

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,092.00	75,092.00	0.0%
3) Other State Revenue		8300-8599	12,922,170.00	12,922,170.00	0.0%
4) Other Local Revenue		8600-8799	1,959,789.16	1,545,882.39	-21.1%
5) TOTAL, REVENUES			14,957,051.16	14,543,144.39	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,886,309.49	4,995,282.31	2.2%
2) Instruction - Related Services	2000-2999		4,927,386.92	4,761,408.47	-3.4%
3) Pupil Services	3000-3999		932,052.37	1,019,389.88	9.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,064,147.83	1,821,964.75	-11.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,854,431.00	2,035,384.00	9.8%
10) TOTAL, EXPENDITURES			14,664,327.61	14,633,429.41	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			292,723.55	(90,285.02)	-130.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,182.00	16,182.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,182.00)	(16,182.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276,541.55	(106,467.02)	-138.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,038,774.88	5,315,316.43	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,038,774.88	5,315,316.43	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,038,774.88	5,315,316.43	5.5%
2) Ending Balance, June 30 (E + F1e)			5,315,316.43	5,208,849.41	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	35,881.08	79.4%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	5,184.97	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,409.60	18,787.20	-33.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,795,289.10	3,689,219.99	-2.8%
5% Board Designated Reserve for Cashflow	0000	9780		732,480.57	
STRS/PERS Rate Increase Cost	0000	9780		94,168.67	
PARS	0000	9780		734,066.22	
Long-Term Debt	0000	9780		1,893,716.00	
Self-Insured Income Protection	0000	9780		50,000.00	
Legal/LEA Program/Student Funds	0000	9780		184,788.53	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,466,432.76	1,464,961.14	-0.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,092.00	75,092.00	0.0%
3) Other State Revenue		8300-8599	12,922,170.00	12,922,170.00	0.0%
4) Other Local Revenue		8600-8799	1,959,789.16	1,545,882.39	-21.1%
5) TOTAL, REVENUES			14,957,051.16	14,543,144.39	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,424,198.76	3,638,764.98	6.3%
2) Classified Salaries		2000-2999	2,770,277.59	2,539,086.47	-8.3%
3) Employee Benefits		3000-3999	2,519,849.29	2,323,505.89	-7.8%
4) Books and Supplies		4000-4999	1,076,061.92	1,151,306.65	7.0%
5) Services and Other Operating Expenditures		5000-5999	2,972,349.86	2,898,647.94	-2.5%
6) Capital Outlay		6000-6999	47,159.19	46,733.48	-0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,854,431.00	2,035,384.00	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,664,327.61	14,633,429.41	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			292,723.55	(90,285.02)	-130.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,182.00	16,182.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,182.00)	(16,182.00)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276,541.55	(106,467.02)	-138.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,038,774.88	5,315,316.43	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,038,774.88	5,315,316.43	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,038,774.88	5,315,316.43	5.5%
2) Ending Balance, June 30 (E + F1e)			5,315,316.43	5,208,849.41	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	35,881.08	79.4%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	5,184.97	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,409.60	18,787.20	-33.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,795,289.10	3,689,219.99	-2.8%
5% Board Designated Reserve for Cashflow	0000	9780		732,480.57	
STRS/PERS Rate Increase Cost	0000	9780		94,168.67	
PARS	0000	9780		734,066.22	
Long-Term Debt	0000	9780		1,893,716.00	
Self-Insured Income Protection	0000	9780		50,000.00	
Legal/LEA Program/Student Funds	0000	9780		184,788.53	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,466,432.76	1,464,961.14	-0.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,087,773.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	52,542.75		
c) in Revolving Fund		9130	20,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	226.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,577.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,184.97		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,197,304.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,560.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,577.15		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,590.00		
6) TOTAL, LIABILITIES			36,727.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,160,577.25		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	13,643.00	13,643.00	0.0%
No Child Left Behind	3200, 3205, 4036	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	61,449.00	61,449.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			75,092.00	75,092.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	12,922,170.00	12,922,170.00	0.0%
TOTAL, OTHER STATE REVENUE			12,922,170.00	12,922,170.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,001.60	1,030.00	2.8%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	95,000.00	95,000.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Leases and Rentals		8650	45,579.00	18,360.00	-59.7%
Interest		8660	25,006.93	25,007.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	854,762.83	754,145.59	-11.8%
Tuition		8710	235,391.00	235,391.00	0.0%
All Other Transfers In		8781-8783	136,073.00	40.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	566,974.80	416,908.80	-26.5%
TOTAL, OTHER LOCAL REVENUE			1,959,789.16	1,545,882.39	-21.1%
TOTAL, REVENUES			14,957,051.16	14,543,144.39	-2.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,666,432.32	2,763,357.96	3.6%
Certificated Pupil Support Salaries		1200	81,521.10	83,966.73	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	651,411.85	763,125.49	17.1%
Other Certificated Salaries		1900	24,833.49	28,314.80	14.0%
TOTAL, CERTIFICATED SALARIES			3,424,198.76	3,638,764.98	6.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	28,488.74	5,143.08	-81.9%
Classified Support Salaries		2200	657,944.33	517,940.41	-21.3%
Classified Supervisors' and Administrators' Salaries		2300	521,075.40	525,996.80	0.9%
Clerical, Technical and Office Salaries		2400	1,562,626.93	1,490,006.18	-4.6%
Other Classified Salaries		2900	142.19	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,770,277.59	2,539,086.47	-8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	280,962.93	281,866.10	0.3%
PERS		3201-3202	455,839.42	408,414.46	-10.4%
OASDI/Medicare/Alternative		3301-3302	242,324.56	238,476.48	-1.6%
Health and Welfare Benefits		3401-3402	1,415,968.82	1,270,364.58	-10.3%
Unemployment Insurance		3501-3502	9,820.88	9,807.71	-0.1%
Workers' Compensation		3601-3602	95,781.66	95,420.56	-0.4%
OPEB, Allocated		3701-3702	19,156.00	19,156.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(4.98)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,519,849.29	2,323,505.89	-7.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,049.00	36,000.00	613.0%
Books and Other Reference Materials		4200	85,180.00	76,527.00	-10.2%
Materials and Supplies		4300	814,335.89	857,332.64	5.3%
Noncapitalized Equipment		4400	171,497.03	181,447.01	5.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,076,061.92	1,151,306.65	7.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,379,974.80	1,316,908.80	-4.6%
Travel and Conferences		5200	109,348.34	187,642.86	71.6%
Dues and Memberships		5300	23,016.45	18,426.45	-19.9%
Insurance		5400-5450	58,773.00	68,137.00	15.9%
Operations and Housekeeping Services		5500	381,507.09	380,232.49	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,369.73	175,178.49	-6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(358.63)	(284.45)	-20.7%
Professional/Consulting Services and Operating Expenditures		5800	764,617.15	687,749.57	-10.1%
Communications		5900	68,101.93	64,656.73	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,972,349.86	2,898,647.94	-2.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,000.00	4,000.00	0.0%
Buildings and Improvements of Buildings		6200	23,953.19	23,527.48	-1.8%
Equipment		6400	19,206.00	19,206.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,159.19	46,733.48	-0.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,643.00	13,643.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,840,788.00	2,021,741.00	9.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,854,431.00	2,035,384.00	9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,664,327.61	14,633,429.41	-0.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,182.00	16,182.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,182.00	16,182.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,182.00)	(16,182.00)	0.0%