BERKELEY UNIFIED SCHOOL DSTRICT UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE

Second Interim as of January 31, 2015

Other State Revenues

Local Revenues
TOTAL REVENUES:

First Interim
FY 2014-15

$ 71,928828
- 2,332,638
$ 74,261,466

41,902,536
11,935,682
14,866,411
2,592,462
8,307,866
44,919
(3,401,077)
76,248,799

1,310.532

Second Interim
FY 2014-15

72.262.227

2,301.185
74.563.412

42,095,170
11,765,782
14.677,135
2,161.135
8,780,083
78,719
(3,417,391)
76,140,633

2,689.729

Variances

$ 333,399 A
..! (31,453)
S 301.946

(192.634)
169,900
189,276
431,327
(472,217)
(33,800)
16.314
108,166

1.379.197

B

OTHER FINANCING SOURCES AND USES:

Inter-fund Transfers Out
Transfer to Adult Education Fund

Transfer to Child Development Fund Transfer to Preschool Program
Transfer to Self Insurance Fund

Transfer of Meals for the Needy to
Cafeteria Fund

(2.723.81 9)
(35.000)
(276,000)
(243,496)

(632.542)

(2,723.81 9)
(35,000)
(276.000)
(243,496)

(632,542)

0
0
0
0

0

Total

Out

BERKELEY UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE

Second Interim as of January 31, 2015

Contributions In and Other Financing Sources
BSEP Contribution
BSEP Direct Support
BSEP Substitute Compensation

Field Trips

Total Contributions In 13,500,028
Contributions Out
Continuation Education -

Special Education - State (11,539,075)
Special Education - Mental Health (383,221)
Beginning Teacher Support and - Assessment (BTSA)
Total Contributions Out
TOTAL OTHER FINANCING SOURCES
/USES

First Interim
FY 2014-15

Second Interim
FY 2014-15 Variances

12869,728 12,611,023 (258.700)
390,700 390,700 0
239,600 239,600 0

C

B
F

G

- 0

13,241,328 (258,700)

- 0

(12,249,230) (710,155)
(610,622) (227,401)

(70,000) (70,000)

(11,922,296) (12,929,852) (1,007,556)

(2,333,125) (3,599381) (1.266,256)

NET INCREASE (DECREASE) N FUND
1 (1022,593) (909,652) 112,941 BALANCE

BEGINNING FUND BALANCE 5.794,967 5,794,967 0

jENDING FUND BALANCE 4,772,374 4,885,315 112.941 J
COMPONENTS OF FUND BALANCE:

Revolving Cash 100,000 100.000 0
One time reimbusement mandated

611,598 611,598 0 claims

Economic Uncertainties - 3% 167.047 232.569 (65,522)
Undesignated Fund Balance 3,893,729 3,941,148 47,419

Required Amount for Economic
2,935,171 3.000.693 (65.522) Uncertainties - 3%

Fund 17 Reserve Balance 2,768.124 2,768,124 0
Fund 01 Reserve Balance 167,047 232,569 (65.522)

AMOUNT SHORT OF THE 3% RESERVE $ $ - $ - —

REQUIREMENT

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BERKELEY UNIFIED SCHOOL DISTRICT

UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE
Second Interim as of January 31,2015

Explanations of SIgnificant Changes

A Increase in LCFF funding due to increase in ADA of 61 based on projected P2 attendance. At first interim the ADA projection was increased by 73 based on P1 attendance. Total increase in ADA for F’t 2014-15 is 194.

B Accounting

BERKELEY UNIFIED SCHOOL DISTRICT

UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE Second Interim as of January 31, 2015

t Reduction in transfer from BSEP due to actual average
teacher calculation being less than projected in the budget.

F Increase in contribution to special education program
primarily as a result of increased mental health cost

G Increase in contribution to Beginning Teacher Support and
Assessment due to additional new teachers.

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