

Estimated Actuals	Unaudited Actuals	
TOTAL	TOTAL	
UNRESTRICTED	UNRESTRICTED	Variance

INCOME				In thousands	
State LCFF Sources		126,816,243	127,852,605	1,036.4	Adjustment to LCFF Revenues based on FCMAT Calculator
Federal Sources		7,000	41,292	34.3	AP Testing Federal Reimbursement
Other State Revenues		3,098,490	3,148,757	50.3	Increase in estimated Lottery Revenue
Other Local Revenues		856,623	1,266,795	410.2	Increase in revenues for outside services
TOTAL REVENUES		130,778,356	132,309,449	1,531.1	
EXPENDITURES					
Certificated Salaries		53,379,752	53,365,677	(14.1)	Adjustments to Salaries based on enrollment adjustments and needed services
Classified Salaries		15,163,086	15,144,073	(19.0)	Adjustments to Salaries based on enrollment adjustments and needed services
Employee Benefits		35,401,618	34,276,902	(1,124.7)	Benefits associated with employee adjustments and Workers Comp Actuarial reduction
Books and Supplies		2,883,701	2,810,212	(73.5)	Insurance (\$55k), Transportation \$40k, Other adjustments under \$25k
Services, Other Operating Expenses		9,407,328	9,983,911	576.6	Technology Licenses \$177k, AP Testing \$44k, Safety and Training \$30k, Legal \$65k, District Charges to Charters \$475, other adjustments under \$25k
Capital Outlay		143,484	136,544	(6.9)	
Other Outgo		2,360,453	2,708,423	348.0	Amount due COE for COE reported ADA in SOS program and PY commitments to Ceiba
Direct Support/Indirect Costs		(2,051,818)	(2,171,373)	(119.6)	Indirect Costs are budgeted using all categorical funds. This is adjusted based on use of categorical funds.
Other Uses		255,134	255,134	0.0	
TOTAL EXPENDITURES		116,942,738	116,509,503	(433.3)	
				0.0	
				0.0	
INTERFUND TRANSFERS					
Transfers In		47,824	0	(47.8)	
Transfers Out		(1,723,949)	(1,678,245)	45.7	Other adjustments under \$25k
Other Financing Sources		0	0	0.0	
Contributions		(23,719,838)	(21,708,125)	2,011.7	Special Ed \$2.6 mil, M&O (\$56k), MAA (\$664k), other adjustments under \$25k
TOTAL TRANSFERS		(25,395,963)	(23,386,370)	2,009.6	
				0.0	
Net Incr(Decr) in Fund Balance		(11,560,345)	(7,586,424)	3,973.9	
				0.0	
FUND BALANCE					
Beginning Fund Balance		37,080,452	37,080,452	0.0	
Components of Fund Balance:				0.0	
Audit Adjustment		0	0	0.0	
Revolving Cash		55,000	55,000	0.0	
Stores		193,113	193,113	0.0	
3% Required Reserve		5,756,409	6,205,902	449.5	
Cash w/Fiscal Agent		65,000	65,000	0.0	
Restricted Fund Balance		3,500,373	3,500,373	0.0	
Unappropriated Fund Balance		15,950,212	19,474,640	3,524.4	
Ending Fund Balance		25,520,107	29,494,028	3,973.9	

Estimated Actuals Unaudited Actuals

		Variance			
		Special Ed	Special Ed		
INCOME				In thousands	
Revenue Limit		0	0	0.0	
Federal Sources		4,552,794	4,554,193	1.4	
Other State Revenues		9,940,352	12,714,229	2,773.9	Funding Change due to LCFF, now included in Contribution
Other Local Revenues		0	5,880	5.9	
TOTAL REVENUES		14,493,146	17,274,302	2,781.2	
				0.0	
				0.0	
EXPENDITURES				0.0	
Certificated Salaries		9,097,355	9,109,218	11.9	Adjust to staffing for services
Classified Salaries		7,529,353	7,516,742	(12.6)	Adjust to staffing for services
Employee Benefits		11,632,858	11,495,832	(137.0)	Benefits associated with employee adjustments and Workers Comp
Books and Supplies		263,447	257,971	(5.5)	Actuarial reduction
Services, Other Operating Expenses		4,364,687	3,796,781	(567.9)	Mental Health services and other miscellaneous adjusts under \$25k
Capital Outlay		40,952	74,541	33.6	New portable at Rio Del Mar
Other Outgo				0.0	
Direct Support/Indirect Costs		643,474	701,825	58.4	Adjusted Indirect due to outside contracts
Other Uses				0.0	
TOTAL EXPENDITURES		33,572,126	32,952,910	(619.2)	
				0.0	
INTERFUND TRANSFERS				0.0	
Transfers In				0.0	
Transfers Out				0.0	
Other Financing Sources				0.0	
Contributions		18,646,920	16,042,664	(2,604.3)	Funding Change due to LCFF, now included in Contribution
TOTAL TRANSFERS		18,646,920	16,042,664	(2,604.3)	
				0.0	
Net Incr(Decr) in Fund Balance		(432,060)	364,056	796.1	
				0.0	
FUND BALANCE				0.0	
Beginning Fund Balance		824,525	824,525	0.0	
Components of Fund Balance:				0.0	
Audit Adjustment				0.0	
Revolving Cash		0	0	0.0	
Stores		0	0	0.0	
3% Required Reserve		0	0	0.0	
Cash w/Fiscal Agent		0	0	0.0	
Restricted Fund Balance		392,465	1,188,581	796.1	
Unappropriated Fund Balance		0	0	0.0	
Ending Fund Balance		392,465	1,188,581	796.1	

Estimated Actuals Unaudited Actuals

Variance

INCOME				In thousands	
Revenue Limit				0.0	
Federal Sources		19,546,298	19,579,717	33.4	Updated Grant Awards under \$25k
Other State Revenues		10,963,877	11,502,886	539.0	Due to Grants spending more than anticipated
Other Local Revenues		2,096,566	1,399,474	(697.1)	Updated Grants to Awards or Donations Received and used
TOTAL REVENUES		32,606,741	32,482,077	(124.7)	
				0.0	
				0.0	
EXPENDITURES				0.0	
Certificated Salaries		12,484,032	12,575,667	91.6	Title I (\$42k), SIG (\$42k), 21st Century-After School Programs \$38k, other adjusts under \$25k
Classified Salaries		3,517,072	3,379,406	(137.7)	ASES-After School Programs \$83k, LEP transfer to LCFF Supplemental \$35k, other adjusts under \$25k
Employee Benefits		5,631,231	5,766,590	135.4	Benefits associated with employee adjustments and Workers Comp Actuarial reduction
Books and Supplies		5,687,741	5,778,466	90.7	Title I (\$84k), SIG (\$24k), 21st Century-After School Programs \$81k, ASES-After School Programs (\$63k), LEP transfer to LCFF Supplemental (\$64k), Common Core \$35k, Donations \$45k, other adjusts under \$25k
Services, Other Operating Expenses		5,259,269	5,115,353	(143.9)	Title I \$64k, Migrant Ed (\$50k), SIG \$29k, CaMSP \$42, 21st Century-After School Programs \$55k, LEA \$26, ASES-After School Programs (\$36k), Common Core \$39k, other adjusts under \$25k
Capital Outlay		237,737	72,737	(165.0)	New bus for Transportation was delayed till FY 14/15 through Monterey Bay Clean Air Program
Other Outgo				0.0	
Direct Support/Indirect Costs		701,929	756,384	54.5	Indirects adjusted for actual expenditures
Other Uses				0.0	
TOTAL EXPENDITURES		33,519,011	33,444,603	(74.4)	
				0.0	
INTERFUND TRANSFERS				0.0	
Transfers In		1,084	1,084	0.0	
Transfers Out				0.0	
Other Financing Sources				0.0	
Contributions		15,979	665,133	649.2	Contribution to MAA program, waiting PY funding
TOTAL TRANSFERS		17,063	666,217	649.2	
				0.0	
Net Incr(Decr) in Fund Balance		(895,207)	(296,309)	598.9	
				0.0	
FUND BALANCE				0.0	
Beginning Fund Balance		2,977,636	2,977,636	0.0	
Components of Fund Balance:				0.0	
Audit Adjustment				0.0	
Revolving Cash		0	0	0.0	
Stores		0	0	0.0	
3% Required Reserve		0	0	0.0	
Cash w/Fiscal Agent				0.0	
Restricted Fund Balance		2,082,429	2,681,327	598.9	
Unappropriated Fund Balance		0	0	0.0	
Ending Fund Balance		2,082,429	2,681,327	598.9	

Estimated Actuals Unaudited Actuals

				Variance
	Restricted Maintenance	Restricted Maintenance		
	8150	8150		
INCOME			In thousands	
Revenue Limit			0.0	
Federal Sources			0.0	
Other State Revenues			0.0	
Other Local Revenues	918	968	0.1	
TOTAL REVENUES	918	968	0.1	
			0.0	
			0.0	
EXPENDITURES			0.0	
Certificated Salaries			0.0	
Classified Salaries	1,618,491	1,611,009	(7.5)	
Employee Benefits	1,215,509	1,180,049	(35.5)	Benefits associated with employee adjustments and Workers Comp
Books and Supplies	755,275	763,755	8.5	Actuarial reduction
Services, Other Operating Expenses	1,330,837	1,310,261	(20.6)	
Capital Outlay	0	0	0.0	
Other Outgo			0.0	
Direct Support/Indirect Costs	137,745	136,222	(1.5)	
Other Uses			0.0	
TOTAL EXPENDITURES	5,057,857	5,001,296	(56.6)	
			0.0	
INTERFUND TRANSFERS			0.0	
Transfers In			0.0	
Transfers Out			0.0	
Other Financing Sources			0.0	
Contributions	5,056,939	5,000,328	(56.6)	
TOTAL TRANSFERS	5,056,939	5,000,328	(56.6)	
			0.0	
Net Incr(Decr) in Fund Balance	0	0	0.0	
			0.0	
FUND BALANCE			0.0	
Beginning Fund Balance	0	0	0.0	
Components of Fund Balance:			0.0	
Audit Adjustment			0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	0	0	0.0	
Unappropriated Fund Balance	0	0	0.0	
Ending Fund Balance	0	0	0.0	