

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2014-2015
14/15 1st Interim Budget

Includes LCFF Estimate for General
Revenue, 8% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
		1100	0723/0724	0821		6500/6510		8150	06		
INCOME											
State LCFF Sources	141,490,564				141,490,564					0	141,490,564
Federal Sources	7,000				7,000	4,563,539	23,881,545			28,445,084	28,452,084
Other State Revenues	709,473	2,446,794			3,156,267	12,458,368	8,074,821			20,533,189	23,689,456
Other Local Revenues	454,149		121,100		575,249		3,245,205		14,944	3,260,149	3,835,398
TOTAL REVENUES	142,661,186	2,446,794	121,100	0	145,229,080	17,021,907	35,201,571	0	14,944	52,238,422	197,467,502
EXPENDITURES											
Certificated Salaries	57,165,446	1,047,108		344,959	58,557,513	9,438,154	11,678,284		34,867	21,151,305	79,708,818
Classified Salaries	13,362,892		3,460,503	80,816	16,904,211	8,294,285	3,038,187	1,756,997	40,494	13,129,963	30,034,174
Employee Benefits	37,355,420	449,584	3,091,942	248,167	41,145,113	13,772,519	6,061,397	1,396,349	39,396	21,269,661	62,414,774
Books and Supplies	3,313,521	20,000	917,000	10,000	4,260,521	340,387	8,590,416	568,500	854,793	10,354,096	14,614,617
Services, Other Operating Expenses	9,253,805	1,000,907	(300,675)	64,960	10,018,997	5,648,137	7,185,183	1,328,150	51,488	14,212,958	24,231,955
Capital Outlay					0	39,963	0		909,020	948,983	948,983
Other Outgo	398,500				398,500					0	398,500
Direct Support/Indirect Costs	(2,885,647)				(2,885,647)	926,644	1,041,974	147,156		2,115,774	(769,873)
Other Uses	92,368		616,317		708,685					0	708,685
TOTAL EXPENDITURES	118,056,305	2,517,599	7,785,087	748,902	129,107,893	38,460,089	37,595,441	5,197,152	1,930,058	83,182,740	212,290,633
										21,436,093	
INTERFUND TRANSFERS											
Transfers In	0				0					0	0
Transfers Out	(2,423,036)				(2,423,036)					0	(2,423,036)
Other Financing Sources					0					0	0
Contributions	(34,137,218)		7,663,987	748,902	(25,724,329)	20,249,601	277,576	5,197,152		25,724,329	0
TOTAL TRANSFERS	(36,560,254)	0	7,663,987	748,902	(28,147,365)	20,249,601	277,576	5,197,152	0	25,724,329	(2,423,036)
Net Incr(Decr) in Fund Balance	(11,955,373)	(70,805)	0	0	(12,026,178)	(1,188,581)	(2,116,294)	0	(1,915,114)	(5,219,989)	(17,246,167)
FUND BALANCE											
Beginning Fund Balance	29,303,417	190,611	0	(0)	29,494,028	1,188,581	2,681,327	(0)	5,212,464	9,082,372	38,576,400
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
3% Required Reserve	6,383,508	0	0	0	6,383,508	0	0	0	0	0	6,383,508
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	3,672,962	0	0	0	3,672,963	0	565,033	(0)	3,297,350	3,862,383	7,535,346
Unappropriated Fund Balance	7,014,105	119,806	0	0	7,133,911	0	0	0	0	0	7,133,911
Ending Fund Balance	17,348,044	119,806	0	(0)	17,467,850	0	565,033	(0)	3,297,350	3,862,383	21,330,233

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

14/15 1st Interim Budget

Includes LCFF Estimate for General
Revenue, 8% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	11,406,608									
Federal Sources		207,048	6,957,764	8,685,849						
Other State Revenues	271,562	40,000	2,921,874	640,100	0					
Other Local Revenues	113,900	409,129	574,555	761,566	7,500	215,000	503,000	1,250,000	4,356,049	100,000
TOTAL REVENUES	11,792,070	656,177	10,454,193	10,087,515	7,500	215,000	503,000	1,250,000	4,356,049	100,000
EXPENDITURES										
Certificated Salaries	5,446,102	988,611	2,585,881							
Classified Salaries	639,100	396,837	1,417,336	2,348,949		39,282				
Employee Benefits	3,006,238	684,813	2,881,697	2,986,076		38,761				
Books and Supplies	1,941,907	196,164	841,387	4,437,294	0	287,544				
Services, Other Operating Expenses	2,963,513	247,604	2,725,712	62,624	1,630,202	13,105,979	341,467	1,250,000	4,356,049	100,000
Capital Outlay	89,200			101,065		19,787,316	161,533			
Other Outgo										
Direct Support/Indirect Costs		60,936	355,431	353,506						
Other Uses										
TOTAL EXPENDITURES	14,086,060	2,574,965	10,807,444	10,289,514	1,630,202	33,258,882	503,000	1,250,000	4,356,049	100,000
INTERFUND TRANSFERS										
Transfers In	186,106	1,918,788	318,142	0	0					
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0				
TOTAL TRANSFERS	186,106	1,918,788	318,142	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	(2,107,884)	0	(35,109)	(201,999)	(1,622,702)	(33,043,882)	0	0	0	0
FUND BALANCE										
Beginning Fund Balance	2,154,539	0	38,130	4,081,723	1,622,702	61,410,279	1,482,837	16,643,886	4,188,605	2,044,842
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	79,208	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	2,297,356	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	46,655	0	3,021	3,800,516	0	28,366,397	1,482,837	16,643,886	1,891,249	2,044,842
Ending Fund Balance	46,655	0	3,021	3,879,724	0	28,366,397	1,482,837	16,643,886	4,188,605	2,044,842

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

15/16 at 14/15 1st Interim

Revenue and 2.10% COLA on State
Categorical, 8% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
		1100	0723/0724	0821		6500/6510		8150	06		
INCOME											
State LCFF Sources	149,698,347				149,698,347					0	149,698,347
Federal Sources	7,000				7,000	4,562,480	17,894,961			22,457,441	22,464,441
Other State Revenues	709,473	2,474,214			3,183,687	12,719,474	5,797,475			18,516,949	21,700,636
Other Local Revenues	454,149		121,100		575,249		1,322,815		10,000	1,332,815	1,908,064
TOTAL REVENUES	150,868,969	2,474,214	121,100	0	153,464,283	17,281,954	25,015,251	0	10,000	42,307,205	195,771,488
EXPENDITURES											
Certificated Salaries	58,572,136	1,069,392		352,507	59,994,035	9,595,535	9,642,193		35,877	19,273,605	79,267,640
Classified Salaries	13,466,795	0	3,459,033	81,256	17,007,084	8,340,233	2,812,335	1,777,750	41,704	12,972,022	29,979,106
Employee Benefits	40,106,832	482,680	3,244,867	264,431	44,098,810	14,530,658	5,546,998	1,470,146	41,725	21,589,527	65,688,337
Books and Supplies	3,299,863	20,000	917,000	10,000	4,246,863	346,294	2,790,419	1,393,510	650,000	5,180,223	9,427,086
Services, Other Operating Expenses	8,142,301	1,000,907	(271,198)	64,960	8,936,970	4,489,276	4,005,727	1,520,572	51,488	10,067,063	19,004,033
Capital Outlay					0	0	0		500,000	500,000	500,000
Other Outgo	398,500				398,500					0	398,500
Direct Support/Indirect Costs	(2,700,795)				(2,700,795)	935,790	854,579	147,156		1,937,525	(763,270)
Other Uses	0		616,317		616,317					0	616,317
TOTAL EXPENDITURES	121,285,632	2,572,979	7,966,019	773,154	132,597,784	38,237,786	25,652,251	6,309,134	1,320,794	71,519,965	204,117,749
INTERFUND TRANSFERS											
Transfers In	0				0					0	0
Transfers Out	(2,497,125)				(2,497,125)					0	(2,497,125)
Other Financing Sources					0					0	0
Contributions	(36,160,615)		7,844,919	773,154	(27,542,542)	20,955,832	277,576	6,309,134		27,542,542	0
TOTAL TRANSFERS	(38,657,740)	0	7,844,919	773,154	(30,039,667)	20,955,832	277,576	6,309,134	0	27,542,542	(2,497,125)
Net Incr(Decr) in Fund Balance	(9,074,403)	(98,765)	0	0	(9,173,168)	0	(359,424)	0	(1,310,794)	(1,670,218)	(10,843,386)
FUND BALANCE											
Beginning Fund Balance	17,348,044	119,806	0	(0)	17,467,850	0	565,033	(0)	3,297,350	3,862,383	21,330,233
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
3% Required Reserve	6,158,822	0	0	0	6,158,822	0	0	0	0	0	6,158,822
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	4,172,962	0	0	0	4,172,963	0	205,609	(0)	1,986,556	2,192,165	6,365,128
Unappropriated Fund Balance	(2,335,612)	21,041	0	0	(2,314,571)	0	0	0	0	0	(2,314,571)
Ending Fund Balance	8,273,641	21,041	0	(0)	8,294,682	0	205,609	(0)	1,986,556	2,192,165	10,486,847

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FISCAL YEAR 2014-2015

15/16 at 14/15 1st Interim

Revenue and 2.10% COLA on State
Categorical, 8% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	12,499,835									
Federal Sources		207,048	6,957,764	8,685,849						
Other State Revenues	271,562	40,000	2,794,550	653,325	0					
Other Local Revenues	113,900	369,418	379,756	761,566	0	140,000	503,000	1,250,000	4,509,082	100,000
TOTAL REVENUES	12,885,297	616,466	10,132,070	10,100,740	0	140,000	503,000	1,250,000	4,509,082	100,000
EXPENDITURES										
Certificated Salaries	5,259,849	988,611	2,602,844							
Classified Salaries	643,888	407,922	1,422,827	2,373,710		39,282				
Employee Benefits	3,151,790	705,805	2,975,333	3,146,926		40,785				
Books and Supplies	35,984	157,153	633,922	4,437,294	0	287,544				
Services, Other Operating Expenses	2,823,766	229,660	2,596,249	58,254	0	7,100,479	341,467	1,250,000	4,509,082	100,000
Capital Outlay						11,080,016	161,533			
Other Outgo										
Direct Support/Indirect Costs		60,936	348,524	353,810						
Other Uses										
TOTAL EXPENDITURES	11,915,277	2,550,087	10,579,699	10,369,994	0	18,548,106	503,000	1,250,000	4,509,082	100,000
INTERFUND TRANSFERS										
Transfers In	115,875	1,933,621	447,629	0	0					
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions	0	0		0	0	0	0	0	0	0
TOTAL TRANSFERS	115,875	1,933,621	447,629	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	1,085,895	0	0	(269,254)	0	(18,408,106)	0	0	0	0
FUND BALANCE										
Beginning Fund Balance	46,655	0	3,021	3,879,724	0	28,366,397	1,482,837	16,643,886	4,188,605	2,044,842
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	79,208	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,297,356	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,132,550	0	3,021	3,531,262	0	9,958,291	1,482,837	16,643,886	1,891,249	2,044,842
Ending Fund Balance	1,132,550	0	3,021	3,610,470	0	9,958,291	1,482,837	16,643,886	4,188,605	2,044,842

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

16/17 at 14/15 1st Interim

Includes LCFF Estimate for General
Revenue and 2.30% COLA on State
Categorical, 8% HW increase, Step and
Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
INCOME											
State LCFF Sources	159,029,906				159,029,906					0	159,029,906
Federal Sources	7,000				7,000	4,562,480	17,894,961			22,457,441	22,464,441
Other State Revenues	709,473	2,474,214			3,183,687	13,011,453	5,797,475			18,808,928	21,992,615
Other Local Revenues	454,149		121,100		575,249		1,338,259		10,000	1,348,259	1,923,508
TOTAL REVENUES	160,200,528	2,474,214	121,100	0	162,795,842	17,573,933	25,030,695	0	10,000	42,614,628	205,410,470
EXPENDITURES											
Certificated Salaries	60,105,005	1,094,241		358,118	61,557,364	9,741,514	9,705,686		36,887	19,484,087	81,041,451
Classified Salaries	13,560,554	0	3,480,794	81,621	17,122,969	8,402,528	2,823,735	1,791,705	42,954	13,060,922	30,183,891
Employee Benefits	43,455,756	523,248	3,440,620	283,719	47,703,343	15,471,644	5,858,523	1,565,958	45,241	22,941,366	70,644,709
Books and Supplies	3,299,863	20,000	917,000	10,000	4,246,863	360,635	2,548,982	1,479,714	650,000	5,039,331	9,286,194
Services, Other Operating Expenses	8,433,059	857,766	(271,198)	64,960	9,084,587	4,489,276	3,722,375	1,520,572	51,488	9,783,711	18,868,298
Capital Outlay					0	0	0		500,000	500,000	500,000
Other Outgo	437,530				437,530					0	437,530
Direct Support/Indirect Costs	(2,711,541)				(2,711,541)	946,018	854,579	147,156		1,947,753	(763,788)
Other Uses	0		616,317		616,317					0	616,317
TOTAL EXPENDITURES	126,580,226	2,495,255	8,183,533	798,418	138,057,432	39,411,615	25,513,880	6,505,105	1,326,570	72,757,170	210,814,602
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(2,647,419)				(2,647,419)					0	(2,647,419)
Other Financing Sources					0					0	0
Contributions	(37,481,214)		8,062,433	798,418	(28,620,363)	21,837,682	277,576	6,505,105		28,620,363	0
TOTAL TRANSFERS	(40,128,633)	0	8,062,433	798,418	(31,267,782)	21,837,682	277,576	6,505,105	0	28,620,363	(2,647,419)
Net Incr(Decr) in Fund Balance	(6,508,331)	(21,041)	0	0	(6,529,372)	0	(205,609)	0	(1,316,570)	(1,522,179)	(8,051,551)
FUND BALANCE											
Beginning Fund Balance	8,273,641	21,041	0	(0)	8,294,682	0	205,609	(0)	1,986,556	2,192,165	10,486,847
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
3% Required Reserve	6,364,064	0	0	0	6,364,064	0	0	0	0	0	6,364,064
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	4,672,962	0	0	0	4,672,963	0	0	(0)	669,986	669,986	5,342,949
Unappropriated Fund Balance	(9,549,184)	(0)	0	0	(9,549,184)	0	0	0	0	0	(9,549,184)
Ending Fund Balance	1,765,310	(0)	0	(0)	1,765,310	0	0	(0)	669,986	669,986	2,435,296

Pajaro Valley Unified School District
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FISCAL YEAR 2014-2015
16/17 at 14/15 1st Interim

Includes LCFF Estimate for General
Revenue and 2.30% COLA on State
Categorical, 8% HW increase, Step and
Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	12,967,462									
Federal Sources		207,048	6,957,764	8,685,849						
Other State Revenues	271,562	40,000	2,794,550	668,113						
Other Local Revenues	113,900	369,418	379,756	761,566		65,000	503,000	1,250,000	4,885,445	100,000
TOTAL REVENUES	13,352,924	616,466	10,132,070	10,115,528	0	65,000	503,000	1,250,000	4,885,445	100,000
EXPENDITURES										
Certificated Salaries	5,408,727	988,611	2,614,314							
Classified Salaries	648,566	415,714	1,428,474	2,398,595		39,282				
Employee Benefits	3,405,529	731,799	3,089,640	3,344,398		43,339				
Books and Supplies	35,984	157,153	633,922	4,437,294		287,544				
Services, Other Operating Expenses	2,823,766	229,660	2,596,249	58,254		5,100,479	341,467	1,250,000	4,885,445	100,000
Capital Outlay		0				4,552,647	161,533			
Other Outgo										
Direct Support/Indirect Costs		60,936	348,524	354,328						
Other Uses										
TOTAL EXPENDITURES	12,322,572	2,583,873	10,711,123	10,592,869	0	10,023,291	503,000	1,250,000	4,885,445	100,000
INTERFUND TRANSFERS										
Transfers In	100,959	1,967,407	579,053	0	0					
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0		0	0	0
TOTAL TRANSFERS	100,959	1,967,407	579,053	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	1,131,311	0	0	(477,341)	0	(9,958,291)	0	0	0	0
FUND BALANCE										
Beginning Fund Balance	1,132,550	0	3,021	3,610,470	0	9,958,291	1,482,837	16,643,886	4,188,605	2,044,842
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	79,208	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,297,356	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	2,263,861	0	3,021	3,053,921	0	0	1,482,837	16,643,886	1,891,249	2,044,842
Ending Fund Balance	2,263,861	0	3,021	3,133,129	0	0	1,482,837	16,643,886	4,188,605	2,044,842

	14/15 at 13/14 Unaudited Actuals	14/15 1st Interim	
TOTAL		TOTAL	
UNRESTRICTED		UNRESTRICTED	Variance

INCOME				In thousands	
State LCFF Sources		141,455,366	141,490,564	35.2	Adjustment to LCFF Revenues based on FCMAT Calculator
Federal Sources		7,000	7,000	0.0	AP Testing Federal Reimbursement
Other State Revenues		3,133,503	3,156,267	22.8	Increase in estimated Lottery Revenue
Other Local Revenues		575,249	575,249	0.0	Increase in revenues for outside services
TOTAL REVENUES		145,171,118	145,229,080	58.0	
EXPENDITURES					
Certificated Salaries		58,743,573	58,557,513	(186.1)	Adjustments to Salaries based on enrollment adjustments and needed services. Adjustment to actual VAPA teachers.
Classified Salaries		17,391,192	16,904,211	(487.0)	Adjustments to Salaries based on enrollment adjustments and needed services. Adjustment to Transportation for Field Trip Salaries recorded in preliminary budget and in field trip budget.
Employee Benefits		41,881,290	41,145,113	(736.2)	Benefits associated with employee adjustments.
Books and Supplies		4,543,412	4,260,521	(282.9)	Budget Transfers to other objects (Extended Learning - \$222k, sites - \$60k, other adjustments under \$25k
Services, Other Operating Expenses		9,980,460	10,018,997	38.5	Risk & Safety Management (Asbestos Hazard Emergency Response Act Inspections -every 3 years) - \$188k, Transportation for Field Trips - (\$154k), other adjustments under \$25k
Capital Outlay		0	0	0.0	
Other Outgo		388,782	398,500	9.7	Amount due COE for COE reported ADA in SOS program and PY commitments to Ceiba
Direct Support/Indirect Costs		(2,652,803)	(2,885,647)	(232.8)	Indirect Costs are budgeted using all categorical funds. This is adjusted based on carry over recorded and use of categorical funds.
Other Uses		705,135	708,685	3.6	Adjustments under \$25k
TOTAL EXPENDITURES		130,981,041	129,107,893	(1,873.1)	
				0.0	
INTERFUND TRANSFERS				0.0	
Transfers In		0	0	0.0	
Transfers Out		(2,256,445)	(2,423,036)	(166.6)	Contribution increases to: AVCI - \$26k, Adult Ed - \$97k, Child Development (due to benefits to positions formerly non-benefited) - \$43k
Other Financing Sources		0	0	0.0	
Contributions		(24,646,672)	(25,724,329)	(1,077.7)	Special Ed \$1.0 mil, M&O \$37k, Transportation \$445k, other adjustments under \$25k
TOTAL TRANSFERS		(26,903,117)	(28,147,365)	(1,244.3)	
				0.0	
Net Incr(Decr) in Fund Balance		(12,713,040)	(12,026,178)	686.9	
				0.0	
FUND BALANCE				0.0	
Beginning Fund Balance		29,494,028	29,494,028	0.0	
Components of Fund Balance:				0.0	
Audit Adjustment		0	0	0.0	
Revolving Cash		55,000	55,000	0.0	
Stores		157,468	157,468	0.0	
3% Required Reserve		6,089,947	6,383,508	293.6	
Cash w/Fiscal Agent		65,000	65,000	0.0	
Restricted Fund Balance		3,608,507	3,672,963	64.5	
Unappropriated Fund Balance		6,805,066	7,133,911	328.9	
Ending Fund Balance		16,780,988	17,467,850	686.9	

14/15 at 13/14
Unaudited Actuals 14/15 1st Interim

				Variance	
		Special Ed	Special Ed		
INCOME				In thousands	
State LCFF Sources		0	0	0.0	
Federal Sources		4,559,604	4,563,539	3.9	
Other State Revenues		12,433,634	12,458,368	24.7	Increase in Mental Health Services Allocation
Other Local Revenues		0	0	0.0	
TOTAL REVENUES		16,993,238	17,021,907	28.7	
				0.0	
				0.0	
				0.0	
EXPENDITURES					
Certificated Salaries		9,333,703	9,438,154	104.5	Adjust to staffing for services
Classified Salaries		8,082,395	8,294,285	211.9	Adjust to staffing for services
Employee Benefits		13,106,716	13,772,519	665.8	Benefits associated with employee adjustments
Books and Supplies		233,831	340,387	106.6	Carry over added and adjust to allocations
Services, Other Operating Expenses		4,530,038	5,648,137	1,118.1	Carry over added and adjust to allocations
Capital Outlay		0	39,963	40.0	New portable at Rio Del Mar
Other Outgo				0.0	
Direct Support/Indirect Costs		926,644	926,644	0.0	
Other Uses				0.0	
TOTAL EXPENDITURES		36,213,327	38,460,089	2,246.8	
				0.0	
INTERFUND TRANSFERS				0.0	
Transfers In				0.0	
Transfers Out				0.0	
Other Financing Sources				0.0	
Contributions		19,220,089	20,249,601	1,029.5	Increase in Contribution for Staffing and other adjustments
TOTAL TRANSFERS		19,220,089	20,249,601	1,029.5	
				0.0	
Net Incr(Decr) in Fund Balance		0	(1,188,581)	(1,188.6)	
				0.0	
FUND BALANCE				0.0	
Beginning Fund Balance		1,188,581	1,188,581	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		1,188,581	0	(1,188.6)	
Unappropriated Fund Balance		0	0	0.0	
Ending Fund Balance		1,188,581	0	(1,188.6)	

14/15 at 13/14
Unaudited Actuals 14/15 1st Interim

				Variance	
	Federal and State Grants/ Entitlements	Federal and State Grants/ Entitlements			
INCOME				In thousands	
State LCFF Sources				0.0	
Federal Sources	17,568,694	23,881,545	6,312.9		Carry overs added \$6.0 mil, adjusted grants to allocation - Title I \$160k, Title III \$40k, Migrant Ed \$118k, other adjustments under \$25k
Other State Revenues	7,483,394	8,074,821	591.4		Carry overs added \$180k, adjusted grants to allocation - Partnership Academies \$46k, QEIA \$374k, other adjustments under \$25k
Other Local Revenues	964,150	3,245,205	2,281.1		Carry overs added \$1.9 mil, updated Grants to Awards or Donations Received and used
TOTAL REVENUES	26,016,238	35,201,571	9,185.3		
			0.0		
			0.0		
EXPENDITURES			0.0		
Certificated Salaries	10,239,808	11,678,284	1,438.5		Carry overs added \$964k, QEIA \$238k, SIG \$350k, 21st Century-After School Programs (\$133k), other adjusts under \$25k
Classified Salaries	2,677,915	3,038,187	360.3		Carry overs added \$232k, Migrant Ed \$63k, SIG \$52k, other adjusts under \$25k
Employee Benefits	5,628,163	6,061,397	433.2		Carry overs added \$275k, Benefits associated with employee adjustments
Books and Supplies	5,012,533	8,590,416	3,577.9		Carry overs added \$4.0 mil, Title I \$175k, Migrant Ed \$112k, SIG (\$803k), 21st Century-After School Programs (\$109k), QEIA \$47k, Common Core (\$27k), other adjusts under \$25k
Services, Other Operating Expenses	4,012,215	7,185,183	3,173.0		Carry overs added \$2.3 mil, Title I \$1704k, Migrant Ed (\$58k), SIG \$232k, 21st Century-After School Programs \$225k, Title III \$28k, ASES \$48k, Common Core \$39k, other adjusts under \$25k
Capital Outlay	0	0	0.0		
Other Outgo			0.0		
Direct Support/Indirect Costs	816,869	1,041,974	225.1		Indirects adjusted for actual expenditures/carry overs
Other Uses			0.0		
TOTAL EXPENDITURES	28,387,503	37,595,441	9,207.9		
			0.0		
INTERFUND TRANSFERS			0.0		
Transfers In	0	0	0.0		
Transfers Out			0.0		
Other Financing Sources			0.0		
Contributions	267,169	277,576	10.4		Contribution to MAA program, waiting PY funding
TOTAL TRANSFERS	267,169	277,576	10.4		
			0.0		
Net Incr(Decr) in Fund Balance	(2,104,096)	(2,116,294)	(12.2)		
			0.0		
FUND BALANCE			0.0		
Beginning Fund Balance	2,681,327	2,681,327	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	577,231	565,033	(12.2)		
Unappropriated Fund Balance	0	0	0.0		
Ending Fund Balance	577,231	565,033	(12.2)		

14/15 at 13/14
Unaudited Actuals 14/15 1st Interim

				Variance
		Restricted Maintenance	Restricted Maintenance	
		8150	8150	
INCOME				In thousands
State LCFF Sources				0.0
Federal Sources				0.0
Other State Revenues				0.0
Other Local Revenues		0	0	0.0
TOTAL REVENUES		0	0	0.0
				0.0
				0.0
EXPENDITURES				0.0
Certificated Salaries				0.0
Classified Salaries		1,759,245	1,756,997	(2.3)
Employee Benefits		1,356,363	1,396,349	40.0
Books and Supplies		568,500	568,500	0.0
Services, Other Operating Expenses		1,328,150	1,328,150	0.0
Capital Outlay		0	0	0.0
Other Outgo				0.0
Direct Support/Indirect Costs		147,156	147,156	0.0
Other Uses				0.0
TOTAL EXPENDITURES		5,159,414	5,197,152	37.7
				0.0
INTERFUND TRANSFERS				0.0
Transfers In				0.0
Transfers Out				0.0
Other Financing Sources				0.0
Contributions		5,159,414	5,197,152	37.7
TOTAL TRANSFERS		5,159,414	5,197,152	37.7
				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

Benefits associated with employee adjustments and Workers Comp
Actuarial reduction