

**Central Union High
School District**

**2012-2013
Estimated Actuals**

**2013-2014
Budget**

MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: June 25, 2013

Re: 2013-2014 Budget

Enclosed you will find the 2013-2014 Proposed Budget for the Central Union High School District. The following summary highlights the significant changes of the 2012-2013 Estimated Actuals to the 2013-2014 Budget.

It is important to note that as of the writing of this narrative, although not completely official (the Governor hasn't signed it yet), the Local Control Funding Formula has been passed. This is a game changer for sure, not only affecting revenue but some expenditures. Without specific detailed guidance, not to mention any technical assistance from CDE, we haven't made any drastic changes to the budget. Within 45 days of the Governor actually signing this bill we will be providing an update as required by CDE.

Unrestricted Revenues:

- ★ **Revenue Limit Sources** increased \$1,108,400. This net increase of revenue is due largely to an expected COLA of 1.8% and a reduction in the deficit factor.
- ★ **Federal Revenue** decreased \$43,820. This is due to the unpredictability of MAA Federal Funding, we have budgeted zero dollars at this time.
- ★ **Other State Revenues** increased \$694,420. This increase is largely due to one-time Common Core State Standards Funding that we will receive in 2013-2014.
- ★ **Local Revenue** decreased by \$46,536. This net decrease is the result of various items including the anticipated loss of revenue generated by renting our facilities, one-time insurance revenue due to stolen music instruments and other one-time site specific revenue tracking. Also included is a slight estimated increase in the rental of the theatre.

Unrestricted Expenditures:

UNRESTRICTED			
Category	2012-2013 Estimated Actuals	2013-2014 Budget	Difference
Certificated Salaries	14,363,841	15,005,028	641,187
Classified Salaries	3,251,517	3,366,411	114,894
Employee Benefits	4,470,074	4,573,440	103,366
Books & Supplies	1,014,764	1,716,749	701,985
Services & Operating Expenses	2,357,530	2,286,082	(71,448)
Capital Outlay	115,510	332,000	216,490
Other Outgo (excluding Transfers of Indirect Cost	199,000	-	(199,000)
Other Outgo Transfers of Indirect Costs	(249,636)	(240,136)	9,500
Interfund Transfers In	(6,071)	-	6,071
Interfund Transfers Out	34,399	87,397	52,998
Contributions	2,691,496	2,517,208	(174,288)
Total	28,242,424	29,644,179	1,401,755

★ **Certificated Salaries** increased \$641,187.

★ **Decreases**

- ★ \$475,600 – retirements/separations
- ★ \$60,300 – 6th period assignments
- ★ \$15,973 – substitutes & hourly
- ★ \$8,000 – class size overloads
- ★ \$2,160 – extra duty stipends

★ **Increases**

- ★ \$943,269 – replacement/new teaching positions
- ★ \$199,802 – step increases
- ★ \$60,149 – shifts from restricted (Adult Ed)

★ **Classified Salaries** increased \$114,894.

★ **Decreases**

★ \$5,914 – educational stipends

★ **Increases**

★ \$70,000 – Opportunity School Aides

★ \$26,637 – column increases

★ \$12,043 – hourly, OT, substitutes, coaching stipends & work study

★ \$8,051 – positions now budgeted for a full year

★ \$4,077 – addition technology help

★ **Employee Benefits** increased \$103,366. This overall net increase to Benefits is proportional to the changes to Certificated and Classified Salaries. Also included is a decrease to State Unemployment and a “conservative scenario” increase to Classified Health & Welfare.

★ **Books and Supplies** increased \$701,985.

★ **Decreases**

★ \$99,620 –one-time expenditures

★ \$82,847 – adjustments to site budgets & decreases based on prior year expenditures

★ **Increases**

★ \$664,452 – Common Core State Standards

★ \$200,000 – technology development

★ \$20,000 –Opportunity Schools

★ **Services and Operating Expenditures** decreased \$71,448.

★ **Decreases**

★ \$60,000 – legal

★ \$22,031 – board elections

★ **Increases**

★ \$10,583 – adjustments to site budgets

- ★ **Capital Outlay** increased by \$216,490.
 - ★ **Increases**
 - ★ \$300,000 – technology development
 - ★ **Decreases**
 - ★ \$60,809 – one-time expenditures
 - ★ \$22,701 – adjustments to site budgets & decreases based on prior year expenditures

- ★ **Other Outgo (excluding Transfers of Indirect Costs)** will decrease \$199,000 due to the final payment to Sun Trust (debt service).

- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$9,500. This increase is due to Direct Support/Indirect Costs Charges being updated.

- ★ **Interfund Transfers In** will decrease \$6,071. This is due to an accounting movement of IID energy rebate from Fund 353 to Fund 010.

- ★ **Interfund Transfers Out** will increase \$52,998. This is due to an increase in the transfer to the Cafeteria Fund for operations.

- ★ **Contributions** from unrestricted to restricted decreased \$174,288.
 - ★ **Decreases**
 - ★ \$211,148 – Routine Restricted Maintenance (some one-time purchases, plus some repairs that are not reoccurring) (8150)
 - ★ \$36,975 – Special Education (6500)
 - ★ \$5,034 – Special Education Transportation (7240)
 - ★ **Increases**
 - ★ \$44,768 – Special Education (3310)
 - ★ \$34,101 – Home-To-School Transportation (7230)

Restricted Revenues:

- ★ **Revenue Limit Sources** had no changes at this time.

★ **Federal Revenue** decreased \$357,800.

★ **Decreases**

- ★ \$117,595 – Title I carryover (3010)
- ★ \$97,095 – Special Ed: IDEA Mental Health (3327)
- ★ \$78,533 – Special Education carryover (3310)
- ★ \$47,500 – Gear Up (5819)
- ★ \$43,754 – Programs Improvement (3185)
- ★ \$43,173 – Title I (3010)
- ★ \$29,251 – Teacher Quality carryover (4035)
- ★ \$18,698 – NCBL Title III (4203)
- ★ \$11,220 – Title III Immigrant Ed (4201)
- ★ \$10,554 – Perkins (3550)
- ★ \$8,711 – NCLB Title II (4045)
- ★ \$1,447 – ARRA Technology (4047)

★ **Increases**

- ★ \$87,000 – Medi-Cal Billing (5640)
- ★ \$54,487 – NCLB Title I Migrant (3061)
- ★ \$8,242 – NCLB Title I Migrant Ed (3060)

★ **Other State Revenue** increased by \$310,627. This increase is largely due to estimated carryover in EIA. Normally we would update at First Interim when carryover is known, but this program will be included in the LCFF and as the details of that become known will be updated accordingly.

★ **Local Revenue** decreased by \$34,051.

★ **Decreases**

- ★ \$54,480 – RDA Facilities (9140)
- ★ \$15,000 – School Bus Emissions (7236)
- ★ \$9,263 – Special Projects (9013)
- ★ \$8,437 – Special Education (6500)
- ★ \$1,980 – Other Restricted Local (9010)
- ★ \$830 – Teacher Quality (4035)
- ★ \$80 – Community Challenge (9065)

★ **Increases**

- ★ \$56,019 – Special Ed Summer (6500-6)

Restricted Expenditures:

RESTRICTED			
Category	2012-2013 Estimated Actuals	2013-2014 Budget	Difference
Certificated Salaries	2,427,925	2,540,904	112,979
Classified Salaries	1,724,082	1,773,785	49,703
Employee Benefits	1,111,077	1,103,950	(7,127)
Books & Supplies	1,179,176	1,662,282	483,106
Services & Operating Expenses	935,829	929,768	(6,061)
Capital Outlay	957,153	822,156	(134,997)
Other Outgo (excluding Transfers of Indirect Cost	-	-	0
Other Outgo Transfers of Indirect Costs	164,093	142,954	(21,139)
Interfund Transfers In	-	-	0
Interfund Transfers Out	-	-	0
Contributions	(2,691,496)	(2,517,208)	174,288
Total	5,807,839	6,458,591	650,752

★ **Certificated Salaries** increased \$112,979.

★ **Increases**

- ★ \$198,520 – Certificated Teachers
- ★ \$39,674 - Hourly
- ★ \$3,000 – Extra Duty Stipend

★ **Decreases**

- ★ \$72,859 – Other Certificated
- ★ \$39,869 – 6th Period Assignments
- ★ \$13,825 - Substitutes
- ★ \$1,662 – Certificated Pupil Support

★ **Classified salaries** increased \$49,703.

★ **Increases**

- ★ \$49,384 – Classified Instructional
- ★ \$12,621 – Instructional Aide OT
- ★ \$12,571 – Classified Support
- ★ \$2,000 – Substitutes Classified

★ **Decreases**

- ★ \$7,300 – Substitute Aides
- ★ \$6,169 - Clerical
- ★ \$5,000 – Classified Support Extra Duty
- ★ \$2,762 – Classified Supervisor
- ★ \$2,450 – Instructional Aide Ed Stipend
- ★ \$1,315 – Clerical OT
- ★ \$1,010 – Classified Support Ed Stipend
- ★ \$860 – Classified Support OT
- ★ \$7 – Other Classified

★ **Employee Benefits** decreased \$7,127. This net decrease reflects the above changes in Certificated and Classified Salaries. This also includes a projected decrease in State Unemployment Insurance.

★ **Books and Supplies** increased \$483,105. The most notable change here is regarding carryover in Lottery (6300) not spent in 2012-2013, but planned to spend in 2013-2014. Since we don't know what these restricted programs will have in carryover until the books are closed in August, carryover is updated at First Interim.

★ **Services and Operating Expenditures** decreased by \$6,062. This is another area that is impacted by unknown carryover amounts. This will be updated at First Interim.

★ **Capital Outlay** decreased by \$134,997. This is largely due to the some one-time purchases in Routine Restricted Maintenance and Transportation in 2012-2013, not reoccurring in 2013-2014.

★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.

★ **Other Outgo - Transfers of Indirect Costs** decreased by \$21,139. This decrease is due to Direct Support/Indirect Costs Charges being updated.

★ **Interfund Transfers In** had no changes at this time.

- ★ **Interfund Transfers Out** had no changes at this time.
 - ★ **Contributions** from unrestricted to restricted decreased \$174,288.
 - ★ **Decreases**
 - ★ \$211,148 – Routine Restricted Maintenance (some one-time purchases, plus some repairs that are not reoccurring) (8150)
 - ★ \$36,975 – Special Education (6500)
 - ★ \$5,034 – Special Education Transportation (7240)
 - ★ **Increases**
 - ★ \$44,768 – Special Education (3310)
 - ★ \$34,101 – Home-To-School Transportation (7230)
-

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$8,883,582 of which \$8,840,322 is listed as Reserve for Economic Uncertainties (\$3,729,572 is for the State Deferrals and \$5,110,750 is for Economic Uncertainties). The remaining fund balance is designated for Revolving Cash (\$6,000) and Stores Inventory (\$37,260).

Restricted

The restricted ending balance totals \$311,318. It is composed of the following programs.

Components of Restricted Ending Fund Balance	Components of Restricted Ending Fund Balance
Other Restricted Local	152,890
Lottery Instructional Materials	121,482
School Bus Emissions	27,500
EIA	5,055
Home-To-School Transportation	1,625
Special Education	1,285
Special Education Mental Health	1,016
Medi-Cal Billing Option	464
Total	311,318

Unrestricted Deficit/Surplus Spending

The Unrestricted General Fund is currently projected to end the year with a deficit of \$585,257. This is largely due to the specific budgeting of Deferred Maintenance previously designated as an assignment in the Ending Fund Balance.

Restricted Deficit/Surplus Spending

The Restricted General Fund is estimated at this time to end with a deficit of \$819,046. It is important to remember that Restricted Programs have REB (restricted ending balance) and Carryover from PY (prior years), therefore this isn't true deficit spending.

Negotiations

Certificated Negotiations

The district has settled with ECSTA through 2011-2012.

Classified Negotiations

The district has settled with CSEA through 2011-2012.

Education Protection Account

EPA(1400)

In November of 2012, California voters approved Proposition 30 adding Article XIII, Section 36 to the California Constitution, commonly referred to as the Education Protection Account. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Central Union High School District. In compliance with Article XIII, Section 36(e) and with the California Constitution, the monies received from the Education Protection Account shall be spent on Certificated Salaries and Benefits as shown in the attached budget.



Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA			2013/14
Description	Resource Codes	Object Codes	Budget
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	4,038,085
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			-
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	3,375,778
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	662,307
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		4,038,085
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			
	1400		(4,038,085)
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

Certification

ANNUAL BUDGET REPORT:
July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: CUHSD Office & District Website
Date: June 21, 2013

Place: Central Union High School District
Date: June 25, 2013
Time: 06:00 PM

Adoption Date: June 25, 2013

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

Contact person for additional information on the budget reports:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Accountant

E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 25, 2013

For additional information on this certification, please contact:

Name: Merritt Merten

Title: Accountant

Telephone: 760-336-4503

E-mail: mmerten@cuhsd.net

CEA
CEB

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	16,791,765.61	301	509,934.08	303	16,281,831.53	305	540,437.68		307	15,741,393.85	309
2000 - Classified Salaries	4,975,598.93	311	84,257.00	313	4,891,341.93	315	530,454.51		317	4,360,887.42	319
3000 - Employee Benefits Excluding 3800	5,512,106.86	321	368,751.14	323	5,143,355.72	325	297,551.06		327	4,845,804.66	329
4000 - Books, Supplies Equip Replace. (6500)	2,193,940.86	331	49,305.66	333	2,144,635.20	335	216,869.26		337	1,927,765.94	339
5000 - Services... & 6300 - Indirect Costs	3,207,816.40	341	48,983.77	343	3,158,832.63	345	291,141.55		347	2,867,691.08	349
TOTAL					31,619,997.01	365			TOTAL	29,743,542.95	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011	1100	375
Salaries of Instructional Aides Per EC 41011	2100	380
STRS	3101 & 3102	382
PERS	3201 & 3202	383
OASDI - Regular, Medicare and Alternative	3301 & 3302	384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
Unemployment Insurance	3501 & 3502	390
Workers' Compensation Insurance	3601 & 3602	392
OPEB, Active Employees (EC 41372)	3751 & 3752	393
Other Benefits (EC 22310)	3901 & 3902	393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
4. TOTAL SALARIES AND BENEFITS		397
5. 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		53.83%
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
Percentage spent by this district (Part II, Line 15)	53.83%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	29,743,542.95
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	17,545,931.83	301	544,459.50	303	17,001,472.33	305	558,871.20		307	16,442,601.13	309
2000 - Classified Salaries	5,140,195.54	311	88,330.80	313	5,051,864.74	315	531,621.00		317	4,520,243.74	319
3000 - Employee Benefits Excluding 3800	5,606,790.50	321	352,607.63	323	5,254,182.87	325	287,632.72		327	4,966,550.15	329
4000 - Books, Supplies Equip Replace. (6500)	3,379,030.12	331	36,029.49	333	3,343,000.63	335	859,749.07		337	2,483,251.56	339
5000 - Services . . . & 6300 - Indirect Costs	3,118,668.43	341	36,708.20	343	3,081,960.23	345	153,392.61		347	2,928,567.62	349
TOTAL					33,732,480.80	365			TOTAL	31,341,214.20	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011	1100	13,896,613.09 375
Salaries of Instructional Aides Per EC 41011	2100	652,454.18 380
STRS	3101 & 3102	1,146,791.41 382
PERS	3201 & 3202	71,033.44 383
OASDI - Regular, Medicare and Alternative	3301 & 3302	246,878.47 384
Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,357,332.62 385
Unemployment Insurance	3501 & 3502	7,956.73 390
Workers' Compensation Insurance	3601 & 3602	162,995.81 392
OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
Other Benefits (EC 22310)	3901 & 3902	0.00 393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		17,542,055.75 395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		558,652.88
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		173,640.40 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
4. TOTAL SALARIES AND BENEFITS		16,809,762.47 397
5. 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		53.63%
5. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
Percentage spent by this district (Part II, Line 15)	53.63%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	31,341,214.20
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

SIAA
SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(9,904.00)	0.00	(85,543.00)				
Other Sources/Uses Detail					6,070.63	34,399.13		
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		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	9,904.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	85,543.00	0.00				
Other Sources/Uses Detail					34,399.13	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
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		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,070.63		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
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		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
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		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	9,904.00	(9,904.00)	85,543.00	(85,543.00)	40,469.76	40,469.76	0.00	0.00

July 1 Budget (Single Adoption)
2013-14 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(5,120.00)	0.00	(97,181.21)				
Other Sources/Uses Detail					0.00	87,397.31		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,120.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	97,181.21	0.00				
Other Sources/Uses Detail					87,397.31	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
 2013-14 Budget
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	5,120.00	(5,120.00)	97,181.21	(97,181.21)	87,397.31	87,397.31		

Lottery

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,053,154.05		502,801.84	1,555,955.89
2. State Lottery Revenue	8560	502,127.00		121,482.00	623,609.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,555,281.05	0.00	624,283.84	2,179,564.89
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	374,919.00			374,919.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	80,917.46			80,917.46
4. Books and Supplies	4000-4999	0.00		12,552.47	12,552.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		455,836.46	0.00	12,552.47	468,388.93
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,099,444.59	0.00	611,731.37	1,711,175.96
D. COMMENTS:					

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

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

ADA

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			3,851.93	3,851.93	3,851.93	3,851.93
a. Grades Nine through Twelve	3,687.12	3,687.12				
b. Continuation Education	164.81	164.81				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class	47.04	47.04	47.04	47.04	47.04	47.04
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,898.97	3,898.97	3,898.97	3,898.97	3,898.97	3,898.97
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	43.27	43.27	43.27	43.27	43.27	43.27
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	41.44	41.44	41.44	41.44	41.44	41.44
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	84.71	84.71	84.71	84.71	84.71	84.71
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	3,983.68	3,983.68	3,983.68	3,983.68	3,983.68	3,983.68
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	3,983.68	3,983.68	3,983.68	3,983.68	3,983.68	3,983.68
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

Revenue Limit

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	7,480.43	7,723.43
2. Inflation Increase	0041	243.00	121.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,723.43	7,844.43
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,723.43	7,844.43
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	3,983.68	3,983.68
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	30,767,673.62	31,249,698.90
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	30,767,673.62	31,249,698.90
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	23,915,097.35	25,313,193.60
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	241,114.00	1,668.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	74,869.97	76,829.56
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)	---	166,244.03	(75,161.56)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	24,081,341.38	25,238,032.04

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	2,648,113.00	2,648,113.00
26. Miscellaneous Funds	0588	3,485.32	3,485.32
27. Community Redevelopment Funds	0589, 0721	521,331.26	83,208.88
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,172,929.58	2,734,807.20
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	20,908,411.80	22,503,224.84
b. Less: Education Protection Account (Object 8012)	0736	4,941,491.25	4,038,085.13
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	15,966,920.55	18,465,139.71
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	496,415.68	525,839.39
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(496,415.68)	(525,839.39)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	15,470,504.87	17,939,300.32
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	15,470,504.87	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	43,853.29	43,853.29
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	195,436.17	195,436.17
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

**General Fund
(010)**

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	23,396,278.12	282,342.55	23,680,620.67	24,506,679.67	282,342.55	24,789,022.22	4.7%
2) Federal Revenue		8100-8299	43,819.98	3,149,816.83	3,193,636.81	0.00	2,792,016.50	2,792,016.50	-12.6%
3) Other State Revenue		8300-8599	3,229,605.93	1,365,483.29	4,595,089.22	3,924,025.80	1,676,110.00	5,600,135.80	21.9%
4) Other Local Revenue		8600-8799	674,753.09	923,125.37	1,597,878.46	628,217.00	889,074.24	1,517,291.24	-5.0%
5) TOTAL REVENUES			27,346,457.12	5,720,768.04	33,067,225.16	29,058,922.47	5,639,543.29	34,698,465.76	4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,363,840.93	2,427,924.54	16,791,765.47	15,005,027.90	2,540,903.93	17,545,931.83	4.5%
2) Classified Salaries		2000-2999	3,251,516.56	1,724,082.37	4,975,598.93	3,366,410.56	1,773,784.98	5,140,195.54	3.3%
3) Employee Benefits		3000-3999	4,470,074.02	1,111,076.72	5,581,150.74	4,573,439.87	1,103,950.15	5,677,390.02	1.7%
4) Books and Supplies		4000-4999	1,014,764.43	1,179,176.43	2,193,940.86	1,716,748.53	1,662,281.59	3,379,030.12	54.0%
5) Services and Other Operating Expenditures		5000-5999	2,357,530.05	935,829.35	3,293,359.40	2,286,082.09	929,767.55	3,215,849.64	-2.4%
6) Capital Outlay		6000-6999	115,510.41	957,153.31	1,072,663.72	332,000.00	822,155.82	1,154,155.82	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,000.00	0.00	199,000.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(249,635.99)	164,092.99	(85,543.00)	(240,134.98)	142,953.77	(97,181.21)	13.6%
9) TOTAL EXPENDITURES			25,522,600.41	8,499,335.71	34,021,936.12	27,039,573.97	8,975,797.79	36,015,371.76	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,823,856.71	(2,778,567.57)	(954,710.86)	2,019,348.50	(3,336,254.50)	(1,316,906.00)	37.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,070.63	0.00	6,070.63	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	34,399.13	0.00	34,399.13	87,397.31	0.00	87,397.31	154.1%
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	(2,691,496.26)	2,691,496.16	(0.10)	(2,517,208.40)	2,517,208.40	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,719,824.76)	2,691,496.16	(28,328.60)	(2,604,605.71)	2,517,208.40	(87,397.31)	208.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(895,968.05)	(87,071.51)	(983,039.56)	(585,257.21)	(819,046.10)	(1,404,303.31)	42.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	10,364,807.34	1,217,435.13	11,582,242.47	9,468,839.29	1,130,363.62	10,599,202.91	-8.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			10,364,807.34	1,217,435.13	11,582,242.47	9,468,839.29	1,130,363.62	10,599,202.91	-8.5%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			10,364,807.34	1,217,435.13	11,582,242.47	9,468,839.29	1,130,363.62	10,599,202.91	-8.5%
e) Adjusted Beginning Balance (F1c + F1d)			9,468,839.29	1,130,363.62	10,599,202.91	8,883,562.08	311,317.52	9,194,899.60	-13.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	37,260.00	0.00	37,260.00	37,260.00	0.00	37,260.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,130,363.62	1,130,363.62	0.00	311,317.53	311,317.53	-72.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	9,425,579.29	0.00	9,425,579.29	8,840,322.07	0.00	8,840,322.07	-6.2%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.00	0.01	(0.01)	0.00	0.0%
Unassigned/Unappropriated Amount									

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
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	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30			0.00	0.00	0.00				
(G9 - H6)									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	15,470,504.87	0.00	15,470,504.87	17,939,300.33	0.00	17,939,300.33	16.0%
Education Protection Account State Aid - Current Year		8012	4,941,491.25	0.00	4,941,491.25	4,038,085.13	0.00	4,038,085.13	-18.3%
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	20,825.00	0.00	20,825.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	49,635.00	0.00	49,635.00	49,635.00	0.00	49,635.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,843,471.00	0.00	3,843,471.00	3,843,471.00	0.00	3,843,471.00	0.0%
Unsecured Roll Taxes		8042	316,143.00	0.00	316,143.00	316,143.00	0.00	316,143.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,561,136.00)	0.00	(1,561,136.00)	(1,561,136.00)	0.00	(1,561,136.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	521,331.26	0.00	521,331.26	83,208.88	0.00	83,208.88	-84.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,485.32	0.00	3,485.32	3,485.32	0.00	3,485.32	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			23,605,750.70	0.00	23,605,750.70	24,712,192.66	0.00	24,712,192.66	4.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(282,342.55)		(282,342.55)	(282,342.55)	0.00	(282,342.55)	0.0%
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		282,342.55	282,342.55		282,342.55	282,342.55	0.0%
California Dept of Education SACS Financial Reporting Software - 2013.1.0									
File: fund-a (Rev 03/13/2013)									

Central Union High
Imperial County
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	74,869.97	0.00	74,869.97	76,829.56	0.00	76,829.56	2.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			23,398,278.12	282,342.55	23,680,620.67	24,506,679.67	282,342.55	24,789,022.22	4.7%
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	712,836.85	712,836.85	0.00	634,304.00	634,304.00	-11.0%
Special Education Discretionary Grants		8182	0.00	195,224.00	195,224.00	0.00	98,129.00	98,129.00	-49.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	324,971.08	324,971.08	0.00	387,700.36	387,700.36	19.3%
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		981,061.58	981,061.58		820,294.00	820,294.00	-16.4%
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		188,616.51	188,616.51		159,366.00	159,366.00	-15.5%
NCLB: Title III, Immigrant Education Program	4201	8290		25,320.00	25,320.00		14,100.00	14,100.00	-44.3%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		193,595.14	193,595.14		174,897.00	174,897.00	-9.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		310,157.67	310,157.67		256,245.64	256,245.64	-17.4%
Vocational and Applied Technology Education	3500-3699	8290		105,534.00	105,534.00		94,980.00	94,980.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,819.98	112,500.00	156,319.98	0.00	152,000.50	152,000.50	-2.8%
TOTAL FEDERAL REVENUE			43,819.98	3,149,816.83	3,193,636.81	0.00	2,792,016.50	2,792,016.50	-12.6%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		145,577.99	145,577.99		145,578.00	145,578.00	0.0%
Economic Impact Aid	7090-7091	8311		582,049.00	582,049.00		820,667.00	820,667.00	41.0%
Spec. Ed. Transportation	7240	8311		61,241.00	61,241.00		61,241.00	61,241.00	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	0.0%
Class Size Reduction, K-3		8434		0.00	0.00		0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,912.00	0.00	8,912.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	502,127.00	121,482.00	623,609.00	504,461.00	121,482.00	625,943.00	0.4%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,718,566.93	455,133.30	3,173,700.23	3,419,564.80	527,142.00	3,946,706.80	24.4%
TOTAL, OTHER STATE REVENUE			3,229,605.93	1,365,483.29	4,595,089.22	3,924,025.80	1,676,110.00	5,600,135.80	21.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
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		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	54,479.72	54,479.72	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds									
Not Subject to RL Deduction									
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	59,000.00	0.00	59,000.00	55,000.00	0.00	55,000.00	-6.8%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	433,217.00	80.00	433,297.00	433,217.00	0.00	433,217.00	0.0%
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%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	132,536.09	62,073.65	194,609.74	90,000.00	35,000.00	125,000.00	-35.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From County Offices	6500	8792		806,492.00	806,492.00		854,074.24	854,074.24	5.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			674,753.09	923,125.37	1,597,878.46	628,217.00	889,074.24	1,517,291.24	-5.0%
TOTAL, REVENUES			27,346,457.12	5,720,768.04	33,067,225.16	29,058,922.47	5,639,543.29	34,698,465.76	4.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,847,841.12	1,627,892.31	13,475,733.43	12,366,010.90	1,815,391.19	14,181,402.09	5.2%
Certificated Pupil Support Salaries		1200	1,037,105.19	230,369.80	1,267,474.99	1,027,641.00	228,709.00	1,256,350.00	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,306,225.00	128,963.00	1,435,188.00	1,407,249.00	128,963.00	1,536,212.00	7.0%
Other Certificated Salaries		1900	172,669.62	440,699.43	613,369.05	204,127.00	367,840.74	571,967.74	-6.7%
TOTAL, CERTIFICATED SALARIES			14,363,840.93	2,427,924.54	16,791,765.47	15,005,027.90	2,540,903.93	17,545,931.83	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	282,825.56	389,966.00	672,791.56	359,147.56	442,221.18	801,368.74	19.1%
Classified Support Salaries		2200	1,229,286.00	1,047,839.00	2,277,125.00	1,251,046.00	1,055,539.00	2,306,585.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	184,320.00	140,654.00	324,974.00	184,320.00	137,892.00	322,212.00	-0.8%
Clerical, Technical and Office Salaries		2400	1,502,401.00	113,210.37	1,615,611.37	1,512,365.00	105,686.80	1,618,051.80	0.2%
Other Classified Salaries		2900	52,684.00	32,413.00	85,097.00	59,532.00	32,446.00	91,978.00	8.1%
TOTAL, CLASSIFIED SALARIES			3,251,516.56	1,724,082.37	4,975,598.93	3,366,410.56	1,773,784.98	5,140,195.54	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,179,054.32	200,514.09	1,379,568.41	1,250,432.77	209,659.90	1,460,092.67	5.8%
PERS		3201-3202	346,690.99	192,732.90	539,423.89	367,672.18	198,618.02	566,290.20	5.0%
OASDI/Medicare/Alternative		3301-3302	462,314.73	169,776.45	632,091.18	477,321.51	168,587.69	645,909.20	2.2%
Health and Welfare Benefits		3401-3402	1,819,610.61	440,876.15	2,260,486.76	2,015,673.80	456,907.13	2,472,580.93	9.4%
Unemployment Insurance		3501-3502	197,125.40	45,875.95	243,001.35	9,276.31	2,777.08	12,053.39	-95.0%
Workers' Compensation		3601-3602	177,433.74	41,828.64	219,262.38	193,316.43	48,236.78	241,553.21	10.2%
OPEB, Allocated		3701-3702	228,957.89	0.00	228,957.89	208,310.90	0.00	208,310.90	-9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	49,571.34	19,472.54	69,043.88	51,435.97	19,163.55	70,599.52	2.3%
Other Employee Benefits		3901-3902	9,315.00	0.00	9,315.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			4,470,074.02	1,111,076.72	5,581,150.74	4,573,439.87	1,103,950.15	5,677,390.02	1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	256,638.23	9,643.65	266,281.88	236,267.00	591,731.37	827,988.37	210.9%
Books and Other Reference Materials		4200	1,500.00	0.00	1,500.00	500.00	0.00	500.00	-66.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	591,039.51	1,062,242.71	1,653,282.22	1,413,981.53	1,008,751.23	2,422,732.76	46.5%
Noncapitalized Equipment		4400	165,586.69	107,290.07	272,876.76	66,000.00	61,798.99	127,798.99	-53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,014,764.43	1,179,176.43	2,193,940.86	1,716,748.53	1,662,281.59	3,379,030.12	54.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78,729.75	175,551.60	254,281.35	100,124.20	206,041.64	306,165.84	20.4%
Dues and Memberships		5300	35,160.00	390.00	35,550.00	33,870.00	390.00	34,260.00	-3.6%
Insurance		5400 - 5450	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Operations and Housekeeping Services		5500	1,192,110.00	24,530.00	1,216,640.00	1,181,610.00	24,530.00	1,206,140.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,541.24	50,062.09	249,603.33	197,700.00	45,424.00	243,124.00	-2.6%
Transfers of Direct Costs		5710	(67,289.66)	67,289.66	0.00	(49,476.11)	49,476.11	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,904.00)	0.00	(9,904.00)	(5,120.00)	0.00	(5,120.00)	-48.3%
Professional/Consulting Services and Operating Expenditures		5800	686,426.48	599,640.00	1,286,066.48	581,714.00	585,539.34	1,167,253.34	-9.2%
Communications		5900	82,756.24	18,366.00	101,122.24	85,660.00	18,366.46	104,026.46	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,357,530.05	935,829.35	3,293,359.40	2,286,082.09	929,767.55	3,215,849.64	-2.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	744,000.00	744,000.00	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	115,510.41	213,153.31	328,663.72	332,000.00	822,155.82	1,154,155.82	251.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			115,510.41	957,153.31	1,072,663.72	332,000.00	822,155.82	1,154,155.82	7.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	7,038.59	0.00	7,038.59	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	191,961.41	0.00	191,961.41	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			199,000.00	0.00	199,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(164,092.99)	164,092.99	0.00	(142,953.77)	142,953.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(85,543.00)	0.00	(85,543.00)	(97,181.21)	0.00	(97,181.21)	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(249,635.99)	164,092.99	(85,543.00)	(240,134.98)	142,953.77	(97,181.21)	13.6%
TOTAL EXPENDITURES			25,522,600.41	8,499,335.71	34,021,936.12	27,039,573.97	8,975,797.79	36,015,371.76	5.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,070.63	0.00	6,070.63	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			6,070.63	0.00	6,070.63	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	34,399.13	0.00	34,399.13	87,397.31	0.00	87,397.31	154.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			34,399.13	0.00	34,399.13	87,397.31	0.00	87,397.31	154.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,691,496.26)	2,691,496.26	0.00	(2,517,208.40)	2,517,208.40	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	(0.10)	(0.10)	0.00	0.00	0.00	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(2,691,496.26)	2,691,496.16	(0.10)	(2,517,208.40)	2,517,208.40	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,719,824.76)	2,691,496.16	(28,328.60)	(2,604,605.71)	2,517,208.40	(87,397.31)	208.5%

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Restricted Balance Detail

13 63115 0000000
 Form 01

Central Union High
 Imperial County

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	131,837.00	0.00
3061	NCLB: Title I, Migrant Ed Summer Program	8,049.08	0.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	124,938.60	0.00
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	0.06	0.00
4035	NCLB: Title II, Part A, Teacher Quality	42,885.09	0.00
4201	NCLB: Title III, Immigrant Education Program	19,479.22	0.00
5640	Medi-Cal Billing Option	0.00	463.90
6300	Lottery: Instructional Materials	611,731.37	121,482.00
6500	Special Education	0.00	1,284.76
6512	Special Ed: Mental Health Services	164.80	1,016.35
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	0.00	3,428.74
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	0.00	1,626.54
7230	Transportation: Home to School	1,625.01	1,625.01
7236	School Bus Emissions Reduction Funds	27,500.00	27,500.00
9010	Other Restricted Local	162,153.39	152,890.23
Total, Restricted Balance		1,130,363.62	311,317.53

MYP

Central Union High School District

Multi-Year Assumptions for 2014-2015 & 2015-2016

Unrestricted:

- **Base Revenue Limit** is projected to increase 1.8% COLA in 2014-2015 and 2.2% COLA in 2015-2016 based on School Services of California Dartboard (see attached in this section).
- **Revenue Limit ADA** is projected to remain the same for both years.
- **Deficit Factor** is projected to remain the same for both years based on the SSC Dartboard.
- **Federal Revenues** present some uncertainties as we are not sure if we will be receiving any unrestricted federal funding. Due to the unpredictability of MAA funding we have budgeted zero dollars in both years.
- **Other State Revenues** is projected to decrease 15.44% in 2014-2015 due to one-time Common Core State Standards Funding (also included is an increase of 1.8% per SSC's Dartboard) and increase of 2.2% in 2015-2016 based on the SSC Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 3.64% in 2014-2015 and an increase of 3.62% in 2015-2016 for contributions (transfers out). These contributions are for Home-To-School Transportation, Special Ed Transportation and Routine Restricted Maintenance.
- **Certificated Salaries** are projected to increase by the average 1.34% historical step and column increase for both years.
- **Classified Salaries** are projected to increase a net of 1.09% for 2014-2015 due to a slight decrease of some one-time technology summer salaries and increase by the average 1.17% historical step and column increase. In 2015-2016 the historical 1.17 increase is estimated.
- **Employee Benefits** are projected to increase a net of 1.39% in 2014-2015 due to the benefits associated with the one-time technology summer salaries and the 1.41% historical increase. In 2015-2016 the historical 1.41% increase is estimated.
- **Books and Supplies** are projected to decrease a net of 49.21% in 2014-2015 due to one-time technology development (\$200,000) and one-time Common Core State Standards expenses (\$664,451.80) also included is the 2.3% CPI based on SSC's Dartboard. In 2015-2016 the increase is 2.5% CPI based on SSC's Dartboard.

- **Services & Operating Expenditures** are projected to increase by the 2.3% CPI in 2014-2015 and 2.5% CPI in 2015-2016 based on SSC's Dartboard.
- **Capital Outlay** is projected to decrease by a net 90.14% in 2014-2015 due to one-time technology development (\$300,000) also included is the 2.3% CPI based on SSC's Dartboard. In 2015-2016 the 2.2% CPI based on SSC's Dartboard is estimated.
- **Other Outgo** is projected to be zero for both years.
- **Other Outgo Transfers of Indirect Costs** are projected to remain the same for both years.
- **Other Financing Uses** are projected to remain the same for both years.

Unrestricted Deficit/Surplus Spending

Unrestricted deficit spending is projected to be \$36,131 for 2014-2015 and a surplus of \$119,221 is estimated for 2015-2016. The district expects to maintain a positive certified budget.

Restricted:

- **Revenue Limit Sources** are projected to remain the same for both years.
- **Federal Revenues** are projected to decrease 9.18% in 2014-2015 due to one-time revenue of Program Improvement Funding (256,246). It is estimated to remain the same for 2015-2016.
- **Other State Revenues** are projected to increase 1.8% COLA in 2014-2015 and 2.2% COLA in 2015-2016 based on SSC's Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 3.64% in 2014-2015 and an increase of 3.62% in 2015-2016 for contributions (transfers out). These contributions are for Home-To-School Transportation, Special Ed Transportation and Routine Restricted Maintenance.
- **Certificated Salaries** are projected to decrease a net of .8% due to the one-time Program Improvement Funding of which \$53,776 is estimated for Certificated salaries in 2013-2014 not recurring in 2014-2015 and the 1.34% historical step and column increase. In 2015-2014 it is projected to increase by the average 1.34% historical step and column increase.
- **Classified Salaries** are projected to increase by an average of 1.17% for step and column for both years.

- **Employee Benefits** are projected to increase a net of .87% in 2014-2015 due to the benefits associated with the one-time Program Improvement Funding \$53,776 for Certificated in 2013-2014 not recurring in 2014-2015 and the 1.41% historical increase. In 2015-2016 the historical 1.41% increase is estimated. .
- **Books and Supplies** are projected to have a .94% net decrease in 2014-2015, which includes the CPI of 2.3% and the removal of planned expenditures associated with the Program Improvement Funding in 2013-2014 that will not recur in 2014-2015. In 2015-2016 it will increase 2.5% CPI based on SSC's Dartboard.
- **Services & Operating Expenditures** are projected to have a 12.17% net decrease in 2014-2015, which includes the CPI of 2.3% and the removal of planned expenditures associated with the Program Improvement Funding in 2013-2014 that will not recur in 2014-2015. In 2015-2016 it will increase 2.5% CPI based on SSC's Dartboard.
- **Capital Outlay** is projected to decrease by 100% due to the one-time Deferred Maintenance, purchase of a new bus, two vans, a truck and a back hoe in 2013-2014 not recurring in 2014-2015. It is estimated to remain zero for 2015-2016.
- **Other Outgo Transfers of Indirect Costs** are projected to decrease 8.76% in 2014-2015 due to the removal of expenses associated with Program Improvement Funding and is estimated to remain the same for 2015-2016.
- **Other Financing Uses** are projected to remain zero for both years.

Restricted Deficit/Surplus Spending

There is no anticipated deficit/surplus spending projected at this time for the Restricted General Fund.

SSC School District and County Office Financial Projection Dashboard Governor's 2013-14 May Revision

This version of SSC's Financial Projection Dashboard is based on the Governor's 2013-14 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also inserted Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

CURRENT LAW FACTORS						
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA (applies to K-12 and COE Revenue Limits)	3.24%	1.565%	1.80%	2.20%	2.50%	2.70%
K-12 Revenue Limit Deficit % ¹	22.272%	18.997%	18.997%	18.997%	18.997%	18.997%
COE Revenue Limit Deficit % ¹	22.549%	19.233%	19.233%	19.233%	19.233%	19.233%
Net Revenue Limit Change: K-12 COEs	1.08% ² 1.08% ²	5.85%	1.80%	2.20%	2.50%	2.70%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Other state categorical programs COLA						
Tier I	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Tier II	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Tier III	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748
2013-14 Inflation Increase @ 1.565% COLA	101	121	106
2013-14 Statewide Average (est.)	\$6,550	\$7,868	\$6,854

LCFF FACTORS						
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
LCFF Planning Factors	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2012-13 Base Grants	\$6,342	\$6,437	\$6,628	\$7,680
COLA at 1.565%	99	101	104	120
2013-14 Base Grants	\$6,441	\$6,538	\$6,732	\$7,800

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Base Grants	\$6,441	\$6,538	\$6,732	\$7,800
Adjustment Factors	11.23% CSR	-	-	2.8% CTE
CSR and CTE amounts	\$723	-	-	\$218

FACTORS FOR ALL SCENARIOS							
California CPI		2.30%	2.20%	2.30%	2.50%	2.70%	2.80%
California Lottery ⁴	Base	\$124	\$124	\$124	\$124	\$123	\$123
	Proposition 20	\$30	\$30	\$30	\$30	\$30	\$30
Interest Rate for Ten-Year Treasuries		1.79%	2.10%	2.40%	2.60%	2.90%	3.10%

¹ These deficit factors are estimated by SSC, based on the funding provided in the Governor's May Revision for 2013-14.

² This amount is the result of a one-time reduction in 2011-12 that was restored in 2012-13, which maintained flat funding for school agencies over a two-year period.

³ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

⁴ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	24,506,679.67				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,844.43	1.80%	7,985.63	2.20%	8,161.31
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		3,983.68	0.00%	3,983.68	0.00%	3,983.68
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		31,249,698.90	1.80%	31,812,194.52	2.20%	32,512,047.42
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		31,249,698.90	1.80%	31,812,194.52	2.20%	32,512,047.42
g. Deficit Factor (Form RL, line 16)		0.81003	0.00%	0.81003	0.00%	0.81003
h. Deficit Revenue Limit ((Line A1f times line A1g) (ID 0284)		25,313,193.60	1.80%	25,768,831.93	2.20%	26,335,733.77
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(282,342.55)	0.00%	(282,342.55)	0.00%	(282,342.55)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(524,171.39)	0.00%	(524,171.39)	0.00%	(524,171.39)
1. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		24,506,679.66	1.86%	24,962,317.99	2.27%	25,529,219.83
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,924,025.80	-15.44%	3,318,246.33	2.20%	3,391,247.75
4. Other Local Revenues	8600-8799	628,217.00	0.00%	628,217.00	0.00%	628,217.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,517,208.40)	3.64%	(2,608,875.51)	3.62%	(2,703,392.34)
6. Total (Sum lines A11 thru A5)		26,541,714.06	-0.91%	26,299,905.81	2.07%	26,845,292.24
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,005,027.90		15,206,095.27
b. Step & Column Adjustment				201,067.37		203,761.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)				15,005,027.90		15,409,856.95
2. Classified Salaries	1000-1999		1.34%	15,206,095.27	1.34%	15,409,856.95
a. Base Salaries				3,366,410.56		3,402,236.38
b. Step & Column Adjustment				39,345.82		39,806.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,520.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)				3,366,410.56		3,442,042.55
3. Employee Benefits	2000-2999	4,573,439.87	1.39%	4,637,145.76	1.41%	4,702,529.52
4. Books and Supplies	3000-3999	1,716,748.53	-49.21%	871,899.55	2.50%	893,697.04
5. Services and Other Operating Expenditures	4000-4999	2,286,082.09	2.30%	2,338,661.98	2.50%	2,397,128.53
6. Capital Outlay	5000-5999	332,000.00	-90.14%	32,736.00	2.50%	33,554.40
7. Other Outgo (excluding Transfers of Indirect Costs)	6000-6999	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7100-7299, 7400-7499	(240,134.98)	0.00%	(240,134.98)	0.00%	(240,134.98)
9. Other Financing Uses	7300-7399					
a. Transfers Out	7600-7629	87,397.31	0.00%	87,397.31	0.00%	87,397.31
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,126,971.28	-2.92%	26,336,037.27	1.48%	26,726,071.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(585,257.22)		(36,131.46)		119,220.92
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,468,839.15		8,883,581.93		8,847,450.47
2. Ending Fund Balance (Sum lines C and D1)		8,883,581.93		8,847,450.47		8,966,671.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	43,260.00		43,260.00		43,260.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	282,091.83		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,558,230.11		8,804,190.47		8,923,411.39
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,883,581.94		8,847,450.47		8,966,671.39

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,558,230.11		8,804,190.47		8,923,411.39
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,558,230.11		8,804,190.47		8,923,411.39

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B.2.d - onetime technology summer Classified Salary

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	282,342.55	0.00%	282,342.55	0.00%	282,342.55
2. Federal Revenues	8100-8299	2,792,016.50	-9.18%	2,535,770.86	0.00%	2,535,770.86
3. Other State Revenues	8300-8599	1,676,110.00	1.80%	1,706,279.98	2.20%	1,743,818.14
4. Other Local Revenues	8600-8799	889,074.24	0.00%	889,074.24	0.00%	889,074.24
5. Other Financing Sources						0.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,517,208.40	3.64%	2,608,875.51	3.62%	2,703,392.34
6. Total (Sum lines A1 thru A5)		8,156,751.69	-1.65%	8,022,343.14	1.65%	8,154,398.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				2,540,903.93		2,520,455.24
a. Base Salaries				33,327.51		33,774.10
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(53,776.20)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,540,903.93	-0.80%	2,520,455.24	1.34%	2,554,229.34
2. Classified Salaries				1,773,784.98		1,794,538.26
a. Base Salaries				20,753.28		20,996.10
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,773,784.98	1.17%	1,794,538.26	1.17%	1,815,534.36
3. Employee Benefits	3000-3999	1,103,950.15	0.87%	1,113,586.50	1.41%	1,129,288.07
4. Books and Supplies	4000-4999	1,662,281.59	-0.94%	1,646,701.12	2.50%	1,687,868.64
5. Services and Other Operating Expenditures	5000-5999	929,767.55	-12.17%	816,627.70	2.50%	837,043.40
6. Capital Outlay	6000-6999	822,155.82	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	142,953.77	-8.76%	130,434.32	0.00%	130,434.32
9. Other Financing Uses				0.00	0.00%	0.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,975,797.79	-10.62%	8,022,343.14	1.65%	8,154,398.13
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(819,046.10)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,130,363.62		311,317.52		311,317.52
2. Ending Fund Balance (Sum lines C and D1)		311,317.52		311,317.52		311,317.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	311,317.53		311,317.52		311,317.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					0.00
2. Unassigned/Unappropriated	9790	(0.01)		0.00		
f. Total Components of Ending Fund Balance		311,317.52		311,317.52		311,317.52
(Line D3f must agree with line D2)						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	24,789,022.22	1.84%	25,244,660.54	2.25%	25,811,562.38
2. Federal Revenues	8100-8299	2,792,016.50	-9.18%	2,535,770.86	0.00%	2,535,770.86
3. Other State Revenues	8300-8599	5,600,135.80	-10.28%	5,024,526.31	2.20%	5,135,065.89
4. Other Local Revenues	8600-8799	1,517,291.24	0.00%	1,517,291.24	0.00%	1,517,291.24
5. Other Financing Sources				0.00	0.00%	0.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		34,698,465.75	-1.08%	34,322,248.95	1.97%	34,999,690.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				17,545,931.83		17,726,550.51
a. Base Salaries				234,394.88		237,535.78
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(53,776.20)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,545,931.83	1.03%	17,726,550.51	1.34%	17,964,086.29
2. Classified Salaries				5,140,195.54		5,196,774.64
a. Base Salaries				60,099.10		60,802.27
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(3,520.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,140,195.54	1.10%	5,196,774.64	1.17%	5,257,576.91
3. Employee Benefits	3000-3999	5,677,390.02	1.29%	5,750,732.26	1.41%	5,831,817.59
4. Books and Supplies	4000-4999	3,379,030.12	-25.46%	2,518,600.67	2.50%	2,581,565.68
5. Services and Other Operating Expenditures	5000-5999	3,215,849.64	-1.88%	3,155,289.68	2.50%	3,234,171.93
6. Capital Outlay	6000-6999	1,154,155.82	-97.16%	32,736.00	2.50%	33,554.40
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(97,181.21)	12.88%	(109,700.66)	0.00%	(109,700.66)
9. Other Financing Uses				87,397.31	0.00%	87,397.31
a. Transfers Out	7600-7629	87,397.31	0.00%	87,397.31	0.00%	87,397.31
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
11. Total (Sum lines B1 thru B10)		36,102,769.07	-4.83%	34,358,380.41	1.52%	34,880,469.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,404,303.32)		(36,131.46)		119,220.92
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,599,202.77		9,194,899.45		9,158,767.99
2. Ending Fund Balance (Sum lines C and D1)		9,194,899.45		9,158,767.99		9,277,988.91
3. Components of Ending Fund Balance				43,260.00		43,260.00
a. Nonspendable	9710-9719	43,260.00		43,260.00		43,260.00
b. Restricted	9740	311,317.53		311,317.52		311,317.52
c. Committed				0.00		0.00
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	282,091.83		0.00		0.00
e. Unassigned/Unappropriated				8,804,190.47		8,923,411.39
1. Reserve for Economic Uncertainties	9789	8,558,230.11		8,804,190.47		8,923,411.39
2. Unassigned/Unappropriated	9790	(0.01)		0.00		0.00
f. Total Components of Ending Fund Balance		9,194,899.46		9,158,767.99		9,277,988.91
(Line D3f must agree with line D2)						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund		0.00		0.00		0.00
a. Stabilization Arrangements	9750					
		8,558,230.11		8,804,190.47		8,923,411.39
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		0.00		0.00		0.00
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,558,230.10		8,804,190.47		8,923,411.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.71%		25.62%		25.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		3,898.97		3,898.97		3,898.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		36,102,769.07		34,358,380.41		34,880,469.45
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		36,102,769.07		34,358,380.41		34,880,469.45
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,083,083.07		1,030,751.41		1,046,414.08
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,083,083.07		1,030,751.41		1,046,414.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2012-13 Estimated 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	11,070.63	0.00	-100.0%
5) TOTAL, REVENUES			11,070.63	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	2,021.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	637,165.92	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			639,187.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(628,116.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,070.63	0.00	-100.0%
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			(6,070.63)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(634,187.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	649,277.47	15,090.11	-97.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			649,277.47	15,090.11	-97.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			649,277.47	15,090.11	-97.7%
2) Ending Balance, June 30 (E + F1e)					
			15,090.11	15,090.11	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	15,032.92	15,032.92	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	57.19	57.19	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 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated 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	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,070.63	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,070.63	0.00	-100.0%
TOTAL REVENUES			11,070.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated 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	650.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,371.44	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,021.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated 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 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 EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	5,800.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	625,062.54	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,303.38	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			637,165.92	0.00	-100.0%
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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			639,187.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated 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	6,070.63	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,070.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated 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)			(6,070.63)	0.00	-100.0%

**Special Reserve
Fund for Capital
Outlay Projects
(400)**

Description	Resource Codes	Object Codes	2012-13 Estimated 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	28,227.00	28,227.00	0.0%
5) TOTAL, REVENUES			28,227.00	28,227.00	0.0%
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	1,292.46	1,293.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	201,446.26	196,446.26	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			202,738.72	197,739.26	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,511.72)	(169,512.26)	-2.9%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,511.72)	(169,512.26)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,279,123.38	2,104,611.66	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,279,123.38	2,104,611.66	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,279,123.38	2,104,611.66	-7.7%
2) Ending Balance, June 30 (E + F1e)			2,104,611.66	1,935,099.40	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,104,611.66	1,935,099.40	-8.1%
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 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
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			0.00		
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 (G9 - H6)					0.00

Description	Resource Codes	Object Codes	2012-13 Estimated 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	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	13,227.00	13,227.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		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			28,227.00	28,227.00	0.0%
TOTAL, REVENUES			28,227.00	28,227.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated 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 Codes	Object Codes	2012-13 Estimated 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 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	1,292.46	1,293.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,292.46	1,293.00	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	101,446.26	96,446.26	-4.9%
Other Debt Service - Principal		7439	100,000.00	100,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			201,446.26	196,446.26	-2.5%
TOTAL, EXPENDITURES			202,738.72	197,739.26	-2.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	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 Estimated 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%
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%

Technical Review

SACS2013 Financial Reporting Software - 2013.1.0
6/19/2013 3:41:37 PM

13-63115-0000000

July 1 Budget (Single Adoption)
2013-14 Budget
Technical Review Checks

Central Union High

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE	
FD	RS	PY	GO	FN	OB			
01	3010	0	0000	0000	9791	3010	9791	131,837.00
01	3061	0	0000	0000	9791	3061	9791	8,049.08
01	3310	0	0000	0000	9791	3310	9791	124,938.60
01	4035	0	0000	0000	9791	4035	9791	42,885.09
01	4201	0	0000	0000	9791	4201	9791	19,479.22

GENERAL LEDGER CHECKS**SUPPLEMENTAL CHECKS****EXPORT CHECKS**

Checks Completed.

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13-63115-0000000

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
Technical Review Checks

Central Union High

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3010-0-0000-0000-9740	3010	9740	131,837.00
Explanation: This restricted money is being budgeted for 2013-14 FY.			
01-3061-0-0000-0000-9740	3061	9740	8,049.08
Explanation: This restricted money is being budgeted in 2013-14 FY.			
01-3310-0-0000-0000-9740	3310	9740	124,938.60
Explanation: This restricted money is being budgeted in 2013-14 FY.			
01-4035-0-0000-0000-9740	4035	9740	42,885.09
Explanation: This restricted money is being budgeted in 2013-14 FY.			
01-4201-0-0000-0000-9740	4201	9740	19,479.22
Explanation: This restricted money is being budgeted in 2013-14 FY.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Cash Flow
2012-2013

CENTRAL UNION HIGH SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL
FISCAL YEAR: 2012-13

RES	OBJ	MGMT	BEGINNING CASH												FISCAL YEAR TOTALS	ACCRUALS		
			FIRST INTERIM	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY			JUNE	
0000	8011	0000	15,470,504.87	0%	2.0%	12.8%	4.8%	8.9%	17.2%	8.5%	6.7%	3.9%	2.0%	0.0%	0.0%	0.0%	67.8%	32.41%
1400	8012	0000	4,941,481.25	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	96%	0%	10,456,519.01	5,013,996.86
0000	8019	0000	20,825.00	0%	0%	0%	0%	0%	0%	0%	0%	57%	0%	0%	0%	0%	4,848,782.15	92,899.10
0000	8077	0000	3,169,444.28	5%	0%	0%	9%	6%	41%	1%	0%	0%	0%	0%	0%	0%	17,815.00	2,910.00
0000	8077	0000	148,741.02	15%	8%	6%	8%	6%	6092%	8%	31%	8%	6%	8%	28%	0%	2,989,355.49	210,068.77
TOTAL REVENUE LIMIT SOURCES B01L			21,650,506.42														115,801.40	(37,246.11)
			21,650,506.42														115,801.40	(37,246.11)
3310	8181	0000	712,836.85	0%	0%	0%	0%	0%	22%	0%	0%	0%	0%	0%	0%	0%	158,576.00	554,260.85
3327	8182	0000	195,224.00	50%	0%	0%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3060	8285	0000	254,758.00	0%	1%	0%	0%	0%	0%	8%	31%	18%	10%	0%	0%	0%	185,224.00	0.00
3061	8285	0000	70,213.08	11%	0%	0%	0%	80%	0%	21,142.48	78,384.13	40,089.97	26,229.81	0%	0%	0%	171,259.45	83,498.55
0002	8290	0000	3,096.98	0%	0%	0%	0%	0%	100%	6,305.72	0.00	0.00	0.00	0%	0%	0%	70,212.86	0.22
0014	8290	0000	40,733.00	0%	0%	0%	0%	0%	0%	3,096.98	0.00	0.00	0.00	0%	0%	0%	3,096.98	0.00
3010	8290	0000	881,061.58	0%	0%	0%	0%	0%	0%	27%	0%	8%	0%	0%	0%	0%	0%	40,733.00
3185	8290	0000	300,000.00	0%	0%	0%	0%	0%	0%	288,667.00	0.00	82,009.00	0.00	0%	0%	245,342.00	208,656.60	804,874.60
3550	8290	0000	105,534.00	0%	0%	0%	0%	0%	0%	105,000.00	0.00	0.00	0.00	0%	0%	0%	105,000.00	195,000.00
4035	8290	0000	188,616.51	0%	0%	0%	0%	0%	0%	0%	0%	12%	0%	14%	0%	0%	28,407.07	77,126.83
4045	8290	0000	8,710.57	100%	0%	0%	0%	0%	0%	19,095.00	0.00	0.00	0.00	0%	0%	0%	44,825.50	79,576.50
4201	8290	0000	25,320.00	12%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	8,710.57	109,038.01
4203	8290	0000	193,595.14	0%	0%	0%	0%	0%	0%	1,091.00	0.00	0.00	0.00	0%	0%	0%	5,911.02	19,408.98
5640	8290	0000	65,000.00	6%	12%	3%	0%	7%	0%	0%	0%	0%	0%	1%	0%	0%	28,881.34	36,118.66
5819	8290	0000	47,500.00	0%	7,542.09	1,724.83	0.00	4,394.73	0.00	0.00	0.00	0.00	0.00	10,815.40	61%	0%	16,736.71	28,763.29
TOTAL SPECIAL			3,192,538.81														2,443,174.54	1,445,432.59
			3,192,538.81														2,443,174.54	1,445,432.59

RECEIPTS (CONTD)

RES	OBJ	OBJ	MGMT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS	
7090	8311	0000	348,581.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100.00
7091	8311	0000	233,488.00	0%	0%	0%	53%	0%	53%	0%	68%	0%	58%	0%	0%	0%	0%	348,581.00
7230	8311	0000	145,577.99	0%	0%	18%	8%	9%	9%	9%	0%	18%	0%	0%	0%	0%	0%	-133%
7240	8311	0000	61,241.00	0%	0%	18%	9%	9%	9%	9%	0%	18%	0%	0%	0%	0%	0%	61,241.00
0000	8550	0000	8,912.00	0%	0%	26%	0%	0%	0%	0%	74%	0%	0%	0%	0%	0%	0%	8,912.00
TOTAL REVENUE			597,800.00															597,800.00
			597,800.00															597,800.00

Other Local Revenue	0000	8899	0000	107,947.86	2,906.18	12,784.41	14,489.98	9,469.29	14,928.41	12,636.12	4,240.81	6,517.84	5,453.34	11,894.91	0.00	115,585.48	(7,637.62)
CUHS IID-Grants/donations/text b	0000	8699	0045	183.68	0.00	163.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183.68	(1,000.00)
SHS-donations/text book	0000	8699	0047	84.20	0.00	84.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082.33	(1,000.00)
(site 45)	0000	8699	0000	7,000.00	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
CUHS Band (goal 1521 site 45)	0000	8699	0000	10,227.16	0.00	10,227.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Summer School (goal 1560 site)	0000	8699	0000	4,158.19	0.00	4,158.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Ad Ed - MCO's w/County	0000	8699	6391	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Year Cancelled Warrants	0098	8699	0000	0.00	0.00	0.00	0.00	0.00	0.00	(13,915.02)	0.00	0.00	0.00	0.00	0.00	751.77	(751.77)
Outdated Warrants	0098	8699	0000	0.00	0.00	0.00	0.00	0.00	0.00	7.40	(35.09)	0.00	0.00	0.00	0.00	110.80	(100.00)
Kale-56	0118	8699	0000	824.00	0.00	824.00	0.00	0.00	0.00	32.24	0.00	11.00	0.00	0.00	0.00	830.49	169.51
CUHS IID Grant	1505	8699	0045	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	830.49	169.51
SHS IID Grant	1545	8699	0047	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	830.49	169.51
Title II, Part A-Teacher Quality	4035	8699	0000	830.49	0.00	830.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	830.49	169.51
Cal Health Science Bld P/focal	6378	8699	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Education/focal	6500	8699	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Partnership Academies/focal	7220	8699	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation/focal	7230	8699	0000	25,000.00	0.00	25,000.00	0.00	0.00	0.00	1,712.08	4,786.85	1,195.72	1,863.33	6,219.71	0.00	24,471.40	528.60
School Bus Emissions	7236	8699	0000	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
RFM/focal	8150	8699	0000	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Microsoft Voucher	9010	8699	0000	1,880.00	0.00	1,880.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,880.00	0.00
Special Projects	9013	8699	0000	9,283.16	0.00	9,283.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,283.16	0.00
Special Education	6500	8792	0000	806,492.00	0.00	806,492.00	0.00	0.00	0.00	87,128.00	28,956.00	28,436.00	14,547.00	0.00	0.00	482,167.00	324,325.00
Interfund Transfers	0000	8819	0000	6,070.63	0.00	6,070.63	0.00	0.00	0.00	6,070.63	0.00	0.00	0.00	0.00	0.00	6,070.63	0.00
TOTAL OTHER LOCAL REVENUE				1,057,345.00	16,466.34	1,073,811.34	159,237.79	189,233.44	211,129.38	187,560.39	27,405.17	59,271.06	149,319.25	151,013.42	15,000.00	1,229,886.55	174,262.54
GRAND TOTAL RECEIPTS				33,073,295.72	709,638.09	33,782,933.81	712,714.92	2,431,438.14	1,744,690.71	1,634,343.64	2,566,373.64	1,357,866.59	1,687,245.16	666,852.48	2,393,372.65	26,858,354.90	7,440,011.79

DISBURSEMENTS

Certificated Salaries	1000			16,791,765.47	1%	230,638.90	9%	1,440,638.94	1,527,103.42	1,443,260.24	9%	1,570,724.33	1,437,552.54	1,446,257.54	8%	1,479,829.02	1,388,609.32	16,381,004.27	410,761.20	2%
Classified Salaries	2000			4,975,598.93	6%	290,938.74	8%	384,313.64	407,277.84	401,841.25	8%	448,919.72	408,781.63	401,784.91	8%	452,604.47	289,739.96	4,776,002.33	199,596.60	4%
Benefits	3000			5,561,150.74	2%	135,782.90	5%	408,495.28	469,522.23	460,238.39	7%	762,134.83	478,681.98	459,928.50	6%	468,884.25	383,828.04	5,117,409.71	463,741.03	8%
Supplies	4000			2,193,940.86	2%	37,058.20	5%	113,878.32	113,079.17	100,034.63	4%	87,650.01	127,912.77	157,768.04	7%	169,364.98	410,616.10	1,589,566.66	605,374.20	28%
Services/Other Operating	5000			3,293,359.40	6%	204,734.14	10%	334,017.93	277,751.31	277,751.31	7%	197,462.27	133,741.41	177,745.23	5%	183,207.63	345,052.85	2,628,415.85	689,943.55	20%
Capital Outlay	6000			1,072,863.72	0%	0.00	0%	6,034.00	5,012.11	0.00	0%	0.00	187,286.78	34,595.48	34,038.12	35,562.60	44,682.57	347,161.84	729,502.08	68%
Other Outlay	7000			147,556.13	0%	0.00	0%	39,800.00	0.00	0.00	0%	0.00	39,800.00	0.00	0.00	0.00	78,600.00	153,257.00	6,400.87	4%
GRAND TOTAL DISBURSEMENTS				34,056,335.25	869,451.68	2,891,344.31	2,722,928.02	2,748,611.87	2,784,989.92	804,615.41	4,373,734.21	2,940,695.53	2,844,486.15	2,753,733.27	2,789,462.95	2,835,785.94	30,989,917.46	3,089,517.79		
NET INCOME				(883,039.49)	(192,813.79)	(1,878,628.69)	(291,487.84)	(1,004,002.16)	(821,411.84)	3,954,628.44	(1,787,358.25)	(1,386,448.50)	(1,418,717.90)	(795,988.11)	(2,124,560.53)	(2,487,766.71)				

OBJ	OBJ	FIRST INTERIM	FISCAL YEAR											
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE

PRIOR YEAR (ASSETS)

9110	Cash On Hand July 1st	2,655,766.91																
9130	Revolving	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
9200	Accounts Receivable	9,441,573.14	3,956,461.31	297,451.67	195,716.19	0.00	332,928.45	0.00	175,818.63	3,933.75	1,014.00	(67,188.62)	(230,100.06)	0.00	0.00	0.00	0.00	0.00
9310	Due From Other Funds	114,152.06	(88,705.37)	0.00	(200,000.00)	0.00	0.00	(150,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	552,857.43
9320	Stores	37,260.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,260.37

PRIOR YEAR (LIABILITIES)

9503	Accounts Payable Tax Liability	0.00	236.58	315.18	277.20	(639.63)	475.62	59.96	17.30	0.00	(502.39)	1,126.02	(867.01)	0.00	0.00	0.00	0.00
9510	Accounts Payable	(466,671.74)	(435,227.17)	70,620.43	0.00	0.00	0.00	0.00	(102,265.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9524	Health & Welfare Holding	0.00	(165,974.50)	(120,677.62)	(2,699.13)	13,622.07	13,188.00	(25,313.35)	3,102.88	9,439.21	4,116.36	6,196.72	222,384.11	0.00	0.00	0.00	0.00
9525	Unemployment Holding	21,485.43	6,094.04	19,909.30	19,999.05	(29,260.45)	21,286.97	1,809.78	21,902.64	17,386.36	(57,377.26)	18,911.17	(7,457.92)	0.00	0.00	0.00	0.00
9526	Workers' Comp Holding	0.00	5,589.66	16,230.87	18,299.77	(22,637.20)	19,498.88	4,534.29	20,046.50	19,327.08	(52,499.39)	19,149.60	(37,507.68)	0.00	0.00	0.00	0.00
9610	Due To Other Funds	(1,851.09)	0.00	(1,851.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9850	Deferred Revenue	(225,272.75)	(225,272.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PRIOR YEAR	11,562,242.33	4,281,063.48	3,554,303.01	333,318.56	(43,469.02)	54,489.47	214,019.13	119,623.15	49,986.40	(105,248.69)	(21,805.11)	489,289.87	0.00	0.00	0.00	0.00

INTERFUND BORROWING / TRANS (Footnote Ref)	Prior Year Change	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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ENDING CASH	\$ 6,724,036.60	\$ 8,299,709.92	\$ 8,341,540.64	\$ 7,284,039.48	\$ 6,527,087.09	\$ 10,695,744.66	\$ 8,878,062.21	\$ 7,630,238.66	\$ 6,262,505.38	\$ 5,381,268.56	\$ 3,214,902.82	\$ 6,181,978.50
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THE "BOTTOM LINE" SUMMARY

Beginning Fund Balance July 1st	11,562,242.33
Change in Fund Balance	(883,039.46)
Estimated Fund Balance June 30th	10,599,202.87

ASSET & LIABILITY SUMMARY AT YEAR-END

Cash @ 6/30/2012	6,181,978.50
Accounts Receivable @ 6/30/2012	7,440,481.79
Accounts Payable @ 6/30/2012	(3,066,517.79)
Other Assets/Stores @ 6/30/2012	37,260.37
Revolving Cash @ 6/30/2012	6,000.00
Interfund / TRANS Cash Borrowing	0.00
Ending Fund Balance @ 6/30/2013	10,599,202.87

SACSALL FORM 01 (MANUALLY ENTER)

Beginning Fund Balance July 1st (Sect F, 1 (e))	11,562,242.47
Net Increase (Decrease) in Fund (Section E)	(1,000,697.11)
Ending Fund Balance June 30th	9,981,545.36

***Will be off due to rounding in SACS, less than one dollar.

Interfund borrowing/Trans- Please note where you are borrowing funds from:
