

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
First Interim as of October 31, 2019

	Adopted Budget FY 2019-20	First Interim FY 2019-20	Variances	
<b>REVENUES:</b>				
LCFF Revenue Base Revenue	\$ 87,500,494	\$ 87,500,494	\$ -	
LCFF Supplemental Revenue	\$ 5,545,536	\$ 5,539,046	\$ (6,490)	
Total LCFF Revenue	\$ 93,046,030	\$ 93,039,540	\$ (6,490)	
State Aid - Prior Years	-	-	0	
Other State Revenues	1,876,027	2,434,647	558,620	<b>A</b>
Local Revenues	2,360,800	3,141,659	780,859	<b>B</b>
<b>TOTAL REVENUES:</b>	<b>97,282,857</b>	<b>98,615,846</b>	<b>1,332,989</b>	
<b>Other various adjustments</b>				
<b>EXPENDITURES:</b>				
Certificated Salaries	45,500,966	47,308,837	(1,807,871)	
Classified Salaries	14,920,724	15,071,631	(150,907)	
Employee Benefits	21,257,846	20,923,864	333,982	
Books and Supplies	2,253,292	1,860,375	392,917	
Services & Operating Expenses	8,888,018	11,102,521	(2,214,503)	
Capital Outlay	58,450	694,122	(635,672)	
Direct Support/Indirect Cost	(3,085,585)	(3,216,012)	130,427	
<b>TOTAL EXPENDITURES</b>	<b>89,793,711</b>	<b>93,745,339</b>	<b>(3,951,628)</b>	<b>C</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,489,146</b>	<b>4,870,508</b>	<b>(2,618,638)</b>	
<b>OTHER FINANCING SOURCES AND USES:</b>				
<b>Inter-fund Transfers Out</b>				
Transfer to Child Development Fund	(30,000)	(30,000)	0	
Transfer to Self Insurance Fund	(243,496)	(243,496)	0	
Transfer to Cafeteria Fund	(835,030)	(835,030)	0	
<b>Total Transfers Out</b>	<b>(1,108,526)</b>	<b>(1,108,526)</b>	<b>-</b>	

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<b>Contributions In and Other Financing Sources</b>				
Fund 20 - Post Employment Benefits	-	2,000,000	2,000,000	<b>D</b>
BSEP Contribution	13,629,958	13,821,033	191,075	<b>E</b>
BSEP Direct Support	551,200	551,200	0	
BSEP Substitute Compensation	247,600	247,600	0	
<b>Total Contributions In</b>	<b>14,428,758</b>	<b>16,619,833</b>	2,191,075	
<b>Contributions Out</b>				
Special Education - (ADA)	(710,155)	(710,155)	0	
Special Education - Early Intervention	-	(558,620)	(558,620)	
Special Education - State	(17,707,982)	(19,514,459)	(1,806,477)	
Special Education - Mental Health	(454,784)	(454,784)	0	
<b>Total Contributions Out</b>	<b>(18,872,921)</b>	<b>(21,238,018)</b>	<b>(2,365,097)</b>	<b>F</b>
Net Contributions	(4,444,163)	(4,618,185)	(174,022)	
<b>TOTAL OTHER FINANCING SOURCES /USES</b>	(5,552,689)	(5,726,711)	(174,022)	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>1,936,457</b>	<b>(856,204)</b>	<b>(2,792,661)</b>	
<b>BEGINNING FUND BALANCE</b>	2,289,344	2,289,344	0	
<b>ENDING FUND BALANCE</b>	<b>4,225,801</b>	<b>1,433,141</b>	<b>(2,792,661)</b>	
Amount Committed and Assigned	1,100,000	1,353,765	253,765	
<b>UNDESIGNATED FUND BALANCE</b>	<b>\$ 3,125,801</b>	<b>\$ 79,376</b>	<b>\$ (3,046,426)</b>	

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<b>COMPONENTS OF FUND BALANCE:</b>			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	-	253,765	
LCAP Reserves	1,000,000	1,000,000	
Undesignated Fund Balance	3,125,801	79,376	
Required Amount for Economic Uncertainties - 3%	3,546,371	3,915,751	
Fund 17 Reserve Balance	3,546,371	3,661,986	
Fund 01 Reserve Balance	-	253,765	
<b>AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT</b>	<b>\$ -</b>	<b>\$ -</b>	

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Explanation of Significant Changes

<b>A</b>	Increase in State Revenue due to Special Education Early Intervention Grant used for Special Education contribution.	<b>\$ 558,620</b>
<b>B</b>	Increase in Local Revenue to reflect additional interest revenue budget(\$0.1 million) and additional Bay Area Air Quality revenue(\$0.6 million) to purchase emission-free buses.	<b>\$ 780,859</b>
<b>C</b>	Net impact of increase in Certificated and Classified salaries for 2.5% (\$2.5 million) and reduction in retiree benefit rate to 0.9%(\$1.0 million).	<b>\$ (1,624,797)</b>
	Net decrease in supplies and equipment due to various transfers including rebalancing LCAP budget.	<b>\$ 392,917</b>
	Increase in ballot measure costs(\$1 million), legal costs(\$0.5 million), various one-time expenditures(\$0.3 million), and other various transfers.	<b>\$ (2,214,503)</b>
	Increase from purchase of emission-free buses paid for by the Bay Air Quality grant(\$0.6 million) and increase in revenue generated by indirect cost(\$0.1 million).	<b>\$ (505,245)</b>
		<b>\$ (3,951,628)</b>
<b>D</b>	Transfer from Fund 20 Post-Employment Benefits to cover General Fund expenses.	<b>\$ 2,000,000</b>
<b>E</b>	Increase in contribution from BSEP(\$0.2 million) to cover General Fund increased costs for Teacher Transfer.	<b>\$ 191,075</b>
<b>F</b>	Increase in contribution to Special Ed after Budget Adoption due to increased expenditures.	<b>\$ (2,365,097)</b>
	Early intervention grant to be contributed towards Special Education costs.	<b>\$ (558,620)</b>
		<b>\$ (2,365,097)</b>