

2013-14
UNAUDITED ACTUALS
SEPTEMBER 9, 2014



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Deputy Superintendent, Operations/CBO

AGENDA

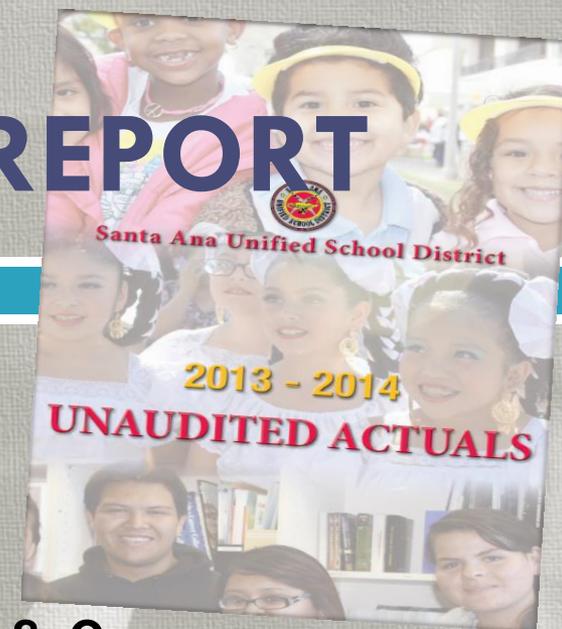
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- ❑ **Breaking Down the Report**
- ❑ **General Fund Balances**
- ❑ **Other Ending Balances**
- ❑ **Cash Flow**
- ❑ **Next Steps**

BREAKING DOWN THE REPORT

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- ❑ Report Overview: Page 3
- ❑ Summary Form: Pages 9-11
(ENDING FUND BALANCES)
 - ▣ Page 13 → Section K → Columns A, B, & C
- ❑ Details of General Fund: Pages 14-25
(REVENUES AND EXPENSES)
 - ▣ Revenues by Source: Pages 14-19
 - LCFF, State Programs, Mandated Costs, Lottery, Special Ed, ASES, QEIA, Other Local Revenues, Taxes, etc.
 - ▣ Expenditures by Category: Pages 20-25
 - Classification of Employee; Benefits by Type



BREAKING DOWN THE REPORT

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- **Other Funds: Pages 29-154**
- **Supplemental Information: Pages 155-218
(STATE FORMS AND REPORTS)**
 - ▣ **ADA, Indirect Costs, MOE, etc.**
- **Fund 09: Charter School Special Reserve: Page 29**
Fund 30: State School Building Lease-Purchase: Page 89
 - ▣ *These funds are no longer utilized in District operations. We will bring forth resolutions to close at future Board Meetings.*

GENERAL FUND BALANCES

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(\$s in millions)	Estimated 2013-14 Fund Balance	2013-14 Unaudited Actual Fund Balance	Difference
Unrestricted	\$17.2	\$25.0	+\$7.8
Restricted	\$10.5	\$17.4	+\$6.9
Total	\$27.8	\$42.5	+\$14.7

UNRESTRICTED

- ✓ Various revenue adjustments
- ✓ Site discretionary carryover
- ✓ Reduction in Special Education transportation costs
- ✓ Various expense adjustments

RESTRICTED

- ✓ Common Core Block Grant carryover
- ✓ Reduction in Mental Health expenses
- ✓ California Clean Energy Prop. 39 payment received at end of fiscal year

ENDING FUND BALANCES

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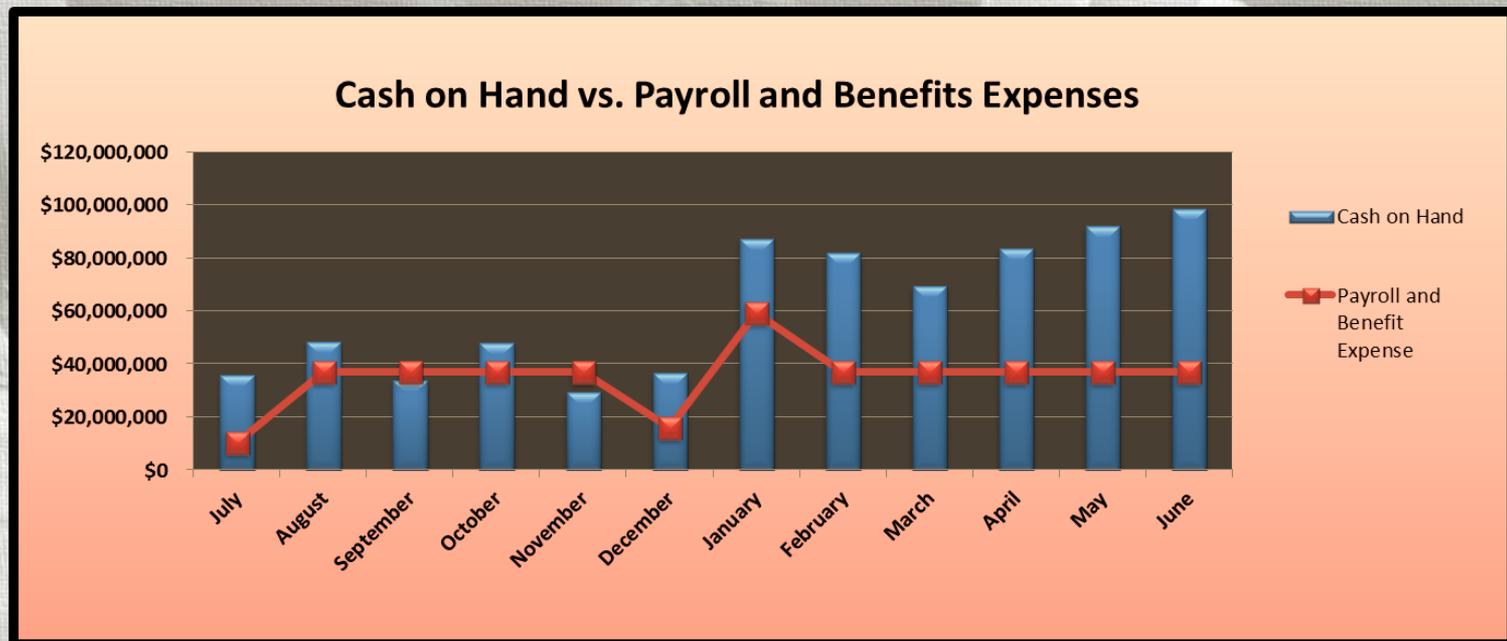
ALL OTHER FUNDS

Fund (all \$s in 000's)	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Difference
Fund 12 – Child Development	\$70	\$68	(\$2)
Fund 13 – Cafeteria	\$16,279	\$19,195	+\$2,916
Fund 14 – Deferred Maintenance	\$0	\$2,446	+\$2,446
Fund 17 – Special Reserve	\$0	\$0	\$0
Fund 21 – Building	\$13,727	\$15,391	+\$1,664
Fund 25 – Capital Facilities	\$0	\$9,659	+\$9,659
Fund 35 – School Facilities	\$30,180	\$47,040	+\$16,860
Fund 40 – Special Reserve/Capital Outlay	\$10,717	\$21,911	+\$11,194
Fund 49 – Capital Projects (COP)	\$951	\$864	(\$87)
Fund 51 – Bond Interest & Redemption	\$16,589	\$18,517	+\$1,928
Fund 56 – Debt Service	\$8,852	\$8,830	+\$22
Fund 67 – Workers' Comp/Property & Liability	\$7,735	\$12,340	+\$4,605
Fund 69 – Health & Welfare Benefits	\$1,987	\$1,987	\$0

2014-15 CASH FLOW AS OF AUGUST 2014

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- Cash Ending Balance for June 2015 is projected to be \$98.5 million positive. The projection is based on the following:
 - ▣ Adopted 2014-15 Budget Revenue Estimates
 - ▣ Elimination of State Deferrals



NEXT STEPS

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- **Audited Actuals Report**
 - ▣ **December 2014**
- **1st Interim Budget Update**
 - ▣ **December 2014**
- **Governor's Proposed Budget**
 - ▣ **January 2015**

QUESTIONS?

