

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

14/15 2nd Interim Budget

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

	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	139,466,954				139,466,954					0	139,466,954
Federal Sources	7,000				7,000	4,764,512	24,078,881			28,843,393	28,850,393
Other State Revenues	1,768,175	2,446,794			4,214,969	12,462,331	8,090,331			20,552,662	24,767,631
Other Local Revenues	483,199		121,100		604,299		3,516,019		14,944	3,530,963	4,135,262
TOTAL REVENUES	141,725,328	2,446,794	121,100	0	144,293,222	17,226,843	35,685,231	0	14,944	52,927,018	197,220,240
EXPENDITURES											
Certificated Salaries	56,171,710	1,047,648		337,391	57,556,749	9,236,128	12,247,330		34,867	21,518,325	79,075,074
Classified Salaries	13,429,845		3,623,188	76,718	17,129,751	8,228,878	3,384,309	1,711,809	40,494	13,365,490	30,495,241
Employee Benefits	37,683,860	438,650	3,113,093	235,770	41,471,373	13,819,925	6,386,778	1,351,551	47,463	21,605,717	63,077,090
Books and Supplies	2,900,540	20,000	917,000	12,966	3,850,506	527,632	7,636,744	568,500	854,793	9,587,669	13,438,175
Services, Other Operating Expenses	11,450,597	883,045	(430,303)	63,334	11,966,673	5,470,924	7,366,633	1,328,150	51,488	14,217,195	26,183,868
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	(2,926,522)				(2,926,522)	926,785	1,057,307	147,156		2,131,248	(795,274)
Other Uses	92,369		616,317		708,686					0	708,686
TOTAL EXPENDITURES	119,200,899	2,389,343	7,839,295	726,179	130,155,716	38,250,235	38,079,101	5,107,166	1,938,125	83,374,627	213,530,343
INTERFUND TRANSFERS											
Transfers In	5,000,000				5,000,000					0	5,000,000
Transfers Out	(465,437)				(465,437)					0	(465,437)
Other Financing Sources					0					0	0
Contributions	(33,663,927)		7,718,195	726,179	(25,219,553)	19,834,811	277,576	5,107,166		25,219,553	0
TOTAL TRANSFERS	(29,129,364)	0	7,718,195	726,179	(20,684,990)	19,834,811	277,576	5,107,166	0	25,219,553	4,534,563
Net Incr(Decr) in Fund Balance	(6,604,935)	57,451	0	0	(6,547,484)	(1,188,581)	(2,116,294)	0	(1,923,181)	(5,228,056)	(11,775,540)
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	(1,867,514)				(1,867,514)					0	(1,867,514)
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	6,361,730	0	0	0	6,361,730	0	0	0	0	0	6,361,730
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds	3,672,963	0	0	0	3,672,963	0	0	0	0	0	3,672,963
Committed Funds	4,500,000	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Restricted Fund Balance	0	0	0	0	0	0	565,033	(0)	3,289,283	3,854,316	3,854,316
Unappropriated Fund Balance	6,018,808	248,062	0	0	6,266,870	0	0	0	0	0	6,266,870
Ending Fund Balance	20,830,968	248,062	0	(0)	21,079,030	0	565,033	(0)	3,289,283	3,854,316	24,933,346

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GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015
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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	11,528,060	1,817,628								
Federal Sources		207,048	6,951,975	8,686,077						
Other State Revenues	271,562	40,000	3,392,456	640,100	0					
Other Local Revenues	113,900	409,129	579,709	761,566	7,500	215,000	503,000	1,250,000	4,356,049	100,000
TOTAL REVENUES	11,913,522	2,473,805	10,924,140	10,087,743	7,500	215,000	503,000	1,250,000	4,356,049	100,000
EXPENDITURES										
Certificated Salaries	5,362,651	973,592	2,637,757							
Classified Salaries	628,603	396,625	1,404,566	2,379,501		64,814				
Employee Benefits	2,994,639	700,044	2,965,550	3,008,324		53,910				
Books and Supplies	2,362,326	196,164	862,342	4,503,796	0	287,544				
Services, Other Operating Expenses	2,974,513	247,604	2,740,407	59,728	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	371,351	362,987						
Other Uses										
TOTAL EXPENDITURES	14,411,932	2,574,965	10,981,973	10,415,401	1,630,202	33,299,563	503,000	1,250,000	4,356,049	100,000
INTERFUND TRANSFERS										
Transfers In	343,871	101,160	20,406	0	0					
Transfers Out		0		0	0	0	0	(5,000,000)	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	343,871	101,160	20,406	0	0	0	0	(5,000,000)	0	0
Net Incr(Decr) in Fund Balance	(2,154,539)	0	(37,427)	(327,658)	(1,622,702)	(33,084,563)	0	(5,000,000)	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
Assigned Funds	0	0	0	0	0	0	0	0	0	0
Committed Funds	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	0	0	703	3,674,857	0	28,325,716	1,482,837	11,643,886	1,891,249	2,044,842
Ending Fund Balance	0	0	703	3,754,065	0	28,325,716	1,482,837	11,643,886	4,188,605	2,044,842

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

15/16 at 14/15 2nd Interim

Revenue and 1.58% COLA on State
Categorical, 8% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	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	152,347,693				152,347,693					0	152,347,693
Federal Sources	7,000				7,000	4,763,453	13,154,414			17,917,867	17,924,867
Other State Revenues	2,514,373	2,487,656			5,002,029	12,663,361	7,402,058			20,065,419	25,067,448
Other Local Revenues	483,199		121,100		604,299		1,619,677		14,944	1,634,621	2,238,920
TOTAL REVENUES	155,352,265	2,487,656	121,100	0	157,961,021	17,426,814	22,176,149	0	14,944	39,617,907	197,578,928
EXPENDITURES											
Certificated Salaries	57,947,713	1,070,752		344,602	59,363,067	9,395,579	7,678,051		35,877	17,109,507	76,472,574
Classified Salaries	13,526,617	0	3,621,718	77,158	17,225,493	8,261,228	3,022,537	1,733,227	41,704	13,058,696	30,284,189
Employee Benefits	40,560,472	470,689	3,265,457	251,248	44,547,866	14,577,611	4,954,110	1,423,804	50,291	21,005,816	65,553,682
Books and Supplies	3,026,882	60,862	917,000	12,966	4,017,710	224,195	2,694,486	1,041,500	854,793	4,814,974	8,832,684
Services, Other Operating Expenses	10,589,093	883,045	(400,826)	63,334	11,134,646	5,626,447	3,407,683	1,728,150	51,488	10,813,768	21,948,414
Capital Outlay					0	0	0		909,020	909,020	909,020
Other Outgo	398,500				398,500					0	398,500
Direct Support/Indirect Costs	(2,567,460)				(2,567,460)	934,825	696,858	147,156		1,778,839	(788,621)
Other Uses	0		616,317		616,317					0	616,317
TOTAL EXPENDITURES	123,481,817	2,485,348	8,019,666	749,308	134,736,139	39,019,885	22,453,725	6,073,837	1,943,173	69,490,620	204,226,759
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(357,584)				(357,584)					0	(357,584)
Other Financing Sources					0					0	0
Contributions	(36,592,358)		7,898,566	749,308	(27,944,484)	21,593,071	277,576	6,073,837		27,944,484	0
TOTAL TRANSFERS	(36,949,942)	0	7,898,566	749,308	(28,302,068)	21,593,071	277,576	6,073,837	0	27,944,484	(357,584)
Net Incr(Decr) in Fund Balance	(5,079,494)	2,308	0	0	(5,077,186)	0	0	0	(1,928,229)	(1,928,229)	(7,005,415)
FUND BALANCE											
Beginning Fund Balance	20,830,968	248,062	0	(0)	21,079,030	0	565,033	(0)	3,289,283	3,854,316	24,933,346
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	6,079,235	0	0	0	6,079,235	0	0	0	0	0	6,079,235
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,172,962	0	0	0	4,172,963	0	0	0	0	0	4,172,963
Committed Fund Balance	4,500,000	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Restricted Fund Balance	0	0	0	0	0	0	565,033	(0)	1,361,054	1,926,087	1,926,087
Unappropriated Fund Balance	721,808	250,370	0	0	972,178	0	0	0	0	0	972,178
Ending Fund Balance	15,751,474	250,370	0	(0)	16,001,844	0	565,033	(0)	1,361,054	1,926,087	17,927,931

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15/16 at 14/15 2nd Interim

Revenue and 1.58% 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	12,130,266	1,817,628								
Federal Sources		207,048	6,951,975	8,686,077						
Other State Revenues	271,562	40,000	3,265,132	650,423	0					
Other Local Revenues	113,900	369,418	384,910	761,566	0	140,000	503,000	2,050,000	4,356,049	100,000
TOTAL REVENUES	12,515,728	2,434,094	10,602,017	10,098,066	0	140,000	503,000	2,050,000	4,356,049	100,000
EXPENDITURES										
Certificated Salaries	5,177,847	973,592	2,654,720							
Classified Salaries	632,822	407,705	1,410,057	2,404,536		65,999				
Employee Benefits	3,142,373	721,998	3,063,239	3,170,455		57,078				
Books and Supplies	456,403	157,153	639,162	4,503,796	0	287,544				
Services, Other Operating Expenses	2,834,766	213,870	2,610,944	55,358	0	7,100,479	341,467	2,050,000	4,356,049	100,000
Capital Outlay						11,080,016	161,533			
Other Outgo										
Direct Support/Indirect Costs		60,936	364,444	363,241						
Other Uses										
TOTAL EXPENDITURES	12,244,211	2,535,254	10,742,566	10,497,386	0	18,591,116	503,000	2,050,000	4,356,049	100,000
INTERFUND TRANSFERS										
Transfers In	115,875	101,160	140,549	0	0					
Transfers Out		0	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	115,875	101,160	140,549	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	387,392	0	0	(399,320)	0	(18,451,116)	0	0	0	0
FUND BALANCE										
Beginning Fund Balance	0	0	703	3,754,065	0	28,325,716	1,482,837	11,643,886	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
Assigned Fund Balance	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	387,392	0	703	3,275,537	0	9,874,600	1,482,837	11,643,886	1,891,249	2,044,842
Ending Fund Balance	387,392	0	703	3,354,745	0	9,874,600	1,482,837	11,643,886	4,188,605	2,044,842

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

16/17 at 14/15 2nd Interim

Includes LCFF Estimate for General Revenue and
2.10% 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 8010-8099	155,721,532				155,721,532					0	155,721,532
Federal Sources 8100-8299	7,000				7,000	4,763,453	13,154,414			17,917,867	17,924,867
Other State Revenues 8300-8599	714,373	2,488,407			3,202,780	12,955,340	7,366,818			20,322,158	23,524,938
Other Local Revenues 8600-8699	483,199		121,100		604,299		1,658,480		7,000	1,665,480	2,269,779
TOTAL REVENUES	156,926,104	2,488,407	121,100	0	159,535,611	17,718,793	22,179,712	0	7,000	39,905,505	199,441,116
EXPENDITURES											
Certificated Salaries 1000-1999	59,516,826	1,094,770		349,876	60,961,472	9,543,876	7,681,021		36,887	17,261,784	78,223,256
Classified Salaries 2000-2999	13,620,758	0	3,643,479	77,523	17,341,760	8,299,370	3,027,719	1,747,690	42,954	13,117,733	30,459,493
Employee Benefits 3000-3999	43,973,877	509,930	3,462,204	269,560	48,215,571	15,508,602	5,191,183	1,516,870	54,335	22,270,990	70,486,561
Books and Supplies 4000-4999	3,026,882	60,862	917,000	12,966	4,017,710	230,486	2,431,318	1,166,904	481,314	4,310,022	8,327,732
Services, Other Operating Expenses 5000-5999	11,379,851	739,904	(400,826)	63,334	11,782,263	5,626,447	3,429,189	1,728,150	51,488	10,835,274	22,617,537
Capital Outlay 6000-6999					0	0	0		701,076	701,076	701,076
Other Outgo 7100-7299	437,530				437,530					0	437,530
Direct Support/Indirect Costs 7300-7399	(2,578,206)				(2,578,206)	945,053	696,858	147,156		1,789,067	(789,139)
Other Uses 74xx	0		616,317		616,317					0	616,317
TOTAL EXPENDITURES	129,377,518	2,405,466	8,238,174	773,259	140,794,417	40,153,834	22,457,288	6,306,770	1,368,054	70,285,946	211,080,363
INTERFUND TRANSFERS											
Transfers In 8910-8929					0					0	0
Transfers Out 7610-7629	(474,092)				(474,092)					0	(474,092)
Other Financing Sources 8930-8979					0					0	0
Contributions 8980-8999	(37,909,720)		8,117,074	773,259	(29,019,387)	22,435,041	277,576	6,306,770		29,019,387	0
TOTAL TRANSFERS	(38,383,812)	0	8,117,074	773,259	(29,493,479)	22,435,041	277,576	6,306,770	0	29,019,387	(474,092)
Net Incr(Decr) in Fund Balance	(10,835,226)	82,941	0	0	(10,752,285)	0	0	0	(1,361,054)	(1,361,054)	(12,113,339)
FUND BALANCE											
Beginning Fund Balance	15,751,474	250,370	0	(0)	16,001,844	0	565,033	(0)	1,361,054	1,926,087	17,927,931
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	6,305,592	0	0	0	6,305,592	0	0	0	0	0	6,305,592
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,672,962	0	0	0	4,672,962	0	0	0	0	0	4,672,962
Committed Fund Balance	4,500,000	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Restricted Fund Balance		0	0	0	0	0	565,033	(0)	0	565,033	565,033
Unappropriated Fund Balance	(10,839,774)	333,311	0	0	(10,506,464)	0	0	0	0	0	(10,506,464)
Ending Fund Balance	4,916,248	333,311	0	(0)	5,249,559	0	565,033	(0)	0	565,033	5,814,592

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16/17 at 14/15 2nd Interim

Includes LCFF Estimate for General Revenue and
2.10% 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	8010-8099	12,784,510	1,852,401								
Federal Sources	8100-8299		207,048	6,951,975	8,686,077						
Other State Revenues	8300-8599	271,562	40,000	3,265,132	665,211						
Other Local Revenues	8600-8699	113,900	369,418	384,910	761,566		65,000	503,000	2,050,000	4,732,412	100,000
TOTAL REVENUES		13,169,972	2,468,867	10,602,017	10,112,854	0	65,000	503,000	2,050,000	4,732,412	100,000
EXPENDITURES											
Certificated Salaries	1000-1999	5,328,174	973,592	2,666,190							
Classified Salaries	2000-2999	637,418	415,493	1,415,704	2,429,544		67,235				
Employee Benefits	3000-3999	3,396,541	748,983	3,182,660	3,369,380		61,235				
Books and Supplies	4000-4999	456,403	157,153	639,162	4,503,796		287,544				
Services, Other Operating Expenses	5000-5999	2,834,766	213,870	2,605,830	55,358		4,970,939	341,467	2,050,000	4,732,412	100,000
Capital Outlay	6000-6999		0				4,552,647	161,533			
Other Outgo	7100-7299										
Direct Support/Indirect Costs	7300-7399		60,936	364,444	363,759						
Other Uses	74xx										
TOTAL EXPENDITURES		12,653,302	2,570,027	10,873,990	10,721,837	0	9,939,600	503,000	2,050,000	4,732,412	100,000
INTERFUND TRANSFERS											
Transfers In	8910-8929	100,959	101,160	271,973	0	0					
Transfers Out	7610-7629		0		0	0	0	0	0	0	0
Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0
Contributions	8980-8999		0		0	0	0		0	0	0
TOTAL TRANSFERS		100,959	101,160	271,973	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance		617,629	0	0	(608,983)	0	(9,874,600)	0	0	0	0
FUND BALANCE											
Beginning Fund Balance		387,392	0	703	3,354,745	0	9,874,600	1,482,837	11,643,886	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
Assigned Fund Balance		0	0	0	0	0	0	0	0	0	0
Committed Fund Balance		0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance		0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance		1,005,021	0	703	2,666,554	0	0	1,482,837	11,643,886	1,891,249	2,044,842
Ending Fund Balance		1,005,021	0	703	2,745,762	0	0	1,482,837	11,643,886	4,188,605	2,044,842

14/15 1st Interim	14/15 2nd Interim	
TOTAL	TOTAL	
UNRESTRICTED	UNRESTRICTED	Variance

INCOME					In thousands
State LCFF Sources	141,490,564	139,466,954	(2,023.6)		Adjustment to LCFF Revenues based on FCMAT Calculator and accounting of Fund Transfer to Adult Ed
Federal Sources	7,000	7,000	0.0		
Other State Revenues	3,156,267	4,214,969	1,058.7		One-time funds for Mandate Costs reimbursement (\$1 mil)
Other Local Revenues	575,249	604,299	29.1		Increase in revenues for outside services and chromebook insurance
TOTAL REVENUES	145,229,080	144,293,222	(935.9)		
EXPENDITURES					
Certificated Salaries	58,557,513	57,556,749	(1,000.8)		Adjustments to Salaries based on enrollment adjustments and needed services. Reallocated budget to object 5xxx for positions filled by agency hires (\$850k)
Classified Salaries	16,904,211	17,129,751	225.5		Adjustments to Salaries based on enrollment adjustments and needed services. Adjustment to Transportation for Field Trip Salaries/bus route bids (\$161k)
Employee Benefits	41,145,113	41,471,373	326.3		Benefits associated with employee adjustments.
Books and Supplies	4,260,521	3,850,506	(410.0)		Budget Transfers to other objects (Extended Learning - \$222k, sites - \$60k, other adjustments under \$25k)
Services, Other Operating Expenses	10,018,997	11,966,673	1,947.7		Increase based on move of salaries/benefits due to agency hires (\$1.1 mil), increase anticipated in legal (\$165k) and insurance (\$270k), increase in support of counseling, parent education and other programs (\$320k), other adjustments under \$25k
Capital Outlay	0	0	0.0		
Other Outgo	398,500	398,500	0.0		
Direct Support/Indirect Costs	(2,885,647)	(2,926,522)	(40.9)		Indirect Costs are budgeted using all categorical funds. This is adjusted based on carry over recorded and use of categorical funds.
Other Uses	708,685	708,686	0.0		
TOTAL EXPENDITURES	129,107,893	130,155,716	1,047.8		
			0.0		
INTERFUND TRANSFERS					
Transfers In	0	5,000,000	5,000.0		H&W transfer from Fd 67
Transfers Out	(2,423,036)	(465,434)	1,957.6		Change in accounting for Adult Ed Transfer as a reduction to LCFF State Funds
Other Financing Sources	0	0	0.0		
Contributions	(25,724,329)	(25,219,553)	504.8		Special Ed \$415k, M&O \$90k
TOTAL TRANSFERS	(28,147,365)	(20,684,987)	7,462.4		
			0.0		
Net Incr(Decr) in Fund Balance	(12,026,178)	(6,547,481)	5,478.7		
			0.0		
FUND BALANCE					
Beginning Fund Balance	29,494,028	29,494,028	0.0		
Components of Fund Balance:			0.0		
Audit Adjustment	0	(1,867,514)	(1,867.5)		LCFF reduction to prior year
Revolving Cash	55,000	55,000	0.0		
Stores	157,468	157,468	0.0		
3% Required Reserve	6,383,508	6,361,730	(21.8)		
Cash w/Fiscal Agent	65,000	65,000	0.0		
Assigned Fund Balance	3,672,963	3,672,963	0.0		
Committed Fund Balance		4,500,000	4,500.0		Committed by the board on 1/21/15
Restricted Fund Balance			0.0		
Unappropriated Fund Balance	7,133,911	4,399,358	(2,734.6)		
Ending Fund Balance	17,467,850	21,079,033	3,611.2		

14/15 1st Interim 14/15 2nd Interim

		Variance			
		Special	Special		
		Ed	Ed		
INCOME				In thousands	
State LCFF Sources		0	0	0.0	
Federal Sources		4,563,539	4,764,512	201.0	Addl Federal Basic Grant
Other State Revenues		12,458,368	12,462,331	4.0	
Other Local Revenues		0	0	0.0	
TOTAL REVENUES		17,021,907	17,226,843	204.9	
				0.0	
				0.0	
EXPENDITURES				0.0	
Certificated Salaries		9,438,154	9,236,128	(202.0)	Salaries adjusted to reflect individuals hired or adjusted for agency hires
Classified Salaries		8,294,285	8,228,878	(65.4)	Salaries adjusted to reflect individuals hired
Employee Benefits		13,772,519	13,819,925	47.4	Benefits associated with employee adjustments
Books and Supplies		340,387	527,632	187.3	Adjust for additional federal funds
Services, Other Operating Expenses		5,648,137	5,470,924	(177.2)	Adjust for agency hires
Capital Outlay		39,963	39,963	0.0	
Other Outgo				0.0	
Direct Support/Indirect Costs		926,644	926,785	0.1	
Other Uses				0.0	
TOTAL EXPENDITURES		38,460,089	38,250,235	(209.9)	
				0.0	
INTERFUND TRANSFERS				0.0	
Transfers In				0.0	
Transfers Out				0.0	
Other Financing Sources				0.0	
Contributions		20,249,601	19,834,811	(414.8)	Increase in Contribution for Staffing and other adjustments
TOTAL TRANSFERS		20,249,601	19,834,811	(414.8)	
				0.0	
Net Incr(Decr) in Fund Balance		(1,188,581)	(1,188,581)	0.0	
				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		0	0	0.0	
Unappropriated Fund Balance		0	0	0.0	
Ending Fund Balance		0	0	0.0	

14/15 1st Interim 14/15 2nd Interim

				Variance	
		Federal and State Grants/ Entitlements	Federal and State Grants/ Entitlements		
INCOME				In thousands	
State LCFF Sources				0.0	
Federal Sources		23,881,545	24,078,881	197.3	Grants adjusted to allocation - Title I (\$56.6k), Migrant Ed (\$144k), other adjustments under \$25k
Other State Revenues		8,074,821	8,090,331	15.5	Adjustments under \$25k
Other Local Revenues		3,245,205	3,516,019	270.8	Updated Grants to Awards or Donations Received and used
TOTAL REVENUES		35,201,571	35,685,231	483.7	
				0.0	
				0.0	
EXPENDITURES				0.0	
Certificated Salaries		11,678,284	12,247,330	569.1	Grants adjusted to estimated usage - 21st Century-After School Programs (\$318k), Title III (\$97k), After School Programs (-\$243k), Common Core Implementation (\$385k), local grants (\$58k) and other adjusts under \$25k
Classified Salaries		3,038,187	3,384,309	346.1	Grants adjusted to estimated usage - 21st Century-After School Programs (\$65k), After School Programs (\$222k), local grants (\$45k) and other adjusts under \$25k
Employee Benefits		6,061,397	6,386,778	325.4	Benefits associated with employee adjustments
Books and Supplies		8,590,416	7,636,744	(953.7)	
Services, Other Operating Expenses		7,185,183	7,366,633	181.5	
Capital Outlay		0	0	0.0	
Other Outgo				0.0	
Direct Support/Indirect Costs		1,041,974	1,057,307	15.3	Indirects adjusted for actual expenditures/carry overs
Other Uses				0.0	
TOTAL EXPENDITURES		37,595,441	38,079,101	483.7	
				0.0	
INTERFUND TRANSFERS				0.0	
Transfers In		0	0	0.0	
Transfers Out				0.0	
Other Financing Sources				0.0	
Contributions		277,576	277,576	0.0	
TOTAL TRANSFERS		277,576	277,576	0.0	
				0.0	
Net Incr(Decr) in Fund Balance		(2,116,294)	(2,116,294)	0.0	
				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		565,033	565,033	0.0	
Unappropriated Fund Balance		0	0	0.0	
Ending Fund Balance		565,033	565,033	0.0	

14/15 1st Interim 14/15 2nd 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		1,756,997	1,711,809	(45.2)
Employee Benefits		1,396,349	1,351,551	(44.8)
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		5,197,152	5,107,166	(90.0)
				0.0
INTERFUND TRANSFERS				0.0
Transfers In				0.0
Transfers Out				0.0
Other Financing Sources				0.0
Contributions		5,197,152	5,107,166	(90.0)
TOTAL TRANSFERS		5,197,152	5,107,166	(90.0)
				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