

Central Union High
School District

2013-2014

Budget Presentation



CATEGORY	EST ACTUALS 2012-2013	BUDGET 2013-2014	VARIANCE	REF PG
UNRESTRICTED GENERAL FUND				
Beginning Fund Balance	\$ 10,364,807	\$ 9,462,987	\$ (901,820)	-
Revenues	\$ 27,346,457	\$ 29,068,920	\$ 1,722,463	-
Expenditures	\$ (25,528,452)	\$ (26,995,256)	\$ (1,466,804)	-
Transfers Out	\$ (34,399)	\$ (87,397)	\$ (52,998)	-
Transfers In	\$ 6,071	\$ -	\$ (6,071)	-
Contributions to Restricted Programs	\$ (2,691,496)	\$ (1,998,108)	\$ 693,388	-
Ending Fund Balance June 30	\$ 9,462,987	\$ 9,451,146	\$ (11,841)	-
REVENUE (8000'S)				
Revenue Limit Sources 8010-8099	23,398,278	24,506,678	1,108,400	5
Federal Revenue 8100-8299	43,820	-	(43,820)	5
State Revenue 8300-8599	3,229,606	3,924,026	694,420	5
Local Revenue 8600-8799	674,753	638,217	(36,536)	5
TOTAL REVENUES	\$ 27,346,457	\$ 29,068,920	\$ 1,722,463	
CERTIFICATED SALARIES (1000'S)				
Cert Salaries 1100/1200/1900's	12,202,465	12,768,912	566,447	6
Department Chairs 1302	56,965	56,965	-	6
Extra Period Assignments 1150	186,452	126,152	(60,300)	6
Prep Period Subsb & Hourly 1130/1230	55,061	39,088	(15,973)	6
Class Overloads 1131	25,000	17,000	(8,000)	6
TAP 1901	4,000	4,000	-	6
Certificated Administration 1300 1301	1,249,260	1,350,284	101,024	6
Stipends 1170/1175/1902	231,738	237,178	5,440	6
Substitute Teachers 1160's	235,400	235,300	(100)	6
Adult Ed Part Time Certificated 1180	70,000	130,149	60,149	6
SEI, TSEI, Bilingual 1171	47,500	40,000	(7,500)	6
TOTAL CERTIFICATED	\$ 14,363,841	\$ 15,005,028	\$ 641,187	
CLASSIFIED SALARIES (2000'S)				
Class Salaries	2,904,257	3,009,502	105,245	7
Educational Stipends	16,814	10,900	(5,914)	7
Hourly/Overtime	90,059	93,074	3,015	7
Coaching Stipends	142,887	148,915	6,028	7
Substitutes	92,500	93,500	1,000	7
Work Study (students that work at the theatre)	5,000	7,000	2,000	7
TOTAL CLASSIFIED	\$ 3,251,517	\$ 3,362,891	\$ 111,374	
BENEFITS (3000'S)				
Certificated Benefits	3,116,257	3,087,205	(29,052)	8
Classified Benefits	1,353,817	1,485,466	131,649	8
TOTAL BENEFITS	\$ 4,470,074	\$ 4,572,671	\$ 102,597	
SUPPLIES (4000'S)				
Site Budget- General Misc	9,119	29,619	20,500	9
Unrestricted Programs	320,404	937,575	617,170	10
District Office	20,500	17,000	(3,500)	11
Superintendent	5,000	5,000	-	12
Projects/Curriculum	16,748	4,500	(12,248)	13
Operations	91,500	91,500	-	14
Maintenance	52,779	38,750	(14,029)	15
Technology	139,536	263,000	123,464	17
Warehouse Supplies	33,000	33,000	-	18
Security	-	-	-	-
Site Budget- CUHS	78,167	78,180	13	21
Site Budget- DOHS	22,146	19,700	(2,446)	22
Site Budget- SHS	117,065	120,796	3,731	23
Theatre	36,123	9,500	(26,623)	24
Central Athletics	33,883	24,700	(9,183)	25
Southwest Athletics	36,861	29,900	(6,961)	26
TOTAL 4000's	\$ 1,012,732	\$ 1,702,720	\$ 689,988	

SERVICES (5000'S)				
Site Budget- General Misc	19,340	35,818	16,478	9
Unrestricted Programs	160,780	155,885	(4,895)	10
District Office	420,000	383,500	(36,500)	11
Superintendent	144,700	84,700	(60,000)	12
Projects/Curriculum	(116,620)	(119,326)	(2,706)	13
Operations	1,177,800	1,169,380	(8,420)	14
Maintenance	2,000	1,000	(1,000)	15
Technology	138,806	127,500	(11,306)	17
Warehouse Supplies	-	-	-	-
Security	40,000	40,000	-	19
Site Budget- CUHS	119,544	116,400	(3,144)	21
Site Budget- DOHS	24,354	22,025	(2,329)	22
Site Budget- SHS	105,189	102,500	(2,689)	23
Theatre	12,749	500	(12,249)	24
Central Athletics	54,467	65,500	11,033	25
Southwest Athletics	62,306	74,700	12,394	26
TOTAL 5000's	\$ 2,365,414	\$ 2,260,082	\$ (105,332)	

CAPITAL OUTLAYS (6000'S)				
Site Budget- General Misc	-	-	-	9
Unrestricted Programs	-	-	-	10
District Office	-	-	-	11
Superintendent	-	-	-	12
Projects/Curriculum	-	-	-	13
Operations	14,420	-	(14,420)	14
Maintenance	5,012	5,000	(12)	15
Technology	77,015	327,000	249,985	17
Warehouse Supplies	-	-	-	18
Security	-	-	-	19
Site Budget- CUHS	-	-	-	21
Site Budget- DOHS	-	-	-	22
Site Budget- SHS	-	-	-	23
Theatre	10,794	-	(10,794)	24
Central Athletics	-	-	-	25
Southwest Athletics	8,269	-	(8,269)	26
TOTAL 6000's	\$ 115,510	\$ 332,000	\$ 216,490	

OTHER OUTGO (7000'S)				
Transfers In Indirect Costs	(249,636)	(240,135)	9,501	29
Debt Service Payments	199,000	-	(199,000)	29
TOTAL OTHER OUTGO	\$ (50,636)	\$ (240,135)	\$ (189,499)	
Grand Total Expenditures	\$ 25,528,452	\$ 26,995,256	\$ 1,466,804	

OTHER FINANCING SOURCES (8000'S & 7000'S)				
Interfund Transfers Out	(34,399)	(87,397)	(52,998)	29
Interfund Transfers In	6,071	-	(6,071)	-
Contributions to Restricted Programs	(2,691,496)	(1,998,108)	693,388	5
TOTAL OTHER FINANCING SOURCES	(2,719,825)	(2,085,506)	634,319	

RESTRICTED NON-CATEGORICAL

REVENUES

Routine Restricted Maintenance	1,865,429	1,154,281	(711,148)	16
Transportation	781,229	781,230	1	20
Special Education	2,130,617	2,010,364	(120,253)	27 (3 pgs)
Special Education Transportation	249,682	244,648	(5,034)	28

SALARIES (1000'S & 2000's)

Routine Restricted Maintenance	540,819	546,288	5,469	16
Transportation	346,476	347,416	940	20
Special Education	1,647,931	1,723,862	75,932	27 (3 pgs)
Special Education Transportation	147,505	146,942	(563)	28

BENEFITS (3000'S)

Routine Restricted Maintenance	209,716	203,943	(5,773)	16
Transportation	119,490	116,549	(2,941)	20
Special Education	377,164	373,250	(3,915)	27 (3 pgs)
Special Education Transportation	63,177	61,706	(1,471)	28

SUPPLIES (4000'S)

Routine Restricted Maintenance	241,000	244,000	3,000	16
Transportation	130,861	126,500	(4,361)	20
Special Education	33,458	33,317	(140)	27 (3 pgs)
Special Education Transportation	33,000	33,000	-	28

SERVICES (5000'S)

Routine Restricted Maintenance	101,750	85,050	(16,700)	16
Transportation	(607)	(22,290)	(21,683)	20
Special Education	3,146	-	(3,146)	27 (3 pgs)
Special Education Transportation	6,000	3,000	(3,000)	28

CAPITAL OUTLAYS (6000'S)

Routine Restricted Maintenance	772,144	75,000	(697,144)	16
Transportation	185,009	213,056	28,047	20
Special Education	-	-	-	27 (3 pgs)
Special Education Transportation	-	-	-	28

TRANSFERS (7000'S)

Routine Restricted Maintenance	-	-	-	16
Transportation	-	-	-	20
Special Education	3,389	2,738	(651)	27 (3 pgs)
Special Education Transportation	-	-	-	28

OTHER FUNDS

FUND 110- ADULT EDUCATION				30
BEGINNING BALANCE	181,015	184,723	3,708	
REVENUE	270,911	154,782	(116,129)	
EXPENSES	(267,203)	(153,815)	113,388	
ESTIMATED BALANCE	184,723	185,690	967	

FUND 130- CAFETERIA				31
BEGINNING BALANCE	160,495	246,533	86,038	
REVENUE	2,128,609	1,973,266	(155,343)	
EXPENSES	(2,042,571)	(1,973,266)	69,306	
ESTIMATED BALANCE	246,533	246,533	0	

FUND 200- RETIREE BENEFITS				32
BEGINNING BALANCE	1,092,160	1,100,160	8,000	
REVENUE	8,000	8,000	-	
TRANSFERS OUT	-	-	-	
ESTIMATED BALANCE	1,100,160	1,108,160	8,000	

FUND 250- DEVELOPER FEES				33
BEGINNING BALANCE	437,194	494,194	57,000	
REVENUE	93,000	93,000	-	
EXPENSES	(36,000)	(36,000)	-	
ESTIMATED BALANCE	494,194	551,194	57,000	

FUND 353- SCHOOL FACILITIES FUNDS				34
BEGINNING BALANCE	649,277	15,090	(634,187)	
REVENUE	11,071	-	(11,071)	
EXPENSES	(645,258)	-	645,258	
ESTIMATED BALANCE	15,090	15,090	-	

FUND 400- NEW HIGH SCHOOL				35
BEGINNING BALANCE	2,279,123	2,089,612	(189,512)	
REVENUE	13,227	28,227	15,000	
EXPENSES	(202,739)	(197,739)	4,999	
ESTIMATED BALANCE	2,089,612	1,920,099	(169,512)	

Significant Changes to Certificated Salaries (1000's)

Cost of Step Increase Teachers/Counselors	199,802
Retirements & Separations	(475,600)
Replacement/New Teaching Positions	943,269
Decrease in Budget of Substitutes & Hourly	(15,973)
Decrease in 6th Period Assignments (based on current year projections)	(60,300)
Decrease in class overloads (based on current year projections)	(8,000)
Shift of salaries from restricted to unrestricted (Adult Ed)	60,149
Decrease in extra duty stipends (based on current year projections)	(2,160)

Significant Changes to Classified Salaries (2000's)

Cost of column increase	26,637
Positions that are now budgeted for a whole year	8,051
Opportunity Schools Aides	70,000
Reduction in Educational Stipends (based on current year projections)	(5,914)
Increase in Hourly/OT, Coaching Stipends, Substitutes & Work Study	12,043

Significant Changes to Certificated & Classified Benefits

The 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 senario" increase to Classified Health & Welfare.

DISTRICT WIDE

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0002	0	0000	2490	4300	45	0000	5,188	5,188	-	
010	0002	0	0000	2490	4300	47	0000	3,931	3,931	-	
010	0002	0	1560	1000	4300	43	0000	0	500	500	
010	0000	0	3400	1000	4400	46	0000	0	20,000	20,000	Opportunity School - non capitalized equipment
TOTAL SUPPLIES (4000'S)								9,119	29,619	20,500	

010	0000	0	1110	1000	5200	43	0000	500	-	(500)	
010	0000	0	1370	1000	5300	43	0000	510	1,700	1,190	AVID
010	0000	0	1370	1000	5300	43	0000	6,770	6,770	-	AVID
010	0000	0	0000	2700	5750	43	0000	(9,775)	(5,120)	4,655	Direct Cost for Interfund Services - Adult Ed
010	0000	0	0000	7200	5800	43	0000	2,000	-	(2,000)	
010	0000	0	0000	7300	5800	43	0000	5,500	-	(5,500)	
010	0000	0	0000	7490	5800	43	0000	95	-	(95)	
010	0000	0	0000	3110	5800	43	0000	10,000	9,315	(685)	P-16
010	0006	0	1110	1000	5800	43	0000	1,230	20,643	19,413	STAR Program
010	0014	0	1110	1000	5800	43	0000	2,456	2,456	-	
010	0014	0	0000	3140	5901	43	0000	54	54	-	
TOTAL SERVICES (5000'S)								19,340	35,818	16,478	

TOTAL CAPITAL OUTLAY (6000'S)								-	-	-	
--------------------------------------	--	--	--	--	--	--	--	---	---	---	--

UNRESTRICTED PROGRAMS THAT WERE PREVIOUSLY RESTRICTED & MISC BUDGETS

FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	1110	1000	4300	45	0008	4,655	0	(4,655)	CUHS Modernization Project
010	0000	0	1110	1000	4100	45	0045	15,086	0	(15,086)	CUHS site specific tracking
010	0000	0	0000	2700	4300	45	0045	1,395	0	(1,395)	CUHS site specific tracking
010	0000	0	1471	1000	4300	45	0000	500	0	(500)	Saturday School
010	0000	0	1471	1000	4300	47	0000	587	0	(587)	Saturday School
010	0000	0	1521	1000	4300	45	0045	4,459	0	(4,459)	CUHS site specific tracking
010	0000	0	1545	1000	4300	45	0045	1,263	0	(1,263)	CUHS site specific tracking
010	0000	0	1521	1000	4400	45	0045	5,687	0	(5,687)	CUHS site specific tracking
010	0000	0	1575	1000	4400	45	0045	6,500	0	(6,500)	CUHS site specific tracking
010	0000	0	1110	1000	4100	47	0047	8,285	0	(8,285)	SHS site specific tracking
010	0000	0	0000	7310	4300	47	0047	1,173	0	(1,173)	SHS site specific tracking
010	0000	0	1110	1000	4300	47	0047	421	0	(421)	SHS site specific tracking
010	0000	0	1365	1000	4300	47	0047	1,094	0	(1,094)	SHS site specific tracking
010	0000	0	1522	1000	4315	47	0047	2,500	2,500	-	SHS site specific tracking
010	0000	0	0000	7310	4400	47	0047	732	0	(732)	SHS site specific tracking
010	0000	0	1110	1000	4300	43	6091	21,878	19,256	(2,622)	6091 Cal-SAFE budget adjustments
010	0000	0	1110	1000	4361	43	6091	500	500	-	6091 Cal-SAFE
010	0000	0	1110	1000	4300	43	6300	0	664,452	664,452	Common Core State Standards
010	0000	0	1110	1000	4300	47	6350	1,050	0	(1,050)	6350 ROP budget adjustments
010	0000	0	7001	1000	4300	47	6350	0	525	525	6350 ROP budget adjustments
010	0000	0	7019	1000	4300	47	6350	0	525	525	6350 ROP budget adjustments
010	0000	0	1110	1000	4300	46	6390	0	13,000	13,000	6390 Adult Ed budget adjustments
010	0000	0	4110	1000	4300	46	6390	3,567	0	(3,567)	6390 Adult Ed budget adjustments
010	0000	0	4110	2700	4300	46	6390	1,047	2,000	953	6390 Adult Ed budget adjustments
010	0000	0	4110	1000	4400	46	6390	3,208	0	(3,208)	6390 Adult Ed budget adjustments
010	0000	0	1110	1000	4300	43	7140	1,550	1,550	-	7140 GATE
010	0000	0	1110	1000	4100	43	7156	233,267	233,267	-	7156 IMFRP
TOTAL SUPPLIES (4000'S)								320,404	937,575	617,170	

010	0000	0	1110	1000	5800	45	0008	5,895	0	(5,895)	CUHS Modernization Project
010	0000	0	0000	2700	5800	45	0045	1,250	1,250	-	CUHS site specific tracking
010	0000	0	1408	4100	5200	45	0045	1,500	0	(1,500)	CUHS site specific tracking
010	0000	0	1521	1000	5800	45	0045	1,000	0	(1,000)	CUHS site specific tracking
010	0000	0	1545	1000	5200	45	0045	550	0	(550)	CUHS site specific tracking
010	0000	0	1545	4100	5200	45	0045	1,500	0	(1,500)	CUHS site specific tracking
010	0000	0	0000	2700	5800	47	0047	1,500	1,250	(250)	SHS site specific tracking
010	0000	0	1505	1000	5200	47	0047	1,000	0	(1,000)	SHS site specific tracking
010	0000	0	1110	1000	5600	43	6091	300	300	-	6091 Cal-SAFE
010	0000	0	1110	1000	5800	43	6091	330	330	-	6091 Cal-SAFE
010	0000	0	1110	1000	5901	43	6091	6	6	-	6091 Cal-SAFE
010	0000	0	1110	1000	5200	45	6350	620	0	(620)	6350 ROP budget adjustments
010	0000	0	1110	1000	5200	47	6350	629	0	(629)	6350 ROP budget adjustments
010	0000	0	7002	1000	5200	45	6350	0	200	200	6350 ROP budget adjustments
010	0000	0	7010	1000	5200	45	6350	0	210	210	6350 ROP budget adjustments
010	0000	0	7013	1000	5200	45	6350	0	210	210	6350 ROP budget adjustments
010	0000	0	7019	1000	5200	47	6350	0	210	210	6350 ROP budget adjustments
010	0000	0	7027	1000	5200	47	6350	0	419	419	6350 ROP budget adjustments
010	0000	0	4110	1000	5200	46	6390	500	2,000	1,500	6390 Adult Ed budget adjustments
010	0000	0	4110	1000	5800	46	6390	2,500	0	(2,500)	6390 Adult Ed budget adjustments
010	0000	0	4110	2700	5800	46	6390	19,800	19,800	-	6390 Adult Ed
010	0000	0	4110	2700	5800	46	6390	500	8,300	7,800	6390 Adult Ed budget adjustments
010	0000	0	4110	2700	5900	46	6390	2,500	2,500	-	6390 Adult Ed
010	0000	0	4110	2700	5901	46	6390	100	100	-	6390 Adult Ed
010	0000	0	4110	8200	5502	46	6390	25,000	25,000	-	6390 Adult Ed
010	0000	0	4110	8200	5503	46	6390	7,350	7,350	-	6390 Adult Ed
010	0000	0	4110	8200	5506	46	6390	2,000	2,000	-	6390 Adult Ed
010	0000	0	1110	1000	5800	43	6405	84,000	84,000	-	6405 School Safety & Violence Prevention
010	0000	0	1110	1000	5800	43	7140	450	450	-	7140 GATE
TOTAL SERVICES (5000'S)								160,780	155,885	(4,895)	

DISTRICT OFFICE

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	7200	4300	44	0000	15,000	12,000	(3,000)	adjustment based on current year expenditures
010	0000	0	0000	7200	4400	44	0000	5,000	5,000	-	
010	0000	0	0000	7400	4300	44	0000	500	-	(500)	adjustment based on current year expenditures
TOTAL SUPPLIES (4000'S)								20,500	17,000	(3,500)	

010	0000	0	0000	7200	5200	44	0000	6,000	6,000	-	
010	0000	0	0000	7200	5300	44	0000	2,000	1,500	(500)	adjustment based on current year expenditures
010	0000	0	0000	7200	5400	44	0000	160,000	160,000	-	
010	0000	0	0000	7200	5600	44	0000	23,000	23,000	-	
010	0000	0	0000	7200	5800	44	0000	130,000	121,000	(9,000)	adjustment based on current year expenditures
010	0000	0	0000	7190	5810	44	0000	12,000	12,000	-	
010	0000	0	0000	7200	5820	44	0000	30,000	0	(30,000)	board elections only every other year
010	0000	0	0000	7200	5840	44	0000	20,000	20,000	-	
010	0000	0	0000	7200	5850	44	0000	13,000	15,000	2,000	adjustment based on current year expenditures
010	0000	0	0000	7200	5900	44	0000	6,000	6,000	-	
010	0000	0	0000	7200	5901	44	0000	10,000	10,000	-	
010	0000	0	0000	7200	5903	44	0000	8,000	9,000	1,000	adjustment based on current year expenditures
TOTAL SERVICES (5000'S)								420,000	383,500	(36,500)	

SUPERINTENDENT											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	7100	4300	44	0000	3,000	3,000	0	
010	0000	0	0000	7100	4400	44	0000	2,000	2,000	0	
TOTAL SUPPLIES (4000'S)								5,000	5,000	-	

010	0000	0	0000	7100	5200	44	0000	10,000	10,000	0	
010	0000	0	0000	7100	5300	44	0000	15,000	15,000	0	
010	0000	0	0000	7100	5600	44	0000	1,000	1,000	0	
010	0000	0	0000	7100	5800	44	0000	8,300	8,300	0	
010	0000	0	0000	7100	5830	44	0000	110,000	50,000	(60,000)	adjustment based on current year expenditures
010	0000	0	0000	7100	5840	44	0000	300	300	0	
010	0000	0	0000	7100	5901	44	0000	100	100	0	
TOTAL SERVICES (5000'S)								144,700	84,700	(60,000)	

PROJECTS & CURRICULUM											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	2100	4300	44	0000	3,500	3,500	-	
010	0000	0	0000	2100	4400	44	0000	1,000	1,000	-	
010	0000	0	0000	2101	4300	45	0000	4,749	-	(4,749)	one time purchase
010	0000	0	0000	2101	4400	45	0000	7,500	-	(7,500)	one time purchase
TOTAL SUPPLIES (4000'S)								16,748	4,500	(12,248)	

010	0000	0	0000	2100	5200	44	0000	6,200	6,200	-	
010	0000	0	0000	2100	5300	44	0000	200	200	-	
010	0000	0	0000	2100	5600	44	0000	31	-	(31)	one time
010	0000	0	0000	2100	5800	44	0000	4,500	4,500	-	
010	0000	0	0000	2101	5720	43	0000	(128,551)	(131,226)	(2,675)	direct cost charged to restricted programs
010	0000	0	1110	2110	5200	43	0000	1,000	1,000	-	
TOTAL SERVICES (5000'S)								(116,620)	(119,326)	(2,706)	

Projects & Curriculum budget is based on direct costs from restricted budgets and will be updated at First Interim when carryover amounts are known.

OPERATIONS

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	8200	4362	43	0000	500	500	-	
010	0000	0	0000	8200	4380	43	0000	90,000	90,000	-	
010	0000	0	0000	8200	4400	43	0000	1,000	1,000	-	
TOTAL SUPPLIES (4000'S)								91,500	91,500	-	

010	0000	0	0000	8200	5200	43	0000	500	500	-	
010	0000	0	0000	8200	5500	43	0000	10,000	10,000	-	
010	0000	0	0000	8200	5501	45	0000	11,000	5,000	(6,000)	adjustment based on current year expenditures
010	0000	0	0000	8200	5501	47	0000	12,000	7,500	(4,500)	adjustment based on current year expenditures
010	0000	0	0000	8200	5502	43	0000	7,500	7,500	-	
010	0000	0	0000	8200	5502	44	0000	11,000	11,000	-	
010	0000	0	0000	8200	5502	45	0000	472,500	472,500	-	
010	0000	0	0000	8200	5502	47	0000	525,000	525,000	-	
010	0000	0	0000	8200	5503	43	0000	2,100	2,100	-	
010	0000	0	0000	8200	5503	44	0000	2,100	2,100	-	
010	0000	0	0000	8200	5503	45	0000	16,800	16,800	-	
010	0000	0	0000	8200	5503	47	0000	11,550	11,550	-	
010	0000	0	0000	8200	5504	45	0000	7,000	7,000	-	
010	0000	0	0000	8200	5504	47	0000	2,300	2,300	-	
010	0000	0	0000	8200	5506	43	0000	1,785	1,785	-	
010	0000	0	0000	8200	5506	44	0000	1,575	1,575	-	
010	0000	0	0000	8200	5506	45	0000	15,750	15,750	-	
010	0000	0	0000	8200	5506	47	0000	15,750	15,750	-	
010	0000	0	0000	8200	5600	43	0000	7,000	7,000	-	
010	0000	0	0000	8200	5890	43	0000	5,120	6,000	880	adjustment based on current year expenditures
010	0000	0	0000	8200	5890	45	0000	5,120	5,120	-	
010	0000	0	0000	8200	5890	47	0000	2,300	3,500	1,200	adjustment based on current year expenditures
010	0000	0	3200	8200	5502	46	0000	22,050	22,050	-	
010	0000	0	3200	8200	5503	46	0000	8,000	8,000	-	
010	0000	0	3200	8200	5506	46	0000	2,000	2,000	-	
TOTAL SERVICES (5000'S)								1,177,800	1,169,380	(8,420)	

010	0000	0	0000	8200	6400	45	0000	14,420	0	(14,420)	adjustment based on current year expenditures
TOTAL SERVICES (6000'S)								14,420	-	(14,420)	

MAINTENANCE

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	8110	4300	43	0000	3,000	0	(3,000)	adjustment based on current year expenditures
010	0000	0	0000	8110	4390	43	0000	3,750	3,750	-	
010	0000	0	0000	8110	4390	45	0000	29,029	15,000	(14,029)	budget movement from 11/12 to 12/13 not anticipated for 13/14
010	0000	0	0000	8110	4390	47	0000	15,000	15,000	-	
010	0000	0	0000	8110	4400	43	0000	2,000	5,000	3,000	adjustment based on current year expenditures
TOTAL SUPPLIES (4000'S)								52,779	38,750	(14,029)	

010	0000	0	0000	8110	5800	43	0000	1,000	0	(1,000)	adjustment based on current year expenditures
010	0000	0	0000	8110	5901	43	0000	1,000	1,000	-	
TOTAL SERVICES (5000'S)								2,000	1,000	(1,000)	

010	0000	0	0000	8110	6400	43	0000	5,012	5,000	(12)	adjustment based on current year expenditures
TOTAL CAPITAL OUTLAY (6000'S)								5,012	5,000	(12)	

ROUTINE RESTRICTED MAINTENANCE

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	8150	0	0000	0000	8699	43	0000	10,000	0	(10,000)	
010	8150	0	0000	0000	8980	43	0000	1,855,429	1,154,281	(701,148)	GF Contribution
TOTAL RESOURCES (8000'S)								1,865,429	1,154,281	(711,148)	

010	8150	0	0000	8110	2200	43	0000	420,135	427,104	6,969	
010	8150	0	0000	8110	2230	43	0000	3,000	3,000	-	
010	8150	0	0000	8110	2232	43	0000	500	0	(500)	
010	8150	0	0000	8110	2260	43	0000	3,000	3,000	-	
010	8150	0	0000	8110	2270	43	0000	1,000	0	(1,000)	
010	8150	0	0000	8110	2300	43	0000	72,420	72,420	-	
010	8150	0	0000	8110	2400	43	0000	40,764	40,764	-	
TOTAL SALARIES (2000'S)								540,819	546,288	5,469	Step Increases

010	8150	0	0000	8110	3202	43	0000	61,801	62,370	568	
010	8150	0	0000	8110	3302	43	0000	35,401	33,870	(1,531)	
010	8150	0	0000	8110	3304	43	0000	7,849	7,921	72	
010	8150	0	0000	8110	3402	43	0000	84,634	84,634	-	
010	8150	0	0000	8110	3502	43	0000	5,955	273	(5,682)	
010	8150	0	0000	8110	3602	43	0000	5,448	6,118	671	
010	8150	0	0000	8110	3802	43	0000	8,628	8,757	129	
TOTAL BENEFITS (3000'S)								209,716	203,943	(5,773)	Net of Step Increases & SUI rate decrease

010	8150	0	0000	8110	4300	43	0000	500	500	-	
010	8150	0	0000	8110	4350	43	0000	4,700	4,700	-	
010	8150	0	0000	8110	4361	43	0000	20,000	23,000	3,000	adjustment based on current year expenditures
010	8150	0	0000	8110	4362	43	0000	4,000	4,000	-	
010	8150	0	0000	8110	4390	43	0000	192,600	192,600	-	
010	8150	0	0000	8110	4400	43	0000	19,200	19,200	-	
TOTAL SUPPLIES (4000'S)								241,000	244,000	3,000	

010	8150	0	0000	8110	5200	43	0000	1,700	1,000	(700)	adjustment based on current year expenditures
010	8150	0	0000	8110	5600	43	0000	23,000	23,000	-	
010	8150	0	0000	8110	5800	43	0000	50,000	50,000	-	
010	8150	0	0000	8110	5800	45	0000	20,000	5,000	(15,000)	one time floor repair @ CUHS
010	8150	0	0000	8110	5800	47	0000	5,000	5,000	-	
010	8150	0	0000	8110	5900	43	0000	1,000	1,000	-	
010	8150	0	0000	8110	5901	43	0000	50	50	-	
010	8150	3	0000	8500	5840	47	0000	1,000	0	(1,000)	adjustment based on current year expenditures
TOTAL SERVICES (5000'S)								101,750	85,050	(16,700)	

010	8150	3	0000	8500	6210	47	0000	24,000	0	(24,000)	architect fees for track repair @ SHS
010	8150	4	0000	8500	6210	43	0000	45,000	0	(45,000)	architect fees for parking lot & tennis court repairs district wide
010	8150	3	0000	8500	6270	47	0000	175,000	0	(175,000)	track repair @ SHS
010	8150	4	0000	8500	6270	43	0000	500,000	0	(500,000)	parking lot & tennis court repairs district wide
010	8150	0	0000	8110	6400	43	0000	28,144	75,000	46,856	truck & back hoe purchase planned for 2013/14
TOTAL CAPTIAL OUTLAYS (6000'S)								772,144	75,000	(697,144)	

Total Revenue Budgeted \$ 1,154,281
Total Expenses Budgeted \$ 1,154,281
Balance \$ -

TECHNOLOGY

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	7700	4300	43	0000	56,709	37,000	(19,709)	one time purchases
010	0000	0	0000	7700	4300	43	0043	1,254	200,000	198,746	technology development
010	0000	0	0000	7700	4361	43	0000	1,500	1,000	(500)	one time purchases
010	0000	0	0000	7700	4400	43	0000	53,247	25,000	(28,247)	one time purchases
010	0000	0	0000	7700	4400	43	0043	26,826	-	(26,826)	one time purchases (finger print scanners)
TOTAL SUPPLIES (4000'S)								139,536	263,000	123,464	

010	0000	0	0000	7700	5200	43	0000	3,500	5,000	1,500	adjustment based on current year expenditures
010	0000	0	0000	7700	5600	43	0000	1,320	1,300	(20)	adjustment based on current year expenditures
010	0000	0	0000	7700	5800	43	0000	127,257	120,000	(7,257)	one time purchases
010	0000	0	0000	7700	5800	43	0043	6,216	-	(6,216)	one time purchases (finger print scanners)
010	0000	0	0000	7700	5900	43	0000	500	1,000	500	adjustment based on current year expenditures
010	0000	0	0000	7700	5901	43	0000	12	200	188	adjustment based on current year expenditures
TOTAL SERVICES (5000'S)								138,806	127,500	(11,306)	

010	0000	0	0000	7700	6400	43	0000	60,241	27,000	(33,241)	one time purchases
010	0000	0	0000	7700	6400	43	0043	0	300,000	300,000	technology development
010	0000	0	0000	7700	6400	46	0000	16,774	-	(16,774)	one time purchases
TOTAL CAPTIAL OUTLAYS (6000'S)								77,015	327,000	249,985	

WAREHOUSE SUPPLIES

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	7540	4310	43	0000	33,000	33,000	-	
TOTAL SUPPLIES (4000'S)								33,000	33,000	-	

SECURITY												
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation	
010	0000	0	0000	8300	5800	45	0000	20,000	20,000	-		
010	0000	0	0000	8300	5800	47	0000	20,000	20,000	-		
TOTAL SERVICES (5000'S)								40,000	40,000	-		

TRANSPORTATION

FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	7230	0	0000	0000	8311	43	0000	145,578	145,578	0	
010	7230	0	0000	0000	8699	43	0000	25,000	20,000	(5,000)	
010	7230	0	0000	0000	8980	43	0000	610,651	615,652	5,001	
TOTAL REVENUE (8000'S)								781,229	781,230	1	
010	7230	0	0000	3600	2200	43	0000	242,992	246,944	3,952	
010	7230	0	0000	3600	2230	43	0000	25,000	25,000	-	
010	7230	0	0000	3600	2232	43	0000	250	0	(250)	
010	7230	0	0000	3600	2260	43	0000	8,000	10,000	2,000	
010	7230	0	0000	3600	2270	43	0000	2,000	0	(2,000)	
010	7230	0	0000	3600	2300	43	0000	68,234	65,472	(2,762)	
TOTAL SALARIES (2000'S)								346,476	347,416	940	Step increases
010	7230	0	0000	3600	3202	43	0000	39,529	39,664	136	
010	7230	0	0000	3600	3302	43	0000	21,425	21,540	115	
010	7230	0	0000	3600	3304	43	0000	5,020	5,038	18	
010	7230	0	0000	3600	3402	43	0000	40,673	40,673	-	
010	7230	0	0000	3600	3502	43	0000	3,808	174	(3,634)	
010	7230	0	0000	3600	3602	43	0000	3,484	3,891	407	
010	7230	0	0000	3600	3802	43	0000	5,551	5,569	18	
TOTAL BENEFITS (3000'S)								119,490	116,549	(2,941)	Net of Step Increases & SUI rate decrease
010	7230	0	0000	3600	4350	43	0000	1,461	1,500	39	adjustment based on current year expenditures
010	7230	0	0000	3600	4360	43	0000	40,000	40,000	-	
010	7230	0	0000	3600	4361	43	0000	70,000	70,000	-	
010	7230	0	0000	3600	4362	43	0000	10,000	10,000	-	
010	7230	0	0000	3600	4400	43	0000	9,400	5,000	(4,400)	adjustment based on current year expenditures
TOTAL SUPPLIES (4000'S)								130,861	126,500	(4,361)	
010	7230	0	0000	3600	5200	43	0000	1,800	300	(1,500)	adjustment based on current year expenditures
010	7230	0	0000	3600	5600	43	0000	15,000	15,000	-	
010	7230	0	0000	3600	5710	43	0000	(61,567)	(81,750)	(20,183)	transfer of direct costs (ie athletic transportation)
010	7230	0	0000	3600	5800	43	0000	16,050	16,050	-	
010	7230	0	0000	3600	5850	43	0000	2,000	2,000	-	
010	7230	0	0000	3600	5890	43	0000	5,000	5,000	-	
010	7230	0	0000	3600	5900	43	0000	750	750	-	
010	7230	0	0000	3600	5901	43	0000	30	30	-	
010	7230	0	0000	3600	5903	43	0000	6,000	6,000	-	
010	7230	0	0000	8200	5502	43	0000	10,000	10,000	-	
010	7230	0	0000	8200	5503	43	0000	780	780	-	
010	7230	0	0000	8200	5504	43	0000	2,500	2,500	-	
010	7230	0	0000	8200	5506	43	0000	1,050	1,050	-	
TOTAL SERVICES (5000'S)								(607)	(22,290)	(21,683)	
010	7230	0	0000	3600	6400	43	0000	185,009	213,056		two vans purchased & emissions upgrades done to buses in 2012/13 one bus & one van purchase planned for 2013/14
TOTAL CAPITAL OUTLAYS (6000'S)								185,009	213,056	-	

Total Expenses Budgeted \$ 781,230.42
 Total Revenue Budgeted \$ 165,578.00
 Total GF contribution \$ 615,652.42
 Balance \$ -

CENTRAL

Goal Description	GL	FN	OB	Object Description	Working 2012-2013	Budget 2013-2014	Variance	Explanation
Pupil Testing Salary	1110	3160	2230	Salary	1,784	1,784	-	**Based on budget submitted by Mike Sterner
Pupil Testing Benes	1110	3160	3202	Benes	204	204	-	
Pupil Testing Benes	1110	3160	3302	Benes	111	111	-	
Pupil Testing Benes	1110	3160	3304	Benes	26	26	-	
Pupil Testing Benes	1110	3160	3502	Benes	29	1	(28)	
Pupil Testing Benes	1110	3160	3602	Benes	18	20	2	
Pupil Testing Benes	1110	3160	3802	Benes	29	29	-	
TOTAL SUPPLIES (2000'S & 3000'S)					2,199	2,174	(26)	

Administration	0000	2700	4300	Materials & Supplies	29,526	25,430	(4,096)	
Administration	0000	3110	4300	Materials & Supplies	1,000	1,000	-	
Academic Decathlon	1406	4100	4300	Materials & Supplies	-	2,500	2,500	
English	1430	1000	4300	Materials & Supplies	1,000	1,000	-	
Fine Arts	1435	1000	4300	Materials & Supplies	2,000	2,000	-	
Foreign Lang	1440	1000	4300	Materials & Supplies	1,007	1,000	(7)	
Math	1505	1000	4300	Materials & Supplies	1,432	1,500	68	
Orchestra	1520	1000	4300	Materials & Supplies	875	1,500	625	
Band	1521	1000	4300	Materials & Supplies	2,350	2,350	-	
PE	1525	1000	4300	Materials & Supplies	1,405	1,400	(5)	
Science	1545	1000	4300	Materials & Supplies	456	2,000	1,544	
Social Sciences	1555	1000	4300	Materials & Supplies	2,000	2,000	-	
Voc Ed	3800	1000	4300	Materials & Supplies	1,500	1,500	-	
Band	1521	1000	4315	Instruments	15,080	15,000	(80)	
Administration	0000	2700	4350	Office Supplies	8,148	9,500	1,352	
Administration	0000	2700	4355	Graduation Supplies	4,683	5,000	317	
Administration	0000	2700	4361	Fuel	405	500	95	
Drivers Ed	1411	1000	4361	Fuel	200	-	(200)	
Administration	0000	2700	4400	Non-Cap Equip	3,500	3,000	(500)	
Science	1545	1000	4400	Non-Cap Equip	1,600	-	(1,600)	
TOTAL SUPPLIES (4000'S)					78,167	78,180	13	

Administration	0000	2700	5200	Travel & Conferences	600	5,000	4,400	
Academic Decathlon	1406	4100	5200	Travel & Conferences	6,500	-	(6,500)	
Administration	0000	2700	5300	Memberships	250	250	-	
Academic Decathlon	1406	4100	5300	Memberships	550	550	-	
Mock Trial	1408	4100	5300	Memberships	550	500	(50)	
Band	1521	1000	5300	Memberships	100	100	-	
Administration	0000	2700	5600	Rentals & Repairs	57,000	57,000	-	
Band	1521	1000	5600	Rentals & Repairs	500	500	-	
Band	1521	3600	5710	Transfers (travel)	5,000	5,000	-	*Budgeted by District not part of allocation
Administration	0000	2700	5800	Professional & Operating	20,369	16,500	(3,869)	
Orchestra	1520	1000	5800	Professional & Operating	125	-	(125)	
Administration	0000	2700	5900	Communications	9,000	9,000	-	*Budgeted by District not part of allocation
Administration	0000	2700	5901	Postage	19,000	22,000	3,000	
TOTAL SERVICES (5000'S)					119,544	116,400	(3,144)	

****BASED ON BUDGET SUBMITTED BY MIKE STERNER**

Enrollment based on Dr. Budde's Proj from Feeder Schools		
1804	\$ 93.00 per student	\$ 187,772
	Additional band money	\$ 15,000
	Total budget	\$ 182,772

Allocation	182,772
Budget	196,772
Difference	(14,000) *Communications and Band travel not part of allocation

DESERT OASIS

Function Description	GL	FN	OB	Object Description	Working 2012-2013	Budget 2013-2014	Variance	Explanation
Administration	3200	1000	4100	Text Books	-	3,000	3,000	**Based on budget submitted by Tracie Baughn
Administration	3200	1000	4200	Books	1,500	500	(1,000)	
Administration	3200	2700	4300	Materials & Supplies	13,706	9,000	(4,706)	
Administration	3200	2700	4350	Office Supplies	4,150	3,500	(650)	
Administration	3200	2700	4355	Graduation Supplies	900	1,000	100	
Administration	3200	2700	4361	Fuel	300	200	(100)	
Administration	3200	2700	4400	Non-Cap Equip	1,590	2,500	910	
TOTAL SUPPLIES (4000'S)					22,146	19,700	(2,446)	

Administration	3200	1000	5800	Professional & Operating	-	2,500	2,500	
Administration	3200	2700	5200	Travel & Conferences	3,360	825	(2,535)	
Administration	3200	2700	5600	Rentals & Repairs	14,000	12,000	(2,000)	
Administration	3200	2700	5800	Professional & Operating	2,594	2,000	(594)	
Administration	3200	2700	5900	Communications	3,400	3,500	100	
Administration	3200	2700	5901	Postage	1,000	1,200	200	
TOTAL SERVICES (5000'S)					24,354	22,025	(2,329)	

****Based on budget Submitted by Tracie Baughn (DOHS)**

Enrollment based on Dr. Budde's Proj from Feeder Schools			
205	\$	145.00	\$ 29,725
		per student	
		Additional Xerox Rental	\$ 12,000
Total budget			\$ 41,725

Allocation	41,725
Budget	41,725
Difference	-

SOUTHWEST								
Goal Description	GL	FN	OB	Object Description	Working 2012-2013	Budget 2013-2014	Variance	Explanation
Pupil Testing Salary	1110	3160	2230	Salary	1,025	1,025	-	**Based on budget submitted by Danette Morrell
Pupil Testing Benes	1110	3160	3202	Benes	117	117	-	
Pupil Testing Benes	1110	3160	3302	Benes	64	64	-	
Pupil Testing Benes	1110	3160	3304	Benes	15	15	-	
Pupil Testing Benes	1110	3160	3502	Benes	17	1	(16)	
Pupil Testing Benes	1110	3160	3602	Benes	10	11	1	
Pupil Testing Benes	1110	3160	3802	Benes	16	16	-	
TOTAL SUPPLIES (2000'S & 3000'S)					1,264	1,249	(15)	

Administration	0000	2700	4300	Materials & Supplies	49,436	53,196	3,760	
Counseling	0000	3110	4300	Materials & Supplies	1,029	1,200	171	
Administration	1110	1000	4300	Materials & Supplies	1,050	-	(1,050)	
ASB	1303	4100	4300	Materials & Supplies	2,500	2,500	-	
Ag	1365	1000	4300	Materials & Supplies	500	500	-	
Life Skills	1369	1000	4300	Materials & Supplies	8,924	7,500	(1,424)	
Business	1380	1000	4300	Materials & Supplies	1,976	1,000	(976)	
Adademic Decathlon	1406	4100	4300	Materials & Supplies	-	800	800	
Mock Trial	1408	4100	4300	Materials & Supplies	-	800	800	
Drivers Ed	1411	1000	4300	Materials & Supplies	250	-	(250)	
Electronics	1425	1000	4300	Materials & Supplies	648	800	152	
English	1430	1000	4300	Materials & Supplies	2,600	1,500	(1,100)	
Fine Arts	1435	1000	4300	Materials & Supplies	2,208	1,000	(1,208)	
Foreign Language	1440	1000	4300	Materials & Supplies	903	1,000	97	
Health Ed	1450	1000	4300	Materials & Supplies	468	500	32	
Math	1505	1000	4300	Materials & Supplies	462	1,000	538	
Music	1520	1000	4300	Materials & Supplies	1,251	2,000	749	
Band	1521	1000	4300	Materials & Supplies	261	800	539	
Orchestra	1522	1000	4300	Materials & Supplies	571	800	229	
PE	1525	1000	4300	Materials & Supplies	2,916	3,000	84	
Science	1545	1000	4300	Materials & Supplies	1,034	1,000	(34)	
Social Science	1555	1000	4300	Materials & Supplies	804	1,000	196	
Student Accounts	1559	4100	4300	Materials & Supplies	3,000	3,000	-	
Year Book	1585	1000	4300	Materials & Supplies	-	1,300	1,300	
Year Book	1585	4100	4300	Materials & Supplies	657	-	(657)	
Voc Ed	3800	1000	4300	Materials & Supplies	1,000	800	(200)	
Band	1521	1000	4315	Instruments	15,000	15,000	-	
Orchestra	1522	1000	4315	Instruments	3,500	5,000	1,500	
Administration	0000	2700	4350	Office Supplies	-	1,500	1,500	
Administration	0000	2700	4355	Graduation Supplies	7,000	7,000	-	
Administration	0000	2700	4361	Fuel	400	500	100	
Ag	1365	1000	4361	Fuel	800	800	-	
Drivers Ed	1411	1000	4361	Fuel	800	-	(800)	
Administration	0000	2700	4400	Non-Cap Equip	4,274	4,000	(274)	
Year Book	1585	4100	4400	Non-Cap Equip	843	-	(843)	
TOTAL SUPPLIES (4000'S)					117,065	120,796	3,731	

Administration	0000	2700	5200	Travel & Conferences	1,359	3,500	2,141	
Counseling	0000	3110	5200	Travel & Conferences	350	0	(350)	
ASB	1303	4100	5200	Travel & Conferences	399	0	(399)	
English	1430	1000	5200	Travel & Conferences	95	0	(95)	
Science	1545	1000	5200	Travel & Conferences	78	0	(78)	
Academic Decathlon	1406	4100	5300	Memberships	500	0	(500)	
Mock Trial	1408	4100	5300	Memberships	550	0	(550)	
Orchestra	1522	1000	5300	Memberships	100	0	(100)	
Administration	0000	2700	5600	Rentals & Repairs	57,363	60,000	2,637	
Band	1521	3600	5710	Transfers (travel)	5,000	5,000	-	*Budgeted by District not part of allocation
Administration	0000	2700	5800	Professional & Operating	17,310	14,000	(3,310)	
Science	1545	1000	5800	Professional & Operating	1	0	(1)	
Administration	0000	2700	5900	Communication	12,000	10,000	(2,000)	*Budgeted by District not part of allocation
Administration	0000	2700	5901	Postage	10,084	10,000	(84)	
TOTAL SERVICES (5000'S)					105,189	102,500	(2,689)	

**Based on budget Submitted by Danette Morrell (SHS)

Enrollment based on Dr. Budde's Proj from Feeder Schools		
2092 \$	93.00 per student	\$ 194,556
	Additional band money	\$ 15,000
Total budget		\$ 209,556

Allocation	209,556
Budget	224,545
Difference	(15,000) *Communications and Band travel not part of allocation

THEATRE

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	8101	5100	4300	43	0000	7,423	7,500	77	minor adjustment
010	0000	0	8101	5100	4300	47	0047	902	-	(902)	one time purchase
010	0000	0	8101	5100	4400	43	0000	3,034	2,000	(1,034)	one time purchase
010	0000	0	8101	5100	4400	47	0047	24,764	-	(24,764)	one time purchase
TOTAL SUPPLIES (4000'S)								36,123	9,500	(26,623)	

010	0000	0	8101	5100	5200	43	0000	341	-	(341)	one time purchases
010	0000	0	8101	5100	5600	47	0047	500	-	(500)	one time purchases
010	0000	0	8101	5100	5800	43	0000	908	500	(408)	adjustment based on current year expenditures
010	0000	0	8101	5100	5800	47	0047	11,000	-	(11,000)	one time purchases
TOTAL SERVICES (5000'S)								12,749	500	(12,249)	

010	0000	0	8101	5100	6400	47	0047	10,794	-	(10,794)	one time purchases
TOTAL CAPITAL OUTLAYS (6000'S)								10,794	-	(10,794)	

Central Athletics

FD	RE	PY	GL	FN	OB	SI	MG	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	1300	4200	4300	45	0000	29,130	7,700	(21,430)	**Based on budget submitted by Sandra Noujaim
010	0000	0	1306	4200	4300	45	0000	0	1,500	1,500	
010	0000	0	1307	4200	4300	45	0000	0	1,500	1,500	
010	0000	0	1310	4200	4300	45	0000	1,534	1,500	(34)	
010	0000	0	1315	4200	4300	45	0000	62	1,000	938	
010	0000	0	1321	4200	4300	45	0000	0	500	500	
010	0000	0	1322	4200	4300	45	0000	0	500	500	
010	0000	0	1325	4200	4300	45	0000	2,398	2,000	(398)	
010	0000	0	1330	4200	4300	45	0000	0	1,500	1,500	
010	0000	0	1336	4200	4300	45	0000	0	1,000	1,000	
010	0000	0	1337	4200	4300	45	0000	0	1,000	1,000	
010	0000	0	1340	4200	4300	45	0000	0	500	500	
010	0000	0	1345	4200	4300	45	0000	0	1,000	1,000	
010	0000	0	1351	4200	4300	45	0000	0	500	500	
010	0000	0	1352	4200	4300	45	0000	0	500	500	
010	0000	0	1355	4200	4300	45	0000	758	1,500	742	
010	0000	0	1360	4200	4300	45	0000	0	1,000	1,000	
TOTAL SUPPLIES (4000'S)								33,883	24,700	(9,183)	

010	0000	0	1300	4200	5200	45	0000	1,485	1,000	(485)	
010	0000	0	1306	4200	5200	45	0000	1,340	1,200	(140)	
010	0000	0	1307	4200	5200	45	0000	1,083	1,200	117	
010	0000	0	1310	4200	5200	45	0000	1,651	1,000	(651)	
010	0000	0	1311	4200	5200	45	0000	500	500	-	
010	0000	0	1315	4200	5200	45	0000	1,139	0	(1,139)	
010	0000	0	1321	4200	5200	45	0000	800	1,500	700	
010	0000	0	1322	4200	5200	45	0000	334	1,500	1,166	
010	0000	0	1325	4200	5200	45	0000	403	600	197	
010	0000	0	1330	4200	5200	45	0000	535	1,000	465	
010	0000	0	1336	4200	5200	45	0000	1,351	1,000	(351)	
010	0000	0	1337	4200	5200	45	0000	850	1,000	150	
010	0000	0	1345	4200	5200	45	0000	307	0	(307)	
010	0000	0	1351	4200	5200	45	0000	103	0	(103)	
010	0000	0	1352	4200	5200	45	0000	286	0	(286)	
010	0000	0	1355	4200	5200	45	0000	785	1,000	215	
010	0000	0	1360	4200	5200	45	0000	2,426	2,500	74	
010	0000	0	1300	4200	5300	45	0000	4,000	4,000	-	
010	0000	0	1300	4200	5600	45	0000	3,373	6,000	2,627	
010	0000	0	1306	4200	5600	45	0000	678	0	(678)	
010	0000	0	1336	4200	5600	45	0000	689	0	(689)	
010	0000	0	1337	4200	5600	45	0000	291	0	(291)	
010	0000	0	1360	4200	5600	45	0000	873	500	(373)	
010	0000	0	1306	4200	5710	45	0000	1,314	2,500	1,186	
010	0000	0	1307	4200	5710	45	0000	921	2,500	1,579	
010	0000	0	1310	4200	5710	45	0000	2,500	2,500	-	
010	0000	0	1315	4200	5710	45	0000	1,906	3,000	1,094	
010	0000	0	1325	4200	5710	45	0000	4,062	7,000	2,938	
010	0000	0	1330	4200	5710	45	0000	2,500	2,500	-	
010	0000	0	1336	4200	5710	45	0000	1,033	3,000	1,967	
010	0000	0	1337	4200	5710	45	0000	3,396	3,000	(396)	
010	0000	0	1340	4200	5710	45	0000	2,500	2,500	-	
010	0000	0	1345	4200	5710	45	0000	3,946	4,000	54	
010	0000	0	1351	4200	5710	45	0000	2,000	2,000	-	
010	0000	0	1352	4200	5710	45	0000	219	2,000	1,781	
010	0000	0	1355	4200	5710	45	0000	1,190	2,000	810	
010	0000	0	1360	4200	5710	45	0000	139	1,500	1,361	
010	0000	0	1325	4200	5800	45	0000	1,560	0	(1,560)	
TOTAL SERVICES (5000'S)								54,467	65,500	11,033	

CUHS - per Dr. Budde, Asst. Principals, feeder schools			
1804	\$	50.00	per student= \$ 90,200

ALLOCATION	90,200
BUDGET	90,200

SOUTHWEST ATHLETICS

FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	1300	4200	4300	47	0000	8,495	10,000	1,505	**Based on budget submitted by Michael Carter
010	0000	0	1306	4200	4300	47	0000	592	800	208	
010	0000	0	1307	4200	4300	47	0000	534	1,350	816	
010	0000	0	1310	4200	4300	47	0000	800	800	-	
010	0000	0	1315	4200	4300	47	0000	0	750	750	
010	0000	0	1321	4200	4300	47	0000	750	750	-	
010	0000	0	1322	4200	4300	47	0000	0	750	750	
010	0000	0	1325	4200	4300	47	0000	6,875	7,000	125	
010	0000	0	1330	4200	4300	47	0000	800	800	-	
010	0000	0	1336	4200	4300	47	0000	710	800	90	
010	0000	0	1337	4200	4300	47	0000	800	800	-	
010	0000	0	1340	4200	4300	47	0000	100	1,000	900	
010	0000	0	1340	4200	4400	47	0000	876	0	(876)	
010	0000	0	1345	4200	4300	47	0000	4,500	1,000	(3,500)	
010	0000	0	1345	4200	4400	47	0000	5,570	0	(5,570)	
010	0000	0	1351	4200	4300	47	0000	1,504	750	(754)	
010	0000	0	1352	4200	4300	47	0000	686	750	64	
010	0000	0	1355	4200	4300	47	0000	758	800	42	
010	0000	0	1360	4200	4300	47	0000	1,022	1,000	(22)	
010	0000	0	1360	4200	4400	47	0000	1,489	0	(1,489)	
TOTAL SERVICES (4000'S)								36,861	29,900	(6,961)	

010	0000	0	1300	4200	5200	47	0000	1,398	1,000	(398)	
010	0000	0	1306	4200	5200	47	0000	1,107	2,000	893	
010	0000	0	1307	4200	5200	47	0000	1,035	2,000	965	
010	0000	0	1310	4200	5200	47	0000	2,000	2,000	-	
010	0000	0	1311	4200	5200	47	0000	151	400	249	
010	0000	0	1315	4200	5200	47	0000	868	750	(118)	
010	0000	0	1321	4200	5200	47	0000	750	750	-	
010	0000	0	1322	4200	5200	47	0000	559	750	191	
010	0000	0	1325	4200	5200	47	0000	304	500	196	
010	0000	0	1330	4200	5200	47	0000	2,000	2,000	-	
010	0000	0	1336	4200	5200	47	0000	613	2,000	1,387	
010	0000	0	1337	4200	5200	47	0000	941	2,000	1,059	
010	0000	0	1340	4200	5200	47	0000	2,000	2,000	-	
010	0000	0	1345	4200	5200	47	0000	500	1,000	500	
010	0000	0	1351	4200	5200	47	0000	500	500	-	
010	0000	0	1352	4200	5200	47	0000	105	500	395	
010	0000	0	1355	4200	5200	47	0000	867	2,000	1,133	
010	0000	0	1360	4200	5200	47	0000	1,460	2,000	540	
010	0000	0	1300	4200	5300	47	0000	4,590	5,000	410	
010	0000	0	1300	4200	5600	47	0000	8,421	7,000	(1,421)	
010	0000	0	1306	4200	5600	47	0000	582	300	(282)	
010	0000	0	1307	4200	5600	47	0000	97	300	203	
010	0000	0	1310	4200	5600	47	0000	300	300	-	
010	0000	0	1330	4200	5600	47	0000	300	300	-	
010	0000	0	1336	4200	5600	47	0000	0	300	300	
010	0000	0	1337	4200	5600	47	0000	1,684	300	(1,384)	
010	0000	0	1360	4200	5600	47	0000	452	500	48	
010	0000	0	1300	4200	5710	47	0000	840	8,900	8,060	
010	0000	0	1306	4200	5710	47	0000	3,041	2,700	(341)	
010	0000	0	1307	4200	5710	47	0000	2,259	2,700	441	
010	0000	0	1310	4200	5710	47	0000	1,750	1,750	-	
010	0000	0	1315	4200	5710	47	0000	1,069	1,000	(69)	
010	0000	0	1325	4200	5710	47	0000	3,022	5,000	1,978	
010	0000	0	1330	4200	5710	47	0000	1,750	1,750	-	
010	0000	0	1336	4200	5710	47	0000	1,449	1,750	301	
010	0000	0	1337	4200	5710	47	0000	2,067	1,750	(317)	
010	0000	0	1340	4200	5710	47	0000	1,500	750	(750)	
010	0000	0	1345	4200	5710	47	0000	750	750	-	
010	0000	0	1351	4200	5710	47	0000	500	300	(200)	
010	0000	0	1352	4200	5710	47	0000	243	300	57	
010	0000	0	1355	4200	5710	47	0000	1,467	1,750	283	
010	0000	0	1360	4200	5710	47	0000	305	600	295	
010	0000	0	1300	4200	5800	47	0000	410	0	(410)	
010	0000	0	1325	4200	5800	47	0000	6,300	4,500	(1,800)	
TOTAL SERVICES (5000'S)								62,306	74,700	12,394	

010	0000	0	1360	4200	6400	47	0000	8,269	0	(8,269)	
TOTAL CAPITAL OUTLAYS (6000'S)								8,269	-	24,293	

SHS - per Dr. Budde, Asst. Principals, feeder schools	
2092	\$ 50.00 per student= \$ 104,600

ALLOCATION	104,600
BUDGET	104,600

SPECIAL ED											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	3310	0	5770	0000	8181	43	0000	634,304	634,304	-	
010	3310	0	5770	0000	8181	48	0000	78,533	0	(78,533)	
010	3310	0	5770	0000	8980	43	0000	0	44,768	44,768	
010	3327	0	5770	0000	8182	43	0000	195,224	98,129	(97,095)	
010	3327	0	5770	0000	8990	43	0000	0	0	97,095	
010	6500	0	5770	0000	8091	43	0000	282,343	282,343	-	
010	6500	0	5770	0000	8792	43	0000	806,492	798,055	(8,437)	
010	6500	0	5770	0000	8980	43	0000	36,975	0	(36,975)	
010	6500	0	5770	0000	8990	43	0000	97,095	0	(97,095)	
010	6500	6	5770	0000	8792	43	0000	0	14,629	14,629	
010	6500	6	5770	0000	8792	48	0000	0	41,390	41,390	
010	6512	0	5770	0000	8590	43	0000	96,747	96,747	-	
TOTAL REVENUE								2,130,617	2,010,364	(120,253)	adjustments made based on updated revenue information

010	3310	0	5770	1110	1100	45	0000	0	62,926	62,926	
010	3310	0	5770	1110	1100	47	0000	94,568	94,568	-	
010	3310	0	5770	1110	1160	47	0000	1,000	0	(1,000)	
010	3310	0	5770	1120	1100	45	0000	0	90,210	90,210	
010	3310	0	5770	1120	1160	45	0000	1,500	0	(1,500)	
010	3310	0	5770	2490	1302	45	0000	3,277	3,277	-	
010	3310	0	5770	2490	1302	47	0000	3,277	3,277	-	
010	3310	0	5770	3150	1200	43	0000	16,977	17,415	438	
010	3327	0	5770	1190	1130	43	0000	3,028	4,520	1,492	
010	3327	0	5770	1190	1150	45	0000	45,630	41,650	(3,980)	
010	6500	0	5770	1110	1100	45	0000	62,926	0	(62,926)	
010	6500	0	5770	1110	1130	43	0000	18,538	21,204	2,666	
010	6500	0	5770	1110	1150	45	0000	12,114	0	(12,114)	
010	6500	0	5770	1110	1160	45	0000	2,000	0	(2,000)	
010	6500	0	5770	1110	1160	47	0000	2,000	0	(2,000)	
010	6500	0	5770	1120	1100	45	0000	315,899	287,414	(28,485)	
010	6500	0	5770	1120	1100	46	0000	96,748	96,748	-	
010	6500	0	5770	1120	1100	47	0000	371,913	367,372	(4,541)	
010	6500	0	5770	1120	1160	45	0000	3,000	0	(3,000)	
010	6500	0	5770	1120	1160	46	0000	500	0	(500)	
010	6500	0	5770	1120	1160	47	0000	5,000	0	(5,000)	
010	6500	0	5770	2700	1300	43	0000	122,409	122,409	-	
010	6500	6	5770	1110	1130	43	0000	29,700	29,700	-	
010	6500	6	5770	1110	1160	43	0000	420	0	(420)	
010	6512	0	5770	3110	1200	43	0000	36,980	38,220	1,240	
010	6512	0	5770	3120	1200	43	0000	42,881	42,881	-	
010	3310	0	5770	1110	2100	45	0000	39,462	49,129	9,667	
010	3310	0	5770	1110	2100	47	0000	52,956	62,623	9,667	
010	3310	0	5770	1110	2130	43	0000	10,203	13,466	3,263	
010	3310	0	5770	1110	2132	47	0000	650	0	(650)	
010	3310	0	5770	1110	2160	45	0000	700	0	(700)	
010	3310	0	5770	1110	2160	47	0000	2,000	0	(2,000)	
010	3310	0	5770	1120	2100	45	0000	95,888	95,888	0	
010	3310	0	5770	1120	2100	46	0000	22,843	23,313	470	
010	3310	0	5770	1120	2100	47	0000	91,047	92,415	1,368	
010	3310	0	5770	1120	2132	45	0000	900	0	(900)	
010	3310	0	5770	1120	2132	46	0000	400	0	(400)	
010	3310	0	5770	1120	2132	47	0000	500	0	(500)	
010	3310	0	5770	1120	2160	45	0000	2,000	0	(2,000)	
010	3310	0	5770	1120	2160	46	0000	100	0	(100)	
010	3310	0	5770	1120	2160	47	0000	2,500	0	(2,500)	
010	3310	0	5770	1190	2100	45	0000	0	29,375	29,375	
010	3327	0	5770	1190	2100	45	0000	27,993	29,375	1,382	
010	3327	0	5770	1190	2130	43	0000	2,460	3,988	1,528	
010	6500	0	5770	1120	2100	45	0000	2,544	0	(2,544)	
010	6500	6	5770	1110	2130	43	0000	500	500	-	
TOTAL SALARIES								1,647,931	1,723,862	75,932	adjustments made based on projected revenue & program needs

010	3310	0	5770	1110	3101	45	0000	0	5,191	5,191	
010	3310	0	5770	1110	3101	47	0000	7,967	7,802	(165)	
010	3310	0	5770	1110	3202	43	0000	1,103	1,538	435	
010	3310	0	5770	1110	3202	45	0000	4,586	5,609	1,023	
010	3310	0	5770	1110	3202	47	0000	6,160	7,150	989	
010	3310	0	5770	1110	3302	43	0000	633	835	202	
010	3310	0	5770	1110	3302	45	0000	2,490	3,046	556	
010	3310	0	5770	1110	3302	47	0000	3,337	3,883	546	
010	3310	0	5770	1110	3303	45	0000	0	912	912	
010	3310	0	5770	1110	3303	47	0000	29	0	(29)	
010	3310	0	5770	1110	3304	43	0000	148	196	48	
010	3310	0	5770	1110	3304	45	0000	582	712	130	
010	3310	0	5770	1110	3304	47	0000	4,285	909	(3,376)	
010	3310	0	5770	1110	3401	47	0000	7,537	7,537	0	
010	3310	0	5770	1110	3402	45	0000	6,176	6,176	-	
010	3310	0	5770	1110	3402	47	0000	4,638	4,638	-	
010	3310	0	5770	1110	3501	45	0000	0	31	31	
010	3310	0	5770	1110	3501	47	0000	1,062	47	(1,015)	
010	3310	0	5770	1110	3502	43	0000	177	7	(170)	
010	3310	0	5770	1110	3502	45	0000	442	25	(417)	
010	3310	0	5770	1110	3502	47	0000	593	31	(562)	
010	3310	0	5770	1110	3601	45	0000	0	705	705	
010	3310	0	5770	1110	3601	47	0000	972	1,059	87	
010	3310	0	5770	1110	3602	43	0000	105	136	31	

SPECIAL ED

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	3310	0	5770	1110	3602	45	0000	404	550	146	
010	3310	0	5770	1110	3602	47	0000	542	701	159	
010	3310	0	5770	1120	3101	45	0000	207	7,442	7,235	
010	3310	0	5770	1120	3101	46	0000	41	0	(41)	
010	3310	0	5770	1120	3202	45	0000	11,062	10,947	(115)	
010	3310	0	5770	1120	3202	46	0000	2,608	2,662	54	
010	3310	0	5770	1120	3202	47	0000	10,680	10,551	(129)	
010	3310	0	5770	1120	3302	45	0000	6,021	5,945	(76)	
010	3310	0	5770	1120	3302	46	0000	1,422	1,445	23	
010	3310	0	5770	1120	3302	47	0000	5,857	5,730	(127)	
010	3310	0	5770	1120	3303	45	0000	36	1,308	1,272	
010	3310	0	5770	1120	3303	46	0000	7	0	(7)	
010	3310	0	5770	1120	3304	45	0000	1,410	1,390	(19)	
010	3310	0	5770	1120	3304	46	0000	332	338	6	
010	3310	0	5770	1120	3304	47	0000	1,362	1,340	(22)	
010	3310	0	5770	1120	3401	45	0000	0	7,537	7,537	
010	3310	0	5770	1120	3402	45	0000	13,308	13,308	0	
010	3310	0	5770	1120	3402	47	0000	17,977	17,977	-	
010	3310	0	5770	1120	3501	45	0000	27	45	19	
010	3310	0	5770	1120	3501	46	0000	5	0	(5)	
010	3310	0	5770	1120	3502	45	0000	1,069	48	(1,021)	
010	3310	0	5770	1120	3502	46	0000	251	12	(239)	
010	3310	0	5770	1120	3502	47	0000	1,035	46	(988)	
010	3310	0	5770	1120	3601	45	0000	25	1,010	985	
010	3310	0	5770	1120	3601	46	0000	5	0	(5)	
010	3310	0	5770	1120	3602	45	0000	978	1,074	95	
010	3310	0	5770	1120	3602	46	0000	230	261	31	
010	3310	0	5770	1120	3602	47	0000	946	1,035	89	
010	3310	0	5770	1190	3202	45	0000	0	3,354	3,354	
010	3310	0	5770	1190	3302	45	0000	0	1,821	1,821	
010	3310	0	5770	1190	3304	45	0000	0	426	426	
010	3310	0	5770	1190	3502	45	0000	0	632	632	
010	3310	0	5770	1190	3602	45	0000	0	329	329	
010	3310	0	5770	2490	3101	45	0000	270	270	-	
010	3310	0	5770	2490	3101	47	0000	270	270	-	
010	3310	0	5770	2490	3303	45	0000	48	48	-	
010	3310	0	5770	2490	3303	47	0000	48	48	-	
010	3310	0	5770	2490	3501	45	0000	36	2	(34)	
010	3310	0	5770	2490	3501	47	0000	36	2	(34)	
010	3310	0	5770	2490	3601	45	0000	33	37	4	
010	3310	0	5770	2490	3601	47	0000	33	37	4	
010	3310	0	5770	3150	3101	43	0000	1,401	1,437	36	
010	3310	0	5770	3150	3303	43	0000	246	253	7	
010	3310	0	5770	3150	3501	43	0000	187	9	(178)	
010	3310	0	5770	3150	3601	43	0000	171	195	24	
010	3327	0	5770	1190	3101	43	0000	250	373	123	
010	3327	0	5770	1190	3101	45	0000	3,764	3,436	(328)	
010	3327	0	5770	1190	3202	43	0000	281	455	174	
010	3327	0	5770	1190	3202	45	0000	3,196	3,354	158	
010	3327	0	5770	1190	3302	43	0000	153	247	95	
010	3327	0	5770	1190	3302	45	0000	1,736	1,821	85	
010	3327	0	5770	1190	3303	43	0000	44	66	22	
010	3327	0	5770	1190	3303	45	0000	662	604	(58)	
010	3327	0	5770	1190	3304	43	0000	36	58	22	
010	3327	0	5770	1190	3304	45	0000	408	426	20	
010	3327	0	5770	1190	3402	45	0000	6,825	6,826	0	
010	3327	0	5770	1190	3501	43	0000	33	2	(31)	
010	3327	0	5770	1190	3501	45	0000	502	21	(481)	
010	3327	0	5770	1190	3502	43	0000	27	2	(25)	
010	3327	0	5770	1190	3502	45	0000	308	15	(293)	
010	3327	0	5770	1190	3601	43	0000	30	51	20	
010	3327	0	5770	1190	3601	45	0000	459	466	7	
010	3327	0	5770	1190	3602	43	0000	25	45	20	
010	3327	0	5770	1190	3602	45	0000	282	329	47	
010	6500	0	5770	1110	3101	43	0000	1,530	1,750	220	
010	6500	0	5770	1110	3101	45	0000	6,356	0	(6,356)	
010	6500	0	5770	1110	3101	47	0000	165	0	(165)	
010	6500	0	5770	1110	3303	43	0000	270	308	38	
010	6500	0	5770	1110	3303	45	0000	1,117	0	(1,117)	
010	6500	0	5770	1110	3303	47	0000	29	0	(29)	
010	6500	0	5770	1110	3401	45	0000	7,537	7,537	0	
010	6500	0	5770	1110	3501	43	0000	317	11	(306)	
010	6500	0	5770	1110	3501	45	0000	847	0	(847)	
010	6500	0	5770	1110	3501	47	0000	22	0	(22)	
010	6500	0	5770	1110	3601	43	0000	190	214	24	
010	6500	0	5770	1110	3601	45	0000	775	0	(775)	
010	6500	0	5770	1110	3601	47	0000	20	0	(20)	
010	6500	0	5770	1110	3801	43	0000	15	0	(15)	
010	6500	0	5770	1110	3802	45	0000	349	0	(349)	
010	6500	0	5770	1120	3101	45	0000	26,309	23,712	(2,597)	
010	6500	0	5770	1120	3101	46	0000	8,023	7,982	(41)	
010	6500	0	5770	1120	3101	47	0000	31,096	30,307	(789)	
010	6500	0	5770	1120	3202	45	0000	290	0	(290)	
010	6500	0	5770	1120	3302	45	0000	1,707	0	(1,707)	
010	6500	0	5770	1120	3303	45	0000	4,625	4,167	(458)	
010	6500	0	5770	1120	3303	46	0000	7	0	(7)	

SPECIAL ED

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	6500	0	5770	1120	3303	47	0000	5,466	4,246	(1,220)	
010	6500	0	5770	1120	3304	45	0000	33	0	(33)	
010	6500	0	5770	1120	3401	45	0000	29,125	29,125	(0)	
010	6500	0	5770	1120	3401	46	0000	7,537	7,537	0	
010	6500	0	5770	1120	3401	47	0000	33,219	31,712	(1,507)	
010	6500	0	5770	1120	3501	45	0000	3,509	144	(3,365)	
010	6500	0	5770	1120	3501	46	0000	1,070	48	(1,021)	
010	6500	0	5770	1120	3501	47	0000	4,146	184	(3,962)	
010	6500	0	5770	1120	3502	45	0000	25	0	(25)	
010	6500	0	5770	1120	3601	45	0000	3,210	3,219	8	
010	6500	0	5770	1120	3601	46	0000	979	1,084	105	
010	6500	0	5770	1120	3601	47	0000	3,793	4,115	322	
010	6500	0	5770	1120	3602	45	0000	23	0	(23)	
010	6500	0	5770	1120	3802	45	0000	45	0	(45)	
010	6500	0	5770	2700	3101	43	0000	10,099	10,099	-	
010	6500	0	5770	2700	3401	43	0000	7,537	7,537	0	
010	6500	0	5770	2700	3501	43	0000	1,346	61	(1,285)	
010	6500	0	5770	2700	3601	43	0000	1,232	1,371	139	
010	6500	6	5770	1110	3101	43	0000	2,451	2,451	-	
010	6500	6	5770	1110	3202	43	0000	58	58	-	
010	6500	6	5770	1110	3301	43	0000	7	0	(7)	
010	6500	6	5770	1110	3302	43	0000	31	31	-	
010	6500	6	5770	1110	3303	43	0000	431	431	-	
010	6500	6	5770	1110	3304	43	0000	8	8	-	
010	6500	6	5770	1110	3501	43	0000	327	15	(312)	
010	6500	6	5770	1110	3502	43	0000	6	0	(6)	
010	6500	6	5770	1110	3601	43	0000	299	333	34	
010	6500	6	5770	1110	3602	43	0000	6	6	-	
010	6500	6	5770	1110	3802	43	0000	9	9	-	
010	6512	0	5770	3110	3101	43	0000	3,051	3,153	102	
010	6512	0	5770	3110	3303	43	0000	536	554	18	
010	6512	0	5770	3110	3401	43	0000	3,769	2,135	(1,634)	
010	6512	0	5770	3110	3501	43	0000	407	19	(388)	
010	6512	0	5770	3110	3601	43	0000	372	428	56	
010	6512	0	5770	3120	3101	43	0000	3,537	3,538	1	
010	6512	0	5770	3120	3303	43	0000	622	622	-	
010	6512	0	5770	3120	3401	43	0000	3,679	3,844	165	
010	6512	0	5770	3120	3501	43	0000	471	21	(450)	
010	6512	0	5770	3120	3601	43	0000	431	480	49	
TOTAL BENEFITS (3000'S)								377,164	373,250	(3,915)	adjustments made based on revenue & program needs
010	3310	0	5770	1110	4300	43	0000	1,000	6,082	5,082	
010	3310	0	5770	1110	4300	45	0000	2,500	0	(2,500)	
010	3310	0	5770	1110	4300	47	0000	2,500	0	(2,500)	
010	3310	0	5770	1120	4300	45	0000	2,500	0	(2,500)	
010	6500	0	5770	2700	4300	43	0000	3,179	7,814	4,635	
010	6500	6	5770	1110	4300	43	0000	18,194	14,997	(3,197)	
010	6500	6	5770	1110	4400	43	0000	3,573	4,424	850	
010	6512	0	5770	2700	4300	43	0000	11	0	(11)	
TOTAL SUPPLIES (4000'S)								33,458	33,317	(140)	adjustments made based on revenue & program needs
010	3310	0	5770	2700	5200	43	0000	272	0	(272)	
010	3310	0	5770	2700	5600	43	0000	2,728	0	(2,728)	
010	6500	0	5770	1120	5200	43	0000	74	0	(74)	
010	6500	0	5770	2700	5200	43	0000	72	0	(72)	
TOTAL SERVICES (5000'S)								3,146	-	(3,146)	adjustments made based on revenue & program needs
010	6500	6	5770	7210	7310	43	0000	3,389	2,738	(651)	
TRANSFERS (7000'S)								3,389	2,738	(651)	adjustments made based on revenue & program needs

Total Revenue Budgeted	2,010,364
Total Expenses Budgeted	2,133,167
Balance	(122,802) Carry Over & EFB from PY

Special Ed Transportation												
FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation	
010	7240	0	5770	0000	8311	43	0000	61,241	61,241	-		
010	7240	0	5770	0000	8980	43	0000	188,441	183,407	(5,034)		
TOTAL REVENUE (8000'S)								249,682	244,648	(5,034)		
010	7240	0	5770	3600	2200	43	0000	126,255	127,942	1,687		
010	7240	0	5770	3600	2230	43	0000	15,000	15,000	-		
010	7240	0	5770	3600	2232	43	0000	250	0	(250)		
010	7240	0	5770	3600	2260	43	0000	4,000	4,000	-		
010	7240	0	5770	3600	2270	43	0000	2,000	0	(2,000)		
TOTAL SALARIES (2000'S)								147,505	148,942	(563)	Net of Step Increases & Reductions based on CY Exp	
010	7240	0	5770	3600	3202	43	0000	16,812	16,776	(35)		
010	7240	0	5770	3600	3302	43	0000	9,153	9,110	(43)		
010	7240	0	5770	3600	3304	43	0000	2,136	2,131	(5)		
010	7240	0	5770	3600	3402	43	0000	29,614	29,614	-		
010	7240	0	5770	3600	3502	43	0000	1,620	73	(1,547)		
010	7240	0	5770	3600	3602	43	0000	1,482	1,646	163		
010	7240	0	5770	3600	3602	43	0000	2,361	2,355	(5)		
TOTAL BENEFITS (3000'S)								63,177	61,706	(1,471)	Decreases from Salaries above & SUI rate	
010	7240	0	5770	3600	4360	43	0000	10,000	10,000	-		
010	7240	0	5770	3600	4361	43	0000	20,000	20,000	-		
010	7240	0	5770	3600	4362	43	0000	3,000	3,000	-		
TOTAL SUPPLIES (4000'S)								33,000	33,000	-		
010	7240	0	5770	3600	5600	43	0000	5,000	2,000	(3,000)	adjustment based on current year expenditures	
010	7240	0	5770	3600	5800	43	0000	1,000	1,000	-		
TOTAL SUPPLIES (5000'S)								6,000	3,000	(3,000)		
TOTAL CAPITAL OUTLAY (6000'S)								-	-	-		

Total Expenses Budgeted \$ 244,648.14
 Total Revenue Budgeted \$ 61,241.00
 Total GF Contribution \$ 183,407.14
 Balance \$ -

OTHER OUTGO & OTHER FINANCING SOURCES											
FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation
010	0000	0	0000	7210	7310	43	0000	(169,272)	(147,198)	22,073	Indirect Costs for all Restricted Programs-will update @ 1st Interim
010	0014	0	0000	7210	7310	43	0000	5,179	4,245	(934)	MAA Indirect Costs
010	0000	0	0000	7210	7350	43	0000	(85,543)	(97,181)	(11,638)	Indirect Costs for Cafeteria
TOTAL								(249,636)	(240,135)	9,501	
010	0000	0	0000	9100	7438	43	0000	7,039	0	(7,039)	Debt Service- Interest - PAID OFF
010	0000	0	0000	9100	7439	43	0000	191,961	0	(191,961)	Debt Payment - PAID OFF
TOTAL								199,000	-	(199,000)	
OTHER FINANCING SOURCES											
010	0000	0	0000	9300	7616	43	0000	34,399	87,397	52,998	Transfer to Fund 130 Cafeteria
TOTAL								34,399	87,397	52,998	

ADULT EDUCATION FUND

FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
Beginning Balance								181,015	184,723		Estimated
110	3905	0	4110	1000	1180	46	0000	62	0	(62)	
110	3905	0	4110	1000	1180	46	0000	16,066	0	(16,066)	
110	3905	0	4110	3900	2200	46	0000	3,458	0	(3,458)	
110	3905	0	4110	1000	3101	46	0000	1,331	0	(1,331)	
110	3905	0	4110	1000	3303	46	0000	234	0	(234)	
110	3905	0	4110	1000	3501	46	0000	177	0	(177)	
110	3905	0	4110	1000	3601	46	0000	162	0	(162)	
110	3905	0	4110	3900	3202	46	0000	395	0	(395)	
110	3905	0	4110	3900	3302	46	0000	214	0	(214)	
110	3905	0	4110	3900	3304	46	0000	50	0	(50)	
110	3905	0	4110	3900	3402	46	0000	756	0	(756)	
110	3905	0	4110	3900	3502	46	0000	38	0	(38)	
110	3905	0	4110	3900	3602	46	0000	35	0	(35)	
110	3905	0	4110	1000	4300	46	0000	4,375	0	(4,375)	
110	3905	0	4110	1000	4400	46	0000	713	0	(713)	
110	3905	0	0000	2700	5750	46	0000	1,226	0	(1,226)	
TOTAL EXPENSES (3905)								29,292	-	(29,292)	
110	3905	0	0000	0000	8290	43	0000	29,292	0	(29,292)	Federal Funding not certain will receive in 13/14
TOTAL REVENUE (3905)								29,292	-	(29,292)	
110	3913	0	4110	1000	1180	46	0000	41,400	0	(41,400)	
110	3913	0	4110	3900	2200	46	0000	5,763	0	(5,763)	
110	3913	0	4110	1000	3101	46	0000	3,416	0	(3,416)	
110	3913	0	4110	1000	3303	46	0000	600	0	(600)	
110	3913	0	4110	1000	3501	46	0000	455	0	(455)	
110	3913	0	4110	1000	3601	46	0000	417	0	(417)	
110	3913	0	4110	3900	3202	46	0000	658	0	(658)	
110	3913	0	4110	3900	3302	46	0000	357	0	(357)	
110	3913	0	4110	3900	3304	46	0000	84	0	(84)	
110	3913	0	4110	3900	3402	46	0000	1,260	0	(1,260)	
110	3913	0	4110	3900	3502	46	0000	63	0	(63)	
110	3913	0	4110	3900	3602	46	0000	58	0	(58)	
110	3913	0	4110	1000	4300	46	0000	2,503	0	(2,503)	
110	3913	0	4110	1000	4400	46	0000	4,845	0	(4,845)	
110	3913	0	0000	2700	5750	46	0000	2,492	0	(2,492)	
TOTAL EXPENSES (3913)								64,371	-	(64,371)	
110	3913	0	0000	0000	8290	43	0000	64,371	0	(64,371)	Federal Funding not certain will receive in 13/14
TOTAL REVENUE (3913)								64,371	-	(64,371)	
110	0000	0	4110	1000	1180	46	6391	200	0	(200)	
110	0000	0	4110	1000	1180	46	6391	24,800	0	(24,800)	
110	0000	0	4110	1000	3101	46	6391	2,063	0	(2,063)	
110	0000	0	4110	1000	3303	46	6391	363	0	(363)	
110	0000	0	4110	1000	3501	46	6391	403	0	(403)	
110	0000	0	4110	1000	3601	46	6391	255	0	(255)	
110	0000	0	0000	2700	5750	46	6391	1,222	0	(1,222)	
TOTAL EXPENSES (6391)								29,306	-	(29,306)	
110	0000	0	0000	0000	8699	43	6391	29,306	0	(29,306)	MOU w/Imperial County not expected in 13/14
TOTAL REVENUE (6391)								29,306	-	(29,306)	
110	0000	0	4110	1000	1180	46	6393	1,875	1,875	-	**Based on budget submitted by Tish Thompson
110	0000	0	4110	1000	1180	46	6393	71,616	77,760	6,144	
110	0000	0	4110	1000	3101	46	6393	6,063	6,570	507	
110	0000	0	4110	1000	3303	46	6393	1,086	1,155	89	
110	0000	0	4110	1000	3501	46	6393	1,183	40	(1,143)	
110	0000	0	4110	1000	3601	46	6393	750	812	62	
110	0000	0	4110	1000	4300	46	6393	4,035	10,000	5,965	
110	0000	0	4110	1000	4400	46	6393	5,965	0	(5,965)	
110	0000	0	0000	2700	5750	46	6393	4,835	5,120	285	
110	0000	0	4110	1000	5800	46	6393	2,000	0	(2,000)	
110	0000	0	4110	1000	5890	46	6393	18,596	18,656	60	
TOTAL EXPENSES (6393)								117,984	121,888	4,064	
110	0000	0	0000	0000	8699	43	6393	115,984	122,824	6,840	
TOTAL REVENUE (6393)								115,984	122,824	6,840	
110	0000	0	4110	1000	1180	46	6351	0	4,650	4,650	**Based on budget submitted by Tish Thompson
110	0000	0	4110	1000	1180	46	6351	0	7,280	7,280	
110	0000	0	4110	1000	3101	46	6351	0	984	984	
110	0000	0	4110	1000	3303	46	6351	0	173	173	
110	0000	0	4110	1000	3501	46	6351	0	6	6	
110	0000	0	4110	1000	3601	46	6351	0	134	134	
110	0000	0	4110	1000	4300	46	6351	4,000	9,600	5,600	
110	0000	0	4110	1000	4400	46	6351	17,000	0	(17,000)	
110	0000	0	4110	1000	5800	46	6351	5,250	9,000	3,750	
TOTAL EXPENSES (6351)								26,250	31,827	5,577	
110	0000	0	0000	0000	8590	43	6351	31,958	31,958	-	
TOTAL REVENUE (6351)								31,958	31,958	-	
GRAND TOTAL EXPENDITURES								(267,203)	(163,815)	113,388	
GRAND TOTAL REVENUES								270,911	164,782	(116,129)	
PROJECTED ENDING BALANCE								184,723	185,690		

CAFETERIA FUND											
FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation
Beginning Balance								160,496	246,533		Estimated
130	5310	0	0000	3700	2200	43	0000	3,224	4,229	1,005	
130	5310	0	0000	3700	2200	45	0000	184,318	185,794	1,476	
130	5310	0	0000	3700	2200	47	0000	147,115	157,523	10,408	
130	5310	0	0000	3700	2230	45	0000	3,000	3,500	500	
130	5310	0	0000	3700	2230	47	0000	1,000	4,000	3,000	
130	5310	0	0000	3700	2260	45	0000	0	2,000	2,000	
130	5310	0	0000	3700	2260	47	0000	0	2,000	2,000	
130	5310	0	0000	3700	2300	45	0000	21,433	21,433	-	
130	5310	0	0000	3700	2300	47	0000	21,433	21,433	-	
130	5310	0	0000	3700	2900	43	0000	532	532	0	
130	5310	0	0000	3700	2900	45	0000	70,000	67,000	(3,000)	
130	5310	0	0000	3700	2900	47	0000	80,000	85,000	5,000	
130	5310	0	0000	3700	2960	45	0000	10,000	3,500	(6,500)	
130	5310	0	0000	3700	2960	47	0000	6,000	14,000	8,000	
130	5310	0	0000	8200	2200	45	0000	17,464	17,802	338	
130	5310	0	0000	8200	2200	47	0000	17,802	17,871	69	
TOTAL SALARIES (2000'S)								583,321	607,617	24,296	Step increases & position going from half year to full year
130	5310	0	0000	3700	3202	43	0000	326	544	218	
130	5310	0	0000	3700	3202	45	0000	32,967	32,336	(631)	
130	5310	0	0000	3700	3202	47	0000	29,176	32,419	3,244	
130	5310	0	0000	3700	3302	43	0000	233	295	62	
130	5310	0	0000	3700	3302	45	0000	17,949	17,560	(389)	
130	5310	0	0000	3700	3302	47	0000	15,572	17,605	2,033	
130	5310	0	0000	3700	3304	43	0000	54	69	15	
130	5310	0	0000	3700	3304	45	0000	4,188	4,107	(81)	
130	5310	0	0000	3700	3304	47	0000	3,707	4,117	411	
130	5310	0	0000	3700	3402	45	0000	38,533	38,533	-	
130	5310	0	0000	3700	3402	47	0000	31,101	31,101	-	
130	5310	0	0000	3700	3502	43	0000	41	2	(39)	
130	5310	0	0000	3700	3502	45	0000	3,177	142	(3,035)	
130	5310	0	0000	3700	3502	47	0000	2,812	142	(2,670)	
130	5310	0	0000	3700	3602	43	0000	38	53	16	
130	5310	0	0000	3700	3602	45	0000	2,906	3,172	266	
130	5310	0	0000	3700	3602	47	0000	2,571	3,180	609	
130	5310	0	0000	3700	3802	43	0000	5,826	6,230	404	
130	5310	0	0000	8200	3202	45	0000	1,993	2,032	39	
130	5310	0	0000	8200	3202	47	0000	2,032	2,040	8	
130	5310	0	0000	8200	3302	45	0000	1,065	1,104	39	
130	5310	0	0000	8200	3302	47	0000	1,104	1,108	4	
130	5310	0	0000	8200	3304	45	0000	253	258	5	
130	5310	0	0000	8200	3304	47	0000	258	259	1	
130	5310	0	0000	8200	3402	45	0000	2,209	2,209	-	
130	5310	0	0000	8200	3402	47	0000	4,331	4,331	-	
130	5310	0	0000	8200	3502	45	0000	192	9	(183)	
130	5310	0	0000	8200	3502	47	0000	198	9	(187)	
130	5310	0	0000	8200	3602	45	0000	178	199	23	
130	5310	0	0000	8200	3602	47	0000	179	200	21	
TOTAL BENEFITS (3000'S)								205,166	205,368	202	Net of Step increases & SUI rate decrease
130	5310	0	0000	3700	4300	43	0000	4,923	5,000	77	
130	5310	0	0000	3700	4300	45	0000	511	31,100	30,590	
130	5310	0	0000	3700	4300	46	0000	246	300	54	
130	5310	0	0000	3700	4300	47	0000	511	31,100		
130	5310	0	0000	3700	4350	45	0000	1,532	1,500		
130	5310	0	0000	3700	4350	47	0000	1,532	1,500		
130	5310	0	0000	3700	4400	43	0000	22,708	0		
130	5310	0	0000	3700	4400	46	0000	852	0	(852)	
130	5310	0	0000	3700	4700	43	0000	758	800	42	
130	5310	0	0000	3700	4700	45	0000	429,372	337,100	(92,272)	
130	5310	0	0000	3700	4700	47	0000	429,372	337,100	(92,272)	
TOTAL SUPPLIES (4000'S)								892,315	745,500	(146,815)	adjustments based on current year expenditures
130	5310	0	0000	3700	5200	45	0000	1,021	1,000	(21)	
130	5310	0	0000	3700	5200	47	0000	1,021	1,000	(21)	
130	5310	0	0000	3700	5600	45	0000	511	500	(11)	
130	5310	0	0000	3700	5600	47	0000	511	500	(11)	
130	5310	0	0000	3700	5800	43	0000	6,207	6,500	293	
130	5310	0	0000	3700	5800	45	0000	104,936	105,000	64	
130	5310	0	0000	3700	5800	46	0000	1,748	2,000	252	
130	5310	0	0000	3700	5800	47	0000	104,936	105,000	64	
130	5310	0	0000	3700	5900	45	0000	102	100	(2)	
130	5310	0	0000	3700	5901	45	0000	0	3,500	3,500	
130	5310	0	0000	3700	5901	47	0000	102	3,500	3,398	
130	5310	0	0000	8200	5501	45	0000	3,574	3,500	(74)	
130	5310	0	0000	8200	5501	47	0000	3,574	3,500	(74)	
130	5310	0	0000	8200	5502	45	0000	20,420	30,000	9,580	
130	5310	0	0000	8200	5502	47	0000	20,420	40,000	19,580	
130	5310	0	0000	8200	5504	45	0000	3,574	6,000	2,427	
130	5310	0	0000	8200	5504	47	0000	3,574	6,000	2,427	
TOTAL SERVICES (5000'S)								276,228	317,600	41,372	adjustments based on current year expenditures
TOTAL CAPITAL OUTLAYS (6000'S)								-	-	-	

CAFETERIA FUND

FD	RE	PY	GL	FN	OB	SI	MGT	Working 2012-2013	Budget 2013-2014	Variance	Explanation
130	5310	0	0000	7210	7350	43	0000	0	97,181	97,181	
130	5310	0	0000	7210	7350	45	0000	42,772	0		
130	5310	0	0000	7210	7350	47	0000	42,772	0	(42,772)	
TOTAL TRANSFERS (7000'S)								85,543	97,181	54,410	
130	5310	0	0000	0000	8220	43	0000	7,900	7,900	0	
130	5310	0	0000	0000	8220	45	0000	684,988	680,000	(4,988)	
130	5310	0	0000	0000	8220	47	0000	684,988	680,000	(4,988)	
130	5310	0	0000	0000	8520	43	0000	602	602	(0)	
130	5310	0	0000	0000	8520	45	0000	58,069	32,000	(26,069)	
130	5310	0	0000	0000	8520	47	0000	58,069	37,000	(21,069)	
130	5310	0	0000	0000	8634	45	0000	231,969	201,675	(30,295)	
130	5310	0	0000	0000	8634	47	0000	231,969	220,692	(11,278)	
130	5310	0	0000	0000	8660	43	0000	2,000	2,000	-	
130	5310	0	0000	0000	8699	45	0000	66,827	7,000	(59,827)	
130	5310	0	0000	0000	8699	47	0000	66,827	17,000	(49,827)	
TOTAL REVENUES (8000'S)								2,094,210	1,885,868	(155,343)	projected revenue provided by SFE
130	5310	0	0000	0000	8916	43	0000	34,399	87,397	52,998	
TOTAL CONTRIBUTION								34,399	87,397	52,998	
GRAND TOTAL EXPENDITURES								(2,042,571)	(1,973,266)	(69,306)	
GRAND TOTAL REVENUES								2,128,609	1,973,266	(155,343)	
PROJECTED ENDING BALANCE								246,533	246,533		

RETIREE BENEFIT FUND											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
Beginning Balance								1,092,160	1,100,160		Estimated
200	0000	0	0000	0000	8660	43	0000	8,000	8,000	-	interest
TOTAL REVENUES (8000'S)								8,000	8,000		
GRAND TOTAL EXPENDITURES								-	-	-	
GRAND TOTAL REVENUES								8,000	8,000	-	
PROJECTED ENDING BALANCE								1,100,160	1,108,160		

DEVELOPER FEES											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
BEGINNING BALANCE								437,194	494,194		Estimated
250	0000	0	0000	0000	8622	43	0000	75,000	75,000	-	
250	0000	0	0000	0000	8660	43	0000	3,000	3,000	-	
250	0000	0	0000	0000	8681	43	0000	15,000	15,000	-	
TOTAL REVENUES (8000'S)								93,000	93,000	-	
TOTAL SUPPLIES (4000'S)								-	-	-	
250	0000	0	0000	7200	5800	43	0000	15,000	15,000	-	
250	0000	0	0000	7200	5830	43	0000	1,000	1,000	-	
250	0000	1	0000	8700	5600	43	0000	20,000	20,000	-	
TOTAL SERVICES (5000'S)								36,000	36,000	-	
TOTAL CAPITAL OUTLAYS (6000'S)								-	-	-	
GRAND TOTAL EXPENDITURES								(36,000)	(36,000)	-	
GRAND TOTAL REVENUES								93,000	93,000	-	
PROJECTED ENDING BALANCE								494,194	551,194		

SCHOOL FACILITIES FUND- MODERNIZATION											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
BEGINNING BALANCE								649,277	15,090		Estimated
353	7710	8	0000	0000	8660	43	0000	5,000	-	(5,000)	
353	7710	8	0000	0000	8699	43	0000	6,071	-	(6,071)	
TOTAL REVENUES (8000'S)								11,071	-	(11,071)	Project Completed
353	7710	8	0000	8500	4300	45	7700	650	0	(650)	
353	7710	8	0000	8500	4400	45	7700	1,371	0	(1,371)	
TOTAL SUPPLIES (4000'S)								2,021	-	(2,021)	Project Completed
TOTAL SERVICES (5000'S)								-	-	-	Project Completed
353	7710	8	0000	8500	6130	45	0000	5,800	-	(5,800)	
353	7710	8	0000	8500	6210	45	0000	8,938	-	(8,938)	
353	7710	8	0000	8500	6270	45	0000	605,702	-	(605,702)	
353	7710	8	0000	8500	6288	45	0000	3,672	-	(3,672)	
353	7710	8	0000	8500	6290	45	0000	6,750	-	(6,750)	
353	7710	8	0000	8500	6400	45	7700	6,303	-	(6,303)	
TOTAL CAPITAL OUTLAY (6000'S)								637,166	-	(637,166)	Project Completed
353	7710	8	0000	9300	7619	43	0000	6,071	-	(6,071)	
TOTAL TRANSFERS (7000'S)								6,071	-	(6,071)	Project Completed
GRAND TOTAL EXPENDITURES								(645,258)	-	645,258	
GRAND TOTAL REVENUES								11,071	-	(11,071)	
PROJECTED ENDING BALANCE								15,090	15,090	-	

NEW HIGH SCHOOL FUND											
FD	RE	PY	GL	FN	OB	SI	MGR	Working 2012-2013	Budget 2013-2014	Variance	Explanation
BEGINNING BALANCE								2,279,123	2,089,612		Estimated
400	0000	9	0000	0000	8650	43	0000	13,227	13,227	-	lease of land
400	0000	9	0000	0000	8660	43	0000	15,000	15,000	-	interest
TOTAL REVENUES (8000'S)								13,227	28,227	15,000	
400	0000	9	0000	8100	5800	43	0000	1,292	1,293	1	property taxes
TOTAL SERVICES (5000'S)								1,292	1,293	1	
400	0000	9	0000	9100	7438	43	0000	101,446	96,446	(5,000)	interest payments
400	0000	9	0000	9100	7439	43	0000	100,000	100,000	-	principal payment
TOTAL TRANSFERS (7000'S)								201,446	196,446	(5,000)	
GRAND TOTAL EXPENDITURES								(202,739)	(197,739)	(4,999)	
GRAND TOTAL REVENUES								13,227	28,227	15,000	
PROJECTED ENDING BALANCE								2,089,612	1,920,099		

Chart of Accounts

Chart of Accounts - Fund Link

6/5/2017 4:38:51PM

21 Central Union High School District

Fund	Title	EntityType
010	General Fund	1
110	Adult Education Fund	1
120	Child Development Fund	1
130	Cafeteria Fund	1
140	Deferred Maintenance Fund	1
150	Pupil Transportation Equipment Fund	1
170	Special Reserve Fund for Other Than Capital Outlay Projects	1
171	Special Reserve Fund for Other than Capital Outlay	1
172	Retiree Benefits	1
200	Special Reserve Fund	1
210	Building Fund	1
250	Capital Facilities Fund	1
251	Community Facilities District	1
300	State School Building Lease-Purchase Fund	1
301	State School Building Roof Replacement	1
302	State School Building Growth 100% / 22	1
307	Modernization 80% / 50	1
309	School Building Modernization 80% / 57	1
350	County School Facilities Fund - New Construction	1
353	County School Facilities Fund - Hardship - Modernization	1
400	Special Reserve Fund for Capital Outlay Projects	1
510	Bond Interest and Redemption Fund	1
511	Bond Fund	1
520	Bond Fund	1
530	Tax Override Fund	1
560	Debt Service Fund	1
710	Retiree Benefit Fund	1
740	Retiree Benefits	1
770	TRANS	1
960	General Fixed Assets Account Group	1
970	General Long-Term Debt Account Group	1

Chart of Accounts - Resource Link

6/5/201 4:39:00PM

21 Central Union High School District

Resource	Title	Entity Type
0000	Unrestricted Resources	1
0002	Advanced Placement Exam Fees	1
0003	Dummy number for payables	1
0005	ROP SOS	1
0006	STAR Program	1
0008	Theater Performances	1
0009	Retiree Benefits	1
0014	Medi-Cal Administrative Activities (MAA)	1
0016	AB 466	1
0020	One Time Site Grants	1
0030	Staff Development Buy Back	1
0040	API - SS/Employee Performance Bonus Award	1
0041	API - Governors Performance Award	1
0060	Energy Grant	1
0072	Earthquake Damages	1
0081	Federal Impact Aid PL81-874	1
0098	Prior Year Cancelled Warrants	1
0099	Outlawed Warrants	1
0119	ROP	1
1100	Lottery: Unrestricted	1
1200	Class Size Reduction, Grade Nine (08-09)	1
1300	Class Size Reduction, Grades K-3	1
1400	Education Protection Account, EPA	1
2900	Other Restricted Revenue Limit Sources	1
3010	Title I Basic Grants Low-Income and Neglected	1
3011	NCLB: ARRA Title I, Part A, Basic Grants Low Income and Neglect	1
3015	IASA: Title I, Capital Expenses/Private Schools (04/05)	1
3020	NCLB: Title I, Basic School Support	1
3025	NCLB: Title I, Part D, Local Delinquent Programs	1
3035	NCLB: Title I Local Improvement Plan, Regional School Support, a	1
3041	NCLB: Title I, Migrant Ed Mini Corps Summer Project	1
3045	NCLB: Title I, Migrant Ed Statewide Pass Project	1
3050	(Obsolete) IASA-Title I Migrant Ed Prog Improvement (97/98)	1
3060	NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	1
3061	NCLB: Title I, Migrant Ed Summer Program	1
3065	(Obsolete) IASA-Title I Migrant Special Purposes	1
3070	(Obsolete) IASA-Title I Migrant Ed Medi Co UCD	1
3075	(Obsolete) IASA-Title I Migrant Ed Parent Conference (97-98)	1
3080	(Obsolete) IASA-Title I Migrant Student Data Collection	1
3085	(Obsolete) IASA-Title I Migrant Student Leadership	1
3090	NCLB: Title I, Part D, Adult Correctional	1
3095	(Obsolete) IASA-Title I Family Schools Comm Partnership	1
3100	NCLB: Title I, Juvenile Delinquent (06-07)	1
3105	Title I Even Start Family Literacy	1
3110	Title I Even Start Migrant Ed (MEES)	1
3115	Title I Program Improvement for Parents	1
3120	Title I Grants At Risk Students	1
3125	Title I Grants Prog Improvement Initiative	1
3130	Title I Handicapped Children	1
3150	Schoolwide Programs (SWP)	1
3160	Title XI Coordinated Services	1
3170	NCLB: Title I, Part F, Comprehensive School Reform (CSR)	1

Chart of Accounts - Resource Link

6/5/2011 4:39:00PM

21 Central Union High School District

Resource	Title	Entity Type
3171	NCLB: Title I, Program Improvement & School Choice	1
3178	NCLB: Title I, Part A, Non-Program Improvement LEAs with Progr	1
3185	NCLB: Title I, Part A, Program Improvement LEA Corrective Action	1
3200	ARRA: State Fiscal Stabilization Fund	1
3205	Education Jobs Fund	1
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 6	1
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School	1
3313	Special Ed: ARRA IDEA Part B, Sec 611, Basic Local Assistance	1
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	1
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	1
3325	(Obsolete) Special Ed: IDEA Preschool Regionalized Services Prog	1
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	1
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	1
3330	Special Ed: IDEA Infant Discretionary, Part B, Sec 611 (08-09)	1
3335	(Obsolete) Special Ed: IDEA Juvenile Court Schools (98/99)	1
3340	Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611 (1
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1
3350	Special Ed: Comprehensive Personnel Development (01/02)	1
3355	Special Ed: IDEA LCI Growth, Part B, Sec 611 (08-09)	1
3360	Special Ed: IDEA Low-Incidence Entitlement, Part B, Sec 617 (08-0	1
3365	IDEA Low Incidence Regionalization	1
3370	Special Ed: IDEA State/Staff Development (08-09)	1
3372	State Improvement Grant, Improving Special Ed Systems	1
3375	Special Ed: IDEA Cross-Cultural Assessment, Special Project Speci	1
3380	IDEA Region 6 Deaf-Blind	1
3385	IDEA Early Intervention Grants	1
3386	IDEA Quality Assurance & Focused Monitoring	1
3390	IDEA Outreach	1
3395	Alternative Dispute Resolution	1
3400	Disabled Children State Institutions	1
3405	Special Ed: Workability I (08-09)	1
3410	Depart. of Rehab: Workability II, Transition Partnership	1
3505	Nontraditional Training and Employ (Carl Perkins Act)	1
3510	Carl D. Perkins Career and Technical Education: Tech Prep, Sectio	1
3520	Voc & Appl State Programs	1
3525	Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Per	1
3530	Vocational Programs: Voc & Applied Single Parent II B (Carl Perkin	1
3535	Corrections Education II B (Com Colleges)	1
3540	Carl D. Perkins Career and Technical Education: State Institutions,	1
3545	Voc & Appl Post Sec & Adult IIC	1
3550	Carl D. Perkins Career and Technical Education: Secondary, Sectio	1
3551	Perkins Career Center	1
3552	Business Ed	1
3553	Industrial Arts	1
3554	Perkins Les Career Center	1
3555	Carl D. Perkins Career and Technical Education: Adult, Section 132	1
3560	Community Based Organizations	1
3565	Consumer & Homemaking IIIB	1
3710	Title IV Drug-Free Schools	1
3711	Drug-Free Schools: Alternatives to Expulsion	1
3715	Drug-Free Schools: Program Development	1
3720	Fed Drug Program-Local Tech Assist-C/O	1

21 Central Union High School District

Resource	Title	Entity Type
3810	G-2000: Local Improvement Grants	1
3815	G-2000: New Teacher Reading Instr. Dev, K-3 (98/99)	1
3820	G-2000: Preservice Reading Partnership Grants (98/99)	1
3825	G-2000: Library Grants	1
3830	G-2000: Elementary Math/Reading	1
3831	Goals 2000: Student Academic Partnership, Grades 7-12 (06-07)	1
3835	G-2000: Adv via Ind. Determ (AVID) Program	1
3840	G-2000: Student Academic Partnerships, Grades 1-6	1
3845	G-2000: Computer Refurbishing Demo (98/99)	1
3850	G-2000: Pre-Intern Teach Program (98/99) Refer to Res 6262	1
3855	G-2000: Math Prof Dev Grants, Grades 4-12	1
3856	G-2000: Secondary School Reading	1
3905	Adult Education: Adult Basic Education & ESL	1
3909	AE: ABE Services, Technical Assistance	1
3910	Adult Education: Adult Basic Education (05/06)	1
3911	AE: 321 ESL Service	1
3912	AE: Priority 4, Family Literacy	1
3913	AE: Priority 5 GED Services/Adult Secondary	1
3915	AE: 353 Services, Special Project & Training	1
3920	AE: 353 Services Training	1
3925	Adult Education: ESL/ESL Citizenship (05/06)	1
3926	AE: English Literacy & Civics Education (EL Civics)	1
3927	AE: English Literacy & Civics Leadership	1
3930	AE: 326 Institutional Services, Homeless	1
3935	AE-IRCA	1
3940	Adult Ed Correctional Institution (CYA)	1
4010	Title II Eisenhower	1
4015	Title II Eisenhower Teacher Training	1
4020	Title II Eisenhower Math Renaissance	1
4025	Title II Eisenhower Scope (96/97)	1
4030	Title II Eisenhower Ca. Advisory Math and Science (99-00)	1
4035	Teacher Quality	1
4036	NCLB: Title II, Part A, Administrator Training	1
4040	IASA: Technology Literacy Challenge Grant (formerly Title III) (0	1
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, F	1
4047	NCLB: ARRA Title II, Part D, Enhancing Education Through Techno	1
4110	NCLB: Title V, Part A, Innovative Education Strategies	1
4120	Title VI Teacher Centers	1
4125	Title VI Constitutional Rights	1
4130	Title XIII Regional Collaboratives for Workforce Prep	1
4135	Title VI Class Size Reduction	1
4140	School Renovation and Repair	1
4201	Title III Immigrant Education Program	1
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	1
4215	Title VII Emergency Immigrant Education Program	1
4216	Refugee Children Supplemental Assistance Program	1
4220	Uncommonly Taught Foreign Languages (98/99)	1
4310	School-to-Work (School-to-Career) (05/06)	1
4410	Educational Technology	1
4510	Indian Education	1
4610	NCLB: Title V, Part B, Public Charter Schools Grants	1
4615	Charter Schools Loans	1

21 Central Union High School District

Resource	Title	Entity Type
4710	Javits GATE	1
5010	CD-Block Grant 25% Migrant Special Svs	1
5015	CD-Block Grant 25% Migrant Centers	1
5020	CD-Block Grant 25% ECE Latchkey	1
5025	CD: Fed Child Care, Center-based (Contract Prefix FCTR, FHUD)	1
5026	CD: Federal Family Child Care Homes (Contract Prefix FFCC)	1
5030	CD: Block Grant 25% SAPID	1
5035	Child Development: Quality Improvement Activities	1
5036	CD Block Grant 25% Quality Improvement	1
5040	CD: Federal Alternative Payment (FAPP)	1
5041	CD Block Grant 25% Admin	1
5045	CD Block Grant Child Protective Services	1
5049	CD: Federal Alternative Payment Stage II (Void, see 5061)	1
5050	CD: Federal Alternative Payment (Contract Prefix FAPP)	1
5055	CD: Local Planning Councils (Contract Prefix FLPC)	1
5060	(Obsolete) CD Title IVA-At Risk, Alt Payment	1
5061	Child Development: Federal Alternative Payment, Stage 2	1
5062	Child Development: Federal Alternative Payment, Stage 3	1
5065	(Obsolete) CD Title IVA-At Risk, Center Based	1
5070	(Obsolete) CD Title IVA-Family Child Care Home	1
5075	(Obsolete) CD-Title IVA, AFDC Tracking	1
5080	CD: Dep. Care-Before and After School Res. Grants	1
5081	CD: Dep. Care-Before and After School Planning Grants	1
5085	CD: Fed Resource and Referral (Contract Prefix FBRR)	1
5090	Child Development: Capacity Building Grant (04/05)	1
5095	CD: Infant/Toddler Capacity Building Grant	1
5210	Head Start	1
5310	CN: Schl Prog. (Schl Lunch, Schl Breakfast, Milk, Pr	1
5315	Child Nutrition: ARRA Equipment Assistance Grants	1
5320	CN: Child Care Food Prog (CCFP) Claims-Centers and Family Day C	1
5330	CN: Summer Food Service Program Operations	1
5335	CN: Summer Food Service Sponsor Admin	1
5340	CN: CCFP Cash in Lieu of Commodities	1
5345	CN-Food Donation Program	1
5350	CN: CCFP Family Day Care Sponsor Admin	1
5355	CN-CCFP Cash Advance	1
5360	CN: CCFP Startup	1
5365	(Obsolete) Child Nutrition-PALS	1
5366	CN: Meal Suppl. in Nat. School Lunch Program	1
5375	CN: Summer Food Service Startup	1
5380	CN: School Breakfast Startup	1
5385	CN: Adult Day Care Cash Advance	1
5390	CN: Adult Day Care Cash In Lieu	1
5395	CN: CCFP Adult Day Care	1
5450	CN: SHAPE California Expansion	1
5451	CN: Garden Enhanced Nutrition Education Project	1
5452	CN: Team Nutrition Implementation Project	1
5453	CN: SHAPE California Model Nutrition Education	1
5454	CN: Team Nutrition	1
5455	Child Nutrition: Nutrition Education (05/06)	1
5510	Character Education	1
5550	Byrd Scholarship Program	1

21 Central Union High School District

Resource	Title	Entity Type
5570	CalServe: Learn & Serve America, Staff Dev.	1
5575	Calserve: Learn & Serve America	1
5600	Workforce Investment Act (formerly JTPA) (06/07)	1
5605	JTPA-Jag Wagner Peyser	1
5610	JTPA-Excess Authority	1
5615	JTPA-Education Statewide Priorities	1
5620	Workforce Invst Act Emplmnt Prep (formely JTPA)	1
5625	JTPA: Educ Coordination Prog	1
5630	Homeless Children Education Grants	1
5640	Medi-Cal Billing Option	1
5650	FEMA Public Assistance Funds	1
5652	FEMA Hazard Mitigation Grant	1
5810	Other Restricted Federal	1
5811	BORDERLINK	1
5812	National Science Foundation	1
5813	21st CENTURY	1
5819	Gear Up	1
6010	After School Education and Safety (ASES)	1
6012	HS: After School & Safe Neighborhood Partnership Planning & Star	1
6015	Adults In Correctional Facilities	1
6016	Adult Ed: Site Management Information Systems (MIS)	1
6017	District Block Grant - SIPA	1
6020	CSIS: California School Information Service	1
6040	CD: State Alt Payment (Contract Prefix GAPP)	1
6041	Child Development: State Alternative Payment Stage 2	1
6042	Child Development: State Alternative Payment, Stage 3	1
6055	Child Development: State Preschool	1
6056	Child Development: Preschool, Full-Day	1
6060	Child Development: State General Child Care, Center- based	1
6065	Child Development: Migrant Day Care Centers	1
6070	Child Development: Migrant Special Services	1
6075	Child Development: State Family Child Care Homes	1
6080	Child Development: Extended Day Care (Latchkey)	1
6085	(Obsolete) Child Development: Campus Children Centers	1
6090	(Obsolete) Child Development: School Age Parent & Infant Develo	1
6091	Cal-SAFE Academic and Supportive Services (08-09)	1
6092	Cal-SAFE Child Care and Development Services (08-09)	1
6095	(Obsolete) Child Development: Campus Care Tax Bailout	1
6100	CD: Calif Child Care Initiative	1
6110	CD: Resource & Referral (Contract Prefix GFRR)	1
6115	CC and Development-Severely Handicapped	1
6120	CC and Development-Title IVA AFDC Expansion	1
6125	CC and Dev-State Preschool Career Incentive Grant	1
6130	Child Development: Center-Based Reserve Account	1
6131	CD: Resource & Referral Reserve Account	1
6132	CD: Alternative Payment Reserve Account	1
6140	CD: Child Care Facilities Revolving Fund	1
6141	CC and Dev-School-Age Care One-time only 96/97	1
6142	CC and Dev-Resource and Referral One-time only, 96/97	1
6143	CC and Dev-Ext Day Planning, One-time only 96/97	1
6144	CD: Instructional Materials and Supplies	1
6145	Child Development: Facilities Renovation and Repair	1

21 Central Union High School District

Resource	Title	Entity Type
6146	CC and Dev-School-Age Care, One-time only 96/97	1
6147	CC and Dev-Instr Mat & Supplies, One-time only 96/	1
6148	CC and Dev-Facility Renovation and Repair, One-time only 96/97	1
6200	Class Size Reduction Facilities Funding	1
6205	Deferred Maintenance Apportionment (09-10)	1
6210	Comprehensive Reading Leadership Program	1
6215	Gang Risk Intervention Program (06-07)	1
6220	Golden State Seal Merit Diploma (98/99) Reclass to Res 0000	1
6240	HS: Planning Grants and Operational Grants (98/99)	1
6241	HS: Planning Grants and Operational Grants (98/99)	1
6243	HS: Business Partnerships, Regional Demo Projects	1
6245	HS-Pregnant & Parenting	1
6250	Early Mental Health Initiative (EMHI) (Dep of Mental Health)	1
6251	Dept of Mental Health-Early Mental Health Initiative	1
6255	Teacher Recruitment Centers	1
6260	Alternative Certification Program for Intern Teachers (CCTC) (08-0	1
6261	California Mathematics Initiative for Teaching (CTC)	1
6262	Pre-Internship Teaching Program (CTC) (08-09)	1
6263	Paraprofessional Teacher Training (CTC) (08-09)	1
6265	Teachers As a Priority (TAP) Block Grant (06-07)	1
6267	National Board Certification Teacher Incentive Grant (08-09)	1
6268	Certificated Staff Performance Incentive Bonus (08-09)	1
6270	Acad Vol. and Mentor Serv Prgm (Office of Child Dev and E	1
6285	Community-Based English Tutoring (08-09)	1
6286	ELAP Program	1
6288	English Language and Intensive Literacy Program (05/06)	1
6290	Library Protection Act	1
6292	Classroom Library, Grades K-4	1
6296	Calif. Public School Library Act of 1998 (08-09)	1
6300	Lottery: Instructional Materials	1
6310	School/Law Enforcement Partnership: Mini-Grants (06-07)	1
6315	Sch/Law Enforcement: Conflict Resolution & Youth Mediation (06-	1
6316	Tolerance Education Program(08-09)	1
6320	School/Law Enforc: School Comm Violence Prev	1
6325	Sch/Law Enforcement: Supplemental Grants (99-00)	1
6330	School Community Policing Partnerships (08-09)	1
6340	Parent/Teacher Involvement: Nell Soto Program (08-09)	1
6341	Parent/Teacher Involvement: Teresa Hughes Family/School Partn	1
6342	Parent/Teacher Involvement: Tom Hayden Community Parent Inv	1
6350	ROC/P Apportionment (08-09)	1
6355	ROC/P: Training & Certification for Community Care (Dept Develop	1
6360	Pupils with Disabilities Attending ROC/P	1
6370	ROC/P or Adult Ed: CALWORKs Participants Suppt Services	1
6377	Career Technical Education Equipment and Supplies (08-09)	1
6378	California Health Science Capacity Building Project	1
6385	Governor's CTE Initiative: California Partnership Academies	1
6390	Adult Education Apportionment (09-10)	1
6400	School Violence Reduction Program	1
6405	School Safety & Violence Prevention, Grades 8-12 (08-09)	1
6406	School Violence: Extended School Day Activities (98/99)	1
6415	Proposed: Community Policing (Void, See 6330)	1
6420	School Crime Report	1

21 Central Union High School District

Resource	Title	Entity Type
6430	Single-Gender Academies Pilot Program	1
6500	Special Education	1
6510	SE: Early Ed Individuals with Exceptional Needs (Infant Program)	1
6512	Special Ed: Mental Health Services	1
6520	Special Ed: Project Workability I LEA	1
6525	Special Ed: Cross-Cultural Assessments	1
6530	Special Ed: Low Incidence Entitlement	1
6550	Standardized Account Code Structure (01/02)	1
6570	Targeted Truancy Grant Program	1
6575	High-Risk Youth and Public Safety Program (06-07)	1
6580	Teacher Reading Instruction Development Program K-3	1
6585	Reading Professional Development Institute (06/07)	1
6605	TUPE	1
6610	TUPE-Discretionary Chap 278	1
6650	TUPE: Discretionary District Grants	1
6651	TUPE - Joe Camel	1
6660	TUPE: Elementary Grades 4-8	1
6670	Tobacco-Use Prevention Education: Grades Nine through Twelve	1
6700	WIA: State Match (06/07)	1
6750	Demo & Restruct in Public Education-Outreach (98/99)	1
6755	Demo & Restruct in Public Education-Local (98/99)	1
6760	Arts and Music Block Grant (08-09)	1
6761	Arts, Music, and Physical Education Supplies and Equipment (08-09)	1
6780	Health Education - Special Target Projects	1
6781	AIDS Education: W/Health Services (06-07)	1
7005	Categorical Programs Per ADA Allocations (08-09)	1
7008	Proposed	1
7010	Agricultural Vocational Incentive Grants	1
7015	American Indian Education Centers (06/07)	1
7018	Arts Education Partnership Grants (05/06)	1
7020	CN-Breakfast Grants	1
7025	CN-Non Prop 98	1
7030	CN-Pregnant/Lactating Minors	1
7031	CN-Food Serv Mgmt Training	1
7035	Desegregation: Court Ordered	1
7040	Desegregation: Voluntary	1
7050	Demonstration Programs in Intensive Instruction (03/04)	1
7055	CAHSEE Intensive Instruction and Services (09-10)	1
7056	CAHSEE Individual Intervention Materials (09-10)	1
7060	Dropout Prevention: Educational Clinics (06-07)	1
7065	Dropout Prevention: Implementation Model (06-07)	1
7070	Dropout Prevention: Alternative Work Centers (06-07)	1
7075	Dropout Prevention: Motivation/Maintenance (06-07)	1
7080	Supplemental School Counseling Program (08-09)	1
7090	Economic Impact Aid	1
7091	Economic Impact Aid: EIA - LEP	1
7100	Education Technology: Digital High School (08-09)	1
7101	Education Technology: Digital High School Staff Development & S	1
7110	Education Technology: CTAPS, SETS, & Supplemental Grants (08-	1
7115	Ed Tech-California Technical Centers	1
7120	Education Technology: Staff Development (08-09)	1
7125	Education Technology: Institute for Computer Technology (06/07)	1

21 Central Union High School District

Resource	Title	Entity Type
7127	Ed Tech: AB 2882 Ed Tech Grant Program for High Schools/On-li	1
7128	Roof Replacement: State Allocation Board	1
7129	Education Technology: Office of Public School Construction	1
7130	Early Intervention for School Success (EISS) (06-07)	1
7135	Environmental Education	1
7140	Gifted & Talented Education (GATE) (08-09)	1
7145	Proposed,Vetoed: Academic Summer School	1
7150	IMF: Core Reading K-3	1
7155	Instructional Materials: Grades K-8 (Includes Disaster Funding and	1
7156	Instructional Materials Realignment, IMFRP (AB 1781) (09-10)	1
7157	Instructional Materials: English Language Learners (09-10)	1
7160	Instructional Materials: Grades 9-12 (09-10)	1
7165	IMF: Fast Growth	1
7170	Instructional Material: Braille & Large Print (09-10)	1
7180	IMF- Standards Based	1
7185	Science Laboratory Materials Funds	1
7186	Institutional Materials/Staff Buyout One-time, Per-pupil Block Gran	1
7200	Miller Unruh Reading Program (08-09)	1
7210	American Indian Early Childhood Education (08-09)	1
7220	Partnership Academies Program	1
7221	Partnership Academies Program (Nonfunded)	1
7225	Partnership Academies New Program Grants (05/06)	1
7230	Trans.-Home to School	1
7235	Trans-Bus Replacement	1
7236	School Bus Emissions Reduction Funds	1
7240	Transportation: Special Education (Severely Disabled/Orthopedical	1
7250	School Based Coordination Program	1
7255	Immediate Intervention/Underperforming Schools Program (08-0	1
7260	School Improvement Program (SIP) (06-07)	1
7265	School Improvement Program (optional) (06-07)	1
7270	SD-Mentor Teacher Program	1
7271	California Peer Assistance & Review Program for Teacher (CPARP)	1
7274	Advanced Placement Challenge Grant (05/06)	1
7275	Staff Development: Bilingual Teacher Training (BTTP) (08-09)	1
7276	Certificated Staff Mentoring Program (08-09)	1
7280	Staff Development: Beginning Teacher Support & Assessment Stud	1
7282	Staff Development: High School Coaching Training (08-09)	1
7285	SD-Intl Studies Project	1
7286	International Baccalaureate (IB) Program: Staff Development & St	1
7290	SD-Geography Ed Alliance	1
7292	SD- Standards Based Math, Grade 4-12	1
7294	Staff Development: Mathematics and Reading (AB 466) (08-09)	1
7295	Staff Development: Reading Services for Blind Teachers (08-09)	1
7300	SD-Regional	1
7305	SD-Resource Agencies & Consortia	1
7310	SD-Special Subject Matter	1
7315	SD-School Development Plans	1
7320	Staff Development: Administrator Training and Evaluation (08-09)	1
7325	Staff Development: Administrator Training (08-09)	1
7330	SD: Intersegmental Programs	1
7335	Staff Development: Intersegmental College Readiness (06-07)	1
7336	College Prep Partnership: College Entrance Exam Prep Courses	1

21 Central Union High School District

Resource	Title	Entity Type
7337	Academic Improvement & Achievement: Regional Partnerships (0	1
7340	SD-Interseg Avid Program	1
7345	Staff Development: Intersegmental Teacher Education Institutes (1
7350	SD: Interseg Cals Soap	1
7352	Categ. Flex: Schl Imprvmt and Staff Dev Cluster	1
7353	Categ Flex: Alternative and Compensatory Education Cluster	1
7354	Categ Flex: School District Improvement Cluster	1
7355	Intersegmental Bilingual Teachers Recruitment (98/99)	1
7365	Suppl. Prgs-Foster Youth	1
7366	Supplementary Programs: Foster Youth in Licensed Foster Homes	1
7370	Supplementary Programs: Specialized Secondary (08-09)	1
7375	Tenth Grade Counseling (04/05)	1
7380	Year-Round Education (YRE) Implementation Grants (05/06)	1
7386	Fiscal Solvency Grants	1
7390	Pupil Retention Block Grant (08-09)	1
7393	Professional Development Block Grant (08-09)	1
7394	Targeted Instructional Improvement Block Grant (08-09)	1
7395	School and Library Improvement Block Grant (08-09)	1
7396	Discretionary Block Grant - School Site (08-09)	1
7397	Discretionary Block Grant - School District (08-09)	1
7398	Instructional Materials, Library Materials and Education Technolog	1
7710	State School Facilities Projects	1
7711	Project #1	1
7810	Other Restricted State	1
7811	Drug Abuse Resistance Education - DARE	1
7812	Supplemental Grants	1
7813	Early Mental Health Initiative	1
7814	IMF - Library	1
7815	Laptops for single site districts	1
7816	Middleschool Network	1
7817	Star Program	1
7818	SD Buy Back	1
7819	Community Based English Tutoring	1
7820	Asbestos Abatement	1
7832	Driver Training	1
7835	CDHServices - Healthy Families Health Insurance Prg	1
8100	Routine Repair & Maintenance (RRRMF: Education Code Section 1	1
8150	Ongoing & Major Maintenance Account (RMA: Education Code Se	1
9010	Other Restricted Local	1
9012	Restricted Penalties & Fines	1
9013	Special Projects	1
9014	Latch Key	1
9015	Friday Night Live Support	1
9016	Child Abuse Prevention	1
9017	High School Peer Counseling	1
9018	Family Preservation & Support	1
9019	County Resource Officer	1
9020	Friday Night Live Community Service Proj.	1
9021	Restricted Taxes	1
9022	Migrant Education	1
9023	Migrant Education - Summer School	1
9024	SELPA Contracted Services	1

21 Central Union High School District

Resource	Title	Entity Type
9025	School to Career	1
9026	CADPE	1
9027	Gang Risk Intervention	1
9028	Low Incidence Entitlement Contract	1
9029	Children & Families First	1
9030	Special Ed Descretionary Inserv	1
9031	Inter-Agency Bus Repairs	1
9032	JTPA Summer Enrichment	1
9033	California Institute of Technology	1
9034	A+ for Energy Program	1
9035	SPV District Website	1
9036	EDD - Tech & Assistance Marketing	1
9037	PIC - Dropout Recovery	1
9038	TCOE / TUPE - High School Contract	1
9039	E-Rate / Tech Prep	1
9040	CTAP	1
9041	Tech Prep - College of Sequoias	1
9042	School Based Drug Prevention	1
9043	JTPA Summer Enrichment - PIC Contract	1
9044	Capital / Building Project #1	1
9046	Capital / Building Project #3	1
9047	Capital / Building Project #4	1
9048	Capital / Building Project #5	1
9049	Capital / Building Project #6	1
9050	Capital / Building Project #7	1
9051	Capital / Building Project #8	1
9053	Capital / Building Project #10	1
9054	Capital / Building Project #1	1
9055	Capital / Building Project #11	1
9057	Capital / Building Project #13	1
9058	Capital / Building Project #14	1
9059	Capital / Building Project #15	1
9060	Capital / Building Project #16	1
9061	Capital / Building Project #17	1
9062	Capital / Building Project #18	1
9063	Capital / Building Project #19	1
9064	Computers In Our Future	1
9065	Community Challenge Grant	1
9071	Medi-Cal Health Care	1
9074	PROJECT POWER	1
9078	Energy Education Grant	1
9079	Deferred Maintenance Critical Hardship Grant	1
9087	Prop. 10 Contract	1
9089	Borderlink	1
9090	Academic Language Functions Acquisition (ALFA)	1
9094	California State Library Foundation	1
9099	Borderlink - Tech Leader Program	1
9100	Borderlink - Video Conferencing	1
9102	UCOP	1
9140	RDA Facilities	1
9150	K-12 Voucher Prog - Hardware/Gen. Purpose	1
9155	K-12 Voucher Prog - Software	1

21 Central Union High School District

Resource	Title	Entity Type
9999	Bogus to Correct Entries	1

21 Central Union High School District

Goal	Title	Entity Type
0000	Undistributed	1
0001	General Education, Pre-K	1
0010	General Education Pre-K	1
1110	Regular Education, K-12	1
1300	Athletics	1
1303	Associated Student Body	1
1305	Basketball	1
1306	Basketball - Boys	1
1307	Basketball - Girls	1
1310	Baseball	1
1311	Cheerleading	1
1315	Cross Country	1
1320	Golf	1
1321	Golf - Boys	1
1322	Golf - Girls	1
1325	Football	1
1330	Softball	1
1335	Soccer	1
1336	Soccer - Girls	1
1337	Soccer - Boys	1
1340	Swimming	1
1345	Track	1
1350	Tennis	1
1351	Tennis - Boys	1
1352	Tennis - Girls	1
1355	Volleyball	1
1360	Wrestling	1
1365	Agriculture	1
1366	After School Tutoring	1
1369	Life Skills	1
1370	AVID	1
1375	Building Trades	1
1380	Business	1
1385	Career Center	1
1386	Auto Body, Paint & Fender	1
1390	Co-Ed Consumer / Family Studies	1
1395	Computer Instruction	1
1400	Core Classes	1
1401	Counseling Services	1
1405	Drama	1
1406	Academic Decathlon	1
1407	Speech	1
1408	Mock Trial	1
1409	Journalism	1
1410	Drivers Ed	1
1411	Drivers Training	1
1415	Drug Abuse	1
1420	Electives	1
1421	Freshman Year Inquiry	1
1425	Electronics	1
1430	English	1
1431	English as a Second Language	1

21 Central Union High School District

Goal	Title	Entity Type
1435	Fine Arts	1
1440	Foreign Language	1
1445	Graphics	1
1450	Health Education	1
1455	Home Economics	1
1460	Home School Instruction	1
1465	Home & Hospital	1
1470	In School Suspension	1
1471	Saturday School	1
1472	Detention	1
1475	Independent Study	1
1480	Industrial Arts	1
1485	Journalism	1
1490	K-2 Early Literacy	1
1495	Learning Opportunity	1
1500	Library - Science	1
1505	Math	1
1510	Mechanical Drawing	1
1515	Modern/Folk Dance	1
1520	Music	1
1521	Music - Band	1
1522	Music - Instrumental	1
1523	Tall Flags	1
1524	Drill Team	1
1525	Physical Education	1
1530	Photography	1
1535	Pregnant Minor	1
1540	Reading	1
1545	Science	1
1550	Self Contained Classroom	1
1555	Social Sciences	1
1556	Social Studies/History	1
1559	Student Accounts	1
1560	Summer School	1
1565	Theater Arts	1
1566	Theater Operations	1
1570	Vocational Skills	1
1575	Woodshop	1
1580	Work Experience	1
1585	Year Book	1
3100	Alternative Schools	1
3200	Continuation Schools	1
3300	Independent Study Centers	1
3400	Opportunity Schools	1
3550	Community Day Schools	1
3700	Specialized Secondary Programs	1
3800	Vocational Education	1
4110	Regular Education, Adult	1
4135	Basic Education	1
4140	Driver Training	1
4160	Adult GED	1
4161	Adult ESL	1

21 Central Union High School District

Goal	Title	Entity Type
4162	Adult Ed - Technology Plan	1
4163	Adult Ed - Surveys	1
4170	Business	1
4200	Parenting	1
4610	Adult Independent Study Centers	1
4620	Adult Correctional Education	1
4630	Adult Vocational Education	1
4760	Bilingual	1
4850	Migrant Education	1
4925	GATE	1
5001	Special Education-Unspecified	1
5010	Special Education - Summer School	1
5020	(Obsolete) Nonpublic Schools (NPS): Infant	1
5030	(Obsolete) Special Day Class (SDC): Infant	1
5050	Regionalized Services	1
5060	Regionalized Program Specialist	1
5070	(Obsolete) Designated Instructional Services (DIS): Infant	1
5100	SDC	1
5110	SDC Infant	1
5120	SDC Pre-K	1
5130	SDC Pre-K, Severe	1
5140	SDC Pre-K, Non-Severe	1
5150	Special Day Class (SDC) K-12	1
5160	SDC K-12, Severe	1
5180	SDC K-12, Non-Severe	1
5200	Designated Instructional Services (DIS)	1
5210	DIS Infant	1
5220	DIS Pre-K, Severe	1
5230	DIS Pre-K, Non-Severe	1
5240	(Obsolete) SDC: Pre-K, Nonsevere	1
5250	DIS K-12, Severe	1
5260	DIS K-12, Non-Severe	1
5280	(Obsolete) DIS: Pre-K	1
5300	Resource Specialist (RSP)	1
5310	RSP Infant	1
5320	RSP Pre-K, Severe	1
5330	RSP Pre-K, Non-Severe	1
5350	RSP K-12, Severe	1
5360	RSP K-12, Non-Severe	1
5400	Nonpublic Schools/Nonpublic Agencies	1
5410	NPS Infant	1
5420	NPS Pre-K, Severe	1
5430	NPS Pre-K, Non-Severe	1
5450	NPS K-12, Severe	1
5460	NPS K-12, Non-Severe	1
5500	(Obsolete) RSP: K-12	1
5600	(Obsolete) DIS: K-12	1
5710	Special Education, Infants	1
5730	Special Education, Preschool Students	1
5750	Special Education, Age 5-22 Severely Disabled	1
5770	Special Education, Ages 5-22 Nonseverely Disabled	1
5771	SE-Age 5-22 Nonseverely Disabled Summer School	1

21 Central Union High School District

Goal	Title	Entity Type
6000	Regional Occupational Center/Program (ROC/P)	1
6001	ROP - Accounting	1
6002	ROP - Air Conditioning, Heating and Refrigeration	1
6003	ROP - Auto Body, Paint & Fender	1
6004	ROP - Automated Office / Information Processing	1
6005	ROP - Banking & Finance Occupations	1
6006	ROP - C-Tech Network Cabling	1
6007	ROP - Careers in Law	1
6008	ROP - Careers with Children	1
6009	ROP - Community Office Occupations	1
6010	ROP - Computer Assisted Drafting	1
6011	ROP - Computer Design and Animation	1
6012	ROP - Computer Repair	1
6013	ROP - Construction and Building	1
6014	ROP - Technology	1
6015	ROP - Diesel / Farm Implement Mechanics	1
6016	ROP - Employability Skills	1
6017	ROP - Fire Science	1
6018	ROP - Food Technology	1
6019	ROP - Landscape Design, Installation & Maint.	1
6020	ROP - Law Enforcement Training	1
6021	ROP - Manufacturing Cables & Connections	1
6022	ROP - Nursing Assistant	1
6023	ROP - Retail Trades	1
6024	ROP - Stage Production	1
6025	ROP - Television Production	1
6026	ROP - Television Production	1
6027	ROP - Welding	1
6028	ROP - Floral Design	1
6029	ROP - Life Guard Training	1
6030	ROP - CISCO Academy Training	1
6031	ROP - Medical Billing	1
6032	ROP - HAZWOPER Training	1
6033	ROP - Manufacturing (Food Packaging)	1
6034	ROP - GIS Training	1
6035	Advanced Electronics & Residential Wiring	1
6036	Ag Fabrication	1
6037	General Cabinetry	1
6038	Graphics Design	1
7001	Regional Occupational Center/Program (ROC/P)	1
7002	ROP Accounting	1
7008	ROP - Careers in Law	1
7009	ROP - Careers with Children	1
7010	ROP - Community Office Occupations	1
7011	ROP - Computer Assisted Drafting	1
7012	ROP - Computer Design and Animation	1
7013	ROP - Computer Repair	1
7019	ROP - ROP - Food Technology	1
7024	ROP - Retail Trades	1
7027	ROP - Welding	1
7030	ROP - CISCO Academy Training	1
7035	ROP - Advanced Electronics & Residential Wiring	1

21 Central Union High School District

Goal	Title	Entity Type
7036	ROP - Ag Fabrication	1
7037	ROP - General Cabinetry	1
7038	ROP - Graphics Design	1
7049	ROP - Mechanical Drawing	1
7051	ROP - Automated Office / Information Processing	1
7110	Nonagency-Educational	1
7150	Nonagency-Other	1
8100	Community Services	1
8101	Theater	1
8500	Child Care and Development Services	1
9000	Other Local Goals	1

Chart of Accounts - Function Link

6/5/2011 4:39:16PM

21 Central Union High School District

Function	Title	EntityType
0000	Use with revenues and balance sheet	1
1000	Instruction	1
1110	Special Education: Separate Classes	1
1120	SE: RSP	1
1130	Special Education: Supplemental Aids & Services in Regular Classroom	1
1180	SE: Nonpublic Agencies/Schools (NPA/S)	1
1190	SE: Other Specialized	1
2100	Supervision of Instruction	1
2101	Special Project Administration	1
2110	Instructional Supervision	1
2111	Home School Supervision	1
2120	Instructional Research	1
2130	Curriculum Development	1
2140	In-house Instructional Staff Development	1
2200	Administrative Unit (AU) of Multidistrict SELPA	1
2420	Instructional Library, Media, and Technology	1
2424	Instructional Technology Services	1
2490	Other Instructional Resources	1
2495	Parent Participation	1
2700	School Administration	1
3110	Guidance and Counseling Services	1
3120	Psychological Services	1
3130	Attendance and Social Work Services	1
3131	S.A.R.B.	1
3132	Discipline	1
3140	Health Services	1
3150	Speech Pathology and Audiology Services	1
3160	Pupil Testing Services	1
3170	Assessment Costs	1
3600	Pupil Transportation	1
3700	Food Services	1
3900	Other Pupil Services	1
4000	Ancillary Services	1
4100	Co-curricular - School Sponsored	1
4200	Athletics - School Sponsored	1
4900	Other Ancillary Services	1
5000	Community Services	1
5100	Community Recreation	1
5400	Civic Services	1
5900	Other Community Services	1
6000	Enterprise	1
7100	Board and Superintendent	1
7110	Board	1
7111	Legal	1
7112	Collective Bargaining	1
7150	Superintendent	1
7180	Public Information	1
7190	External Financial Audit - Single Audit	1
7200	Other General Administration	1
7210	General Administration Cost Transfers	1
7300	Fiscal Services	1
7310	Budgeting	1

Chart of Accounts - Function Link

6/5/2011 4:39:16PM

21 Central Union High School District

Function	Title	EntityType
7320	Accounts Receivable	1
7330	Accounts Payable	1
7340	Payroll	1
7350	Financial Accounting	1
7360	Special Projects Accounting	1
7370	Internal Auditing	1
7380	Property Accounting	1
7390	Other Fiscal Services	1
7400	Human Resources Services	1
7410	Staff Development	1
7430	Credentials	1
7490	Human Resources Services	1
7500	Central Support	1
7510	Planning, Research, Development and Evaluation	1
7530	Purchasing	1
7540	Warehousing and Distribution	1
7541	Mail Services	1
7550	Printing, Publishing and Duplicating	1
7600	All Other General Administration	1
7700	Data Processing Services	1
8100	Plant Maintenance and Operations	1
8110	Maintenance	1
8130	Noon Supervisors	1
8200	Operations	1
8300	Security	1
8301	Crossing Guards	1
8400	Other Plant Maintenance and Operations	1
8500	Facilities Acquisition and Construction	1
8700	Facilities Rents and Leases	1
9000	Other Outgo	1
9100	Debt Services	1
9200	Transfers Between Agencies	1
9300	Interfund Transfers	1
9400	Retiree Benefits-Unspecified	1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
1100	Certificated Teachers' Salaries B. Expenditures	01) Certificated Salaries 1
1120	Teacher - Resource B. Expenditures	01) Certificated Salaries 1
1130	Overtime B. Expenditures	01) Certificated Salaries 1
1131	Certificated Overloads B. Expenditures	01) Certificated Salaries 1
1150	Extra Period Assignment B. Expenditures	01) Certificated Salaries 1
1160	Substitute Teachers B. Expenditures	01) Certificated Salaries 1
1170	Extra Duty Stipend B. Expenditures	01) Certificated Salaries 1
1171	Special Stipend B. Expenditures	01) Certificated Salaries 1
1175	Certificated Coaching Stipends B. Expenditures	01) Certificated Salaries 1
1180	Part Time Certificated B. Expenditures	01) Certificated Salaries 1
1200	Certificated Pupil Support Salaries B. Expenditures	01) Certificated Salaries 1
1230	Certificated Pupil Support Hourly Salaries B. Expenditures	01) Certificated Salaries 1
1300	Certificated Supervisor and Administrator Salaries B. Expenditures	01) Certificated Salaries 1
1301	Certificated Assistant Principals B. Expenditures	01) Certificated Salaries 1
1302	Department Chair Stipends B. Expenditures	01) Certificated Salaries 1
1371	Certificated Supervisors and Administrators Salaries - Off Schedule B. Expenditures	01) Certificated Salaries 1
1900	Other Certificated Salaries B. Expenditures	01) Certificated Salaries 1
1901	Certificated Overtime/Hourly B. Expenditures	01) Certificated Salaries 1
1902	Other Certificated Salaries Stipend B. Expenditures	01) Certificated Salaries 1
2100	Classified Instructional Salaries B. Expenditures	02) Classified Salaries 1
2101	Instructional Aides B. Expenditures	02) Classified Salaries 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
2120	Instructional Aides - Resource B. Expenditures	02) Classified Salaries 1
2130	Instructional Aide Overtime B. Expenditures	02) Classified Salaries 1
2132	Instructional Aide Educational Stipend B. Expenditures	02) Classified Salaries 1
2150	Instructional Aide Extra Period Assignment B. Expenditures	02) Classified Salaries 1
2160	Substitute Instructional Aide B. Expenditures	02) Classified Salaries 1
2170	Instructional Aide Extra Duty Stipend B. Expenditures	02) Classified Salaries 1
2175	Classified Coaching Stipends B. Expenditures	02) Classified Salaries 1
2180	Instructional Aide Part Time Certificated B. Expenditures	02) Classified Salaries 1
2200	Classified Support Salaries B. Expenditures	02) Classified Salaries 1
2230	Classified Support Overtime B. Expenditures	02) Classified Salaries 1
2232	Classified Support Educational Stipend B. Expenditures	02) Classified Salaries 1
2260	Substitute Classified Pupil support B. Expenditures	02) Classified Salaries 1
2270	Classified Support Salary extra duty B. Expenditures	02) Classified Salaries 1
2300	Classified Supervisor and Administrator Salaries B. Expenditures	02) Classified Salaries 1
2371	Classified Supervisors and Administrators Salaries - Special Stipen B. Expenditures	02) Classified Salaries 1
2400	Clerical, Technical, and Office Staff Salaries B. Expenditures	02) Classified Salaries 1
2430	Clerical Overtime B. Expenditures	02) Classified Salaries 1
2432	Clerical/Technical Educational Stipend B. Expenditures	02) Classified Salaries 1
2460	Substitute Clerical B. Expenditures	02) Classified Salaries 1
2470	Clerical Extra Duty Stipend B. Expenditures	02) Classified Salaries 1
2900	Other Classified Salaries B. Expenditures	02) Classified Salaries 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
2930	Other Classified Overtime B. Expenditures	02) Classified Salaries 1
2931	Other Classified Overtime/Hourly B. Expenditures	02) Classified Salaries 1
2932	Educational Stipend for Classified Employees B. Expenditures	02) Classified Salaries 1
2960	Substitute Other Classified B. Expenditures	02) Classified Salaries 1
2970	Other Classified Extra Duty Stipend B. Expenditures	02) Classified Salaries 1
2990	Work Study B. Expenditures	02) Classified Salaries 1
3100	State Teachers' Retirement System (Obsolete) B. Expenditures	03) Employee Benefits 1
3101	State Teachers' Retirement System, certificated positions B. Expenditures	03) Employee Benefits 1
3102	State Teachers' Retirement System, classified positions B. Expenditures	03) Employee Benefits 1
3200	Public Employees' Retirement System (Obsolete) B. Expenditures	03) Employee Benefits 1
3201	Public Employees' Retirement System, certificated positions B. Expenditures	03) Employee Benefits 1
3202	Public Employees' Retirement System, classified positions B. Expenditures	03) Employee Benefits 1
3300	Social Security/Medicare/Alternative (Obsolete) B. Expenditures	03) Employee Benefits 1
3301	OASDI/Medicare/Alternative, certificated positions B. Expenditures	03) Employee Benefits 1
3302	OASDI/Medicare/Alternative, classified positions B. Expenditures	03) Employee Benefits 1
3303	Medicare, certificated B. Expenditures	03) Employee Benefits 1
3304	Medicare, Classified B. Expenditures	03) Employee Benefits 1
3400	Health & Welfare Benefits (Obsolete) B. Expenditures	03) Employee Benefits 1
3401	Health & Welfare Benefits, certificated positions B. Expenditures	03) Employee Benefits 1
3402	Health & Welfare Benefits, classified positions B. Expenditures	03) Employee Benefits 1
3500	State Unemployment Insurance (Obsolete) B. Expenditures	03) Employee Benefits 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
3501	State Unemployment Insurance, certificated positions B. Expenditures 03) Employee Benefits	1
3502	State Unemployment Insurance, classified positions B. Expenditures 03) Employee Benefits	1
3600	Worker's Compensation Insurance (Obsolete) B. Expenditures 03) Employee Benefits	1
3601	Worker Compensation Insurance, certificated positions B. Expenditures 03) Employee Benefits	1
3602	Worker Compensation Insurance, classified positions B. Expenditures 03) Employee Benefits	1
3701	OPEB, Allocated, certificated positions B. Expenditures 03) Employee Benefits	1
3702	OPEB, Allocated, classified positions B. Expenditures 03) Employee Benefits	1
3801	PERS Reduction, certificated positions B. Expenditures 03) Employee Benefits	1
3802	PERS Reduction, classified positions B. Expenditures 03) Employee Benefits	1
3901	Other Benefits, certificated positions B. Expenditures 03) Employee Benefits	1
3902	Other Benefits, classified positions B. Expenditures 03) Employee Benefits	1
4100	Approved Textbooks and Core Curricula Materials B. Expenditures 04) Books and Supplies	1
4200	Books and Other Reference Materials B. Expenditures 04) Books and Supplies	1
4300	Materials and Supplies B. Expenditures 04) Books and Supplies	1
4310	Warehouse Supplies B. Expenditures 04) Books and Supplies	1
4315	Other Supplies B. Expenditures 04) Books and Supplies	1
4350	Office Supplies B. Expenditures 04) Books and Supplies	1
4355	Graduation Supplies B. Expenditures 04) Books and Supplies	1
4360	Transportation B. Expenditures 04) Books and Supplies	1
4361	Fuel B. Expenditures 04) Books and Supplies	1
4362	Tires B. Expenditures 04) Books and Supplies	1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
4370	Food Supplies - Non Food B. Expenditures	04) Books and Supplies 1
4380	Operations B. Expenditures	04) Books and Supplies 1
4390	Maintenance Supplies B. Expenditures	04) Books and Supplies 1
4400	Non-Capitalized Equipment B. Expenditures	04) Books and Supplies 1
4522	Printing B. Expenditures	04) Books and Supplies 1
4700	Food B. Expenditures	04) Books and Supplies 1
5100	Subagreements for Services B. Expenditures	05) Services, Other Operating Expenses 1
5200	Travel and Conferences B. Expenditures	05) Services, Other Operating Expenses 1
5201	Travel & Conferences - In County B. Expenditures	05) Services, Other Operating Expenses 1
5202	Travel & Conferences - Out of County B. Expenditures	05) Services, Other Operating Expenses 1
5300	Dues and Memberships B. Expenditures	05) Services, Other Operating Expenses 1
5400	Insurance B. Expenditures	05) Services, Other Operating Expenses 1
5440	Pupil Insurance B. Expenditures	05) Services, Other Operating Expenses 1
5450	Other Insurance B. Expenditures	05) Services, Other Operating Expenses 1
5500	Operation and Housekeeping Services B. Expenditures	05) Services, Other Operating Expenses 1
5501	Gas B. Expenditures	05) Services, Other Operating Expenses 1
5502	Electricity B. Expenditures	05) Services, Other Operating Expenses 1
5503	Water / Sewer B. Expenditures	05) Services, Other Operating Expenses 1
5504	Laundry / Dry Cleaning B. Expenditures	05) Services, Other Operating Expenses 1
5505	Sewer B. Expenditures	05) Services, Other Operating Expenses 1
5506	Garbage B. Expenditures	05) Services, Other Operating Expenses 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
5507	Propane B. Expenditures	1 05) Services, Other Operating Expenses
5600	Rentals, Leases and Repairs B. Expenditures	1 05) Services, Other Operating Expenses
5710	Direct Costs for Transfer of Services B. Expenditures	1 05) Services, Other Operating Expenses
5720	Direct Costs B. Expenditures	1 05) Services, Other Operating Expenses
5725	Direct Costs B. Expenditures	1 05) Services, Other Operating Expenses
5750	Direct Costs for Interfund Services B. Expenditures	1 05) Services, Other Operating Expenses
5800	Professional/Consulting Services and Operating Expenditures B. Expenditures	1 05) Services, Other Operating Expenses
5810	Audits B. Expenditures	1 05) Services, Other Operating Expenses
5820	Elections B. Expenditures	1 05) Services, Other Operating Expenses
5830	Legal B. Expenditures	1 05) Services, Other Operating Expenses
5840	Advertising B. Expenditures	1 05) Services, Other Operating Expenses
5850	Employee Screening B. Expenditures	1 05) Services, Other Operating Expenses
5860	County Contracts B. Expenditures	1 05) Services, Other Operating Expenses
5890	Other Services B. Expenditures	1 05) Services, Other Operating Expenses
5900	Communications B. Expenditures	1 05) Services, Other Operating Expenses
5901	Postage B. Expenditures	1 05) Services, Other Operating Expenses
5902	Pagers B. Expenditures	1 05) Services, Other Operating Expenses
5903	Cell Phones B. Expenditures	1 05) Services, Other Operating Expenses
5904	Beepers B. Expenditures	1 05) Services, Other Operating Expenses
5905	Fax Lines B. Expenditures	1 05) Services, Other Operating Expenses
5906	TV Cable Lines B. Expenditures	1 05) Services, Other Operating Expenses

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
5907	Internet Service B. Expenditures	1 05) Services, Other Operating Expenses
6100	Land B. Expenditures	1 06) Capital Outlay
6110	Purchase of Site B. Expenditures	1 06) Capital Outlay
6120	Appraisals B. Expenditures	1 06) Capital Outlay
6130	Escrow Costs B. Expenditures	1 06) Capital Outlay
6140	Surveys B. Expenditures	1 06) Capital Outlay
6150	Support Costs B. Expenditures	1 06) Capital Outlay
6155	Relocation Assistance B. Expenditures	1 06) Capital Outlay
6160	Other Costs B. Expenditures	1 06) Capital Outlay
6170	Land Improvements B. Expenditures	1 06) Capital Outlay
6179	Site Construction - Change Orders B. Expenditures	1 06) Capital Outlay
6200	Buildings and Improvement of Buildings B. Expenditures	1 06) Capital Outlay
6210	Architect Fees B. Expenditures	1 06) Capital Outlay
6219	Architect Fees - Change Orders B. Expenditures	1 06) Capital Outlay
6220	DSA Plan Check Fees B. Expenditures	1 06) Capital Outlay
6230	CDE Plan Check Fees B. Expenditures	1 06) Capital Outlay
6235	Energy Analysis Fee B. Expenditures	1 06) Capital Outlay
6240	Preliminary Tests B. Expenditures	1 06) Capital Outlay
6245	Administrative Costs B. Expenditures	1 06) Capital Outlay
6250	Other Costs - Planning B. Expenditures	1 06) Capital Outlay
6259	Other Costs - Planning - Change Orders B. Expenditures	1 06) Capital Outlay

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
6260	Labor Compliance B. Expenditures	06) Capital Outlay 1
6270	Permanent Construction B. Expenditures	06) Capital Outlay 1
6279	Permanent Construction - Change Orders B. Expenditures	06) Capital Outlay 1
6280	Construction Testing B. Expenditures	06) Capital Outlay 1
6288	Construction Manager B. Expenditures	06) Capital Outlay 1
6289	Construction Testing - Change Orders B. Expenditures	06) Capital Outlay 1
6290	Inspection B. Expenditures	06) Capital Outlay 1
6299	Inspection - Change Orders B. Expenditures	06) Capital Outlay 1
6300	Books and Media for New School Libraries or Major Expansion of S B. Expenditures	06) Capital Outlay 1
6400	Equipment B. Expenditures	06) Capital Outlay 1
6500	Equipment Replacement B. Expenditures	06) Capital Outlay 1
6900	Depreciation B. Expenditures	06) Capital Outlay 1
7110	Tuition for Instruction Under Interdistrict Attendance Agreements B. Expenditures	07) Other Outgo 1
7130	State Special Schools B. Expenditures	07) Other Outgo 1
7141	Other Tuition, Excess Costs, and/or Deficit Payments to Districts o B. Expenditures	07) Other Outgo 1
7142	Other Tuition, Excess Costs, and/or Deficits Payments to County O B. Expenditures	07) Other Outgo 1
7143	Other Tuition, Excess Costs, and/or Deficits Payments to JPAs B. Expenditures	07) Other Outgo 1
7211	Transfers of Pass-Through Revenues to Districts or Charter School B. Expenditures	07) Other Outgo 1
7212	Transfers of Pass-Through Revenues to County Offices B. Expenditures	07) Other Outgo 1
7213	Transfers of Pass-Through Revenues to JPAs B. Expenditures	07) Other Outgo 1
7221	Transfers of Apportionments to Districts or Charter Schools B. Expenditures	07) Other Outgo 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
7222	Transfers of Apportionments to County Offices B. Expenditures	1 07) Other Outgo
7223	Transfers of Apportionments to JPAs B. Expenditures	1 07) Other Outgo
7280	(Obsolete) Transfers to Charter Schools in Lieu of Property Taxes B. Expenditures	1 07) Other Outgo
7281	All Other Transfers to Districts or Charter Schools B. Expenditures	1 07) Other Outgo
7282	All Other Transfers to County Offices B. Expenditures	1 07) Other Outgo
7283	All Other Transfers to JPAs B. Expenditures	1 07) Other Outgo
7299	All Other Transfers Out to All Others B. Expenditures	1 07) Other Outgo
7310	Direct Support/Indirect Costs Charges B. Expenditures	1 08) Direct Support/Indirect Costs
7350	Transfers of Indirect Costs - Interfund B. Expenditures	1 08) Direct Support/Indirect Costs
7370	Transfers of Direct Support Costs B. Expenditures	1 08) Direct Support/Indirect Costs
7380	Transfers of Direct Support Costs - Interfund B. Expenditures	1 08) Direct Support/Indirect Costs
7438	Debt Service - Interest B. Expenditures	1 07) Other Outgo
7439	Other Debt Service - Principal B. Expenditures	1 07) Other Outgo
7611	From General Fund to Child Development Fund B. Expenditures	1 02) Transfers Out
7612	Between General Fund and Special Reserve Fund B. Expenditures	1 02) Transfers Out
7613	To State School Building Fund/County School Facility Fund from All B. Expenditures	1 02) Transfers Out
7614	From Bond Interest and Redemption Fund to the General Fund B. Expenditures	1 02) Transfers Out
7615	From General, Special Reserve, and Building Funds to Deferred Ma B. Expenditures	1 02) Transfers Out
7616	From General Fund to Cafeteria Fund B. Expenditures	1 02) Transfers Out
7619	Other Authorized Interfund Transfers Out B. Expenditures	1 02) Transfers Out
7632	State School Building Repayment B. Expenditures	1 04) Uses

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
7633	Bond Redemptions B. Expenditures	1 04) Uses
7634	Bond Interest and Other Service Charges B. Expenditures	1 04) Uses
7635	Repayment of State School Building Fund Aid - Proceeds from Bon B. Expenditures	1 04) Uses
7636	Payments to Original District for Acquisition of Property B. Expenditures	1 04) Uses
7638	Debt Service - Interest B. Expenditures	1 04) Uses
7639	Other Debt Service Payments B. Expenditures	1 04) Uses
7641	Long-Term Loan Repayments B. Expenditures	1 04) Uses
7649	Other Loan Repayments B. Expenditures	1 04) Uses
7651	Transfers of Funds from Lapsed/Reorganized LEAs B. Expenditures	1 04) Uses
7699	All Other Financing Uses B. Expenditures	1 04) Uses
8011	Revenue Limit State Aid - Current Year A. Revenues	1 01) Revenue Limit
8012	Education Protection Account, EPA A. Revenues	1 01) Revenue Limit
8015	Charter Schools General Purpose Entitlement - State Aid A. Revenues	1 01) Revenue Limit
8019	Revenue Limit State Aid - Prior Years A. Revenues	1 01) Revenue Limit
8021	Homeowners Exemption A. Revenues	1 01) Revenue Limit
8022	Timber Yield Tax A. Revenues	1 01) Revenue Limit
8029	Other Subventions/In-Lieu Taxes A. Revenues	1 01) Revenue Limit
8030	Trailer Coach Fees A. Revenues	1 01) Revenue Limit
8041	Secured Rolls Tax A. Revenues	1 01) Revenue Limit
8042	Unsecured Roll Taxes A. Revenues	1 01) Revenue Limit
8043	Prior Years Taxes A. Revenues	1 01) Revenue Limit

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
8044	Supplemental Taxes A. Revenues	01) Revenue Limit 1
8045	Education Revenue Augmentation Fund (ERAF) A. Revenues	01) Revenue Limit 1
8046	Supplemental Educational Revenue Augmentation Fund A. Revenues	01) Revenue Limit 1
8047	Community Redevelopment Funds A. Revenues	01) Revenue Limit 1
8048	Penalties and Interest from Delinquent Taxes A. Revenues	01) Revenue Limit 1
8070	Receipts from County Board of Supervisors A. Revenues	01) Revenue Limit 1
8081	Royalties and Bonuses A. Revenues	01) Revenue Limit 1
8082	Other In-Lieu Taxes A. Revenues	01) Revenue Limit 1
8089	Less: Non-Revenue Limit (50 Percent) Adjustment A. Revenues	01) Revenue Limit 1
8091	Revenue Limit Transfers A. Revenues	01) Revenue Limit 1
8092	PERS Reduction Transfer A. Revenues	01) Revenue Limit 1
8097	Property Taxes Transfers A. Revenues	01) Revenue Limit 1
8110	Maintenance and Operations (Public Law 81-874) A. Revenues	02) Federal Revenues 1
8181	Special Education - Entitlement A. Revenues	02) Federal Revenues 1
8182	Special Education - Discretionary Grants A. Revenues	02) Federal Revenues 1
8220	Child Nutrition Programs A. Revenues	02) Federal Revenues 1
8260	Forest Reserve Funds A. Revenues	02) Federal Revenues 1
8270	Flood Control Funds A. Revenues	02) Federal Revenues 1
8280	U.S. Wildlife Reserve Funds A. Revenues	02) Federal Revenues 1
8281	FEMA A. Revenues	02) Federal Revenues 1
8285	Interagency Contracts Between LEAs A. Revenues	02) Federal Revenues 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
8287	Pass-Through Revenues from Federal Sources A. Revenues	02) Federal Revenues 1
8290	All Other Federal Revenue A. Revenues	02) Federal Revenues 1
8311	Other State Apportionments - Current Year A. Revenues	03) Other State Revenues 1
8319	Other State Apportionments - Prior Year A. Revenues	03) Other State Revenues 1
8425	Year-Round School Incentive A. Revenues	03) Other State Revenues 1
8434	Class Size Reduction, Grades K-3 A. Revenues	03) Other State Revenues 1
8435	Class Size Reduction, Grade Nine A. Revenues	03) Other State Revenues 1
8480	Charter School Categorical Block Grant A. Revenues	03) Other State Revenues 1
8520	Child Nutrition A. Revenues	03) Other State Revenues 1
8530	Child Development Apportionments A. Revenues	03) Other State Revenues 1
8540	Deferred Maintenance Allowance A. Revenues	03) Other State Revenues 1
8545	School Facilities Apportionments A. Revenues	03) Other State Revenues 1
8550	Mandated Cost Reimbursements A. Revenues	03) Other State Revenues 1
8560	State Lottery Revenue A. Revenues	03) Other State Revenues 1
8571	Voted Indebtedness Levies, Homeowners Exemptions A. Revenues	03) Other State Revenues 1
8572	Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes A. Revenues	03) Other State Revenues 1
8575	Other Restricted Levies, Homeowners Exemption A. Revenues	03) Other State Revenues 1
8576	Other Restricted Levies, Other Subventions/In-Lieu Taxes A. Revenues	03) Other State Revenues 1
8587	Pass-Through Revenues from State Sources A. Revenues	03) Other State Revenues 1
8590	All Other State Revenues A. Revenues	03) Other State Revenues 1
8611	Voted Indebtedness Levies, Secured Roll A. Revenues	04) Other Local Revenues 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
8612	Voted Indebtedness Levies, Unsecured Roll A. Revenues	04) Other Local Revenues 1
8613	Voted Indebtedness Levies, Prior Years Taxes A. Revenues	04) Other Local Revenues 1
8614	Voted Indebtedness Levies, Supplemental Taxes A. Revenues	04) Other Local Revenues 1
8615	Other Restricted Levies, Secured Roll A. Revenues	04) Other Local Revenues 1
8616	Other Restricted Levies, Unsecured Roll A. Revenues	04) Other Local Revenues 1
8617	Other Restricted Levies, Prior Years Taxes A. Revenues	04) Other Local Revenues 1
8618	Other Restricted Levies, Supplemental Taxes A. Revenues	04) Other Local Revenues 1
8621	Parcel Taxes A. Revenues	04) Other Local Revenues 1
8622	Other Non-Ad Valorem Taxes A. Revenues	04) Other Local Revenues 1
8625	Community Redevelopment Funds Not Subject to Revenue Limit D A. Revenues	04) Other Local Revenues 1
8629	Penalties and Interest from Delinquent Non-Revenue Limit Taxes A. Revenues	04) Other Local Revenues 1
8631	Sale of Equipment and Supplies A. Revenues	04) Other Local Revenues 1
8632	Sale of Publications A. Revenues	04) Other Local Revenues 1
8634	Food Service Sales A. Revenues	04) Other Local Revenues 1
8639	All Other Sales A. Revenues	04) Other Local Revenues 1
8650	Leases and Rentals A. Revenues	04) Other Local Revenues 1
8660	Interest A. Revenues	04) Other Local Revenues 1
8662	Net Increase (Decrease) in the Fair Value of Investments A. Revenues	04) Other Local Revenues 1
8671	Adult Education Fees A. Revenues	04) Other Local Revenues 1
8672	Nonresident Students Fees A. Revenues	04) Other Local Revenues 1
8673	Child Development Parent Fees A. Revenues	04) Other Local Revenues 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
8674	In-District Premiums/Contributions A. Revenues	04) Other Local Revenues 1
8675	Transportation Fees from Individuals A. Revenues	04) Other Local Revenues 1
8677	Interagency Services Between LEAs A. Revenues	04) Other Local Revenues 1
8681	Mitigation/Developer Fees A. Revenues	04) Other Local Revenues 1
8689	All Other Fees and Contracts A. Revenues	04) Other Local Revenues 1
8691	Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustn A. Revenues	04) Other Local Revenues 1
8697	Pass-Through Revenue from Local Sources A. Revenues	04) Other Local Revenues 1
8699	All Other Local Revenue A. Revenues	04) Other Local Revenues 1
8710	Tuition A. Revenues	04) Other Local Revenues 1
8780	(Obsolete) Transfers from Sponsoring LEAs to Charter Schools in L A. Revenues	04) Other Local Revenues 1
8781	All Other Transfers from Districts or Charter Schools A. Revenues	04) Other Local Revenues 1
8782	All Other Transfers from County Offices A. Revenues	04) Other Local Revenues 1
8783	All Other Transfers from JPAs A. Revenues	04) Other Local Revenues 1
8791	Transfers of Apportionments from Districts or Charter Schools A. Revenues	04) Other Local Revenues 1
8792	Transfers of Apportionments from County Offices A. Revenues	04) Other Local Revenues 1
8793	Transfers of Apportionments from JPAs A. Revenues	04) Other Local Revenues 1
8799	Other Transfers In from All Others A. Revenues	04) Other Local Revenues 1
8911	To Child Development Fund From General Fund D. Other Financing Sources/Uses	01) Transfers In 1
8912	Between General Fund and Special Reserve Fund D. Other Financing Sources/Uses	01) Transfers In 1
8913	To State School Building Fund/County School Facilities Fund from A D. Other Financing Sources/Uses	01) Transfers In 1
8914	To General Fund from Bond Interest and Redemption Fund D. Other Financing Sources/Uses	01) Transfers In 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
8915	To Deferred Maintenance Fund from General, Special Reserve and D. Other Financing Sources/Uses	01) Transfers In 1
8916	To Cafeteria Fund From General Fund D. Other Financing Sources/Uses	01) Transfers In 1
8919	Other Authorized Interfund Transfers In D. Other Financing Sources/Uses	01) Transfers In 1
8931	Emergency Apportionments D. Other Financing Sources/Uses	03) Sources 1
8935	School Facilities Apportionments D. Other Financing Sources/Uses	03) Sources 1
8951	Proceeds from Sale of Bonds D. Other Financing Sources/Uses	03) Sources 1
8953	Proceeds from Sale/Lease Purchase of Land and Buildings D. Other Financing Sources/Uses	03) Sources 1
8961	County School Building Aid D. Other Financing Sources/Uses	03) Sources 1
8965	Transfers from Funds of Lapsed/Reorganized LEAs D. Other Financing Sources/Uses	03) Sources 1
8971	Proceeds from Certificates of Participation D. Other Financing Sources/Uses	03) Sources 1
8972	Proceeds from Capital Leases D. Other Financing Sources/Uses	03) Sources 1
8973	Proceeds from Lease Revenue Bonds D. Other Financing Sources/Uses	03) Sources 1
8979	All Other Financing Sources D. Other Financing Sources/Uses	03) Sources 1
8980	Contributions from Unrestricted Revenues D. Other Financing Sources/Uses	03) Sources 1
8990	Contributions from Restricted Revenues D. Other Financing Sources/Uses	03) Sources 1
8995	Categorical Education Block Grant Transfers D. Other Financing Sources/Uses	03) Sources 1
8997	Transfers of Restricted Balances D. Other Financing Sources/Uses	03) Sources 1
8998	Categorical Flexibility Transfers D. Other Financing Sources/Uses	03) Sources 1
9110	Cash in County Treasury F. Fund Balance	01) Assets 1
9111	Fair Value Adjustment to Cash in County Treasury F. Fund Balance	01) Assets 1
9120	Cash in Bank(s) F. Fund Balance	01) Assets 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
9130	Revolving Cash Account F. Fund Balance	01) Assets 1
9135	Cash with a Fiscal Agent/Trustee F. Fund Balance	01) Assets 1
9140	Cash Collections Awaiting Deposit F. Fund Balance	01) Assets 1
9150	Investments F. Fund Balance	01) Assets 1
9200	Accounts Receivable F. Fund Balance	01) Assets 1
9201	Account Receivable Clearing F. Fund Balance	01) Assets 1
9202	Interest Receivable F. Fund Balance	01) Assets 1
9203	Other Current Receivables F. Fund Balance	01) Assets 1
9290	Due from Grantor Governments F. Fund Balance	01) Assets 1
9310	Due From Other Funds F. Fund Balance	01) Assets 1
9311	Due From Non - Treasury Accounts F. Fund Balance	01) Assets 1
9320	Stores F. Fund Balance	01) Assets 1
9330	Prepaid Expenditures (Expenses) F. Fund Balance	01) Assets 1
9340	Other Current Assets F. Fund Balance	01) Assets 1
9350	Assets Frozen F. Fund Balance	01) Assets 1
9410	Land F. Fund Balance	01) Assets 1
9420	Improvement of Sites F. Fund Balance	01) Assets 1
9430	Buildings F. Fund Balance	01) Assets 1
9435	Accumulated Depreciation-Buildings F. Fund Balance	01) Assets 1
9440	Equipment F. Fund Balance	01) Assets 1
9445	Accumulated Depreciation-Equipment F. Fund Balance	01) Assets 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
9450	Work in Progress F. Fund Balance	01) Assets 1
9500	Accounts Payable (Current Liabilities) F. Fund Balance	02) Liabilities 1
9503	Accounts Payable Tax/Liability F. Fund Balance	02) Liabilities 1
9510	Account Payable Clearing F. Fund Balance	02) Liabilities 1
9511	Alternative Retirement - Defined Benefit F. Fund Balance	02) Liabilities 1
9512	Alternative Retirement - Defined Contribution F. Fund Balance	02) Liabilities 1
9513	Deferred Wages Payable F. Fund Balance	02) Liabilities 1
9520	STRS Payable F. Fund Balance	02) Liabilities 1
9521	PERS Payable F. Fund Balance	02) Liabilities 1
9522	FICA Payable F. Fund Balance	02) Liabilities 1
9523	MEDI Payable F. Fund Balance	02) Liabilities 1
9524	Health & Welfare Payable F. Fund Balance	02) Liabilities 1
9525	State Unemployment Insurance Payable F. Fund Balance	02) Liabilities 1
9526	Workers Compensation Payable F. Fund Balance	02) Liabilities 1
9527	Backup Withholding Payable F. Fund Balance	02) Liabilities 1
9528	PERS Reduction Payable F. Fund Balance	02) Liabilities 1
9550	Other Current Liabilities F. Fund Balance	02) Liabilities 1
9590	Due to Grantor Governments F. Fund Balance	02) Liabilities 1
9610	Due to Other Funds F. Fund Balance	02) Liabilities 1
9611	Due to Non-Treasury Accounts F. Fund Balance	02) Liabilities 1
9620	Due to Student Groups/Other Agencies F. Fund Balance	02) Liabilities 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
9640	Current Loans F. Fund Balance	02) Liabilities 1
9650	Deferred Revenue F. Fund Balance	02) Liabilities 1
9661	General Obligation Bond Payable F. Fund Balance	02) Liabilities 1
9662	State School Building Loan Payable F. Fund Balance	02) Liabilities 1
9664	Other Postemployment Benefits F. Fund Balance	02) Liabilities 1
9665	Compensated Absences Payable F. Fund Balance	02) Liabilities 1
9666	COPs Payable F. Fund Balance	02) Liabilities 1
9667	Capital Leases Payable F. Fund Balance	02) Liabilities 1
9668	Lease Revenue Bonds Payable F. Fund Balance	02) Liabilities 1
9669	Other General Long-Term Debt F. Fund Balance	02) Liabilities 1
9711	Nonspendable Revolving Cash I. Fund Balance, Reserves	07) Reserves for Nonexpendable Assets 1
9712	Nonspendable Stores I. Fund Balance, Reserves	07) Reserves for Nonexpendable Assets 1
9713	Nonspendable Prepaid Items I. Fund Balance, Reserves	07) Reserves for Nonexpendable Assets 1
9719	All Other Nonspendable Assets F. Fund Balance	07) Reserves for Nonexpendable Assets 1
9720	Reserve for Encumbrances F. Fund Balance	07) Reserves for Nonexpendable Assets 1
9730	General Reserve I. Fund Balance, Reserves	07) Reserves for Nonexpendable Assets 1
9740	Restricted Balance I. Fund Balance, Reserves	07) Reserves for Nonexpendable Assets 1
9770	Designated for Economic Uncertainties I. Fund Balance, Reserves	10) Fund Balance, Unreserved 1
9781	Designated for Retiree/WComp Benefits F. Fund Balance	10) Fund Balance, Unreserved 1
9790	Unassigned/Unappropriated I. Fund Balance, Reserves	10) Fund Balance, Unreserved 1
9791	Beginning Fund Balance I. Fund Balance, Reserves	10) Fund Balance, Unreserved 1

Chart of Accounts - Object Link

6/5/2011 4:39:23PM

21 Central Union High School District

Object	Title	Entity Type
9793	Audit Adjustments I. Fund Balance, Reserves	02) Audit Adjustments 1
9795	Other Restatements I. Fund Balance, Reserves	04) Other Restatements 1
9810	Estimated Revenue I. Fund Balance, Reserves	14) Budgetary Accounts 1
9815	Estimated Other Financing Sources I. Fund Balance, Reserves	14) Budgetary Accounts 1
9820	Appropriations I. Fund Balance, Reserves	14) Budgetary Accounts 1
9825	Estimated Other Financing Uses I. Fund Balance, Reserves	14) Budgetary Accounts 1
9830	Encumbrances I. Fund Balance, Reserves	14) Budgetary Accounts 1
9840	Revenue I. Fund Balance, Reserves	Description Needed 1
9845	Other Financing Sources I. Fund Balance, Reserves	Description Needed 1
9850	Expenditures I. Fund Balance, Reserves	Description Needed 1
9855	Other Financing Uses I. Fund Balance, Reserves	Description Needed 1
9980	Amount Available I. Fund Balance, Reserves	17) Other Debits 1
9989	Amount to be Provided I. Fund Balance, Reserves	17) Other Debits 1
9990	Investment in General Fixed Assets I. Fund Balance, Reserves	18) Other Credits 1

Chart of Accounts - Site Link

21 Central Union High School District

Site	Title
43	District Wide
44	District Office
45	Central
46	Desert Oasis
47	Southwest
48	site # used to keep track of grant carryover money

Chart of Accounts - Manager Link

21 Central Union High School District

Manager	Title
0008	CUHS Modernization Project - tracking
0043	District Wide - specific tracking
0045	SHS - site specific tracking
0046	DOHS - site specific tracking
0047	SHS - site specific tracking
1000	EOS - Equal Opportunity Schools
1200	Class Size Reduction, Grade Nine (Tier III)
6091	Cal-SAFE Academic and Supportive Services (Tier III)
6092	Cal-SAFE Child Care and Development Services (Tier III)
6205	Deferred Maintenance (Tier III)
6267	National Board Certification Teacher Incentive Grant (Tier III)
6285	CBET/Community Based Tutoring (Tier III)
6300	Common Core State Standards
6350	ROC/P Apportionment (Tier III)
6351	AE - ROP/Cal-Works
6390	Adult Education (Tier III)
6391	AE - GED Behavioral Health/MOU w/IC
6392	AE - special payroll 2
6393	AE - GED CalWorks/MOU w/IC
6405	School Safety & Violence Prevention, Grades 8-12 (Tier III)
6760	Arts & Music Block Grant (Tier III)
6761	Art, Music, and Physical Education Supplies and Equipment (Tier III)
7055	CAHSEE Intensive Instruction and Services (Tier III)
7080	Supplemental School Counseling Program (Tier III)
7140	Gifted & Talented Education (GATE) (Tier III)
7156	Instructional Materials Realignment, IMFRP (AB 1781) (Tier III)
7271	PAR (Tier III)
7294	Staff Development: Mathematics and Reading (AB 466) (Tier III)
7390	Pupil Retention Block Grant (Tier III)
7393	Professional Development Block Grant (Tier III)
7394	Targeted Instructional Improvement Block Grant (Tier III)
7395	School and Library Improvement Block Grant (Tier III)
7396	Discretionary Block Grant - School Site (Tier III)
7398	Instructional Materials, Library Material and Education Technology (Tier III)