

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
First Interim as of October 31, 2021

	Adopted Budget FY 2021-22	First Interim FY 2021-22	Variances	
<b>REVENUES:</b>				
LCFF Revenue Base Revenue	\$ 91,960,541	\$ 91,965,650	\$ 5,109	
LCFF Supplemental Revenue	\$ 4,960,366	\$ 5,225,985	\$ 265,619	
Total LCFF Revenue	\$ 96,920,907	\$ 97,191,635	\$ 270,728	
State Aid - Prior Years	-	-	0	
Other State Revenues	1,822,862	1,822,862	0	
Local Revenues	2,457,889	2,457,889	0	
<b>TOTAL REVENUES:</b>	<b>101,201,658</b>	<b>101,472,386</b>	<b>270,728</b>	<b>A</b>
<b>Other various adjustments</b>				
<b>EXPENDITURES:</b>				
Certificated Salaries	48,832,372	48,933,117	(100,745)	
Classified Salaries	16,024,253	16,140,532	(116,279)	
Employee Benefits	23,069,390	23,165,287	(95,897)	
Books and Supplies	1,642,188	2,811,030	(1,168,842)	
Services & Operating Expenses	8,903,069	10,976,065	(2,072,996)	
Capital Outlay	58,450	58,450	-	
Direct Support/Indirect Cost	(3,968,462)	(4,666,805)	698,343	
<b>TOTAL EXPENDITURES</b>	<b>94,561,260</b>	<b>97,417,676</b>	<b>(2,856,416)</b>	<b>B/C</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,640,398</b>	<b>4,054,710</b>	<b>(2,585,688)</b>	
<b>OTHER FINANCING SOURCES AND USES:</b>				
<b>Inter-fund Transfers Out</b>				
Transfer to Child Development Fund	-	-	0	
Transfer to Self Insurance Fund	(215,132)	(215,132)	0	
Transfer to Cafeteria Fund	(728,153)	-	728,153	
<b>Total Transfers Out</b>	<b>(943,285)</b>	<b>(215,132)</b>	<b>728,153</b>	<b>D</b>

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<b>Inter-fund Transfers In</b>				
Fund 20 - Post Employment Benefits	-	2,308,000	2,308,000	<b>B</b>
<b>Contributions In</b>				
BSEP Contribution	15,522,828	15,563,528	40,700	
BSEP Direct Support	576,800	576,800	0	
BSEP Substitute Compensation	275,800	382,500	106,700	
<b>Total Contributions In</b>	<b>16,375,428</b>	<b>16,522,828</b>	<b>147,400</b>	<b>E</b>
<b>Contributions Out</b>				
Special Education - (ADA)	(770,000)	(770,000)	0	
Special Education - State	(21,940,250)	(21,772,415)	167,835	
Special Education - Mental Health	(1,690,736)	(1,690,736)	0	
<b>Total Contributions Out</b>	<b>(24,400,986)</b>	<b>(24,233,151)</b>	<b>167,835</b>	<b>F</b>
Net Contributions	(8,025,558)	(7,710,323)	315,235	
<b>TOTAL OTHER FINANCING SOURCES /USES</b>	<b>(8,968,843)</b>	<b>(5,617,455)</b>	<b>3,351,388</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,328,445)</b>	<b>(1,562,745)</b>	<b>765,700</b>	
<b>BEGINNING FUND BALANCE</b>	<b>5,003,956</b>	<b>5,003,956</b>	<b>0</b>	
<b>ENDING FUND BALANCE</b>	<b>2,675,511</b>	<b>3,441,211</b>	<b>765,700</b>	
<b>Amount Committed and Assigned</b>	<b>1,313,110</b>	<b>1,697,828</b>	<b>384,719</b>	
<b>UNDESIGNATED FUND BALANCE</b>	<b>\$ 1,362,401</b>	<b>\$ 1,743,383</b>	<b>\$ 380,982</b>	

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<b>COMPONENTS OF FUND BALANCE:</b>			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	213,110	597,828	
LCAP Reserves	1,000,000	1,000,000	
Undesignated Fund Balance	1,362,401	1,743,383	
Required Amount for Economic Uncertainties - 3%	4,134,156	4,563,469	
Fund 17 Reserve Balance	3,921,046	3,965,640	
Fund 01 Reserve Balance	213,110	597,828	
<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 LCFF Supplemental revenue due to increase in Unduplicated Pupil Count which increased from 2,551 at Budget Adoption to 2,914 at First Interim		<b>\$ 270,728</b>
<b>B</b>	Increase in COVID-related and other expenditures funded by transfer from Fund 20, approved by the Board at the September 8th meeting		<b>\$ (2,308,000)</b>
<b>C</b>	Other on-going and one-time expenditures including:		
	One-time increase in site staffing	(251,124)	
	On-going increase in Special Education Transportation	(467,835)	
	Nursing services and Middle School Enrollment Consulting	(215,000)	
	Title IX Supplies, Services	(37,500)	
	Other expenditures including settlements, internet cost and purchasing COVID supplies	(275,300)	
		<u>(1,246,759)</u>	
	Increase in Direct Support and Indirect Cost due to increased spending in restricted funding.	698,343	<b>\$ (548,416)</b>
<b>B/C</b>	Total for all Expenditures:		<b>\$ (2,856,416)</b>
<b>D</b>	Decrease in contribution to Cafeteria Fund due to increased Federal and State Nutrition reimbursement rates and change in meal distribution process		<b>\$ 728,153</b>
<b>B</b>	Fund 20 Contribution for Board Approved General Fund Covid increases		<b>\$ 2,308,000</b>
<b>E</b>	BSEP Contribution increase due to negotiated increase in Salaries ratified during First Interim		<b>\$ 147,400</b>
<b>F</b>	Special Education Contribution budget transferred to Special Education Transportation		<b>\$ 167,835</b>