

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 03, 2013

To the Superintendent of Public Instruction:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2014-15 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2012-13 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.69%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$56,362,575.00
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$56,362,575.00
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	3.25%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$888,278.59
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,349,413.41

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	56,392,369.59	1,483,178.00	57,875,547.59	56,931,829.00	1,532,910.00	58,464,739.00	1.0%
2) Federal Revenue		8100-8299	49,559.00	3,366,207.31	3,415,766.31	45,000.00	3,097,797.00	3,142,797.00	-8.0%
3) Other State Revenue		8300-8599	9,234,125.95	8,384,648.17	17,618,774.12	8,841,809.00	10,095,655.00	18,937,464.00	7.5%
4) Other Local Revenue		8600-8799	7,430,475.60	3,001,899.42	10,432,375.02	7,080,118.00	2,252,141.00	9,332,259.00	-10.5%
5) TOTAL REVENUES			73,106,530.14	16,235,932.90	89,342,463.04	72,898,756.00	16,978,503.00	89,877,259.00	0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,547,483.18	10,455,989.10	44,003,472.28	34,983,928.00	9,880,155.00	44,864,083.00	2.0%
2) Classified Salaries		2000-2999	8,460,904.40	7,354,991.44	15,815,895.84	9,991,868.00	6,012,803.00	16,004,671.00	1.2%
3) Employee Benefits		3000-3999	11,769,424.59	5,249,124.82	17,018,549.41	12,476,018.00	4,703,028.00	17,179,046.00	0.9%
4) Books and Supplies		4000-4999	818,212.35	1,087,625.89	1,905,838.24	1,367,899.00	1,175,105.00	2,543,004.00	33.4%
5) Services and Other Operating Expenditures		5000-5999	4,293,527.21	5,837,483.74	10,131,020.95	4,976,438.00	6,500,208.00	11,476,646.00	13.3%
6) Capital Outlay		6000-6999	103,342.85	45,564.07	148,906.92	75,000.00	40,000.00	115,000.00	-22.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	602,903.84	602,903.84	0.00	153,264.00	153,264.00	-74.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(798,210.72)	738,198.33	(60,012.39)	(784,431.00)	697,431.00	(87,000.00)	45.0%
9) TOTAL EXPENDITURES			58,194,683.86	31,371,891.23	89,566,575.09	63,086,720.00	29,161,994.00	92,248,714.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	450,025.28	0.00	450,025.28	450,000.00	0.00	450,000.00	0.0%
a) Transfers In			0.00	450,000.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
b) Transfers Out		7600-7629							
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699							
3) Contributions		8980-8999	(14,462,048.60)	14,462,048.60	0.00	(12,241,202.00)	12,241,202.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(14,012,023.32)	14,012,048.60	25.28	(12,241,202.00)	12,241,202.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Las Virgenes Unified
Los Angeles County

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			899,822.96	(1,123,909.73)	(224,086.77)	(2,429,166.00)	57,711.00	(2,371,455.00)	958.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	14,824,998.98	3,386,896.44	18,211,895.42	15,724,821.94	2,262,986.71	17,987,808.65	-1.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			14,824,998.98	3,386,896.44	18,211,895.42	15,724,821.94	2,262,986.71	17,987,808.65	-1.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,824,998.98	3,386,896.44	18,211,895.42	15,724,821.94	2,262,986.71	17,987,808.65	-1.2%
2) Ending Balance, June 30 (E + F1e)			15,724,821.94	2,262,986.71	17,987,808.65	13,295,655.94	2,320,697.71	15,616,353.65	-13.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	243,531.48	0.00	243,531.48	175,000.00	0.00	175,000.00	-28.1%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,262,987.91	2,262,987.91	0.00	0.00	2,320,698.91	2.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	768,332.00	0.00	768,332.00	0.00	0.00	0.00	-100.0%
Other Commitments	0000	9760	768,332.00		768,332.00				
School Site Carryover									
d) Assigned									
Other Assignments		9780	3,916,973.00	0.00	3,916,973.00	4,000,000.00	0.00	4,000,000.00	2.1%
Revenue Limit Deferral	0000	9780	2,742,247.00		2,742,247.00				
K-3 Class Size Reduction Deferral	0000	9780	1,174,726.00		1,174,726.00				
State Funding Deferral	0000	9780				4,000,000.00		4,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,700,497.00	0.00	2,700,497.00	2,780,961.00	0.00	2,780,961.00	3.0%
Unassigned/Unappropriated Amount		9790	8,070,488.46	(1.20)	8,070,487.26	6,314,694.94	(1.20)	6,314,693.74	-21.8%

			2012-13 Unaudited Actuals			2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash		9110	21,163,269.23	329,711.20	21,492,980.43			
a) In County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) In Banks		9130	25,000.00	0.00	25,000.00			
c) In Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	2,653,746.91	4,168,602.64	6,822,349.55			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	243,531.48	0.00	243,531.48			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL ASSETS			24,085,547.62	4,488,313.84	28,583,861.46			
H. LIABILITIES								
1) Accounts Payable		9500	2,411,337.41	1,755,077.17	4,166,414.58			
2) Due to Grantor Governments		9590	2,944,334.93	0.00	2,944,334.93			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	2,350,000.00	0.00	2,350,000.00			
5) Deferred Revenue		9650	655,053.34	480,249.96	1,135,303.30			
6) TOTAL LIABILITIES			8,360,725.68	2,235,327.13	10,596,052.81			
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			15,724,821.94	2,262,986.71	17,987,808.65			

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,335,771.64	0.00	5,335,771.64	15,075,092.00	0.00	15,075,092.00	182.5%
Education Protection Account State Aid - Current Year		8012	12,338,929.00	0.00	12,338,929.00	9,168,778.00	0.00	9,168,778.00	-25.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	109,341.59	0.00	109,341.59	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	296,524.31	0.00	296,524.31	279,844.00	0.00	279,844.00	-5.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	14.67	0.00	14.67	15.00	0.00	15.00	2.2%
County & District Taxes Secured Roll Taxes		8041	33,377,979.71	0.00	33,377,979.71	30,190,873.00	0.00	30,190,873.00	-9.5%
Unsecured Roll Taxes		8042	1,375,909.72	0.00	1,375,909.72	1,302,253.00	0.00	1,302,253.00	-5.4%
Prior Years' Taxes		8043	2,728,003.12	0.00	2,728,003.12	2,092,347.00	0.00	2,092,347.00	-23.3%
Supplemental Taxes		8044	204,999.45	0.00	204,999.45	245,624.00	0.00	245,624.00	19.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,479,989.78	0.00	1,479,989.78	(49,963.00)	0.00	(49,963.00)	-103.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	420,302.13	0.00	420,302.13	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	83,304.03	0.00	83,304.03	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			57,751,069.15	0.00	57,751,069.15	58,304,863.00	0.00	58,304,863.00	1.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,483,178.00)		(1,483,178.00)	(1,532,910.00)		(1,532,910.00)	3.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,483,178.00	1,483,178.00		1,532,910.00	1,532,910.00	3.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	124,478.44	0.00	124,478.44	159,876.00	0.00	159,876.00	28.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			56,392,369.59	1,483,178.00	57,875,547.59	56,931,829.00	1,532,910.00	58,464,739.00	1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,871,178.00	1,871,178.00	0.00	1,780,385.00	1,780,385.00	-4.9%
Special Education Discretionary Grants		8182	0.00	138,710.00	138,710.00	0.00	134,058.00	134,058.00	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		801,185.53	801,185.53		746,365.00	746,365.00	-6.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		250,697.15	250,697.15		184,739.00	184,739.00	-26.3%
NCLB: Title III, Immigrant Education Program	4201	8290		15,599.99	15,599.99		6,252.00	6,252.00	-59.9%

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		82,949.63	82,949.63		61,218.00	61,218.00	-26.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290		32,328.98	32,328.98		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		49,780.00	49,780.00		44,780.00	44,780.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	49,559.00	123,778.03	173,337.03	45,000.00	140,000.00	185,000.00	6.7%
TOTAL, FEDERAL REVENUE			49,559.00	3,366,207.31	3,415,766.31	45,000.00	3,097,797.00	3,142,797.00	-8.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year	2430	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
ROC/P Entitlement	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Current Year	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311							
Current Year	6500	8319							
Prior Years									
Home-to-School Transportation	7230	8311		641,431.00	641,431.00		641,431.00	641,431.00	0.0%
Economic Impact Aid	7090-7091	8311		480,086.00	480,086.00		480,115.00	480,115.00	0.0%
Spec. Ed. Transportation	7240	8311		163,878.00	163,878.00		163,877.00	163,877.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,584,323.00	0.00	2,584,323.00	2,573,323.00	0.00	2,573,323.00	-0.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	349,674.00	0.00	349,674.00	349,674.00	0.00	349,674.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,432,494.92	353,023.96	1,785,518.88	1,387,473.00	335,679.00	1,723,152.00	-3.5%
Tax Relief Subventions									

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other		8575	0.00	0.00	0.00		0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,867,634.03	1,072,691.21	5,940,325.24	4,531,339.00	2,582,754.00	7,114,093.00	19.8%
TOTAL OTHER STATE REVENUE			9,234,125.95	8,384,648.17	17,618,774.12	8,841,809.00	10,095,655.00	18,937,464.00	7.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	2,376,138.72	0.00	2,376,138.72	2,323,384.00	0.00	2,323,384.00	-2.2%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds		8625	0.00	360,249.34	360,249.34	0.00	0.00	0.00	-100.0%
Not Subject to RL Deduction									
Penalties and Interest from		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Non-Revenue									
Limit Taxes									
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	1,520,617.87	126,671.53	1,647,289.40	1,356,112.00	100,000.00	1,456,112.00	-11.6%
Leases and Rentals		8660	98,837.32	0.00	98,837.32	113,360.00	0.00	113,360.00	14.7%
Interest									
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	234,724.85	234,724.85	0.00	224,730.00	224,730.00	-4.3%
Transportation Fees From Individuals		8677		0.00	0.00		0.00	0.00	0.0%
Transportation Services	7230, 7240								
Interagency Services	All Other	8677	0.00	1,302,333.59	1,302,333.59	0.00	1,362,411.00	1,362,411.00	4.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,434,881.69	977,920.11	4,412,801.80	3,287,262.00	565,000.00	3,852,262.00	-12.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,430,475.60	3,001,899.42	10,432,375.02	7,080,118.00	2,252,141.00	9,332,259.00	-10.6%
TOTAL REVENUES			73,106,530.14	16,235,932.90	89,342,463.04	72,898,756.00	16,978,503.00	89,877,259.00	0.6%

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,017,056.05	8,923,945.06	37,941,001.11	30,393,642.00	8,341,875.00	38,735,517.00	2.1%
Certificated Pupil Support Salaries		1200	1,383,380.22	1,099,922.01	2,483,302.23	1,468,966.00	1,107,703.00	2,576,669.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,090,741.05	383,821.24	3,474,562.29	3,082,569.00	383,662.00	3,466,231.00	-0.2%
Other Certificated Salaries		1900	56,305.86	48,300.79	104,606.65	38,751.00	46,915.00	85,666.00	-18.1%
TOTAL, CERTIFICATED SALARIES			33,547,483.18	10,455,989.10	44,003,472.28	34,983,928.00	9,880,155.00	44,864,083.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	527,933.24	4,641,652.64	5,169,585.88	518,873.00	4,698,847.00	5,217,720.00	0.9%
Classified Support Salaries		2200	2,182,354.34	1,789,345.93	3,971,700.27	3,654,323.00	313,582.00	3,967,905.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	509,883.04	111,936.81	621,819.85	514,864.00	152,896.00	667,760.00	7.4%
Clerical, Technical and Office Salaries		2400	3,229,110.67	307,222.01	3,536,332.68	3,196,625.00	307,154.00	3,503,779.00	-0.9%
Other Classified Salaries		2900	2,011,623.11	504,834.05	2,516,457.16	2,107,183.00	540,324.00	2,647,507.00	5.2%
TOTAL, CLASSIFIED SALARIES			8,460,904.40	7,354,991.44	15,815,895.84	9,991,868.00	6,012,803.00	16,004,671.00	1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,817,177.33	687,956.89	3,505,134.22	2,790,629.00	832,000.00	3,622,629.00	3.4%
PERS		3201-3202	842,658.83	784,349.06	1,627,007.89	992,035.00	644,860.00	1,636,895.00	0.6%
OASDI/Medicare/Alternative		3301-3302	1,106,077.28	668,295.67	1,774,372.95	1,209,159.00	550,294.00	1,759,453.00	-0.8%
Health and Welfare Benefits		3401-3402	4,943,965.40	2,293,784.41	7,237,749.81	5,466,140.00	2,101,907.00	7,568,047.00	4.6%
Unemployment Insurance		3501-3502	470,660.81	146,751.99	617,412.80	47,954.00	48,322.00	96,276.00	-84.4%
Workers' Compensation		3601-3602	972,390.99	387,419.37	1,359,810.36	1,125,427.00	344,094.00	1,469,521.00	8.1%
OPEB, Allocated		3701-3702	254,864.80	0.00	254,864.80	295,423.00	0.00	295,423.00	15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	33,283.88	85,583.05	118,866.93	101,737.00	45,673.00	147,410.00	24.0%
Other Employee Benefits		3901-3902	328,345.27	194,984.38	523,329.65	447,514.00	135,878.00	583,392.00	11.5%
TOTAL, EMPLOYEE BENEFITS			11,769,424.59	5,249,124.82	17,018,549.41	12,476,018.00	4,703,028.00	17,179,046.00	0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	205,485.97	205,485.97	0.00	329,956.00	329,956.00	-60.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	596,878.87	699,299.04	1,296,177.91	1,158,433.00	652,311.00	1,810,744.00	39.7%
Noncapitalized Equipment		4400	221,333.48	182,840.88	404,174.36	209,486.00	192,838.00	402,304.00	-0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			818,212.35	1,087,625.89	1,905,838.24	1,367,899.00	1,175,105.00	2,543,004.00	33.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,161,661.46	2,161,661.46	0.00	2,286,158.00	2,286,158.00	5.8%
Travel and Conferences		5200	212,517.54	200,861.73	413,379.27	162,583.00	342,429.00	505,012.00	22.2%
Dues and Memberships		5300	49,284.92	2,839.82	52,124.74	64,459.00	4,140.00	68,599.00	31.6%
Insurance		5400 - 5450	570,313.00	0.00	570,313.00	560,545.00	0.00	560,545.00	-1.7%
Operations and Housekeeping Services		5500	1,988,454.06	116,235.47	2,104,689.53	2,116,352.00	132,000.00	2,248,352.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,084.77	191,582.00	254,666.77	349,241.00	5,000.00	354,241.00	39.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,282.53)	0.00	(8,282.53)	(21,000.00)	0.00	(21,000.00)	153.6%
Professional/Consulting Services and Operating Expenditures		5800	1,298,922.89	3,148,536.51	4,447,459.40	1,631,154.00	3,711,916.00	5,343,070.00	20.1%
Communications		5900	119,232.56	15,776.75	135,009.31	113,104.00	18,565.00	131,669.00	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,293,527.21	5,837,493.74	10,131,020.95	4,976,438.00	6,500,208.00	11,476,646.00	13.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	103,342.85	45,564.07	148,906.92	75,000.00	40,000.00	115,000.00	-22.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			103,342.85	45,564.07	148,906.92	75,000.00	40,000.00	115,000.00	-22.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	381,918.84	381,918.84	0.00	153,264.00	153,264.00	-59.9%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00			0.00	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		0.00	0.00			0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00			0.00	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	220,985.00	220,985.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	602,903.84	602,903.84	0.00	153,264.00	153,264.00	-74.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(738,198.33)	738,198.33	0.00	(697,431.00)	697,431.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(60,012.39)	0.00	(60,012.39)	(87,000.00)	0.00	(87,000.00)	45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(798,210.72)	738,198.33	(60,012.39)	(784,431.00)	697,431.00	(87,000.00)	45.0%
TOTAL EXPENDITURES			58,194,683.86	31,371,891.23	89,566,575.09	63,086,720.00	29,161,994.00	92,248,714.00	3.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	450,025.28	0.00	450,025.28	450,000.00	0.00	450,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			450,025.28	0.00	450,025.28	450,000.00	0.00	450,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	450,000.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	450,000.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,212,048.60)	14,212,048.60	0.00	(11,991,202.00)	11,991,202.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(250,000.00)	250,000.00	0.00	(250,000.00)	250,000.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(14,462,048.60)	14,462,048.60	0.00	(12,241,202.00)	12,241,202.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(14,012,023.32)	14,012,048.60	25.28	(12,241,202.00)	12,241,202.00	0.00	-100.0%

Description			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F			
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) Revenue Limit Sources			8010-8099		56,392,369.59	1,483,178.00		57,875,547.59	56,931,829.00	1,532,910.00	58,464,739.00	8.3%
2) Federal Revenue			8100-8299		49,559.00	3,366,207.31		3,415,766.31	45,000.00	3,097,797.00	3,142,797.00	-8.0%
3) Other State Revenue			8300-8599		9,234,125.95	8,384,648.17		17,618,774.12	8,841,809.00	10,095,655.00	18,937,464.00	7.5%
4) Other Local Revenue			8600-8799		7,430,475.60	3,001,899.42		10,432,375.02	7,080,118.00	2,252,141.00	9,332,259.00	-10.5%
5) TOTAL REVENUES					73,106,530.14	16,235,932.90		89,342,463.04	72,898,756.00	16,978,503.00	89,877,259.00	4.8%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction			1000-1999		39,444,122.61	20,240,754.92		59,684,877.53	41,034,247.00	20,653,217.00	61,687,464.00	3.4%
2) Instruction - Related Services			2000-2999		8,346,001.32	1,914,416.23		10,260,417.55	8,420,939.00	1,820,416.00	10,241,355.00	-0.2%
3) Pupil Services			3000-3999		2,338,786.09	4,945,992.87		7,284,778.96	2,419,989.00	4,954,090.00	7,374,079.00	1.2%
4) Ancillary Services			4000-4999		4,967.49	321,542.63		326,510.12	3,740.00	666,221.00	669,961.00	105.2%
5) Community Services			5000-5999		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
6) Enterprise			6000-6999		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
7) General Administration			7000-7999		3,042,142.05	738,273.33		3,780,415.38	3,463,945.00	697,431.00	4,161,376.00	10.1%
8) Plant Services			8000-8999		5,018,664.30	2,608,007.41		7,626,671.71	7,743,860.00	217,355.00	7,961,215.00	4.4%
9) Other Outgo			9000-9999	Except 7600-7699	0.00	602,903.84		602,903.84	0.00	153,264.00	153,264.00	-74.6%
10) TOTAL EXPENDITURES					58,194,683.86	31,371,891.23		89,566,575.09	63,086,720.00	29,161,994.00	92,248,714.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
					14,911,846.28	(15,135,958.33)		(224,112.05)	9,812,036.00	(12,183,491.00)	(2,371,455.00)	958.2%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers			8900-8929		450,025.28	0.00		450,025.28	450,000.00	0.00	450,000.00	0.0%
a) Transfers In												
b) Transfers Out			7600-7629		0.00	450,000.00		450,000.00	450,000.00	0.00	450,000.00	0.0%
2) Other Sources/Uses												
a) Sources			8930-8979		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(14,462,048.60)	14,462,048.60		0.00	(12,241,202.00)	12,241,202.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					(14,012,023.32)	14,012,048.60		25.28	(12,241,202.00)	12,241,202.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			899,822.96	(1,123,909.73)	(224,086.77)	(2,429,166.00)	57,711.00	(2,371,455.00)	958.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,824,998.98	3,386,896.44	18,211,895.42	15,724,821.94	2,262,986.71	17,987,808.65	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,824,998.98	3,386,896.44	18,211,895.42	15,724,821.94	2,262,986.71	17,987,808.65	-1.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,824,998.98	3,386,896.44	18,211,895.42	15,724,821.94	2,262,986.71	17,987,808.65	-1.2%
2) Ending Balance, June 30 (E + F1e)			15,724,821.94	2,262,986.71	17,987,808.65	13,295,655.94	2,320,697.71	15,616,353.65	-13.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	243,531.48	0.00	243,531.48	175,000.00	0.00	175,000.00	-28.1%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,262,987.91	2,262,987.91	0.00	2,320,698.91	2,320,698.91	2.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	768,332.00	0.00	768,332.00	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)		0000	768,332.00		768,332.00				
School Site Carryover									
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,916,973.00	0.00	3,916,973.00	4,000,000.00	0.00	4,000,000.00	2.1%
Revenue Limit Deferral		0000	2,742,247.00		2,742,247.00				
K-3 Class Size Reduction Deferral		0000	1,174,726.00		1,174,726.00				
State Funding Deferral		0000				4,000,000.00		4,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,700,497.00	0.00	2,700,497.00	2,780,961.00	0.00	2,780,961.00	3.0%
Unassigned/Unappropriated Amount		9790	8,070,488.46	(1,200)	8,070,487.26	6,314,694.94	(1,200)	6,314,693.74	-21.8%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
6286	English Language Acquisition Program, Teacher Training & Student /	0.20	0.20
6300	Lottery: Instructional Materials	411,339.68	411,339.68
7230	Transportation: Home to School	248,553.41	56,264.41
9010	Other Restricted Local	1,603,094.62	1,853,094.62
Total, Restricted Balance		2,262,987.91	2,320,698.91

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,825.35	225,000.00	-13.7%
3) Other State Revenue		8300-8599	18,585.72	17,000.00	-8.5%
4) Other Local Revenue		8600-8799	1,548,433.67	1,654,500.00	6.8%
5) TOTAL, REVENUES			1,827,844.74	1,896,500.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	762,024.37	762,518.00	0.1%
3) Employee Benefits		3000-3999	305,154.77	306,580.00	0.5%
4) Books and Supplies		4000-4999	642,872.87	663,500.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	55,018.37	41,625.00	-24.3%
6) Capital Outlay		6000-6999	0.00	20,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,012.39	87,000.00	45.0%
9) TOTAL, EXPENDITURES			1,825,082.77	1,881,223.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,761.97	15,277.00	453.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,761.97	15,277.00	453.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	438,691.42	441,453.39	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438,691.42	441,453.39	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			438,691.42	441,453.39	0.6%
2) Ending Balance, June 30 (E + F1e)			441,453.39	456,730.39	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,885.65	0.00	-100.0%
Stores		9712	41,138.01	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	396,429.73	456,730.39	15.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	408,523.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	54,928.77		
c) in Revolving Fund		9130	3,885.65		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,231.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	41,138.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			553,707.60		
H. LIABILITIES					
1) Accounts Payable		9500	112,254.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			112,254.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			441,453.39		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	260,825.35	225,000.00	-13.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			260,825.35	225,000.00	-13.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	18,585.72	17,000.00	-8.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,585.72	17,000.00	-8.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,546,089.11	1,650,000.00	6.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,344.56	4,500.00	91.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,548,433.67	1,654,500.00	6.8%
TOTAL, REVENUES			1,827,844.74	1,896,500.00	3.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	455,636.22	452,400.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	245,770.93	247,118.00	0.5%
Clerical, Technical and Office Salaries		2400	60,617.22	63,000.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			762,024.37	762,518.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,018.65	68,080.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	53,557.21	54,205.00	1.2%
Health and Welfare Benefits		3401-3402	145,805.70	141,774.00	-2.8%
Unemployment Insurance		3501-3502	7,352.93	7,675.00	4.4%
Workers' Compensation		3601-3602	18,368.40	18,827.00	2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,812.86	10,069.00	164.1%
Other Employee Benefits		3901-3902	7,239.02	5,950.00	-17.8%
TOTAL, EMPLOYEE BENEFITS			305,154.77	306,580.00	0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,232.72	47,000.00	19.8%
Noncapitalized Equipment		4400	22,045.64	8,000.00	-63.7%
Food		4700	581,594.51	608,500.00	4.6%
TOTAL, BOOKS AND SUPPLIES			642,872.87	663,500.00	3.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,442.52	4,850.00	40.9%
Dues and Memberships		5300	101.75	200.00	96.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,773.47	17,800.00	-25.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,133.08	17,000.00	-34.9%
Communications		5900	1,567.55	1,775.00	13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,018.37	41,625.00	-24.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	20,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,012.39	87,000.00	45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,012.39	87,000.00	45.0%
TOTAL, EXPENDITURES			1,825,082.77	1,881,223.00	3.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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%
Transfers of Restricted Balances		8997	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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,793.29	10,000.00	-7.3%
5) TOTAL, REVENUES			10,793.29	10,000.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,512.99	170,100.00	43.5%
3) Employee Benefits		3000-3999	46,183.26	46,974.00	1.7%
4) Books and Supplies		4000-4999	0.00	6,000.00	New
5) Services and Other Operating Expenditures		5000-5999	442,037.34	451,000.00	2.0%
6) Capital Outlay		6000-6999	5,446.20	150,000.00	2654.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			612,179.79	824,074.00	34.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(601,386.50)	(814,074.00)	35.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	450,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			450,000.00	450,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,386.50)	(364,074.00)	140.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,061,597.89	1,910,211.39	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,061,597.89	1,910,211.39	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,061,597.89	1,910,211.39	-7.3%
2) Ending Balance, June 30 (E + F1e)			1,910,211.39	1,546,137.39	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,910,211.39	1,546,137.39	-19.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,910,076.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,531.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,913,608.86		
H. LIABILITIES					
1) Accounts Payable		9500	3,397.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,397.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,910,211.39		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,129.02	250,000.00	42.8%
5) TOTAL, REVENUES			175,129.02	250,000.00	42.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	145,186.61	25,000.00	-82.8%
3) Employee Benefits		3000-3999	21,520.51	11,250.00	-47.7%
4) Books and Supplies		4000-4999	1,791,795.80	506,000.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	2,172,866.67	1,034,000.00	-52.4%
6) Capital Outlay		6000-6999	12,721,771.03	6,803,000.00	-46.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,853,140.62	8,379,250.00	-50.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,678,011.60)	(8,129,250.00)	-51.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	450,000.00	450,000.00	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			(450,000.00)	(450,000.00)	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,128,011.60)	(8,579,250.00)	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,750,507.59	13,622,495.99	-55.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,750,507.59	13,622,495.99	-55.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,750,507.59	13,622,495.99	-55.7%
2) Ending Balance, June 30 (E + F1e)			13,622,495.99	5,043,245.99	-63.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,622,495.99	5,043,245.99	-63.0%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,445,341.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,918.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,492,259.75		
H. LIABILITIES					
1) Accounts Payable		9500	3,869,763.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,869,763.76		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			13,622,495.99		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	284,443.16	340,000.00	19.5%
5) TOTAL, REVENUES			284,443.16	340,000.00	19.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,003.01	20,000.00	17.6%
5) Services and Other Operating Expenditures		5000-5999	51,599.01	61,000.00	18.2%
6) Capital Outlay		6000-6999	0.00	5,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	593,363.76	815,744.00	37.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			661,965.78	901,744.00	36.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(377,522.62)	(561,744.00)	48.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(377,522.62)	(561,744.00)	48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,340,070.16	5,962,547.54	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,340,070.16	5,962,547.54	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,340,070.16	5,962,547.54	-6.0%
2) Ending Balance, June 30 (E + F1e)			5,962,547.54	5,400,803.54	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,962,547.54	5,400,803.54	-9.4%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780.29	0.00	-100.0%
5) TOTAL, REVENUES			780.29	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	122,768.10	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			122,768.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,987.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,987.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,987.81	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,987.81	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,987.81	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,224,365.00	0.00	-100.0%
3) Other State Revenue		8300-8599	68,668.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,381,485.00	12,181,703.00	-9.0%
5) TOTAL, REVENUES			15,674,518.00	12,181,703.00	-22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,894,425.00	14,597,067.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,894,425.00	14,597,067.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,780,093.00	(2,415,364.00)	-235.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,780,093.00	(2,415,364.00)	-235.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,037,403.00	14,817,496.00	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,037,403.00	14,817,496.00	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,037,403.00	14,817,496.00	13.7%
2) Ending Balance, June 30 (E + F1e)			14,817,496.00	12,402,132.00	-16.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,817,496.00	12,402,132.00	-16.3%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			6,856.88	6,760.96	6,760.96	6,832.96
a. Kindergarten	713.30	717.61				
b. Grades One through Three	2,090.04	2,093.44				
c. Grades Four through Six	2,310.02	2,313.38				
d. Grades Seven and Eight	1,715.48	1,719.81				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	4.12	5.92				
g. Community Day School						
2. Special Education						
a. Special Day Class	164.54	165.13	212.70	164.54	164.54	164.54
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	11.57	10.32		12.65	12.65	11.57
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,009.07	7,025.61	7,069.58	6,938.15	6,938.15	7,009.07
HIGH SCHOOL						
4. General Education			3,747.69	3,636.95	3,636.95	3,672.58
a. Grades Nine through Twelve	3,631.28	3,626.44				
b. Continuation Education	38.57	40.38				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.73	4.21				
e. Community Day School						
5. Special Education						
a. Special Day Class	129.11	126.49	126.49	125.00	125.00	125.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.33	10.46		13.33	13.33	8.39
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,814.02	3,807.98	3,874.18	3,775.28	3,775.28	3,805.97
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	10,823.09	10,833.59	10,943.76	10,713.43	10,713.43	10,815.04
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

	2012-13 Unaudited Actuals			2013-14 Budget		
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	10,823.09	10,833.59	10,943.76	10,713.43	10,713.43	10,815.04
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,853,507.00		14,853,507.00			14,853,507.00
Work in Progress	14,993,724.00	26,843,346.00	41,837,070.00			41,837,070.00
Total capital assets not being depreciated	29,847,231.00	26,843,346.00	56,690,577.00	0.00	0.00	56,690,577.00
Capital assets being depreciated:						
Land Improvements	16,171,446.00		16,171,446.00			16,171,446.00
Buildings	212,746,751.00	270,161.00	213,016,912.00			213,016,912.00
Equipment	9,145,451.00	2,454,748.00	11,600,199.00			11,600,199.00
Total capital assets being depreciated	238,063,648.00	2,724,909.00	240,788,557.00	0.00	0.00	240,788,557.00
Accumulated Depreciation for:						
Land Improvements	(8,576,239.00)	(5,116,139.00)	(13,692,378.00)			(13,692,378.00)
Buildings	(45,634,335.00)	(889,582.00)	(46,523,917.00)			(46,523,917.00)
Equipment	(5,989,659.00)	(885,542.00)	(6,875,201.00)			(6,875,201.00)
Total accumulated depreciation	(60,200,233.00)	(6,891,263.00)	(67,091,496.00)	0.00	0.00	(67,091,496.00)
Total capital assets being depreciated, net	177,863,415.00	(4,166,354.00)	173,697,061.00	0.00	0.00	173,697,061.00
Governmental activity capital assets, net	207,710,646.00	22,676,992.00	230,387,638.00	0.00	0.00	230,387,638.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	440,674.00		440,674.00			440,674.00
Total capital assets being depreciated	440,674.00	0.00	440,674.00	0.00	0.00	440,674.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(421,796.00)	(8,273.00)	(430,069.00)			(430,069.00)
Total accumulated depreciation	(421,796.00)	(8,273.00)	(430,069.00)	0.00	0.00	(430,069.00)
Total capital assets being depreciated, net	18,878.00	(8,273.00)	10,605.00	0.00	0.00	10,605.00
Business-type activity capital assets, net	18,878.00	(8,273.00)	10,605.00	0.00	0.00	10,605.00

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	Ed Jobs	Special Ed IDEA	Preschool	TPP	Voc Ed	Title II Teacher Quality
AWARD							
1. Prior Year Carryover	89,063.70	32,289.00	0.00	0.00	0.00	0.00	45,699.54
2. a. Current Year Award	796,890.00	0.00	1,871,178.00	138,710.00	142,471.62	49,780.00	206,073.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	796,890.00	0.00	1,871,178.00	138,710.00	142,471.62	49,780.00	206,073.00
3. Required Matching Funds/Other				272,901.97			
4. Total Available Award (sum lines 1, 2d, & 3)	885,953.70	32,289.00	1,871,178.00	411,611.97	142,471.62	49,780.00	251,772.54
REVENUES							
5. Revenue Deferred from Prior Year		32,289.00				13,791.35	
6. Cash Received in Current Year	659,114.70		936,660.00	0.00	58,622.73	8,119.00	204,973.57
7. Contributed Matching Funds				272,901.97	18,693.59		
8. Total Available (sum lines 5, 6, & 7)	659,114.70	32,289.00	936,660.00	272,901.97	77,316.32	21,910.35	204,973.57
EXPENDITURES							
9. Donor-Authorized Expenditures	801,185.53	32,289.00	1,871,178.00	411,611.97	142,471.62	49,780.00	250,697.15
10. Non Donor-Authorized Expenditures			2,927,426.96	1,313,654.99	38,798.17		
11. Total Expenditures (lines 9 & 10)	801,185.53	32,289.00	4,798,604.96	1,725,266.96	181,269.79	49,780.00	250,697.15
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(142,070.83)	0.00	(934,518.00)	(138,710.00)	(65,155.30)	(27,869.65)	(45,723.58)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	142,070.83		934,518.00	138,710.00	65,155.30	27,869.65	45,723.58
14. Unused Grant Award Calculation (line 4 minus line 9)	84,768.17	0.00	0.00	0.00	0.00	0.00	1,075.39
15. If Carryover is allowed, enter line 14 amount here	84,768.17						1,075.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	801,185.53	32,289.00	1,871,178.00	138,710.00	123,778.03	49,780.00	250,697.15

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II Tech	Title III Immigrant	Title III LEP	TOTAL
	4045	4201	4203	
	8290	8290	8290	
AWARD				
1. Prior Year Carryover		7,131.31	23,230.91	197,414.46
2. a. Current Year Award	39.98	9,000.00	60,877.00	3,275,019.60
b. Transferability (NCLB)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	39.98	9,000.00	60,877.00	3,275,019.60
3. Required Matching Funds/Other				272,901.97
4. Total Available Award (sum lines 1, 2d, & 3)	39.98	16,131.31	84,107.91	3,745,336.03
REVENUES				
5. Revenue Deferred from Prior Year	39.98	7,131.31		53,251.64
6. Cash Received in Current Year		6,045.00	56,063.97	1,929,598.97
7. Contributed Matching Funds				291,595.56
8. Total Available (sum lines 5, 6, & 7)	39.98	13,176.31	56,063.97	2,274,446.17
EXPENDITURES				
9. Donor-Authorized Expenditures	39.98	15,599.99	82,949.63	3,657,802.87
10. Non Donor-Authorized Expenditures				4,279,880.12
11. Total Expenditures (lines 9 & 10)	39.98	15,599.99	82,949.63	7,937,682.99
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(2,423.68)	(26,885.66)	(1,383,356.70)
a. Deferred Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable		2,423.68	26,885.66	1,383,356.70
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	531.32	1,158.28	87,533.16
15. If Carryover is allowed, enter line 14 amount here		531.32	1,158.28	87,533.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	39.98	15,599.99	82,949.63	3,366,207.31

2012-13 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	CA Partnership Academies	Workability	TUPE	Environmental Ed	TOTAL
RESOURCE CODE	6385	6520	6660	7135	
REVENUE OBJECT	8590	8590	8590		
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Carryover	57,454.36	0.00	0.00	0.00	57,454.36
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	57,454.36	0.00	0.00	0.00	57,454.36
2. a. Current Year Award	58,725.00	66,740.00	0.00	0.00	125,465.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	58,725.00	66,740.00	0.00	0.00	125,465.00
3. Required Matching Funds/Other				277,000.00	277,000.00
4. Total Available Award (sum lines 1c, 2c, & 3)	116,179.36	66,740.00	0.00	277,000.00	459,919.36
REVENUES					
5. Revenue Deferred from Prior Year	21,397.06	0.00	8,011.90	0.00	29,408.96
6. Cash Received in Current Year	29,362.50	40,585.33			69,947.83
7. Contributed Matching Funds				277,000.00	277,000.00
8. Total Available (sum lines 5, 6, & 7)	50,759.56	40,585.33	8,011.90	277,000.00	376,356.79
EXPENDITURES					
9. Donor-Authorized Expenditures	61,555.40	63,289.97		277,000.00	401,845.37
10. Non Donor-Authorized Expenditures				66,996.42	66,996.42
11. Total Expenditures (lines 9 & 10)	61,555.40	63,289.97	0.00	343,996.42	468,841.79
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(10,795.84)	(22,704.64)	8,011.90	0.00	(25,488.58)
a. Deferred Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	10,795.84	22,704.64			33,500.48
14. Unused Grant Award Calculation (line 4 minus line 9)	54,623.96	3,450.03	0.00	0.00	58,073.99
15. If Carryover is allowed, enter line 14 amount here		0.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	61,555.40	63,289.97	8,011.90	0.00	132,857.27

2012-13 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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Las Virgenes Unified
Los Angeles County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Agoura Redevelopment 9013 8625	City Partnership 90115	STAR IHHS 9014	LVEF Grants 9016 8699	LVUSD Donation Drive 9017	Performing Arts Ed Center 9018	THE Foundation 9200
AWARD							
1. a. Prior Year Carryover	384,991.00		1,454.19	109,508.51	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	384,991.00	0.00	1,454.19	109,508.51	0.00	0.00	0.00
2. a. Current Year Award	360,249.34	160,000.00	0.00	0.00	75.00	0.00	200,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	360,249.34	160,000.00	0.00	0.00	75.00	0.00	200,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	745,240.34	160,000.00	1,454.19	109,508.51	75.00	126,671.53	200,000.00
REVENUES							
5. Revenue Deferred from Prior Year	384,991.00	0.00	1,454.19	109,508.51	0.00	0.00	
6. Cash Received in Current Year	360,249.34	280,000.00	0.00	0.00	75.00	126,671.53	200,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	745,240.34	280,000.00	1,454.19	109,508.51	75.00	126,671.53	200,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	384,990.38	160,000.00	0.00	109,508.51	75.00	126,671.53	200,000.00
10. Non Donor-Authorized Expenditures	0.00	647,811.70				316,345.55	
11. Total Expenditures (lines 9 & 10)	384,990.38	807,811.70	0.00	109,508.51	75.00	443,017.08	200,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	360,249.96	120,000.00	1,454.19	0.00	0.00	0.00	0.00
a. Deferred Revenue	360,249.96	120,000.00					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	360,249.96	0.00	1,454.19	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	384,990.38	160,000.00	1,454.19	109,508.51	75.00	126,671.53	200,000.00

2012-13 Unaudited Actuals
 LOCAL GRANT AWARDS,
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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Las Virgenes Unified
 Los Angeles County

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	495,953.70
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj Prior Year Carryover	
(sum lines 1a & 1b)	495,953.70
2. a. Current Year Award	720,324.34
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	720,324.34
3. Required Matching Funds/Other	126,671.53
4. Total Available Award	
(sum lines 1c, 2c, & 3)	1,342,949.57
REVENUES	
5. Revenue Deferred from Prior Year	495,953.70
6. Cash Received in Current Year	966,995.87
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,462,949.57
EXPENDITURES	
9. Donor-Authorized Expenditures	981,245.42
10. Non Donor-Authorized Expenditures	964,157.25
11. Total Expenditures (lines 9 & 10)	1,945,402.67
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	481,704.15
a. Deferred Revenue	480,249.96
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	361,704.15
15. If Carryover is allowed, enter line 14 amount here	361,703.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	982,699.61

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ELAP	Lottery Inst. Materials	SPED Master Plan	SPED Mandate	SPED ADA Transfer	SPED Interagency	SPED Mental Health
AWARD							
1. a. Prior Year Restricted Ending Balance	7,581.61	265,545.06	0.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	7,581.61	265,545.06	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	353,023.96	5,629,902.00	398,144.00	1,483,178.00	114,454.52	593,337.84
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	353,023.96	5,629,902.00	398,144.00	1,483,178.00	114,454.52	593,337.84
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	7,581.61	618,569.02	5,629,902.00	398,144.00	1,483,178.00	114,454.52	593,337.84
REVENUES							
5. Cash Received in Current Year	0.00	70,142.67	3,731,100.00	398,144.00	1,483,178.00	114,454.52	466,270.88
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	282,881.29	1,898,802.00	0.00	0.00	0.00	127,066.96
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	282,881.29	1,898,802.00	0.00	0.00	0.00	127,066.96
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	353,023.96	5,629,902.00	398,144.00	1,483,178.00	114,454.52	593,337.84
EXPENDITURES							
10. Donor-Authorized Expenditures	7,581.61	207,229.34	5,629,902.00	398,144.00	1,483,178.00	114,454.52	593,337.84
11. Non Donor-Authorized Expenditures			4,539,780.59				20,173.49
12. Total Expenditures (line 10 plus line 11)	7,581.61	207,229.34	10,169,682.59	398,144.00	1,483,178.00	114,454.52	613,511.33
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	411,339.68	0.00	0.00	0.00	0.00	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	EIA	Home to School Transportation	SPED Transportation	Routine Restricted Maintenance	TOTAL
RESOURCE CODE	7090	7230	7240	8150	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Restricted Ending Balance	0.00	260,676.15	0.00	0.00	533,802.82
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	260,676.15	0.00	0.00	533,802.82
2. a. Current Year Award	480,086.00	641,431.00	163,878.00	0.00	9,857,435.32
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	480,086.00	641,431.00	163,878.00	0.00	9,857,435.32
3. Required Matching Funds/Other		234,724.85			234,724.85
4. Total Available Award (sum lines 1c, 2c, & 3)	480,086.00	1,136,832.00	163,878.00	0.00	10,625,962.99
REVENUES					
5. Cash Received in Current Year	480,086.00	641,431.00	163,878.00	0.00	7,548,685.07
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	2,308,750.25
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,308,750.25
8. Contributed Matching Funds		234,724.85			234,724.85
9. Total Available (sum lines 5, 7c, & 8)	480,086.00	876,155.85	163,878.00	0.00	10,092,160.17
EXPENDITURES					
10. Donor-Authorized Expenditures	480,086.00	888,278.59	163,878.00	0.00	9,966,069.90
11. Non Donor-Authorized Expenditures	206,864.32		1,185,535.41	2,862,661.00	8,815,014.81
12. Total Expenditures (line 10 plus line 11)	686,950.32	888,278.59	1,349,413.41	2,862,661.00	18,781,084.71
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	248,553.41	0.00	0.00	659,893.09

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	School Site Carryover	ROP Program	ROP Support	ROP Lottery	ROP Special	Textbook Adoption	TOTAL
AWARD							
1. a. Prior Year Restricted Ending Balance	3,094.62	0.00	0.00	0.00	0.00	1,350,000.00	1,353,094.62
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,094.62	0.00	0.00	0.00	0.00	1,350,000.00	1,353,094.62
2. a. Current Year Award	0.00	845,875.00	284,100.00	57,590.00	314.07	250,000.00	1,437,879.07
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	845,875.00	284,100.00	57,590.00	314.07	250,000.00	1,437,879.07
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	3,094.62	845,875.00	284,100.00	57,590.00	314.07	1,600,000.00	2,790,973.69
REVENUES							
5. Cash Received in Current Year	0.00	745,342.77	0.00	0.00	0.00	250,000.00	995,342.77
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	100,532.23	284,100.00	57,590.00	314.07	0.00	442,536.30
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	100,532.23	284,100.00	57,590.00	314.07	0.00	442,536.30
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	845,875.00	284,100.00	57,590.00	314.07	250,000.00	1,437,879.07
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures		845,875.00	284,100.00	57,590.00	314.07	0.00	1,187,879.07
12. Total Expenditures (line 10 plus line 11)	0.00	845,875.00	284,100.00	57,590.00	314.07	0.00	1,187,879.07
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,094.62	0.00	0.00	0.00	0.00	1,600,000.00	1,603,094.62

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	44,003,472.28	301	608,576.53	303	43,394,895.75	305	1,447,481.69		307	41,947,414.06	309
2000 - Classified Salaries	15,815,895.84	311	155,911.95	313	15,659,983.89	315	24,022.93		317	15,635,960.96	319
3000 - Employee Benefits (Excluding 3800)	16,899,682.48	321	477,055.93	323	16,422,626.55	325	9,832.07		327	16,412,794.48	329
4000 - Books, Supplies Equip Replace. (6500)	1,905,838.24	331	67,582.49	333	1,838,255.75	335	248,406.87		337	1,589,848.88	339
5000 - Services. . . & 7300 - Indirect Costs	10,071,008.56	341	86,995.56	343	9,984,013.00	345	3,518,903.29		347	6,465,109.71	349
TOTAL					87,299,774.94	365	TOTAL			82,051,128.09	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.69%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	82,051,128.09
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	209,313,064.00	3,883,807.00	213,196,871.00		7,640,000.00	205,556,871.00	8,022,178.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,906,195.00	25,551.00	11,931,746.00		265,000.00	11,666,746.00	275,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	258,500.00		258,500.00		104,500.00	154,000.00	77,000.00
Net OPEB Obligation	4,988,939.00	85,183.00	5,074,122.00			5,074,122.00	190,000.00
Compensated Absences Payable	774,285.00	176,406.00	950,691.00			950,691.00	
Governmental activities long-term liabilities	227,240,983.00	4,170,947.00	231,411,930.00	0.00	8,009,500.00	223,402,430.00	8,564,178.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	54,985,729.05		54,985,729.05			56,362,575.00
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	10,956.29		10,956.29			10,823.09
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	10,823.09		10,823.09	10,713.43		10,713.43
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			10,823.09			10,713.43
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		10,823.09				10,713.43
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	296,524.31		296,524.31	279,844.00		279,844.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	14.67		14.67	15.00		15.00
4. Secured Roll Taxes (Object 8041)	33,377,979.71		33,377,979.71	30,190,873.00		30,190,873.00
5. Unsecured Roll Taxes (Object 8042)	1,375,909.72		1,375,909.72	1,302,253.00		1,302,253.00
6. Prior Years' Taxes (Object 8043)	2,728,003.12		2,728,003.12	2,092,347.00		2,092,347.00
7. Supplemental Taxes (Object 8044)	204,999.45		204,999.45	245,624.00		245,624.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,479,989.78		1,479,989.78	(49,963.00)		(49,963.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	83,304.03		83,304.03	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	780,551.47		780,551.47	0.00		0.00
12. Parcel Taxes (Object 8621)	2,376,138.72		2,376,138.72	2,323,384.00		2,323,384.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	42,703,414.98	0.00	42,703,414.98	36,384,377.00	0.00	36,384,377.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	42,703,414.98	0.00	42,703,414.98	36,384,377.00	0.00	36,384,377.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	17,674,700.64	0.00	17,674,700.64	24,243,870.00	0.00	24,243,870.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	109,341.59	0.00	109,341.59	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,584,323.00	0.00	2,584,323.00	2,573,323.00	0.00	2,573,323.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	20,368,365.23	0.00	20,368,365.23	26,817,193.00	0.00	26,817,193.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)			0.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	20,368,365.23	0.00	20,368,365.23	26,817,193.00	0.00	26,817,193.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	89,342,463.04	0.00	89,342,463.04	89,877,259.00	0.00	89,877,259.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	98,837.32	0.00	98,837.32	113,360.00	0.00	113,360.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			54,985,729.05			56,362,575.00
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9878			0.9899
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			56,362,575.00			58,649,930.62
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			42,703,414.98			36,384,377.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,298,770.80			1,285,811.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			13,659,160.02			22,265,553.62
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			13,659,160.02			22,265,553.62
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			62,421.55			74,067.15
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			42,765,836.53			36,458,444.15
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			13,596,738.47			22,191,486.47
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			42,765,836.53			
b. State Subventions (Line D8)			13,596,738.47			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			56,362,575.00			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			56,362,575.00			58,649,930.62
12. Appropriations Subject to the Limit (Line D9d)			56,362,575.00			

* Please provide below an explanation for each entry in the adjustments column.

** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Kristen Pifko
Gann Contact Person

818-878-5224
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,763,740.94
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 74,819,311.79

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.36%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,576,686.20
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	77,166.53
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	178,002.13
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,831,854.86
9. Carry-Forward Adjustment (Part IV, Line F)	(46,322.58)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,785,532.28

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	59,573,194.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,214,853.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,215,106.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	326,510.12
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,186,500.04
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	75.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,364,460.82
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,765,070.38
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	85,645,770.54

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 3.31%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 3.25%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,831,854.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(29,821.71)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(29,044.69)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.4%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.4%) times Part III, Line B18); zero if positive	<u>(138,967.74)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(138,967.74)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.14%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-69,483.87) is applied to the current year calculation and the remainder (\$-69,483.87) is deferred to one or more future years:	<u>3.23%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-46,322.58) is applied to the current year calculation and the remainder (\$-92,645.16) is deferred to one or more future years:	<u>3.25%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(46,322.58)</u>

Approved indirect cost rate: 3.40%
Highest rate used in any program: 3.40%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	774,840.94	26,344.59	3.40%
01	3205	31,227.00	1,062.00	3.40%
01	3310	4,640,817.18	157,787.78	3.40%
01	3320	1,668,536.71	56,730.25	3.40%
01	3410	176,276.39	5,993.40	3.40%
01	3550	48,143.13	1,636.87	3.40%
01	4035	242,453.72	8,243.43	3.40%
01	4201	15,087.03	512.96	3.40%
01	4203	80,222.08	2,727.55	3.40%
01	6385	59,531.33	2,024.07	3.40%
01	6500	11,318,030.91	373,520.36	3.30%
01	6512	593,337.84	20,173.49	3.40%
01	6520	61,208.87	2,081.10	3.40%
01	7090	666,942.06	20,008.26	3.00%
01	7135	332,685.13	11,311.29	3.40%
01	7230	61,394.72	2,087.42	3.40%
01	7240	101,100.00	3,437.40	3.40%
01	9010	4,324,216.56	42,516.11	0.98%
13	5310	1,765,070.38	60,012.39	3.40%

Unaudited Actuals
2012-13 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		265,545.06	265,545.06
2. State Lottery Revenue	8560	1,432,494.92		353,023.96	1,785,518.88
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,432,494.92	0.00	618,569.02	2,051,063.94
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,432,494.92			1,432,494.92
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		207,229.34	207,229.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,432,494.92	0.00	207,229.34	1,639,724.26
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	411,339.68	411,339.68
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	90,016,575.09
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	7,938,682.99
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	103,342.85
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	220,985.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	450,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	1,186,261.49
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	104,192.50
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,064,781.84
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				80,013,110.26
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				80,013,110.26

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		10,833.59
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		10,833.59
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		10,833.59
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,385.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	79,132,380.47	7,219.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	395,017.31	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	79,527,397.78	7,219.42
B. Required effort (Line A.2 times 90%)	71,574,658.00	6,497.48
C. Current year expenditures (Line I.G and Line II.F)	80,013,110.26	7,385.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	32,289.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				32,289.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	80,013,110.26	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,385.65
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Voluntary departure of personnel	87,202.31	
Termination of obligation to provide special education to a particular child	307,815.00	
Total adjustments to base expenditures	395,017.31	0.00

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report

19 64683 0000000
Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	46,106,692.01	14,763,782.27	60,870,474.28	2,688,610.31		63,559,084.59
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	283,814.88	110,808.31	394,623.19	17,430.26		412,053.45
3300	Independent Study Centers	162,187.89	123,472.12	285,660.01	12,617.42		298,277.43
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	48,143.13	0.00	48,143.13	2,126.45		50,269.58
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	19,896,172.91	2,542,259.17	22,438,432.08	991,091.34		23,429,523.42
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,145,362.96	0.00	1,145,362.96	50,589.96		1,195,952.92
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					560.24	560.24
----	Other Outgo					1,052,903.84	1,052,903.84
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	77,962.04		77,962.04
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(60,012.39)		(60,012.39)
----	Total General Fund and Charter Schools Funds Expenditures	67,642,373.78	17,540,321.87	85,182,695.65	3,780,415.39	1,053,464.08	90,016,575.12

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	43,208,550.44	312,642.63	1,073,789.10	74,738.74	19,469.54	887,755.03	326,510.12			203,236.41	0.00	46,106,692.01
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	283,814.88	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	283,814.88
3300	Independent Study Centers	162,187.89	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	162,187.89
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	48,143.13	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	48,143.13
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	15,121,173.23	533,028.51	0.00	168,480.64	2,713,825.69	1,345,976.01	0.00			13,688.83	0.00	19,896,172.91
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	861,007.96	224,171.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,183.13	0.00	1,145,362.96
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		59,684,877.53	1,069,843.01	1,073,789.10	243,219.38	2,733,295.23	2,233,731.04	326,510.12	0.00	0.00	277,108.37	0.00	67,642,373.78

* Functions 7100-7199 for goals 8100 and 8500

P67

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	8,578,087.24	6,185,695.03	0.00	14,763,782.27
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	64,382.10	46,426.21	0.00	110,808.31
3300	Independent Study Centers	71,740.06	51,732.06	0.00	123,472.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,477,109.36	1,065,149.81	0.00	2,542,259.17
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		10,191,318.76	7,349,003.11	0.00	17,540,321.87

Unaudited Actuals
2012-13
Program Cost Report
Schedule of Central Administration Costs (CAC)

19 64683 0000000
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,186,500.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,576,761.20
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	77,166.53
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,840,427.77
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	67,642,373.78
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,540,321.87
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	85,182,695.65
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,765,070.38
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,765,070.38
D. Total Direct Charged and Allocated Costs (B3 + C5)		86,947,766.03
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.42%

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Las Virgenes Unified
Los Angeles County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			560.24		560.24
Other Outgo (Objects 1000-7999)				1,052,903.84	1,052,903.84
Total Other Costs	0.00	0.00	560.24	1,052,903.84	1,053,464.08

Unaudited Actuals
2012-13
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Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	469,958.44	598,319.28	6,805,288.34	2,317,752.69	7,349,003.10	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	466.33	466.33	466.33	466.33	466.33		466.33
1110 Regular Education, K-12							
3100 Alternative Schools							
3200 Continuation Schools	3.50	3.50	3.50	3.50	3.50	3.50	3.50
3300 Independent Study Centers	3.90	3.90	3.90	3.90	3.90	3.90	3.90
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	80.30	80.30	80.30	80.30	80.30	80.30	80.30
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	554.03	554.03	554.03	554.03	554.03	554.03	554.03

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,497.69	6,709.69
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	8.77	8.90
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,718.46	6,824.59
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,718.46	6,824.59
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	10,943.76	10,815.04
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	73,525,213.81	73,808,213.83
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		1,286,537.67
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	73,525,213.81	75,094,751.50
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	57,149,678.19	58,369,648.45
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	616,528.00	95,091.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	124,478.00	159,876.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	492,050.00	(64,785.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	57,641,728.19	58,304,863.45

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	39,546,724.92	34,060,993.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	420,302.00	
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	39,967,026.92	34,060,993.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	17,674,701.27	24,243,870.45
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	12,338,929.00	9,168,778.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	5,335,772.27	15,075,092.45
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	5,335,772.27	15,075,092.45
43. Less: Revenue Limit State Apportionment Receipts	---	10,815,080.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(5,479,307.73)	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	180,321.00	
46. California High School Exit Exam	9002	173,864.00	
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	38,210.00	
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,282.53)	0.00	(60,012.39)				
Other Sources/Uses Detail					450,025.28	450,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	25.28	0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	60,012.39	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					450,000.00	0.00	0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	450,000.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	8,282.53	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								

Unaudited Actuals
2012-13 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	
Fund Reconciliation								0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	8,282.53	(8,282.53)	60,012.39	(60,012.39)	900,025.28	900,025.28	0.00	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	14.0	16.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	893.0	130.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	130.0
C. ENTER total number of miles driven to/from school	021/022	92,545.0	95,088.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	30,744.36	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	0.00
C. 1. Subagreements for Services (Object 5100)		824,796.45	1,244,876.01
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		824,796.45	1,244,876.01
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		30,650.36	101,100.00
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)	096/095	0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		886,191.17	1,345,976.01
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		886,191.17	1,345,976.01
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)	097/098		
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)		886,191.17	1,345,976.01
K. Indirect Costs (Approved indirect cost rate of 3.40% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	2,087.42	3,437.40
L. Net Pupil Transportation Expense (Lines J and K)		888,278.59	1,349,413.41

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		888,278.59	1,349,413.41
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	25,000.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	25,000.00
G. Bus Operating Expense (Line A minus Line F)	110/111	888,278.59	1,324,413.41
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	9.598	13.928
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	994.713	10,187.795
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	25,000.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	888,278.59	1,349,413.41
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kristen Pifko

Title: Director of Accounting

Agency: Las Virgenes Unified School District

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