

2014/2015
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES

		Summary - Unrestricted/Restricted		
		Board Approved Operating Budget	Estimated Actuals Projection	Difference
Description	Object Codes			
A. REVENUES				
1) LCFF/Revenue Limit Sources	8010-8099	53,513,379	53,547,949	34,570
2) Federal Revenues	8100-8299	2,788,526	2,679,776	(108,750)
3) Other State Revenues	8300-8599	2,726,407	2,718,380	(8,027)
4) Other Local Revenues	8600-8799	14,688,650	15,085,882	397,232
5) TOTAL REVENUES		73,716,962	74,031,987	315,025
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	36,103,000	37,422,804	(1,319,804)
2) Classified Salaries	2000-2999	14,864,937	15,149,159	(284,222)
3) Employee Benefits	3000-3999	10,804,734	11,307,013	(502,279)
4) Books and Supplies	4000-4999	4,510,046	4,744,676	(234,630)
5) Services, Other Operating Expenses	5000-5999	8,658,894	8,100,363	558,531
6) Capital Outlay	6000-6599	151,688	235,260	(83,572)
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	585,226	641,508	(56,282)
8) Other Outgo (Direct Support/Indirect Costs)	7300-7399	(329,789)	(331,053)	1,264
9) TOTAL EXPENDITURES		75,348,736	77,269,730	(1,920,994)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,631,774)	(3,237,743)	(1,605,969)
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	0	0	0
b) Transfers Out	7610-7629	306,341	329,342	(23,001)
4) TOTAL OTHER FINANCING SOURCES/USES		(306,341)	(329,342)	(23,001)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,938,115)	(3,567,085)	(1,628,970)

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F. FUND BALANCE RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	9,980,716	9,980,716	0
c) As of July - Audited (F1a + F1b)		9,980,716	9,980,716	0
e) Net Beginning Balance (F1c + F1d)		9,980,716	9,980,716	0
2) Ending Balance, June 30 (E + F1e)		8,042,601	6,413,631	(1,628,970)
COMPONENTS OF ENDING BALANCE				
a) Reserved Amounts				
Revolving Cash	9711	47,500	45,127	(2,373)
Prepaid Expenditures	9713	0	2,796	2,796
Legally Restricted Balances	9740	302,965	487,201	184,236
b) Designated Amounts				
Designated for Economic Uncertainties	9770	2,269,653	2,327,973	58,320
Other Designations	9780	4,814,547	3,550,534	(1,264,013)
c) Undesignated Amount	9790	607,936	0	(607,936)
OTHER DESIGNATIONS DETAIL:				
Carryover/Commitments		0	300,000	300,000
BTSA Consortium		66,991	260,441	193,450
Contingency Reserve (1.5% Guideline)		1,134,827	1,163,987	29,160
Deficit Spending Reserves		3,100,000	1,826,106	(1,273,894)
State One-Time Discretionary		512,729	0	(512,729)
TOTAL OTHER DESIGNATIONS		4,814,547	3,550,534	(1,264,013)