,482	63,309,658	74,623,663	-	-	-	11,314,005	15.16%
OTHER FINANCING SOURCES								
Transfers In							-	
Contributions	26,819,822	25,909,822	27,190,765				1,280,943	4.71%
Categorical Programs*								
Special Education	21,440,326	20,820,911	21,369,685		-	-	548,774	2.57%
Restricted Routine Repair	5,379,496	5,088,911	5,821,079		-	-	732,168	12.58%
Transfers Out and Other Uses	-		1,000				1,000	
INCOME minus EXPENSES & TRANSFERS	(3,676,077)	(3,728,798)	(5,543,095)	-	-	-	-	
ENDING FUND BALANCE	2,963,765	6,307,582	4,493,285	-	-	-	(1,814,297)	-40.38%

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2021-22 1st Interim	2021-22 Adopted	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	1.000	1.000
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	1.000	1.000
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	9.000	1.000
Principal, Grades 9-12	2.000	-	-	-	-	-	2.000	2.000	-
Principal, Grades 6-8	3.000	-	-	-	-	-	3.000	3.000	-
Program Director - Tv/Tip	-	-	-	-	-	-	-	1.000	(1.000)
Program Specialist -Special Ed	-	-	5.000	-	-	-	5.000	-	5.000
Senior Director Procure/Tech	-	-	-	-	-	-	-	1.000	(1.000)
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	2.000	(1.000)
Apt President	0.351	-	-	-	-	0.649	1.000	1.000	-
Academic Support	-	-	-	-	-	-	-	0.200	(0.200)
Behavior Specialist	0.200	-	6.000	-	-	-	6.200	6.000	0.200
Counselor 9-12	14.500	-	-	-	0.100	0.400	15.000	14.600	0.400
Counselor - K-8	12.500	-	-	-	5.500	-	18.000	13.000	5.000
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	11.000	(0.500)
Nurse	4.000	-	-	-	-	-	4.000	4.000	-
Program Specialist -Special Ed	-	-	-	-	-	1.000	1.000	6.000	(5.000)
Psychologist	-	-	14.800	-	-	-	14.800	14.800	-
School Social Worker	-	3.000	-	-	1.000	-	4.000	3.000	1.000
Speech Therapist	-	-	18.300	-	-	-	18.300	18.000	0.300
Teacher	572.359	4.263	80.500	-	12.776	2.104	672.002	658.839	13.163
Teacher On Assignment Inst Cch	5.000	-	0.400	-	-	-	5.400	4.500	0.900
Teacher on Assignment Int Spec	3.090	8.648	1.000	-	1.700	1.362	15.800	15.800	-
Certified Staff (FTE)	666.920	18.231	141.300	-	25.536	7.015	859.002	837.739	21.263

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2021-22 1st Interim	2021-22 Adopted	increase (Decrease)
Assist Superintendent	1.000	-	-	-	-	-	1.000	1.000	-
Admin Assistant	5.000	-	-	-	-	-	5.000	4.000	1.000
Coordinator 1-HR	1.000	-	-	-	-	-	1.000	2.000	(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	2.000	-	0.750	-	-	-	2.750	2.750	-
AcctSpec-II-BudAnalyst	3.000	-	-	-	-	-	3.000	3.000	-
AcctSpec-II-PayRetire	3.000	-	-	-	-	-	3.000	3.000	-
Account Technician	1.000	-	-	-	-	-	1.000	0.750	0.250
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	5.563	-	-	-	0.500	-	6.063	5.563	0.500
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	9.000	1.000
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	8.000	(0.100)
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	6.925	0.500
Health Care Technician	-	-	1.625	-	1.000	-	2.625	1.563	1.063
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	-
Instruct Materials Tech II	1.000	-	-	-	-	-	1.000	1.000	12/9/21
InstResource-PARA-II-SpecEd	-	-	16.452	-	2.111	-	18.563	18.563	3.938

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2021-22 1st Interim	2021-22 Adopted	increase (Decrease)
InstResource-PARA-I-SpecEd	-	-	16.606	-	1.206	-	17.813	18.344	(0.531)
Library Media Assistant-II	9.500	-	-	-	-	2.125	11.625	11.300	0.325
Library/Media Assistant-III	0.500	-	-	-	0.250	0.500	1.250	1.000	0.250
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	0.813	1.000
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	1.406	1.000
Paraprofessional-I	1.625	-	0.750	-	-	-	2.375	0.625	1.750
Paraprofessional-III-SpecEd	-	-	28.398	-	0.228	-	28.625	20.719	7.906
Paraprofessional-II-SpecEd	0.438	-	38.104	-	0.334	-	38.875	39.250	(0.375)
Paraprofessional-I-SpecEd	1.500	-	29.375	-	0.094	-	30.969	31.500	(0.531)
Paraprofessional-IV-SpecEd	-	-	6.188	-	-	-	6.188	5.500	0.688
Preschool Assistant-206 Days	0.750	-	2.250	-	-	-	3.000	3.000	-
Purchasing Specialist I	2.000	-	-	-	-	-	2.000	2.000	-
Reading Intervention Supp Spec	-	6.750	-	-	0.750	-	7.500	7.500	-
Receptionist	1.000	-	-	-	-	-	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	11.750	0.750
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	6.500	0.500
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)	192.825	17.125	158.047	35.900	12.822	4.875	421.594	398.613	22.981
Total Certificated and Classified Staff (FTE)	859.745	35.356	299.347	35.900	38.358	11.890	1,280.596	1,236.352	44.244

Note:

VACANCY	Unrestricted	Supplemental	SPED	Routine Maint	Categorical	Local/G-D	Total Vac FTE
MGTC	1.00		1.00				2.00
APT	11.97		20.10		4.70	-	36.77
CSEA	10.98	-	22.31	9.50	2.33	0.50	45.62

Net FTE Incr by Funding Resource	Unrestricted	Supplemental	SPED	Routine Maint	Categorical	Local/G-D	FTE Incr
MGTC	1.00	0.70	5.80		0.50		8.00
APT	0.22	0.64	(3.80)		17.78	0.42	15.26
CSEA	4.14		7.50	1.10	7.32	0.83	20.88

Pleasanton Unified School District
FY 21/22 First Interim

Special Revenue Funds	Adult Ed Fund 11	Cafeteria Fund 13	Enterprise Fund 63
BEGINNING FUND BALANCE	\$229,794	\$983,169	\$166,011
Revenue	\$922,912	\$4,581,336	\$3,593,921
Expenditures	\$961,584	\$4,627,657	\$3,583,921
Revenue Over (under) Expenses	(38,672)	(46,321)	10,000
Transfers In (Out)	\$0	\$0	200,000
ENDING FUND BALANCE	\$191,122	\$936,848	\$376,011

Special Reserve Funds	Non-Capital Fund 17	Non-Capital PSEE Fund 17	OPEB Fund 71	Capital Fund 40
BEGINNING FUND BALANCE	\$ 973,093	\$ 154,788	\$ 6,926,942	\$ 5,247,200
Revenue	\$4,000	\$1,800	\$75,000	\$80,000
Expenditures				\$467,484
Revenue Over (under) Expenses	\$4,000	\$1,800	\$75,000	-\$387,484
Transfers In (Out)	-\$400,000	\$ (75,000)		\$ 1,000
ENDING FUND BALANCE	\$577,093	\$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	\$251,000
Expenditures	\$0	\$0	\$62,873,856	\$238,100
Revenue Over (under) Expenses	\$50,000	1,000	(62,123,856)	12,900
Transfers In (Out)	\$ (50,000)	\$0	\$0	(6,000)
ENDING FUND BALANCE	\$7,232,415	\$115,533	\$16,327,655	\$5,513,818