

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Second Interim as of January 31, 2021

	First Interim FY 2020-21	Second Interim FY 2020-21	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 87,832,969	\$ 87,832,969	\$ -	
LCFF Supplemental Revenue	\$ 5,144,699	\$ 4,991,564	\$ (153,135)	
Total LCFF Revenue	\$ 92,977,668	\$ 92,824,533	\$ (153,135)	A
State Aid - Prior Years	-	-	0	
Other State Revenues	1,856,834	1,856,834	0	
Local Revenues	2,380,262	2,380,262	0	
TOTAL REVENUES:	97,214,764	97,061,629	(153,135)	
Other various adjustments				
EXPENDITURES:				
Certificated Salaries	48,021,418	47,918,884	102,534	
Classified Salaries	15,392,533	14,529,026	863,507	
Employee Benefits	20,200,301	19,878,746	321,555	
Books and Supplies	1,566,783	1,639,903	(73,120)	
Services & Operating Expenses	9,256,319	9,246,088	10,231	
Capital Outlay	58,450	58,450	-	
Direct Support/Indirect Cost	(3,303,296)	(3,277,371)	(25,925)	
TOTAL EXPENDITURES	91,192,508	89,993,726	1,198,782	B
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,022,256	7,067,903	1,045,647	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Child Development Fund	-	-	0	
Transfer to Self Insurance Fund	(215,132)	(215,132)	0	
Transfer to Cafeteria Fund	(1,305,376)	(1,305,376)	0	
Total Transfers Out	(1,520,508)	(1,520,508)	-	

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Inter-fund Transfers In			
Fund 20 - Post Employment Benefits	3,200,000	3,200,000	0
Contributions In			
BSEP Contribution	14,669,800	14,669,800	0
BSEP Direct Support	580,000	580,000	0
BSEP Substitute Compensation	260,500	260,500	0
Total Contributions In	15,510,300	15,510,300	0
Contributions Out			
Special Education - (ADA)	(770,000)	(770,000)	0
Special Education - State	(21,349,635)	(21,349,635)	0
Special Education - Mental Health	(2,122,904)	(3,122,904)	(1,000,000)
Total Contributions Out	(24,242,539)	(25,242,539)	(1,000,000) C
Net Contributions	(8,732,239)	(9,732,239)	(1,000,000)
TOTAL OTHER FINANCING SOURCES /USES	(7,052,747)	(8,052,747)	(1,000,000)
NET INCREASE (DECREASE) IN FUND BALANCE	(1,030,491)	(984,844)	45,647
BEGINNING FUND BALANCE	4,142,823	4,142,823	0
ENDING FUND BALANCE	3,112,332	3,157,979	45,647
Amount Committed and Assigned	748,399	756,529	8,130
UNDESIGNATED FUND BALANCE	\$ 2,363,933	\$ 2,401,450	\$ 37,517

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COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	(151,601)	(143,471)	
LCAP Reserves	800,000	800,000	
Undesignated Fund Balance	2,363,933	2,401,450	
Required Amount for Economic Uncertainties - 3%	3,769,445	3,777,575	
Fund 17 Reserve Balance	3,921,046	3,921,046	
Fund 01 Reserve Balance	(151,601)	(143,471)	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

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Explanation of Significant Changes

A	Decrease in LCFF funding due to decrease in Unduplicated Pupil Count.	\$ (153,135)
B	Net savings in Expenditures mainly due to vacancies, vacation payouts, and adjusting health costs to actuals:	
	Savings from unfilled Certificated positions:	\$ 102,534
	Net Savings from unfilled Classified positions and vacation payout:	\$ 863,507
	Adjusting health costs based on vacancies and adjusting to actuals:	\$ 321,555
	Net increase due to LCAP transfer to supplies, various one time expenditures, and savings from unencumbered service and operating expenses:	\$ (62,889)
	Adjustment in direct support and indirect cost in restricted funding:	\$ (25,925)
		\$ 1,198,782
F	Net impact of increased cost of \$.5 million for mental health costs and \$.5 million of prior year expenditures.	\$ (1,000,000)