## **BONITA UNIFIED SCHOOL DISTRICT**

115 W. ALLEN AVENUE, SAN DIMAS, CA 91773 (909) 971-8200



**BOARD OF EDUCATION MEETING WEDNESDAY, SEPTEMBER 4, 2013** 

2012-2013 UNAUDITED ACTUALS

## **Unrestricted General Fund 2012/2013 Unaudited Actuals**

		mated Actuals 2012/2013	udited Actuals 2012/2013	D	ifference
Revenues		<u> </u>	_		_
Revenue Limit	\$	49,047,467	\$ 49,339,730	\$	292,262
Federal Revenues	\$	150,000	\$ 61,196	\$	(88,804)
State Revenues	\$	7,702,349	\$ 7,938,431	\$	236,082
Other Local Revenues	\$	2,207,649	\$ 1,988,740	\$	(218,910)
Contributions to Restricted Programs	\$	(5,999,204)	\$ (5,818,782)	\$	180,422
Total Revenues	\$	53,108,261	\$ 53,509,314	\$	401,053
Expenditures					
Certificated Salaries	\$	31,142,943	\$ 31,164,176	\$	21,233
Classified Salaries	\$	7,246,083	\$ 7,056,904	\$	(189,178)
Employee Benefits	\$	10,441,454	\$ 10,695,813	\$	254,359
Books and Supplies	\$	1,980,039	\$ 1,839,367	\$	(140,672)
Services and Other Operating	\$	5,137,200	\$ 5,349,542	\$	212,342
Capital Outlay		195,126	\$ 201,923	\$	6,798
Other Outgo	\$	15,922	\$ 15,212	\$	(710)
Direct Support	\$ \$ \$ \$	(810,457)	\$ (864,027)	\$	(53,569)
Other Financing Uses/Transfers Out	\$	-	\$ -	\$	-
Total Expenditures	\$	55,348,309	\$ 55,458,910	\$	110,602
Net Increase (Decrease) in Fund Balance	\$	(2,240,047)	\$ (1,949,596)	\$	290,452
Beginning Fund Balance	\$	14,547,590	\$ 14,547,590	\$	-
Ending Fund Balance	\$	12,307,542	\$ 12,597,994	\$	290,452
Components of Ending Fund Balance:  a) Nonspendable					
Revolving Cash	\$	90,000	\$ 90,000		
Stores	\$	50,588	\$ 67,979		
b) Restricted					
c) Committed					
d) Assigned					
Other Assignment	\$	400,000	\$ 677,400		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	\$	2,223,381	\$ 2,272,378		
Unassigned/Unappropriated	\$	9,543,573	\$ 9,490,237		
Total Components of Ending Fund Balance	\$	12,307,542	\$ 12,597,994		

### **Restricted General Fund 2012/2013 Unaudited Actuals**

		mated Actuals 2012/2013		udited Actuals 2012/2013	Ľ	Difference
Revenues						
Revenue Limit	\$	1,377,291	\$	1,371,978	\$	(5,313)
Federal Revenues	\$	3,549,255	\$	3,383,038	\$	(166,217)
State Revenues	\$	2,253,666	\$	2,088,834	\$	(164,832)
Other Local Revenues	\$	5,493,154	\$	7,913,722	\$	2,420,568
Contributions to Restricted Programs	\$ \$ \$	5,999,204	\$	5,818,782	\$	(180,422)
Total Revenues	\$	18,672,571	\$	20,576,355	\$	1,903,784
Expenditures						
Certificated Salaries	\$	6,057,875	\$	6,047,497	\$	(10,378)
Classified Salaries	\$	3,494,126	\$	3,303,408	\$	(190,718)
Employee Benefits	\$	2,652,393	\$	2,520,863	\$	(131,530)
Books and Supplies		1,247,967	\$	687,163	\$	(560,804)
Services and Other Operating	\$ \$	4,306,303	\$	4,848,491	\$	542,188
Capital Outlay	\$	20,523	\$	20,018	\$	(505)
Other Outgo	\$	314,000	\$	2,135,669	\$	1,821,669
Direct Support	\$	671,220	\$	723,924	\$	52,704
Other Financing Uses/Transfers Out	\$	-	\$	-	\$	-
Total Expenditures	\$ \$ \$ \$	18,764,407	\$	20,287,033	\$	1,522,626
Net Increase (Decrease) in Fund Balance	\$	(91,836)	\$	289,322	\$	381,158
Beginning Fund Balance	\$	1,093,618	\$	1,093,618	\$	-
Ending Fund Balance	\$	1,001,782	\$	1,382,940	\$	381,158
Components of Ending Fund Balance:  a) Nonspendable Revolving Cash Stores b) Restricted c) Committed d) Assigned Other Assignment e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated	\$	1,001,782	\$	1,382,940		
Total Components of Ending Fund Balance	\$	1,001,782	\$	1,382,940		
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## **Combined General Fund 2012/2013 Unaudited Actuals**

		mated Actuals 2012/2013		udited Actuals 2012/2013	E	Difference
Revenues						
Revenue Limit	\$	50,424,758	\$	50,711,708	\$	286,949
Federal Revenues	\$	3,699,255	\$	3,444,235	\$	(255,021)
State Revenues	\$	9,956,015	\$	10,027,265	\$	71,250
Other Local Revenues	\$	7,700,804	\$	9,902,461	\$	2,201,658
Contributions to Restricted Programs	\$	-	\$	-	\$	-
Total Revenues	\$	71,780,832	\$	74,085,669	\$	2,304,837
Expenditures						
Certificated Salaries	\$	37,200,818	\$	37,211,673	\$	10,856
Classified Salaries	\$	10,740,208	\$	10,360,313	\$	(379,896)
Employee Benefits	\$	13,093,847	\$	13,216,675	\$	122,828
Books and Supplies	\$	3,228,006	\$	2,526,529	\$	(701,476)
Services and Other Operating	\$	9,443,503	\$	10,198,033	\$	754,530
Capital Outlay		215,649	\$	221,942	\$	6,293
Other Outgo	\$	329,922	\$	2,150,881	\$	1,820,958
Direct Support	\$	(139,237)	\$	(140,103)	\$	(866)
Other Financing Uses/Transfers Out	\$	-	\$	-	\$	-
Total Expenditures	\$ \$ \$ \$	74,112,716	\$	75,745,943	\$	1,633,227
Net Increase (Decrease) in Fund Balance	\$	(2,331,884)	\$	(1,660,274)	\$ \$	671,610 -
Beginning Fund Balance	\$	15,641,208	\$	15,641,208	\$ \$	-
Ending Fund Balance	\$	13,309,324	\$	13,980,934	\$	671,610
Components of Ending Fund Balance:						
a) Nonspendable	\$	_	\$	-		
Revolving Cash	\$	90,000	\$	90,000		
Stores	\$	50,588	\$	67,979		
b) Restricted	\$	1,001,782	\$	1,382,940		
c) Committed	\$	-	\$	-		
d) Assigned	\$	_	, \$	_		
Other Assignment	\$	400,000	; \$	677,400		
e) Unassigned/Unappropriated	\$	-	; \$	-		
Reserve for Economic Uncertainties	\$	2,223,381	\$	2,272,378		
Unassigned/Unappropriated	\$	9,543,573	\$	9,490,237		
Total Components of Ending Fund Balance	\$	13,309,324	\$	13,980,934		

## 2012-2013 UNAUDITED ACTUALS OTHER FUNDS

		Education	Child	d Development (SAC) Fund 12		Cafeteria Fund 13	М	Deferred aintenance Fund 14		Building Fund 21		oital Facilities veloper Fees) Fund 25	- 1	unty School Facilities Fund 35	•	ecial Reserve pital Outlay Fund 40		creation and ssment Distric Fund 49
Revenues																		
Revenue Limit																		
Federal Revenues					\$	1,192,921												
State Revenues	\$	36,003			\$	84,502	\$	362,029										
Other Local Revenues	\$	900	\$	2,035,582	\$	653,950	\$	4,294	\$	583,745	\$	1,035,709	\$	375	\$	540,751	\$	873,123
Other Financing Sources/Transfers In									\$	381,168								
Total Revenues	\$	36,903	\$	2,035,582	\$	1,931,372	\$	366,323	\$	964,913	\$	1,035,709	\$	375	\$	540,751	\$	873,123
Expenditures																		
Certificated Salaries			\$	122,383														
Classified Salaries	\$	2,465	\$	1,184,550	\$	802,090			\$	65,151							\$	186,471
Employee Benefits	\$	930	\$	449,960	\$	253,437			\$	19,793							\$	46,580
Books and Supplies			\$	83,344	\$	788,612			\$	54,473							\$	1,892
Services and Other Operating	\$	2,585	\$	75,362	\$	35,948			\$	344,084	\$	4,525					\$	474,837
Capital Outlay			\$	5,031			\$	404,684	\$	18,549,270							\$	29,963
Other Outgo											\$	847,461						
Direct Support			\$	114,744	\$	25,000												
Other Financing Uses/Transfers Out	\$	358											\$	381,168				
Total Expenditures	\$	6,339	\$	2,035,374	\$	1,905,087	\$	404,684	\$	19,032,771	\$	851,986	\$	381,168	\$	-	\$	739,743
Net Increase (Decrease) in Fund Balance	\$	30,564	\$	207	\$	26,285	\$	(38,361)	\$	(18,067,859)	\$	183,724	\$	(380,792)	\$	540,751	\$	133,379
Beginning Fund Balance	\$	61,936	\$	339,468	\$	134,761	\$	918,115	\$	44,138,450	\$	1,407,097	\$	381,168	\$	480,370	\$	2,166,043
Ending Fund Balance	\$	92,500	\$	339,675	\$	161,046	\$	879,755	\$	26,070,592	\$	1,590,820	\$	375	\$	1,021,122	\$	2,299,423
Components of Ending Fund Balance: a) Nonspendable Revolving Cash Stores					\$	26,579												
					\$	,			Ś	25 022 600								
b) Restricted					\$	128,078			\$	25,832,699								
c) Committed																		
d) Assigned		02.500		220 675		6 200		070 755		227.002		4 500 030	_	275		4 024 422		2 200 422
Other Assignment e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated	\$	92,500	\$	339,675	\$	6,389	\$	879,755	\$	237,893	\$	1,590,820	\$	375	\$	1,021,122	\$	2,299,423
Total Components of Ending Fund Balance	Ś	92,500	Ś	339,675	Ś	161,046	Ś	879,755	Ś	26,070,592	\$	1,590,820	Ś	375	Ś	1,021,122	\$	2,299,423
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Bonita Unified Los Angeles County

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

19 64329 0000000 Form CA

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	61.38%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
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	\$0.00
	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.	
	Adjusted Appropriations Limit	\$49,328,248.48
	Appropriations Subject to Limit	\$49,328,248.48
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	ψ :σ;σ <u>=</u> σ; <u>=</u> :σ: :σ
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.58%
	Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	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	
TRAN	Approved Transportation Expense - Home-to-School	\$586,261.78
	Approved Transportation Expense - SD/OI	\$443,698.07
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	. ,

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UNAUDITED ACTUAL FINANCIAL REPORT:		
To the County Superintendent of Schools:		
with Education Code Section 41010 and is hereby	approved and filed by the governing board of	
SignedClerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: Sept. 4, 2013	
To the Superintendent of Public Instruction:		
Signed County Superintendent/Designee (Original signature required)	Date:	
For additional information on the unaudited actual	reports, please contact:	
For additional information on the unaudited actual	reports, please contact:  For School District:	
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 Date of Meeting: Sept. 4, 2013		
For County Office of Education:  Hoyt Yee Name Business Services Consultant Title (562) 940-1705 Telephone Yee_Hoyt@lacoe.edu E-mail Address  SELECTION OF BUDGET ADOPTION CYCLE: Pursuant to Education Code Section 42127(i), this	For School District:  Joan T. Velasco  Name Sr. Director, Fiscal Services  Title (909) 971-8320 Ext. 5220  Telephone velasco@bonita.k12.ca.us  E-mail Address	

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### Description of the Component Units of the		G = General Ledger Data; S = Supplemental Data		
Other   Commons   Common	Form	Description	2012-13 Unaudited	2013-14
Charter Schools Special Revenue Fund	01	Canaral Fund/County School Sarvice Fund		CS
10   Special Education Pass-Through Fund			<u> </u>	GS
11				
Child Development Fund		· ·	6	
13 Cafeteria Special Revenue Fund G G G 14 Deferred Maintenance Fund G G G 15 Pupil Transportation Equipment Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects 18 School Bus Emissions Reduction Fund 19 Foundation Special Revenue Fund 20 Special Reserve Fund for Postemployment Benefits 21 Building Fund G G G 25 Capital Facilities Fund G G G 26 Capital Facilities Fund G G G 27 Capital Facilities Fund G G G G 28 Capital Facilities Fund G G G G 29 Capital Facilities Fund G G G G G 20 Special Reserve Fund for Capital Outlay Projects G G G G G 20 Special Reserve Fund for Capital Outlay Projects G G G G G G G G G G G G G G G G G G G				
14   Deferred Maintenance Fund   S   G   G		· · · · · · · · · · · · · · · · · · ·		
15 Pupil Transportation Equipment Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects 18 School Bus Emissions Reduction Fund 19 Foundation Special Revenue Fund 20 Special Reserve Fund for Postemployment Benefits 21 Building Fund G G G 25 Capital Facilities Fund G G G 30 State School Building Lease-Purchase Fund 35 County School Facilities Fund G G G 40 Special Reserve Fund for Capital Outlay Projects G G G 40 Special Reserve Fund for Capital Outlay Projects G G G 51 Bond Interest and Redemption Fund G G G 52 Debt Service Fund for Blended Component Units G G G 53 Debt Service Fund for Blended Component Units 54 Tax Override Fund 55 Debt Service Fund 56 Debt Service Fund 57 Foundation Permanent Fund 58 Charter Schools Enterprise Fund 59 Charter Schools Enterprise Fund 60 Cafeteria Enterprise Fund 61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 68 Warehouse Revolving Fund 69 Warehouse Revolving Fund 60 Warehouse Revolving Fund 60 Warehouse Revolving Fund 61 Cafeteria Enterprise Fund 62 Chanter Schools Enterprise Fund 63 Other Enterprise Fund 64 Changes in Assets and Liabilities (Warrant/Pass-Through) 65 Suddent Body Fund 66 Warrant/Pass-Through Fund 67 Self-Insurance Fund 68 Warrant/Pass-Through Fund 69 Student Body Hund Actuals Certification 60 Self-Insurance S S S 60 ASSET Schedule of Capital Assets 60 CAT Schedule for Categoricals 61 Self-Categoricals 62 Change Order Form 62 CORR Adults in Correctional Facilities 63 CHG Change of Caregoricals 64 Change of Capital Facilities 65 Schedule for Categoricals 66 CANN Appropriations Limit Calculations 67 Schedule of Capital Schedule of Capital Schedule of Capital Schedule for Categoricals 68 Schedule for Categoricals 69 Schedule for Categoricals 60 Schedule for Categoricals 61 Schedule of Capital Schedule for Categoricals 62 Schedule for Categoricals 63 Schedule for Categoricals 64 Capital Schedule of Long-Term Liabilities				
17 Special Reserve Fund for Other Than Capital Outlay Projects 18 School Bus Emissions Reduction Fund 19 Foundation Special Revenue Fund 20 Special Reserve Fund for Postemployment Benefits 21 Building Fund G G G 25 Capital Facilities Fund G G G 30 State School Building Lease-Purchase Fund 35 County School Facilities Fund G G G 40 Special Reserve Fund for Capital Outlay Projects G G G 41 Capital Project Fund for Blended Component Units G G G 42 Capital Project Fund for Blended Component Units G G G 43 Capital Project Fund for Blended Component Units G G G 44 Capital Project Fund for Blended Component Units G G G 51 Bond Interest and Redemption Fund G G G 52 Debt Service Fund for Blended Component Units 53 Tax Override Fund 56 Debt Service Fund Fund 57 Foundation Permanent Fund 61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 64 Warehouse Revolving Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 76 Warrant/Pass-Through Fund 95 Student Body Fund 96 Student Body Fund 97 Schedule for Categoricals 8 CA Unaudited Actuals Certification 98 S Self-Insurance Fund 98 Student Body Fund 99 Student Body Fund 98 Changes in Assets and Liabilities (Student Body) 99 A Average Daily Attendance 90 S Schedule for Categoricals 90 CAT Schedule for Categoricals 91 Schedule for Categoricals 92 Schedule for Categoricals 93 Schedule for Categoricals 94 Current Expense Formula/Minimum Classroom Comp Actuals 95 Schedule for Categoricals 96 Schedule for Categoricals 97 Schedule for Categoricals 98 Schedule for Categoricals 99 Schedule for Categoricals 99 Schedule for Categoricals 90 Schedule for Categoricals 90 Schedule for Categoricals 91 Schedule for Categoricals 91 Schedule for Categoricals 92 Schedule for Categoricals 93 Schedule for Categoricals 94 Categoricals 95 Schedule for Categoricals 96 Schedule for Categoricals 97 Schedule for Categoricals 98 Schedule for Categoricals 99 Schedule for Categoricals 99 Schedule for Cat			G	G
School Bus Emissions Reduction Fund				
19 Foundation Special Revenue Fund 20 Special Reserve Fund for Postemployment Benefits 21 Building Fund G G 25 Capital Facilities Fund G G 30 State School Building Lease-Purchase Fund 31 County School Facilities Fund G G 40 Special Reserve Fund for Capital Outlay Projects G G 40 Special Reserve Fund for Capital Outlay Projects G G 49 Capital Project Fund for Blended Component Units G G G 51 Bond Interest and Redemption Fund G G G 52 Debt Service Fund for Blended Component Units 33 Tax Override Fund 55 Tax Override Fund 56 Debt Service Fund 57 Foundation Permanent Fund 68 Cafeteria Enterprise Fund 69 Cafeteria Enterprise Fund 60 Warehouse Revolving Fund 61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 74 Warrant/Pass-Through Fund 75 Student Body Fund 76 Changes in Assets and Liabilities (Warrant/Pass-Through) 76 Changes in Assets and Liabilities (Student Body) A Average Daily Attendance CA Unaudited Actuals Certification S CAT Schedule for Categoricals CANN Appropriations Limit Calculations				
20				
21         Building Fund         G         G           25         Capital Facilities Fund         G         G           30         State School Building Lease-Purchase Fund         G         G           35         County School Facilities Fund         G         G           40         Special Reserve Fund for Capital Outlay Projects         G         G           40         Capital Project Fund for Blended Component Units         G         G           51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units         S         G           53         Tax Override Fund         S         Debt Service Fund           56         Debt Service Fund         S         S           57         Foundation Permanent Fund         S         C         C           61         Cafeteria Enterprise Fund         S         C         Charter Schools Enterprise Fund         S         C         S         C         S         G         S         S         Interprise Fund         S         S         S         S         Interprise Fund         S         S         S         Interprise Fund         S         S         S         Interprise Fu				
25		<u> </u>		
State School Building Lease-Purchase Fund   G G G G G				
35         County School Facilities Fund         G         G           40         Special Reserve Fund for Capital Outlay Projects         G         G           49         Capital Project Fund for Blended Component Units         G         G           51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units         S           53         Tax Override Fund         S           56         Debt Service Fund         S           57         Foundation Permanent Fund         S           61         Cafeteria Enterprise Fund         S           62         Charter Schools Enterprise Fund         S           63         Other Enterprise Fund         S           64         Warehouse Revolving Fund         S           67         Self-Insurance Fund         S           71         Retiree Benefit Fund         S           73         Foundation Private-Purpose Trust Fund         S           76         Warrant/Pass-Through Fund         S           95         Student Body Fund         S           76A         Changes in Assets and Liabilities (Warrant/Pass-Through)         S           95A         Changes in Assets an		Capital Facilities Fund	G	G
40         Special Reserve Fund for Capital Outlay Projects         G         G           49         Capital Project Fund for Blended Component Units         G         G           51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units         Foundation Permanent Fund           56         Debt Service Fund         Foundation Permanent Fund           67         Foundation Permanent Fund         Foundation Permanent Fund           61         Cafeteria Enterprise Fund         Foundation Permanent Fund           62         Charter Schools Enterprise Fund         Foundation Private-Purpose Trust Fund           66         Warehouse Revolving Fund         Foundation Private-Purpose Trust Fund           71         Retiree Benefit Fund         Foundation Private-Purpose Trust Fund           76         Warrant/Pass-Through Fund         Foundation Private-Purpose Trust Fund           95         Student Body Fund         Foundation Private-Purpose Trust Fund           76         Warrant/Pass-Through Fund         Foundation Private-Purpose Trust Fund           95         Student Body Fund         Foundation Private-Purpose Trust Fund           76         Warrant/Pass-Through Fund         Foundation Private-Purpose Trust Fund           76         <	30	State School Building Lease-Purchase Fund		
49         Capital Project Fund for Blended Component Units         G         G           51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units	35	County School Facilities Fund	G	G
51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units	40	Special Reserve Fund for Capital Outlay Projects	G	G
52 Debt Service Fund for Blended Component Units 53 Tax Override Fund 56 Debt Service Fund 57 Foundation Permanent Fund 61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 74 Warrant/Pass-Through Fund 75 Student Body Fund 76 Warrant/Pass-Through Fund 77 Changes in Assets and Liabilities (Warrant/Pass-Through) 78 A Changes in Assets and Liabilities (Student Body) A Average Daily Attendance A Self-Insurance S S CA Unaudited Actuals Certification S CAT Schedule for Categoricals S CAT Schedule for Categoricals S CHA Change Order Form CORR Adults in Correctional Facilities DEBT Schedule of Long-Term Liabilities DEBT Schedule of Long-Term Liabilities DEBT Schedule of Long-Term Liabilities DEBT Schedule Of Captations Limit Calculations G S GANN Appropriations Limit Calculations G S GS ICR Indirect Cost Rate Worksheet	49		G	G
52 Debt Service Fund for Blended Component Units 53 Tax Override Fund 56 Debt Service Fund 57 Foundation Permanent Fund 61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 74 Warrant/Pass-Through Fund 75 Student Body Fund 76 Warrant/Pass-Through Fund 77 Changes in Assets and Liabilities (Warrant/Pass-Through) 78 A Changes in Assets and Liabilities (Student Body) A Average Daily Attendance A Self-Insurance S S CA Unaudited Actuals Certification S CAT Schedule for Categoricals S CAT Schedule for Categoricals S CHA Change Order Form CORR Adults in Correctional Facilities DEBT Schedule of Long-Term Liabilities DEBT Schedule of Long-Term Liabilities DEBT Schedule of Long-Term Liabilities DEBT Schedule Of Captations Limit Calculations G S GANN Appropriations Limit Calculations G S GS ICR Indirect Cost Rate Worksheet	51			
Tax Override Fund  Debt Service Fund  Foundation Permanent Fund  Cafeteria Enterprise Enterprise Enterprise Fund  Cafeteria Enterprise				
56     Debt Service Fund       57     Foundation Permanent Fund       61     Cafeteria Enterprise Fund       62     Charter Schools Enterprise Fund       63     Other Enterprise Fund       66     Warehouse Revolving Fund       67     Self-Insurance Fund       71     Retiree Benefit Fund       73     Foundation Private-Purpose Trust Fund       76     Warrant/Pass-Through Fund       95     Student Body Fund       76A     Changes in Assets and Liabilities (Warrant/Pass-Through)       95A     Changes in Assets and Liabilities (Student Body)       A     Average Daily Attendance     S       S     S       CA     Unaudited Actuals Certification     S       CA     Unaudited Actuals Certification     S       CAT     Schedule for Categoricals     S       CAT     Schedule for Categoricals     S       CEA     Current Expense Formula/Minimum Classroom Comp Actuals     GS       CHG     Change Order Form       CORR     Adults in Correctional Facilities       DEBT     Schedule of Long-Term Liabilities       GANN     Appropriations Limit Calculations     GS       Indirect Cost Rate Worksheet     GS				
Foundation Permanent Fund Cafeteria Enterprise Fund Charter Schools Enterprise Fund Charter Sc				
61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 76 Warrant/Pass-Through Fund 77 Student Body Fund 78 Changes in Assets and Liabilities (Warrant/Pass-Through) 79 Student Body Fund 70 Changes in Assets and Liabilities (Student Body) 70 A Average Daily Attendance 71 Average Daily Attendance 72 Schedule of Capital Assets 73 Schedule for Categoricals 74 Change order Form Correctional Facilities 75 Change Order Form Correctional Facilities 76 Change Order Form Liabilities 77 Schedule of Long-Term Liabilities 78 GANN Appropriations Limit Calculations 78 GS GS GS Indirect Cost Rate Worksheet				
Charter Schools Enterprise Fund Charter Schools Enterprise Fun				
63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 76 Warrant/Pass-Through Fund 77 Student Body Fund 78 Changes in Assets and Liabilities (Warrant/Pass-Through) 79 Student Body Fund 70 Changes in Assets and Liabilities (Student Body) 70 A Average Daily Attendance 71 Schedule of Capital Assets 72 CA Unaudited Actuals Certification 73 Foundation Formula/Minimum Classroom Comp Actuals 74 Actuals Certification 75 Change Order Form 76 Change Order Form 77 Correctional Facilities 78 Correctional Facilities 79 Correctional Facilities 89 Correctional Facilities 80 Correctional Facilities 81 Correctional Facilities 81 Correctional Facilities 82 Correctional Facilities 83 Correctional Facilities 84 Correctional Facilities 85 Correctional Facilities 86 Correctional Facilities 86 Correctional Facilities 87 Correctional Facilities 88 Correctional Facilities 89 Correctional Facilities 90 Correctional Facilities 90 Correctional Facilities 90 Correctional Facilities 91 Correctional Facilities 92 Correctional Facilities 93 Correctional Facilities 94 Correctional Facilities 95 Correctional Facilities 95 Correctional Facilities 96 Correctional Facilities 96 Correctional Facilities 97 Correctional Facilities 98 Correctional Facilities 98 Correctional Facilities 99 Correctional Facilities 99 Correctional Facilities 90 Correctional				
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	L	Lottery Report	GS	

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G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2012-13 Unaudited Actuals	2013-14 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

			2012	2-13 Unaudited Actu	als	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)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources	8	3010-8099	49,339,729.63	1,371,978.00	50,711,707.63	49,873,853.00	1,321,931.00	51,195,784.00	1.0%
2) Federal Revenue	8	8100-8299	61,196.33	3,383,038.20	3,444,234.53	122,730.00	2,984,422.00	3,107,152.00	-9.8%
3) Other State Revenue	8	8300-8599	7,938,431.13	2,088,834.25	10,027,265.38	8,692,361.00	2,299,284.33	10,991,645.33	9.6%
4) Other Local Revenue	8	8600-8799	1,988,739.60	7,913,721.85	9,902,461.45	607,329.00	6,465,041.10	7,072,370.10	-28.6%
5) TOTAL, REVENUES			59,328,096.69	14,757,572.30	74,085,668.99	59,296,273.00	13,070,678.43	72,366,951.43	-2.3%
B. EXPENDITURES									
1) Certificated Salaries	1	1000-1999	31,164,175.95	6,047,497.31	37,211,673.26	32,991,679.00	6,273,148.00	39,264,827.00	5.5%
2) Classified Salaries	2	2000-2999	7,056,904.36	3,303,408.18	10,360,312.54	7,254,426.00	3,748,667.00	11,003,093.00	6.2%
3) Employee Benefits	3	3000-3999	10,695,812.71	2,520,862.51	13,216,675.22	10,555,574.00	2,837,378.00	13,392,952.00	1.3%
4) Books and Supplies	2	4000-4999	1,839,366.56	687,162.77	2,526,529.33	1,710,325.14	973,530.93	2,683,856.07	6.2%
5) Services and Other Operating Expenditures	5	5000-5999	5,349,542.30	4,848,490.80	10,198,033.10	5,747,961.94	4,517,602.09	10,265,564.03	0.7%
6) Capital Outlay	6	6000-6999	201,923.17	20,018.38	221,941.55	89,000.00	50,000.00	139,000.00	-37.4%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,212.08	2,135,668.65	2,150,880.73	17,193.45	314,000.00	331,193.45	-84.6%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	(864,026.76)	723,924.13	(140,102.63)	(909,334.65)	764,023.39	(145,311.26)	3.7%
9) TOTAL, EXPENDITURES			55,458,910.37	20,287,032.73	75,745,943.10	57,456,824.88	19,478,349.41	76,935,174.29	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,869,186.32	(5,529,460.43)	(1,660,274.11)	1,839,448.12	(6,407,670.98)	(4,568,222.86)	175.1%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In	8	3900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8	3980-8999	(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S		(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%

			2012	-13 Unaudited Act	uals		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)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,949,595.92)	289,321.81	(1,660,274.11)	(4,568,222.64)	(0.22)	(4,568,222.86)	) 175.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
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)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
2) Ending Balance, June 30 (E + F1e)			12,597,993.94	1,382,940.15	13,980,934.09	8,029,771.30	1,382,939.93	9,412,711.23	-32.7%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	67,978.84	0.00	67,978.84	67,979.00	0.00	67,979.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,382,940.15	1,382,940.15	0.00	1,382,940.28	1,382,940.28	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments Medi-Cal Adm School Site & Dept. Carryover	0000 0000	9780 9780 9780	677,399.63 170,398.02 507,001.61	0.00	677,399.63 170,398.02 507,001.61	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,272,378.00	0.00	2,272,378.00	2,308,055.00	0.00	2,308,055.00	1.6%
Unassigned/Unappropriated Amount		9790	9,490,237.47	0.00	9,490,237.47	5,563,737.30	(0.35)	5,563,736.95	-41.4%

		2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
G. ASSETS								
1) Cash a) in County Treasury	9110	18,116,119.88	(1,775,045.61)	16,341,074.27				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Fund	9130	90,000.00	0.00	90,000.00				
d) with Fiscal Agent	9135	1,291.73	0.00	1,291.73				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	133,185.85	121,083.22	254,269.07				
4) Due from Grantor Government	9290	6,077,191.67	3,679,455.73	9,756,647.40				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	67,978.84	0.00	67,978.84				
7) Prepaid Expenditures	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		24,485,767.97	2,025,493.34	26,511,261.31				
H. LIABILITIES								
1) Accounts Payable	9500	2,006,774.03	642,553.19	2,649,327.22				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	0.00	0.00				
4) Current Loans	9640	9,881,000.00	0.00	9,881,000.00				
5) Deferred Revenue	9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES		11,887,774.03	642,553.19	12,530,327.22				
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)		12,597,993.94	1,382,940.15	13,980,934.09				

			201:	2-13 Unaudited Actu	ials		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)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,226,421.00	0.00	24,226,421.00	29,791,623.00	0.00	29,791,623.00	23.0%
Education Protection Account State Aid - Currer	nt Year	8012	10,842,835.00	0.00	10,842,835.00	10,220,778.00	0.00	10,220,778.00	-5.7%
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	312,922.00	0.00	312,922.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,189.31	0.00	74,189.31	72,127.00	0.00	72,127.00	-2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	52,460.89	0.00	52,460.89	51,990.00	0.00	51,990.00	-0.9%
County & District Taxes Secured Roll Taxes		8041	8,893,141.44	0.00	8,893,141.44	7,903,519.00	0.00	7,903,519.00	-11.19
Unsecured Roll Taxes		8042	257,656.39	0.00	257,656.39	257,656.00	0.00	257,656.00	0.09
Prior Years' Taxes		8043	620,853.14	0.00	620,853.14	483,509.00	0.00	483,509.00	-22.19
Supplemental Taxes		8044	143,917.16	0.00	143,917.16	197,654.00	0.00	197,654.00	37.39
Education Revenue Augmentation Fund (ERAF)		8045	1,828,535.17	0.00	1,828,535.17	(61,679.00)	0.00	(61,679.00)	-103.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,335,160.09	0.00	3,335,160.09	2,186,714.00	0.00	2,186,714.00	-34.4%
Penalties and Interest from Delinquent Taxes		8048	27,186.04	0.00	27,186.04	0.00	0.00	0.00	-100.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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			50,615,277.63	0.00	50,615,277.63	51,103,891.00	0.00	51,103,891.00	1.09
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,371,978.00)		(1,371,978.00)	(1,321,931.00)		(1,321,931.00)	-3.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.09
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.09
Special Education ADA Transfer	6500	8091		1,371,978.00	1,371,978.00		1,321,931.00	1,321,931.00	-3.69
All Other Revenue Limit									1

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	96,430.00	0.00	96,430.00	91,893.00	0.00	91,893.00	-4.7%
Transfers to Charter Schools in Lieu of Prope	erty 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			49,339,729.63	1,371,978.00	50,711,707.63	49,873,853.00	1,321,931.00	51,195,784.00	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	1,511,264.00	1,511,264.00	0.00	1,351,768.00	1,351,768.00	-10.6%
Special Education Discretionary Grants		8182	0.00	573,674.57	573,674.57	0.00	423,684.00	423,684.00	-26.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,647.03	0.00	12,647.03	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	227.30	0.00	227.30	0.00	0.00	0.00	-100.0%
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		823,793.45	823,793.45		779,629.00	779,629.00	-5.4%
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		234,798.00	234,798.00		220,264.00	220,264.00	-6.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			201	2-13 Unaudited Actu	ıals		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)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		69,400.41	69,400.41		55,794.00	55,794.00	-19.6%
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	3205, 4036-4126, 5510	8290		2,658.00	2,658.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		44,116.00	44,116.00		41,513.00	41,513.00	-5.9%
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	48,322.00	123,333.77	171,655.77	122,730.00	111,770.00	234,500.00	36.6%
TOTAL, FEDERAL REVENUE			61,196.33	3,383,038.20	3,444,234.53	122,730.00	2,984,422.00	3,107,152.00	-9.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		(146,024.00)	(146,024.00)		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		539,827.00	539,827.00		539,827.00	539,827.00	0.0%
Economic Impact Aid	7090-7091	8311		421,653.00	421,653.00		429,291.33	429,291.33	1.8%
Spec. Ed. Transportation	7240	8311		264,928.00	264,928.00		264,928.00	264,928.00	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	1,679,328.00	0.00	1,679,328.00	2,288,192.00	0.00	2,288,192.00	36.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,279.00	0.00	49,279.00	443,815.00	0.00	443,815.00	800.6%
Lottery - Unrestricted and Instructional Material	ls	8560	1,297,345.09	320,105.47	1,617,450.56	1,271,289.00	308,190.00	1,579,479.00	-2.3%
Tax Relief Subventions Restricted Levies - Other									

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	4,912,479.04	688,344.78	5,600,823.82	4,689,065.00	757,048.00	5,446,113.00	-2.8%
TOTAL, OTHER STATE REVENUE			7,938,431.13	2,088,834.25	10,027,265.38	8,692,361.00	2,299,284.33	10,991,645.33	9.6%

			2012	2-13 Unaudited Actu	als		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)	% Diff Columr C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	190,106.79	0.00	190,106.79	125,000.00	0.00	125,000.00	-34.2
Interest		8660	259,560.74	0.00	259,560.74	200,000.00	0.00	200,000.00	-22.9
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 Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	93,601.29	93,601.29	0.00	95,000.00	95,000.00	1.5
Transportation Services	7230, 7240	8677		18,233.88	18,233.88		0.00	0.00	-100.0
Interagency Services	All Other	8677	49,818.03	22,110.64	71,928.67	49,321.00	348,309.81	397,630.81	452.8
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
Other Local Revenue									

			2012	2-13 Unaudited Actu	ials		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)	% Diff Column C & F
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,489,254.04	208,945.36	1,698,199.40	233,008.00	155,886.00	388,894.00	-77.1%
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		7.527.764.76	7.527.764.76		0.00	0.00	-100.0%
From County Offices	6500	8792		43.065.92	43,065.92		5,865,845.29	5,865,845.29	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	
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			1,988,739.60	7,913,721.85	9,902,461.45	607,329.00	6,465,041.10	7,072,370.10	-28.6%
TOTAL, REVENUES			59,328,096.69	14,757,572.30	74,085,668.99	59,296,273.00	13,070,678.43	72,366,951.43	-2.3%

		2012	2-13 Unaudited Actu	als		2013-14 Budget		
Description Resource Cod	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	26,688,171.29	4,646,077.15	31,334,248.44	28,508,439.00	4,805,610.00	33,314,049.00	6.3%
Certificated Pupil Support Salaries	1200	1,240,561.25	1,018,859.47	2,259,420.72	1,299,375.00	1,097,540.00	2,396,915.00	6.1%
Certificated Supervisors' and Administrators' Salaries	1300	3,209,140.91	288,431.42	3,497,572.33	3,163,865.00	280,672.00	3,444,537.00	-1.5%
Other Certificated Salaries	1900	26,302.50	94,129.27	120,431.77	20,000.00	89,326.00	109,326.00	-9.2%
TOTAL, CERTIFICATED SALARIES		31,164,175.95	6,047,497.31	37,211,673.26	32,991,679.00	6,273,148.00	39,264,827.00	5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	597,907.18	1,570,055.87	2,167,963.05	514,525.00	1,911,150.00	2,425,675.00	11.9%
Classified Support Salaries	2200	1,947,497.41	1,224,393.47	3,171,890.88	1,983,648.00	1,308,917.00	3,292,565.00	3.8%
Classified Supervisors' and Administrators' Salaries	2300	662,403.71	179,177.18	841,580.89	687,200.00	209,238.00	896,438.00	6.5%
Clerical, Technical and Office Salaries	2400	3,261,162.88	283,268.03	3,544,430.91	3,428,484.00	274,392.00	3,702,876.00	4.5%
Other Classified Salaries	2900	587,933.18	46,513.63	634,446.81	640,569.00	44,970.00	685,539.00	8.1%
TOTAL, CLASSIFIED SALARIES		7,056,904.36	3,303,408.18	10,360,312.54	7,254,426.00	3,748,667.00	11,003,093.00	6.2%
EMPLOYEE BENEFITS								
STRS	3101-3102	2,527,013.06	494,459.46	3,021,472.52	2,659,292.00	514,362.00	3,173,654.00	5.0%
PERS	3201-3202	760,401.17	328,803.16	1,089,204.33	737,189.00	370,872.00	1,108,061.00	1.7%
OASDI/Medicare/Alternative	3301-3302	922,901.90	309,198.14	1,232,100.04	1,023,734.00	379,008.00	1,402,742.00	13.8%
Health and Welfare Benefits	3401-3402	3,495,072.63	929,274.09	4,424,346.72	4,174,093.00	1,125,682.00	5,299,775.00	19.8%
Unemployment Insurance	3501-3502	503,321.57	96,758.29	600,079.86	19,999.00	4,988.00	24,987.00	-95.8%
Workers' Compensation	3601-3602	1,279,149.47	314,028.78	1,593,178.25	1,452,012.00	363,788.00	1,815,800.00	14.0%
OPEB, Allocated	3701-3702	1,057,136.67	0.00	1,057,136.67	398,459.00	0.00	398,459.00	-62.3%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	62,695.73	15,134.55	77,830.28	9,911.00	52,073.00	61,984.00	-20.4%
Other Employee Benefits	3901-3902	88,120.51	33,206.04	121,326.55	80,885.00	26,605.00	107,490.00	-11.4%
TOTAL, EMPLOYEE BENEFITS		10,695,812.71	2,520,862.51	13,216,675.22	10,555,574.00	2,837,378.00	13,392,952.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	310,945.99	6,240.06	317,186.05	297,886.00	100,000.00	397,886.00	25.4%
Books and Other Reference Materials	4200	9,617.44	1,372.64	10,990.08	6,120.00	0.00	6,120.00	-44.3%

		2012	-13 Unaudited Actua	als		2013-14 Budget		
<u>Description</u> Re	Object source Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies	4300	1,027,348.04	531,891.50	1,559,239.54	1,183,089.14	827,793.49	2,010,882.63	29.0%
Noncapitalized Equipment	4400	491,455.09	147,658.57	639,113.66	223,230.00	45,737.44	268,967.44	-57.9%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,839,366.56	687,162.77	2,526,529.33	1,710,325.14	973,530.93	2,683,856.07	6.2%
SERVICES AND OTHER OPERATING EXPENDITUR	RES							
Subagreements for Services	5100	0.00	3,008,023.80	3,008,023.80	0.00	2,975,722.31	2,975,722.31	-1.1%
Travel and Conferences	5200	104,860.21	64,579.20	169,439.41	96,072.28	73,631.40	169,703.68	0.2%
Dues and Memberships	5300	22,829.50	119.00	22,948.50	31,327.00	0.00	31,327.00	36.5%
Insurance	5400 - 5450	573,034.00	0.00	573,034.00	600,000.00	0.00	600,000.00	4.7%
Operations and Housekeeping Services	5500	1,980,785.36	3,950.41	1,984,735.77	1,887,000.00	4,000.00	1,891,000.00	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	442,097.54	274,974.12	717,071.66	564,091.06	262,900.00	826,991.06	15.3%
Transfers of Direct Costs	5710	263,945.57	(263,945.57)	0.00	279,799.00	(279,799.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(4,602.02)	(6,307.20)	(10,909.22)	(4,400.00)	(6,000.00)	(10,400.00)	-4.7%
Professional/Consulting Services and Operating Expenditures	5800	1,468,931.74	1,751,559.12	3,220,490.86	1,782,928.60	1,464,147.38	3,247,075.98	0.8%
Communications	5900	497,660.40	15,537.92	513,198.32	511,144.00	23,000.00	534,144.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,349,542.30	4,848,490.80	10,198,033.10	5,747,961.94	4,517,602.09	10,265,564.03	0.7%

			201:	2-13 Unaudited Actu	ıals		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)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	10,000.00	0.00	10,000.00	Nev
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	81,351.16	0.00	81,351.16	0.00	0.00	0.00	-100.0%
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	122,372.01	20,018.38	142,390.39	54,000.00	40,000.00	94,000.00	-34.0%
Equipment Replacement		6500	(1,800.00)	0.00	(1,800.00)	25,000.00	10,000.00	35,000.00	-2044.4%
TOTAL, CAPITAL OUTLAY			201,923.17	20,018.38	221,941.55	89,000.00	50,000.00	139,000.00	-37.4%
OTHER OUTGO (excluding Transfers of Indirec	ct 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		7110	0.00	0.00	0.00	0.00	0.00	0.00	
Tuition, Excess Costs, and/or Deficit Payments		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.076
Payments to Districts or Charter Schools		7141	0.00	655,468.55	655,468.55	0.00	164,000.00	164,000.00	-75.0%
Payments to County Offices		7142	0.00	1,480,200.10	1,480,200.10	0.00	150,000.00	150,000.00	-89.9%
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 Apportic To Districts or Charter Schools	onments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	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	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

		2012	2-13 Unaudited Actu	als		2013-14 Budget		
Description Resource Code	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service								
Debt Service - Interest	7438	4,138.71	0.00	4,138.71	3,964.97	0.00	3,964.97	-4.2%
Other Debt Service - Principal	7439	11,073.37	0.00	11,073.37	13,228.48	0.00	13,228.48	19.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		15,212.08	2,135,668.65	2,150,880.73	17,193.45	314,000.00	331,193.45	-84.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(723,924.13)	723,924.13	0.00	(764,023.39)	764,023.39	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(140,102.63)	0.00	(140,102.63)	(145,311.26)	0.00	(145,311.26)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(864,026.76)	723,924.13	(140,102.63)	(909,334.65)	764,023.39	(145,311.26)	3.7%
TOTAL, EXPENDITURES		55,458,910.37	20,287,032.73	75,745,943.10	57,456,824.88	19,478,349.41	76,935,174.29	1.6%

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Long-Term Debt Proceeds Proceeds from Certificates		207		0.55	<u>.</u>				
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
(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	(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	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			(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%

			2012	2-13 Unaudited Actu	als		2013-14 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	49,339,729.63	1,371,978.00	50,711,707.63	49,873,853.00	1,321,931.00	51,195,784.00	2.8%
2) Federal Revenue		8100-8299	61,196.33	3,383,038.20	3,444,234.53	122,730.00	2,984,422.00	3,107,152.00	-9.8%
3) Other State Revenue		8300-8599	7,938,431.13	2,088,834.25	10,027,265.38	8,692,361.00	2,299,284.33	10,991,645.33	9.6%
4) Other Local Revenue		8600-8799	1,988,739.60	7,913,721.85	9,902,461.45	607,329.00	6,465,041.10	7,072,370.10	-28.6%
5) TOTAL, REVENUES			59,328,096.69	14,757,572.30	74,085,668.99	59,296,273.00	13,070,678.43	72,366,951.43	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		35,407,934.73	11,162,830.65	46,570,765.38	36,527,174.56	11,971,186.24	48,498,360.80	4.1%
2) Instruction - Related Services	2000-2999	_	6,330,072.34	1,660,227.58	7,990,299.92	6,710,449.64	1,479,821.58	8,190,271.22	2.5%
3) Pupil Services	3000-3999		2,786,691.89	2,880,721.86	5,667,413.75	2,845,712.28	3,217,597.20	6,063,309.48	7.0%
4) Ancillary Services	4000-4999		980,396.11	0.00	980,396.11	842,650.00	0.00	842,650.00	-14.1%
5) Community Services	5000-5999		66,138.96	0.00	66,138.96	80,189.60	0.00	80,189.60	21.2%
6) Enterprise	6000-6999	_	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	_	4,027,466.63	723,924.13	4,751,390.76	4,500,773.35	764,023.39	5,264,796.74	10.8%
8) Plant Services	8000-8999		5,643,144.54	1,723,659.86	7,366,804.40	5,732,682.00	1,731,721.00	7,464,403.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	217,065.17	2,135,668.65	2,352,733.82	217,193.45	314,000.00	531,193.45	-77.4%
10) TOTAL, EXPENDITURES			55,458,910.37	20,287,032.73	75,745,943.10	57,456,824.88	19,478,349.41	76,935,174.29	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10	<b>)</b> )		3,869,186.32	(5,529,460.43)	(1,660,274.11)	1,839,448.12	(6,407,670.98)	(4,568,222.86)	) 175.1%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
,					0.00				
b) Uses		7630-7699	(5.919.792.24)	0.00		0.00	0.00	0.00	0.0%
Contributions     TOTAL, OTHER FINANCING SOURCES/US	250	8980-8999	(5,818,782.24)	5,818,782.24 5,818,782.24	0.00	(6,407,670.76) (6,407,670.76)	6,407,670.76 6,407,670.76	0.00	0.0%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,949,595.92)	289,321.81	(1,660,274.11)	(4,568,222.64)	(0.22)	(4,568,222.86)	175.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
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)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
2) Ending Balance, June 30 (E + F1e)			12,597,993.94	1,382,940.15	13,980,934.09	8,029,771.30	1,382,939.93	9,412,711.23	-32.7%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	67,978.84	0.00	67,978.84	67,979.00	0.00	67,979.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,382,940.15	1,382,940.15	0.00	1,382,940.28	1,382,940.28	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	677,399.63	0.00	677,399.63	0.00	0.00	0.00	-100.0%
Medi-Cal Adm	0000	9780	170,398.02		170,398.02				
School Site & Dept. Carryover	0000	9780	507,001.61		507,001.61				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,272,378.00	0.00	2,272,378.00	2,308,055.00	0.00	2,308,055.00	1.6%
Unassigned/Unappropriated Amount		9790	9,490,237.47	0.00	9,490,237.47	5,563,737.30	(0.35)	5,563,736.95	-41.4%

#### Bonita Unified Los Angeles County

## Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

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		2012-13	2013-14
Resource	Description	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	233,012.62	233,012.62
6300	Lottery: Instructional Materials	323,842.79	323,842.79
6512	Special Ed: Mental Health Services	192,171.80	192,171.80
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	75,162.13	75,162.45
7230	Transportation: Home to School	93,463.35	93,463.35
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	451,339.85	451,339.66
9010	Other Restricted Local	13,947.61	13,947.61
Total, Restric	eted Balance	1,382,940.15	1,382,940.28

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	36,003.00	36,003.00	0.0%
4) Other Local Revenue		8600-8799	900.27	150.00	-83.3%
5) TOTAL, REVENUES			36,903.27	36,153.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,465.44	2,769.00	12.3%
3) Employee Benefits		3000-3999	930.11	1,199.00	28.9%
4) Books and Supplies		4000-4999	0.00	21,102.29	New
5) Services and Other Operating Expenditures		5000-5999	2,585.00	9,000.00	248.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	358.23	2,082.71	481.4%
9) TOTAL, EXPENDITURES			6,338.78	36,153.00	470.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			30,564.49	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			30,564.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	61,935.69	92,500.18	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,935.69	92,500.18	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,935.69	92,500.18	49.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			92,500.18	92,500.18	0.0%
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	92,500.18	92,500.18	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	78,555.40		
Fair Value Adjustment to Cash in County Treasury	1	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	201.47		
4) Due from Grantor Government		9290	13,768.00		
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			92,524.87		
H. LIABILITIES					
1) Accounts Payable		9500	24.69		
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			24.69		
I. FUND EQUITY					
Ending Fund Balance, June 30			1		
(must agree with line F2) (G9 - H6)			92,500.18	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	36,003.00	36,003.00	0.0%
TOTAL, OTHER STATE REVENUE			36,003.00	36,003.00	0.0%

Description OTHER LOCAL REVENUE	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals Interest		8650 8660	0.00 470.27	0.00 150.00	0.0% -68.1%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	430.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.27	150.00	-83.3%
TOTAL, REVENUES			36,903.27	36,153.00	-2.0%

Description	Resource Codes Object Code	2012-13 es Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
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 Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	2,465.44	2,769.00	12.3%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2,465.44	2,769.00	12.3%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202		316.00	13.8%
OASDI/Medicare/Alternative	3301-3302		212.00	23.5%
Health and Welfare Benefits	3401-3402		525.00	50.2%
Unemployment Insurance	3501-3502		1.00	-95.9%
Workers' Compensation	3601-3602		101.00	22.2%
OPEB, Allocated	3701-3702		0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.0%
PERS Reduction	3801-3802		44.00	83.9%
Other Employee Benefits	3901-3902		0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0001 0002	930.11	1,199.00	28.9%
BOOKS AND SUPPLIES		300.11	1,100.00	20.070
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	21,102.29	New
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	21,102.29	New

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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
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 Improvement	ents	5600	0.00	0.00	0.0%
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	2,585.00	9,000.00	248.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		2,585.00	9,000.00	248.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	)				
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	6				
Transfers of Indirect Costs - Interfund		7350	358.23	2,082.71	481.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS		358.23	2,082.71	481.4%
TOTAL, EXPENDITURES			6,338.78	36,153.00	470.3%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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 Certificates					
of Participation		8971	0.00	0.00	0.0%
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	Function 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	36,003.00	36,003.00	0.0%
4) Other Local Revenue		8600-8799	900.27	150.00	-83.3%
5) TOTAL, REVENUES			36,903.27	36,153.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,585.00	30,102.29	1064.5%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,395.55	3,968.00	16.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		358.23	2,082.71	481.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,338.78	36,153.00	470.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,564.49	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,564.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,935.69	92,500.18	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,935.69	92,500.18	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,935.69	92,500.18	49.3%
2) Ending Balance, June 30 (E + F1e)			92,500.18	92,500.18	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	92,500.18	92,500.18	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%

Bonita Unified Los Angeles County

## Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

19 64329 0000000 Form 11

Printed: 8/13/2013 9:58 AM

Resource Descrip	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restri	icted Balance	0.00	0.00

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	2,035,581.69	2,043,775.00	0.4%
5) TOTAL, REVENUES		2,035,581.69	2,043,775.00	0.4%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	122,383.10	112,500.00	-8.1%
2) Classified Salaries	2000-2999	1,184,550.02	1,281,856.00	8.2%
3) Employee Benefits	3000-3999	449,960.08	534,973.00	18.9%
4) Books and Supplies	4000-4999	83,344.36	70,800.00	-15.1%
5) Services and Other Operating Expenditures	5000-5999	75,361.74	70,583.00	-6.3%
6) Capital Outlay	6000-6999	5,030.55	0.00	-100.0%
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	114,744.40	118,228.55	3.0%
9) TOTAL, EXPENDITURES		2,035,374.25	2,188,940.55	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
D. OTHER FINANCING SOURCES/USES		207.44	(145,165.55)	<u>-70079.5%</u>
Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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	0000 0000	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)		·	207.44	(145,165.55)	-70079.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	339,467.68	339,675.12	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,467.68	339,675.12	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,467.68	339,675.12	0.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			339,675.12	194,509.57	-42.7%
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	339,675.12	194,509.57	-42.7%
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	1	
Cash     a) in County Treasury		9110	404,725.45		
Fair Value Adjustment to Cash in County Treasure	<b>y</b>	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	1	
3) Accounts Receivable		9200	1,662.27		
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			406,387.72		
H. LIABILITIES					
1) Accounts Payable		9500	66,712.60		
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			66,712.60		
I. FUND EQUITY					
Ending Fund Balance, June 30			1	1	
(must agree with line F2) (G9 - H6)			339,675.12	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,845.76	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Inv	estments	8662	0.00	0.00	0.09
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	2,031,735.93	2,043,775.00	0.69
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			2,035,581.69	2,043,775.00	0.4%
TOTAL, REVENUES			2,035,581.69	2,043,775.00	0.49

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES	Noodardo Geaco	Object Ocaco	Ondudition Motuatio	Budgot	Directories
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	300.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,083.10	112,500.00	-7.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			122,383.10	112,500.00	-8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	121,088.23	122,226.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,855.86	103,505.00	-1.3%
Other Classified Salaries		2900	958,605.93	1,056,125.00	10.2%
TOTAL, CLASSIFIED SALARIES			1,184,550.02	1,281,856.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,743.74	9,281.00	-4.7%
PERS		3201-3202	118,573.61	122,584.00	3.4%
OASDI/Medicare/Alternative		3301-3302	85,678.36	98,880.00	15.4%
Health and Welfare Benefits		3401-3402	161,022.99	228,149.00	41.7%
Unemployment Insurance		3501-3502	13,314.27	698.00	-94.8%
Workers' Compensation		3601-3602	43,919.09	50,615.00	15.2%
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	10,218.09	17,211.00	68.4%
Other Employee Benefits		3901-3902	7,489.93	7,555.00	0.9%
TOTAL, EMPLOYEE BENEFITS			449,960.08	534,973.00	18.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,236.72	70,800.00	-0.6%
Noncapitalized Equipment		4400	12,107.64	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		-	83,344.36	70,800.00	-15.1%

Description F	Resource Codes Object Code	2012-13 S Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				2
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	5,178.48	4,736.00	-8.5%
Dues and Memberships	5300	165.00	200.00	21.2%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 5600	46,651.66	46,947.00	0.6%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	7,286.78	6,900.00	-5.3%
Professional/Consulting Services and				
Operating Expenditures	5800	15,989.82	11,000.00	-31.2%
Communications	5900	90.00	300.00	233.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	75,361.74	70,583.00	-6.3%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	5,030.55	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		5,030.55	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	114,744.40	118,228.55	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS	114,744.40	118,228.55	3.0%
		,	,	
TOTAL, EXPENDITURES		2,035,374.25	2,188,940.55	7.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
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%
(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	Function 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	2,035,581.69	2,043,775.00	0.4%
5) TOTAL, REVENUES			2,035,581.69	2,043,775.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		99,886.27	86,373.00	-13.5%
3) Pupil Services	3000-3999		6,833.29	5,007.00	-26.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,598,991.54	1,763,859.00	10.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		114,744.40	118,228.55	3.0%
8) Plant Services	8000-8999		214,918.75	215,473.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,035,374.25	2,188,940.55	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			207.44	(145,165.55)	-70079.5%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			207.44	(145,165.55)	-70079.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,467.68	339,675.12	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,467.68	339,675.12	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,467.68	339,675.12	0.1%
2) Ending Balance, June 30 (E + F1e)			339,675.12	194,509.57	-42.7%
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00	0.00/
Revolving Cash					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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	339,675.12	194,509.57	-42.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

## Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

19 64329 0000000 Form 12

Printed: 8/13/2013 9:59 AM

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restr	icted Balance	0.00	0.00

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	1,192,921.09	1,080,000.00	-9.5%
3) Other State Revenue		8300-8599	84,501.58	80,000.00	-5.3%
4) Other Local Revenue		8600-8799	653,949.51	748,724.00	14.5%
5) TOTAL, REVENUES			1,931,372.18	1,908,724.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	802,090.22	838,461.00	4.5%
3) Employee Benefits		3000-3999	253,436.52	270,820.00	6.9%
4) Books and Supplies		4000-4999	788,612.38	747,948.00	-5.2%
5) Services and Other Operating Expenditures		5000-5999	35,948.04	19,898.00	-44.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	25,000.00	25,000.00	0.0%
9) TOTAL, EXPENDITURES			1,905,087.16	1,902,127.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			26,285.02	6,597.00	-74.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	
,		090 <b>0-0</b> 999			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)			26,285.02	6,597.00	-74.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,761.22	161,046.24	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,761.22	161,046.24	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,761.22	161,046.24	19.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			161,046.24	167,643.24	4.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
, and the second					
Stores		9712	26,579.27	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	128,077.66	161,253.93	25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,389.31	6,389.31	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					
Cash     a) in County Treasury		9110	(70,737.45)		
Fair Value Adjustment to Cash in County Treasur	V	9111	0.00		
b) in Banks	,	9120	25,653.23		
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	7,949.79		
4) Due from Grantor Government		9290	184,378.35		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	26,579.27		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			173,823.19		
H. LIABILITIES					
1) Accounts Payable		9500	12,776.95		
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			12,776.95		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			161,046.24		

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	1,192,921.09	1,080,000.00	-9.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,192,921.09	1,080,000.00	-9.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	84,501.58	80,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,501.58	80,000.00	-5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	640,648.97	744,724.00	16.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	151.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmer	te	8662	0.00	0.00	0.0%
Fees and Contracts	no	0002	0.00	0.00	0.0%
		9677	0.00	0.00	0.007
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue		0000	10.110.55	4 222 22	20.55
All Other Local Revenue		8699	13,149.53	4,000.00	-69.6%
TOTAL, OTHER LOCAL REVENUE			653,949.51	748,724.00	14.5%
TOTAL, REVENUES			1,931,372.18	1,908,724.00	-1.2%

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	629,216.53	668,662.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	87,374.31	90,997.00	4.1%
Clerical, Technical and Office Salaries		2400	80,681.38	74,802.00	-7.3%
Other Classified Salaries		2900	4,818.00	4,000.00	-17.0%
TOTAL, CLASSIFIED SALARIES			802,090.22	838,461.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	1,042.00	New
PERS		3201-3202	61,897.06	61,704.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	52,285.02	57,412.00	9.8%
Health and Welfare Benefits		3401-3402	98,653.42	111,144.00	12.7%
Unemployment Insurance		3501-3502	8,356.44	417.00	-95.0%
Workers' Compensation		3601-3602	26,910.25	30,438.00	13.1%
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	5,334.33	8,663.00	62.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			253,436.52	270,820.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,497.41	10,400.00	38.7%
Noncapitalized Equipment		4400	18,957.80	15,500.00	-18.2%
Food		4700	762,157.17	722,048.00	-5.3%
TOTAL, BOOKS AND SUPPLIES			788,612.38	747,948.00	-5.2%

Description Re	esource Codes Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	source codes Object codes	Ollaudited Actuals	Budget	Difference
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	3,153.14	3,620.00	14.8%
Dues and Memberships	5300	439.19	160.00	-63.6%
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	12,719.68	618.00	-95.1%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	3,622.44	3,500.00	-3.4%
Professional/Consulting Services and	3730	0,022.44	3,300.00	0.47
Operating Expenditures	5800	15,890.83	12,000.00	-24.5%
Communications	5900	122.76	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	35,948.04	19,898.00	-44.6%
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
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 Cos	sts)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	25,000.00	25,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS	25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
NTERFUND TRANSFERS	Resource Codes	Object Codes	Originality Actuals	Dauget	Difference
NIEN OND TRANSPERS					
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%
-		7099			
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
SONTABOTIONS					
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 ENVIRONS SOURCES					
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,192,921.09	1,080,000.00	-9.5%
3) Other State Revenue		8300-8599	84,501.58	80,000.00	-5.3%
,		8600-8799		,	
4) Other Local Revenue		8600-8799	653,949.51	748,724.00	14.5%
5) TOTAL, REVENUES			1,931,372.18	1,908,724.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,742,645.20	1,751,550.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,000.00	25,000.00	0.0%
8) Plant Services	8000-8999		137,441.96	125,577.00	-8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,905,087.16	1,902,127.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,285.02	6,597.00	-74.9%
D. OTHER FINANCING SOURCES/USES				3,001.100	
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%
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		0300-0333	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,285.02	6,597.00	-74.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,761.22	161,046.24	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,761.22	161,046.24	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,761.22	161,046.24	19.5%
2) Ending Balance, June 30 (E + F1e)			161,046.24	167,643.24	4.1%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,579.27	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	128,077.66	161,253.93	25.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	6,389.31	6,389.31	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%

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		2012-13	2013-14
Resource	Description	<b>Unaudited Actuals</b>	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	128,077.66	161,253.93
Total, Restr	icted Balance	128,077.66	161,253.93

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES				zunge.	
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	362,029.00	362,029.00	0.0%
4) Other Local Revenue		8600-8799	4,294.23	6,000.00	39.7%
5) TOTAL, REVENUES			366,323.23	368,029.00	0.5%
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	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	404,683.83	362,029.00	-10.5%
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			404,683.83	362,029.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(38,360.60)	6,000.00	-115.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(38,360.60)	6,000.00	-115.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	918,115.17	879,754.57	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,115.17	879,754.57	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,115.17	879,754.57	-4.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			879,754.57	885,754.57	0.7%
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	879,754.57	885,754.57	0.7%
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 Resc	ource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS		,	7.53410		
1) Cash			1		
a) in County Treasury		9110	878,342.34		
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	1,412.23		
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			879,754.57		
H. LIABILITIES			1		
1) Accounts Payable		9500	0.00		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			879,754.57		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	362,029.00	362,029.00	0.0%
TOTAL, OTHER STATE REVENUE			362,029.00	362,029.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,294.23	6,000.00	39.7%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,294.23	6,000.00	39.7%
TOTAL. REVENUES			366,323.23	368,029.00	0.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
		2900			
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	28,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	376,183.83	362,029.00	-3.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			404,683.83	362,029.00	-10.5%
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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			404,683.83	362,029.00	-10.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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		0903	0.00	0.00	0.076
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES				_ augo:	v.
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	362,029.00	362,029.00	0.0%
4) Other Local Revenue		8600-8799	4,294.23	6,000.00	39.7%
5) TOTAL, REVENUES			366,323.23	368,029.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		404,683.83	362,029.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			404,683.83	362,029.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,360.60)	6,000.00	-115.6%
D. OTHER FINANCING SOURCES/USES					
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		1000-1029	0.00	0.00	0.0%
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,360.60)	6,000.00	-115.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	918,115.17	879,754.57	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,115.17	879,754.57	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,115.17	879,754.57	-4.2%
2) Ending Balance, June 30 (E + F1e)			879,754.57	885,754.57	0.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	879,754.57	885,754.57	0.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

## Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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Printed: 8/13/2013 10:01 AM

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes Object Co	odes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources	8010-80	99	0.00	0.00	0.0%
2) Federal Revenue	8100-82	299	0.00	0.00	0.0%
3) Other State Revenue	8300-85	599	0.00	0.00	0.0%
4) Other Local Revenue	8600-87	'99	583,745.39	350,000.00	-40.0%
5) TOTAL, REVENUES			583,745.39	350,000.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-19	99	0.00	0.00	0.0%
2) Classified Salaries	2000-29	99	65,150.87	62,514.00	-4.0%
3) Employee Benefits	3000-39	99	19,793.26	19,331.00	-2.3%
4) Books and Supplies	4000-49	99	54,473.43	125,000.00	129.5%
5) Services and Other Operating Expenditures	5000-59	99	344,083.83	217,200.00	-36.9%
6) Capital Outlay	6000-69	99	18,549,270.05	16,491,045.00	-11.1%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,032,771.44	16,915,090.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,449,026.05)	(16,565,090.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-89	İ	381,167.54	0.00	-100.0%
b) Transfers Out	7600-76	329	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-89	79	0.00	0.00	0.0%
b) Uses	7630-76	99	0.00	0.00	0.0%
3) Contributions	8980-89	99	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			381,167.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(18,067,858.51)	(16,565,090.00)	-8.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,138,450.38	26,070,591.87	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,138,450.38	26,070,591.87	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,138,450.38	26,070,591.87	-40.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			26,070,591.87	9,505,501.87	-63.5%
a) Nonspendable		0744	0.00	0.00	0.00/
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	25,832,699.00	8,917,609.00	-65.5%
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	237,892.87	587,892.87	147.1%
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	SOURCE COde-	Object Carles	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
	esource Codes	Object Codes	Onaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	26,996,367.61		
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	70,080.36		
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			27,066,447.97		
H. LIABILITIES					
1) Accounts Payable		9500	995,856.10		
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			995,856.10		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			26,070,591.87		

Description	Resource Codes C	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE		2,001.000.00	• • • • • • • • • • • • • • • • • • • •	2 augot	
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	239,421.20	350,000.00	46.2%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	344,324.19	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			583,745.39	350,000.00	-40.0%
TOTAL, REVENUES			583,745.39	350,000.00	-40.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	819.47	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	63,712.25	60,514.00	-5.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	619.15	2,000.00	223.09
TOTAL, CLASSIFIED SALARIES			65,150.87	62,514.00	-4.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	7,233.70	7,137.00	-1.39
OASDI/Medicare/Alternative		3301-3302	4,899.62	4,782.00	-2.49
Health and Welfare Benefits		3401-3402	4,141.72	4,109.00	-0.89
Unemployment Insurance		3501-3502	704.35	31.00	-95.69
Workers' Compensation		3601-3602	2,190.48	2,270.00	3.69
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	623.39	1,002.00	60.79
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			19,793.26	19,331.00	-2.39
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	22,583.56	125,000.00	453.59
Noncapitalized Equipment		4400	31,889.87	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			54,473.43	125,000.00	129.5
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	199.38	0.00	-100.0
Insurance		5400-5450	2,942.00	0.00	-100.09
Operations and Housekeeping Services		5500	0.00	52,000.00	Ne
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	230,997.24	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	109,945.21	165,200.00	50.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		344,083.83	217,200.00	-36.9%
CAPITAL OUTLAY					
Land		6100	0.00	50,000.00	New
Land Improvements		6170	280,431.25	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,065,396.62	16,441,045.00	-9.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	203,442.18	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,549,270.05	16,491,045.00	-11.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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 C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,032,771.44	16,915,090.00	-11.1%

			1		
Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	381,167.54	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			381,167.54	0.00	-100.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			381,167.54	0.00	-100.0%

Description	Function 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	583,745.39	350,000.00	-40.0%
5) TOTAL, REVENUES			583,745.39	350,000.00	-40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,033,150.21	16,915,090.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	(378.77)	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,032,771.44	16,915,090.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,449,026.05)	(16,565,090.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	381,167.54	0.00	-100.0%
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			381,167.54	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,067,858.51)	(16,565,090.00)	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,138,450.38	26,070,591.87	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,138,450.38	26,070,591.87	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,138,450.38	26,070,591.87	-40.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			26,070,591.87	9,505,501.87	-63.5%
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	25,832,699.00	8,917,609.00	-65.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	237,892.87	587,892.87	147.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

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		2012-13	2013-14
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	25,832,699.00	8,917,609.00
			, ,
Total, Restric	eted Balance	25,832,699.00	8,917,609.00

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	1,035,709.49	132,500.00	-87.2%
5) TOTAL, REVENUES			1,035,709.49	132,500.00	-87.2%
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	4,525.00	4,025.00	-11.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	847,460.95	848,241.60	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			851,985.95	852,266.60	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			183,723.54	(719,766.60)	-491.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	500,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,723.54	(219,766.60)	-219.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,407,096.90	1,590,820.44	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,096.90	1,590,820.44	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,407,096.90	1,590,820.44	13.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,590,820.44	1,371,053.84	-13.8%
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	1,590,820.44	1,371,053.84	-13.8%
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					
Cash     a) in County Treasury		9110	619,089.64		
Fair Value Adjustment to Cash in County Treasury	<b>y</b>	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	970,579.61		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,651.19		
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			1,591,320.44		
H. LIABILITIES					
1) Accounts Payable		9500	500.00		
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			500.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			1,590,820.44	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,096.51	2,500.00	-39.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,031,612.98	130,000.00	-87.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			1,035,709.49	132,500.00	-87.29
TOTAL, REVENUES			1,035,709.49	132,500.00	-87.2°

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES				3.10	-
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			0.00	0.00	0.070
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	0.00	0.00	0.0%
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 Improvement	nts	5600	0.00	0.00	0.0%
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	4,525.00	4,025.00	-11.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		4,525.00	4,025.00	-11.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	593,291.30	608,792.20	2.6%
Other Debt Service - Principal		7439	254,169.65	239,449.40	-5.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		847,460.95	848,241.60	0.1%
TOTAL, EXPENDITURES			851,985.95	852,266.60	0.0%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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			3.00	3.00	3.67.
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	500,000.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	1,035,709.49	132,500.00	-87.2%
5) TOTAL, REVENUES			1,035,709.49	132,500.00	-87.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,525.00	4,025.00	-11.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	847,460.95	848,241.60	0.1%
10) TOTAL, EXPENDITURES			851,985.95	852,266.60	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			183,723.54	(719,766.60)	-491.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		9000 9030	0.00	E00 000 00	<b>N</b> 1
a) Transfers Out		8900-8929	0.00	500,000.00	New 0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	500,000.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,723.54	(219,766.60)	-219.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,407,096.90	1,590,820.44	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,096.90	1,590,820.44	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,407,096.90	1,590,820.44	13.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)     a) Nonspendable			1,590,820.44	1,371,053.84	-13.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,590,820.44	1,371,053.84	-13.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	cted Balance	0.00	0.00

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	375.10	0.00	-100.0%
5) TOTAL, REVENUES			375.10	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			375.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,167.54	0.00	-100.0%
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		0000 0000	(381,167.54)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,792.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	381,167.54	375.10	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2.22	381,167.54	375.10	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,167.54	375.10	-99.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			375.10	375.10	0.0%
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	375.10	375.10	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	1	
Cash     a) in County Treasury		9110	(215.69)	1	
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00	1	
b) in Banks		9120	0.00	1	
c) in Revolving Fund		9130	0.00	1	
d) with Fiscal Agent		9135	0.00	1	
e) collections awaiting deposit		9140	0.00	1	
2) Investments		9150	0.00	1	
3) Accounts Receivable		9200	590.79	1	
4) Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	0.00	1	
6) Stores		9320	0.00	1	
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00	1	
9) TOTAL, ASSETS			375.10	1	
H. LIABILITIES	_			1	
1) Accounts Payable		9500	0.00	1	
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Deferred Revenue		9650	0.00	1	
6) TOTAL, LIABILITIES			0.00	1	
I. FUND EQUITY	_			1	
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			375.10	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	375.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			375.10	0.00	-100.0%
TOTAL, REVENUES			375.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Resource	ce 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	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and				
Operating Expenditures	5800	0.00	0.00	0.00
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.00
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.09
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				0.00
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
TOTAL, EXPENDITURES		0.00	0.00	0.0

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	381,167.54	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			381,167.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		_	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(381,167.54)	0.00	-100.0%

Description	Function 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	375.10	0.00	-100.0%
5) TOTAL, REVENUES			375.10	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			375.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	2.22	0.00	0.004
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,167.54	0.00	-100.0%
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			(381,167.54)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,792.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,167.54	375.10	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,167.54	375.10	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,167.54	375.10	-99.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)     a) Nonspendable			375.10	375.10	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	375.10	375.10	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%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	540,751.43	251,500.00	-53.5%
5) TOTAL, REVENUES			540,751.43	251,500.00	-53.5%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			540,751.43	246,500.00	-54.4%
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	Nev

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,751.43	(253,500.00)	-146.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	480,370.47	1,021,121.90	112.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,370.47	1,021,121.90	112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,370.47	1,021,121.90	112.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,021,121.90	767,621.90	-24.8%
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	1,021,121.90	767,621.90	-24.8%
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					
Cash     a) in County Treasury		9110	1,019,561.96		
Fair Value Adjustment to Cash in County Treasur	rv	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		
		9150	0.00		
2) Assessed Passivable					
3) Accounts Receivable		9200	1,559.94		
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			1,021,121.90		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			1,021,121.90		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	537,181.05	250,000.00	-53.5%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,570.38	1,500.00	-58.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			540,751.43	251,500.00	-53.5%
TOTAL, REVENUES			540,751.43	251,500.00	-53.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description F	Resource Codes C	bject Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	0.00	0.00	0.0
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	0.00	5,000.00	Ne
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	5,000.00	Ne
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	5,000.00	Ne

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615 7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	New

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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				3.00	514.5
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(500,000.00)	New

Description	Function 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	540,751.43	251,500.00	-53.5%
5) TOTAL, REVENUES			540,751.43	251,500.00	-53.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			540,751.43	246,500.00	-54.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		9000 9030	0.00	0.00	0.00/
,		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,751.43	(253,500.00)	-146.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,370.47	1,021,121.90	112.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,370.47	1,021,121.90	112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,370.47	1,021,121.90	112.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			1,021,121.90	767,621.90	-24.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,021,121.90	767,621.90	-24.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

19 64329 0000000 Form 40

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	2012-13	2013-14	
Resource	Description	Unaudited Actuals	Budget
Total, Restric	Resource Description otal, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	540,751.43	251,500.00	-53.5%
5) TOTAL, REVENUES			540,751.43	251,500.00	-53.5%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			540,751.43	246,500.00	-54.4%
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	Nev

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,751.43	(253,500.00)	-146.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	480,370.47	1,021,121.90	112.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,370.47	1,021,121.90	112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,370.47	1,021,121.90	112.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,021,121.90	767,621.90	-24.8%
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	1,021,121.90	767,621.90	-24.8%
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					
Cash     a) in County Treasury		9110	1,019,561.96		
Fair Value Adjustment to Cash in County Treasur	rv	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		
		9150	0.00		
2) Assessed Passivable					
3) Accounts Receivable		9200	1,559.94		
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			1,021,121.90		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			1,021,121.90		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	537,181.05	250,000.00	-53.5 <u>%</u>
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,570.38	1,500.00	-58.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			540,751.43	251,500.00	-53.5%
TOTAL, REVENUES			540,751.43	251,500.00	-53.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description F	Resource Codes C	bject Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	0.00	0.00	0.0
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	0.00	5,000.00	Ne
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	5,000.00	Ne
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	5,000.00	Ne

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615 7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	New

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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				3.00	514.5
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(500,000.00)	New

Description	Function 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	540,751.43	251,500.00	-53.5%
5) TOTAL, REVENUES			540,751.43	251,500.00	-53.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			540,751.43	246,500.00	-54.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		9000 9030	0.00	0.00	0.00/
,		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,751.43	(253,500.00)	-146.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,370.47	1,021,121.90	112.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,370.47	1,021,121.90	112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,370.47	1,021,121.90	112.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			1,021,121.90	767,621.90	-24.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,021,121.90	767,621.90	-24.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

19 64329 0000000 Form 40

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	Resource Description	2012-13	2013-14
Resource	Description	Unaudited Actuals	Budget
Total, Restric	eted Balance	0.00	0.00

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	873,122.52	813,000.00	-6.9%
5) TOTAL, REVENUES			873,122.52	813,000.00	-6.9%
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	186,471.00	186,471.00	0.0%
3) Employee Benefits		3000-3999	46,579.99	40,168.00	-13.8%
4) Books and Supplies		4000-4999	1,891.81	2,709.00	43.2%
5) Services and Other Operating Expenditures		5000-5999	474,837.44	573,736.00	20.8%
6) Capital Outlay		6000-6999	29,962.83	35,000.00	16.8%
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			739,743.07	838,084.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			133,379.45	(25,084.00)	-118.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			133,379.45	(25,084.00)	-118.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,166,043.05	2,299,422.50	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,166,043.05	2,299,422.50	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,166,043.05	2,299,422.50	6.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			2,299,422.50	2,274,338.50	-1.1%
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	2,299,422.50	2,274,338.50	-1.1%
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	1	
Cash     a) in County Treasury		9110	2,375,578.89	1	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	1	
b) in Banks		9120	0.00	1	
c) in Revolving Fund		9130	0.00	1	
d) with Fiscal Agent		9135	0.00	1	
e) collections awaiting deposit		9140	0.00	1	
2) Investments		9150	0.00	1	
3) Accounts Receivable		9200	5,737.73	1	
4) Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	0.00	1	
6) Stores		9320	0.00	1	
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00	1	
9) TOTAL, ASSETS			2,381,316.62	1	
H. LIABILITIES					
1) Accounts Payable		9500	81,894.12	1	
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Deferred Revenue		9650	0.00	1	
6) TOTAL, LIABILITIES			81,894.12	1	
I. FUND EQUITY				1	
Ending Fund Balance, June 30			1	1	
(must agree with line F2) (G9 - H6)	-		2,299,422.50	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE	Resource Codes	Object Codes	Ollaudited Actuals	Buuget	Difference
		9200	0.00	0.00	0.09/
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu					
Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes		0010	0.00	0.00	0.070
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	858,183.11	800,000.00	-6.8%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
		8029	0.00	0.00	0.076
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,939.41	13,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			873,122.52	813,000.00	-6.9%
TOTAL, REVENUES			873,122.52	813,000.00	-6.9%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	186,471.00	186,471.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			186,471.00	186,471.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,368.00	21,289.00	4.5%
OASDI/Medicare/Alternative		3301-3302	14,265.00	9,028.00	-36.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,002.00	93.00	-96.9%
Workers' Compensation		3601-3602	6,545.00	6,769.00	3.4%
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	2,399.99	2,989.00	24.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,579.99	40,168.00	-13.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,709.00	New
Noncapitalized Equipment		4400	1,891.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,891.81	2,709.00	43.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	279,654.99	287,500.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts	5600	16,958.50	23,240.00	37.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	178,223.95	262,996.00	47.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		474,837.44	573,736.00	20.8%
CAPITAL OUTLAY					
Land		6100	0.00	20,000.00	New
Land Improvements		6170	6,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,462.83	15,000.00	-36.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,962.83	35,000.00	16.8%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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 Indirec	t Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			739,743.07	838,084.00	13.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(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	Function 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	873,122.52	813,000.00	-6.9%
5) TOTAL, REVENUES			873,122.52	813,000.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		739,743.07	838,084.00	13.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			739,743.07	838,084.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			133,379.45	(25,084.00)	-118.8%
D. OTHER FINANCING SOURCES/USES					
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		1000 1020	0.00	0.00	0.070
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			133,379.45	(25,084.00)	-118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,166,043.05	2,299,422.50	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,166,043.05	2,299,422.50	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,166,043.05	2,299,422.50	6.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			2,299,422.50	2,274,338.50	-1.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	2,299,422.50	2,274,338.50	-1.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

19 64329 0000000 Form 49

Printed: 8/13/2013 10:05 AM

	2012-13	2013-14		
Resource	Description	Unaudited Actuals	Budget	
Total, Restric	eted Balance	0.00	0.00	

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	1,059,563.00	0.00	-100.0%
3) Other State Revenue		8300-8599	66,102.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,382,325.00	5,922,007.00	-7.2%
5) TOTAL, REVENUES			7,507,990.00	5,922,007.00	-21.1%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,547,026.00	7,070,048.00	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,547,026.00	7,070,048.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			960,964.00	(1,148,041.00)	-219.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			960,964.00	(1,148,041.00)	-219.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	4,865,413.00	5,826,377.00	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,865,413.00	5,826,377.00	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,865,413.00	5,826,377.00	19.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			5,826,377.00	4,678,336.00	-19.7%
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	5,826,377.00	4,678,336.00	-19.7%
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	5,826,377.00	1	
Fair Value Adjustment to Cash in County Treasury	у	9111	0.00	1	
b) in Banks		9120	0.00	1	
c) in Revolving Fund		9130	0.00	1	
d) with Fiscal Agent		9135	0.00	1	
e) collections awaiting deposit		9140	0.00	1	
2) Investments		9150	0.00	1	
3) Accounts Receivable		9200	0.00	1	
Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	0.00	1	
6) Stores		9310	0.00	1	
7) Prepaid Expenditures		9320	0.00	1	
		9330	0.00	1	
8) Other Current Assets		<del>9</del> 340		1	
9) TOTAL, ASSETS			5,826,377.00	1	
H. LIABILITIES				1	
1) Accounts Payable		9500	0.00	1	
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Deferred Revenue		9650	0.00	1	
6) TOTAL, LIABILITIES			0.00	1	
I. FUND EQUITY			1	1	
Ending Fund Balance, June 30			_	1	
(must agree with line F2) (G9 - H6)			5,826,377.00	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,059,563.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,059,563.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	66,102.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,102.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,551,355.00	5,430,371.00	-2.2%
Unsecured Roll		8612	266,933.00	146,524.00	-45.1%
Prior Years' Taxes		8613	462,267.00	231,134.00	-50.0%
Supplemental Taxes		8614	52,774.00	26,387.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	30,299.00	0.00	-100.0%
Interest		8660	18,697.00	5,609.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	81,982.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,382,325.00	5,922,007.00	-7.2%
TOTAL, REVENUES			7,507,990.00	5,922,007.00	-21.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)	)				
Debt Service					
Bond Redemptions		7433	1,345,000.00	1,785,000.00	32.7%
Bond Interest and Other Service Charges		7434	5,202,026.00	5,285,048.00	1.6%
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)		6,547,026.00	7,070,048.00	8.0%
TOTAL, EXPENDITURES			6,547,026.00	7,070,048.00	8.0%

			2012-13	2013-14	Doroont
Description	Resource Codes	Object Codes		2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
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%
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				5.60	3.0,0
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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	1,059,563.00	0.00	-100.0%
3) Other State Revenue		8300-8599	66,102.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,382,325.00	5,922,007.00	-7.2%
5) TOTAL, REVENUES			7,507,990.00	5,922,007.00	-21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,547,026.00	7,070,048.00	8.0%
10) TOTAL, EXPENDITURES			6,547,026.00	7,070,048.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			960,964.00	(1,148,041.00)	-219.5%
D. OTHER FINANCING SOURCES/USES					
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		1000 1020	0.00	5.50	0.070
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%

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Description	Eurotion Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Description  E. NET INCREASE (DECREASE) IN FUND	Function Codes	Object Codes		(4.148.041.00)	
BALANCE (C + D4)  F. FUND BALANCE, RESERVES			960,964.00	(1,148,041.00)	-219.5%
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,865,413.00	5,826,377.00	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,865,413.00	5,826,377.00	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,865,413.00	5,826,377.00	19.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			5,826,377.00	4,678,336.00	-19.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	5,826,377.00	4,678,336.00	-19.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource Description	2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restricted Balance	0.00	0.00	

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	2012-13 l	12-13 Unaudited Actuals 2013-14 Budge			et	
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education			6,016.18	6,085.75	6,085.75	6,085.75
a. Kindergarten	663.10	669.31				
b. Grades One through Three	1,891.31	1,892.33				
c. Grades Four through Six	2,077.46	2,079.46				
d. Grades Seven and Eight	1,441.75	1,441.47				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.54	2.31				
g. Community Day School						
2. Special Education						
a. Special Day Class	128.63	129.60	142.28	128.63	128.63	128.63
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.07	5.60	5.60	3.93	3.93	3.93
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	33.52	33.05	33.05	33.36	33.36	33.36
3. TOTAL, ELEMENTARY	6,243.38	6,253.13		6,251.67	6,251.67	6,251.67
HIGH SCHOOL	-,		-, -	,	,	
General Education			3,242.10	3,188.72	3,188.72	3,188.72
a. Grades Nine through Twelve	3,026.02	3,017.03				
b. Continuation Education	123.88	119.09				
c. Opportunity Schools and Full-Day Opportunity Classes	28.35	29.78				
d. Home and Hospital	10.86	9.95				
e. Community Day School						
5. Special Education						
a. Special Day Class	50.70	51.10	54.44	49.79	49.79	49.79
<ul><li>b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])</li></ul>	6.07	5.87	5.87	5.94	5.94	5.94
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	38.24	37.91	37.91	37.98	37.98	37.98
6. TOTAL, HIGH SCHOOL	3,284.12	3,270.73	3,340.32	3,282.43	3,282.43	3,282.43
COUNTY SUPPLEMENT	•	•	•	,	•	
7. County Community Schools (EC 1982[a])						
a. Elementary				1.54	1.54	1.54
b. High School				2.41	2.41	2.41
8. Special Education						
Special Day Class - Elementary	20.36	20.36	20.36	19.86	19.86	19.86
b. Special Day Class - High School	29.97	29.97	29.97	30.05	30.05	30.05
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	50.33	50.33	50.33	53.86	53.86	53.86
10. TOTAL, K-12 ADA	22.00	23.00	33.00	22,00	23.00	22.00
(sum lines 3, 6, and 9)	9,577.83	9,574.19	9,587.76	9,587.96	9,587.96	9,587.96
11. ADA for Necessary Small Schools	2,211.30		.,	2,221.120	2,221.30	.,
also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						
OLIVILINO & LINCONAMO						

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	2012-13 L	Inaudited Ac	tuals	2	013-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
<ul> <li>13. Concurrently Enrolled Secondary Students*</li> <li>14. Adults Enrolled, State Apportioned*</li> <li>15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*</li> <li>16. TOTAL, CLASSES FOR ADULTS</li> </ul>						
(sum lines 13 through 15) 17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	9.577.83	9.574.19	9.587.76	9.587.96	9.587.96	9.587.96
SUPPLEMENTAL INSTRUCTIONAL HOURS	3,577.03	3,37 4.13	5,507.70	3,307.30	3,307.30	3,307.30
19. ELEMENTARY* 20. HIGH SCHOOL* 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds					1	1
ELEMENTARY     a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only     b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL <ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> <li>b. 7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ul>						
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	0.00	0.00	0.00	0.00	0.00	0.00
(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	TRANSFEE					
28. Regular Elementary and High School ADA (SB 937)	I I A A A A A A A A A A A A A A A A A A					
BASIC AID OPEN ENROLLMENT					ı	1
29. Regular Elementary and High School ADA						

<sup>\*</sup>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
			ouly .		200.0000	
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,711,208.00	10.010.110.00	1,711,208.00			1,711,208.00
Work in Progress	9,298,606.00	13,346,416.00	22,645,022.00			22,645,022.00
Total capital assets not being depreciated	11,009,814.00	13,346,416.00	24,356,230.00	0.00	0.00	24,356,230.00
Capital assets being depreciated:						
Land Improvements	5,995,073.00	1,379,601.00	7,374,674.00			7,374,674.00
Buildings	127,272,171.00	810,845.00	128,083,016.00			128,083,016.00
Equipment	8,018,210.00	391,454.00	8,409,664.00			8,409,664.00
Total capital assets being depreciated	141,285,454.00	2,581,900.00	143,867,354.00	0.00	0.00	143,867,354.00
Accumulated Depreciation for:						
Land Improvements	(3,815,762.00)	(206,814.00)	(4,022,576.00)			(4,022,576.00)
Buildings	(32,337,621.00)	(4,645,211.00)	(36,982,832.00)			(36,982,832.00)
Equipment	(5,160,588.00)	(522,451.00)	(5,683,039.00)			(5,683,039.00)
Total accumulated depreciation	(41,313,971.00)	(5,374,476.00)	(46,688,447.00)	0.00	0.00	(46,688,447.00)
Total capital assets being depreciated, net	99,971,483.00	(2,792,576.00)	97,178,907.00	0.00	0.00	97,178,907.00
Governmental activity capital assets, net	110,981,297.00	10,553,840.00	121,535,137.00	0.00	0.00	121,535,137.00
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	0.00	0.00
Capital assets being depreciated:	9,00		3.00		3.00	
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation  Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title One	IDEA Local Assistance	IDEA Preschool Grant, Part B	Preschool Local Entitlement	Federal Mental Health	IDEA Preschool Staff Development	Carl Perkins
FEDERAL CATALOG NUMBER			,				
RESOURCE CODE	3010	3310	3315	3320	3327	3345	3550
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)	9200	0.01	0.02	0.02	0.02	0.02	0200
AWARD							
Prior Year Carryover	108,102.25				130,694.57		
2. a. Current Year Award	844,755.00	1,511,264.00	49,578.00	65,672.00	316,280.00	526.00	44,116.00
b. Transferability (NCLB)	5 : 1,1 : 5 : 1 : 1	.,,====	10,010.00	20,01 = 20	0.0,=00.00	0.000	,
c. Other Adjustments			10,852.00			72.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	844,755.00	1,511,264.00	60,430.00	65,672.00	316,280.00	598.00	44,116.00
3. Required Matching Funds/Other	011,100.00	1,011,201.00	00,100.00	00,012.00	010,200.00	000.00	11,110.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	952,857.25	1,511,264.00	60,430.00	65,672.00	446,974.57	598.00	44,116.00
REVENUES	552,551.125	.,,====	55,155.55	55,51 = 155			,
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	773,173.25	548,246.00	28,569.00	27,865.00	276,890.57	204.00	34,144.28
7. Contributed Matching Funds	,	,	- /	,	-,		,
8. Total Available (sum lines 5, 6, & 7)	773,173.25	548,246.00	28,569.00	27,865.00	276,890.57	204.00	34,144.28
EXPENDITURES		·	·	·	·		·
Donor-Authorized Expenditures	823,793.45	1,511,264.00	60,430.00	65,672.00	446,974.57	598.00	44,116.00
10. Non Donor-Authorized							
Expenditures		301,390.68		48,043.19			
11. Total Expenditures (lines 9 & 10)	823,793.45	1,812,654.68	60,430.00	113,715.19	446,974.57	598.00	44,116.00
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)	(50,620.20)	(963,018.00)	(31,861.00)	(37,807.00)	(170,084.00)	(394.00)	(9,971.72)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	50,620.20	963,018.00	31,861.00	37,807.00	170,084.00	394.00	9,971.72
14. Unused Grant Award Calculation							
(line 4 minus line 9)	129,063.80	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	129,063.80						
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	823,793.45	1,511,264.00	60,430.00	65,672.00	446,974.57	598.00	44,116.00

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

	Title II, Teacher	Title II, Technology,		Workforce	
FEDERAL PROGRAM NAME	Quality, Part A	Part D	Title III, LEP, Part A	Investment Act	TOTAL
FEDERAL CATALOG NUMBER	, ,		, ,		
RESOURCE CODE	4035	4045	4203	5610	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
Prior Year Carryover		2,658.00	49,763.83	21,732.00	312,950.65
2. a. Current Year Award	234,798.00		59,292.00	·	3,126,281.00
b. Transferability (NCLB)					0.00
c. Other Adjustments					10,924.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	234,798.00	0.00	59,292.00	0.00	3,137,205.00
3. Required Matching Funds/Other	,		,		0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	234,798.00	2,658.00	109,055.83	21,732.00	3,450,155.65
REVENUES					
5. Revenue Deferred from Prior Year		2,658.00	6,803.83		9,461.83
<ol><li>Cash Received in Current Year</li></ol>	234,798.00		42,978.00	0.00	1,966,868.10
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	234,798.00	2,658.00	49,781.83	0.00	1,976,329.93
EXPENDITURES					
Donor-Authorized Expenditures	234,798.00	2,658.00	69,400.41	21,732.00	3,281,436.43
10. Non Donor-Authorized					
Expenditures	198,790.97				548,224.84
11. Total Expenditures (lines 9 & 10)	433,588.97	2,658.00	69,400.41	21,732.00	3,829,661.27
12. Amounts Included in					
Line 6 above for Prior					
Year Adjustments					0.00
13. Calculation of Deferred Revenue					
or A/P, & A/R amounts	0.00	2.22	(40.040.50)	(0.4. 700.00)	(4.005.400.50)
(line 8 minus line 9 plus line 12)	0.00	0.00	(19,618.58)	(21,732.00)	(1,305,106.50)
a. Deferred Revenue					0.00
b. Accounts Payable c. Accounts Receivable			40 040 50	24 722 00	0.00 1,305,106.50
14. Unused Grant Award Calculation			19,618.58	21,732.00	1,305,106.50
(line 4 minus line 9)	0.00	0.00	39,655.42	0.00	168,719.22
15. If Carryover is allowed.	0.00	0.00	39,000.42	0.00	100,7 19.22
enter line 14 amount here			39,655.42		168,719.22
16. Reconciliation of Revenue			38,000.42		100,119.22
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	234.798.00	2.658.00	69,400.41	21.732.00	3,281,436.43
minus line 13b plus line 13c)	234,798.00	∠,658.00	69,400.41	21,732.00	3,281,436.43

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

		IDEA, Personnel	
STATE PROGRAM NAME	Workability	Development	TOTAL
RESOURCE CODE	6520	6535	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	3333		
AWARD			
1. a. Prior Year Carryover			0.00
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover			
(sum lines 1a & 1b)	0.00	0.00	0.00
2. a. Current Year Award	129,398.00	3,134.00	132,532.00
b. Other Adjustments	.20,000.00	(416.22)	(416.22)
c. Adj Curr Yr Award		(::::==/	(
(sum lines 2a & 2b)	129,398.00	2,717.78	132,115.78
3. Required Matching Funds/Other	,	,	0.00
4. Total Available Award			
(sum lines 1c, 2c, & 3)	129,398.00	2,717.78	132,115.78
REVENUES			
<ol><li>Revenue Deferred from Prior Year</li></ol>			0.00
<ol><li>Cash Received in Current Year</li></ol>	64,699.00	1,459.78	66,158.78
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	64,699.00	1,459.78	66,158.78
EXPENDITURES			
Donor-Authorized Expenditures	129,398.00	2,717.78	132,115.78
10. Non Donor-Authorized			
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	129,398.00	2,717.78	132,115.78
12. Amounts Included in Line 6 above			
for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue			
or A/P, & A/R amounts	(0.4.000.00)	(4.050.00)	(05.057.00)
(line 8 minus line 9 plus line 12)	(64,699.00)	(1,258.00)	(65,957.00)
a. Deferred Revenue			0.00
b. Accounts Payable	04 000 00	4.050.00	0.00
c. Accounts Receivable	64,699.00	1,258.00	65,957.00
14. Unused Grant Award Calculation	0.00	0.00	0.00
(line 4 minus line 9)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue			0.00
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	129,398.00	2,717.78	132,115.78
minus line 130 pius line 130)	129,398.00	۷,/۱/./۵	132,115.78

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

LOCAL DROODAMANAME	Est Taala Missassett	TOTAL
LOCAL PROGRAM NAME	Ed Tech Microsoft	TOTAL
RESOURCE CODE	90105	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	C/O ONLY	
AWARD		
1. a. Prior Year Carryover	51,261.94	51,261.94
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover		
(sum lines 1a & 1b)	51,261.94	51,261.94
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1c, 2c, & 3)	51,261.94	51,261.94
REVENUES		
5. Revenue Deferred from Prior Year	9,325.31	9,325.31
<ol><li>Cash Received in Current Year</li></ol>	8,611.39	8,611.39
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	17,936.70	17,936.70
EXPENDITURES		
Donor-Authorized Expenditures	49,417.47	49,417.47
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	49,417.47	49,417.47
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)	(31,480.77)	(31,480.77)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	31,480.77	31,480.77
14. Unused Grant Award Calculation		
(line 4 minus line 9)	1,844.47	1,844.47
15. If Carryover is allowed,		
enter line 14 amount here	1,844.47	1,844.47
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a		
minus line 13b plus line 13c)	49,417.47	49,417.47

# 2012-13 Unaudited Actuals FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

EEDEDAL DOOCDAM NAME	Medi-Cal	TOTAL
FEDERAL PROGRAM NAME	Reimbursement	TOTAL
FEDERAL CATALOG NUMBER	5640	
RESOURCE CODE	8290	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
Prior Year Restricted		
Ending Balance	210,596.29	210,596.29
2. a. Current Year Award	101,601.77	101,601.77
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	101,601.77	101,601.77
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	312,198.06	312,198.06
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments	101,601.77	101,601.77
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures	79,185.44	79,185.44
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	79,185.44	79,185.44
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	233.012.62	233.012.62

# 2012-13 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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Special Ed Master   Pilan   State Mental Health   Economic Impact   Aid - SCE   Aid - SC								
REVENUE OBJECT LOCAL DESCRIPTION (if any)  AWARD  1. a. Prior Year Restricted Ending Balance b. Restr Ball Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Year Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, 8 d) 469,106.23 7, 424,806.68 656,168.13 7, 424,806.68 7, 430,807,907 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 24,4	STATE PROGRAM NAME	Lottery-Prop 20		State Mental Health				
REVENUE OBJECT LOCAL DESCRIPTION (if any)  AWARD  1. a. Prior Year Restricted Ending Balance b. Restr Ball Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Year Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, 8 d) 469,106.23 7, 424,806.68 656,168.13 7, 424,806.68 7, 430,807,907 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 430,807 7, 24,4806.68 7, 24,4	RESOURCE CODE	6300	6500	6512	7090	7091	7230	
LOCAL DESCRIPTION (if any)								
AWARD			0.0.		3011	3511	0011	0011
1. a. Prior Year Restricted Ending Bal ance   149,000.76   99,939.13   85,658.27   0.00   0								
b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 149,000.76 0.00 99,939.13 85,658.27 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0								
b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 149,000.76 0.00 99,939.13 85,658.27 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Ending Balance	149,000.76		99,939.13	85,658.27			
C. Adj PY Restricted Ending Bal (sum lines 1a & 1b)		,		,	,			
(sum lines 1a & 1b)								
2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 320,105.47 7,570,830.88 562,308.00 289,928.36 131,724.64 539,827.00 264,928.00		149.000.76	0.00	99.939.13	85.658.27	0.00	0.00	0.00
b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 320,105.47 7,424,806.68 556,229.00 289,928.36 131,724.64 539,827.00 264,928.00 26								
c. Adj Curr Yr Award (sum lines 2a & 2b) 320,105.47 7,424,806.68 556,229.00 289,928.36 131,724.64 539,827.00 264,928.00 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3) 469,106.23 7,424,806.68 656,168.13 375,586.63 131,724.64 539,827.00 264,928.00 REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) 257,925.89 1,883,470.96 122,406.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		,			,-	, , ,	,-	- ,
Sum lines 2 a & 2b)   320,105.47   7,424,806.68   556,229.00   289,928.36   131,724.64   539,827.00   264,928.00	c. Adj Curr Yr Award		, , ,	,				
4. Total Available Award (sum lines 1c, 2c, & 3)		320,105.47	7,424,806.68	556,229.00	289,928.36	131,724.64	539,827.00	264,928.00
(sum lines 1c, 2c, & 3)	3. Required Matching Funds/Other							
REVENUES	4. Total Available Award							
5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(sum lines 1c, 2c, & 3)	469,106.23	7,424,806.68	656,168.13	375,586.63	131,724.64	539,827.00	264,928.00
6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6)								
Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 8. Total Available 10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures 12. Total Expenditures 13. Current Year  (146,024.00) 122,406.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		62,179.58	5,687,359.72	433,823.00	289,928.36	131,724.64	539,827.00	264,928.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	<ol><li>6. Amounts Included in Line 5 for</li></ol>							
(line 2c minus lines 5 & 6)  b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b)  8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)  EXPENDITURES  10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures 12. Total Expenditures 12. Total Expenditures 12. Total Expenditures 13. Current Year			(146,024.00)					
b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 257,925.89 1,883,470.96 122,406.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0								
C. Current Accounts Receivable (line 7a minus line 7b) 257,925.89 1,883,470.96 122,406.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		257,925.89	1,883,470.96	122,406.00	0.00	0.00	0.00	0.00
(line 7a minus line 7b)       257,925.89       1,883,470.96       122,406.00       0.00								
8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 320,105.47 7,570,830.68 556,229.00 289,928.36 131,724.64 539,827.00 264,928.00  EXPENDITURES  10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 23,164,414.08 362,570.32 12. Total Expenditures (line 10 plus line 11) 145,263.44 10,589,220.76 463,996.33 300,424.50 131,724.64 539,827.00 627,498.32  RESTRICTED ENDING BALANCE 13. Current Year								
9. Total Available (sum lines 5, 7c, & 8) 320,105.47 7,570,830.68 556,229.00 289,928.36 131,724.64 539,827.00 264,928.00 EXPENDITURES  10. Donor-Authorized Expenditures 145,263.44 7,424,806.68 463,996.33 300,424.50 131,724.64 539,827.00 264,928.00 Expenditures 3,164,414.08 362,570.32 12. Total Expenditures (line 10 plus line 11) 145,263.44 10,589,220.76 463,996.33 300,424.50 131,724.64 539,827.00 627,498.32 RESTRICTED ENDING BALANCE 13. Current Year	,	257,925.89	1,883,470.96	122,406.00	0.00	0.00	0.00	0.00
(sum lines 5, 7c, & 8)     320,105.47     7,570,830.68     556,229.00     289,928.36     131,724.64     539,827.00     264,928.00       EXPENDITURES     10. Donor-Authorized Expenditures     145,263.44     7,424,806.68     463,996.33     300,424.50     131,724.64     539,827.00     264,928.00       11. Non Donor-Authorized Expenditures     3,164,414.08     362,570.32       12. Total Expenditures (line 10 plus line 11)     145,263.44     10,589,220.76     463,996.33     300,424.50     131,724.64     539,827.00     627,498.32       RESTRICTED ENDING BALANCE     131,724.64     539,827.00     627,498.32								
EXPENDITURES  10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures (line 10 plus line 11)  145,263.44  10,589,220.76  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  131,724.64  132,827.00  131,724.64  132,827.00  133,827.00  131,724.64  132,827.00  133,827.00  1345,263.44  10,589,220.76  135,9827.00  13627,498.32		000 405 47	7 570 000 00	FF0 000 00	000 000 00	404 704 04	500 007 00	004 000 00
10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures (line 10 plus line 11) 145,263.44 10,589,220.76 11, Non Donor-Authorized Expenditures 145,263.44 10,589,220.76 131,724.64	, , ,	320,105.47	7,570,830.68	556,229.00	289,928.36	131,724.64	539,827.00	264,928.00
11. Non Donor-Authorized Expenditures 3,164,414.08 362,570.32  12. Total Expenditures (line 10 plus line 11) 145,263.44 10,589,220.76 463,996.33 300,424.50 131,724.64 539,827.00 627,498.32  RESTRICTED ENDING BALANCE 13. Current Year		445.000.44	7 404 000 00	462,006,22	200 424 50	404 704 64	E20 027 00	204 020 00
Expenditures       3,164,414.08       362,570.32         12. Total Expenditures (line 10 plus line 11)       145,263.44       10,589,220.76       463,996.33       300,424.50       131,724.64       539,827.00       627,498.32         RESTRICTED ENDING BALANCE       13. Current Year		145,263.44	7,424,806.68	403,990.33	300,424.50	131,724.04	539,827.00	264,928.00
12. Total Expenditures (line 10 plus line 11)  145,263.44  10,589,220.76  463,996.33  300,424.50  131,724.64  539,827.00  627,498.32  RESTRICTED ENDING BALANCE  13. Current Year			2 164 414 00					262 570 22
(line 10 plus line 11)     145,263.44     10,589,220.76     463,996.33     300,424.50     131,724.64     539,827.00     627,498.32       RESTRICTED ENDING BALANCE     13. Current Year     539,827.00     627,498.32			3,104,414.06					302,370.32
RESTRICTED ENDING BALANCE  13. Current Year		145 262 44	10 580 220 76	163 006 33	300 424 50	121 724 64	530 837 00	627 408 32
13. Current Year		145,203.44	10,303,220.70	400,550.00	300,424.30	131,124.04	333,027.00	021,430.32
	(line 4 minus line 10)	323,842.79	0.00	192,171.80	75.162.13	0.00	0.00	0.00

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# 2012-13 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
a. Prior Year Restricted	
Ending Balance	334,598.16
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal	
(sum lines 1a & 1b)	334,598.16
2. a. Current Year Award	9,679,652.15
b. Other Adjustments	(152,103.00)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	9,527,549.15
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1c, 2c, & 3)	9,862,147.31
REVENUES	
5. Cash Received in Current Year	7,409,770.30
6. Amounts Included in Line 5 for	
Prior Year Adjustments	(146,024.00)
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	2,263,802.85
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	2,263,802.85
Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	9,673,573.15
EXPENDITURES	0.070.070.50
10. Donor-Authorized Expenditures	9,270,970.59
11. Non Donor-Authorized	2 526 004 40
Expenditures	3,526,984.40
12. Total Expenditures	40 707 054 00
(line 10 plus line 11)	12,797,954.99
RESTRICTED ENDING BALANCE  13. Current Year	
	E04 476 70
(line 4 minus line 10)	591,176.72

# 2012-13 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

			Special Ed			Trans. Spec. Ed.	
	Special Ed ADA	Special Ed - ASRD	Special Ed - Communicatively	Special Ed - SELPA		Communicatively	Trans. Spec. Ed
LOCAL PROGRAM NAME	Transfer	Program	Handicapped Prog		Transporation Fees		ASRD Program
RESOURCE CODE	6500	6500	6500	6500	7230	7240	7240
REVENUE OBJECT	8091	8677	8699	8699	8675	8699	8677
LOCAL DESCRIPTION (if any)	0091	0011	0099	0099	0073	0099	0077
AWARD							
1. a. Prior Year Restricted							
Ending Balance					46.296.84		
b. Restr Bal Transfers (Obj 8997)					40,230.04		
` ,							
c. Adj PY Restricted Ending Bal		0.00	2.22		40.000.04	0.00	0.00
(sum lines 1a & 1b)	0.00	0.00	0.00	0.00	46,296.84	0.00	0.00
2. a. Current Year Award	1,371,978.00	22,110.64	21,131.47	9,138.02	95,101.29	91,233.71	18,233.88
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,371,978.00	22,110.64	21,131.47	9,138.02	95,101.29	91,233.71	18,233.88
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	1,371,978.00	22,110.64	21,131.47	9,138.02	141,398.13	91,233.71	18,233.88
REVENUES							
<ol><li>Cash Received in Current Year</li></ol>	1,371,978.00	18,047.21		8,660.41	95,101.29		17,368.92
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	4,063.43	21,131.47	477.61	0.00	91,233.71	864.96
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	4,063.43	21,131.47	477.61	0.00	91,233.71	864.96
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	1,371,978.00	22,110.64	21,131.47	9,138.02	95,101.29	91,233.71	18,233.88
EXPENDITURES							
10. Donor-Authorized Expenditures	1,371,978.00	22,110.64	21,131.47	9,138.02	47,934.78	91,233.71	18,233.88
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	1,371,978.00	22,110.64	21,131.47	9,138.02	47,934.78	91,233.71	18,233.88
RESTRICTED ENDING BALANCE			·	·		·	·
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	0.00	93,463.35	0.00	0.00

# 2012-13 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Mental Health Wellness	TOTAL
RESOURCE CODE	8150	90114	
REVENUE OBJECT	8980	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted			
Ending Balance	476,283.31	16,518.43	539,098.58
b. Restr Bal Transfers (Obj 8997)	·		0.00
c. Adj PY Restricted Ending Bal			
(sum lines 1a & 1b)	476,283.31	16,518.43	539,098.58
2. a. Current Year Award	1,743,573.00	45,850.00	3,418,350.01
b. Other Adjustments	, -,-	-,	0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	1,743,573.00	45,850.00	3,418,350.01
3. Required Matching Funds/Other	1,1 10,01010	10,000.00	0.00
4. Total Available Award			
(sum lines 1c, 2c, & 3)	2,219,856.31	62,368.43	3,957,448.59
REVENUES	, , , , , , , , , , , , , , , , , , , ,	,	-,,
5. Cash Received in Current Year	1,743,573.00	32,741.39	3,287,470.22
6. Amounts Included in Line 5 for		,	, ,
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	13,108.61	130,879.79
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	13,108.61	130,879.79
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	1,743,573.00	45,850.00	3,418,350.01
EXPENDITURES	4 700 540 40	40, 400, 00	0.000.007.70
10. Donor-Authorized Expenditures	1,768,516.46	48,420.82	3,398,697.78
11. Non Donor-Authorized			0.00
Expenditures			0.00
12. Total Expenditures	4 700 540 40	40,400,00	0 000 007 70
(line 10 plus line 11) RESTRICTED ENDING BALANCE	1,768,516.46	48,420.82	3,398,697.78
13. Current Year			
	451 220 05	12 047 64	550 750 04
(line 4 minus line 10)	451,339.85	13,947.61	558,750.81

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	37,211,673.26	301	0.00	303	37,211,673.26	305	1,729,722.14		307	35,481,951.12	309
2000 - Classified Salaries	10,360,312.54	311	60.02	313	10,360,252.52	315	678,252.86		317	9,681,999.66	319
3000 - Employee Benefits (Excluding 3800)	13,138,844.94	321	1,057,142.49	323	12,081,702.45	325	342,318.59		327	11,739,383.86	329
4000 - Books, Supplies Equip Replace. (6500)	2,524,729.33	331	810.77	333	2,523,918.56	335	179,034.74		337	2,344,883.82	339
5000 - Services & 7300 - Indirect Costs	10,057,930.47	341	38,816.80	343	10,019,113.67	345	3,531,082.94		347	6,488,030.73	349
			T(	JATC	72,196,660.46	365		T	OTAL	65,736,249.19	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 no 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.

				EDP		
PAF	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.		
1.	Teacher Salaries as Per EC 41011.	1100	30,715,937.37	375		
2.	Salaries of Instructional Aides Per EC 41011.	2100	1,914,119.77	380		
3.	STRS.	3101 & 3102	2,504,393.18	382		
4.	PERS.	3201 & 3202	222,189.54	383		
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	542,714.79	384		
6.	Health & Welfare Benefits (EC 41372)					
	(Include Health, Dental, Vision, Pharmaceutical, and					
	Annuity Plans).	3401 & 3402	2,869,872.84	385		
7.	Unemployment Insurance.	3501 & 3502	441,060.27	390		
8.	Workers' Compensation Insurance.	3601 & 3602	1,093,692.24	392		
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00			
10.	Other Benefits (EC 22310)					
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		40,349,187.95	395		
12.	Less: Teacher and Instructional Aide Salaries and					
	Benefits deducted in Column 2.		0.00			
13a.	Less: Teacher and Instructional Aide Salaries and					
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396		
b.	Less: Teacher and Instructional Aide Salaries and					
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396		
	TOTAL SALARIES AND BENEFITS.		40,349,187.95	397		
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%					
1	for high school districts to avoid penalty under provisions of EC 41372.					
16.	<ol> <li>District is exempt from EC 41372 because it meets the provisions</li> </ol>					
	of EC 41374. (If exempt, enter 'X')					

PAI	RT 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 th 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)	61.38%					
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).	65,736,249.19					
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 Yea
Governmental Activities:							
General Obligation Bonds Payable	112,111,701.00		112,111,701.00		1,105,000.00	111,006,701.00	1,375,000.0
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,526,095.00	253,449.00	3,779,544.00		254,170.00	3,525,374.00	239,449.0
Capital Leases Payable		22,283.00	22,283.00			22,283.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	4,997,059.00	1,065,596.00	6,062,655.00			6,062,655.00	
Compensated Absences Payable	1,205,830.42		1,205,830.42	108,249.88		1,314,080.30	
Governmental activities long-term liabilities	121,840,685.42	1,341,328.00	123,182,013.42	108,249.88	1,359,170.00	121,931,093.30	1,614,449.00
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

Г		2012-13				2013-14	
			Calculations	=	=	Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Ŀ	DRIOD VEAD DATA	Data	-	Totals	Data		Totals
Α.	PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA		2011-12 Actual			2012-13 Actual	
	are from district's prior year Gann data reported to the CDE)						
	,						
	1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
	(Preload/Line D11, PY column)	47,640,946.23 9.598.90		47,640,946.23 9,598.90			49,328,248.48
	PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	9,596.90		9,596.90			9,577.83
	ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	djustments to 2011-	12	A	djustments to 2012-	13
	3. District Lapses, Reorganizations and Other Transfers						
	4. Temporary Voter Approved Increases						
	<ol> <li>Less: Lapses of Voter Approved Increases</li> <li>TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT</li> </ol>						
	(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)						
В.	CURRENT YEAR GANN ADA		2012-13 P2 Report			2013-14 P2 Estimate	•
	(2012-13 data should tie to Principal Apportionment						
	Attendance Software reports)  1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	9,577.83		9,577.83	9,587.96		9,587.96
	2. ROC/P ADA**	3,377.03		3,377.03	3,307.30		3,307.30
	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)			0.537.00			0.505.00
	6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			9,577.83			9,587.96
	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)			9,577.83			9,587.96
	(Odin Enies Bo pids Bo)			5,511.05			3,307.30
C.	LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2012-13 Actual			2013-14 Budget	
	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	74.400.04		<b>-</b> 4.400.04	<b>70.107.00</b>		<b>70.407.00</b>
	<ol> <li>Homeowners' Exemption (Object 8021)</li> <li>Timber Yield Tax (Object 8022)</li> </ol>	74,189.31 0.00		74,189.31 0.00	72,127.00 0.00		72,127.00 0.00
	Other Subventions/In-Lieu Taxes (Object 8029)	52,460.89		52,460.89	51,990.00		51,990.00
	Secured Roll Taxes (Object 8041)	8,893,141.44		8,893,141.44	7,903,519.00		7,903,519.00
	5. Unsecured Roll Taxes (Object 8042)	257,656.39		257,656.39	257,656.00		257,656.00
	6. Prior Years' Taxes (Object 8043)	620,853.14		620,853.14	483,509.00		483,509.00
	<ol> <li>Supplemental Taxes (Object 8044)</li> <li>Ed. Rev. Augmentation Fund (ERAF) (Object 8045)</li> </ol>	143,917.16 1,828,535.17		143,917.16 1,828,535.17	197,654.00 (61,679.00)		197,654.00 (61,679.00)
	9. Penalties and Int. from Delinquent Taxes (Object 8048)  9. Penalties and Int. from Delinquent Taxes (Object 8048)	27,186.04		27,186.04	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)	3,335,160.09		3,335,160.09	2,186,714.00		2,186,714.00
	12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
	<ol> <li>Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)</li> <li>Penalties and Int. from Delinquent Non-Revenue Limit</li> </ol>	0.00		0.00	0.00		0.00
	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	45 000 000 00	0.00	45 000 000 00	44 004 400 00	0.00	44 004 400 00
1	(Lines C1 through C15)	15,233,099.63	0.00	15,233,099.63	11,091,490.00	0.00	11,091,490.00
	OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
1	17. To General Fund from Bond Interest and Redemption						
1	Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
1	18. TOTAL LOCAL PROCEEDS OF TAXES	45.000.000		45 000 000	44.004.400		44 004 400
	(Lines C16 plus C17)	15,233,099.63	0.00	15,233,099.63	11,091,490.00	0.00	11,091,490.00

	2012-13 Calculations				2013-14 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS  19. Medicare (Enter federally mandated amounts only from						
objs. 3301 & 3302; do not include negotiated amounts)			671,369.00			760,395.00
OTHER EXCLUSIONS  20. Americans with Disabilities Act  21. Unreimbursed Court Mandated Desegregation  Costs						
<ul><li>22. Other Unfunded Court-ordered or Federal Mandates</li><li>23. TOTAL EXCLUSIONS (Lines C19 through C22)</li></ul>			671,369.00			760,395.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012) 25. Revenue Limit State Aid - Prior Years (Object 8019)	35,069,256.00 312,922.00		35,069,256.00 312,922.00	40,012,401.00 0.00		40,012,401.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**	312,922.00	571,195.00	571,195.00	0.00	571,195.00	571,195.00
<ol> <li>Supplemental Instruction - PY (Res. 0000, Object 8590)**</li> <li>Comm Day Sch Addl Funding - CY</li> </ol>	_	0.00	0.00		0.00	0.00
(Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)** 29. Comm Day Sch Addl Funding - PY		0.00	0.00		0.00	0.00
(Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**	-	0.00 891.078.00	0.00 891,078.00		0.00 699,577.00	0.00 699.577.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)** 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
<ol> <li>Charter Schs. Categorical Block Grant (Object 8590)**</li> <li>Class Size Reduction, Grades K-3 (Object 8434)</li> </ol>	1,679,328.00	0.00	0.00 1,679,328.00	2,288,192.00	0.00	0.00 2,288,192.00
35. Class Size Reduction, Grade 9 (Object 8590)**	1,079,320.00	287,296.00	287,296.00	2,200,192.00	287,000.00	287,000.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	37,061,506.00	1,749,569.00	38,811,075.00	42,300,593.00	1,557,772.00	43,858,365.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	262,425.00		262,425.00	285,226.00		285,226.00
38. TOTAL STATE AID (Lines C36 plus C37)	37,323,931.00	1,749,569.00	39,073,500.00	42,585,819.00	1,557,772.00	44,143,591.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	74,085,668.99		74,085,668.99	72,366,951.43		72,366,951.43
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	259,560.74		259,560.74	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2012-13 Actual			2013-14 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)			47,640,946.23			49,328,248.48
2. Inflation Adjustment			1.0377			1.0512
Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9978			1.0011
PRELIMINARY APPROPRIATIONS LIMIT     (Lines D1 times D2 times D3)			49,328,248.48			51,910,894.04
APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18)			15,233,099.63			11,091,490.00
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) b. Maximum State Aid in Local Limit			1,149,339.60			1,150,555.20
(Lesser of Line C38 or Lines D4 minus D5 plus C23;						
but not less than zero)			34,766,517.85			41,579,799.04
<ul> <li>Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)</li> </ul>			34,766,517.85			41,579,799.04
7. Local Revenues in Proceeds of Taxes						
<ul> <li>Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])</li> </ul>			175,790.63			145,970.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,408,890.26			11,237,460.66
<ol> <li>State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater</li> </ol>						
than Line C38 or less than zero)  9. Total Appropriations Subject to the Limit			34,590,727.22			41,433,828.38
a. Local Revenues (Line D7b)			15,408,890.26			
b. State Subventions (Line D8)			34,590,727.22			
c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			671,369.00			
(Lines D9a plus D9b minus D9c)			49,328,248.48			

	2012-13		2013-14			
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	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			0.00			
State Capitol, Room 1145 Sacramento, CA 95814						
Summary 11. Adjusted Appropriations Limit		2012-13 Actual			2013-14 Budget	
(Lines D4 plus D10)  12. Appropriations Subject to the Limit			49,328,248.48			51,910,894.04
(Line D9d)			49,328,248.48			
** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statut State Aid Received, can no longer be extracted and must be manual state.	ally input into the Ad	justments column.				
Joan T. Velasco Gann Contact Person		(909) 971-8320 ext.	5220 nber			-

4.18%

#### 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)	2,397,615.95
	Contracted general administrative positions not paid through payroll	
	<ul> <li>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.</li> </ul>	
	<ul> <li>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.</li> </ul>	
В.	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)	57,333,908.40

### Part II - Adjustments for Employment Separation Costs

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)

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.

Par	Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)					
A.	Indir	rect Costs				
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,673,520.24			
		Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	1,370,990.56			
		goals 0000 and 9000, objects 5000-5999) Staff Relations and Negotiations (Function 7120, resources 0000-1999,	36,984.63			
		goals 0000 and 9000, objects 1000-5999)	12,521.56			
		Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	302,400.72			
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs	0.00			
		<ul><li>a. Plus: Normal Separation Costs (Part II, Line A)</li><li>b. Less: Abnormal or Mass Separation Costs (Part II, Line B)</li></ul>	0.00			
		Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,396,417.71			
		Carry-Forward Adjustment (Part IV, Line F)	192,673.16			
		Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,589,090.87			
В.		e Costs	44 400 404 60			
		Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>44,106,481.60</u> 7,990,299.92			
		Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,122,673.72			
		Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	980,396.11			
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	66,138.96			
		Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00			
		Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	708,872.38			
		External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00			
		Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	2.22			
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00			
		(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) Facilities Rents and Leases (all except portion relating to general administrative offices)	6,932,066.16			
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00			
		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			
		Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,980.55			
		Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,915,599.30			
		Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,880,087.16			
		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)	69,708,595.86			
C.	,	ght Indirect Cost Percentage Before Carry-Forward Adjustment				
	•	information only - not for use when claiming/recovering indirect costs)  A8 divided by Line B18)	6.31%			
ь	`		0.0170			
D.		minary Proposed Indirect Cost Rate final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)				
	•	A10 divided by Line B18)	6.58%			

#### 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 c	osts incurred in the current year (Part III, Line A8)	4,396,417.71
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(28,199.66)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.99%) times Part III, Line B18); zero if negative	192,673.16
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.99%) times Part III, Line B18) or (the highest rate used to er costs from any program (5.99%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	192,673.16
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA means forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year.	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	192,673.16

### Unaudited Actuals 2012-13 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

19 64329 0000000 Form ICR

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Approved indirect cost rate: 5.99% Highest rate used in any program: 5.99%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	777,236.96	46,556.49	5.99%
01	3310	1,710,212.93	102,441.75	5.99%
01	3315	57,014.81	3,415.19	5.99%
01	3320	107,288.61	6,426.58	5.99%
01	3327	102,236.84	6,123.97	5.99%
01	3345	564.20	33.80	5.99%
01	3550	42,016.00	2,100.00	5.00%
01	4045	2,508.00	150.00	5.98%
01	4203	68,968.22	432.19	0.63%
01	5610	20,503.82	1,228.18	5.99%
01	5640	74,710.29	4,475.15	5.99%
01	6500	7,200,655.59	397,771.13	5.52%
01	6512	437,773.68	26,222.65	5.99%
01	6520	122,085.10	7,312.90	5.99%
01	6535	2,564.19	153.59	5.99%
01	7090	291,674.27	8,750.23	3.00%
01	7091	127,888.00	3,836.64	3.00%
01	7230	554,544.56	33,217.22	5.99%
01	7240	327,426.54	19,612.85	5.99%
01	8150	1,697,570.95	50,927.13	3.00%
01	9010	95,101.80	2,736.49	2.88%
13	5310	1,880,087.16	25,000.00	1.33%

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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 FISC	•	(Nesource 1100)	Lxpenditure	(Nesource 0500)	Totals
Adjusted Beginning Fund Balance	9791-9795	0.00		149,000.76	149,000.76
2. State Lottery Revenus	8560	1,297,345.09		320,105.47	1,617,450.56
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of	0000 07 00	0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0303	0.00		0.00	0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Availabl€	0000	0.00			0.00
(Sum Lines A1 through A5)		1,297,345.09	0.00	469,106.23	1,766,451.32
(Odin Elifot / Timodgii / To)		1,207,010.00	0.00	100,100.20	1,700,101.02
B. EXPENDITURES AND OTHER FINANCE	CING USES				
1. Certificated Salaries	1000-1999	1,297,345.09			1,297,345.09
2. Classified Salaries	2000-2999	0.00			0.00
<ol><li>Employee Benefits</li></ol>	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		6,240.06	6,240.06
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800	3.00			
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			139,023.38	139,023.38
6. Capital Outlay	6000-6999	0.00		·	0.00
7. Tuition	7100-7199	0.00			0.00
<ol><li>Interagency Transfers Out</li></ol>					
<ul> <li>To Other Districts, County Offices, and Charter Schools</li> </ul>	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223,	0.00			0.00
	7283,7299	0.00			0.00
<ol><li>Transfers of Indirect Costs</li></ol>	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
<ol><li>All Other Financing Uses</li></ol>	7630-7699	0.00			0.00
<ol> <li>Total Expenditures and Other Financi (Sum Lines B1 through B11)</li> </ol>	ng Uses	1,297,345.09	0.00	145,263.44	1,442,608.53
O ENDINO DALANOS					
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	323,842.79	323,842.79
D. COMMENTS:	3132	0.00	0.00	323,042.79	323,042.19
License fees for educational testing					

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

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriatene

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64329 0000000 Form NCMOE

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	Fun	nds 01, 09, and	d 62	2012-13
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	75,745,943.10
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	3,908,846.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)			1000 7000	
Community Services	All	5000-5999	1000-7999 except 3801-3802	66,138.85
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	221,941.55
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	217,065.17
4. Other Transfers Out	All	9200	7200-7299	0.00
	All	3200	1200-1255	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	A.II	9100	7699	0.00
6. All Other Financing Uses	All	9200 All except	7651 1000-7999	0.00
7. Nonagency	7100-7199	5000-5999, 9000-9999	except 3801-3802	855.90
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	77,830.28
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must es in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C10)		T		583,831.75
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
Expenditures to cover deficits for food services     (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
Expenditures to cover deficits for student body activities		entered. Must i		
E. Total expenditures before adjustments				_,
(Line A minus lines B and C11, plus lines D1 and D2)			-	71,253,264.64
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				71,253,264.64

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64329 0000000 Form NCMOE

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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)		9,523.86	
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)		9,523.86	
D. Charter school ADA adjustments (From Section V)		0.00	
E. Adjusted total ADA (Lines C plus D)		9,523.86	
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,481.55	
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.)			
Adjustment to base expenditure and expenditure per ADA amounts for	67,809,787.08	7,120.69	
LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00	
Total adjusted base expenditure amounts (Line A plus Line A.1)	67,809,787.08	7,120.69	
B. Required effort (Line A.2 times 90%)	61,028,808.37	6,408.62	
C. Current year expenditures (Line I.G and Line II.F)	71,253,264.64	7,481.55	
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.)	lf		
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%	

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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

are positive)						
	Funds 01, 09, and 62					
Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2012-13 Expenditures		
A. Expenditures available to apply to deficiency:						
All Resource 3205 Expenditures	All	All	1000-7999	0.00		
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		
<ul> <li>i. Supplemental expenditures made as a result of a Presidentially declared disaster.</li> </ul>		entered. Must ures previously				
<ul> <li>j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)</li> </ul>				0.00		
3. Plus additional MOE expenditures:		entered. Must				
a. Expenditures to cover deficits for student body activities	expenditu	ıres previously	/ included.			
<ol> <li>Total Education Jobs Fund expenditures available to apply to deficiency</li> </ol>						
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00		

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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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)	71,253,264.64	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,481.55
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.	MOE	Met
(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)		
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 accurated programs in EV 2014 45 may)		
(Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64329 0000000 Form NCMOE

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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					
	Total	Expenditures			
		Experialtares			
Description of Adjustments	Expenditures	Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			
Description of Adjustments		Per ADA			

# Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time Ed	quivalents		Classroo	m 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)	Pupil Transportation (Function 3600)
	istributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	392,551.21	583,013.60	4,832,612.94	910,108.58	7,261,508.46	0.00	550,594.15
B. Enter Allocation (Note: All	n Factor(s) by Goal: location factors are only needed for a column if ndistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goal	s Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	328.00	1.00	20.70	11.26	419.80	419.80	1,265.00
3100	Alternative Schools							
3200	Continuation Schools	8.50		0.50		12.00	12.00	
3300	Independent Study Centers	3.20		0.50		4.00	4.00	
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)	53.90			9.40	41.00	41.00	126.90
6000	ROC/P	3.20				8.00	8.00	
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)					12.00	12.00	
	Cafeteria (Funds 13 & 61)					7.00	7.00	
C. Total Allocation	Factors	396.80	1.00	21.70	20.66	503.80	503.80	1,391.90

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

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			Direct Costs -		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional		0014111111	2014111112	Column	Column :	Column C	Column
Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	38,763,826.30	12,564,608.66	51,328,434.96	3,470,208.59		54,798,643.55
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	833,742.61	292,721.21	1,126,463.82	76,157.87		1,202,621.69
3300	Independent Study Centers	400,534.15	172,170.17	572,704.32	38,719.35		611,423.67
3400	Opportunity Schools	23,752.62	0.00	23,752.62	1,605.87		25,358.49
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	1,273.80	0.00	1,273.80	86.12		1,359.92
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	213,476.54	0.00	213,476.54	14,432.70		227,909.24
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	13,077,497.17	1,108,559.37	14,186,056.54	959,089.74		15,145,146.28
6000	Regional Occupational Ctr/Prg (ROC/P)	637,741.77	118,473.54	756,215.31	51,126.14		807,341.45
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	855.90	0.00	855.90	57.87		913.77
8100	Community Services	38,771.67	0.00	38,771.67	2,621.27		41,392.94
8500	Child Care and Development Services	27,367.29	0.00	27,367.29	1,850.25		29,217.54
Other Costs							
	Food Services					65.84	65.84
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					92,523.92	92,523.92
	Other Outgo					2,352,733.82	2,352,733.82
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		273,856.01	273,856.01	275,537.62		549,393.63
	Indirect Cost Transfers to Other Funds						
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(140,102.63)		(140,102.63)
	Total General Fund and Charter						
	Schools Funds Expenditures	54,018,839.82	14,530,388.96	68,549,228.78	4,751,390.76	2,445,323.58	75,745,943.12

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals	1	,	,	,				,	,				
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	35,060,322.08	365,909.22	84,718.21	50,358.44	2,196,169.71	22,249.73	973,834.91			10,264.00	0.00	38,763,826.30
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	827,137.17	900.14	0.00	0.00	0.00	0.00	5,705.30			0.00	0.00	833,742.61
3300	Independent Study Centers	397,827.90	0.00	0.00	2,318.35	0.00	0.00	0.00			387.90	0.00	400,534.15
3400	Opportunity Schools	23,752.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	23,752.62
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	1,273.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,273.80
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	184,550.78	22,191.02	0.00	6,734.74	0.00	0.00	0.00			0.00	0.00	213,476.54
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	9,616,921.61	1,439,127.94	391.70	30,710.06	1,442,189.56	546,036.18	0.00			2,120.12	0.00	13,077,497.17
6000	ROC/P	458,979.42	178,762.35	0.00	0.00	0.00	0.00	0.00			0.00	0.00	637,741.77
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	855.90	0.00	0.00	0.00	0.00	855.90
8100	Community Services Child Care and Development		0.00	0.00	0.00	0.00	0.00		38,771.67	0.00	0.00	0.00	38,771.67
8500	Services	0.00	0.00	0.00	0.00	0.00	0.00		27,367.29	0.00	0.00	0.00	27,367.29
Total Direct	Charged Costs	46,570,765.38	2,006,890.67	85,109.91	90,121.59	3,638,359.27	568,285.91	980,396.11	66,138.96	0.00	12,772.02	0.00	54,018,839.82

\* Functions 7100-7199 for goals 8100 and 8500

# Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

19 64329 0000000 Form PCR

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	Allocated Support Costs (Based on factors input on Form PCRAF)						
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total		
Instructional Goa	als						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		
1110	Regular Education, K–12	6,013,435.77	6,050,776.60	500,396.29	12,564,608.66		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3200	Continuation Schools	119,759.52	172,961.69	0.00	292,721.21		
3300	Independent Study Centers	114,516.27	57,653.90	0.00	172,170.17		
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 Center	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)	467,409.05	590,952.46	50,197.86	1,108,559.37		
6000	ROC/P	3,165.74	115,307.80	0.00	118,473.54		
Other Goals	·						
7110	Nonagency - Educationa	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	172,961.69	0.00	172,961.69		
	Cafeteria (Funds 13 and 61)		100,894.32		100,894.32		
Total Allocated S	upport Costs	6,718,286.35	7,261,508.46	550,594.15	14,530,388.96		

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	721,393.94
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	36,984.63
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,762,124.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,370,990.56
5	Total Central Administration Costs in General Fund and Charter Schools Fund	4,891,493.39
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	54,018,839.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,530,388.96
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	68,549,228.78
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,980.55
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,915,599.30
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,880,087.16
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,801,667.01
D.	Total Direct Charged and Allocated Costs (B3 + C5)	72,350,895.79
Ε.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.76%

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

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services					
(Objects 1000-5999, 6400, and 6500)	65.84				65.84
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			92,523.92		92,523.92
Other Outgo (Objects 1000-7999)				2,352,733.82	2,352,733.82
Total Other Costs	65.84	0.00	92,523.92	2,352,733.82	2,445,323.58

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Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA	Data ID	Olladdited Actuals	Duaget
Base Revenue Limit per ADA (prior year)	0025	6,497.11	6,708.11
2. Inflation Increase	0041	211.00	105.00
3. All Other Adjustments	0042, 0525	211100	
4. TOTAL, BASE REVENUE LIMIT PER ADA	00.2, 0020		
(Sum Lines 1 through 3)	0024	6,708.11	6,813.11
REVENUE LIMIT SUBJECT TO DEFICIT	0021	0,7 00.1 1	0,010111
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,708.11	6,813.11
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	23.60	23.59
c. Revenue Limit ADA	0033	9,587.76	9,587.96
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	64,542,019.87	65,550,006.13
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		
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	64,542,019.87	65,550,006.13
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	50,167,221.20	50,950,708.76
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	493,990.00	530,301.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	96,430.00	91,893.00
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)		397,560.00	438,408.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	50,564,781.20	51,389,116.76

	Principal		
	Appt.		
	Software	2012-13	2013-14
Description	Data ID	<b>Unaudited Actuals</b>	Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	11,897,940.00	8,904,776.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	3,335,160.00	2,186,714.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	15,233,100.00	11,091,490.00
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	35,331,681.20	40,297,626.76
b. Less: Education Protection Account (EPA) (Obj. 8012)		10,842,835.00	10,220,778.00
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	24,488,846.20	30,076,848.76
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	262,425.00	285,226.00
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	0634, 0629,		
Pupil Transfer/Basic Aid Open Enrollment	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)		(262,425.00)	(285,226.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE		, .	, .
LIMIT (Sum Lines 31d and 41)			
(This amount should agree with Object 8011)		24,226,421.20	29,791,622.76
43. Less: Revenue Limit State Apportionment Receipts		, -,	, , , , , , , , ,
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		24,226,421.20	

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

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			1
Description	2012-13 Actual	2013-14 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
Base Flus Taxes, IDEA, and Excess ERA      Base Apportionment	38,819,807.00	43,670,745.00	12.50%
2. Local Special Education Property Taxes	12,024,770.00	9,004,246.00	-25.12%
3. Federal IDEA, Part B, Local Assistance Grants	18,665,555.00	17,732,277.00	-23.12 % -5.00%
4. Applicable Excess ERAF	10,000,000.00	11,132,211.00	0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	69,510,132.00	70,407,268.00	1.29%
B. COLA Apportionment	09,510,132.00	835,615.00	
C. Growth Apportionment or Declining ADA Adjustment		(681,648.00)	
D. Subtotal (Sum lines A.5, B, and C)	69,510,132.00	70,561,235.00	1.51%
E. Program Specialist/Regionalized Services Apportionment	1,564,117.00	70,301,233.00	-100.00%
F. Low Incidence Materials and Equipment Apportionment	166,490.00	166,443.00	-0.03%
G. Out of Home Care Apportionment	5,320,060.00	5,363,756.00	0.82%
H. NPS/LCI Extraordinary Cost Pool Apportionment	0,020,000.00	0,000,700.00	0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF			0.0070
(Sum lines D through I)	76,560,799.00	76,091,434.00	-0.61%
K. Mental Health Apportionment	7,639,023.00	7,540,178.00	-1.29%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool	592,872.00	563,228.00	-5.00%
N. Federal IDEA - Section 619 Preschool	452,328.00	452,328.00	0.00%
O. Other Federal Discretionary Grants	284,328.00	284,328.00	0.00%
P. Other Adjustments	123,070.00	62,403.00	-49.29%
Q. Total SELPA Revenues (Sum lines J through P)	85,652,420.00	84,993,899.00	-0.77%

#### Unaudited Actuals General Fund Special Education Revenue Allocations (Optional)

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Description	2012-13 Actual	2013-14 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	10,339,183.00	9,749,500.00	-5.70%
Azusa Unified (DX01)	4,819,196.00	5,087,772.00	5.57%
Baldwin Park Unified (DX02)	4,886,270.00	4,927,815.00	0.85%
Bassett Unified (DX03)	2,098,098.00	1,903,866.00	-9.26%
Bonita Unified (DX04)	7,593,623.00	8,074,698.00	6.34%
Charter Oak Unified (DX05)	1,678,996.00	1,647,846.00	-1.86%
Claremont Unified (DX06)	6,230,142.00	5,950,884.00	-4.48%
Glendora Unified (DX08)	4,317,328.00	4,723,570.00	9.41%
Walnut Valley Unified (DX10)	7,068,884.00	7,553,418.00	6.85%
West Covina Unified (DX11)	6,658,644.00	6,682,454.00	0.36%
Los Angeles County Office of Education (DX15)	26,099,630.00	24,678,546.00	-5.44%
Options for Youth-San Bernardino (DXA05)	420,668.00	415,924.00	-1.13%
iQ Academy California-Los Angeles (DXA06)	176,305.00	176,666.00	0.20%
Opportunities for Learning - Baldwin Park (DXA1)	1,141,543.00	1,202,809.00	5.37%
School of Arts and Enterprise (DXA2)	250,040.00	269,832.00	7.92%
San Jose Charter Academy (DXA3)	724,771.00	763,020.00	5.28%
Opportunities For Learning - Baldwin Park II (DXA4)	1,149,099.00	1,185,279.00	3.15%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	85,652,420.00	84,993,899.00	-0.77%

Preparer

Name: Joan T. Velasco

 Title:
 Sr. Director Fiscal Services

 Phone:
 (909) 971-8320 ext. 5220

Bonita Unified Los Angeles County

## Unaudited Actuals 2012-13 General Fund Special Education Revenue Allocations Setup

19 64329 0000000 Form SEAS

Current LEA:	19-64329-0000000 Bonita Unified	
Selected SELPA:	DX	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SEL ID	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
DX	East San Gabriel Valley	

escription  GENERAL FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  SPECIAL EDUCATION PASS-THROUGH FUND	0.00	(10,909.22)	0.00					
Other Sources/Uses Detail Fund Reconciliation  CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  SPECIAL EDUCATION PASS-THROUGH FUND	0.00	(10,909.22)		(4.40, 400, 00)				<u></u>
Fund Reconciliation 9 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 9 SPECIAL EDUCATION PASS-THROUGH FUND			0.00	(140,102.63)	0.00	0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation DEPECIAL EDUCATION PASS-THROUGH FUND						-	0.00	0.0
Other Sources/Uses Detail Fund Reconciliation SPECIAL EDUCATION PASS-THROUGH FUND	0.00	0.00	0.00	0.00				
SPECIAL EDUCATION PASS-THROUGH FUND	0.00	0.00	0.00	0.00	0.00	0.00		
							0.00	0.
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation ADULT EDUCATION FUND						ļ		
Expenditure Detail	0.00	0.00	358.23	0.00				
Other Sources/Uses Detail				_	0.00	0.00		
Fund Reconciliation 2 CHILD DEVELOPMENT FUND						-	0.00	0
Expenditure Detail	7,286.78	0.00	114,744.40	0.00				
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0
CAFETERIA SPECIAL REVENUE FUND						-	0.00	0
Expenditure Detail	3,622.44	0.00	25,000.00	0.00				
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0
DEFERRED MAINTENANCE FUND						ļ.	0.00	
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0
PUPIL TRANSPORTATION EQUIPMENT FUND						ŀ	0.00	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				-	0.00	0.00	0.00	0
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						Ì		
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				-	0.00	0.00	0.00	0
S SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				l l	0.00	0.00	0.00	0
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation				-		0.00	0.00	0
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0
BUILDING FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			381,167.54	0.00		
Fund Reconciliation							0.00	0
5 CAPITAL FACILITIES FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0
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							0.00	0
COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	381,167.54		
Fund Reconciliation						-	0.00	0
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						ļ	0.00	0
CAP PROJ FUND FOR BLENDED COMPONENT UNITS  Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				_	0.00	0.00		
Fund Reconciliation BOND INTEREST AND REDEMPTION FUND						-	0.00	0
Expenditure Detail								
Other Sources/Uses Detail				_	0.00	0.00		
Fund Reconciliation  DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	(
Expenditure Detail								
Other Sources/Uses Detail				_	0.00	0.00		_
Fund Reconciliation  TAX OVERRIDE FUND						-	0.00	(
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	,	
Fund Reconciliation  DEBT SERVICE FUND						ļ-	0.00	(
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation FOUNDATION PERMANENT FUND						ļ-	0.00	(
	0.00	0.00	0.00	0.00				
Expenditure Detail	0.30	0.30	0.00	5.50		0.00		
Expenditure Detail Other Sources/Uses Detail			i l	·			0.00	(
Other Sources/Uses Detail Fund Reconciliation						Ļ	0.00	
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		_	0.00	

			FOR ALL FUND	S				
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND							0.00	0.00
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,909,22	(10.909.22)	140,102,63	(140,102,63)	381.167.54	381,167,54	0.00	0.00

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## Unaudited Actuals 2012-13 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDD No.	Llama to Cabaal	CD/OI
Description  SCHEDULE L. BURLL TRANSPORTATION DATA	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA	008/006	47.0	11.0
A. ENTER average number of buses used to transport pupils daily to/from school	008/000	17.0	11.0
B. 1. ENTER average number of pupils transported daily one way to/from school	020/019	1,157.0	116.2
(excluding extended year)	020/019	0.0	116.2
ENTER number of pupils included on Line B1 with transportation in IEP  C ENTER total number of miles drives to from select.	023/024	81,089.0	53,399.0
C. ENTER total number of miles driven to/from school	021/022	81,089.0	53,399.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination	030/033	4	4
of both, for days pupils transported  SCHEDULE II - COST DATA	030/033	1	1
(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)		648,843.11	260,599.01
B. Books & Supplies (Objects 4200, 4300, and 4400)		126,979.11	35,587.53
C. 1. Subagreements for Services (Object 5100)		0.00	206,126.27
	000/004		000 400 07
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	4.044.44	206,126.27
Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,341.41	1,341.44
3. Insurance (Objects 5400 and 5450)		0.00	0.00
<ol> <li>Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)</li> </ol>		39,454.11	6,321.41
<ol><li>Interprogram/Interfund Transfers (Objects 5710 and 5750)</li></ol>		(275,063.36)	(1,422.85)
Other Services and Operating Expenditures (Object 5800)			
(Contracts for repairs should be charged to Object 5600)		9,039.77	25,000.00
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)		0.00	0.00
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			
Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240     (2010). For the page of the page 1070 and 10		0.050.44	0.00
(SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500	000/005	3,950.41	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	554,544.56	533,552.81
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions	004/000	554.544.50	500 550 04
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	554,544.56	533,552.81
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation		4.500.00	400 407 50
expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699		1,500.00	109,467.59
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.	007/009	EE0 044 E0	424 005 00
<ul> <li>J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)</li> <li>K. Indirect Costs (Approved indirect cost rate of 5.99% times the sum of Line H minus lines C1, D, and D1.</li> </ul>	097/098	553,044.56	424,085.22
If negative, then zero.)		22 247 22	10.610.05
	100/101	33,217.22 586,261.78	19,612.85 443,698.07
L. Net Pupil Transportation Expense (Lines J and K)	100/101	300,201.78	443,098.07

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		586,261.78	443,698.07
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			
ENTER payments by your LEA, included in Schedule II			
Line C1			0.00
ENTER payments by another LEA, included in Schedule II,			
Line C1			0.00
Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
<ol> <li>ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was</li> </ol>			
for your pupils (exclude portion other LEAs paid to you as part of their costs		0.00	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA			
providing services to your LEA		0.00	25,000.00
Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
<ol> <li>ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA</li> </ol>			
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	586,261.78	418,698.07
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.230	7.841
Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	506.709	3,603.254
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
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	25,000.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	586,261.78	443,698.07
L. Approved Non-SD/OI Home-to-School Transportation Expense			
Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
ENTER LEA's computed expense if different than amount calculated in Line L1			
(maintain documentation locally)	132a		

Contact: Joan T. Velasco

Title: Sr. Director Fiscal Services

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Agency: Bonita USD

Phone Number/Ext: (909) 971-8320 ext 5220

E-mail Address: velasco@bonita.k12.ca.us

Bonita Unified Los Angeles County

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

19 64329 0000000 Form CA

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	61.38%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
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	\$0.00
	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.	
	Adjusted Appropriations Limit	\$49,328,248.48
	Appropriations Subject to Limit	\$49,328,248.48
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	ψ :σ;σ <u>=</u> σ; <u>=</u> :σ: :σ
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.58%
	Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	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	
TRAN	Approved Transportation Expense - Home-to-School	\$586,261.78
	Approved Transportation Expense - SD/OI	\$443,698.07
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	. ,

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2012-13 UNAUDITED ACTUAL FINANCIAL REPO with Education Code Section 41010 and is hereby the school district pursuant to Education Code Se	approved and filed by the governing board of
SignedClerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: Sept. 4, 2013
To the Superintendent of Public Instruction:	
2012-13 UNAUDITED ACTUAL FINANCIAL REPosition by the County Superintendent of Schools pursuant	
Signed County Superintendent/Designee (Original signature required)	Date:
For additional information on the unaudited actual	reports, please contact:
For additional information on the unaudited actual For County Office of Education:	reports, please contact:  For School District:
For County Office of Education:  Hoyt Yee  Name Business Services Consultant  Title (562) 940-1705  Telephone Yee_Hoyt@lacoe.edu	For School District:  Joan T. Velasco  Name Sr. Director, Fiscal Services  Title (909) 971-8320 Ext. 5220  Telephone velasco@bonita.k12.ca.us  E-mail Address

Printed: 9/12/2013 11:23 AM

### Description of the Component Units of the		G = General Ledger Data; S = Supplemental Data		
Other   Commons   Common	Form	Description	2012-13 Unaudited	2013-14
Charter Schools Special Revenue Fund	01	Canaral Fund/County School Sarvice Fund		CS
10   Special Education Pass-Through Fund			<u> </u>	GS
11				
Child Development Fund		· ·	6	
13 Cafeteria Special Revenue Fund G G G 14 Deferred Maintenance Fund G G G 15 Pupil Transportation Equipment Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects 18 School Bus Emissions Reduction Fund 19 Foundation Special Revenue Fund 20 Special Reserve Fund for Postemployment Benefits 21 Building Fund G G G 25 Capital Facilities Fund G G G 26 Capital Facilities Fund G G G 27 Capital Facilities Fund G G G G 28 Capital Facilities Fund G G G G 29 Capital Facilities Fund G G G G G 20 Special Reserve Fund for Capital Outlay Projects G G G G G 20 Special Reserve Fund for Capital Outlay Projects G G G G G G G G G G G G G G G G G G G				
14   Deferred Maintenance Fund   S   G   G		· · · · · · · · · · · · · · · · · · ·		
15 Pupil Transportation Equipment Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects 18 School Bus Emissions Reduction Fund 19 Foundation Special Revenue Fund 20 Special Reserve Fund for Postemployment Benefits 21 Building Fund G G G 25 Capital Facilities Fund G G G 30 State School Building Lease-Purchase Fund 35 County School Facilities Fund G G G 40 Special Reserve Fund for Capital Outlay Projects G G G 40 Special Reserve Fund for Capital Outlay Projects G G G 51 Bond Interest and Redemption Fund G G G 52 Debt Service Fund for Blended Component Units G G G 53 Debt Service Fund for Blended Component Units 54 Tax Override Fund 55 Debt Service Fund 56 Debt Service Fund 57 Foundation Permanent Fund 58 Charter Schools Enterprise Fund 59 Charter Schools Enterprise Fund 60 Cafeteria Enterprise Fund 61 Cafeteria Enterprise Fund 62 Charter Schools Enterprise Fund 63 Other Enterprise Fund 66 Warehouse Revolving Fund 67 Self-Insurance Fund 68 Warehouse Revolving Fund 69 Warehouse Revolving Fund 60 Warehouse Revolving Fund 60 Warehouse Revolving Fund 61 Cafeteria Enterprise Fund 62 Chanter Schools Enterprise Fund 63 Other Enterprise Fund 64 Changes in Assets and Liabilities (Warrant/Pass-Through) 65 Suddent Body Fund 66 Warrant/Pass-Through Fund 67 Self-Insurance Fund 68 Warrant/Pass-Through Fund 69 Student Body Hatendance S S S ASSET Schedule of Capital Assets 60 CAT Schedule for Categoricals 61 CAT Schedule for Categoricals 62 CAT Schedule for Categoricals 63 CAT Schedule for Categoricals 64 Change of Capital Assets 65 CAT Schedule for Categoricals 66 CAT Schedule for Categoricals 67 Schedule for Categoricals 68 Schedule for Categoricals 69 Schedule for Categoricals 60 CAT Schedule for Categoricals 61 Schedule for Categoricals 62 Schedule for Categoricals 63 Schedule for Categoricals 64 Change Order Form 65 CORR Adults in Correctional Facilities				
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35         County School Facilities Fund         G         G           40         Special Reserve Fund for Capital Outlay Projects         G         G           49         Capital Project Fund for Blended Component Units         G         G           51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units         S           53         Tax Override Fund         S           56         Debt Service Fund         S           57         Foundation Permanent Fund         S           61         Cafeteria Enterprise Fund         S           62         Charter Schools Enterprise Fund         S           63         Other Enterprise Fund         S           64         Warehouse Revolving Fund         S           67         Self-Insurance Fund         S           71         Retiree Benefit Fund         S           73         Foundation Private-Purpose Trust Fund         S           76         Warrant/Pass-Through Fund         S           95         Student Body Fund         S           76A         Changes in Assets and Liabilities (Warrant/Pass-Through)         S           95A         Changes in Assets an		Capital Facilities Fund	G	G
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49         Capital Project Fund for Blended Component Units         G         G           51         Bond Interest and Redemption Fund         G         G           52         Debt Service Fund for Blended Component Units	35	County School Facilities Fund	G	G
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CAT Schedule for Categoricals S CEA Current Expense Formula/Minimum Classroom Comp Actuals GS CHG Change Order Form CORR Adults in Correctional Facilities DEBT Schedule of Long-Term Liabilities S GANN Appropriations Limit Calculations GS GS ICR Indirect Cost Rate Worksheet GS		·		
CEA Current Expense Formula/Minimum Classroom Comp Actuals CHG Change Order Form CORR Adults in Correctional Facilities DEBT Schedule of Long-Term Liabilities GANN Appropriations Limit Calculations GS GS ICR Indirect Cost Rate Worksheet GS				
CHG Change Order Form CORR Adults in Correctional Facilities  DEBT Schedule of Long-Term Liabilities S  GANN Appropriations Limit Calculations GS GS ICR Indirect Cost Rate Worksheet GS				
CORR       Adults in Correctional Facilities         DEBT       Schedule of Long-Term Liabilities       S         GANN       Appropriations Limit Calculations       GS       GS         ICR       Indirect Cost Rate Worksheet       GS		· · · · · · · · · · · · · · · · · · ·	GS	
DEBT       Schedule of Long-Term Liabilities       S         GANN       Appropriations Limit Calculations       GS       GS         ICR       Indirect Cost Rate Worksheet       GS	CHG	Change Order Form		
GANN Appropriations Limit Calculations GS GS ICR Indirect Cost Rate Worksheet GS	CORR	Adults in Correctional Facilities		
GANN Appropriations Limit Calculations GS GS ICR Indirect Cost Rate Worksheet GS	DEBT	Schedule of Long-Term Liabilities	S	
ICR Indirect Cost Rate Worksheet GS		•		GS
				-
	L	Lottery Report	GS	

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G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2012-13 Unaudited Actuals	2013-14 Budget		
NCMOE	No Child Left Behind Maintenance of Effort	GS			
PCRAF	Program Cost Report Schedule of Allocation Factors	GS			
PCR	Program Cost Report	GS			
RL	Revenue Limit Summary	S	S		
SEA	Special Education Revenue Allocations	S	S		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S		
SIAA	Summary of Interfund Activities - Actuals	G			
TRAN	Annual Report of Pupil Transportation	GS	•		

		2012	2-13 Unaudited Actu	als		2013-14 Budget		
Description Res	Object ource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) Revenue Limit Sources	8010-8099	49,339,729.63	1,371,978.00	50,711,707.63	49,873,853.00	1,321,931.00	51,195,784.00	1.0%
2) Federal Revenue	8100-8299	61,196.33	3,383,038.20	3,444,234.53	122,730.00	2,984,422.00	3,107,152.00	-9.8%
3) Other State Revenue	8300-8599	7,938,431.13	2,088,834.25	10,027,265.38	8,692,361.00	2,299,284.33	10,991,645.33	9.6%
4) Other Local Revenue	8600-8799	1,988,739.60	7,913,721.85	9,902,461.45	607,329.00	6,465,041.10	7,072,370.10	-28.6%
5) TOTAL, REVENUES		59,328,096.69	14,757,572.30	74,085,668.99	59,296,273.00	13,070,678.43	72,366,951.43	-2.3%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	31,164,175.95	6,047,497.31	37,211,673.26	32,991,679.00	6,273,148.00	39,264,827.00	5.5%
2) Classified Salaries	2000-2999	7,056,904.36	3,303,408.18	10,360,312.54	7,254,426.00	3,748,667.00	11,003,093.00	6.2%
3) Employee Benefits	3000-3999	10,695,812.71	2,520,862.51	13,216,675.22	10,555,574.00	2,837,378.00	13,392,952.00	1.3%
4) Books and Supplies	4000-4999	1,839,366.56	687,162.77	2,526,529.33	1,710,325.14	973,530.93	2,683,856.07	6.2%
5) Services and Other Operating Expenditures	5000-5999	5,349,542.30	4,848,490.80	10,198,033.10	5,747,961.94	4,517,602.09	10,265,564.03	0.7%
6) Capital Outlay	6000-6999	201,923.17	20,018.38	221,941.55	89,000.00	50,000.00	139,000.00	-37.4%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	15,212.08	2,135,668.65	2,150,880.73	17,193.45	314,000.00	331,193.45	-84.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(864,026.76)	723,924.13	(140,102.63)	(909,334.65)	764,023.39	(145,311.26)	3.7%
9) TOTAL, EXPENDITURES		55,458,910.37	20,287,032.73	75,745,943.10	57,456,824.88	19,478,349.41	76,935,174.29	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,869,186.32	(5,529,460.43)	(1,660,274.11)	1,839,448.12	(6,407,670.98)	(4,568,222.86)	175.1%
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%

			2012	2-13 Unaudited Act	uals	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)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,949,595.92)	289,321.81	(1,660,274.11)	(4,568,222.64)	(0.22)	(4,568,222.86)	175.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
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)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
2) Ending Balance, June 30 (E + F1e)			12,597,993.94	1,382,940.15	13,980,934.09	8,029,771.30	1,382,939.93	9,412,711.23	-32.7%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	67,978.84	0.00	67,978.84	67,979.00	0.00	67,979.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,382,940.15	1,382,940.15	0.00	1,382,940.28	1,382,940.28	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	677,399.63	0.00	677,399.63	0.00	0.00	0.00	-100.0%
Medi-Cal Adm	0000	9780	170,398.02		170,398.02				
School Site & Dept. Carryover	0000	9780	507,001.61		507,001.61				
e) Unassigned/unappropriated						,			
Reserve for Economic Uncertainties		9789	2,272,378.00	0.00	2,272,378.00	2,308,055.00	0.00	2,308,055.00	1.6%
Unassigned/Unappropriated Amount		9790	9,490,237.47	0.00	9,490,237.47	5,563,737.30	(0.35)	5,563,736.95	-41.4%

		2012	-13 Unaudited Actua	als				
Description Resource Code	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
Cash     a) in County Treasury	9110	18,319,411.69	(1,749,860.59)	16,569,551.10				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Fund	9130	90,000.00	0.00	90,000.00				
d) with Fiscal Agent	9135	1,291.73	0.00	1,291.73				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	133,185.85	121,083.22	254,269.07				
4) Due from Grantor Government	9290	6,077,191.67	3,679,455.73	9,756,647.40				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	67,978.84	0.00	67,978.84				
7) Prepaid Expenditures	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		24,689,059.78	2,050,678.36	26,739,738.14				
H. LIABILITIES								
1) Accounts Payable	9500	2,210,065.84	667,738.21	2,877,804.05				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	0.00	0.00				
4) Current Loans	9640	9,881,000.00	0.00	9,881,000.00				
5) Deferred Revenue	9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES		12,091,065.84	667,738.21	12,758,804.05				
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)		12,597,993.94	1,382,940.15	13,980,934.09				

			201	2-13 Unaudited Actu	als		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)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,226,421.00	0.00	24,226,421.00	29,791,623.00	0.00	29,791,623.00	23.09
Education Protection Account State Aid - Cur	rent Yeaı	8012	10,842,835.00	0.00	10,842,835.00	10,220,778.00	0.00	10,220,778.00	-5.79
Charter Schools General Purpose Entitlement	t - State Aic	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.09
State Aid - Prior Years		8019	312,922.00	0.00	312,922.00	0.00	0.00	0.00	-100.09
Tax Relief Subventions Homeowners' Exemptions		8021	74,189.31	0.00	74,189.31	72,127.00	0.00	72,127.00	-2.89
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	52,460.89	0.00	52,460.89	51,990.00	0.00	51,990.00	-0.9%
County & District Taxes Secured Roll Taxes		8041	8,893,141.44	0.00	8,893,141.44	7,903,519.00	0.00	7,903,519.00	-11.19
Unsecured Roll Taxes		8042	257,656.39	0.00	257,656.39	257,656.00	0.00	257,656.00	0.0
Prior Years' Taxes		8043	620,853.14	0.00	620,853.14	483,509.00	0.00	483,509.00	-22.19
Supplemental Taxes		8044	143,917.16	0.00	143,917.16	197,654.00	0.00	197,654.00	37.39
Education Revenue Augmentation Fund (ERAF)		8045	1,828,535.17	0.00	1,828,535.17	(61,679.00)	0.00	(61,679.00)	-103.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,335,160.09	0.00	3,335,160.09	2,186,714.00	0.00	2,186,714.00	-34.49
Penalties and Interest from Delinquent Taxes		8048	27,186.04	0.00	27,186.04	0.00	0.00	0.00	-100.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0
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			50,615,277.63	0.00	50,615,277.63	51,103,891.00	0.00	51,103,891.00	1.09
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,371,978.00)		(1,371,978.00)	(1,321,931.00)		(1,321,931.00)	-3.69
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		1,371,978.00	1,371,978.00		1,321,931.00	1,321,931.00	-3.6
All Other Revenue Limit									

			2012	-13 Unaudited Actu	als		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)	% Diff Column C & F
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	96,430.00	0.00	96,430.00	91,893.00	0.00	91,893.00	-4.7%
Transfers to Charter Schools in Lieu of Propert	y 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			49,339,729.63	1,371,978.00	50,711,707.63	49,873,853.00	1,321,931.00	51,195,784.00	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	1,511,264.00	1,511,264.00	0.00	1,351,768.00	1,351,768.00	-10.6%
Special Education Discretionary Grants		8182	0.00	573,674.57	573,674.57	0.00	423,684.00	423,684.00	-26.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,647.03	0.00	12,647.03	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	227.30	0.00	227.30	0.00	0.00	0.00	-100.0%
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		823,793.45	823,793.45		779,629.00	779,629.00	-5.4%
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		234,798.00	234,798.00		220,264.00	220,264.00	-6.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			201:	2-13 Unaudited Actu	ials		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)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		69,400.41	69,400.41		55,794.00	55,794.00	-19.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 <sub>.</sub>	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		2,658.00	2,658.00		0.00	0.00	-100.09
Vocational and Applied Technology Education	3500-3699	8290		44,116.00	44,116.00		41,513.00	41,513.00	-5.9%
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	48,322.00	123,333.77	171,655.77	122,730.00	111,770.00	234,500.00	36.6%
TOTAL, FEDERAL REVENUE			61,196.33	3,383,038.20	3,444,234.53	122,730.00	2,984,422.00	3,107,152.00	-9.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		(146,024.00)	(146,024.00)		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		539,827.00	539,827.00		539,827.00	539,827.00	0.0%
Economic Impact Aid	7090-7091	8311		421,653.00	421,653.00		429,291.33	429,291.33	1.8%
Spec. Ed. Transportation	7240	8311		264,928.00	264,928.00		264,928.00	264,928.00	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	1,679,328.00	0.00	1,679,328.00	2,288,192.00	0.00	2,288,192.00	36.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,279.00	0.00	49,279.00	443,815.00	0.00	443,815.00	800.6%
Lottery - Unrestricted and Instructional Materia	ıls	8560	1,297,345.09	320,105.47	1,617,450.56	1,271,289.00	308,190.00	1,579,479.00	-2.3%
Tax Relief Subventions Restricted Levies - Other									

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	4,912,479.04	688,344.78	5,600,823.82	4,689,065.00	757,048.00	5,446,113.00	-2.8%
TOTAL, OTHER STATE REVENUE			7,938,431.13	2,088,834.25	10,027,265.38	8,692,361.00	2,299,284.33	10,991,645.33	9.6%

			2012	2-13 Unaudited Actu	ials		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)	% Diff Columr C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	190,106.79	0.00	190,106.79	125,000.00	0.00	125,000.00	-34.2
Interest		8660	259,560.74	0.00	259,560.74	200,000.00	0.00	200,000.00	-22.9
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 Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	93,601.29	93,601.29	0.00	95,000.00	95,000.00	1.5
Transportation Services	7230, 7240	8677		18,233.88	18,233.88		0.00	0.00	-100.0
Interagency Services	All Other	8677	49,818.03	22,110.64	71,928.67	49,321.00	348,309.81	397,630.81	452.8
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
Other Local Revenue									

			2012	-13 Unaudited Actu	als		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)	% Diff Column C & F
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,489,254.04	208,945.36	1,698,199.40	233,008.00	155,886.00	388,894.00	-77.19
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		7,527,764.76	7,527,764.76		0.00	0.00	-100.09
From County Offices	6500	8792		43,065.92	43,065.92		5,865,845.29	5,865,845.29	13520.69
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.09
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	0.09
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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			1,988,739.60	7,913,721.85	9,902,461.45	607,329.00	6,465,041.10	7,072,370.10	-28.69
TOTAL, REVENUES			59,328,096.69	14,757,572.30	74,085,668.99	59,296,273.00	13,070,678.43	72,366,951.43	-2.3%

		201	2-13 Unaudited Actu	ıals		2013-14 Budget	-	
Description Res	Object codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	26,688,171.29	4,646,077.15	31,334,248.44	28,508,439.00	4,805,610.00	33,314,049.00	6.3%
Certificated Pupil Support Salaries	1200	1,240,561.25	1,018,859.47	2,259,420.72	1,299,375.00	1,097,540.00	2,396,915.00	6.1%
Certificated Supervisors' and Administrators' Salaries	1300	3,209,140.91	288,431.42	3,497,572.33	3,163,865.00	280,672.00	3,444,537.00	-1.5%
Other Certificated Salaries	1900	26,302.50	94,129.27	120,431.77	20,000.00	89,326.00	109,326.00	-9.29
TOTAL, CERTIFICATED SALARIES		31,164,175.95	6,047,497.31	37,211,673.26	32,991,679.00	6,273,148.00	39,264,827.00	5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	597,907.18	1,570,055.87	2,167,963.05	514,525.00	1,911,150.00	2,425,675.00	11.9%
Classified Support Salaries	2200	1,947,497.41	1,224,393.47	3,171,890.88	1,983,648.00	1,308,917.00	3,292,565.00	3.89
Classified Supervisors' and Administrators' Salaries	2300	662,403.71	179,177.18	841,580.89	687,200.00	209,238.00	896,438.00	6.5%
Clerical, Technical and Office Salaries	2400	3,261,162.88	283,268.03	3,544,430.91	3,428,484.00	274,392.00	3,702,876.00	4.5%
Other Classified Salaries	2900	587,933.18	46,513.63	634,446.81	640,569.00	44,970.00	685,539.00	8.19
TOTAL, CLASSIFIED SALARIES		7,056,904.36	3,303,408.18	10,360,312.54	7,254,426.00	3,748,667.00	11,003,093.00	6.2%
EMPLOYEE BENEFITS								
STRS	3101-3102	2,527,013.06	494,459.46	3,021,472.52	2,659,292.00	514,362.00	3,173,654.00	5.0%
PERS	3201-3202	760,401.17	328,803.16	1,089,204.33	737,189.00	370,872.00	1,108,061.00	1.79
OASDI/Medicare/Alternative	3301-3302	922,901.90	309,198.14	1,232,100.04	1,023,734.00	379,008.00	1,402,742.00	13.89
Health and Welfare Benefits	3401-3402	3,495,072.63	929,274.09	4,424,346.72	4,174,093.00	1,125,682.00	5,299,775.00	19.8%
Unemployment Insurance	3501-3502	503,321.57	96,758.29	600,079.86	19,999.00	4,988.00	24,987.00	-95.89
Workers' Compensation	3601-3602	1,279,149.47	314,028.78	1,593,178.25	1,452,012.00	363,788.00	1,815,800.00	14.09
OPEB, Allocated	3701-3702	1,057,136.67	0.00	1,057,136.67	398,459.00	0.00	398,459.00	-62.39
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	62,695.73	15,134.55	77,830.28	9,911.00	52,073.00	61,984.00	-20.4%
Other Employee Benefits	3901-3902	88,120.51	33,206.04	121,326.55	80,885.00	26,605.00	107,490.00	-11.49
TOTAL, EMPLOYEE BENEFITS		10,695,812.71	2,520,862.51	13,216,675.22	10,555,574.00	2,837,378.00	13,392,952.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	310,945.99	6,240.06	317,186.05	297,886.00	100,000.00	397,886.00	25.4%
Books and Other Reference Materials	4200	9,617.44	1,372.64	10,990.08	6,120.00	0.00	6,120.00	-44.39

		2012	-13 Unaudited Actu	als		2013-14 Budget		
Description Re	Object esource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies	4300	1,027,348.04	531,891.50	1,559,239.54	1,183,089.14	827,793.49	2,010,882.63	29.0%
Noncapitalized Equipment	4400	491,455.09	147,658.57	639,113.66	223,230.00	45,737.44	268,967.44	-57.9%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,839,366.56	687,162.77	2,526,529.33	1,710,325.14	973,530.93	2,683,856.07	6.2%
SERVICES AND OTHER OPERATING EXPENDITU	RES							
Subagreements for Services	5100	0.00	3,008,023.80	3,008,023.80	0.00	2,975,722.31	2,975,722.31	-1.1%
Travel and Conferences	5200	104,860.21	64,579.20	169,439.41	96,072.28	73,631.40	169,703.68	0.2%
Dues and Memberships	5300	22,829.50	119.00	22,948.50	31,327.00	0.00	31,327.00	36.5%
Insurance	5400 - 5450	573,034.00	0.00	573,034.00	600,000.00	0.00	600,000.00	4.7%
Operations and Housekeeping Services	5500	1,980,785.36	3,950.41	1,984,735.77	1,887,000.00	4,000.00	1,891,000.00	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	442,097.54	274,974.12	717,071.66	564,091.06	262,900.00	826,991.06	15.3%
Transfers of Direct Costs	5710	263,945.57	(263,945.57)	0.00	279,799.00	(279,799.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(4,602.02)	(6,307.20)	(10,909.22)	(4,400.00)	(6,000.00)	(10,400.00)	-4.7%
Professional/Consulting Services and Operating Expenditures	5800	1,468,931.74	1,751,559.12	3,220,490.86	1,782,928.60	1,464,147.38	3,247,075.98	0.8%
Communications	5900	497,660.40	15,537.92	513,198.32	511,144.00	23,000.00	534,144.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,349,542.30	4,848,490.80	10,198,033.10	5,747,961.94	4,517,602.09	10,265,564.03	0.7%

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	10,000.00	0.00	10,000.00	Nev
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	81,351.16	0.00	81,351.16	0.00	0.00	0.00	-100.0%
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	122,372.01	20,018.38	142,390.39	54,000.00	40,000.00	94,000.00	-34.0%
Equipment Replacement		6500	(1,800.00)	0.00	(1,800.00)	25,000.00	10,000.00	35,000.00	-2044.4%
TOTAL, CAPITAL OUTLAY			201,923.17	20,018.38	221,941.55	89,000.00	50,000.00	139,000.00	-37.4%
OTHER OUTGO (excluding Transfers of Indired	ct 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	655,468.55	655,468.55	0.00	164,000.00	164,000.00	-75.0%
Payments to County Offices		7142	0.00	1,480,200.10	1,480,200.10	0.00	150,000.00	150,000.00	-89.9%
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 Apportion To Districts or Charter Schools	onments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	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	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

		2012	2-13 Unaudited Actua	als		2013-14 Budget		
Description Resource Cod	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service Debt Service - Interest	7438	4,138.71	0.00	4,138.71	3,964.97	0.00	3,964.97	-4.2%
Other Debt Service - Principal	7439	11,073.37	0.00	11,073.37	13,228.48	0.00	13,228.48	19.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		15,212.08	2,135,668.65	2,150,880.73	17,193.45	314,000.00	331,193.45	-84.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(723,924.13)	723,924.13	0.00	(764,023.39)	764,023.39	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(140,102.63)	0.00	(140,102.63)	(145,311.26)	0.00	(145,311.26)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(864,026.76)	723,924.13	(140,102.63)	(909,334.65)	764,023.39	(145,311.26)	3.7%
TOTAL, EXPENDITURES		55,458,910.37	20,287,032.73	75,745,943.10	57,456,824.88	19,478,349.41	76,935,174.29	1.6%

		201	2-13 Unaudited Actu	als		2013-14 Budget		
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
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	0.09
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00		0.00	0.00	

			2012	2-13 Unaudited Actu	als		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)	% Diff Column C & F
(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	(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	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			(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(F. 040 700 04)	5 040 700 04	2.22	(0.407.070.70)	0.407.070.70	2.22	0.00
(a - b + c - d + e)			(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%

			2012	2-13 Unaudited Actu	als		2013-14 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	49,339,729.63	1,371,978.00	50,711,707.63	49,873,853.00	1,321,931.00	51,195,784.00	2.8%
2) Federal Revenue		8100-8299	61,196.33	3,383,038.20	3,444,234.53	122,730.00	2,984,422.00	3,107,152.00	-9.8%
3) Other State Revenue		8300-8599	7,938,431.13	2,088,834.25	10,027,265.38	8,692,361.00	2,299,284.33	10,991,645.33	9.6%
4) Other Local Revenue		8600-8799	1,988,739.60	7,913,721.85	9,902,461.45	607,329.00	6,465,041.10	7,072,370.10	-28.6%
5) TOTAL, REVENUES			59,328,096.69	14,757,572.30	74,085,668.99	59,296,273.00	13,070,678.43	72,366,951.43	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		35,407,934.73	11,162,830.65	46,570,765.38	36,527,174.56	11,971,186.24	48,498,360.80	4.1%
2) Instruction - Related Services	2000-2999	_	6,330,072.34	1,660,227.58	7,990,299.92	6,710,449.64	1,479,821.58	8,190,271.22	2.5%
3) Pupil Services	3000-3999		2,786,691.89	2,880,721.86	5,667,413.75	2,845,712.28	3,217,597.20	6,063,309.48	7.0%
4) Ancillary Services	4000-4999	_	980,396.11	0.00	980,396.11	842,650.00	0.00	842,650.00	-14.1%
5) Community Services	5000-5999	_	66,138.96	0.00	66,138.96	80,189.60	0.00	80,189.60	21.2%
6) Enterprise	6000-6999	_	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	_	4,027,466.63	723,924.13	4,751,390.76	4,500,773.35	764,023.39	5,264,796.74	10.8%
8) Plant Services	8000-8999		5,643,144.54	1,723,659.86	7,366,804.40	5,732,682.00	1,731,721.00	7,464,403.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	217,065.17	2,135,668.65	2,352,733.82	217,193.45	314,000.00	531,193.45	-77.4%
10) TOTAL, EXPENDITURES			55,458,910.37	20,287,032.73	75,745,943.10	57,456,824.88	19,478,349.41	76,935,174.29	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -	B10)		3,869,186.32	(5,529,460.43)	(1,660,274.11)	1,839,448.12	(6,407,670.98)	(4,568,222.86)	175.1%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	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	(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES	S/USES	1300 0000	(5,818,782.24)	5,818,782.24	0.00	(6,407,670.76)	6,407,670.76	0.00	0.0%

				-13 Unaudited Act	uals		2013-14 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,949,595.92)	289,321.81	(1,660,274.11)	(4,568,222.64)	(0.22)	(4,568,222.86)	175.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
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)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,547,589.86	1,093,618.34	15,641,208.20	12,597,993.94	1,382,940.15	13,980,934.09	-10.6%
2) Ending Balance, June 30 (E + F1e)			12,597,993.94	1,382,940.15	13,980,934.09	8,029,771.30	1,382,939.93	9,412,711.23	-32.7%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	67,978.84	0.00	67,978.84	67,979.00	0.00	67,979.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,382,940.15	1,382,940.15	0.00	1,382,940.28	1,382,940.28	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	677,399.63	0.00	677,399.63	0.00	0.00	0.00	-100.0%
Medi-Cal Adm	0000	9780	170,398.02		170,398.02				
School Site & Dept. Carryover	0000	9780	507,001.61		507,001.61				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,272,378.00	0.00	2,272,378.00	2,308,055.00	0.00	2,308,055.00	1.6%
Unassigned/Unappropriated Amount		9790	9,490,237.47	0.00	9,490,237.47	5,563,737.30	(0.35)	5,563,736.95	-41.4%

## Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

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		2012-13	2013-14
Resource	Description	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	233,012.62	233,012.62
6300	Lottery: Instructional Materials	323,842.79	323,842.79
6512	Special Ed: Mental Health Services	192,171.80	192,171.80
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	75,162.13	75,162.45
7230	Transportation: Home to School	93,463.35	93,463.35
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	451,339.85	451,339.66
9010	Other Restricted Local	13,947.61	13,947.61
Total, Restric	cted Balance	1,382,940.15	1,382,940.28

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	36,003.00	36,003.00	0.0%
4) Other Local Revenue		8600-8799	900.27	150.00	-83.3%
5) TOTAL, REVENUES			36,903.27	36,153.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	2,465.44	2,769.00	12.3%
3) Employee Benefits		3000-3999	930.11	1,199.00	28.9%
4) Books and Supplies		4000-4999	0.00	21,102.29	New
5) Services and Other Operating Expenditures		5000-5999	2,585.00	9,000.00	248.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	358.23	2,082.71	481.4%
9) TOTAL, EXPENDITURES			6,338.78	36,153.00	470.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			30,564.49	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			30,564.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	61,935.69	92,500.18	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,935.69	92,500.18	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,935.69	92,500.18	49.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			92,500.18	92,500.18	0.0%
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	92,500.18	92,500.18	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	78,555.40	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	201.47		
Due from Grantor Government		9290	13,768.00		
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			92,524.87		
H. LIABILITIES					
1) Accounts Payable		9500	24.69		
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			24.69		
I. FUND EQUITY					
Ending Fund Balance, June 30				I	
(must agree with line F2) (G9 - H6)			92,500.18	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	36,003.00	36,003.00	0.0%
TOTAL, OTHER STATE REVENUE			36,003.00	36,003.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	470.27	150.00	-68.1%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	430.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.27	150.00	-83.3%
TOTAL, REVENUES			36,903.27	36,153.00	-2.0%

Description	Resource Codes Object Code	2012-13 es Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
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 Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	2,465.44	2,769.00	12.3%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2,465.44	2,769.00	12.3%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202		316.00	13.8%
OASDI/Medicare/Alternative	3301-3302		212.00	23.5%
Health and Welfare Benefits	3401-3402		525.00	50.2%
Unemployment Insurance	3501-3502		1.00	-95.9%
Workers' Compensation	3601-3602		101.00	22.2%
OPEB, Allocated	3701-3702		0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.0%
PERS Reduction	3801-3802		44.00	83.9%
Other Employee Benefits	3901-3902		0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0001 0002	930.11	1,199.00	28.9%
BOOKS AND SUPPLIES		300.11	1,100.00	20.070
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	21,102.29	New
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	21,102.29	New

			2042.42	2013-14	Percent
Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
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 Improvement	its	5600	0.00	0.00	0.0%
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	2,585.00	9,000.00	248.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		2,585.00	9,000.00	248.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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 C	Costs)		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	358.23	2,082.71	481.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		358.23	2,082.71	481.4%
TOTAL. EXPENDITURES			6.338.78	36.153.00	470.3%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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 Certificates					
of Participation		8971	0.00	0.00	0.0%
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	Function 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	36,003.00	36,003.00	0.0%
4) Other Local Revenue		8600-8799	900.27	150.00	-83.3%
5) TOTAL, REVENUES			36,903.27	36,153.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,585.00	30,102.29	1064.5%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,395.55	3,968.00	16.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		358.23	2,082.71	481.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,338.78	36,153.00	470.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,564.49	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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		0000 0070	2.22	2 22	0.00
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,564.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,935.69	92,500.18	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,935.69	92,500.18	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,935.69	92,500.18	49.3%
2) Ending Balance, June 30 (E + F1e)			92,500.18	92,500.18	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	92,500.18	92,500.18	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%

Bonita Unified Los Angeles County

## Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

19 64329 0000000 Form 11

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Resource Description  Total, Restricted Balance	0.00	0.00	

Description	Resource Codes Object Code	2012-13 es 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	2,035,581.69	2,043,775.00	0.4%
5) TOTAL, REVENUES		2,035,581.69	2,043,775.00	0.4%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	122,383.10	112,500.00	-8.1%
2) Classified Salaries	2000-2999	1,184,550.02	1,281,856.00	8.2%
3) Employee Benefits	3000-3999	449,960.08	534,973.00	18.9%
4) Books and Supplies	4000-4999	83,344.36	70,800.00	-15.1%
5) Services and Other Operating Expenditures	5000-5999	75,361.74	70,583.00	-6.3%
6) Capital Outlay	6000-6999	5,030.55	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	114,744.40	118,228.55	3.0%
9) TOTAL, EXPENDITURES		2,035,374.25	2,188,940.55	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		207.44	(145,165.55)	-70079.5%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929		0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses     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)			207.44	(145,165.55)	-70079.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,467.68	339,675.12	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,467.68	339,675.12	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,467.68	339,675.12	0.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			339,675.12	194,509.57	-42.7%
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	339,675.12	194,509.57	-42.7%
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					
Cash     a) in County Treasury		9110	405,930.45		
Fair Value Adjustment to Cash in County Treasur	у	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	1,662.27		
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			407,592.72		
H. LIABILITIES					
1) Accounts Payable		9500	67,917.60		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	3.50		
5) Deferred Revenue		9650	0.00	1	
6) TOTAL, LIABILITIES			67,917.60	1	
I. FUND EQUITY			21,311.00	1	
Ending Fund Balance, June 30				1	
(must agree with line F2) (G9 - H6)			339,675.12	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,845.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Inves	stments	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,031,735.93	2,043,775.00	0.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,035,581.69	2,043,775.00	0.4%
TOTAL, REVENUES			2,035,581.69	2,043,775.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES	Noodardo Geaco	Object Ocaco	Ondudition Motuatio	Budgot	Directories
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	300.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,083.10	112,500.00	-7.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			122,383.10	112,500.00	-8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	121,088.23	122,226.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,855.86	103,505.00	-1.3%
Other Classified Salaries		2900	958,605.93	1,056,125.00	10.2%
TOTAL, CLASSIFIED SALARIES			1,184,550.02	1,281,856.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,743.74	9,281.00	-4.7%
PERS		3201-3202	118,573.61	122,584.00	3.4%
OASDI/Medicare/Alternative		3301-3302	85,678.36	98,880.00	15.4%
Health and Welfare Benefits		3401-3402	161,022.99	228,149.00	41.7%
Unemployment Insurance		3501-3502	13,314.27	698.00	-94.8%
Workers' Compensation		3601-3602	43,919.09	50,615.00	15.2%
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	10,218.09	17,211.00	68.4%
Other Employee Benefits		3901-3902	7,489.93	7,555.00	0.9%
TOTAL, EMPLOYEE BENEFITS			449,960.08	534,973.00	18.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,236.72	70,800.00	-0.6%
Noncapitalized Equipment		4400	12,107.64	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		-	83,344.36	70,800.00	-15.1%

Description	Resource Codes O	bject 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	5,178.48	4,736.00	-8.5%
Dues and Memberships		5300	165.00	200.00	21.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	46,651.66	46,947.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,286.78	6,900.00	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	15,989.82	11,000.00	-31.2%
Communications		5900	90.00	300.00	233.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		75,361.74	70,583.00	-6.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,030.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,030.55	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	114,744.40	118,228.55	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		114,744.40	118,228.55	3.0%
FOTAL, EXPENDITURES			2,035,374.25	2,188,940.55	7.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
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%
(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	Function 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	2,035,581.69	2,043,775.00	0.4%
5) TOTAL, REVENUES			2,035,581.69	2,043,775.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		99,886.27	86,373.00	-13.5%
3) Pupil Services	3000-3999		6,833.29	5,007.00	-26.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,598,991.54	1,763,859.00	10.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		114,744.40	118,228.55	3.0%
8) Plant Services	8000-8999		214,918.75	215,473.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,035,374.25	2,188,940.55	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			207.44	(145,165.55)	-70079.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
		1000-1029	0.00	0.00	0.0%
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			207.44	(145,165.55)	-70079.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,467.68	339,675.12	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,467.68	339,675.12	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,467.68	339,675.12	0.1%
2) Ending Balance, June 30 (E + F1e)			339,675.12	194,509.57	-42.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	339,675.12	194,509.57	-42.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

## Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

19 64329 0000000 Form 12

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes Object Code	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES				
Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	1,192,921.09	1,080,000.00	-9.5%
3) Other State Revenue	8300-8599	84,501.58	80,000.00	-5.3%
4) Other Local Revenue	8600-8799	653,949.51	748,724.00	14.5%
5) TOTAL, REVENUES		1,931,372.18	1,908,724.00	-1.2%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	802,090.22	838,461.00	4.5%
3) Employee Benefits	3000-3999	253,436.52	270,820.00	6.9%
4) Books and Supplies	4000-4999	788,612.38	747,948.00	-5.2%
5) Services and Other Operating Expenditures	5000-5999	35,948.04	19,898.00	-44.6%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
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	25,000.00	25,000.00	0.0%
9) TOTAL, EXPENDITURES		1,905,087.16	1,902,127.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		26,285.02	6,597.00	-74.9%
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%
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	2332 0000	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)			26,285.02	6,597.00	-74.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	134,761.22	161,046.24	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,761.22	161,046.24	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,761.22	161,046.24	19.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			161,046.24	167,643.24	4.1%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,579.27	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	128,077.66	161,253.93	25.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	6,389.31	6,389.31	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					
Cash     a) in County Treasury		9110	(68,467.45)		
Fair Value Adjustment to Cash in County Treasury	<i>l</i>	9111	0.00		
b) in Banks		9120	25,653.23		
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	7,949.79		
4) Due from Grantor Government		9290	184,378.35		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	26,579.27		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			176,093.19		
H. LIABILITIES					
1) Accounts Payable		9500	15,046.95		
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			15,046.95		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			161,046.24		

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	1,192,921.09	1,080,000.00	-9.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL. FEDERAL REVENUE			1,192,921.09	1,080,000.00	-9.5%
OTHER STATE REVENUE			1,102,021100	.,500,500.00	0.07
Child Nutrition Programs		8520	84,501.58	80,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
		0030		80,000.00	-5.3%
TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE			84,501.58	80,000.00	-5.37
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	640,648.97	744,724.00	16.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	151.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	ıts	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	13,149.53	4,000.00	-69.6%
TOTAL, OTHER LOCAL REVENUE			653,949.51	748,724.00	14.5%
TOTAL, REVENUES			1,931,372.18	1,908,724.00	-1.2%

Paradiata:	Danis and Oak		2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	629,216.53	668,662.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	87,374.31	90,997.00	4.1%
Clerical, Technical and Office Salaries		2400	80,681.38	74,802.00	-7.3%
Other Classified Salaries		2900	4,818.00	4,000.00	-17.0%
TOTAL, CLASSIFIED SALARIES			802,090.22	838,461.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	1,042.00	Nev
PERS		3201-3202	61,897.06	61,704.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	52,285.02	57,412.00	9.8%
Health and Welfare Benefits		3401-3402	98,653.42	111,144.00	12.7%
Unemployment Insurance		3501-3502	8,356.44	417.00	-95.0%
Workers' Compensation		3601-3602	26,910.25	30,438.00	13.1%
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	5,334.33	8,663.00	62.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			253,436.52	270,820.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,497.41	10,400.00	38.7%
Noncapitalized Equipment		4400	18,957.80	15,500.00	-18.2%
Food		4700	762,157.17	722,048.00	-5.3%
TOTAL, BOOKS AND SUPPLIES			788,612.38	747,948.00	-5.2%

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	3,153.14	3,620.00	14.8%
Dues and Memberships		5300	439.19	160.00	-63.6%
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 Improveme	nts	5600	12,719.68	618.00	-95.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,622.44	3,500.00	-3.4%
Professional/Consulting Services and Operating Expenditures		5800	15,890.83	12,000.00	-24.5%
Communications		5900	122.76	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		35,948.04	19,898.00	-44.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	25,000.00	25,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		25,000.00	25,000.00	0.0%
TOTAL, EXPENDITURES			1,905,087.16	1,902,127.00	-0.2%

Pagasintian	December Code	Object Code	2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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			0.00	0.00	0.070
Out that the four flow that I Brown		0000	0.00	0.00	0.004
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
4) B Livi 0		2042 2000	0.00	0.00	0.00/
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,192,921.09	1,080,000.00	-9.5%
3) Other State Revenue		8300-8599	84,501.58	80,000.00	-5.3%
4) Other Local Revenue		8600-8799	653,949.51	748,724.00	14.5%
5) TOTAL, REVENUES			1,931,372.18	1,908,724.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,742,645.20	1,751,550.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,000.00	25,000.00	0.0%
8) Plant Services	8000-8999		137,441.96	125,577.00	-8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,905,087.16	1,902,127.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,285.02	6,597.00	-74.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
,		1000-1023	0.00	0.00	0.0%
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,285.02	6,597.00	-74.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,761.22	161,046.24	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,761.22	161,046.24	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,761.22	161,046.24	19.5%
2) Ending Balance, June 30 (E + F1e)			161,046.24	167,643.24	4.1%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,579.27	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	128,077.66	161,253.93	25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	6,389.31	6,389.31	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%

		2012-13	2013-14	
Resource	Description	<b>Unaudited Actuals</b>	Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School	128,077.66	161,253.93	
Total, Restr	icted Balance	128,077.66	161,253.93	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES				zunge.	
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	362,029.00	362,029.00	0.0%
4) Other Local Revenue		8600-8799	4,294.23	6,000.00	39.7%
5) TOTAL, REVENUES			366,323.23	368,029.00	0.5%
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	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	404,683.83	362,029.00	-10.5%
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			404,683.83	362,029.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(38,360.60)	6,000.00	-115.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(38,360.60)	6,000.00	-115.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	918,115.17	879,754.57	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,115.17	879,754.57	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,115.17	879,754.57	-4.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			879,754.57	885,754.57	0.7%
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	879,754.57	885,754.57	0.7%
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 Resc	ource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS		,	7.53410		
1) Cash			1		
a) in County Treasury		9110	878,342.34		
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	1,412.23		
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			879,754.57		
H. LIABILITIES			1		
1) Accounts Payable		9500	0.00		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			879,754.57		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	362,029.00	362,029.00	0.0%
TOTAL, OTHER STATE REVENUE			362,029.00	362,029.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,294.23	6,000.00	39.7%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,294.23	6,000.00	39.7%
TOTAL. REVENUES			366,323.23	368,029.00	0.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	28,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	376,183.83	362,029.00	-3.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			404,683.83	362,029.00	-10.5%
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%
TOTAL, EXPENDITURES			404,683.83	362,029.00	-10.5%

Decarintian	December Onder	Object Code	2012-13	2013-14 Budget	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
	runction codes	Object Codes	Ollaudited Actuals	Buuget	Dillerence
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	362,029.00	362,029.00	0.0%
4) Other Local Revenue		8600-8799	4,294.23	6,000.00	39.7%
5) TOTAL, REVENUES			366,323.23	368,029.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		404,683.83	362,029.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			404,683.83	362,029.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,360.60)	6,000.00	-115.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%
		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,360.60)	6,000.00	-115.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	918,115.17	879,754.57	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,115.17	879,754.57	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,115.17	879,754.57	-4.2%
2) Ending Balance, June 30 (E + F1e)			879,754.57	885,754.57	0.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	879,754.57	885,754.57	0.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

## Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
		<u></u>	
Total, Restr	ricted Balance	0.00	0.00

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	583,745.39	350,000.00	-40.0%
5) TOTAL, REVENUES			583,745.39	350,000.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,150.87	62,514.00	-4.0%
3) Employee Benefits		3000-3999	19,793.26	19,331.00	-2.3%
4) Books and Supplies		4000-4999	54,473.43	125,000.00	129.5%
5) Services and Other Operating Expenditures		5000-5999	344,083.83	217,200.00	-36.9%
6) Capital Outlay		6000-6999	18,549,270.05	16,491,045.00	-11.1%
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			19,032,771.44	16,915,090.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(18,449,026.05)	(16,565,090.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	381,167.54	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			381,167.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(18,067,858.51)	(16,565,090.00)	-8.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,138,450.38	26,070,591.87	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,138,450.38	26,070,591.87	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,138,450.38	26,070,591.87	-40.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			26,070,591.87	9,505,501.87	-63.5%
a) Nonspendable		0744	0.00	0.00	0.00/
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	25,832,699.00	8,917,609.00	-65.5%
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	237,892.87	587,892.87	147.1%
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	urce Codos	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
	ource Codes	Object Codes	Onaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	27,016,687.31		
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	70,080.36		
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			27,086,767.67		
H. LIABILITIES					
1) Accounts Payable		9500	1,016,175.80		
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			1,016,175.80		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			26,070,591.87		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	239,421.20	350,000.00	46.2%
Net Increase (Decrease) in the Fair Value of Investment	es .	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	344,324.19	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			583,745.39	350,000.00	-40.0%
TOTAL, REVENUES			583,745.39	350,000.00	-40.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	819.47	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	63,712.25	60,514.00	-5.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	619.15	2,000.00	223.09
TOTAL, CLASSIFIED SALARIES			65,150.87	62,514.00	-4.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	7,233.70	7,137.00	-1.39
OASDI/Medicare/Alternative		3301-3302	4,899.62	4,782.00	-2.49
Health and Welfare Benefits		3401-3402	4,141.72	4,109.00	-0.89
Unemployment Insurance		3501-3502	704.35	31.00	-95.69
Workers' Compensation		3601-3602	2,190.48	2,270.00	3.69
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	623.39	1,002.00	60.79
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			19,793.26	19,331.00	-2.39
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	22,583.56	125,000.00	453.59
Noncapitalized Equipment		4400	31,889.87	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			54,473.43	125,000.00	129.5
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	199.38	0.00	-100.0
Insurance		5400-5450	2,942.00	0.00	-100.0
Operations and Housekeeping Services		5500	0.00	52,000.00	Ne
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	230,997.24	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	109,945.21	165,200.00	50.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		344,083.83	217,200.00	-36.9%
CAPITAL OUTLAY					
Land		6100	0.00	50,000.00	New
Land Improvements		6170	280,431.25	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,065,396.62	16,441,045.00	-9.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	203,442.18	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,549,270.05	16,491,045.00	-11.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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 C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,032,771.44	16,915,090.00	-11.1%

			1		
Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	381,167.54	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			381,167.54	0.00	-100.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			381,167.54	0.00	-100.0%

Description	Function 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	583,745.39	350,000.00	-40.0%
5) TOTAL, REVENUES			583,745.39	350,000.00	-40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,033,150.21	16,915,090.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	(378.77)	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,032,771.44	16,915,090.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,449,026.05)	(16,565,090.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	381,167.54	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1023	0.00	0.00	0.076
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			381,167.54	0.00	-100.0%

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Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,067,858.51)	(16,565,090.00)	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,138,450.38	26,070,591.87	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,138,450.38	26,070,591.87	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,138,450.38	26,070,591.87	-40.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)     a) Nonspendable			26,070,591.87	9,505,501.87	-63.5%
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	25,832,699.00	8,917,609.00	-65.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	237,892.87	587,892.87	147.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

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		2012-13	2013-14
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	25,832,699.00	8,917,609.00
			, ,
Total, Restric	eted Balance	25,832,699.00	8,917,609.00

Description	Resource Codes Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES				J
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	1,035,709.49	132,500.00	-87.2%
5) TOTAL, REVENUES		1,035,709.49	132,500.00	-87.2%
B. EXPENDITURES				
Certificated Salaries	1000-1999	0.00	0.00	0.0%
Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
Books and Supplies	4000-4999	0.00	0.00	0.0%
Services and Other Operating Expenditures	5000-5999	4,525.00	4,025.00	-11.0%
Capital Outlay	6000-6999	0.00	0.00	0.0%
		0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	847,460.95	848,241.60	0.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		851,985.95	852,266.60	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		183,723.54	(719,766.60)	-491.8%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	500,000.00	New
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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	500,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,723.54	(219,766.60)	-219.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	1,407,096.90	1,590,820.44	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,096.90	1,590,820.44	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,407,096.90	1,590,820.44	13.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,590,820.44	1,371,053.84	-13.8%
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	1,590,820.44	1,371,053.84	-13.8%
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	619,089.64		
Fair Value Adjustment to Cash in County Treasury	<b>y</b>	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	970,579.61		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,651.19		
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			1,591,320.44		
H. LIABILITIES					
1) Accounts Payable		9500	500.00		
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			500.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			1,590,820.44	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,096.51	2,500.00	-39.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,031,612.98	130,000.00	-87.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			1,035,709.49	132,500.00	-87.29
TOTAL, REVENUES			1,035,709.49	132,500.00	-87.2°

Parastuta:	Danasana On Inc		2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	0.00	0.00	0.0%
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 Improvement	nts	5600	0.00	0.00	0.0%
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	4,525.00	4,025.00	-11.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		4,525.00	4,025.00	-11.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	593,291.30	608,792.20	2.6%
Other Debt Service - Principal		7439	254,169.65	239,449.40	-5.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		847,460.95	848,241.60	0.1%
TOTAL, EXPENDITURES			851,985.95	852,266.60	0.0%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	500,000.00	Nev
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	Nev
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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					
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0303	0.00	0.00	0.07
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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			2.00	3.00	5.0 //
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	500,000.00	Nev

Description	Function 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	1,035,709.49	132,500.00	-87.2%
5) TOTAL, REVENUES			1,035,709.49	132,500.00	-87.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,525.00	4,025.00	-11.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	847,460.95	848,241.60	0.1%
10) TOTAL, EXPENDITURES			851,985.95	852,266.60	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			183,723.54	(719,766.60)	-491.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629		·	
		1000-1029	0.00	0.00	0.0%
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	500,000.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,723.54	(219,766.60)	-219.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,407,096.90	1,590,820.44	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,096.90	1,590,820.44	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,407,096.90	1,590,820.44	13.1%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)     a) Nonspendable			1,590,820.44	1,371,053.84	-13.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,590,820.44	1,371,053.84	-13.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	ted Balance	0.00	0.00

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	375.10	0.00	-100.0%
5) TOTAL, REVENUES			375.10	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			375.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,167.54	0.00	-100.0%
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		0000 0000	(381,167.54)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,792.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	381,167.54	375.10	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2.22	381,167.54	375.10	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,167.54	375.10	-99.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			375.10	375.10	0.0%
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	375.10	375.10	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	1	
Cash     a) in County Treasury		9110	(215.69)	1	
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00	1	
b) in Banks		9120	0.00	1	
c) in Revolving Fund		9130	0.00	1	
d) with Fiscal Agent		9135	0.00	1	
e) collections awaiting deposit		9140	0.00	1	
2) Investments		9150	0.00	1	
3) Accounts Receivable		9200	590.79	1	
4) Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	0.00	1	
6) Stores		9320	0.00	1	
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00	1	
9) TOTAL, ASSETS			375.10	1	
H. LIABILITIES	_			1	
1) Accounts Payable		9500	0.00	1	
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Deferred Revenue		9650	0.00	1	
6) TOTAL, LIABILITIES			0.00	1	
I. FUND EQUITY	_			1	
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			375.10	1	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	375.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			375.10	0.00	-100.0%
TOTAL, REVENUES			375.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Ro	esource Codes Object Co	odes l	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		0.00	0.00	0.0%
Insurance	5400-54	50	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
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		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	IRES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.09
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	381,167.54	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			381,167.54	0.00	-100.0%

			2042.42	2042.44	Danasit
Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES $(a - b + c - d + e)$			(381,167.54)	0.00	-100.0%

Description	Function 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	375.10	0.00	-100.0%
5) TOTAL, REVENUES			375.10	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			375.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	381,167.54	0.00	-100.0%
2) Other Sources/Uses		0020 0070	0.00	0.00	0.004
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			(381,167.54)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,792.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,167.54	375.10	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,167.54	375.10	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,167.54	375.10	-99.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			375.10	375.10	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	375.10	375.10	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%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes Object (	Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources	8010-8	3099	0.00	0.00	0.0%
2) Federal Revenue	8100-8	3299	0.00	0.00	0.0%
3) Other State Revenue	8300-8	3599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8	3799	540,751.43	251,500.00	-53.5%
5) TOTAL, REVENUES			540,751.43	251,500.00	-53.5%
B. EXPENDITURES					
1) Certificated Salaries	1000-1	1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2	2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3	3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4	1999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5	5999	0.00	5,000.00	New
6) Capital Outlay	6000-6	6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7	7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			540,751.43	246,500.00	-54.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In	8900-8	3929	0.00	0.00	0.0%
b) Transfers Out	7600-7	7629	0.00	500,000.00	New
Other Sources/Uses    a) Sources	8930-8	3979	0.00	0.00	0.0%
b) Uses	7630-7	7699	0.00	0.00	0.0%
3) Contributions	8980-8	3999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(500,000.00)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,751.43	(253,500.00)	-146.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	480,370.47	1,021,121.90	112.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,370.47	1,021,121.90	112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,370.47	1,021,121.90	112.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,021,121.90	767,621.90	-24.8%
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	1,021,121.90	767,621.90	-24.8%
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					
Cash     a) in County Treasury		9110	1,019,561.96		
Fair Value Adjustment to Cash in County Treasur	у	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	1,559.94		
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			1,021,121.90		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,021,121.90		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	537,181.05	250,000.00	-53.5%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,570.38	1,500.00	-58.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			540,751.43	251,500.00	-53.5%
TOTAL, REVENUES			540,751.43	251,500.00	-53.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description F	Resource Codes C	bject Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	0.00	0.00	0.0
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	0.00	5,000.00	Ne
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	5,000.00	Ne
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	5,000.00	Ne

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615 7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	New

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

			2012-13	2013-14	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(500,000.00)	New

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function 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	540,751.43	251,500.00	-53.5%
5) TOTAL, REVENUES			540,751.43	251,500.00	-53.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			540,751.43	246,500.00	-54.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		9000 9030	0.00	0.00	0.00/
,		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	New

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	Function Codes	Object Codes	540,751.43	Budget (253,500.00)	-146.9%
F. FUND BALANCE, RESERVES			,	` ,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,370.47	1,021,121.90	112.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,370.47	1,021,121.90	112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,370.47	1,021,121.90	112.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			1,021,121.90	767,621.90	-24.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,021,121.90	767,621.90	-24.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource Description	2012-13	2013-14	
Resource	Description	Unaudited Actuals	Budget
Total, Restric	eted Balance	0.00	0.00

Description	Resource Codes Object	t 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	873,122.52	813,000.00	-6.9%
5) TOTAL, REVENUES			873,122.52	813,000.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries	1000	-1999	0.00	0.00	0.0%
2) Classified Salaries	2000	-2999	186,471.00	186,471.00	0.0%
3) Employee Benefits	3000	-3999	46,579.99	40,168.00	-13.8%
4) Books and Supplies	4000	-4999	1,891.81	2,709.00	43.2%
5) Services and Other Operating Expenditures	5000	-5999	474,837.44	573,736.00	20.8%
6) Capital Outlay	6000	-6999	29,962.83	35,000.00	16.8%
Other Outgo (excluding Transfers of Indirect Costs)		-7299, )-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			739,743.07	838,084.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			133,379.45	(25,084.00)	-118.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In	8900	-8929	0.00	0.00	0.0%
b) Transfers Out	7600	-7629	0.00	0.00	0.0%
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		-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)			133,379.45	(25,084.00)	-118.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,166,043.05	2,299,422.50	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,166,043.05	2,299,422.50	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,166,043.05	2,299,422.50	6.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			2,299,422.50	2,274,338.50	-1.1%
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	2,299,422.50	2,274,338.50	-1.1%
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					
Cash     a) in County Treasury		9110	2,378,730.38		
Fair Value Adjustment to Cash in County Treasu	ıry	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	5,737.73		
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			2,384,468.11		
H. LIABILITIES					
1) Accounts Payable		9500	85,045.61		
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			85,045.61		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			2,299,422.50		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE	Resource Codes	Object Codes	Ollaudited Actuals	Buuget	Difference
		9200	0.00	0.00	0.09/
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu					
Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes		0010	0.00	0.00	0.070
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	858,183.11	800,000.00	-6.8%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
		8029	0.00	0.00	0.076
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,939.41	13,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			873,122.52	813,000.00	-6.9%
TOTAL, REVENUES			873,122.52	813,000.00	-6.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	186,471.00	186,471.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			186,471.00	186,471.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	20,368.00	21,289.00	4.59
OASDI/Medicare/Alternative		3301-3302	14,265.00	9,028.00	-36.79
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	3,002.00	93.00	-96.99
Workers' Compensation		3601-3602	6,545.00	6,769.00	3.49
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	2,399.99	2,989.00	24.59
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			46,579.99	40,168.00	-13.89
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	2,709.00	Ne
Noncapitalized Equipment		4400	1,891.81	0.00	-100.0°
TOTAL, BOOKS AND SUPPLIES			1,891.81	2,709.00	43.29
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	279,654.99	287,500.00	2.8
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	16,958.50	23,240.00	37.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	178,223.95	262,996.00	47.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		474,837.44	573,736.00	20.8%
CAPITAL OUTLAY					
Land		6100	0.00	20,000.00	New
Land Improvements		6170	6,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,462.83	15,000.00	-36.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,962.83	35,000.00	16.8%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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 Indirec	t Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			739,743.07	838,084.00	13.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(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	Function 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	873,122.52	813,000.00	-6.9%
5) TOTAL, REVENUES			873,122.52	813,000.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		739,743.07	838,084.00	13.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			739,743.07	838,084.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			133,379.45	(25,084.00)	-118.8%
D. OTHER FINANCING SOURCES/USES					
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		1000-1029	0.00	0.00	0.0%
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			133,379.45	(25,084.00)	-118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,166,043.05	2,299,422.50	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,166,043.05	2,299,422.50	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,166,043.05	2,299,422.50	6.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			2,299,422.50	2,274,338.50	-1.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	2,299,422.50	2,274,338.50	-1.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Bonita Unified Los Angeles County

#### Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

19 64329 0000000 Form 49

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restrict	ted Balance	0.00	0.00	

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	1,059,563.00	0.00	-100.0%
3) Other State Revenue		8300-8599	66,102.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,382,325.00	5,922,007.00	-7.2%
5) TOTAL, REVENUES			7,507,990.00	5,922,007.00	-21.1%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,547,026.00	7,070,048.00	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,547,026.00	7,070,048.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			960,964.00	(1,148,041.00)	-219.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			960,964.00	(1,148,041.00)	-219.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	4,865,413.00	5,826,377.00	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,865,413.00	5,826,377.00	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,865,413.00	5,826,377.00	19.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			5,826,377.00	4,678,336.00	-19.7%
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	5,826,377.00	4,678,336.00	-19.7%
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					
Cash     a) in County Treasury		9110	5,826,377.00		
Fair Value Adjustment to Cash in County Treasul	ry	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	0.00		
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			5,826,377.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			5,826,377.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,059,563.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,059,563.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	66,102.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,102.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,551,355.00	5,430,371.00	-2.2%
Unsecured Roll		8612	266,933.00	146,524.00	-45.1%
Prior Years' Taxes		8613	462,267.00	231,134.00	-50.0%
Supplemental Taxes		8614	52,774.00	26,387.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	30,299.00	0.00	-100.0%
Interest		8660	18,697.00	5,609.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	81,982.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,382,325.00	5,922,007.00	-7.2%
TOTAL, REVENUES			7,507,990.00	5,922,007.00	-21.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,345,000.00	1,785,000.00	32.7%
Bond Interest and Other Service Charges		7434	5,202,026.00	5,285,048.00	1.6%
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 C	Costs)		6,547,026.00	7,070,048.00	8.0%
TOTAL, EXPENDITURES			6,547,026.00	7,070,048.00	8.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
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			3.00	3.00	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function 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	1,059,563.00	0.00	-100.0%
3) Other State Revenue		8300-8599	66,102.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,382,325.00	5,922,007.00	-7.2%
5) TOTAL, REVENUES			7,507,990.00	5,922,007.00	-21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,547,026.00	7,070,048.00	8.0%
10) TOTAL, EXPENDITURES			6,547,026.00	7,070,048.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			960,964.00	(1,148,041.00)	-219.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			960,964.00	(1,148,041.00)	-219.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,865,413.00	5,826,377.00	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,865,413.00	5,826,377.00	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,865,413.00	5,826,377.00	19.8%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance)			5,826,377.00	4,678,336.00	-19.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	5,826,377.00	4,678,336.00	-19.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	ted Balance	0.00	0.00

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	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	
ELEMENTARY							
General Education			6,016.18	6,085.75	6,085.75	6,085.75	
a. Kindergarten	663.10	669.31	_				
b. Grades One through Three	1,891.31	1,892.33	_				
c. Grades Four through Six	2,077.46	2,079.46					
d. Grades Seven and Eight	1,441.75	1,441.47					
e. Opportunity Schools and Full-Day Opportunity Classes							
f. Home and Hospital	2.54	2.31	_				
g. Community Day School							
Special Education							
a. Special Day Class	128.63	129.60	142.28	128.63	128.63	128.63	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.07	5.60	5.60	3.93	3.93	3.93	
c. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions	33.52	33.05	33.05	33.36	33.36	33.36	
3. TOTAL, ELEMENTARY	6,243.38	6,253.13	6,197.11	6,251.67	6,251.67	6,251.67	
HIGH SCHOOL							
4. General Education			3,242.10	3,188.72	3,188.72	3,188.72	
a. Grades Nine through Twelve	3,026.02	3,017.03	_				
b. Continuation Education	123.88	119.09	_				
c. Opportunity Schools and Full-Day Opportunity Classes	28.35	29.78	_				
d. Home and Hospital	10.86	9.95	_				
e. Community Day School							
5. Special Education							
a. Special Day Class	50.70	51.10	54.44	49.79	49.79	49.79	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.07	5.87	5.87	5.94	5.94	5.94	
c. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions	38.24	37.91	37.91	37.98	37.98	37.98	
6. TOTAL, HIGH SCHOOL	3,284.12	3,270.73	3,340.32	3,282.43	3,282.43	3,282.43	
COUNTY SUPPLEMENT							
7. County Community Schools (EC 1982[a])				4.54	4.54	4.54	
a. Elementary				1.54	1.54 2.41	1.54	
b. High School				2.41	2.41	2.41	
8. Special Education	20.26	20.26	20.26	10.06	10.06	10.06	
a. Special Day Class - Elementary	20.36 29.97	20.36	20.36 29.97	19.86	19.86 30.05	19.86 30.05	
b. Special Day Class - High School     c. Nonpublic, Nonsectarian Schools - Elementary	29.97	29.97	29.97	30.05	30.05	30.05	
d. Nonpublic, Nonsectarian Schools - High School							
e. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions - Elementary							
f. Nonpublic, Nonsectarian Schools - Licensed			+			1	
Children's Institutions - High School							
9. TOTAL, ADA REPORTED BY							
COUNTY OFFICES	50.33	50.33	50.33	53.86	53.86	53.86	
10. TOTAL, K-12 ADA	30.33	30.33	30.33	33.00	33.00	33.00	
	9,577.83	9,574.19	9,587.76	9,587.96	9,587.96	9,587.96	
(sum lines 3, 6, and 9)	9,511.63	9,574.19	9,567.76	9,367.96	9,567.96	9,367.96	
11. ADA for Necessary Small Schools			I				
also included in lines 3 and 6.							
12. REGIONAL OCCUPATIONAL							
CENTERS & PROGRAMS*							

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	2012-13 L	Inaudited Ac	tuals	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						
<ul> <li>13. Concurrently Enrolled Secondary Students*</li> <li>14. Adults Enrolled, State Apportioned*</li> <li>15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*</li> <li>16. TOTAL, CLASSES FOR ADULTS</li> </ul>						
(sum lines 13 through 15) 17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	9.577.83	9.574.19	9.587.76	9.587.96	9.587.96	9.587.96
SUPPLEMENTAL INSTRUCTIONAL HOURS	3,577.03	3,37 4.13	5,507.70	3,307.30	3,307.30	3,307.30
19. ELEMENTARY* 20. HIGH SCHOOL* 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds					1	1
ELEMENTARY     a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only     b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL <ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> <li>b. 7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ul>						
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	0.00	0.00	0.00	0.00	0.00	0.00
(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	TRANSFEE					
28. Regular Elementary and High School ADA (SB 937)	I I A A A A A A A A A A A A A A A A A A					
BASIC AID OPEN ENROLLMENT					ı	1
29. Regular Elementary and High School ADA						

<sup>\*</sup>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
			ouly .		200.0000	
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,711,208.00	10.010.110.00	1,711,208.00			1,711,208.00
Work in Progress	9,298,606.00	13,346,416.00	22,645,022.00			22,645,022.00
Total capital assets not being depreciated	11,009,814.00	13,346,416.00	24,356,230.00	0.00	0.00	24,356,230.00
Capital assets being depreciated:						
Land Improvements	5,995,073.00	1,379,601.00	7,374,674.00			7,374,674.00
Buildings	127,272,171.00	810,845.00	128,083,016.00			128,083,016.00
Equipment	8,018,210.00	391,454.00	8,409,664.00			8,409,664.00
Total capital assets being depreciated	141,285,454.00	2,581,900.00	143,867,354.00	0.00	0.00	143,867,354.00
Accumulated Depreciation for:						
Land Improvements	(3,815,762.00)	(206,814.00)	(4,022,576.00)			(4,022,576.00)
Buildings	(32,337,621.00)	(4,645,211.00)	(36,982,832.00)			(36,982,832.00)
Equipment	(5,160,588.00)	(522,451.00)	(5,683,039.00)			(5,683,039.00)
Total accumulated depreciation	(41,313,971.00)	(5,374,476.00)	(46,688,447.00)	0.00	0.00	(46,688,447.00)
Total capital assets being depreciated, net	99,971,483.00	(2,792,576.00)	97,178,907.00	0.00	0.00	97,178,907.00
Governmental activity capital assets, net	110,981,297.00	10,553,840.00	121,535,137.00	0.00	0.00	121,535,137.00
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	0.00	0.00
Capital assets being depreciated:	9,00		3.00		3.00	
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation  Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title One	IDEA Local Assistance	IDEA Preschool Grant, Part B	Preschool Local Entitlement	Federal Mental Health	IDEA Preschool Staff Development	Carl Perkins
FEDERAL CATALOG NUMBER						·	
RESOURCE CODE	3010	3310	3315	3320	3327	3345	3550
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if anv)							
AWARD							
Prior Year Carryover	108,102.25				130,694.57		
2. a. Current Year Award	844,755.00	1,511,264.00	49,578.00	65,672.00	316,280.00	526.00	44,116.00
b. Transferability (NCLB)	·		,	·	·		·
c. Other Adjustments			10,852.00			72.00	
d. Adj Curr Yr Award			,				
(sum lines 2a, 2b, & 2c)	844,755.00	1,511,264.00	60,430.00	65,672.00	316,280.00	598.00	44.116.00
3. Required Matching Funds/Other	0 1 1,1 00.00	.,0,_00	00,100.00	00,012.00	0.0,200.00	000.00	,
4. Total Available Award							
(sum lines 1, 2d, & 3)	952,857.25	1.511.264.00	60,430.00	65.672.00	446,974.57	598.00	44,116.00
REVENUES	, , , , , , , , , , , , , , , , , , , ,	,- ,	,	/	-,		,
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	773,173.25	548,246.00	28,569.00	27,865.00	276,890.57	204.00	34,144.28
7. Contributed Matching Funds	,	,	,	,	,		•
8. Total Available (sum lines 5, 6, & 7)	773,173.25	548,246.00	28,569.00	27,865.00	276,890.57	204.00	34,144.28
EXPENDITURES	<u> </u>	,	,	,	,		,
Donor-Authorized Expenditures	823,793.45	1,511,264.00	60,430.00	65,672.00	446,974.57	598.00	44,116.00
10. Non Donor-Authorized	·		,	·	·		·
Expenditures		301,390.68		48,043.19			
11. Total Expenditures (lines 9 & 10)	823,793.45	1,812,654.68	60,430.00	113,715.19	446,974.57	598.00	44,116.00
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)	(50,620.20)	(963,018.00)	(31,861.00)	(37,807.00)	(170,084.00)	(394.00)	(9,971.72)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	50,620.20	963,018.00	31,861.00	37,807.00	170,084.00	394.00	9,971.72
14. Unused Grant Award Calculation							
(line 4 minus line 9)	129,063.80	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	129,063.80						
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	823,793.45	1,511,264.00	60,430.00	65,672.00	446,974.57	598.00	44,116.00

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

	Title II, Teacher	Title II, Technology,		Workforce	
FEDERAL PROGRAM NAME	Quality, Part A	Part D	Title III, LEP, Part A	Investment Act	TOTAL
FEDERAL CATALOG NUMBER	, ,		, ,		
RESOURCE CODE	4035	4045	4203	5610	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
Prior Year Carryover		2,658.00	49,763.83	21,732.00	312,950.65
2. a. Current Year Award	234,798.00		59,292.00	·	3,126,281.00
b. Transferability (NCLB)					0.00
c. Other Adjustments					10,924.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	234,798.00	0.00	59,292.00	0.00	3,137,205.00
3. Required Matching Funds/Other	,		,		0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	234,798.00	2,658.00	109,055.83	21,732.00	3,450,155.65
REVENUES					
5. Revenue Deferred from Prior Year		2,658.00	6,803.83		9,461.83
<ol><li>Cash Received in Current Year</li></ol>	234,798.00		42,978.00	0.00	1,966,868.10
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	234,798.00	2,658.00	49,781.83	0.00	1,976,329.93
EXPENDITURES					
Donor-Authorized Expenditures	234,798.00	2,658.00	69,400.41	21,732.00	3,281,436.43
10. Non Donor-Authorized					
Expenditures	198,790.97				548,224.84
11. Total Expenditures (lines 9 & 10)	433,588.97	2,658.00	69,400.41	21,732.00	3,829,661.27
12. Amounts Included in					
Line 6 above for Prior					
Year Adjustments					0.00
13. Calculation of Deferred Revenue					
or A/P, & A/R amounts	0.00	2.22	(40.040.50)	(0.4. 700.00)	(4.005.400.50)
(line 8 minus line 9 plus line 12)	0.00	0.00	(19,618.58)	(21,732.00)	(1,305,106.50)
a. Deferred Revenue					0.00
b. Accounts Payable c. Accounts Receivable			40 040 50	24 722 00	0.00 1,305,106.50
14. Unused Grant Award Calculation			19,618.58	21,732.00	1,305,106.50
(line 4 minus line 9)	0.00	0.00	39,655.42	0.00	168,719.22
15. If Carryover is allowed.	0.00	0.00	39,000.42	0.00	100,7 19.22
enter line 14 amount here			39,655.42		168,719.22
16. Reconciliation of Revenue			38,000.42		100,119.22
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	234.798.00	2.658.00	69,400.41	21.732.00	3,281,436.43
minus line 13b plus line 13c)	234,798.00	∠,658.00	69,400.41	21,732.00	3,281,436.43

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

		IDEA Daraannal	
STATE PROGRAM NAME	Workability	IDEA, Personnel Development	TOTAL
RESOURCE CODE	6520	6535	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	0390	0390	
AWARD			
1. a. Prior Year Carryover			0.00
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover			0.00
1	0.00	0.00	0.00
(sum lines 1a & 1b) 2. a. Current Year Award	0.00	0.00	0.00 132,532.00
b. Other Adjustments	129,398.00	3,134.00 (416.22)	(416.22)
		(416.22)	(416.22)
c. Adj Curr Yr Award	120 200 00	2 717 70	122 115 70
(sum lines 2a & 2b)	129,398.00	2,717.78	132,115.78
Required Matching Funds/Other     Total Available Award			0.00
	400 200 00	0.747.70	100 115 70
(sum lines 1c, 2c, & 3) REVENUES	129,398.00	2,717.78	132,115.78
5. Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	64,699.00	1,459.78	66,158.78
7. Contributed Matching Funds	04,099.00	1,459.76	·
8. Total Available (sum lines 5, 6, & 7)	64,699.00	1,459.78	0.00 66,158.78
EXPENDITURES	04,099.00	1,459.76	00,130.70
Donor-Authorized Expenditures	129,398.00	2,717.78	132,115.78
10. Non Donor-Authorized	129,390.00	2,717.70	132,113.70
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	129,398.00	2,717.78	132,115.78
12. Amounts Included in Line 6 above	129,390.00	2,717.70	132,113.70
for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue			0.00
or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	(64,699.00)	(1,258.00)	(65,957.00)
a. Deferred Revenue	(04,033.00)	(1,230.00)	0.00
b. Accounts Payable			0.00
c. Accounts Receivable	64,699.00	1,258.00	65,957.00
14. Unused Grant Award Calculation	01,000.00	1,200.00	00,007.00
(line 4 minus line 9)	0.00	0.00	0.00
15. If Carryover is allowed,	0.00	0.00	0.00
enter line 14 amount here			0.00
16. Reconciliation of Revenue			0.00
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	129,398.00	2,717.78	132,115.78

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

LOCAL BROODAMANAME	E LECT MONTH	TOTAL
LOCAL PROGRAM NAME	Ed Tech Microsoft	TOTAL
RESOURCE CODE	90105	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	C/O ONLY	
AWARD		
1. a. Prior Year Carryover	51,261.94	51,261.94
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover		
(sum lines 1a & 1b)	51,261.94	51,261.94
2. a. Current Year Award	01,201101	0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		0.00
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award		0.00
(sum lines 1c, 2c, & 3)	51,261.94	51,261.94
REVENUES	31,201.34	31,201.34
5. Revenue Deferred from Prior Year	9,325.31	9,325.31
6. Cash Received in Current Year	8,611.39	8,611.39
7. Contributed Matching Funds	0,011.39	0.00
8. Total Available (sum lines 5, 6, & 7)	17,936.70	17,936.70
EXPENDITURES	17,930.70	17,930.70
Donor-Authorized Expenditures	49,417.47	49.417.47
10. Non Donor-Authorized	49,417.47	49,417.47
		0.00
Expenditures 11. Total Expenditures (lines 9 & 10)	49,417.47	0.00 49,417.47
12. Amounts Included in Line 6 above	49,417.47	49,417.47
		0.00
for Prior Year Adjustments  13. Calculation of Deferred Revenue		0.00
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(24.400.77)	(24, 400, 77)
a. Deferred Revenue	(31,480.77)	(31,480.77)
		0.00
b. Accounts Payable c. Accounts Receivable	31,480.77	0.00 31,480.77
	31,400.77	31,400.77
14. Unused Grant Award Calculation	4 044 47	4 044 47
(line 4 minus line 9)	1,844.47	1,844.47
15. If Carryover is allowed,	4 044 47	4 0 4 4 4 7
enter line 14 amount here	1,844.47	1,844.47
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a	40 447 47	40 447 47
minus line 13b plus line 13c)	49,417.47	49,417.47

# 2012-13 Unaudited Actuals FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

EEDEDAL DOOCDAM NAME	Medi-Cal	TOTAL
FEDERAL PROGRAM NAME	Reimbursement	TOTAL
FEDERAL CATALOG NUMBER	5640	
RESOURCE CODE	8290	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
Prior Year Restricted		
Ending Balance	210,596.29	210,596.29
2. a. Current Year Award	101,601.77	101,601.77
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	101,601.77	101,601.77
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	312,198.06	312,198.06
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments	101,601.77	101,601.77
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures	79,185.44	79,185.44
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	79,185.44	79,185.44
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	233.012.62	233.012.62

# 2012-13 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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		Special Ed Master		Economic Impact	Economic Impact	Home to School	Special Ed
STATE PROGRAM NAME	Lottery-Prop 20	Plan	State Mental Health		Aid - LEP	Transportation	Transportation
RESOURCE CODE	6300	6500	6512	7090	7091	7230	7240
REVENUE OBJECT	8560	8791	8590	8311	8311	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted							
Ending Balance	149,000.76		99,939.13	85,658.27			
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal							
(sum lines 1a & 1b)	149,000.76	0.00	99,939.13	85,658.27	0.00	0.00	0.00
2. a. Current Year Award	320,105.47	7,570,830.68	562,308.00	289,928.36	131,724.64	539,827.00	264,928.00
b. Other Adjustments		(146,024.00)	(6,079.00)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	320,105.47	7,424,806.68	556,229.00	289,928.36	131,724.64	539,827.00	264,928.00
<ol><li>Required Matching Funds/Other</li></ol>							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	469,106.23	7,424,806.68	656,168.13	375,586.63	131,724.64	539,827.00	264,928.00
REVENUES							
5. Cash Received in Current Year	62,179.58	5,687,359.72	433,823.00	289,928.36	131,724.64	539,827.00	264,928.00
6. Amounts Included in Line 5 for		,					
Prior Year Adjustments		(146,024.00)					
7. a. Accounts Receivable	057.005.00	4 000 470 00	400 400 00	0.00	0.00	2.22	0.00
(line 2c minus lines 5 & 6)	257,925.89	1,883,470.96	122,406.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable	257.925.89	4 000 470 00	400 400 00	0.00	0.00	0.00	0.00
(line 7a minus line 7b)	257,925.89	1,883,470.96	122,406.00	0.00	0.00	0.00	0.00
Contributed Matching Funds     Total Available							
(sum lines 5, 7c, & 8)	320,105.47	7,570,830.68	556,229.00	289,928.36	131,724.64	539,827.00	264,928.00
EXPENDITURES	320,103.47	7,570,030.00	330,223.00	203,320.30	131,724.04	339,027.00	204,920.00
10. Donor-Authorized Expenditures	145,263.44	7,424,806.68	463,996.33	300,424.50	131,724.64	539,827.00	264,928.00
11. Non Donor-Authorized	140,200.44	7,121,000.00	400,000.00	000,121.00	101,724.04	000,027.00	204,020.00
Expenditures		3,164,414.08					362,570.32
12. Total Expenditures		5,101,11100					002,010.02
(line 10 plus line 11)	145,263.44	10,589,220.76	463,996.33	300,424.50	131,724.64	539,827.00	627,498.32
RESTRICTED ENDING BALANCE	,		,	, 1100	,	222,227.00	, : <b></b>
13. Current Year							
(line 4 minus line 10)	323,842.79	0.00	192,171.80	75,162.13	0.00	0.00	0.00

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# 2012-13 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
a. Prior Year Restricted	
Ending Balance	334,598.16
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal	
(sum lines 1a & 1b)	334,598.16
2. a. Current Year Award	9,679,652.15
b. Other Adjustments	(152,103.00)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	9,527,549.15
Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1c, 2c, & 3)	9,862,147.31
REVENUES	
5. Cash Received in Current Year	7,409,770.30
6. Amounts Included in Line 5 for	
Prior Year Adjustments	(146,024.00)
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	2,263,802.85
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	0.000.000.05
(line 7a minus line 7b)	2,263,802.85
8. Contributed Matching Funds	0.00
9. Total Available	0 070 570 45
(sum lines 5, 7c, & 8)	9,673,573.15
EXPENDITURES  10. Donor-Authorized Expenditures	0.270.070.50
11. Non Donor-Authorized	9,270,970.59
Expenditures	3,526,984.40
12. Total Expenditures	3,320,364.40
(line 10 plus line 11)	12,797,954.99
RESTRICTED ENDING BALANCE	12,131,334.33
13. Current Year	
(line 4 minus line 10)	591,176.72

		1		1	1		
			Special Ed -			Trans. Spec. Ed.	
LOOM BROOK MANAGE	Special Ed ADA	Special Ed - ASRD	Communicatively	Special Ed - SELPA		Communicatively	Trans. Spec. Ed
LOCAL PROGRAM NAME	Transfer	Program	Handicapped Prog	Program Specialist	Transporation Fees	Handicapped Prg	ASRD Program
RESOURCE CODE	6500	6500	6500	6500	7230	7240	7240
REVENUE OBJECT	8091	8677	8699	8699	8675	8699	8677
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted							
Ending Balance					46,296.84		
b. Restr Bal Transfers (Obj 8997)							
<ul> <li>c. Adj PY Restricted Ending Bal</li> </ul>							
(sum lines 1a & 1b)	0.00	0.00	0.00	0.00	46,296.84	0.00	0.00
2. a. Current Year Award	1,371,978.00	22,110.64	21,131.47	9,138.02	95,101.29	91,233.71	18,233.88
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,371,978.00	22,110.64	21,131.47	9,138.02	95,101.29	91,233.71	18,233.88
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	1,371,978.00	22,110.64	21,131.47	9,138.02	141,398.13	91,233.71	18,233.88
REVENUES							
5. Cash Received in Current Year	1,371,978.00	18,047.21		8,660.41	95,101.29		17,368.92
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	4,063.43	21,131.47	477.61	0.00	91,233.71	864.96
b. Noncurrent Accounts							
Receivable							
<ul> <li>c. Current Accounts Receivable</li> </ul>							
(line 7a minus line 7b)	0.00	4,063.43	21,131.47	477.61	0.00	91,233.71	864.96
Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	1,371,978.00	22,110.64	21,131.47	9,138.02	95,101.29	91,233.71	18,233.88
EXPENDITURES							
10. Donor-Authorized Expenditures	1,371,978.00	22,110.64	21,131.47	9,138.02	47,934.78	91,233.71	18,233.88
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures			<b></b>			A. aas =:	
(line 10 plus line 11)	1,371,978.00	22,110.64	21,131.47	9,138.02	47,934.78	91,233.71	18,233.88
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	0.00	93,463.35	0.00	0.00

# 2012-13 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Routine Restricted   Mental Health   Wellness   TOTAL				
REVENUE OBJECT LOCAL DESCRIPTION (if any)  AWARD  1. a. Prior Year Restricted Ending Balance b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES  5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable (c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 13,108.61 130,879.79 13,108.61 130,879.79 13,108	LOCAL PROGRAM NAME			TOTAL
REVENUE OBJECT LOCAL DESCRIPTION (if any)  AWARD  1. a. Prior Year Restricted Ending Balance b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES  5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable (c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 13,108.61 130,879.79 13,108.61 130,879.79 13,	RESOURCE CODE	8150	90114	
AWARD	REVENUE OBJECT	8980	8699	
AWARD	LOCAL DESCRIPTION (if anv)			
Ending Balance b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)  EXPENDITURES 10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures (line 10 plus line 11) 1,768,516.46 1,7				
b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds (sum lines 5, 7c, & 8)  EXPENDITURES 10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures (line 10 plus line 11)  1,768,516.46  48,420.82 3,398,697.78				
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 16,518.43 15,90,00 3,418,350.01 17,743,573.00 3,2741.39 3,287,470.22 17,743,573.00 17,743,573.0	Ending Balance	476,283.31	16,518.43	539,098.58
(sum lines 1a & 1b)         476,283.31         16,518.43         539,098.58           2. a. Current Year Award         1,743,573.00         45,850.00         3,418,350.01           b. Other Adjustments         0.00         0.00         3,418,350.01           c. Adj Curr Yr Award         0.00         3,418,350.01         0.00           3. Required Matching Funds/Other         1,743,573.00         45,850.00         3,418,350.01           4. Total Available Award (sum lines 1c, 2c, & 3)         2,219,856.31         62,368.43         3,957,448.59           REVENUES         5. Cash Received in Current Year         6. Amounts Included in Line 5 for Prior Year Adjustments         0.00         32,741.39         3,287,470.22           6. Amounts Included in Line 5 for Prior Year Adjustments         0.00         13,108.61         130,879.79           7. a. Accounts Receivable (line 2c minus lines 5 & 6)         0.00         13,108.61         130,879.79           8. Contributed Matching Funds         0.00         13,108.61         130,879.79	b. Restr Bal Transfers (Obj 8997)			0.00
2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 45,850.00 3,418,350.01 45,850.00 3,418,350.01 45,850.00 3,418,350.01 45,850.00 3,418,350.01 45,850.00 3,418,350.01 3,957,448.59 46,2368.43 4,2368.43 4,23	c. Adj PY Restricted Ending Bal			
2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 45,850.00 3,418,350.01 45,850.00 3,418,350.01 45,850.00 3,418,350.01 45,850.00 3,418,350.01 45,850.00 3,418,350.01 3,957,448.59 46,2368.43 4,2368.43 4,23	(sum lines 1a & 1b)	476.283.31	16.518.43	539.098.58
b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3) 2,219,856.31 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 45,850.00 13,108.61 130,879.79 0.00 13,108.61 130,879.79 1,743,573.00 45,850.00 3,418,350.01 1,743,573.00 45,850.00 3,418,350.01 1,743,573.00 45,850.00 3,418,350.01 1,743,573.00 45,850.00 3,418,350.01 1,743,573.00 45,850.00 3,418,350.01 1,768,516.46 48,420.82 3,398,697.78	• • • • • • • • • • • • • • • • • • • •			
c. Adj Curr Ýr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable (c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)  EXPENDITURES 10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures (line 10 plus line 11) 1,768,516.46 1,743,573.00 45,850.00 3,418,350.01 3,418,350.01 45,850.00 3,418,350.01 48,420.82 3,398,697.78	b. Other Adjustments	, ,	,	
(sum lines 2a & 2b)     1,743,573.00     45,850.00     3,418,350.01       3. Required Matching Funds/Other     0.00       4. Total Available Award     2,219,856.31     62,368.43     3,957,448.59       REVENUES     1,743,573.00     32,741.39     3,287,470.22       5. Cash Received in Current Year     6. Amounts Included in Line 5 for Prior Year Adjustments     0.00     32,741.39     3,287,470.22       6. Amounts Included in Line 5 for Prior Year Adjustments     0.00     13,108.61     130,879.79       7. a. Accounts Receivable (line 2c minus lines 5 & 6)     0.00     13,108.61     130,879.79       b. Noncurrent Accounts Receivable (line 7a minus line 7b)     0.00     13,108.61     130,879.79       8. Contributed Matching Funds     0.00     13,108.61     130,879.79       9. Total Available (sum lines 5, 7c, & 8)     1,743,573.00     45,850.00     3,418,350.01       EXPENDITURES     1,768,516.46     48,420.82     3,398,697.78       11. Non Donor-Authorized Expenditures     1,768,516.46     48,420.82     3,398,697.78       12. Total Expenditures     1,768,516.46     48,420.82     3,398,697.78	c. Adj Curr Yr Award			
3. Required Matching Funds/Other 4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES  5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)  EXPENDITURES  10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures (line 10 plus line 11)  1,768,516.46  2,219,856.31 62,368.43 3,957,448.59  62,368.43 62,36		1.743.573.00	45.850.00	3.418.350.01
4. Total Available Award (sum lines 1c, 2c, & 3)  REVENUES  5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)  EXPENDITURES  10. Donor-Authorized Expenditures 1,768,516.46 48,420.82 3,398,697.78  1,768,516.46 48,420.82 3,398,697.78		, , , , , , , , , , , , , , , , , , , ,	-,	, ,
REVENUES           5. Cash Received in Current Year         1,743,573.00         32,741.39         3,287,470.22           6. Amounts Included in Line 5 for Prior Year Adjustments         0.00         0.00         13,108.61         130,879.79           7. a. Accounts Receivable (line 2c minus lines 5 & 6)         0.00         13,108.61         130,879.79           b. Noncurrent Accounts Receivable (line 7a minus line 7b)         0.00         13,108.61         130,879.79           8. Contributed Matching Funds         0.00         13,108.61         130,879.79           9. Total Available (sum lines 5, 7c, & 8)         1,743,573.00         45,850.00         3,418,350.01           EXPENDITURES         1,768,516.46         48,420.82         3,398,697.78           11. Non Donor-Authorized Expenditures Expenditures (line 10 plus line 11)         1,768,516.46         48,420.82         3,398,697.78				
5. Cash Received in Current Year       1,743,573.00       32,741.39       3,287,470.22         6. Amounts Included in Line 5 for Prior Year Adjustments       0.00       0.00         7. a. Accounts Receivable (line 2c minus lines 5 & 6)       0.00       13,108.61       130,879.79         b. Noncurrent Accounts Receivable (line 7a minus line 7b)       0.00       13,108.61       130,879.79         8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)       1,743,573.00       45,850.00       3,418,350.01         EXPENDITURES       1,768,516.46       48,420.82       3,398,697.78         11. Non Donor-Authorized Expenditures Expenditures (line 10 plus line 11)       1,768,516.46       48,420.82       3,398,697.78	(sum lines 1c, 2c, & 3)	2,219,856.31	62,368.43	3,957,448.59
6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1. Non Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures (line 10 plus line 11) 1. Accounts Receivable 0.00 13,108.61 130,879.79 0.00 13,108.61 130,879.79 0.00 13,108.61 130,879.79 0.00 45,850.00 3,418,350.01 1,768,516.46 48,420.82 3,398,697.78	REVENUES			
Prior Year Adjustments       0.00         7. a. Accounts Receivable (line 2c minus lines 5 & 6)       0.00       13,108.61       130,879.79         b. Noncurrent Accounts Receivable (line 7a minus line 7b)       0.00       13,108.61       130,879.79         8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)       1,743,573.00       45,850.00       3,418,350.01         EXPENDITURES 1. Non Donor-Authorized Expenditures 1. Non Donor-Authorized Expenditures (line 10 plus line 11)       1,768,516.46       48,420.82       3,398,697.78	5. Cash Received in Current Year	1,743,573.00	32,741.39	3,287,470.22
7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1. Non Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures (line 10 plus line 11) 1. Accounts Receivable 0.00 13,108.61 130,879.79 0.00 13,108.61 130,879.79 0.00 45,850.00 3,418,350.01 1,768,516.46 48,420.82 3,398,697.78	6. Amounts Included in Line 5 for			
(line 2c minus lines 5 & 6)       0.00       13,108.61       130,879.79         b. Noncurrent Accounts       0.00       0.00       0.00         c. Current Accounts Receivable       0.00       13,108.61       130,879.79         8. Contributed Matching Funds       0.00       13,108.61       130,879.79         8. Contributed Matching Funds       0.00       0.00         9. Total Available       0.00       45,850.00       3,418,350.01         (sum lines 5, 7c, & 8)       1,743,573.00       45,850.00       3,418,350.01         EXPENDITURES       1,768,516.46       48,420.82       3,398,697.78         11. Non Donor-Authorized Expenditures       0.00       0.00         12. Total Expenditures       1,768,516.46       48,420.82       3,398,697.78         (line 10 plus line 11)       1,768,516.46       48,420.82       3,398,697.78	Prior Year Adjustments			0.00
b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 1,743,573.00 2,45,850.00 3,418,350.01 2,768,516.46 48,420.82 3,398,697.78 11. Non Donor-Authorized Expenditures 1,768,516.46 48,420.82 3,398,697.78 12. Total Expenditures (line 10 plus line 11) 1,768,516.46 48,420.82 3,398,697.78				
Receivable       0.00         c. Current Accounts Receivable       (line 7a minus line 7b)       0.00       13,108.61       130,879.79         8. Contributed Matching Funds       0.00         9. Total Available       (sum lines 5, 7c, & 8)       1,743,573.00       45,850.00       3,418,350.01         EXPENDITURES       1,768,516.46       48,420.82       3,398,697.78         11. Non Donor-Authorized Expenditures       0.00         12. Total Expenditures       0.00         (line 10 plus line 11)       1,768,516.46       48,420.82       3,398,697.78	· · · · · · · · · · · · · · · · · · ·	0.00	13,108.61	130,879.79
c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 1,743,573.00 45,850.00 3,418,350.01  EXPENDITURES 10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures 12. Total Expenditures (line 10 plus line 11) 1,768,516.46 130,879.79 45,850.00 3,418,350.01 45,850.00 3,418,350.01 48,420.82 3,398,697.78				
(line 7a minus line 7b)     0.00     13,108.61     130,879.79       8. Contributed Matching Funds     0.00       9. Total Available (sum lines 5, 7c, & 8)     1,743,573.00     45,850.00     3,418,350.01       EXPENDITURES       10. Donor-Authorized Expenditures     1,768,516.46     48,420.82     3,398,697.78       11. Non Donor-Authorized Expenditures     0.00       12. Total Expenditures (line 10 plus line 11)     1,768,516.46     48,420.82     3,398,697.78				0.00
8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)  1,743,573.00  45,850.00  3,418,350.01  EXPENDITURES  10. Donor-Authorized Expenditures 1,768,516.46 48,420.82 3,398,697.78  11. Non Donor-Authorized Expenditures 0.00  12. Total Expenditures (line 10 plus line 11) 1,768,516.46 48,420.82 3,398,697.78				
9. Total Available (sum lines 5, 7c, & 8)  1,743,573.00  45,850.00  3,418,350.01  EXPENDITURES  10. Donor-Authorized Expenditures 1,768,516.46 48,420.82 3,398,697.78  11. Non Donor-Authorized Expenditures 0.00  12. Total Expenditures (line 10 plus line 11) 1,768,516.46 48,420.82 3,398,697.78		0.00	13,108.61	,
(sum lines 5, 7c, & 8)     1,743,573.00     45,850.00     3,418,350.01       EXPENDITURES       10. Donor-Authorized Expenditures     1,768,516.46     48,420.82     3,398,697.78       11. Non Donor-Authorized Expenditures     0.00       12. Total Expenditures (line 10 plus line 11)     1,768,516.46     48,420.82     3,398,697.78				0.00
EXPENDITURES       10. Donor-Authorized Expenditures       1,768,516.46       48,420.82       3,398,697.78         11. Non Donor-Authorized Expenditures       0.00         Expenditures       0.00         12. Total Expenditures (line 10 plus line 11)       1,768,516.46       48,420.82       3,398,697.78				
10. Donor-Authorized Expenditures       1,768,516.46       48,420.82       3,398,697.78         11. Non Donor-Authorized Expenditures       0.00         12. Total Expenditures (line 10 plus line 11)       1,768,516.46       48,420.82       3,398,697.78		1,743,573.00	45,850.00	3,418,350.01
11. Non Donor-Authorized       0.00         Expenditures       0.00         12. Total Expenditures       1,768,516.46       48,420.82       3,398,697.78		4 700 540 40	40,400,00	0.000.007.70
Expenditures       0.00         12. Total Expenditures       1,768,516.46       48,420.82       3,398,697.78		1,768,516.46	48,420.82	3,398,697.78
12. Total Expenditures (line 10 plus line 11) 1,768,516.46 48,420.82 3,398,697.78				0.00
(line 10 plus line 11) 1,768,516.46 48,420.82 3,398,697.78				0.00
		1 769 516 46	V8 V2U 62	3 300 607 70
RESTRICTED ENDING BALANCE	RESTRICTED ENDING BALANCE	1,700,510.40	40,420.02	3,380,081.16
13. Current Year				
(line 4 minus line 10) 451,339.85 13,947.61 558,750.81		451.339.85	13.947.61	558.750.81

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	37,211,673.26	301	0.00	303	37,211,673.26	305	1,729,722.14		307	35,481,951.12	309
2000 - Classified Salaries	10,360,312.54	311	60.02	313	10,360,252.52	315	678,252.86		317	9,681,999.66	319
3000 - Employee Benefits (Excluding 3800)	13,138,844.94	321	1,057,142.49	323	12,081,702.45	325	342,318.59		327	11,739,383.86	329
4000 - Books, Supplies Equip Replace. (6500)	2,524,729.33	331	810.77	333	2,523,918.56	335	179,034.74		337	2,344,883.82	339
5000 - Services & 7300 - Indirect Costs	10,057,930.47	341	38,816.80	343	10,019,113.67	345	3,531,082.94		347	6,488,030.73	349
-			T(	JATC	72,196,660.46	365		7	OTAL	65,736,249.19	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 no 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.

8. Workers' Compensation Insurance.       3601 & 3602       1,093,692.24       392         9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       45,207.95       393         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       40,349,187.95       395         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00       0.00         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       0.00       396         b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.       396       396         14. TOTAL SALARIES AND BENEFITS.       40,349,187.95       397         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.       61.38%					EDP
2. Salaries of Instructional Aides Per EC 41011.   2100   1.914,119.77   380   3.5 TRS.   3101 & 3102   2.504,393.18   382   2.22   188.5   3201 & 3202   2.22   188.5   3301 & 3302   542,714.79   384   385   3201 & 3202   2.22   189.5   383   384   380   3301 & 3302   542,714.79   384   385	PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
3 STRS.   3101 & 3102   2,504,393.18   382     4 PERS.   3201 & 3202   222,189.54   383     5 OASDI - Regular, Medicare and Alternative.   301 & 302   542,714.79     6 Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).   3401 & 3402   2,869,872.84   385     7 Unemployment Insurance.   3501 & 3502   441,060.27   390     8 Workers' Compensation Insurance.   3601 & 3602   1,093,692.24   392     9 OPEB, Active Employees (EC 41372).   390   45,207.95   391     10 Other Benefits (EC 22310).   3901 & 3902   45,207.95   391     11 SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).   40,349,187.95   395     12 Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).   0.00     13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).   0.00   396     14 TOTAL SALARIES AND BENEFITS.   40,349,187.95   397     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.   61,38%   16 District is exempt from EC 41372 because it meets the provisions	1.			30,715,937.37	375
4. PERS.   3201 & 3202   222,189.54   383   5. OASDI - Regular, Medicare and Alternative.   3301 & 3302   542,714.79   384   5. OASDI - Regular, Medicare and Alternative.   3301 & 3302   542,714.79   384   6. Health & Welfare Benefits (EC 41372)   (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).   3401 & 3402   2,869,872.84   385   2,869,872.84   385   3	2.	Salaries of Instructional Aides Per EC 41011.	2100	1,914,119.77	380
5. OASDI - Regular, Medicare and Alternative.       3301 & 3302       542,714.79       384         6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).       3401 & 3402       2,869,872.84       385         7. Unemployment Insurance.       3501 & 3502       441,060.27       390         8. Workers' Compensation Insurance.       3601 & 3602       1,093,692.24       392         9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       45,207.95       393         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       40,349,187.95       395         12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       0.00       396         14. TOTAL SALARIES AND BENEFITS.       396         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.       61.38%         16. District is exempt from EC 41372 because it meets the provisions       61.38%	3.	STRS.	3101 & 3102	2,504,393.18	382
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,869,872.84 385 7. Unemployment Insurance. 3501 & 3502 441,060.27 390 8. Workers' Compensation Insurance. 3601 & 3602 1,093,692.24 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0.00 10. Other Benefits (EC 22310). 3901 & 3902 45,207.95 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 40,349,187.95 395 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 40,349,187.95 395 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 396 14. TOTAL SALARIES AND BENEFITS. 40,349,187.95 397 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. 61.38% 16. District is exempt from EC 41372 because it meets the provisions	4.			222,189.54	383
(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,869,872.84 385 7. Unemployment Insurance. 3501 & 3502 441,060.27 390 3501 & 3502 441,060.27 390 3501 & 3502 3501 &	5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	542,714.79	384
Annuity Plans). 3401 & 3402	6.	Health & Welfare Benefits (EC 41372)			
7. Unemployment Insurance.       3501 & 3502       441,060.27       390         8. Workers' Compensation Insurance.       3601 & 3602       1,093,692.24       392         9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       45,207.95       393         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       40,349,187.95       395         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       0.00         15c. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*       396         15c. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*       396         15c. 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.       61.38%         16. District is exempt from EC 41372 because it meets the provisions       61.38%		(Include Health, Dental, Vision, Pharmaceutical, and			
8. Workers' Compensation Insurance.       3601 & 3602       1,093,692.24       392         9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       45,207.95       393         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       40,349,187.95       395         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       0.00         b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.       396         14. TOTAL SALARIES AND BENEFITS.       40,349,187.95       397         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.       61.38%         16. District is exempt from EC 41372 because it meets the provisions       61.38%		Annuity Plans)	3401 & 3402	2,869,872.84	385
9. OPEB, Active Employees (EC 41372).       3751 & 3752       0.00         10. Other Benefits (EC 22310).       3901 & 3902       45,207.95       393         11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).       40,349,187.95       395         12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.       0.00         13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).       0.00         b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.       396         14. TOTAL SALARIES AND BENEFITS.       40,349,187.95       397         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.       61.38%         16. District is exempt from EC 41372 because it meets the provisions       61.38%	7.	Unemployment Insurance	3501 & 3502	441,060.27	390
10. Other Benefits (EC 22310)	8.	Workers' Compensation Insurance.	3601 & 3602	1,093,692.24	392
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).  15a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  15a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  15a. 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.  16a. District is exempt from EC 41372 because it meets the provisions	9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	10.			45,207.95	393
Benefits deducted in Column 2	11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		40,349,187.95	395
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)*.  1396  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	12.				
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		Benefits deducted in Column 2.		0.00	
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	13a	Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  14. TOTAL SALARIES AND BENEFITS		Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
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	b	Less: Teacher and Instructional Aide Salaries and			
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.  61.38%  16. District is exempt from EC 41372 because it meets the provisions		Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
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	14.	TOTAL SALARIES AND BENEFITS		40,349,187.95	397
equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	15.	Percent of Current Cost of Education Expended for Classroom			
for high school districts to avoid penalty under provisions of EC 41372		Compensation (EDP 397 divided by EDP 369) Line 15 must			
16. District is exempt from EC 41372 because it meets the provisions		equal or exceed 60% for elementary, 55% for unified and 50%			
	1	for high school districts to avoid penalty under provisions of EC 41372		61.38%	
of EC 41374. (If exempt, enter 'X')	16.	District is exempt from EC 41372 because it meets the provisions			
		of EC 41374. (If exempt, enter 'X')			

PAF	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exisions of EC 41374.	xempt under th
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	61.38%
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).	65,736,249.19
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	112,111,701.00		112,111,701.00		1,105,000.00	111,006,701.00	1,375,000.00
State School Building Loans Payable			0.00		. ,	0.00	
Certificates of Participation Payable	3,526,095.00	253,449.00	3,779,544.00		254,170.00	3,525,374.00	239,449.00
Capital Leases Payable		22,283.00	22,283.00			22,283.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	4,997,059.00	1,065,596.00	6,062,655.00			6,062,655.00	
Compensated Absences Payable	1,205,830.42		1,205,830.42	108,249.88		1,314,080.30	
Governmental activities long-term liabilities	121,840,685.42	1,341,328.00	123,182,013.42	108,249.88	1,359,170.00	121,931,093.30	1,614,449.00
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

Г			2012-13			2013-14	
			Calculations	=	=	Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Ŀ	DRIOD VEAD DATA	Data	-	Totals	Data		Totals
Α.	PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA		2011-12 Actual			2012-13 Actual	
	are from district's prior year Gann data reported to the CDE)						
	,						
	1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
	(Preload/Line D11, PY column)	47,640,946.23 9.598.90		47,640,946.23 9,598.90			49,328,248.48
	PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	9,596.90		9,596.90			9,577.83
	ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	djustments to 2011-	12	A	djustments to 2012-	13
	3. District Lapses, Reorganizations and Other Transfers						
	4. Temporary Voter Approved Increases						
	<ol> <li>Less: Lapses of Voter Approved Increases</li> <li>TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT</li> </ol>						
	(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)						
В.	CURRENT YEAR GANN ADA		2012-13 P2 Report			2013-14 P2 Estimate	•
	(2012-13 data should tie to Principal Apportionment						
	Attendance Software reports)  1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	9,577.83		9,577.83	9,587.96		9,587.96
	2. ROC/P ADA**	3,377.03		3,377.03	3,307.30		3,307.30
	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)			0.537.00			0.505.00
	6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			9,577.83			9,587.96
	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)			9,577.83			9,587.96
	(Our Enes do plus do)			5,511.05			3,307.30
C.	LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2012-13 Actual			2013-14 Budget	
	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	74.400.04		<b>-</b> 4.400.04	<b>70.107.00</b>		<b>70.407.00</b>
	<ol> <li>Homeowners' Exemption (Object 8021)</li> <li>Timber Yield Tax (Object 8022)</li> </ol>	74,189.31 0.00		74,189.31 0.00	72,127.00 0.00		72,127.00 0.00
	Other Subventions/In-Lieu Taxes (Object 8029)	52,460.89		52,460.89	51,990.00		51,990.00
	Secured Roll Taxes (Object 8041)	8,893,141.44		8,893,141.44	7,903,519.00		7,903,519.00
	5. Unsecured Roll Taxes (Object 8042)	257,656.39		257,656.39	257,656.00		257,656.00
	6. Prior Years' Taxes (Object 8043)	620,853.14		620,853.14	483,509.00		483,509.00
	<ol> <li>Supplemental Taxes (Object 8044)</li> <li>Ed. Rev. Augmentation Fund (ERAF) (Object 8045)</li> </ol>	143,917.16 1,828,535.17		143,917.16 1,828,535.17	197,654.00 (61,679.00)		197,654.00 (61,679.00)
	9. Penalties and Int. from Delinquent Taxes (Object 8048)  9. Penalties and Int. from Delinquent Taxes (Object 8048)	27,186.04		27,186.04	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)	3,335,160.09		3,335,160.09	2,186,714.00		2,186,714.00
	12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
	<ol> <li>Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)</li> <li>Penalties and Int. from Delinquent Non-Revenue Limit</li> </ol>	0.00		0.00	0.00		0.00
	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	45 000 000 00	0.00	45 000 000 00	44 004 400 00	0.00	44 004 400 00
1	(Lines C1 through C15)	15,233,099.63	0.00	15,233,099.63	11,091,490.00	0.00	11,091,490.00
	OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
1	17. To General Fund from Bond Interest and Redemption						
1	Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
1	18. TOTAL LOCAL PROCEEDS OF TAXES	45.000.000		45 000 000	44 004 400		44 004 400
	(Lines C16 plus C17)	15,233,099.63	0.00	15,233,099.63	11,091,490.00	0.00	11,091,490.00

		2012-13 Calculations			2013-14 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EVOLUDED ADDRODDIATIONS	Data	Aujustments	Totals	Data	Aujustilients	Totals
EXCLUDED APPROPRIATIONS     19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
			671,369.00			760,395.00
OTHER EXCLUSIONS  20. Americans with Disabilities Act  21. Unreimbursed Court Mandated Desegregation  Costs						
Other Unfunded Court-ordered or Federal Mandates     TOTAL EXCLUSIONS (Lines C19 through C22)			671,369.00			760,395.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
<ol> <li>Revenue Limit State Aid - CY (objects 8011 and 8012)</li> <li>Revenue Limit State Aid - Prior Years (Object 8019)</li> </ol>	35,069,256.00 312,922.00		35,069,256.00 312,922.00	40,012,401.00		40,012,401.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**	,	571,195.00	571,195.00		571,195.00	571,195.00
<ol> <li>Supplemental Instruction - PY (Res. 0000, Object 8590)**</li> <li>Comm Day Sch Addl Funding - CY</li> </ol>	-	0.00	0.00		0.00	0.00
(Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**  29. Comm Day Sch Addl Funding - PY		0.00	0.00		0.00	0.00
(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)**		891,078.00 0.00	891,078.00 0.00		699,577.00 0.00	699,577.00 0.00
<ol> <li>ROC/P Apportionment - PY (Res. 0000, Object 8590)**</li> <li>Charter Schs. Gen. Purpose Entitlement (Object 8015)</li> </ol>	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)	1,679,328.00	202 200 00	1,679,328.00	2,288,192.00	207 000 00	2,288,192.00
35. Class Size Reduction, Grade 9 (Object 8590)** 36. SUBTOTAL STATE AID RECEIVED		287,296.00	287,296.00		287,000.00	287,000.00
(Lines C24 through C35)	37,061,506.00	1,749,569.00	38,811,075.00	42,300,593.00	1,557,772.00	43,858,365.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	262,425.00		262,425.00	285,226.00		285,226.00
38. TOTAL STATE AID (Lines C36 plus C37)	37,323,931.00	1,749,569.00	39,073,500.00	42,585,819.00	1,557,772.00	44,143,591.00
DATA FOR INTEREST CALCULATION	74.005.000.00		74 005 000 00	70 000 054 40		70 000 054 40
<ul><li>39. Total Revenues (Funds 01, 09 &amp; 62; objects 8000-8799)</li><li>40. Total Interest and Return on Investments</li></ul>	74,085,668.99		74,085,668.99	72,366,951.43		72,366,951.43
(Funds 01, 09, and 62; objects 8660 and 8662)	259,560.74		259,560.74	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2012-13 Actual			2013-14 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)			47,640,946.23			49,328,248.48
Inflation Adjustment			1.0377			1.0512
<ol> <li>Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)</li> </ol>			0.9978			1.0011
4. PRELIMINARY APPROPRIATIONS LIMIT						51 010 904 04
(Lines D1 times D2 times D3)			49,328,248.48			51,910,894.04
APPROPRIATIONS SUBJECT TO THE LIMIT  5. Local Revenues Excluding Interest (Line C18)			15,233,099.63			11,091,490.00
Preliminary State Aid Calculation			,,			, ,
<ul> <li>a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater</li> </ul>						
than Line C38 or less than zero)			1,149,339.60			1,150,555.20
b. Maximum State Aid in Local Limit						
(Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			34,766,517.85			41,579,799.04
c. Preliminary State Aid in Local Limit			24 766 517 95			41,579,799.04
(Greater of Lines D6a or D6b)  7. Local Revenues in Proceeds of Taxes			34,766,517.85			41,019,199.04
<ul> <li>Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])</li> </ul>			175,790.63			145,970.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,408,890.26			11,237,460.66
8. State Aid in Proceeds of Taxes (Greater of Line D6a,						
or Lines D4 minus D7b plus C23; but not greater			34,590,727.22			41,433,828.38
than Line C38 or less than zero)  9. Total Appropriations Subject to the Limit			J <del>4</del> ,J3U,121.22			+1,+33,020.30
a. Local Revenues (Line D7b)			15,408,890.26			
b. State Subventions (Line D8)			34,590,727.22			
<ul> <li>c. Less: Excluded Appropriations (Line C23)</li> <li>d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT</li> </ul>			671,369.00			
(Lines D9a plus D9b minus D9c)			49,328,248.48			

		2012-13 Calculations			2013-14 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
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						
Summary		2012-13 Actual			2013-14 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			49,328,248.48			51,910,894.04
12. Appropriations Subject to the Limit (Line D9d)			49,328,248.48			
		(000) 07/				
Joan T. Velasco Gann Contact Person		(909) 971-8320 ext. Contact Phone Num	5220 nber			-

#### 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.

Α.	Sa	laries and Benefits - Other General Administration and Centralized Data Processing
	1	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 exce

Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)
 Contracted general administrative positions not paid through payroll

 Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a

2,397,615.95

- 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
- 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

 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)

57.333.908.40

#### 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)

4.18%

#### 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)

#### 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.

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Par	t III - Ir	ndirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)							
A.	A. Indirect Costs								
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,673,520.24						
		Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	1,370,990.56						
		goals 0000 and 9000, objects 5000-5999) Staff Relations and Negotiations (Function 7120, resources 0000-1999,	36,984.63						
		goals 0000 and 9000, objects 1000-5999)	12,521.56						
		Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	302,400.72						
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs	0.00						
		<ul><li>a. Plus: Normal Separation Costs (Part II, Line A)</li><li>b. Less: Abnormal or Mass Separation Costs (Part II, Line B)</li></ul>	0.00						
		Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,396,417.71						
		Carry-Forward Adjustment (Part IV, Line F)	192,673.16						
		Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,589,090.87						
В.		e Costs	44 400 404 60						
		Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>44,106,481.60</u> 7,990,299.92						
		Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,122,673.72						
		Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	980,396.11						
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	66,138.96						
		Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00						
		Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	708,872.38						
		External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00						
		Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	2.22						
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00						
		(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) Facilities Rents and Leases (all except portion relating to general administrative offices)	6,932,066.16						
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00						
		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						
		Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,980.55						
		Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,915,599.30						
		Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,880,087.16						
		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)	69,708,595.86						
C.	,	ght Indirect Cost Percentage Before Carry-Forward Adjustment							
	•	information only - not for use when claiming/recovering indirect costs)  A8 divided by Line B18)	6.31%						
ь	`		0.0170						
D.		minary Proposed Indirect Cost Rate final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)							
	•	A10 divided by Line B18)	6.58%						

#### 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)					
В.	Carry-for	ward adjustment from prior year(s)				
	1. Carry	r-forward adjustment from the second prior year	(28,199.66)			
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00			
C.	Carry-for	ward adjustment for under- or over-recovery in the current year				
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (5.99%) times Part III, Line B18); zero if negative	192,673.16			
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.99%) times Part III, Line B18) or (the highest rate used to er costs from any program (5.99%) times Part III, Line B18); zero if positive	0.00			
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	192,673.16			
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 the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish					
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable			
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	LEA requ	est for Option 1, Option 2, or Option 3				
			1			
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	192,673.16			

#### Unaudited Actuals 2012-13 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 5.99% Highest rate used in any program: 5.99%

	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
_				•	
	01	3010	777,236.96	46,556.49	5.99%
	01	3310	1,710,212.93	102,441.75	5.99%
	01	3315	57,014.81	3,415.19	5.99%
	01	3320	107,288.61	6,426.58	5.99%
	01	3327	102,236.84	6,123.97	5.99%
	01	3345	564.20	33.80	5.99%
	01	3550	42,016.00	2,100.00	5.00%
	01	4045	2,508.00	150.00	5.98%
	01	4203	68,968.22	432.19	0.63%
	01	5610	20,503.82	1,228.18	5.99%
	01	5640	74,710.29	4,475.15	5.99%
	01	6500	7,200,655.59	397,771.13	5.52%
	01	6512	437,773.68	26,222.65	5.99%
	01	6520	122,085.10	7,312.90	5.99%
	01	6535	2,564.19	153.59	5.99%
	01	7090	291,674.27	8,750.23	3.00%
	01	7091	127,888.00	3,836.64	3.00%
	01	7230	554,544.56	33,217.22	5.99%
	01	7240	327,426.54	19,612.85	5.99%
	01	8150	1,697,570.95	50,927.13	3.00%
	01	9010	95,101.80	2,736.49	2.88%
	13	5310	1,880,087.16	25,000.00	1.33%

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 FISC.	•	(Nesource 1100)	Lxpenditure	(Nesource 0500)	Totals
Adjusted Beginning Fund Balance	9791-9795	0.00		149,000.76	149,000.76
2. State Lottery Revenus	8560	1,297,345.09		320,105.47	1,617,450.56
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of	0000 07 00	0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0303	0.00		0.00	0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Availabl€	0000	0.00			0.00
(Sum Lines A1 through A5)		1,297,345.09	0.00	469,106.23	1,766,451.32
(Odin Elifot / Timodgii / To)		1,207,010.00	0.00	100,100.20	1,700,101.02
B. EXPENDITURES AND OTHER FINANCE	CING USES				
1. Certificated Salaries	1000-1999	1,297,345.09			1,297,345.09
2. Classified Salaries	2000-2999	0.00			0.00
<ol><li>Employee Benefits</li></ol>	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		6,240.06	6,240.06
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800	3.00			
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			139,023.38	139,023.38
6. Capital Outlay	6000-6999	0.00		·	0.00
7. Tuition	7100-7199	0.00			0.00
<ol><li>Interagency Transfers Out</li></ol>					
<ul> <li>To Other Districts, County Offices, and Charter Schools</li> </ul>	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223,	0.00			0.00
	7283,7299	0.00			0.00
<ol><li>Transfers of Indirect Costs</li></ol>	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
<ol><li>All Other Financing Uses</li></ol>	7630-7699	0.00			0.00
<ol> <li>Total Expenditures and Other Financi (Sum Lines B1 through B11)</li> </ol>	ng Uses	1,297,345.09	0.00	145,263.44	1,442,608.53
O ENDINO DALANOS					
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	323,842.79	323,842.79
D. COMMENTS:	3132	0.00	0.00	323,042.79	323,042.19
License fees for educational testing					

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

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriatene

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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	Fun	nds 01, 09, and	d 62	2012-13	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	75,745,943.10	
B. Less all federal expenditures not allowed for MOE					
(Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	3,908,846.71	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)			1000 7000		
Community Services	All	5000-5999	1000-7999 except 3801-3802	66,138.85	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	221,941.55	
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	217,065.17	
4. Other Transfers Out	All	9200	7200-7299	0.00	
	All	3200	1200-1255	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	0.00	
6. All Other Financing Uses	A.II	9100	7699	0.00	
6. All Other Financing Uses	All	9200 All except	7651 1000-7999	0.00	
7. Nonagency	7100-7199	5000-5999, 9000-9999	except 3801-3802	855.90	
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	77,830.28	
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must es in lines B, C D2.			
Total state and local expenditures not allowed for MOE calculation					
(Sum lines C1 through C10)		T		583,831.75	
D. Plus additional MOE expenditures:			1000-7143, 7300-7439		
Expenditures to cover deficits for food services     (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00	
Expenditures to cover deficits for student body activities		entered. Must i			
E. Total expenditures before adjustments				_,	
(Line A minus lines B and C11, plus lines D1 and D2)			-	71,253,264.64	
F. Charter school expenditure adjustments (From Section V)				0.00	
G. Total expenditures subject to MOE (Line E plus Line F)				71,253,264.64	

#### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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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)		9,523.86
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)		9,523.86
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		9,523.86
F. Expenditures per ADA (Line I.G divided by Line II.E)	_	7,481.55
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.)		
Adjustment to base expenditure and expenditure per ADA amounts fo LEAs failing prior year MOE calculation (From Section VI)	67,809,787.08 r 0.00	7,120.69
Total adjusted base expenditure amounts (Line A plus Line A.1)	67,809,787.08	7,120.69
B. Required effort (Line A.2 times 90%)	61,028,808.37	6,408.62
C. Current year expenditures (Line I.G and Line II.F)	71,253,264.64	7,481.55
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.)	МОЕ	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%

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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

are positive)				
	Fun	nds 01, 09, an	d 62	
Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2012-13 Expenditures
A. Expenditures available to apply to deficiency:				
All Resource 3205 Expenditures	All	All	1000-7999	0.00
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
<ul> <li>i. Supplemental expenditures made as a result of a Presidentially declared disaster.</li> </ul>		entered. Must ures previously		
<ul> <li>j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)</li> </ul>				0.00
3. Plus additional MOE expenditures:		entered. Must		
a. Expenditures to cover deficits for student body activities	expenditu	ıres previously	/ included.	
<ol> <li>Total Education Jobs Fund expenditures available to apply to deficiency</li> </ol>				
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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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)	71,253,264.64		
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,481.55	
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.	MOE Met		
(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 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%	

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#### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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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						
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section Description of Adjustments	on III, Line A.1) Total Expenditures	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
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	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				
	Total	Expenditures Per ADA				

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

		Direct Costs			Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional		COMMIN 1		Columnic	Column .	2014111112	Column
Goals	-						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	38,763,826.30	12,564,608.66	51,328,434.96	3,470,208.59		54,798,643.55
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	833,742.61	292,721.21	1,126,463.82	76,157.87		1,202,621.69
3300	Independent Study Centers	400,534.15	172,170.17	572,704.32	38,719.35		611,423.67
3400	Opportunity Schools	23,752.62	0.00	23,752.62	1,605.87		25,358.49
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	1,273.80	0.00	1,273.80	86.12		1,359.92
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	213,476.54	0.00	213,476.54	14,432.70		227,909.24
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	13,077,497.17	1,108,559.37	14,186,056.54	959,089.74		15,145,146.28
6000	Regional Occupational Ctr/Prg (ROC/P)	637,741.77	118,473.54	756,215.31	51,126.14		807,341.45
Other Goals	3						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	855.90	0.00	855.90	57.87		913.77
8100	Community Services	38,771.67	0.00	38,771.67	2,621.27		41,392.94
8500	Child Care and Development Services	27,367.29	0.00	27,367.29	1,850.25		29,217.54
Other Costs							
	Food Services					65.84	65.84
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					92,523.92	92,523.92
	Other Outgo					2,352,733.82	2,352,733.82
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		273,856.01	273,856.01	275,537.62		549,393.63
	Indirect Cost Transfers to Other Funds						
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(140,102.63)		(140,102.63)
	Total General Fund and Charter						
	Schools Funds Expenditures	54,018,839.82	14,530,388.96	68,549,228.78	4,751,390.76	2,445,323.58	75,745,943.12

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration (Functions 7000-	Plant Maintenance and Operations	Facilities Rents and Leases	
Cool	Tune of Brown	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 2600)	(Functions 4000- 4999)	(Functions 5000- 5999)	7999, except 7210)*	(Functions 8100- 8400)	(Eunstian 9700)	Total
Goal Instructional	Type of Program	1999)	2200)	2493)	(Function 2700)	3100 and 3900)	(Function 3600)	4999)	3999)	7210)**	8400)	(Function 8700)	rotai
Goals	1												
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	35,060,322.08	365,909.22	84,718.21	50,358.44	2,196,169.71	22,249.73	973,834.91			10,264.00	0.00	38,763,826.30
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	827,137.17	900.14	0.00	0.00	0.00	0.00	5,705.30			0.00	0.00	833,742.61
3300	Independent Study Centers	397,827.90	0.00	0.00	2,318.35	0.00	0.00	0.00			387.90	0.00	400,534.15
3400	Opportunity Schools	23,752.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	23,752.62
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	1,273.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,273.80
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	184,550.78	22,191.02	0.00	6,734.74	0.00	0.00	0.00			0.00	0.00	213,476.54
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	9,616,921.61	1,439,127.94	391.70	30,710.06	1,442,189.56	546,036.18	0.00			2,120.12	0.00	13,077,497.17
6000	ROC/P	458,979.42	178,762.35	0.00	0.00	0.00	0.00	0.00			0.00	0.00	637,741.77
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	855.90	0.00	0.00	0.00	0.00	855.90
8100	Community Services		0.00	0.00	0.00	0.00	0.00		38,771.67	0.00	0.00	0.00	38,771.67
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		27,367.29	0.00	0.00	0.00	27,367.29
Total Direct	Charged Costs	46,570,765.38	2,006,890.67	85,109.91	90,121.59	3,638,359.27	568,285.91	980,396.11	66,138.96	0.00	12,772.02	0.00	54,018,839.82

\* Functions 7100-7199 for goals 8100 and 8500

# Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

19 64329 0000000 Form PCR

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		Allocated Support Co	sts (Based on factors in	put on Form PCRAF	
			~1 vv .		
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goa	I				
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	6,013,435.77	6,050,776.60	500,396.29	12,564,608.66
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	119,759.52	172,961.69	0.00	292,721.21
3300	Independent Study Centers	114,516.27	57,653.90	0.00	172,170.17
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 Center	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)	467,409.05	590,952.46	50,197.86	1,108,559.37
6000	ROC/P	3,165.74	115,307.80	0.00	118,473.54
Other Goals	·				
7110	Nonagency - Educationa	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	172,961.69	0.00	172,961.69
	Cafeteria (Funds 13 and 61)		100,894.32		100,894.32
Total Allocated S	upport Costs	6,718,286.35	7,261,508.46	550,594.15	14,530,388.96

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	721,393.94
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	36,984.63
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,762,124.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,370,990.56
5	Total Central Administration Costs in General Fund and Charter Schools Fund	4,891,493.39
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	54,018,839.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,530,388.96
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	68,549,228.78
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,980.55
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,915,599.30
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,880,087.16
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,801,667.01
D.	Total Direct Charged and Allocated Costs (B3 + C5)	72,350,895.79
Ε.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.76%

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

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	65.84				65.84
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			92,523.92		92,523.92
Other Outgo (Objects 1000-7999)				2,352,733.82	2,352,733.82
Total Other Costs	65.84	0.00	92,523.92	2,352,733.82	2,445,323.58

## Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time Ed	quivalents		Classroon	m 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)	Pupil Transportation (Function 3600)
	distributed Expenditures, Funds 01, 09, and 62, I 9000 (will be allocated based on factors input)	392,551.21	583,013.60	4,832,612.94	910,108.58	7,261,508.46	0.00	550,594.15
B. Enter Allocation (Note: A	on Factor(s) by Goal:  Illocation factors are only needed for a column if undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goa	ls Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	328.00	1.00	20.70	11.26	419.80	419.80	1,265.00
3100	Alternative Schools							
3200	Continuation Schools	8.50		0.50		12.00	12.00	
3300	Independent Study Centers	3.20		0.50		4.00	4.00	
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)	53.90			9.40	41.00	41.00	126.90
6000	ROC/P	3.20				8.00	8.00	
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)					12.00	12.00	
	Cafeteria (Funds 13 & 61)					7.00	7.00	
C. Total Allocation	n Factors	396.80	1.00	21.70	20.66	503.80	503.80	1,391.90

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Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA	Data ID	Olladdited Actuals	Duaget
Base Revenue Limit per ADA (prior year)	0025	6,497.11	6,708.11
2. Inflation Increase	0041	211.00	105.00
3. All Other Adjustments	0042, 0525	211100	
4. TOTAL, BASE REVENUE LIMIT PER ADA	00 .=, 00=0		
(Sum Lines 1 through 3)	0024	6,708.11	6,813.11
REVENUE LIMIT SUBJECT TO DEFICIT	002.	0,7 00.1 1	0,010111
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,708.11	6,813.11
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	23.60	23.59
c. Revenue Limit ADA	0033	9,587.76	9,587.96
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	64,542,019.87	65,550,006.13
6. Allowance for Necessary Small School	0489	, ,	, ,
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
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	64,542,019.87	65,550,006.13
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	50,167,221.20	50,950,708.76
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	493,990.00	530,301.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	96,430.00	91,893.00
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)		397,560.00	438,408.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	50,564,781.20	51,389,116.76

	Principal		
	Appt.		
	Software	2012-13	2013-14
Description	Data ID	Unaudited Actuals	Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	11,897,940.00	8,904,776.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	3,335,160.00	2,186,714.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	15,233,100.00	11,091,490.00
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	35,331,681.20	40,297,626.76
b. Less: Education Protection Account (EPA) (Obj. 8012)		10,842,835.00	10,220,778.00
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	24,488,846.20	30,076,848.76
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	262,425.00	285,226.00
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	0634, 0629,		
Pupil Transfer/Basic Aid Open Enrollment	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)		(262,425.00)	(285,226.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE		, .	,
LIMIT (Sum Lines 31d and 41)			
(This amount should agree with Object 8011)		24,226,421.20	29,791,622.76
43. Less: Revenue Limit State Apportionment Receipts		, -,	-, - ,- <del>-</del>
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		24,226,421.20	

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

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Description	2012-13 Actual	2013-14 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
	1		
Date allocation plan approved by SELPA governance:	4		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	38,819,807.00	43,670,745.00	12.50%
Local Special Education Property Taxes	12,024,770.00	9,004,246.00	-25.12%
3. Federal IDEA, Part B, Local Assistance Grants	18,665,555.00	17,732,277.00	-5.00%
4. Applicable Excess ERAF	10,000,000.00	11,102,211.00	0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	69,510,132.00	70,407,268.00	1.29%
B. COLA Apportionment	00,010,102.00	835,615.00	
C. Growth Apportionment or Declining ADA Adjustment		(681,648.00)	
D. Subtotal (Sum lines A.5, B, and C)	69,510,132.00	70,561,235.00	1.51%
E. Program Specialist/Regionalized Services Apportionment	1,564,117.00	,,	-100.00%
F. Low Incidence Materials and Equipment Apportionment	166,490.00	166,443.00	-0.03%
G. Out of Home Care Apportionment	5,320,060.00	5,363,756.00	0.82%
H. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF			
(Sum lines D through I)	76,560,799.00	76,091,434.00	-0.61%
K. Mental Health Apportionment	7,639,023.00	7,540,178.00	-1.29%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool	592,872.00	563,228.00	-5.00%
N. Federal IDEA - Section 619 Preschool	452,328.00	452,328.00	0.00%
O. Other Federal Discretionary Grants	284,328.00	284,328.00	0.00%
P. Other Adjustments	123,070.00	62,403.00	-49.29%
Q. Total SELPA Revenues (Sum lines J through P)	85,652,420.00	84,993,899.00	-0.77%

#### Unaudited Actuals General Fund Special Education Revenue Allocations (Optional)

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Description	2012-13 Actual	2013-14 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	10,339,183.00	9,749,500.00	-5.70%
Azusa Unified (DX01)	4,819,196.00	5,087,772.00	5.57%
Baldwin Park Unified (DX02)	4,886,270.00	4,927,815.00	0.85%
Bassett Unified (DX03)	2,098,098.00	1,903,866.00	-9.26%
Bonita Unified (DX04)	7,593,623.00	8,074,698.00	6.34%
Charter Oak Unified (DX05)	1,678,996.00	1,647,846.00	-1.86%
Claremont Unified (DX06)	6,230,142.00	5,950,884.00	-4.48%
Glendora Unified (DX08)	4,317,328.00	4,723,570.00	9.41%
Walnut Valley Unified (DX10)	7,068,884.00	7,553,418.00	6.85%
West Covina Unified (DX11)	6,658,644.00	6,682,454.00	0.36%
Los Angeles County Office of Education (DX15)	26,099,630.00	24,678,546.00	-5.44%
Options for Youth-San Bernardino (DXA05)	420,668.00	415,924.00	-1.13%
iQ Academy California-Los Angeles (DXA06)	176,305.00	176,666.00	0.20%
Opportunities for Learning - Baldwin Park (DXA1)	1,141,543.00	1,202,809.00	5.37%
School of Arts and Enterprise (DXA2)	250,040.00	269,832.00	7.92%
San Jose Charter Academy (DXA3)	724,771.00	763,020.00	5.28%
Opportunities For Learning - Baldwin Park II (DXA4)	1,149,099.00	1,185,279.00	3.15%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	85,652,420.00	84,993,899.00	-0.77%

Preparer

Name: Joan T. Velasco

 Title:
 Sr. Director Fiscal Services

 Phone:
 (909) 971-8320 ext. 5220

# Unaudited Actuals 2012-13 General Fund Special Education Revenue Allocations Setup

19 64329 0000000 Form SEAS

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Current LEA:	19-64329-0000000 Bonita Unified	
Selected SELPA:	DX	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SEL ID	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
DX	East San Gabriel Valley	

December 1	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 01 GENERAL FUND	3130	3730	1 330	1 330	0300-0323	1000-1029	3310	3010
Expenditure Detail	0.00	(10,909.22)	0.00	(140,102.63)				
Other Sources/Uses Detail				-	0.00	0.00		
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	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND  Expenditure Detail	0.00	0.00	358.23	0.00				
Other Sources/Uses Detail	0.00	0.00	330.23	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,286.78	0.00	114,744.40	0.00	0.00	0.00		
Other Sources/Uses Detail				F	0.00	0.00	0.00	0.00
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND						-	0.00	0.00
Expenditure Detail	3,622.44	0.00	25,000.00	0.00				
Other Sources/Uses Detail	O,OZZ.TT	0.00	20,000.00	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE 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 15 PUPIL TRANSPORTATION EQUIPMENT FUND						F	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	5.50	5.53			0.00	0.00		
Fund Reconciliation							0.00	0.00
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail						0.00		
Other Sources/Uses Detail				-	0.00	0.00	0.00	0.00
Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND						F	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				-		0.00	0.00	
Fund Reconciliation 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				-	381,167.54	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND						F	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				-	0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND						-	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	381,167.54		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						F	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						F	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND						Ī		
Expenditure Detail					2.2	2.2-		
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation  56 DEBT SERVICE FUND						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				l l	5.55	5.55	0.00	0.00
7 FOUNDATION PERMANENT FUND						ļ ,		2.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND		,						·
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	l l	

			FOR ALL FUND	S				
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND							0.00	0.00
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,909,22	(10.909.22)	140,102,63	(140,102,63)	381,167,54	381,167,54	0.00	0.00

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#### Unaudited Actuals 2012-13 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA	22	1101110 10 0011001	02/01
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	17.0	11.0
B. 1. ENTER average number of pupils transported daily one way to/from school			
(excluding extended year)	020/019	1,157.0	116.2
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	116.2
C. ENTER total number of miles driven to/from school	021/022	81,089.0	53,399.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinatior			
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)		648,843.11	260,599.01
B. Books & Supplies (Objects 4200, 4300, and 4400)		126,979.11	35,587.53
C. 1. Subagreements for Services (Object 5100)		0.00	206,126.27
C. 1. Subagreements for Services (Object 5100)		0.00	200,120.21
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		206,126.27
Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	000,00	1,341.41	1,341.44
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		39,454.11	6,321.41
Interprogram/Interfund Transfers (Objects 5710 and 5750)		(275,063.36)	(1,422.85)
Other Services and Operating Expenditures (Object 5800)		(270,000.00)	(1,422.00)
(Contracts for repairs should be charged to Object 5600)		9,039.77	25,000.00
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)		0.00	0.00
<ol> <li>ENTER amount of capital outlay, lease purchase &amp; debt service</li> </ol>			
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			
<ol> <li>Plant Maintenance &amp; Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240</li> </ol>			
(SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500		3,950.41	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	554,544.56	533,552.81
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions	004/000	557.57.50	500 550 51
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	554,544.56	533,552.81
Reimbursement from other districts/county offices/charter or private schools/agencies for transportation		4 500 00	100 107 50
expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699		1,500.00	109,467.59
ENTER amount of Line I that represents reimbursements other than for transportation services     (i.e., field to year bursement incurrence receivers that it as each principle and principles.)			
(i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.	097/098	552 044 56	121 005 22
<ul> <li>J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)</li> <li>K. Indirect Costs (Approved indirect cost rate of 5.99% times the sum of Line H minus lines C1, D, and D1.</li> </ul>	081/080	553,044.56	424,085.22
If negative, then zero.)		33,217.22	19,612.85
L. Net Pupil Transportation Expense (Lines J and K)	100/101	586,261.78	443,698.07
L. Net Lupit Transportation Expense (Lines J and N)	100/101	500,201.70	<del>44</del> 3,036.07

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		586,261.78	443,698.07
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	:		
ENTER payments by your LEA, included in Schedule II.			
Line C1			0.00
ENTER payments by another LEA, included in Schedule II,			
Line C1			0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
<ol> <li>ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was</li> </ol>			
for your pupils (exclude portion other LEAs paid to you as part of their costs		0.00	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA			
providing services to your LEA		0.00	25,000.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
<ol> <li>ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA</li> </ol>			
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	586,261.78	418,698.07
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.230	7.841
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	506.709	3,603.254
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
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	25,000.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	586,261.78	443,698.07
L. Approved Non-SD/OI Home-to-School Transportation Expense			
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		

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