

2013-14 Unaudited Actuals
Unrestricted General Fund

	2012-13 Actuals	2013-14 Ending Budget	2013-14 Actuals	2013-14 Variance	2014-15 Adopted
REVENUES					
LCFF Sources	2,833,593	3,180,630	3,191,304	10,674	3,223,697
Federal Revenue		0	0	0	0
Other State Revenues	246,457	58,900	77,441	18,541	76,552
Other Local Revenues	671,106	757,182	829,593	72,411	1,138,772
TOTAL REVENUES	3,751,156	3,996,712	4,098,338	101,626	4,439,021
EXPENDITURES					
Certificated Salaries	1,243,947	1,349,567	1,359,337	(9,770)	1,658,713
Classified Salaries	553,625	676,806	705,898	(29,092)	707,098
Employee Benefits	412,644	490,490	462,299	28,191	584,552
Books And Supplies	78,154	208,010	137,361	70,649	148,099
Services and Operating Expenses	347,811	585,962	422,088	163,874	545,855
Capital Outlay	0	12,000	16,923	(4,923)	70,000
Other Outgo	14,320	15,000	18,717	(3,717)	40,000
TOTAL EXPENDITURES	2,650,502	3,337,835	3,122,623	215,212	3,754,317
Contributions to Other Fund (from) Transfers to Other Funds (Capital Projects)	568,864 30,000	733,590 150,645	607,692 150,645	125,898 0	757,093 116,777
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	3,249,366	4,222,070	3,880,960	341,110	4,628,187
Net changes to Revenue & Expense NET INCREASE (DECREASE) IN FUND BALANCE	501,790	(225,358)	217,377		(189,166)
BEGINNING BALANCE	594,076	1,095,047	1,095,047		1,401,149
Restatements of Fund Balance	(819)	88,725	88,725		
ENDING BALANCE	1,095,047	958,414	1,401,149		1,211,983
Nonspendable	5,000	10,000	11,400		5,000
Committed for equipment		123,124	10,000		15,000
Committed for Transportation		100,000	148,904		105,357
Committed for North Campus		725,290	100,000		0
Ending Uncommitted Balance	1,090,047		1,130,845		1,086,626
Unrestricted ending balance %	25.5%	13.3%	22.8%		20.4%
Contributions to Other Funds					
Special Ed	340,228	546,220	411,668		532,139
Transportation - Back fill Fair Share Cut	62,626	0	0		224,954
Maintenance	166,009	187,570	196,025		757,093
	568,863	733,590	607,692		

Property Taxes & Parcel Taxes

	2010-11 Actual	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	Increase (Decrease)	2014-15 Adopted
Property Taxes						
Santa Clara County	\$553,156	\$563,616	\$573,459	\$600,777	\$27,318	\$612,792
Santa Cruz County	\$2,173,725	\$2,187,182	\$2,195,172	\$2,293,390	\$98,218	\$2,316,324
Total	\$2,726,881	\$2,750,797	\$2,768,631	\$2,894,166	\$125,536	\$2,929,116

Parcel Tax @ \$150						
Santa Clara County	\$73,656	\$72,710	\$72,411	\$71,793	-\$618	\$71,793
Santa Cruz County	\$208,489	\$207,450	\$207,008	\$206,415	-\$593	\$206,415
Total	\$282,145	\$280,160	\$279,418	\$278,208	-\$1,211	\$278,208

Parcel Tax @ \$164						
Santa Clara County						\$79,223
Santa Cruz County						\$227,777
Total						\$307,000

2013-14 Unaudited Actuals
Restricted General Fund

	2012-13 Actuals	2013-14 Ending Budget	2013-14 Actuals	2013-14 Variance	2014-15 Adopted
REVENUES					
Revenue Limit Sources	146,018	41,987	141,222	99,235	32,589
Federal Revenue	146,812	201,303	194,807	(6,496)	158,947
Other State Revenues	45,881	257,860	148,738	(109,122)	167,621
Other Local Revenues	705,779	764,029	741,828	(22,201)	333,241
TOTAL REVENUES	1,044,489	1,265,179	1,226,595	(38,584)	692,398
EXPENDITURES					
Certificated Salaries	500,518	517,169	512,943	4,226	330,897
Classified Salaries	541,754	481,798	470,043	11,755	454,562
Employee Benefits	269,819	274,551	243,099	31,452	230,723
Books And Supplies	152,148	218,976	152,082	66,894	126,296
Services and Operating Expenses	155,380	192,445	145,521	46,924	218,148
Capital Outlay	0	287,500	165,000	122,500	92,500
Other Outgo	0	0	0	0	0
TOTAL EXPENDITURES	1,619,619	1,972,439	1,688,688	283,751	1,453,126
Contributions to Other Fund (from) Transfers from Other Funds (Special Reserve)	(568,864)	(733,590)	(607,692)	(125,898)	(757,093)
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	1,050,755	1,238,849	1,073,615	157,853	696,033
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	(6,266)	26,330	152,980		(3,635)
BEGINNING BALANCE Restatements of Fund Balance	286,544	280,278	280,278	(88,725)	344,533
ENDING BALANCE	280,278	217,883	344,533		340,898
Balance June 30					
Nonspendable					
SPED	77,319	130,187	1,836		131,422
Transportation	88,725		131,610	0	0
Other	<u>114,234</u>	<u>87,696</u>	<u>211,087</u>		<u>209,476</u>
Restricted Fund Balance	280,278	217,883	344,533		340,898

2013-14 Unaudited Actuals
Combined General Fund

	2012-13 Actuals	2013-14 Ending Budget	2013-14 Actuals	2013-14 Variance	2014-15 Adopted
REVENUES					
Revenue Limit Sources	2,979,611	3,222,617	3,332,526	109,909	3,256,286
Federal Revenue	146,812	201,303	194,807	(6,496)	158,947
Other State Revenues	292,338	316,760	226,179	(90,581)	244,173
Other Local Revenues	1,376,885	1,521,211	1,571,421	50,210	1,472,013
TOTAL REVENUES	4,795,645	5,261,891	5,324,933	63,042	5,131,419
EXPENDITURES					
Certificated Salaries	1,744,465	1,866,736	1,872,280	(5,544)	1,989,610
Classified Salaries	1,095,379	1,158,604	1,175,941	(17,337)	1,161,660
Employee Benefits	682,463	765,041	705,398	59,643	815,275
Books And Supplies	230,303	426,986	289,443	137,543	274,395
Services and Operating Expenses	503,191	778,407	567,609	210,798	764,003
Capital Outlay	0	299,500	181,923	117,577	162,500
Other Outgo	14,320	15,000	18,717	(3,717)	40,000
TOTAL EXPENDITURES	4,270,121	5,310,274	4,811,311	498,963	5,207,443
Contributions to Other Fund (from)	0	0	0	0	0
Transfers to Other Funds	30,000	150,645	143,264	7,381	116,777
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	4,300,121	5,460,919	4,954,575	498,963	5,324,220
NET INCREASE (DECREASE) IN FUND BALANCE					
	495,524	(199,028)	370,357		(192,801)
BEGINNING BALANCE	880,620	1,375,325	1,375,325		1,745,683
Restatements of Fund Balance	(819)	0	1,745,683		1,552,882
ENDING BALANCE	1,375,325	1,176,297	1,745,683		1,552,882
Nonspendable					
Committed for Equipment (from prior year sweep)	5,000	10,000	13,236		5,000
Committed for Transportation		123,124	148,904		15,000
Committed for North Campus		100,000	100,000		105,357
Restricted Fund 60	114,234	87,696	211,087		0
Special Education Fund 80	77,319	130,187	131,610		209,476
Transportation Fund 70	88,725	0	0		131,422
Restatement of fund balance					
Unrestricted Ending Balance and % of Total GF	1,090,048	725,290	1,130,845		1,086,626
Expenses & Other Uses	25.4%	13.3%	22.8%		20.4%

Fund Balances

One Time Resource!

	<u>6/30/13</u>	<u>6/30/14</u>
Unrestricted General Fund	1,095,048	1,401,149
Committed or Nonspendable	5,000	270,304
Reserve for Economic Uncertainties	1,090,048	1,130,845
% of General Fund Expenses	25.5%	22.8%
Planned Draw on Reserves 2014-15		-189,166

Restricted General Fund

Restricted Programs	114,234	212,923
Transportation Fund	88,725	0
Special Education	<u>77,319</u>	<u>131,610</u>
Total Restricted General Fund	280,278	344,533

Total General Fund

	1,375,325	1,745,683
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Deferred Maintenance Fund 140

	2012-13 Actuals	2013-14 EOY Budget	2013-14 Year End Actuals	2013-14 Variance	2014-15 Adopted Budget
REVENUES					
State Revenues	16,777			0	0
Other Local Revenues	174	200	120	(80)	200
TOTAL REVENUES	16,951	200	120	(80)	200
EXPENDITURES					
Certificated Salaries					0
Classified Salaries					0
Employee Benefits					0
Books And Supplies					0
Services and Operating Expenses	0	53,336	38,336	15,000	13,000
Capital Outlay					0
Other Outgo					0
TOTAL EXPENDITURES	0	53,336	38,336	15,000	13,000
Contributions to Other Fund (from)			(16,777)		(16,777)
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	0	53,336	21,559	15,000	(3,777)
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	16,951	(53,136)	(21,439)		3,977
BEGINNING BALANCE	30,872	47,822	47,822		26,383
ENDING BALANCE	47,822	(5,314)	26,383		30,360

Projects planned for 2014/15 include a portion of the Loma siding project, replacing the gym doors and the bus barn/shop doors, replacing some tiles at Loma and repairing the shop electrical box. The expenditure budget will be revised at 1st Interim. The deferred maintenance funding was rolled into the LCPF, effective in 2013-14. The District Board has committed to continue transferring \$16,777 from the unrestricted general fund for use on deferred maintenance projects.

Special Reserve Fund 170

	2012-13 Actuals	2013-14 EOY Budget	2013-14 Year End Actuals	2013-14 Variance	2014-15 Adopted Budget
REVENUES					
State Revenues					0
Other Local Revenues	54	50	31	(19)	0
TOTAL REVENUES	54	50	31	(19)	0
EXPENDITURES					
Certificated Salaries					0
Classified Salaries					0
Employee Benefits					0
Books And Supplies					0
Services and Operating Expenses					0
Capital Outlay					0
Other Outgo					0
TOTAL EXPENDITURES	(1)	0	0	0	0
Contributions to Other Fund (from)			7,381		0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	(1)	0	7,381	0	0
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	55	50	(7,350)		0
BEGINNING BALANCE	7,296	7,350	7,350		0
ENDING BALANCE	7,351	7,400	0		0

* Reserve designated for Special Education by prior Board action and used for that purpose in 2013-14.

Building Fund 210

	2012-13 Actuals	2013-14 EOY Budget	2013-14 Year End Actuals	2013-14 Variance	2014-15 Adopted Budget
REVENUES					
State Revenues					0
Other Local Revenues	36,735	35,100	44,881	9,781	0
TOTAL REVENUES	36,735	35,100	44,881	9,781	34,256
EXPENDITURES					
Certificated Salaries					0
Classified Salaries					0
Employee Benefits	423	0	800	(800)	0
Books And Supplies	898	0	931	(931)	0
Services and Operating Expenses	0	0		0	0
Capital Outlay	34,782	34,256	40,795	(6,539)	34,256
Other Outgo					
TOTAL EXPENDITURES	36,102	34,256	42,526	(8,270)	34,256
Contributions to Other Fund (from)					0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	36,102	34,256	42,526	(8,270)	34,256
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	633	844	2,355		0
BEGINNING BALANCE	0	633	633		2,988
ENDING BALANCE	633	1,477	2,988		2,988

Facilities rental fees recorded here. Part of debt service paid from here.
 This fund 210 combines with fund 213 on the SACS reports

Lease Back Fund 213

	2012-13 Actuals	2013-14 EOY Budget	2013-14 Year End Actuals	2013-14 Variance	2014-15 Adopted Budget
REVENUES					
State Revenues					0
Other Local Revenues	88	80	144	64	0
TOTAL REVENUES	88	80	144	64	80
EXPENDITURES					
Certificated Salaries					0
Classified Salaries					0
Employee Benefits					0
Books And Supplies		0	0	0	0
Services and Operating Expenses	5,323	0	831	(831)	0
Capital Outlay	8,481	64,721	1,523	63,198	2,000
Other Outgo					0
TOTAL EXPENDITURES	13,803	64,721	2,354	62,367	2,000
Contributions to Other Fund (from)	(30,000)	(163,868)	0	(163,868)	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	(16,197)	(99,147)	2,354	(101,501)	2,000
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	16,285	99,227	(2,210)		(1,920)
BEGINNING BALANCE	18,441	34,726	34,726		32,516
ENDING BALANCE	34,726	133,953	32,516		30,596

**OPSC Match transfer from unrestricted GF budgeted here in 2nd Interim was moved to new fund 352 instead. Ending balances combined with Building Fund, as in SACS report

35,504

33,584

Capital Facilities Fund 250

	2012-13 Actuals	2013-14 EOY Budget	2013-14 Year End Actuals	2013-14 Variance	2014-15 Adopted Budget
REVENUES					
State Revenues					0
Other Local Revenues	19,405	18,875	16,199	(2,676)	0
TOTAL REVENUES	19,405	18,875	16,199	(2,676)	18,875
EXPENDITURES					
Certificated Salaries					0
Classified Salaries					0
Employee Benefits					0
Books And Supplies					0
Services and Operating Expenses					0
Capital Outlay					0
Other Outgo	19,410	18,875	9,000	9,875	18,875
TOTAL EXPENDITURES	19,410	18,875	9,000	9,875	18,875
Contributions to Other Fund (from)					0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	19,410	18,875	9,000	9,875	18,875
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	(5)	0	7,199		0
BEGINNING BALANCE	11	6	6		7,205
ENDING BALANCE	6	6	7,205		7,205

Developer fees and debt service recorded here. The developer fees are not sufficient to pay for even half of the debt service.

County School Facilities Fund 350

	2012-13 Actuals	2013-14 EOY Budget	2013-14 Year End Actuals	2013-14 Variance	2014-15 Adopted Budget
REVENUES					
State Revenues					0
Other Local Revenues	1,528	1,600	1,045	(555)	1,100
TOTAL REVENUES	1,528	1,600	1,045	(555)	1,100
EXPENDITURES					
Certificated Salaries					0
Classified Salaries					0
Employee Benefits					0
Books And Supplies		0	240	(240)	0
Services and Operating Expenses	7,984		1,247	(1,247)	0
Capital Outlay	12,721	108,968	95,697	13,271	149,160
Other Outgo					0
TOTAL EXPENDITURES	20,705	108,968	97,184	11,784	149,160
Contributions to Other Fund (from)		0	0	0	
TOTAL EXPENDITURES & OTHER FINANCING SOURCES/USES	20,705	108,968	97,184	11,784	149,160
Net changes to Revenue & Expense					
NET INCREASE (DECREASE) IN FUND BALANCE	(19,177)	(107,368)	(96,139)		(148,060)
BEGINNING BALANCE	264,977	245,800	245,800		149,661
ENDING BALANCE	245,800	138,432	149,661		1,601

State funds from the Office of Public School Construction provide 60% of project costs; 40% match required. Projects scheduled for completion in 2014-15: Loma stucco siding project
 This fund 350 combines with fund 352 on the SACS reports.