

East Side Union High School District



**2010-2011
Annual Budget
Adoption**

June 22, 2010

East Side Union High School District

2010 - 2011 Annual Budget Adoption

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SUPERINTENDENT'S MESSAGE

Whether it was the continuing economic downturn or a very slow economic recovery, education in the state of California received less funding for the 2009-10 school year than the year before. This district, like many others, needed to rely on federal stimulus dollars to support student instruction and services. With only a few federal stimulus dollars available for 2010-11, the District will continue to down size for the third year in a row, while attempting to provide an effective educational program for its high school students. The compounded effect of over 22% less in State dollars for the District's Base Revenues has negatively affected the District's education system.

In the 2009-2010 school year, the East Side Union High School District received less financial support from the State than it did in the 2008-2009 school year and will again receive less for the 2010-2011 school year. With fewer state funds year after year, and the state's inability to adequately fund education, school districts are left to resolve the problem locally. It is this realization that causes us to ask our local community for assistance. The District is exploring the feasibility of placing an initiative on the November 2010 election ballot for a Parcel Tax to provide basic services to ensure a quality education for all our students.

East Side Union High School District prides itself on providing a continuum of support services to assist students academically; however, recent staff reductions have eroded that level of support. From counselors to attendance clerks, there will be 125 fewer staff members for the 2010-11 school year. Even with the many cuts made for the 2010-11 school year, many of the cost saving measures are one-time solutions and cannot be sustained on an on-going basis without additional cuts or new revenues. Without additional cuts or new revenues, this budget projects that the district will not be able to meet its financial obligations for the 2011-12 and 2012-13 school years. A new source of revenue such as a parcel tax will not totally solve the budget challenge, but it will help stabilize the current level of services until the state economy improves.

On a positive note, voter-supported Measure E Modernization funds are in full swing, making our campuses look modern and well kept. These construction and modernization projects have the added benefit of stimulating the local economy.

Even during these challenging economic times, teachers, support staff, administrators, and the Board of Trustees remain resolved to providing a quality education for our children. We look forward to working with our stakeholders throughout the next year to achieve our educational purpose and to remain fiscally solvent. Our district is a great one with many talented individuals working to make it even better! I am confident that together we will find the necessary solutions to keep us moving forward.

Thank you!

Dan Moser, Interim Superintendent

EXECUTIVE SUMMARY

The 2009-2010 school year saw a continuing downturn in the National and State economy. This 2010-2011 Budget includes a 18.3655% deficit plus an additional 3.85% ongoing reduction in the Base Revenue compounded by a negative (.39%) cost of living adjustment, all of which is unprecedented in the formula for education funding. These deficits of almost \$40 million equates to nearly \$1,700 less per student average daily attendance than what the District should be receiving. The compounding affects of these year-after-year unfunded public education State budgets is having a devastating effect on our education system. This budget is based upon the Governor's May Revised Budget of 2010.

This budget does fully fund all currently known obligations of the District for the 2010-2011 school year with a reduced reserve level of 1.5% of the expenditure budget. The anticipated student population is projected to decrease by 50 ADA (average daily attendance) for next year.

Authorized for the second year is the ability to un-restrict certain former categorical program funds. The District did go through for a second year the process of a workforce reduction in all classifications of staff, which resulted in approximately \$9 million worth of salary and benefit cost reductions. No salary increases are provided for in the budget. A continuing concern is the growth in costs and underfunding of the Special Education and Transportation Programs.

The increasing cost of employee benefits continues to impact the District. It is estimated that health insurance premiums will increase between 8.5 and 10%.

This budget will change when the Legislature and Governor pass a second State Finance Bill. With the State economy having a continued slump in 2010-2011, it is expected that education will be experiencing a decreased level of programs from what it provided in the 2009-2010 school year.

Significant Budget Characteristics

BASIS FOR BUDGETARY DATA

The school district budget is an expression in dollars and cents of the educational program. The budget, which is an estimate of proposed revenues and expenditures for a stated period of time and for specified purposes, can serve many important functions, including the following:

- Describes the planned district educational program including all supportive services
- Outlines fiscal controls that the governing board of the district will employ in discharging its responsibility for district expenditures
- Informs the public of the educational program and the funds needed for program operation
- Makes available to the governing board, the staff, and the community, information that determines the resources needed to support the educational program

This document reflects the proposed spending plan based on current information and assumptions. The major basic assumptions which comprise the District's budget are presented on the following pages.

As these conditions change, amendments and augmentations will be presented to the Board for action.

The Adopted budget was developed utilizing the best and most current information available for state, county, and local sources. The summarized data is presented by sources of revenue and types of expenditures.

BUDGET DEVELOPMENT GUIDELINES

- Establish enrollment projection
- Project ADA funding based on enrollment projection (by site)
- Project Revenue Limit based on projected ADA
- Project other revenues
- Establish staffing allocations given enrollment projections
- Project certificated salaries (staffing, step & column and COLA increases, if applicable)
- Project classified salaries (staffing, step & column, and COLA increases, if applicable)
- Project year end retroactive pay per contract formulas (if applicable)
- Project employee benefits expenses
- Project Utilities expenses
- Establish site budgets (projected ADA x \$/ADA allocation)
- Establish district office/centralized budgets (staffing, etc)
- Project indirect cost (approved rate and projections in other funds)
- Project inter-fund transfers to Deferred Maintenance Fund and Self-Insurance Fund
- Consider budget augmentations/adjustments
- Calculate encroachment from other funds

General Fund

Assumptions for the 2010-11 Budget Development

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into state and District formulas in order to determine the final budget for the next year.

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions—at least the primary ones—have to be carefully considered in evaluating the accuracy of next year's income and expense. Often, the assumptions for budget development are revised several times during a fiscal year.

Since it is impossible to accurately predict all of the assumptions that are needed in budget development, EAST SIDE UNIOIN HIGH SCHOOL DISTRICT updates its budget—and the assumptions—three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget and with two interim reports that are delivered to the Board of Education in January and March of each fiscal year.

Financial Assumptions for 2010-11 Budget Development

	%	Total
ADA percentage change over prior year, and estimated P-2 ADA for 2010-11	-0.21	23,864
Revenue Limit COLA adjustment by percentage and dollars	-0.39	\$-692,056
COLA adjustment for state categorical programs	-0.38	
Reduction in state revenue limit deficit	-18.36	
District's estimated Unrestricted Beginning Balance		\$4,687,874
Certificated payroll increases due to the step and column movement	1.50	\$1,626,111
Health and Welfare cost increase	8.35	\$2,064,979
Others:		

Salary increases for employees are subject to negotiation and thus are not included in the proposed district budget. A one percent general salary increase for all employees, including statutorily required benefits, costs \$1,675,000.

The District's budget projection is only as good as the assumptions that are used in developing the District's revenues and expenses

Budget Reductions and Adjustments for 2010-11

California schools are highly dependent on funding from the state of California, and, as the state encounters increasing difficulty in balancing its own Budget, so does public education. The squeeze in revenues and the escalating costs in some District programs and employee costs have forced budget reductions and adjustments as part of the Districts's obligation to adopt a balanced budget.

The budget reductions followed an in-depth analysis of District expenditures and none of the major changes has been considered lightly. Some of the reductions will be permanent and others will be restored as quickly as possible, consistent with prudent District budgeting.

The Interim Superintendent held District staff and community meetings to both share the implications of the State Budget and seek input on the priorities for the East Side Union High School District educational system. The budget reflects the information provided in the Governor's May Revised Budget.

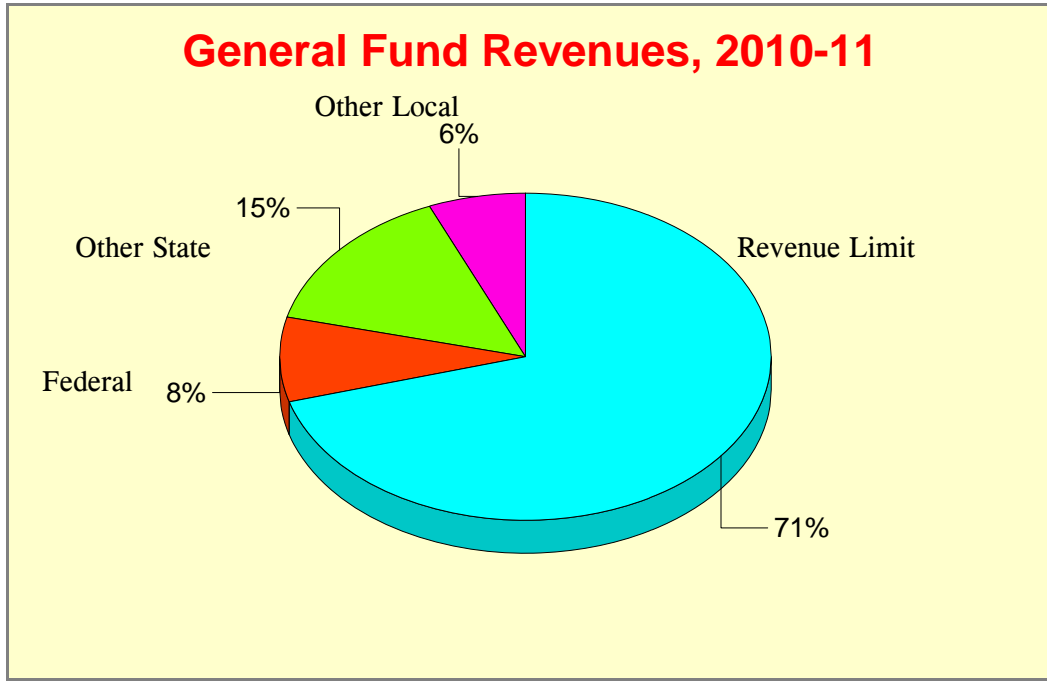
Today's budget reductions will compromise tomorrow's District services and support efforts

Budget Reductions and Adjustments for 2010-11

Items Description:	Amount
Revenue Limit Deficit (18.355%)	-\$32,231,923
Other Revenue Limit Base Adjustment	-6,656,856
Revenue Limit negative COLA (.39%)	-692,067
Renewal Energy CSI Incentive Revenue	1,507,149
Certificated reduced 5 working days	-2,967,448
Decrease Certificated positions 41.4 FTE	-3,244,938
Decrease Classified Support positions 73.0 FTE	-4,538,515
Decrease Administration/Management positions 3.5 FTE	-554,131
Project Renewal Energy Utilities savings	-862,691
Debt Service payment for Renewal Energy Equipment	540,989

Reflects information as of JUNE 2010

General Fund Revenues, 2010-11



**General Fund Sources
(In Million)**

Revenue Limit	\$136.0
Federal	15.9
Other State	28.4
Other Local	12.1
Total Revenues	192.4
Beginning Balance	7.2
Total General Fund	\$199.6

71% of the District's revenues is generated from the District's Revenue Limit

Most of the District's General Fund revenue is generated from the District's Revenue Limit, which yields funds based on a state-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education—unlike any other public agency—receives most of its revenue based on the population it serves.

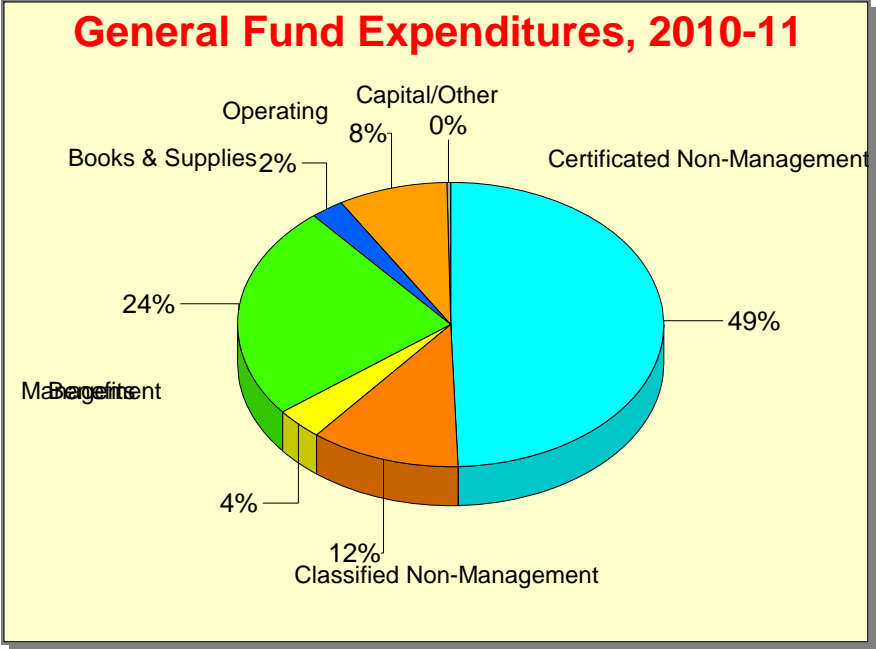
The May Revision reflects a -0.39% statutory cost-of-living-adjustment (COLA) for 2010-11, but provides no funding for the COLA in either 2008-09 (5.66%) or in 2009-10 (4.25%). In addition to the negative COLA for 2010-11 along with providing no COLAs for both 2008-09 and 2009-10, the May Revision translate into deficits of 18.355% and 18.621% for districts and county offices of education (COEs), respectively, for 2009-10 and 18.355% and 18.621% for districts and COEs, respectively, for the budget year (2010-11).

The second biggest source of revenue is state categorical income, which must be spent for selected state-determined programs. The largest categorical program is Special Education services. The May Revision reflects a -0.38% .

Federal income is a small portion of the entire District income picture, but its importance grows as new federal commitments are added. Again, most of the federal income is restricted because it must be expended for purposes that are determined by the grantor—not the local Board of Education.

General Fund Expenditures, 2010-11

It takes people to teach students and 89% of the District's total expenditures is committed to the employees of the District



Reflects information as of JUNE 2010

Most of the expenditures of the District are committed to salaries and benefits for employees of the District. It takes people to teach students, and in EAST SIDE UNIOIN HIGH SCHOOL DISTRICT, 89% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into three separate line items—certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the state of California. Management employees include principals, vice principals, instructional leaders, classified management personnel, and district superintendents.

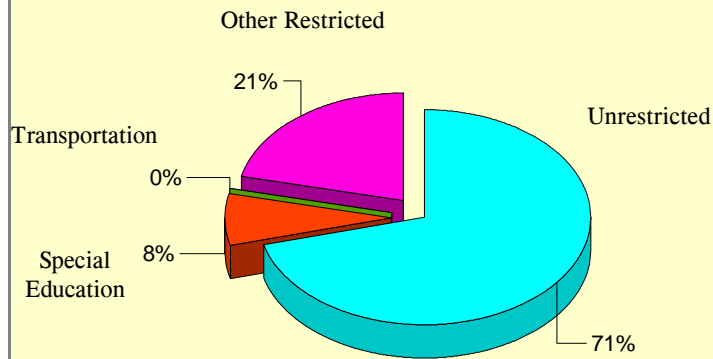
Classified employees include all of the support personnel in the District, including secretaries, accountants, bus drivers, mechanics, painters, and custodial personnel.

The health and welfare benefits of the District represent an additional 27% of payroll for expenses in areas such as medical, dental and life insurance plans, retirement, and workers' compensation expenses.

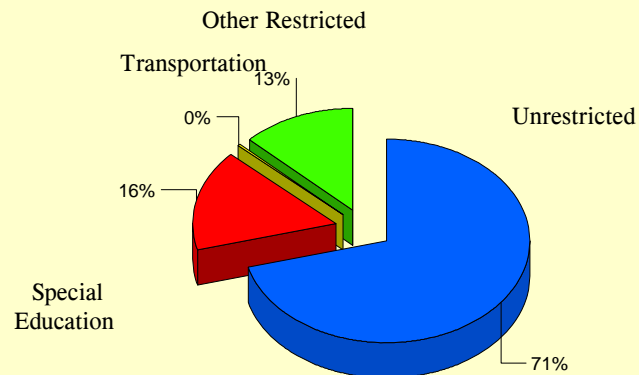
General Fund Expenditures (In Millions)	
Certificated Non-Management Salaries	\$98.9
Classified Non-Management Salaries	23.2
Management and Supervisor Salaries	7.2
Employee Benefits	48.8
Books and Supplies	4.8
Operating	16.9
Capital/Other	0.6
Total Expenditures	200.4
Ending Balance	4.7
Total General Fund	\$205.1

Restricted and Unrestricted District Revenues and Expenses, 2010-11

Unrestricted and Restricted Revenues, 2010-11



Unrestricted and Restricted Expenses, 2010-11



Reflects information as of JUNE 2010

71% of the District's income can be expended as determined by the local agency

A significant portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency—usually higher levels of government. The balance of the district income is called unrestricted since it can be expended as determined by the local agency for general educational priorities. On average, in 2010-11, California school districts will receive about two-thirds of their income as unrestricted.

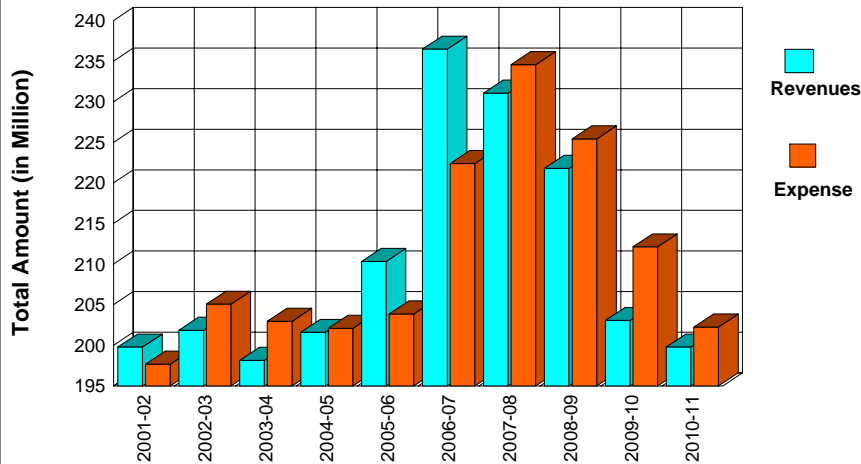
The biggest restricted programs in California are Special Education, K-3 Class-Size Reduction, and Home-to-School Transportation. Local agencies are obligated, for each of these programs, to expend the income for selected program purposes, and, in some cases, for very micro-managed expenditures as determined by California or federal law. The May Revision applies no reduction in funding for Home-to-School Transportation other than the negative COLA of .38%.

For Special Education, EAST SIDE UNIOIN HIGH SCHOOL DISTRICT expends \$32,783,158 to meet program obligations and state and federal law. State and federal Special Education income is significantly less than the obligations of the program. Therefore, the District must use unrestricted or general-purpose income to address the full obligations of Special Education. The difference between the restricted income and the expenditures in Special Education is described as "encroachment," indicating that the expenditures "encroach" on general purpose revenues.

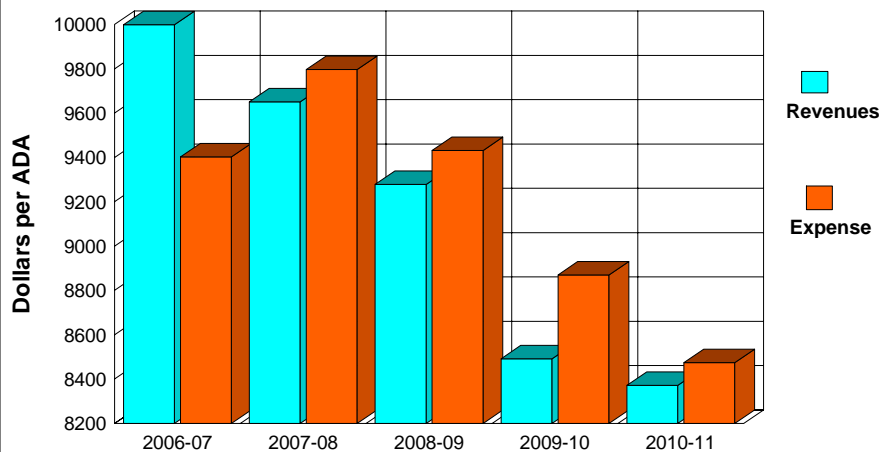
Home-to-School Transportation is another program encroaching on the District's general purpose revenues in the amount of \$199,968, or about 47.17% of the entire District transportation expense.

General Fund Revenues and Expenses, 2001-02 to 2010-11

Revenues and Expenses, 2001-02 to 2010-11



Revenues and Expenses per ADA, 2006-07 to 2010-11



The May Revision Education Budget for 2010-11 to be spared

California public education has been on a rollercoaster funding cycle for the last 15 years. In the early 1990s, California's recession led to almost no increase in per-ADA funding for four years. In the mid-1990s, a major increase in state revenues led to an unprecedented new program to reduce class size in grades K-3. In 2000-01, the State Budget provided per-ADA increases close to 11%, but then, for the next three years, education funding rollbacks re-emerged. The volatility of funding has plagued school district planning for almost a generation.

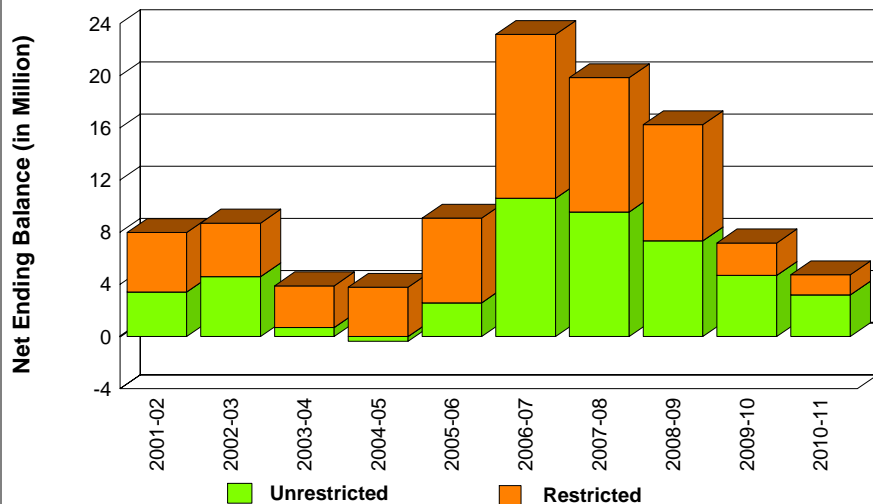
Approximately 90% of the District's revenue is determined by the state of California and, in turn, state revenues are determined by the growth in the economy. The Governor's May Revision for 2010-11 acknowledges the continuing State Budget crisis. As a result, the revision makes the following budget changes to close the budget gap: leverage federal stimulus dollars and cuts to a majority of state departments.

One of the major difficulties facing the budget development process is the huge swing in state funding from one year to the next. Education agencies are not able to project subsequent year revenues and thus it is difficult to plan on a long-term basis. Each budget must be managed almost as a single-year document, with considerable restraint in adopting programs or program increases that are ongoing.

The graphic display of District revenues and expenses shows how the District's revenues have varied widely between fiscal years as the state has been riding its own economic roller-coaster.

District Reserves and Net Ending Balances, 2001-02 to 2010-11

District Reserves and Net Ending Balance



A school district's Net Ending Balance is its reserve account to fund unforeseen events or pay for multiyear needs

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." In most cases, this is the only reserve account that a school district has for general operating purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the state of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for EAST SIDE UNIOIN HIGH SCHOOL DISTRICT is 3% of the total General Fund expenditures. Many districts have reserves that are higher than the minimum state requirement

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts—those that are "restricted" that can be used for selected purposes only and those that are "unrestricted" that can be expended by local agency determination.

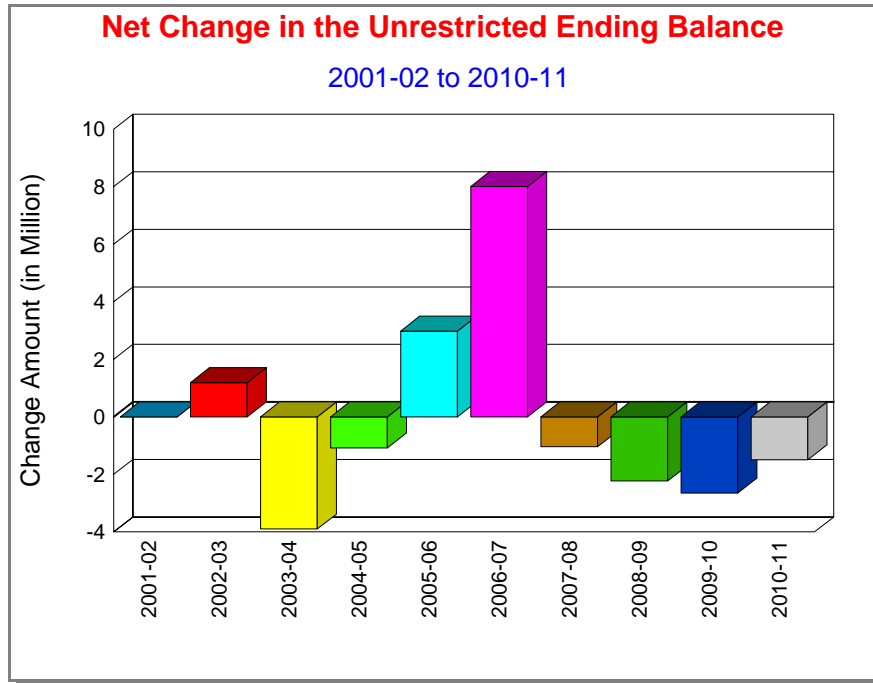
Net Ending Balance Components (In Thousand)

	2008-09	2009-10 (est)	2010-11 (proj)
Revolving Cash	\$3	\$3	\$3
Stores	181	181	181
Prepaid Expense	0	0	0
Restricted Program Balances	8,914	2,493	1,540
Reserve for Economic Uncertainties	7,236	7,322	3,222
Reserves Restricted by the Governing Board	0	0	0
Unallocated Balance	7,333	4,688	3,197

Reflects information as of JUNE 2010

Net Change in the Unrestricted Ending Balance, 2001-02 to 2010-11

Net change in the unrestricted balance over the course of years can provide an image of District fiscal strengths and/or weakness



Reflects information as of JUNE 2010

Examining a school district's unrestricted Net Ending Balance over a series of years can provide a good overview of its fiscal health and stability. While examining the current year's unrestricted balance is an essential part of good fiscal management, examining the balance over a course of years can provide an additional image of a district's fiscal strengths or weaknesses.

The "unrestricted" Net Ending Balance—the year end balance that reflects the income that can be expended as the local agency determines—is the single most-watched characteristic of a district's fiscal health. Districts are required to have minimum balances available to meet potential emergency needs. Assuring that adequate balances are available at the end of the year is an important part of district fiscal management.

The chart reflects EAST SIDE UNION HIGH SCHOOL DISTRICT's net change in the Unrestricted Ending Balance. A positive number, one with the bar above the centerline in the graph, reflects that the District had more unrestricted income than expense in that particular fiscal year. A deficit amount, reflected with the bar below the centerline, indicates the District had more unrestricted expenditures than income in that particular fiscal year.

Again, given the current State economy under the circumstances this is a one year budget which for the most part was achieved by further reductions to the workforce. These reductions jeopardize the ability of the District to provide a safe and effective learning environment for the students of the District. The budget projects that the District will not be able to meet all obligations in the subsequent two years resulting in negative fund balances in both years. It is imperative that the District immediately develop a plan that will address the prolonged effects of deficit spending and bring expenditures within the level of annual revenues.

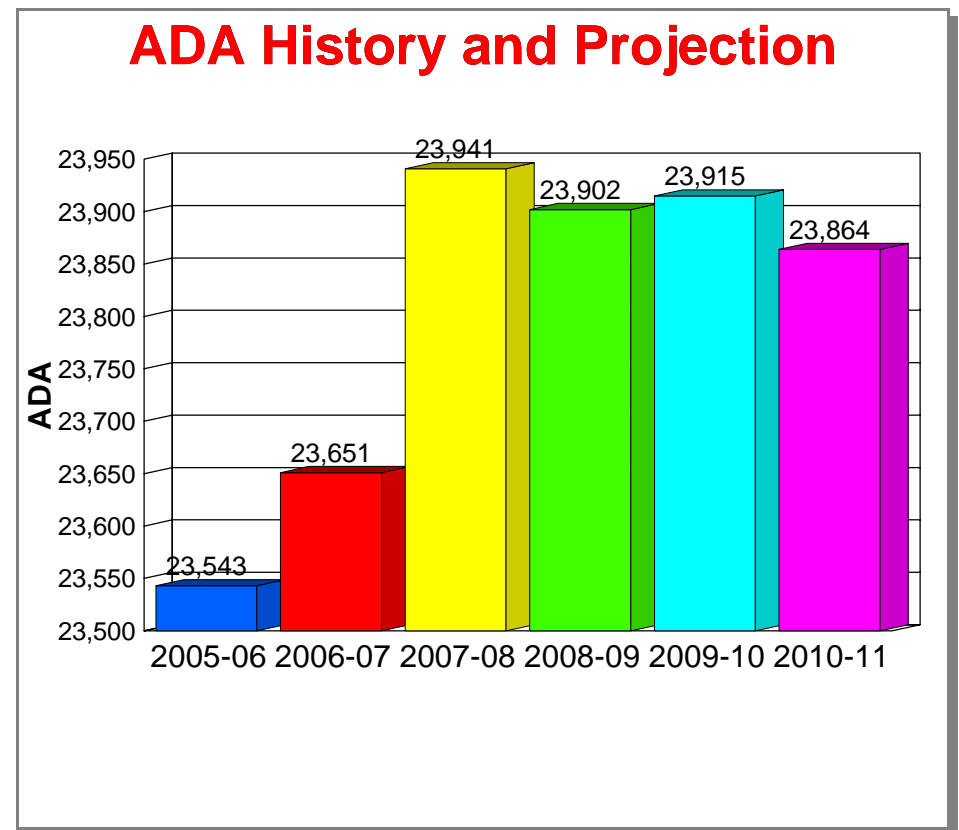
Attendance History and Projections for 2010-11

The most significant characteristic for determining District income is the calculation of the average number of students who are in school and in attendance on a daily basis. This average daily attendance, or ADA, is multiplied by the District's revenue limit per ADA to determine the total Revenue Limit income for the District. EAST SIDE UNIOIN HIGH SCHOOL DISTRICT has projected that the ADA for 2010-11 will be 23,864, which is multiplied by the District's Revenue Limit of \$7,336.34 to generate the District's total Revenue Limit income in the new fiscal year.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part of projecting the District's income. Even small fluctuations in the District's ADA can mean a gain or loss of tens of thousands of dollars in income. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue limit income matches the District's budgeted or revised projections.

Public schools are the only agencies that receive income based on the population they serve. Cities or counties, as an example, do not have either increases or decreases in their revenue based on the number of citizens in their community. Public schools, however, receive most of their income based on attendance, and if, a student misses even one day in EAST SIDE UNIOIN HIGH SCHOOL DISTRICT, the District loses approximately \$54. The state does not pay the District for enrollment—just attendance—so all of the costs of setting up the instructional program will be a loss unless the student attends every day.

District revenues are generated based on actual attendance and not just the enrollment of students



Reflects information as of JUNE 2010

Lottery Income and its History

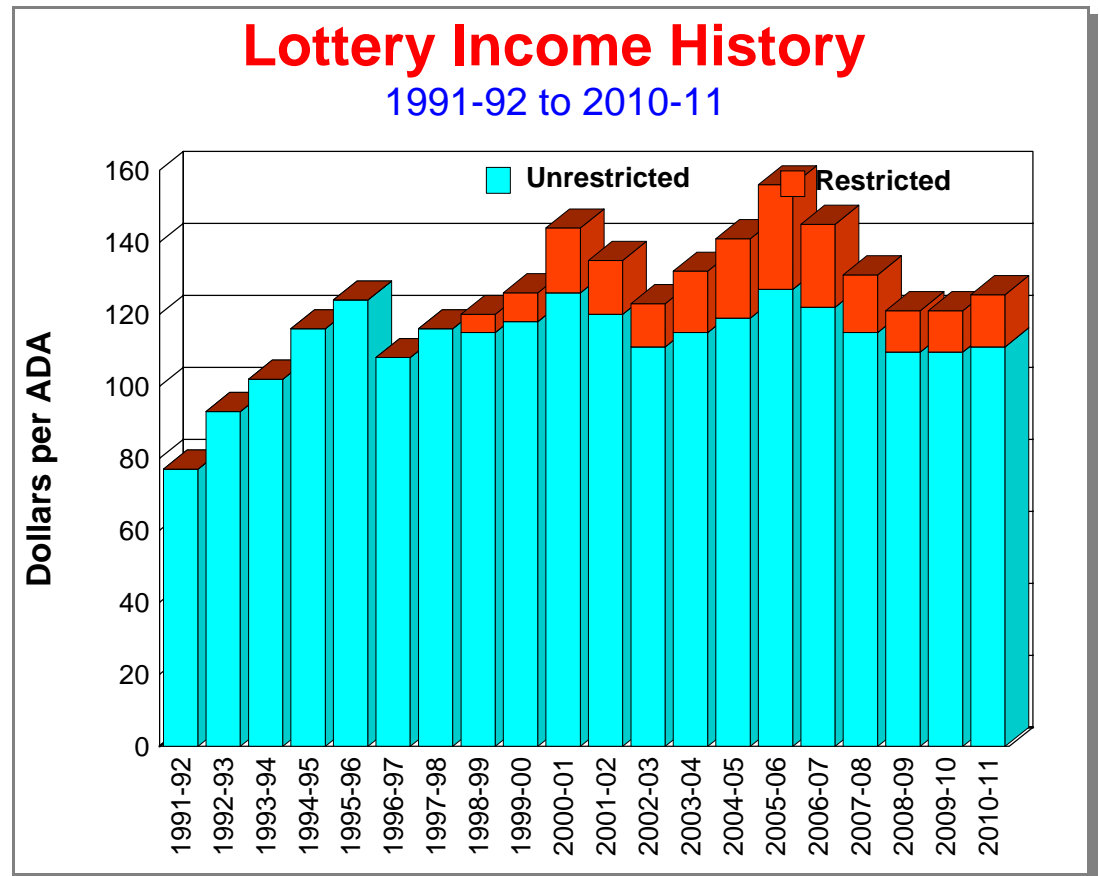
The California State Lottery is projected to yield \$2,648,904, or approximately 1%, of the District's income in 2010-11. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, would be sufficient to buy three textbooks per student, to buy four computers per classroom, or pay for the energy costs for one year.

Lottery income is not a stable source of income for the istrict, but instead has ranged from a low of \$77 per ADA in 1991-92 to a high of \$156 per ADA in 2005-06. Since the income is not consistent, the expenditures have also varied widely.

Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2010-11, it is projected that California school districts will receive \$111.00 per ADA in unrestricted funds and \$14.50 per ADA restricted for the instructional materials purchase.

Lottery funds which amount to less than 3% of available funds are being used to meet modest general operational needs of the District.

Lottery income is important, but it is only 1% of the District's total income



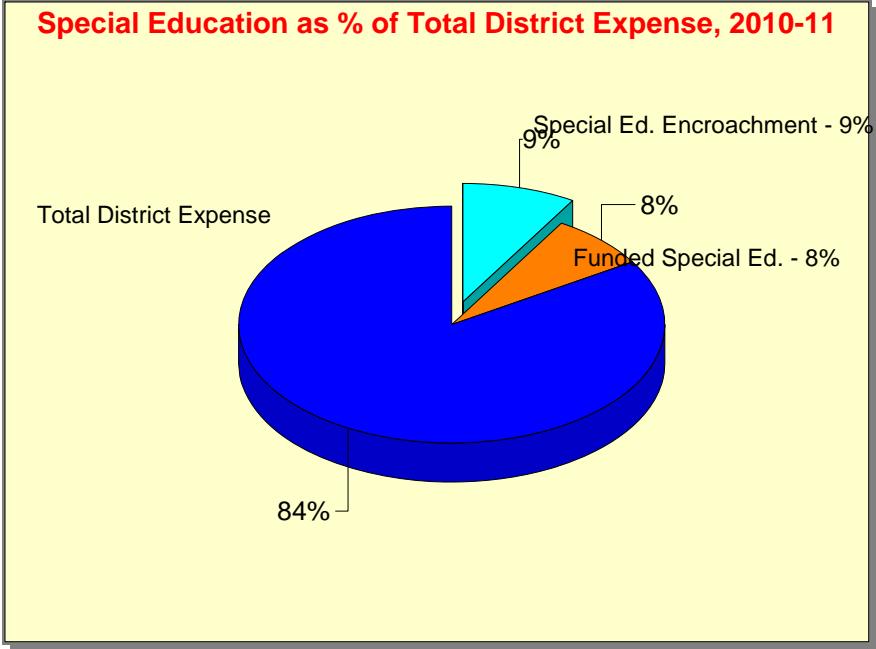
Current and budgeted years are estimated and projected

Reflects information as of JUNE 2010

Special Education Program Costs, 2010-11

Special education costs
are greater than the
dedicated income

Special Education Costs, 2010-11	
Special Education Expense	\$32,783,158
Less: Funded Special Education	\$15,546,018
Special Education Encroachment	
	\$17,237,140



School districts throughout the state face a continuing challenge in funding the costs for serving Special Education students. EAST SIDE UNIOIN HIGH SCHOOL DISTRICT is proud of the Special Education support provided to our students, but the District is also faced with mounting increases in the difference between the federal and state governments' funding and the mandated costs for these vital student services.

The Governor's May Revision reflects no cut or COLA for Special Education. As part of the American Recovery and Reinvestment Act (ARRA), the Federal Government granted California approximately \$1.3 billion in IDEA funds. This is in addition to the current Special Education entitlement the District already receives.

Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for Special Education students were adopted. The nation's capital community committed to providing funding for 40% of the costs of Special Education, but has never been able to match much more than about a 17% funding level. The ARRA funds from the federal government are a one-time funding source.

This shortfall in dedicated funding has led to very significant encroachment into the District's Unrestricted General Fund. Encroachment—the difference between Special Education income and expense—has forced the District into making cuts in other District programs in order to make up for the funding shortfall by federal and state governments. During 2010-11, it is estimated that EAST SIDE UNIOIN HIGH SCHOOL DISTRICT will contribute \$17,237,140 from the District's Unrestricted General Fund to cover the encroachment costs for Special Education.

Reflects information as of JUNE 2010

District's Revenues and Expenses vs. Other Districts, 2008-09

EAST SIDE UNIOIN HIGH SCHO revenues unfortunately lag behind when compared to like districts

Californians value the ability to determine education delivery at the local level and, as a consequence, our state has approximately 1,000 individual school districts. Per-ADA revenues by local agency vary widely due to the differences in federal or state funding formulas and local community commitments.

Additionally, the expenses of local agencies can also vary widely due to local needs, bargained contracts, and local customs. Despite the wide difference in local agency finances, however, comparative review can be helpful in analyzing the decisions of local education

Local agency actual income and expense statistics are available for all school agencies for the 2008-09 fiscal year. The tables to the right compare EAST SIDE UNIOIN HIGH SCHOOL DISTRICT on a per-ADA average income and expense basis to 2005-06 Statewide High School. The statewide average information in fiscal year 2008-09 is the most recent available from the California Department of Education.

2008-09 Revenue Comparison (Dollar per ADA and as %)

	District	% of District Revenue	2005-06 Statewide High School	Comparative Districts %
Revenue Limit Source	\$6,596	71	\$6,443	73
Federal Revenue	850	9	584	7
Other State Revenue	1,381	15	1,172	13
Local and Other Revenue	455	5	622	7
Total	\$9,282	100	\$8,821	100

2008-09 Expenditure Comparison (Dollar per ADA and as %)

	District	% of District Expense	2005-06 Statewide High School	Comparative Districts %
Certificated Non-Mgt. Salaries	\$4,555	48	\$3,590	41
Classified Non-Mgt. Salaries	1,260	13	1,265	15
Management and Supvr. Salaries	378	4	456	5
Employee Benefits	2,079	22	1,635	19
Books and Supplies	292	3	446	5
Operating	784	8	812	9
Capital/Other	174	2	482	6
Total Expense	9,522	100	8,686	100
Ending Balance	699	7	948	11
Total General Fund	\$10,221	107	\$9,634	111

Dollar Change per ADA, Unrestricted Expenditures, 2009-10 to 2010-11

Comparing expenses per ADA by budget area shows the District's priorities

The 2010-11 May Revision has a -.39% COLA and a deficit of 18.355%. This represents an approximate reduction in funding of 8.03% between 2009-10 and 2010-11. Categorical programs are proposed to receive no reduction of funding. Therefore, the District may still need to cover any increase in costs over the prior year by drawing down its reserves, achieving greater efficiencies, or creating savings by reducing or eliminating selected programs.

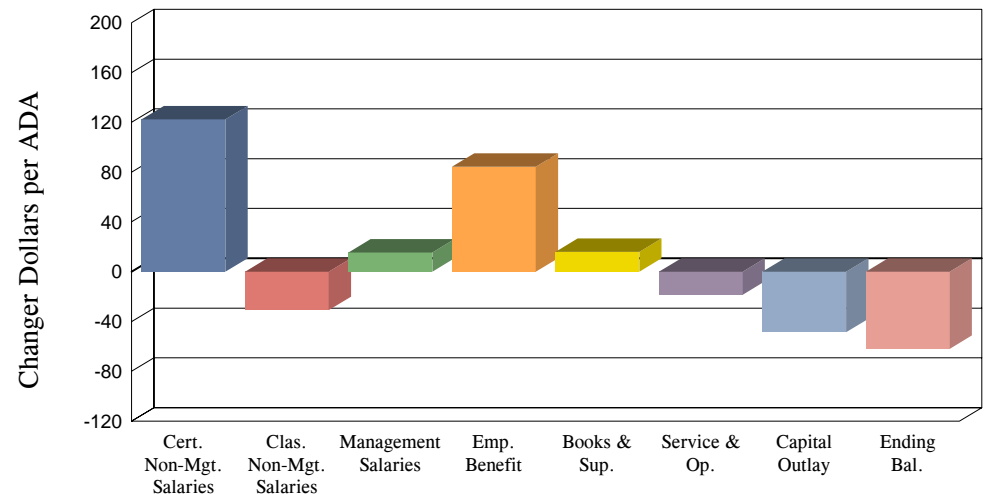
The District, by necessity, has had to evaluate expenditure changes per ADA and then compare those costs to the change in income per ADA. This analysis has been especially important in the District's review of unrestricted expenditures—those expenses that are determined by the Governing Board and not categorically regulated

The graphical display is calculated by dividing the District's unrestricted expenditures for each of the primary object codes by ADA for each of the applicable years. The dollar difference in expense per ADA can then be compared to the District's unrestricted revenue per ADA. This graphical representation can be valuable in understanding District priorities and how the District is allocating its income in the budget year.

Reflects information as of JUNE 2010

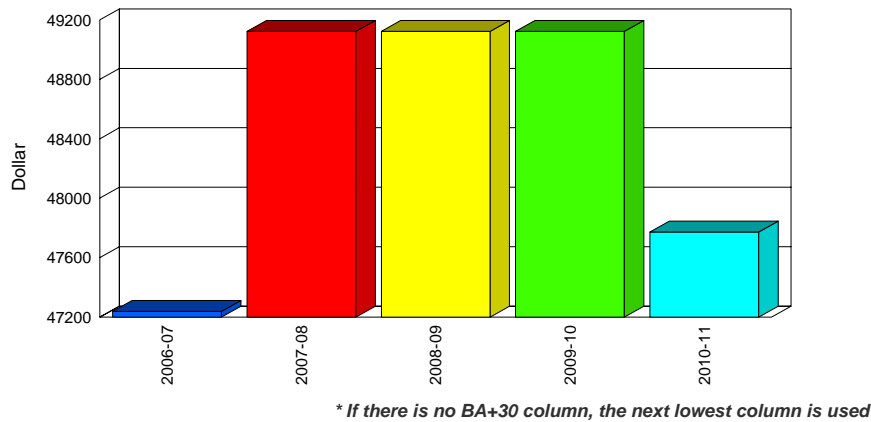
	Dollar Expense per ADA		
	2009-10	2010-11	Dollar Change
Certificated Non-Mgt. Salaries	\$3,136	\$3,258	\$122
Classified Non-Mgt. Salaries	555	524	-31
Mgt. and Supvr. Salaries	252	268	16
Employee Benefits	1,377	1,461	84
Books and Supplies	54	70	16
Operating Capital/Other	459	441	-18
	65	17	-48
Total Expense	5,898	6,039	141
Ending Balance	196	134	-62
Total General Fund	\$6,094	\$6,173	\$79

Dollar Change per ADA, Unrestricted Expenditures, 2009-10 to 2010-11



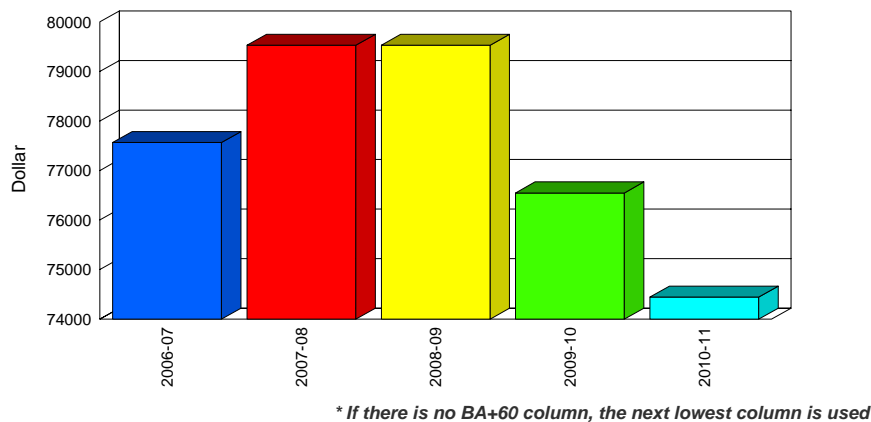
Certificated Salary Growth, 2006-07 to 2010-11

Salary at BA+30*, Step 1



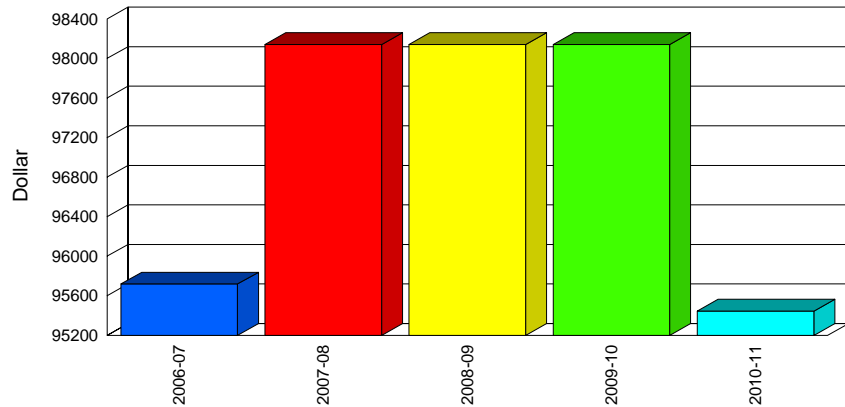
Approximately 49% of the District's budget is expended for non-management certificated salaries—that is, the salaries for teachers, librarians, nurses, counselors, and other certificated support personnel. Salaries are paid based on two employee qualifications, number of years of service (steps) and number of graduate units completed after the bachelor's degree (column).

Salary at BA+60*, Step 10



The District is proud of its teacher salaries and gives priority to funding salaries above the market

Maximum Salary
MA +60 or w/o MA +65



The salary numbers shown reflect three commonly used benchmarks for measurement of teacher salaries exclusive of salary-related costs, such as retirement contributions and health and welfare benefits. The District and its unions have concluded negotiations on the salaries for 2010-11, which includes a 0. % increase.

Reflects information as of JUNE 2010

Health and Welfare Benefit Expense, 2006-07 to 2010-11

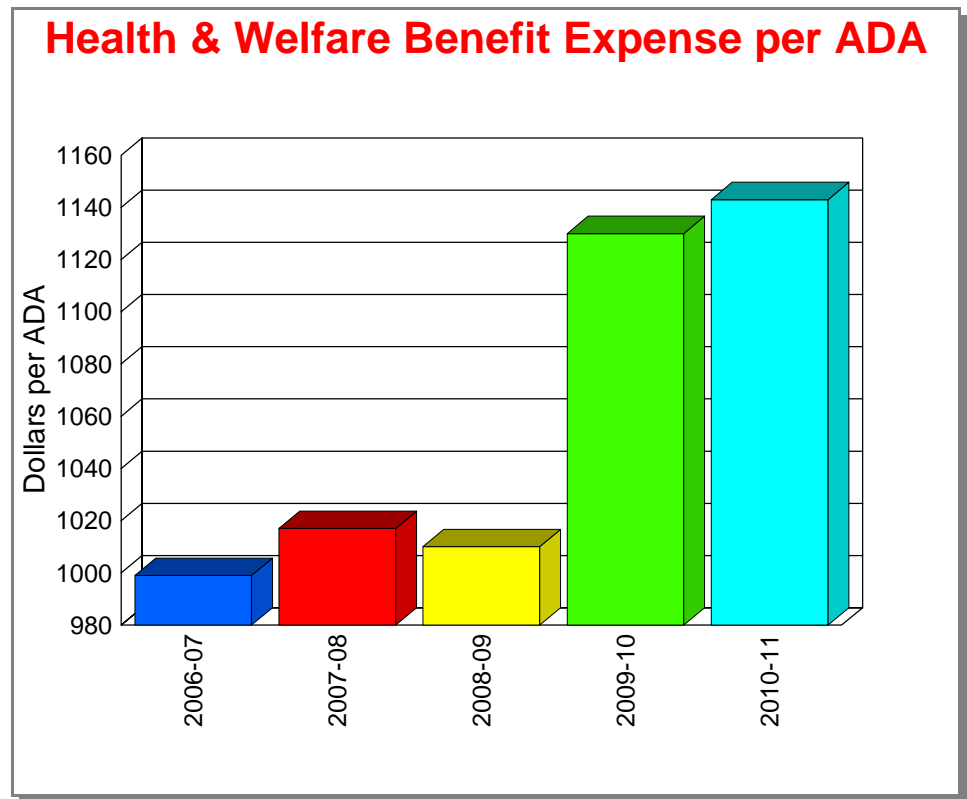
The District is unable to keep up with the escalating costs of employee benefits without reducing student services

As part of an employee's compensation, the District contributes to the premium costs for health, dental, vision, and life insurance benefits for its employees. Employees must generally be in full-time employment in order to receive the maximum District contribution, although part-time employees can participate in the plan with partial District support.

The District's contribution toward this benefit has risen dramatically in this past year and is projected to increase again in the budget year. Public education is not immune to the high-cost escalation of health benefits. Continuing to fund these benefits has become increasingly challenging. The cost increase per ADA for health benefits is projected to absorb a high percentage of the District's new revenues.

The benefit plans and the dollar amounts that are contributed by the District per employee are determined by the collective bargaining agreement reached with the District's bargaining units. The District considers the health benefit plan to be part of an employee's total compensation, and, as the costs of district-funded benefits increase the ability of the District to provide salary increases is squeezed.

The District has budgeted \$27,276,552 for employee health and welfare benefits during the coming year, which is a 1.15% increase in cost per ADA.



Reflects information as of JUNE 2010

Budget Assumptions Unrestricted

East Side Union High School District
Budget Assumption
For 2010 / 11
General Fund - Unrestricted

	<u>Est Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Projection</u> <u>2011/12</u>	<u>Projection</u> <u>2012/13</u>
Revenue Limit				
Project P2 ADA	23,914.99	23,864.39	23,864.39	23,884.39
Base Revenue Limit	\$168,967,535	\$175,769,346	\$175,077,279	\$178,902,202
COLA Factor	4.25% or \$300	- 0.39% or <\$29>	2.1% or \$154	2.4% or \$180
Total COLA	\$7,174,497	(\$692,067)	\$3,675,116	\$4,299,190
Deficit Factor	-18.355%	-18.355%	-18.355%	-18.355%
Total Deficit	(\$32,427,669)	(\$32,231,923)	(\$32,908,098)	(\$33,727,065)
One-time Basis Adjustment (\$252.99/ADA in 3rd Interim)	(\$5,975,356)			
Other Adjustment - 3.85% Deficit Applied to Undeficitated Base Revenue Limit		(\$6,656,856)	(\$6,796,593)	(\$6,965,828)
Lottery Revenue	\$111 / ADA	\$111 / ADA	\$111 / ADA	\$111 / ADA
	\$3,061,280	\$3,048,393	\$3,048,393	\$3,053,943
COLA For Other State Revenues		- 0.38%	2.10%	2.40%
Hourly Remedial & Core	\$2,096,809	\$2,088,841	\$2,132,707	\$2,183,892
Other State Revenues				
ABX3 56 QEIA Fix - Reduction by State * in 2009/10				
Class Size Reduction by (\$194,058)	\$189,889	\$306,856	\$313,299	\$320,819
Arts & Music Block Grant by (\$144,715)	\$204,139	\$356,663	\$364,153	\$372,893
School Safety by (\$695,431)	\$193,348	\$750,247	\$766,002	\$784,386
Supplemental Counseling (AB 1802) by (\$1,387,866)	\$54,291	\$1,382,592	\$1,411,627	\$1,445,506
Tier III Flexibility Revenues				
Cal-Safe	\$1,039,779	\$816,009	\$833,146	\$853,141
ROC/P (Metro Ed funded directly by CDE/COE from 1/2010)	\$1,147,205	\$0		
CAHSEE	\$760,051	\$757,163	\$773,063	\$791,617
GATE	\$160,466	\$159,857	\$163,214	\$167,131
Instructional Materials	\$1,398,391	\$1,393,077	\$1,422,332	\$1,456,468
Pupil Retention (Continuation Ed & 10th Counseling)	\$544,247	\$542,179	\$553,565	\$566,850
TAAP-Prof Dev Block Grant	\$729,468	\$726,696	\$741,957	\$759,764
TIIG	\$7,966,777	\$7,936,503	\$8,103,170	\$8,297,646
School & Library Improvement Block Grant	\$492,644	\$490,772	\$501,078	\$513,104

East Side Union High School District
Budget Assumption
For 2010 / 11
General Fund - Unrestricted

	<u>Est Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Projection</u> <u>2011/12</u>	<u>Projection</u> <u>2012/13</u>
Others:				
English Tutoring Program (CBET)	\$114,997	\$114,560	\$116,966	\$119,773
Peer Assistance & Review (PAR)	\$90,391	\$90,048	\$91,939	\$94,145
Cert Mentor Program	\$118,434	\$105,985	\$108,210	\$110,807
BTSA	\$219,280	\$121,125	\$123,669	\$126,637
Miscellaneous Programs	\$143,535	\$107,028	\$109,276	\$111,898
Other State Grant & Mandated Cost Settlement	\$145,190	\$145,190	\$146,057	\$147,068
Deferred Maintenance	\$938,282	\$934,717	\$954,346	\$977,250
Lease & Rental of Facilities	\$158,000	\$272,423	\$170,000	\$170,000
Towers Space Lease		\$144,000	\$144,000	\$144,000
Interest Income	\$70,802	\$150,000	\$150,000	\$150,000
Safety Credit	\$442,853	\$132,393	\$132,393	\$132,393
Civic Center-Use of Facilities	\$484,475	\$450,000	\$450,000	\$450,000
Community Redevelopment Fund	\$348,843	\$300,000	\$300,000	\$300,000
Renewable Energy Incentive Revenue		\$2,695,254	\$2,496,599	\$2,486,123
Final Insurance Settlement	\$688,655			
New Beverage Contract		\$150,000	\$150,000	\$150,000
All Other Local Revenues	\$1,641,989	\$300,000	\$300,000	\$300,000
Transfer to Athletic Program	(\$1,585,000)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)
Transfer from General Reserve		\$4,200,000		
Contribute to Special Ed	(\$13,875,927)	(\$14,991,085)	(\$15,449,589)	(\$15,770,014)
Transfer to Restricted Routine Maintenance	(\$2,500,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
Contribute to Transportation	(\$2,824,355)	(\$2,246,055)	(\$2,276,273)	(\$2,362,904)
Transfer from Self-Insurance Fund		\$600,000		
Transfer from OPEB-Revocable Fund		\$1,500,000	\$2,000,000	
Transfer from Facilities Fd for Prior Years Lease Income		\$600,000		
Transfer from Tier III Flexible Adult Ed Fund		\$250,000		

* Notes: ABX3 56 QEIA Back Fill with SFSF in 2010/11

East Side Union High School District
Budget Assumption
For 2010 / 11
General Fund - Unrestricted

	<u>Est Actual</u> 2009-10	<u>Budget</u> 2010-11	<u>Projection</u> 2011/12	<u>Projection</u> 2012/13
COLA Increase	0.00%	0.00%	0.00%	0.00%
Mandatory Benefits Rates:				
<i>STRS</i>	8.250%	8.250%	8.250%	8.250%
<i>PERS</i>	9.709%	10.707%	10.707%	10.707%
<i>PERS Reduction</i>	3.311%	2.313%	2.313%	2.313%
<i>OASDI</i>	6.200%	6.200%	6.200%	6.200%
<i>MMC</i>	1.450%	1.450%	1.450%	1.450%
<i>Retiree Benefit.</i>	2.700%	2.700%	2.700%	2.700%
<i>Workers' Comp.</i>	3.062%	2.354%	2.354%	2.354%
<i>U.I.</i>	0.300%	0.720%	0.720%	0.720%
Step & Column Adjustments				
<i>Certificated - 1.5% salaries and statutory benefits</i>		\$1,515,527	\$1,458,014	\$1,479,884
<i>Classified - 2% salaries and statutory benefits</i>		\$372,088	\$333,673	\$352,991
Adjust Transfer Certificated (to)/from SFSF	(\$10,000,248)	\$7,398,750	\$2,601,498	
Adjust Transfer Certificated (to)/from ARRA	(\$2,089,524)	\$2,082,186	\$7,338	
Adjust Transfer Classified (to)/ from SFSF	(\$1,053,373)	\$1,053,373		
Adjust Transfer Certificated to Restr Programs	(\$266,872)	(\$665,616)	\$932,488	
Transfer Certificated (2.0 FTEs) to Restr Perkins Program		(\$166,243)	(\$168,595)	
Reduce Certificated Positions - 72.0 FTEs		(\$5,845,861)		
Re-instate 6.0 FTEs - Psychologists		\$510,819		
Re-instate 15.0 FTEs - Counselors		\$1,274,454		
Re-instate 2.0 FTEs - Social Workers		\$169,927		
Re-instate 3.2 FTEs MST Coordinators		\$271,883		
Re-instate 4.4 FTEs Activities Directors		\$373,840		
Savings from Reducing 5 working days from Certificated GF		(\$2,218,910)		
Proj Savings from Adm,Mgmt & Conf Salaries Reduction		(\$147,622)		
Reduce Assoc Supt 3% Salaries (1.65 FTE in Gen Fd)		(\$11,611)		
Savings from Not Filling Vacant HR Director (1.0 FTE)		(\$194,876)		
Savings from Not Filling Vacant Testing Coord. (0.6 FTE-G/F)		(\$84,187)		
Reduce Classified Managers (1.0 FTEs - General Fd)		(\$156,267)		
Reduce Classified Positions - 43.00 FTEs		(\$2,913,894)		

East Side Union High School District
Budget Assumption
For 2010 / 11
General Fund - Unrestricted

	<u>Est Actual</u> 2009-10	<u>Budget</u> 2010-11	<u>Projection</u> 2011/12	<u>Projection</u> 2012/13
Re-instate 1.0 FTEs - Comp Tech Support Engineer		\$112,117		
Reduce Board of Trustees Stipend 10%		(\$5,722)		
Open Internal Auditor (0.25 FTE)		\$43,682		
Average H & W / Retiree Benefit Rate Incr by 8.5% & 10%		\$1,798,017	\$1,797,026	\$2,356,175
Supplementing Textbook Budget		\$250,000	\$250,000	\$250,000
Property / Liabilities & Other Insurance Premium	\$1,199,319	\$1,109,054	\$1,164,507	\$1,222,732
Project Gas Savings with Pool Covers		(\$250,000)	(\$250,000)	(\$250,000)
Project Utilities Rate Increase by 5%		\$244,034	\$200,601	\$209,286
Project Guaranteed Savings from Renewal Energy		(\$862,691)	(\$889,600)	(\$920,764)
Election Cost for Board of Trustees		\$290,398	\$215,110	
Election Cost for Parcel Tax		\$194,936		
Indirect Cost Projection	(\$4,379,103)	(\$3,501,669)	(\$2,671,859)	(\$2,620,779)
ROC/P Pass-through Transfers	\$1,147,205	\$0	\$0	\$0
Renewable Energy Equipment Debt Repayment		\$540,898	\$927,254	\$927,254
OPEB Debt Repayment	\$1,832,593	\$1,865,341	\$1,906,017	\$1,944,103

Reconciliation

**East Side Union High School District
Budget Reconciliation
For 2010 / 11
General Fund - Unrestricted**

	<u>Est Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Projection</u> <u>2011/12</u>	<u>Projection</u> <u>2012/13</u>
<u>Revenues</u>				
Project P2 ADA	23,914.99	23,864.39	23,864.39	23,884.39
Increase/ (Decrease) in ADA	0.00	(50.60)	0.00	20.00
	\$0	(\$372,686)	\$0	\$149,807
Revenue Limit COLA	4.25% or \$300	-0.39% or <\$29>	2.1% or \$154	2.4% or \$180
		(\$692,067)	\$3,675,116	\$4,299,190
Revenue Limit Deficit	-18.355%	-18.355%	-18.355%	-18.355%
Increase/(Decrease) from prior projection	\$0	195,746	(\$676,175)	(\$818,967)
One-time Reduction \$252.99 / ADA	\$0	\$5,975,356		
Other Adjustment - 3.85% Deficit Applied to Undeficit Base Revenue Limit		(\$6,656,856)	(\$139,737)	(\$169,235)
Misc. Adjustments				
Prior Year Revenue Limit Adjustment		(\$219,607)		
Beginning Teacher Incentive	\$0	(\$1,673)	\$10,992	\$12,827
Increase / (Decrease) in Unemployment Insurance	\$0	\$532,882		
(Increase)/Decrease COE Sp Ed ADA Transfer	\$0	\$6,652	(\$35,318)	(\$41,211)
(Increase)/Decrease District Sp Ed ADA Transfer	\$0	\$57,180	(\$128,917)	(\$150,683)
Total Revenue Limit Increase / (Decrease)	\$0	(\$1,175,074)	\$2,705,961	\$3,281,728
Lottery	\$111 / ADA	\$111 / ADA	\$111 / ADA	\$111 / ADA
Increase / (Decrease)	\$27,579	(\$12,887)	\$0	\$5,550
Class Size Reduction	\$0	\$116,967	\$6,444	\$7,520
Hourly Remedial and Core Programs	(\$8,598)	(\$7,968)	\$43,866	\$51,185
TIIG - Tier III Flex State Revenues		(\$30,274)	\$166,667	\$194,476
Other- Tier III Flex State Revenues	\$12,045	\$4,631	\$18,804	\$21,941
Tier III Flex Programs - Reporting below: *				
* Cal Safe	\$147,442	(\$223,770)	\$17,136	\$19,995
* ROC/P-Fund directly instead of Pass-thru East Side		(\$1,147,205)		
* School Safety		\$556,899	\$15,755	\$18,384
* Counseling (1802)		\$1,328,301	\$29,035	\$33,879
* GATE		(\$609)	\$3,357	\$3,917
* Pupil Retention		(\$2,068)	\$11,386	\$13,285
* Professional Development-Blk Grant		(\$2,772)	\$15,261	\$17,807
* School & Library Improvement Blk Grant		(\$1,872)	\$10,306	\$12,026

**East Side Union High School District
Budget Reconciliation
For 2010 / 11
General Fund - Unrestricted**

	<u>Est Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Projection</u> <u>2011/12</u>	<u>Projection</u> <u>2012/13</u>
CAHSEE (Transfer from Restricted Resource)		(\$2,888)	\$15,900	\$18,554
Other State Grant	(\$55,151)	\$0	\$867	\$1,011
Instructional Materials (Transfer from Restricted Resource)		(\$5,314)	\$29,255	\$34,136
Deferred Maintenance (Transfer from Restricted Resource)		(\$3,565)	\$19,629	\$22,904
Lease & Rental Income (Calero Utilities)		\$258,423	(\$102,423)	
Interest Income		\$79,198		
Safety Credit		(\$310,460)		
Community Redevelopment		(\$48,843)		
All Other Local Income		(\$1,915,119)		
Renewable Energy Incentive Revenues		\$2,695,254	(\$198,655)	(\$10,476)
(Increase)/Decrease contribution to Athletic Program		\$385,000		
Transfer from General Reserve		\$4,200,000	(\$4,200,000)	
Transfer from Self-Insurance Fund		\$600,000	(\$600,000)	
Transfer from OPEB-Revocable Fund		\$1,500,000	\$500,000	(\$2,000,000)
Prior Years LPS Lease Deposit Adjustment		\$600,000	(\$600,000)	
Transfer from Adult Ed (Tier III Flex)		\$250,000	(\$250,000)	
(Increase)/Decrease Contribution to Special Ed	(\$96,921)	(\$1,115,158)	(\$458,504)	(\$320,425)
(Increase)/Decrease Contribution to Restricted Routine Maint		(\$1,500,000)		
(Increase)/Decrease Contribution to Transportation		\$578,300	(\$30,218)	(\$86,631)
Total Increase/(Decrease) Income	\$26,396	\$5,647,127	(\$2,830,171)	\$1,340,766

**East Side Union High School District
Budget Reconciliation
For 2010 / 11
General Fund - Unrestricted**

	<u>Est Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Projection</u> <u>2011/12</u>	<u>Projection</u> <u>2012/13</u>
<u>Expenditures</u>				
<i>Mandatory Benefits Rates:</i>				
STRS	8.250%	8.250%	8.250%	8.250%
PERS	9.709%	10.707%	10.707%	10.707%
PERS Reduction	3.311%	2.313%	2.313%	2.313%
OASDI	6.200%	6.200%	6.200%	6.200%
MMC	1.450%	1.450%	1.450%	1.450%
Retiree Benefit.	2.700%	2.700%	2.700%	2.700%
Workers' Comp.	3.062%	2.354%	2.354%	2.354%
U.I.	0.300%	0.720%	0.720%	0.720%
COLA Increase	0.00%	0.00%	0.00%	0.00%
Increase/(Decrease) from Prior Projection		\$0	\$0	\$0
Step & Column Adjustments				
<i>Certificated - 1.5% salaries and statutory benefits</i>		\$1,515,527	\$1,458,014	\$1,479,884
<i>Classified - 2% salaries and statutory benefits</i>		\$372,088	\$333,673	\$352,991
Adjust Transfer Certificated (to)/from SF SF	(\$1,744,438)	\$7,398,750	\$2,601,498	
Adjust Transfer Certificated (to)/from ARRA		\$2,082,186	\$7,338	
Adjust Transfer Classified (to)/ from SF SF	(\$366,428)	\$1,053,373		
Transfer Certificated (2.0 FTEs) to Restr Perkins Program		(\$166,243)		
Adjust Transfer Certificated to Restr Programs		(\$665,616)	\$932,488	
Adjust Hourly Projection	(\$25,389)			
Reduce Certificated Positions - 72.0 FTEs		(\$5,845,861)		
Re-instate 6.0 FTEs - Psychologists		\$510,819		
Re-instate 15.0 FTEs - Counselors		\$1,274,454		
Re-instate 2.0 FTEs - Social Workers		\$169,927		
Re-instate 3.2 FTEs MST Coordinators		\$271,883		
Re-instate 4.4 FTEs Activities Directors		\$373,840		
Savings from Reducing 5 working days from Certificated GF		(\$2,218,910)		
Proj Savings from Adm,Mgmt & Conf Salaries Reduction		(\$147,622)		
Reduce Assoc Supt 3% Salaries (1.65 FTE in Gen Fd)		(\$11,611)		
Savings from Not Filling HR Director (1.0 FTE)		(\$194,876)		

**East Side Union High School District
Budget Reconciliation
For 2010 / 11
General Fund - Unrestricted**

	<u>Est Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Projection</u> <u>2011/12</u>	<u>Projection</u> <u>2012/13</u>
Savings from Not Filling Testing Coordinator (0.6 FTE in G/F)		(\$84,187)		
Reduce Classified Managers (1.0 FTEs in General Fd)		(\$156,267)		
Reduce Classified Positions - 43.0 FTEs		(\$2,913,894)		
Re-instate 1.0 FTEs - Comp Tech Support Engineer		\$112,117		
Reduce Board of Trustees Stipend 10%		(\$5,722)		
Open Internal Auditor (0.25 FTE)		\$43,682		
Average H & W / Retiree Benefit Rate Incr by 8.5% & 10%		\$1,798,017	\$1,797,026	\$2,356,175
UI Tax Rate Increase from 0.3% to 0.72%		\$405,928		
Workers' Comp Rate Decrease from 3.0625% to 2.3543%		(\$684,473)		
Supplementing Textbook Budget		\$250,000		
Adjust Supplies Budget	(\$364,512)	\$129,145		
Adjust Dues, Lease, Repairs & Contract Svc Budget		\$252,214		
Project Property & Liabilities Insurance Premium Incr (Decr)		(\$90,265)	\$55,453	\$58,225
Project Utilities Rate Increase by 5%		\$244,034	\$200,601	\$209,286
Project Guaranteed Savings from Re-renewal Energy		(\$862,691)	(\$26,909)	(\$31,164)
Project Gas Savings with Pool Covers		(\$250,000)		
(Decrease) / Increase Election Cost for Board of Trustees		\$290,398	(\$75,288)	
(Decrease) / Increase Election Cost for Parcel Tax		\$194,936	(\$194,936)	
Project Communication Rate Increase by 5%		\$90,346	\$78,213	\$82,124
(Increase) E-rate Credit		(\$133,018)		
Project Savings from VOIP Contract		(\$200,000)		
Adjust Opreation & Contracted Svc Budget	(\$276,444)			
Increase Tuition Svc	\$13,509	(\$13,509)		
Decrease ROC/P Pass-through Transfers		(\$1,147,205)		
Decrease /(Increase) Indirect Cost	\$8,606	\$877,434	\$829,810	\$51,080
Incr/(Decr) Renewable Energy Equip Debt Repayment		\$540,898	\$386,356	\$0
Increase/(Decrease) OPEB Debt Repayment		\$32,748	\$40,676	\$38,086
Total Increase/(Decrease) Expense	(\$2,755,096)	\$4,492,776	\$8,424,013	\$4,596,686

General Fund

**2009/10 Budget & Estimated Actual
and
2010/11 Annual Budget**

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Revenue and Expenditure Summary

Categories	09/10 Third Interim			09/10 Estimated Actual			10/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	\$131,016,236	\$6,198,639	\$137,214,875	\$131,016,236	\$6,198,639	\$137,214,875	\$129,841,162	\$6,141,459	\$135,982,621
Federal	\$0	\$24,802,229	\$24,802,229	\$0	\$24,710,691	\$24,710,691	\$0	\$15,939,312	\$15,939,312
Other State	\$21,685,576	\$6,108,974	\$27,794,550	\$21,808,893	\$6,140,343	\$27,949,236	\$22,374,499	\$6,054,267	\$28,428,767
Local	\$3,835,617	\$6,919,083	\$10,754,700	\$3,835,617	\$6,844,083	\$10,679,700	\$4,594,070	\$7,488,883	\$12,082,953
Contrib to Special Ed. & Other Transfer	(\$20,688,361)	\$23,188,361	\$2,500,000	(\$20,785,282)	\$23,285,282	\$2,500,000	(\$15,287,140)	\$22,637,140	\$7,350,000
Total Revenues	\$135,849,068	\$67,217,286	\$203,066,354	\$135,875,464	\$67,179,038	\$203,054,502	\$141,522,591	\$58,261,061	\$199,783,653
Expenditures									
Certificated Salaries	\$80,954,264	\$27,223,968	\$108,178,232	\$79,764,701	\$28,511,750	\$108,276,451	\$82,955,151	\$21,683,376	\$104,638,527
Classified Salaries	\$14,779,700	\$12,440,630	\$27,220,330	\$14,538,604	\$12,686,599	\$27,225,203	\$13,694,484	\$10,883,059	\$24,577,544
Employee Benefits	\$33,633,093	\$16,451,712	\$50,084,805	\$32,927,497	\$17,056,448	\$49,983,945	\$34,868,477	\$13,979,644	\$48,848,122
Books & Supplies	\$1,658,109	\$3,789,821	\$5,447,930	\$1,293,597	\$3,471,595	\$4,765,192	\$1,672,742	\$3,145,723	\$4,818,465
Operation & Contracted Services	\$11,257,504	\$6,490,751	\$17,748,255	\$10,981,060	\$6,661,800	\$17,642,860	\$10,517,014	\$6,401,409	\$16,918,423
Capital Outlay	\$0	\$1,149,575	\$1,149,575	\$0	\$1,199,780	\$1,199,780	\$0	\$8,743	\$8,743
Other Outgo	\$1,548,005	\$155,880	\$1,703,885	\$1,561,514	\$140,880	\$1,702,394	\$400,800	\$142,207	\$543,007
Direct Support/Indirect Costs	(\$4,387,709)	\$3,838,688	(\$549,021)	(\$4,379,103)	\$3,870,853	(\$508,250)	(\$3,501,669)	\$2,969,731	(\$531,938)
Total Expenditures	\$139,442,966	\$71,541,025	\$210,983,991	\$136,687,870	\$73,599,705	\$210,287,575	\$140,607,000	\$59,213,893	\$199,820,893
Other Sources/Uses	\$1,832,593	\$0	\$1,832,593	\$1,832,593	\$0	\$1,832,593	\$2,406,239	\$0	\$2,406,239
	\$0			\$0					
Total General Fund Expenditures	\$141,275,559	\$71,541,025	\$212,816,584	\$138,520,463	\$73,599,705	\$212,120,168	\$143,013,239	\$59,213,893	\$202,227,132
Net Increase/Decrease to Fund Balance	(\$5,426,491)	(\$4,323,739)	(\$9,750,230)	(\$2,644,999)	(\$6,420,667)	(\$9,065,666)	(\$1,490,647)	(\$952,832)	(\$2,443,479)
Beginning Balance	\$7,332,873	\$8,913,960	\$16,246,833	\$7,332,873	\$8,913,960	\$16,246,833	\$4,687,874	\$2,493,293	\$7,181,167
Prior Year Stores Adjustment									
Audit Adjustment			\$0			\$0			\$0
Ending Balance Before Reserve	\$1,906,382	\$4,590,221	\$6,496,603	\$4,687,874	\$2,493,293	\$7,181,167	\$3,197,226	\$1,540,461	\$4,737,688
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$180,829		\$180,829	\$180,829		\$180,829	\$180,829		\$180,829
Ending Balance with Reserve	\$2,089,711	\$4,590,221	\$6,679,932	\$4,871,203	\$2,493,293	\$7,364,496	\$3,380,555	\$1,540,461	\$4,921,017
Carry-overs	\$0		\$0	\$0		\$0	\$0		\$0
Net Ending Balance	\$2,089,711	\$4,590,221	\$6,679,932	\$4,871,203	\$2,493,293	\$7,364,496	\$3,380,555	\$1,540,461	\$4,921,017
General Reserve	\$7,335,819		\$7,335,819	\$7,321,669		\$7,321,669	\$3,221,669		\$3,221,669
Ending Balance plus Gen Reserve	\$9,425,530	\$4,590,221	\$14,015,752	\$12,192,872	\$2,493,293	\$14,686,166	\$6,602,224	\$1,540,461	\$8,142,687

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	09/10 Third Interim			09/10 Estimated Actual			10/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
REVENUE LIMIT SOURCES									
8011 State Aid - Current Year	\$ 54,213,986	\$ -	\$ 54,213,986	\$ 54,213,986	\$ -	\$ 54,213,986	\$ 53,712,037	\$ -	\$ 53,712,037
8019 State Aid - Prior Year	\$ 219,607	\$ -	\$ 219,607	\$ 219,607	\$ -	\$ 219,607	\$ -	\$ -	\$ -
8021 Property Relief- Homeowner	\$ 622,243	\$ -	\$ 622,243	\$ 622,243	\$ -	\$ 622,243	\$ 622,243	\$ -	\$ 622,243
8029 Other Subventions/In Lieu of Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8030 Trailer Coach Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8041 Secured Roll & Comm Redevelopment	\$ 68,710,878	\$ -	\$ 68,710,878	\$ 68,710,878	\$ -	\$ 68,710,878	\$ 68,710,878	\$ -	\$ 68,710,878
8042 Unsecured Roll	\$ 6,964,951	\$ -	\$ 6,964,951	\$ 6,964,951	\$ -	\$ 6,964,951	\$ 6,964,951	\$ -	\$ 6,964,951
8043 Prior Year Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8044 Supplemental Taxes	\$ 2,141,000	\$ -	\$ 2,141,000	\$ 2,141,000	\$ -	\$ 2,141,000	\$ 2,141,000	\$ -	\$ 2,141,000
8045 Education Resource Fund	\$ 10,343,131	\$ -	\$ 10,343,131	\$ 10,343,131	\$ -	\$ 10,343,131	\$ 10,343,131	\$ -	\$ 10,343,131
8047 Community Redevelop Fund	\$ 266,400	\$ -	\$ 266,400	\$ 266,400	\$ -	\$ 266,400	\$ 266,400	\$ -	\$ 266,400
8091 Spec Ed ADA Transfer	\$ (6,198,639)	\$ 6,198,639	\$ -	\$ (6,198,639)	\$ 6,198,639	\$ -	\$ (6,141,459)	\$ 6,141,459	\$ -
8092 PERS Reduction Transfer	\$ 644,435	\$ -	\$ 644,435	\$ 644,435	\$ -	\$ 644,435	\$ 389,170	\$ -	\$ 389,170
8096 Transfer In Lieu of Tax to Charter Schools	\$ (6,911,756)	\$ -	\$ (6,911,756)	\$ (6,911,756)	\$ -	\$ (6,911,756)	\$ (7,167,189)	\$ -	\$ (7,167,189)
TOTAL REVENUE LIMIT SOURCES	\$ 131,016,236	\$ 6,198,639	\$ 137,214,875	\$ 131,016,236	\$ 6,198,639	\$ 137,214,875	\$ 129,841,162	\$ 6,141,459	\$ 135,982,621
FEDERAL REVENUES									
8290 Title I	\$ -	\$ 3,721,917	\$ 3,721,917	\$ -	\$ 3,621,917	\$ 3,621,917	\$ -	\$ 3,901,680	\$ 3,901,680
8290 ARRA - Title I	\$ -	\$ 2,411,037	\$ 2,411,037	\$ -	\$ 2,411,037	\$ 2,411,037	\$ -	\$ 7,869	\$ 7,869
8290 Migrant Education	\$ -	\$ 269,884	\$ 269,884	\$ -	\$ 269,884	\$ 269,884	\$ -	\$ 244,708	\$ 244,708
8290 NCLB-Program Impr Dist Interv	\$ -	\$ 76,813	\$ 76,813	\$ -	\$ 76,813	\$ 76,813	\$ -	\$ -	\$ -
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,501,705	\$ 4,501,705	\$ -	\$ 4,501,705	\$ 4,501,705	\$ -	\$ 4,383,190	\$ 4,383,190
8181 ARRA - IDEA B	\$ -	\$ 3,881,964	\$ 3,881,964	\$ -	\$ 3,915,221	\$ 3,915,221	\$ -	\$ 769,074	\$ 769,074
8290 ARRA - State Fiscal Stabilization Fund	\$ -	\$ 5,647,601	\$ 5,647,601	\$ -	\$ 5,647,601	\$ 5,647,601	\$ -	\$ 2,028,467	\$ 2,028,467
8290 Transitional Partnership	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949	\$ 394,949
8290 Voc Ed & Appl Tech IIC	\$ -	\$ 551,084	\$ 551,084	\$ -	\$ 551,084	\$ 551,084	\$ -	\$ 497,517	\$ 497,517
8290 Perkins	\$ -	\$ 123,059	\$ 123,059	\$ -	\$ 123,059	\$ 123,059	\$ -	\$ 106,855	\$ 106,855
8290 Title IV Drug Free School	\$ -	\$ 85,143	\$ 85,143	\$ -	\$ 85,143	\$ 85,143	\$ -	\$ 70,700	\$ 70,700
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ -	\$ 903,944	\$ 903,944	\$ -	\$ 903,944	\$ 903,944	\$ -	\$ 1,070,963	\$ 1,070,963
8290 Principal Training	\$ -	\$ 15,483	\$ 15,483	\$ -	\$ 15,483	\$ 15,483	\$ -	\$ -	\$ -
8290 NCLB-EETT	\$ -	\$ 27,035	\$ 27,035	\$ -	\$ 27,035	\$ 27,035	\$ -	\$ 27,035	\$ 27,035
8290 Title V Innovatiove Ed Strat	\$ -	\$ 10,802	\$ 10,802	\$ -	\$ 10,802	\$ 10,802	\$ -	\$ 10,802	\$ 10,802
8290 Title III -Immigrant Ed	\$ -	\$ 116,745	\$ 116,745	\$ -	\$ 91,745	\$ 91,745	\$ -	\$ 92,625	\$ 92,625
8290 Title III LEP	\$ -	\$ 444,165	\$ 444,165	\$ -	\$ 394,165	\$ 394,165	\$ -	\$ 423,900	\$ 423,900
8290 Refugee Assistance (RECAP)	\$ -	\$ 304,990	\$ 304,990	\$ -	\$ 304,990	\$ 304,990	\$ -	\$ 164,900	\$ 164,900
8290 ARRA-CNS Equipment	\$ -	\$ -	\$ -	\$ -	\$ 50,205	\$ 50,205	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ -	\$ 191,654	\$ 191,654	\$ -	\$ 191,654	\$ 191,654	\$ -	\$ 254,977	\$ 254,977
8290 ROTC	\$ -	\$ 532,849	\$ 532,849	\$ -	\$ 532,849	\$ 532,849	\$ -	\$ 504,996	\$ 504,996
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ -	\$ 505,597	\$ 505,597	\$ -	\$ 505,597	\$ 505,597	\$ -	\$ 652,267	\$ 652,267
8290 All Other Federal Revenue	\$ -	\$ 83,809	\$ 83,809	\$ -	\$ 83,809	\$ 83,809	\$ -	\$ 331,838	\$ 331,838
TOTAL FEDERAL REVENUES	\$ -	\$ 24,802,229	\$ 24,802,229	\$ -	\$ 24,710,691	\$ 24,710,691	\$ -	\$ 15,939,312	\$ 15,939,312

**East Side Union High School District
General Fund Revenue and Expenditure Details**

Categories	09/10 Third Interim			09/10 Estimated Actual			10/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
OTHER STATE REVENUES									
8590 Workability	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902
8590 CSIS	\$ -	\$ 7,286	\$ 7,286	\$ -	\$ 7,286	\$ 7,286	\$ -	\$ -	\$ -
8590 Cal Safe	\$ 892,337	\$ -	\$ 892,337	\$ 1,039,779	\$ -	\$ 1,039,779	\$ 816,009	\$ -	\$ 816,009
8435 Class Size Reduction	\$ 189,889	\$ -	\$ 189,889	\$ 189,889	\$ -	\$ 189,889	\$ 306,856	\$ -	\$ 306,856
8590 Paraprofessional Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 National Board Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Teacher Recruitment & Student Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 3,033,701	\$ 358,528	\$ 3,392,229	\$ 3,061,280	\$ 399,897	\$ 3,461,177	\$ 3,048,393	\$ 398,214	\$ 3,446,607
8590 Core Academic & Hourly Supplement	\$ 2,105,407	\$ -	\$ 2,105,407	\$ 2,096,809	\$ -	\$ 2,096,809	\$ 2,088,841	\$ -	\$ 2,088,841
8590 ROC/P Entitlement	\$ 1,147,205	\$ -	\$ 1,147,205	\$ 1,147,205	\$ -	\$ 1,147,205	\$ -	\$ -	\$ -
8590 CA Health Science	\$ -	\$ 45,487	\$ 45,487	\$ -	\$ 45,487	\$ 45,487	\$ -	\$ 50,000	\$ 50,000
8590 CPA Acad CTE Initiative	\$ -	\$ 124,501	\$ 124,501	\$ -	\$ 124,501	\$ 124,501	\$ -	\$ 125,520	\$ 125,520
8590 CPA Acad Green & Clean	\$ -	\$ 168,000	\$ 168,000	\$ -	\$ 158,000	\$ 158,000	\$ -	\$ 167,360	\$ 167,360
8590 School Safety	\$ 193,348	\$ -	\$ 193,348	\$ 193,348	\$ -	\$ 193,348	\$ 750,247	\$ -	\$ 750,247
8590 TUPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CAHSEE	\$ 760,051	\$ -	\$ 760,051	\$ 760,051	\$ -	\$ 760,051	\$ 757,163	\$ -	\$ 757,163
8590 Counseling (1802)	\$ 54,291	\$ -	\$ 54,291	\$ 54,291	\$ -	\$ 54,291	\$ 1,382,592	\$ -	\$ 1,382,592
8311 EIA	\$ -	\$ 2,650,794	\$ 2,650,794	\$ -	\$ 2,650,794	\$ 2,650,794	\$ -	\$ 2,640,721	\$ 2,640,721
8590 GATE	\$ 160,466	\$ -	\$ 160,466	\$ 160,466	\$ -	\$ 160,466	\$ 159,857	\$ -	\$ 159,857
8590 Instructional Materials - Realignment	\$ 1,398,391	\$ -	\$ 1,398,391	\$ 1,398,391	\$ -	\$ 1,398,391	\$ 1,393,077	\$ -	\$ 1,393,077
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ -	\$ 613,570	\$ 613,570	\$ -	\$ 613,570	\$ 613,570	\$ -	\$ 550,800	\$ 550,800
8311 Home to School Transportation	\$ -	\$ 224,776	\$ 224,776	\$ -	\$ 224,776	\$ 224,776	\$ -	\$ 223,924	\$ 223,924
8311 Special Ed. Transportation	\$ -	\$ 1,345,088	\$ 1,345,088	\$ -	\$ 1,345,088	\$ 1,345,088	\$ -	\$ 1,339,977	\$ 1,339,977
8590 PAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Adv Placement Challenge Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Staff Develop HS Coach Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 IB Staff Dev & Start Up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Math & Reading Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 RD-Blind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Administrator Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Supplementary Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 SB 813 - 10th Grade Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Pupil Retention (Continuation)	\$ 544,247	\$ -	\$ 544,247	\$ 544,247	\$ -	\$ 544,247	\$ 542,179	\$ -	\$ 542,179
8590 Professional Development Block Grnt	\$ 729,468	\$ -	\$ 729,468	\$ 729,468	\$ -	\$ 729,468	\$ 726,696	\$ -	\$ 726,696
8590 TIIG - VIP	\$ 7,966,777	\$ -	\$ 7,966,777	\$ 7,966,777	\$ -	\$ 7,966,777	\$ 7,936,503	\$ -	\$ 7,936,503
8590 School & Library Improvement Blk Grant	\$ 492,644	\$ -	\$ 492,644	\$ 492,644	\$ -	\$ 492,644	\$ 490,772	\$ -	\$ 490,772
8590 Tier III Flex Programs	\$ 878,731	\$ -	\$ 878,731	\$ 890,776	\$ -	\$ 890,776	\$ 895,407	\$ -	\$ 895,407
8590 Other State Grant	\$ 96,433	\$ 89,042	\$ 185,475	\$ 41,282	\$ 89,042	\$ 130,324	\$ 41,282	\$ 75,850	\$ 117,132
8590 Deferred Maintenance	\$ 938,282	\$ -	\$ 938,282	\$ 938,282	\$ -	\$ 938,282	\$ 934,717	\$ -	\$ 934,717
8590 Mandated Cost Settlement	\$ 103,908	\$ -	\$ 103,908	\$ 103,908	\$ -	\$ 103,908	\$ 103,908	\$ -	\$ 103,908
TOTAL OTHER STATE REVENUES	\$ 21,685,576	\$ 6,108,974	\$ 27,794,550	\$ 21,808,893	\$ 6,140,343	\$ 27,949,236	\$ 22,374,499	\$ 6,054,267	\$ 28,428,767

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	09/10 Third Interim			09/10 Estimated Actual			10/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
OTHER LOCAL REVENUES									
8650 Lease & Rental Income	\$ 158,000	\$ -	\$ 158,000	\$ 158,000	\$ -	\$ 158,000	\$ 416,423	\$ -	\$ 416,423
8660 Interest	\$ 70,802	\$ 3,382	\$ 74,184	\$ 70,802	\$ 3,382	\$ 74,184	\$ 150,000	\$ -	\$ 150,000
8677 Safety Credit Prog.	\$ 442,853	\$ -	\$ 442,853	\$ 442,853	\$ -	\$ 442,853	\$ 132,393	\$ -	\$ 132,393
8675 Transportation Fees	\$ -	\$ 209,970	\$ 209,970	\$ -	\$ 209,970	\$ 209,970	\$ -	\$ 199,968	\$ 199,968
8689 Use of Facilities	\$ 484,475	\$ -	\$ 484,475	\$ 484,475	\$ -	\$ 484,475	\$ 450,000	\$ -	\$ 450,000
8699 ROP/C Satellite	\$ -	\$ 405,633	\$ 405,633	\$ -	\$ 405,633	\$ 405,633	\$ -	\$ 615,748	\$ 615,748
8625 Community Redevelopment Fund	\$ 348,843	\$ -	\$ 348,843	\$ 348,843	\$ -	\$ 348,843	\$ 300,000	\$ -	\$ 300,000
8699 All Other Local Income	\$ 2,330,644	\$ 3,750,209	\$ 6,080,853	\$ 2,330,644	\$ 3,675,209	\$ 6,005,853	\$ 3,145,254	\$ 4,086,699	\$ 7,231,953
8710 Inter-District Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8792 Tsr of Apportionments fr Cnty Office	\$ -	\$ 2,549,889	\$ 2,549,889	\$ -	\$ 2,549,889	\$ 2,549,889	\$ -	\$ 2,586,468	\$ 2,586,468
TOTAL OTHER LOCAL REVENUES	\$ 3,835,617	\$ 6,919,083	\$ 10,754,700	\$ 3,835,617	\$ 6,844,083	\$ 10,679,700	\$ 4,594,070	\$ 7,488,883	\$ 12,082,953
ALL OTHER SOURCES/USES									
8983 Transfer to Athletic Restr	\$ (1,585,000)	\$ 1,585,000	\$ -	\$ (1,585,000)	\$ 1,585,000	\$ -	\$ (1,200,000)	\$ 1,200,000	\$ -
8919 Transfer from General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200,000	\$ -	\$ 4,200,000
8982 Contribution to Spec. Ed.	\$ (13,779,006)	\$ 13,779,006	\$ -	\$ (13,875,927)	\$ 13,875,927	\$ -	\$ (14,991,085)	\$ 14,991,085	\$ -
8980 Contribution to Restr. Fund (Rest Maint)	\$ (2,500,000)	\$ 5,000,000	\$ 2,500,000	\$ (2,500,000)	\$ 5,000,000	\$ 2,500,000	\$ (4,000,000)	\$ 4,200,000	\$ 200,000
8981 Contribution to Restr. Fund (Transportation)	\$ (2,824,355)	\$ 2,824,355	\$ -	\$ (2,824,355)	\$ 2,824,355	\$ -	\$ (2,246,055)	\$ 2,246,055	\$ -
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950,000	\$ -	\$ 2,950,000
TOTAL OTHER SOURCES/USES	\$ (20,688,361)	\$ 23,188,361	\$ 2,500,000	\$ (20,785,282)	\$ 23,285,282	\$ 2,500,000	\$ (15,287,140)	\$ 22,637,140	\$ 7,350,000
TOTAL INCOME -									
EXCL OF BEG BALANCE	\$ 135,849,068	\$ 67,217,286	\$ 203,066,354	\$ 135,875,464	\$ 67,179,038	\$ 203,054,502	\$ 141,522,591	\$ 58,261,061	\$ 199,783,653

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	09/10 Third Interim			09/10 Estimated Actual			10/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES									
CERTIFICATED SALARIES									
1100 Teachers' Salaries	\$ 70,078,110	\$ 15,531,657	\$ 85,609,767	\$ 69,983,529	\$ 15,467,244	\$ 85,450,773	\$ 71,043,940	\$ 13,178,839	\$ 84,222,779
1200 Certificated Pupil Support Salaries	\$ 2,740,645	\$ 3,078,626	\$ 5,819,271	\$ 2,136,969	\$ 3,733,292	\$ 5,870,261	\$ 2,566,418	\$ 2,429,270	\$ 4,995,689
1300 Certificated Supv. & Administrators Salaries	\$ 5,312,963	\$ 740,734	\$ 6,053,697	\$ 4,762,420	\$ 1,308,862	\$ 6,071,282	\$ 5,195,698	\$ 586,429	\$ 5,782,128
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 2,822,546	\$ 7,872,951	\$ 10,695,497	\$ 2,881,783	\$ 8,002,352	\$ 10,884,135	\$ 4,149,094	\$ 5,488,837	\$ 9,637,931
TOTAL CERTIFICATED SALARIES	\$ 80,954,264	\$ 27,223,968	\$ 108,178,232	\$ 79,764,701	\$ 28,511,750	\$ 108,276,451	\$ 82,955,151	\$ 21,683,376	\$ 104,638,527
CLASSIFIED SALARIES									
2100 Instructional Aides Salaries	\$ 76,262	\$ 5,071,473	\$ 5,147,735	\$ 76,262	\$ 5,082,861	\$ 5,159,123	\$ 77,787	\$ 4,398,691	\$ 4,476,478
2200 Classified Support Salaries	\$ 4,398,865	\$ 3,852,792	\$ 8,251,657	\$ 4,385,246	\$ 3,852,792	\$ 8,238,038	\$ 3,930,860	\$ 3,774,354	\$ 7,705,214
2300 Classified Supv. & Administrators Salaries	\$ 1,271,890	\$ 336,153	\$ 1,608,043	\$ 1,271,958	\$ 336,153	\$ 1,608,111	\$ 1,191,792	\$ 229,688	\$ 1,421,480
2400 Clerical & office Salaries	\$ 7,269,816	\$ 1,515,823	\$ 8,785,639	\$ 7,038,979	\$ 1,750,404	\$ 8,789,383	\$ 6,686,110	\$ 909,159	\$ 7,595,269
2500 Clerical Non-Bargaining Unit	\$ 306,684	\$ 8,024	\$ 314,708	\$ 306,685	\$ 8,024	\$ 314,709	\$ 306,444	\$ 8,184	\$ 314,628
2900 Other Classified Salaries	\$ 1,456,183	\$ 1,656,365	\$ 3,112,548	\$ 1,459,474	\$ 1,656,365	\$ 3,115,839	\$ 1,501,491	\$ 1,562,984	\$ 3,064,475
TOTAL CLASSIFIED SALARIES	\$ 14,779,700	\$ 12,440,630	\$ 27,220,330	\$ 14,538,604	\$ 12,686,599	\$ 27,225,203	\$ 13,694,484	\$ 10,883,059	\$ 24,577,544
EMPLOYEE BENEFITS									
3100 State Teachers' Retire. Sys.	\$ 6,488,509	\$ 2,200,337	\$ 8,688,846	\$ 6,383,331	\$ 2,296,238	\$ 8,679,569	\$ 6,653,003	\$ 1,722,400	\$ 8,375,403
3200 Public Employees' Retire. Sys.	\$ 1,481,522	\$ 1,078,933	\$ 2,560,455	\$ 1,456,463	\$ 1,135,607	\$ 2,592,070	\$ 1,414,204	\$ 957,220	\$ 2,371,424
3300 OASDI/MC	\$ 2,150,259	\$ 1,315,291	\$ 3,465,550	\$ 2,113,368	\$ 1,350,399	\$ 3,463,767	\$ 2,100,450	\$ 1,191,823	\$ 3,292,273
3400 Health & Welfare	\$ 17,402,551	\$ 9,273,532	\$ 26,676,083	\$ 17,131,694	\$ 9,557,663	\$ 26,689,357	\$ 18,881,984	\$ 8,049,834	\$ 26,931,818
3500 State Unemployment Ins.	\$ 286,601	\$ 119,212	\$ 405,813	\$ 282,192	\$ 124,013	\$ 406,205	\$ 695,877	\$ 234,534	\$ 930,411
3600 Workers' Compensation	\$ 2,937,462	\$ 1,213,650	\$ 4,151,112	\$ 2,893,961	\$ 1,260,228	\$ 4,154,189	\$ 2,275,422	\$ 766,712	\$ 3,042,134
3700 Retirees Benefits	\$ 2,604,723	\$ 961,595	\$ 3,566,318	\$ 2,393,832	\$ 1,034,277	\$ 3,428,109	\$ 2,677,308	\$ 808,929	\$ 3,486,237
3800 PERS Reduction	\$ 281,466	\$ 289,162	\$ 570,628	\$ 272,656	\$ 298,023	\$ 570,679	\$ 170,228	\$ 248,193	\$ 418,421
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 33,633,093	\$ 16,451,712	\$ 50,084,805	\$ 32,927,497	\$ 17,056,448	\$ 49,983,945	\$ 34,868,477	\$ 13,979,644	\$ 48,848,122
BOOKS AND SUPPLIES									
4100 Textbooks & Core Curriculum Materials	\$ -	\$ 687,797	\$ 687,797	\$ -	\$ 687,797	\$ 687,797	\$ 250,000	\$ 471,068	\$ 721,068
4200 Books & Reference Materials	\$ -	\$ 143,684	\$ 143,684	\$ -	\$ 143,684	\$ 143,684	\$ 32,415	\$ 143,684	\$ 176,099
4300 Materials and Supplies	\$ 1,430,734	\$ 2,281,060	\$ 3,711,794	\$ 1,160,949	\$ 2,128,077	\$ 3,289,026	\$ 1,183,108	\$ 2,081,398	\$ 3,264,506
4400 Non-capital Equipment	\$ 227,375	\$ 677,280	\$ 904,655	\$ 132,648	\$ 512,037	\$ 644,685	\$ 207,219	\$ 449,573	\$ 656,792
TOTAL BOOKS AND SUPPLIES	\$ 1,658,109	\$ 3,789,821	\$ 5,447,930	\$ 1,293,597	\$ 3,471,595	\$ 4,765,192	\$ 1,672,742	\$ 3,145,723	\$ 4,818,465
OPERATION & CONTRACTED SERVICES									
5100 Sub-Agreements	\$ 350,000	\$ 2,610,000	\$ 2,960,000	\$ 350,000	\$ 2,610,000	\$ 2,960,000	\$ 350,000	\$ 2,610,000	\$ 2,960,000
5200 Travel and Conference	\$ 116,103	\$ 240,885	\$ 356,988	\$ 58,324	\$ 238,863	\$ 297,187	\$ 122,295	\$ 213,002	\$ 335,297
5300 Dues & Membership	\$ 244,338	\$ 153,610	\$ 397,948	\$ 156,150	\$ 153,610	\$ 309,760	\$ 218,335	\$ 133,964	\$ 352,299
5400 Insurance	\$ 1,198,489	\$ -	\$ 1,198,489	\$ 1,199,319	\$ -	\$ 1,199,319	\$ 1,109,054	\$ -	\$ 1,109,054
5500 Operation & Housekeeping Services	\$ 5,096,131	\$ -	\$ 5,096,131	\$ 4,880,682	\$ -	\$ 4,880,682	\$ 4,012,025	\$ -	\$ 4,012,025
5600 Rentals, Leases, and Repairs	\$ 1,152,902	\$ 633,701	\$ 1,786,603	\$ 1,094,647	\$ 633,701	\$ 1,728,348	\$ 1,202,264	\$ 630,931	\$ 1,833,195
5700 Direct Costs Transfers	\$ 50,367	\$ 64,739	\$ 115,106	\$ 41,721	\$ 63,946	\$ 105,667	\$ 207,623	\$ 67,961	\$ 275,584
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,423,734	\$ 2,776,116	\$ 4,199,850	\$ 1,393,288	\$ 2,949,980	\$ 4,343,268	\$ 1,731,161	\$ 2,724,351	\$ 4,455,512
5900 Communications	\$ 1,625,440	\$ 11,700	\$ 1,637,140	\$ 1,806,929	\$ 11,700	\$ 1,818,629	\$ 1,564,257	\$ 21,200	\$ 1,585,457
TOTAL OPERATION & CONTRACTED SVS	\$ 11,257,504	\$ 6,490,751	\$ 17,748,255	\$ 10,981,060	\$ 6,661,800	\$ 17,642,860	\$ 10,517,014	\$ 6,401,409	\$ 16,918,423

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	09/10 Third Interim			09/10 Estimated Actual			10/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
CAPITAL OUTLAY									
6100 Sites & Improve. of Sites		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Capital Equipment	\$ -	\$ 1,149,575	\$ 1,149,575	\$ -	\$ 1,199,780	\$ 1,199,780	\$ -	\$ 8,743	\$ 8,743
TOTAL CAPITAL OUTLAY	\$ -	\$ 1,149,575	\$ 1,149,575	\$ -	\$ 1,199,780	\$ 1,199,780	\$ -	\$ 8,743	\$ 8,743
OTHER OUTGO									
7100 Tuition	\$ 400,800	\$ 14,755	\$ 415,555	\$ 414,309	\$ 14,755	\$ 429,064	\$ 400,800	\$ 15,000	\$ 415,800
7200 Other Transfers Out	\$ 1,147,205	\$ 141,125	\$ 1,288,330	\$ 1,147,205	\$ 126,125	\$ 1,273,330	\$ -	\$ 127,207	\$ 127,207
TOTAL OTHER OUTGO	\$ 1,548,005	\$ 155,880	\$ 1,703,885	\$ 1,561,514	\$ 140,880	\$ 1,702,394	\$ 400,800	\$ 142,207	\$ 543,007
DIRECT SUPPORT/INDIRECT COSTS									
7300 Direct Support/Indirect Costs	\$ (4,387,709)	\$ 3,838,688	\$ (549,021)	\$ (4,379,103)	\$ 3,870,853	\$ (508,250)	\$ (3,501,669)	\$ 2,969,731	\$ (531,938)
TOTAL SUPPORT/INDIRECT COSTS	\$ (4,387,709)	\$ 3,838,688	\$ (549,021)	\$ (4,379,103)	\$ 3,870,853	\$ (508,250)	\$ (3,501,669)	\$ 2,969,731	\$ (531,938)
OTHER FINANCING SOURCES/USES									
7611 Tsfr to Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7613 Tsfr to 3% Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7616 Tsfr to Cafeteria Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Tsfr to Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Other Auth. Interfund Tsfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7438 Debt Service Cost	\$ 1,832,593	\$ -	\$ 1,832,593	\$ 1,832,593	\$ -	\$ 1,832,593	\$ 2,406,239	\$ -	\$ 2,406,239
<i>Estimated Savings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ 1,832,593	\$ -	\$ 1,832,593	\$ 1,832,593	\$ -	\$ 1,832,593	\$ 2,406,239	\$ -	\$ 2,406,239
TOTAL EXP. & OUTGO BEFORE RESERVE	\$ 141,275,559	\$ 71,541,025	\$ 212,816,584	\$ 138,520,463	\$ 73,599,705	\$ 212,120,168	\$ 143,013,239	\$ 59,213,893	\$ 202,227,132

General Fund

**2011/12 Projection
and
2012/13 Projection**

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Revenue and Expenditure Summary

Categories	11/12 Projection			12/13 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues						
Revenue Limit	\$132,547,123	\$6,270,376	\$138,817,499	\$135,828,850	\$6,421,059	\$142,249,909
Federal	\$0	\$12,606,948	\$12,606,948	\$0	\$12,606,948	\$12,606,948
Other State	\$22,778,165	\$6,110,282	\$28,888,447	\$23,254,736	\$6,233,985	\$29,488,721
Local	\$4,292,992	\$7,739,731	\$12,032,723	\$4,282,516	\$8,139,019	\$12,421,535
Contrib to Special Ed. & Other Transfer	(\$20,925,862)	\$22,925,862	\$2,000,000	(\$23,332,918)	\$23,332,918	\$0
Total Revenues	\$138,692,418	\$55,653,199	\$194,345,617	\$140,033,184	\$56,733,929	\$196,767,113
Expenditures						
Certificated Salaries	\$86,737,996	\$19,462,465	\$106,200,461	\$88,019,566	\$19,754,401	\$107,773,968
Classified Salaries	\$13,958,374	\$11,100,721	\$25,059,095	\$14,237,542	\$11,322,735	\$25,560,276
Employee Benefits	\$37,951,780	\$13,698,764	\$51,650,543	\$40,580,091	\$14,602,419	\$55,182,510
Books & Supplies	\$1,672,742	\$3,145,723	\$4,818,465	\$1,672,742	\$3,145,723	\$4,818,465
Operation & Contracted Services	\$10,554,148	\$6,247,613	\$16,801,761	\$10,872,619	\$6,247,613	\$17,120,231
Capital Outlay	\$0	\$8,743	\$8,743	\$0	\$8,743	\$8,743
Other Outgo	\$400,800	\$142,207	\$543,007	\$400,800	\$142,207	\$543,007
Direct Support/Indirect Costs	(\$2,671,859)	\$2,142,097	(\$529,762)	(\$2,620,779)	\$2,091,017	(\$529,762)
Total Expenditures	\$148,603,981	\$55,948,331	\$204,552,312	\$153,162,581	\$57,314,858	\$210,477,439
Other Sources/Uses	\$2,833,271	\$0	\$2,833,271	\$2,871,357	\$0	\$2,871,357
Total General Fund Expenditures	\$151,437,252	\$55,948,331	\$207,385,583	\$156,033,938	\$57,314,858	\$213,348,796
Net Increase/Decrease to Fund Balance	(\$12,744,834)	(\$295,133)	(\$13,039,966)	(\$16,000,754)	(\$580,929)	(\$16,581,683)
Beginning Balance	\$3,197,226	\$1,540,461	\$4,737,688	(\$9,547,607)	\$1,245,329	(\$8,302,279)
Prior Year Stores Adjustment						
Audit Adjustment			\$0			\$0
Ending Balance Before Reserve	(\$9,547,607)	\$1,245,329	(\$8,302,279)	(\$25,548,361)	\$664,400	(\$24,883,961)
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$180,829		\$180,829	\$180,829		\$180,829
Ending Balance with Reserve	(\$9,364,278)	\$1,245,329	(\$8,118,950)	(\$25,365,032)	\$664,400	(\$24,700,632)
Carry-overs	\$0		\$0	\$0		\$0
Net Ending Balance	(\$9,364,278)	\$1,245,329	(\$8,118,950)	(\$25,365,032)	\$664,400	(\$24,700,632)
General Reserve	\$3,253,886		\$3,253,886	\$3,302,694		\$3,302,694
Ending Balance plus Gen Reserve	(\$6,110,393)	\$1,245,329	(\$4,865,063)	(\$22,062,338)	\$664,400	(\$21,397,937)

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	11/12 Projection			12/13 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES						
REVENUE LIMIT SOURCES						
8011 State Aid - Current Year	\$ 56,546,915	\$ -	\$ 56,546,915	\$ 59,979,325	\$ -	\$ 59,979,325
8019 State Aid - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8021 Property Relief- Homeowner	\$ 622,243	\$ -	\$ 622,243	\$ 622,243	\$ -	\$ 622,243
8029 Other Subventions/In Lieu of Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8030 Trailer Coach Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8041 Secured Roll & Comm Redevelopment	\$ 68,710,878	\$ -	\$ 68,710,878	\$ 68,710,878	\$ -	\$ 68,710,878
8042 Unsecured Roll	\$ 6,964,951	\$ -	\$ 6,964,951	\$ 6,964,951	\$ -	\$ 6,964,951
8043 Prior Year Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8044 Supplemental Taxes	\$ 2,141,000	\$ -	\$ 2,141,000	\$ 2,141,000	\$ -	\$ 2,141,000
8045 Education Resource Fund	\$ 10,343,131	\$ -	\$ 10,343,131	\$ 10,343,131	\$ -	\$ 10,343,131
8047 Community Redevelop Fund	\$ 266,400	\$ -	\$ 266,400	\$ 266,400	\$ -	\$ 266,400
8091 Spec Ed ADA Transfer	\$ (6,270,376)	\$ 6,270,376	\$ -	\$ (6,421,059)	\$ 6,421,059	\$ -
8092 PERS Reduction Transfer	\$ 389,170	\$ -	\$ 389,170	\$ 389,170	\$ -	\$ 389,170
8096 Transfer In Lieu of Tax to Charter Schools	\$ (7,167,189)	\$ -	\$ (7,167,189)	\$ (7,167,189)	\$ -	\$ (7,167,189)
		\$ -	\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ 132,547,123	\$ 6,270,376	\$ 138,817,499	\$ 135,828,850	\$ 6,421,059	\$ 142,249,909
FEDERAL REVENUES						
8290 Title I	\$ -	\$ 3,602,000	\$ 3,602,000	\$ -	\$ 3,602,000	\$ 3,602,000
8290 ARRA - Title I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Migrant Education	\$ -	\$ 244,708	\$ 244,708	\$ -	\$ 244,708	\$ 244,708
8290 NCLB-Program Impr Dist Interv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,383,190	\$ 4,383,190	\$ -	\$ 4,383,190	\$ 4,383,190
8181 ARRA - IDEA B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 ARRA - State Fiscal Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Transitional Partnership	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949	\$ 394,949
8290 Voc Ed & Appl Tech IIC	\$ -	\$ 497,517	\$ 497,517	\$ -	\$ 497,517	\$ 497,517
8290 Perkins	\$ -	\$ 106,855	\$ 106,855	\$ -	\$ 106,855	\$ 106,855
8290 Title IV Drug Free School	\$ -	\$ 70,700	\$ 70,700	\$ -	\$ 70,700	\$ 70,700
8290 Prof Staff Develpmnt (Impr Tea Qual)	\$ -	\$ 974,699	\$ 974,699	\$ -	\$ 974,699	\$ 974,699
8290 Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 NCLB-EETT	\$ -	\$ 27,035	\$ 27,035	\$ -	\$ 27,035	\$ 27,035
8290 Title V Innovatiove Ed Strat	\$ -	\$ 10,802	\$ 10,802	\$ -	\$ 10,802	\$ 10,802
8290 Title III -Immigrant Ed	\$ -	\$ 92,625	\$ 92,625	\$ -	\$ 92,625	\$ 92,625
8290 Title III LEP	\$ -	\$ 423,900	\$ 423,900	\$ -	\$ 423,900	\$ 423,900
8290 Refugee Assistance (RECAP)	\$ -	\$ 164,900	\$ 164,900	\$ -	\$ 164,900	\$ 164,900
8290 ARRA-CNS Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ -	\$ 254,977	\$ 254,977	\$ -	\$ 254,977	\$ 254,977
8290 ROTC	\$ -	\$ 504,996	\$ 504,996	\$ -	\$ 504,996	\$ 504,996
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ -	\$ 521,257	\$ 521,257	\$ -	\$ 521,257	\$ 521,257
8290 All Other Federal Revenue	\$ -	\$ 331,838	\$ 331,838	\$ -	\$ 331,838	\$ 331,838
TOTAL FEDERAL REVENUES	\$ -	\$ 12,606,948	\$ 12,606,948	\$ -	\$ 12,606,948	\$ 12,606,948

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	11/12 Projection			12/13 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
OTHER STATE REVENUES						
8590 Workability	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902
8590 CSIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Cal Safe	\$ 833,146	\$ -	\$ 833,146	\$ 853,141	\$ -	\$ 853,141
8435 Class Size Reduction	\$ 313,299	\$ -	\$ 313,299	\$ 320,819	\$ -	\$ 320,819
8590 Paraprofessional Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 National Board Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Teacher Recruitment & Student Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 3,048,393	\$ 398,214	\$ 3,446,607	\$ 3,053,943	\$ 398,214	\$ 3,452,157
8590 Core Academic & Hourly Supplement	\$ 2,132,707	\$ -	\$ 2,132,707	\$ 2,183,892	\$ -	\$ 2,183,892
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CPA Acad CTE Initiative	\$ -	\$ 128,156	\$ 128,156	\$ -	\$ 131,232	\$ 131,232
8590 CPA Acad Green & Clean	\$ -	\$ 170,875	\$ 170,875	\$ -	\$ 174,976	\$ 174,976
8590 School Safety	\$ 766,002	\$ -	\$ 766,002	\$ 784,386	\$ -	\$ 784,386
8590 TUPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CAHSEE	\$ 773,063	\$ -	\$ 773,063	\$ 791,617	\$ -	\$ 791,617
8590 Counseling (1802)	\$ 1,411,627	\$ -	\$ 1,411,627	\$ 1,445,506	\$ -	\$ 1,445,506
8311 EIA	\$ -	\$ 2,696,176	\$ 2,696,176	\$ -	\$ 2,760,884	\$ 2,760,884
8590 GATE	\$ 163,214	\$ -	\$ 163,214	\$ 167,131	\$ -	\$ 167,131
8590 Instructional Materials - Realignment	\$ 1,422,332	\$ -	\$ 1,422,332	\$ 1,456,468	\$ -	\$ 1,456,468
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ -	\$ 562,367	\$ 562,367	\$ -	\$ 575,864	\$ 575,864
8311 Home to School Transportation	\$ -	\$ 228,626	\$ 228,626	\$ -	\$ 234,113	\$ 234,113
8311 Special Ed. Transportation	\$ -	\$ 1,368,117	\$ 1,368,117	\$ -	\$ 1,400,951	\$ 1,400,951
8590 PAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Adv Placement Challenge Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Staff Develop HS Coach Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 IB Staff Dev & Start Up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Math & Reading Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 RD-Blind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Administrator Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Supplementary Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 SB 813 - 10th Grade Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Pupil Retention (Continuation)	\$ 553,565	\$ -	\$ 553,565	\$ 566,850	\$ -	\$ 566,850
8590 Professional Development Block Grnt	\$ 741,957	\$ -	\$ 741,957	\$ 759,764	\$ -	\$ 759,764
8590 TIIG - VIP	\$ 8,103,170	\$ -	\$ 8,103,170	\$ 8,297,646	\$ -	\$ 8,297,646
8590 School & Library Improvement Blk Grant	\$ 501,078	\$ -	\$ 501,078	\$ 513,104	\$ -	\$ 513,104
8590 Tier III Flex Programs	\$ 914,211	\$ -	\$ 914,211	\$ 936,152	\$ -	\$ 936,152
8590 Other State Grant	\$ 42,149	\$ 75,850	\$ 117,999	\$ 43,160	\$ 75,850	\$ 119,010
8590 Deferred Maintenance	\$ 954,346	\$ -	\$ 954,346	\$ 977,250	\$ -	\$ 977,250
8590 Mandated Cost Settlement	\$ 103,908	\$ -	\$ 103,908	\$ 103,908	\$ -	\$ 103,908
TOTAL OTHER STATE REVENUES	\$ 22,778,165	\$ 6,110,282	\$ 28,888,447	\$ 23,254,736	\$ 6,233,985	\$ 29,488,721

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	11/12 Projection			12/13 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
OTHER LOCAL REVENUES						
8650 Lease & Rental Income	\$ 314,000	\$ -	\$ 314,000	\$ 314,000	\$ -	\$ 314,000
8660 Interest	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
8677 Safety Credit Prog.	\$ 132,393	\$ -	\$ 132,393	\$ 132,393	\$ -	\$ 132,393
8675 Transportation Fees	\$ -	\$ 199,968	\$ 199,968	\$ -	\$ 199,968	\$ 199,968
8689 Use of Facilities	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
8699 ROP/C Satellite	\$ -	\$ 615,748	\$ 615,748	\$ -	\$ 615,748	\$ 615,748
8625 Community Redevelopment Fund	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
8699 All Other Local Income	\$ 2,946,599	\$ 3,950,000	\$ 6,896,599	\$ 2,936,123	\$ 3,950,000	\$ 6,886,123
8710 Inter-District Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 2,974,015	\$ 2,974,015	\$ -	\$ 3,373,303	\$ 3,373,303
TOTAL OTHER LOCAL REVENUES	\$ 4,292,992	\$ 7,739,731	\$ 12,032,723	\$ 4,282,516	\$ 8,139,019	\$ 12,421,535
ALL OTHER SOURCES/USES						
8983 Transfer to Athletic Restr	\$ (1,200,000)	\$ 1,200,000	\$ -	\$ (1,200,000)	\$ 1,200,000	\$ -
8919 Transfer from General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ (15,449,589)	\$ 15,449,589	\$ -	\$ (15,770,014)	\$ 15,770,014	\$ -
8980 Contribution to Restr. Fund (Rest Maint)	\$ (4,000,000)	\$ 4,000,000	\$ -	\$ (4,000,000)	\$ 4,000,000	\$ -
8981 Contribution to Restr. Fund (Transportation)	\$ (2,276,273)	\$ 2,276,273	\$ -	\$ (2,362,904)	\$ 2,362,904	\$ -
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 Transfer from Other Fund	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ (20,925,862)	\$ 22,925,862	\$ 2,000,000	\$ (23,332,918)	\$ 23,332,918	\$ -
TOTAL INCOME -						
EXCL OF BEG BALANCE	\$ 138,692,418	\$ 55,653,199	\$ 194,345,617	\$ 140,033,184	\$ 56,733,929	\$ 196,767,113

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	11/12 Projection			12/13 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES						
CERTIFICATED SALARIES						
1100 Teachers' Salaries	\$ 74,652,618	\$ 10,827,263	\$ 85,479,880	\$ 75,757,407	\$ 10,989,672	\$ 86,747,078
1200 Certificated Pupil Support Salaries	\$ 2,604,915	\$ 2,466,291	\$ 5,071,206	\$ 2,643,988	\$ 2,503,285	\$ 5,147,274
1300 Certificated Supv. & Administrators Salaries	\$ 5,273,634	\$ 595,226	\$ 5,868,860	\$ 5,352,738	\$ 604,154	\$ 5,956,893
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 4,206,830	\$ 5,573,685	\$ 9,780,515	\$ 4,265,433	\$ 5,657,290	\$ 9,922,723
TOTAL CERTIFICATED SALARIES	\$ 86,737,996	\$ 19,462,465	\$ 106,200,461	\$ 88,019,566	\$ 19,754,401	\$ 107,773,968
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ 79,343	\$ 4,486,665	\$ 4,566,008	\$ 80,930	\$ 4,576,398	\$ 4,657,328
2200 Classified Support Salaries	\$ 4,009,477	\$ 3,849,841	\$ 7,859,318	\$ 4,089,667	\$ 3,926,838	\$ 8,016,504
2300 Classified Supv. & Administrators Salaries	\$ 1,215,628	\$ 234,281	\$ 1,449,909	\$ 1,239,941	\$ 238,967	\$ 1,478,908
2400 Clerical & office Salaries	\$ 6,819,832	\$ 927,342	\$ 7,747,174	\$ 6,956,229	\$ 945,889	\$ 7,902,118
2500 Clerical Non-Bargaining Unit	\$ 312,573	\$ 8,348	\$ 320,921	\$ 318,824	\$ 8,515	\$ 327,339
2900 Other Classified Salaries	\$ 1,521,521	\$ 1,594,243	\$ 3,115,765	\$ 1,551,952	\$ 1,626,128	\$ 3,178,080
TOTAL CLASSIFIED SALARIES	\$ 13,958,374	\$ 11,100,721	\$ 25,059,095	\$ 14,237,542	\$ 11,322,735	\$ 25,560,276
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 6,991,083	\$ 1,538,112	\$ 8,529,195	\$ 7,094,377	\$ 1,561,184	\$ 8,655,561
3200 Public Employees' Retire. Sys.	\$ 1,441,453	\$ 976,364	\$ 2,417,818	\$ 1,470,282	\$ 995,892	\$ 2,466,174
3300 OASDI/MC	\$ 2,178,320	\$ 1,182,760	\$ 3,361,080	\$ 2,215,887	\$ 1,203,927	\$ 3,419,814
3400 Health & Welfare	\$ 21,166,819	\$ 8,054,203	\$ 29,221,023	\$ 23,283,501	\$ 8,859,624	\$ 32,143,125
3500 State Unemployment Ins.	\$ 725,014	\$ 220,055	\$ 945,069	\$ 736,251	\$ 223,755	\$ 960,007
3600 Workers' Compensation	\$ 2,370,695	\$ 719,549	\$ 3,090,244	\$ 2,407,439	\$ 731,649	\$ 3,139,088
3700 Retirees Benefits	\$ 2,904,879	\$ 754,563	\$ 3,659,442	\$ 3,195,367	\$ 768,168	\$ 3,963,535
3800 PERS Reduction	\$ 173,517	\$ 253,157	\$ 426,673	\$ 176,987	\$ 258,220	\$ 435,207
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 37,951,780	\$ 13,698,764	\$ 51,650,543	\$ 40,580,091	\$ 14,602,419	\$ 55,182,510
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 250,000	\$ 471,068	\$ 721,068	\$ 250,000	\$ 471,068	\$ 721,068
4200 Books & Reference Materials	\$ 32,415	\$ 143,684	\$ 176,099	\$ 32,415	\$ 143,684	\$ 176,099
4300 Materials and Supplies	\$ 1,183,108	\$ 2,081,398	\$ 3,264,506	\$ 1,183,108	\$ 2,081,398	\$ 3,264,506
4400 Non-capital Equipment	\$ 207,219	\$ 449,573	\$ 656,792	\$ 207,219	\$ 449,573	\$ 656,792
TOTAL BOOKS AND SUPPLIES	\$ 1,672,742	\$ 3,145,723	\$ 4,818,465	\$ 1,672,742	\$ 3,145,723	\$ 4,818,465
OPERATION & CONTRACTED SERVICE						
5100 Sub-Agreements	\$ 350,000	\$ 2,610,000	\$ 2,960,000	\$ 350,000	\$ 2,610,000	\$ 2,960,000
5200 Travel and Conference	\$ 122,295	\$ 213,002	\$ 335,297	\$ 122,295	\$ 213,002	\$ 335,297
5300 Dues & Membership	\$ 218,335	\$ 133,964	\$ 352,299	\$ 218,335	\$ 133,964	\$ 352,299
5400 Insurance	\$ 1,164,507	\$ -	\$ 1,164,507	\$ 1,222,732	\$ -	\$ 1,222,732
5500 Operation & Housekeeping Services	\$ 4,185,717	\$ -	\$ 4,185,717	\$ 4,363,839	\$ -	\$ 4,363,839
5600 Rentals, Leases, and Repairs	\$ 1,202,264	\$ 477,135	\$ 1,679,399	\$ 1,202,264	\$ 477,135	\$ 1,679,399
5700 Direct Costs Transfers	\$ 207,623	\$ 67,961	\$ 275,584	\$ 207,623	\$ 67,961	\$ 275,584
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,460,937	\$ 2,724,351	\$ 4,185,288	\$ 1,460,937	\$ 2,724,351	\$ 4,185,288
5900 Communications	\$ 1,642,470	\$ 21,200	\$ 1,663,670	\$ 1,724,593	\$ 21,200	\$ 1,745,793
TOTAL OPERATION & CONTRACTED SVI	\$ 10,554,148	\$ 6,247,613	\$ 16,801,761	\$ 10,872,619	\$ 6,247,613	\$ 17,120,231

East Side Union High School District
General Fund Revenue and Expenditure Details

Categories	11/12 Projection			12/13 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
CAPITAL OUTLAY						
6100 Sites & Improve. of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Capital Equipment	\$ -	\$ 8,743	\$ 8,743	\$ -	\$ 8,743	\$ 8,743
TOTAL CAPITAL OUTLAY	\$ -	\$ 8,743	\$ 8,743	\$ -	\$ 8,743	\$ 8,743
OTHER OUTGO						
7100 Tuition	\$ 400,800	\$ 15,000	\$ 415,800	\$ 400,800	\$ 15,000	\$ 415,800
7200 Other Transfers Out	\$ -	\$ 127,207	\$ 127,207	\$ -	\$ 127,207	\$ 127,207
TOTAL OTHER OUTGO	\$ 400,800	\$ 142,207	\$ 543,007	\$ 400,800	\$ 142,207	\$ 543,007
DIRECT SUPPORT/INDIRECT COSTS						
7300 Direct Support/Indirect Costs	\$ (2,671,859)	\$ 2,142,097	\$ (529,762)	\$ (2,620,779)	\$ 2,091,017	\$ (529,762)
TOTAL SUPPORT/INDIRECT COSTS	\$ (2,671,859)	\$ 2,142,097	\$ (529,762)	\$ (2,620,779)	\$ 2,091,017	\$ (529,762)
OTHER FINANCING SOURCES/USES						
7611 Tsfr to Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7613 Tsfr to 3% Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7616 Tsfr to Cafeteria Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Tsfr to Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Other Auth. Interfund Tsfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7438 Debt Service Cost	\$ 2,833,271	\$ -	\$ 2,833,271	\$ 2,871,357	\$ -	\$ 2,871,357
<i>Estimated Savings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ 2,833,271	\$ -	\$ 2,833,271	\$ 2,871,357	\$ -	\$ 2,871,357
TOTAL EXP. & OUTGO BEFORE RESERVE	\$ 151,437,252	\$ 55,948,331	\$ 207,385,583	\$ 156,033,938	\$ 57,314,858	\$ 213,348,796

Budget Assumptions Restricted

East Side Union High School District

Budget Assumption

For 2010 / 11

General Fund - Restricted

Revenues

<u>Description</u>	<u>Est Actual</u>	<u>Budget</u>		
	2009-10	2010-11	2011-12	2012-13
Special Ed:				
Revenue Limit:				
Project P2 ADA	1,076.07	1,076.07	1,076.07	1,076.07
Revenue Limit before adjustment	7,602,800	7,925,621	7,894,415	8,060,130
COLA Factor	4.25% or \$300	-0.39% or <-\$29>	2.10% or \$154	2.40% or \$180
Total COLA	322,821	(31,206)	165,715	193,693
Deficit Factor	-18.355%	-18.355%	-18.355%	-18.355%
Total Deficit	(1,454,748)	(1,449,020)	(1,479,437)	(1,514,989)
One-time Basis Adjustment (\$252.99 / ADA)	(272,235)			
Other Adjustment - 3.85% Deficit Applied to Undeficit Base Revenue Limit		(303,936)	(310,317)	(317,774)
Total Projected Special Ed Revenue Limit	6,198,639	6,141,459	6,270,376	6,421,059
Federal Local Assistant Program	4,501,705	4,383,190	4,383,190	4,383,190
Federal ARRA/IDEA Program	3,915,221	769,074	0	0
SELPA Revenues	2,549,889	2,586,468	2,974,015	3,373,303
State Mental Health Program	71,268	67,076	67,076	67,076
Other State Program	8,774	8,774	8,774	8,774
Interest Income	3,382			
All Other Local Revenues	245,000	250,000	250,000	250,000
Contribution from Unrestricted General Fund	13,875,927	14,991,085	15,449,589	15,770,014
Categorical Programs:				
All Program Projections include carryover or deferred if applicable				
Federal Revenues				
Title I	3,621,917	3,901,680	3,602,000	3,602,000
ARRA	2,411,037	7,869		
Migrant Education	269,884	244,708	244,708	244,708
NCLB - Program Improv Dist Inverv	76,813			
ARRA - State Fiscal Stabilization Fund	5,647,601	2,028,467		
Transitional Partnership	394,949	394,949	394,949	394,949
Voc Ed & Appl Tech II	551,084	497,517	497,517	497,517
Perkins (Post Secondary)	123,059	106,855	106,855	106,855
Title IV Drug Free School	85,143	70,700	70,700	70,700
Prof Staff Development (Imprv Teach Quality)	903,944	1,070,963	974,699	974,699
Principal Training	15,483	0	0	0
NCLB - EETT	27,035	27,035	27,035	27,035
Title V Innovative Ed Strategies	10,802	10,802	10,802	10,802

East Side Union High School District

Budget Assumption

For 2010 / 11

General Fund - Restricted

Revenues

<u>Description</u>	<u>Est Actual</u>	<u>Budget</u>		
	2009-10	2010-11	2011-12	2012-13
Title III - Immigrant Ed	91,745	92,625	92,625	92,625
Title III - LEP	394,165	423,900	423,900	423,900
Refugee Assistance (RECAP)	304,990	164,900	164,900	164,900
ARRA CNS-Equipment	50,205	0	0	0
Medi Cal Reimbursement	191,654	254,977	254,977	254,977
ROTC	532,849	504,996	504,996	504,996
Small Learning Community	505,597	652,267	521,257	521,257
Teaching American History	83,809	331,838	331,838	331,838
State Income				
COLA for Other State Programs If applicable	-4.46%	-0.38%	2.10%	2.40%
Workability	481,902	481,902	481,902	481,902
CSIS	7,286			
State Lottery Restricted	399,897	398,214	398,214	398,214
CA Health Science	45,487	50,000		
CPA Academy CTE Initiative	124,501	125,520	128,156	131,232
CPA Academy Green & Clean	158,000	167,360	170,875	174,976
EIA	2,650,794	2,640,721	2,696,176	2,760,884
CPA Partnership Academies	613,570	550,800	562,367	575,864
Home to School Transportation	224,776	223,924	228,626	234,113
Sp Ed Transportation	1,345,088	1,339,977	1,368,117	1,400,951
Other State Grant	9,000			
Local Income				
Interest Income				
Transportation Fees	209,970	199,968	199,968	199,968
ROC/P Satellite	405,633	615,748	615,748	615,748
All Other Local Income	3,430,209	3,836,699	3,700,000	3,700,000
All Other Sources				
Contribution to Athletic from General Fund	1,585,000	1,200,000	1,200,000	1,200,000
Contribution to Restricted Routine Maintenance	5,000,000	4,200,000	4,000,000	4,000,000
Contribution to Transportation from General Fund	2,824,355	2,246,055	2,276,273	2,362,904

East Side Union High School District
Budget Assumption
For 2010 / 11
General Fund - Restricted

Expenditures

<u>Description</u>	<u>Est Actual</u>	<u>Budget</u>		
	2009-10	2010-11	2011-12	2012-13
COLA Increase		0.00%	0.00%	0.00%
Mandatory Benefits Rates:				
<i>STRS</i>	8.250%	8.250%	8.250%	8.250%
<i>PERS</i>	9.709%	10.707%	10.707%	10.707%
<i>PERS Reduction</i>	3.311%	2.313%	2.313%	2.313%
<i>OASDI</i>	6.200%	6.200%	6.200%	6.200%
<i>MMC</i>	1.450%	1.450%	1.450%	1.450%
<i>Retiree Benefit.</i>	2.700%	2.700%	2.700%	2.700%
<i>Workers' Comp.</i>	3.062%	2.354%	2.354%	2.354%
<i>U.I.</i>	0.300%	0.720%	0.720%	0.720%
Special Ed:				
Step & Column Adjustments				
<i>Certificated - 1.5% salaries and statutory benefits</i>		211,698	223,052	212,708
<i>Classified - 2% salaries and statutory benefits</i>		106,047	108,168	110,331
Reduce Classified Positions - 25.25 FTEs		(1,321,145)		
Payoff Special Ed bus lease with ARRA-IDEA Fund	596,975			
Purchase 7 Special Need Buses with ARRA-IDEA Fund	543,857			
Savings from Reducing 5 working days fr Certificated Sp Ed		(367,469)		
Adjust Transfer Certificated (to)/from SFSE	(68,603)	68,603		
ARRA-IDEA Pays 9.0 Certificated FTEs		717,152		
ARRA-IDEA Pays 22.0 Certificated FTEs	1,830,971			
ARRA-IDEA Pays 2.0 Coordinator FTEs	249,095			
ARRA-IDEA Pays 8.125 Classified FTEs	400,465			
Health & Welfare & Other Benefits Rates Increase		396,823	398,231	508,330
Project Non-Public School & other Services	3,131,250	3,250,000	3,250,000	3,250,000
Indirect Cost	2,058,752	1,802,380	1,281,096	1,322,544

East Side Union High School District
Budget Assumption
For 2010 / 11
General Fund - Restricted

Expenditures

<u>Description</u>	<u>Est Actual</u> 2009-10	<u>Budget</u> 2010-11	2011-12	2012-13
Categorical Programs:				
<i>Certificated - 1.5% salaries and statutory benefits</i>		150,515	122,566	124,405
<i>Classified - 2% salaries and statutory benefits</i>		163,777	167,052	170,393
Reinstate 1.20 FTE MST Coordinator		133,429		
Savings from Not Filling Testing Coordinator - 0.60 FTE		(69,817)		
Adjust Transfer Certificated (to)/from SFSF	10,068,851	(7,467,353)	(2,601,498)	
Adjust Transfer Certificated (to)/from ARRA	2,089,524	(2,082,186)	(7,338)	
Adjust Transfer Certificated to Restr Programs	266,872	665,616	(932,488)	
Savings from Reducing 5 working days fr Certificated Restr		(381,069)		
Reduce Certificated Extra Time		(293,244)		
Transfer Certificated (2.0 FTEs) to Restr Perkins Program		\$166,243	\$168,595	
Transfer Classified Manager from CNS to SFSF	108,603	(108,603)		
Reduce Classified Position - 5.75 FTEs		(415,593)		
Reduce Classified Manager - 0.50 FTE		(62,354)		
Adjust Transfer Classified (to)/ from SFSF	1,170,072	(1,170,072)		
Transfer Classified (2.00 FTEs) to ARRA	115,639	(115,639)		
H & W Rate and Other Benefits Increase		212,054	232,744	297,091
Indirect Cost	1,812,101	1,167,351	861,001	768,473

Categorical and Special Education Programs

**2009/10 Budget & Estimated Actual
and
2010/11 Annual Budget**

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Summary**

Categories	2009/10 Third Interim			2009/10 Estimated Actual			2010/11 Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	\$ -	\$ 6,198,639	\$ 6,198,639	\$ -	\$ 6,198,639	\$ 6,198,639	\$ -	\$ 6,141,459	\$ 6,141,459
Federal	\$ 16,418,560	\$ 8,383,669	\$ 24,802,229	\$ 16,293,765	\$ 8,416,926	\$ 24,710,691	\$ 10,787,048	\$ 5,152,264	\$ 15,939,312
Other State	\$ 6,028,932	\$ 80,042	\$ 6,108,974	\$ 6,060,301	\$ 80,042	\$ 6,140,343	\$ 5,978,417	\$ 75,850	\$ 6,054,267
Local	\$ 4,120,812	\$ 2,798,271	\$ 6,919,083	\$ 4,045,812	\$ 2,798,271	\$ 6,844,083	\$ 4,652,415	\$ 2,836,468	\$ 7,488,883
Interfund Transfers	\$ 9,409,355	\$ 13,779,006	\$ 23,188,361	\$ 9,409,355	\$ 13,875,927	\$ 23,285,282	\$ 7,646,055	\$ 14,991,085	\$ 22,637,140
Total Revenues	\$ 35,977,659	\$ 31,239,627	\$ 67,217,286	\$ 35,809,233	\$ 31,369,805	\$ 67,179,038	\$ 29,063,935	\$ 29,197,126	\$ 58,261,061
Expenditures									
Certificated Salaries	\$ 14,976,436	\$ 12,247,532	\$ 27,223,968	\$ 16,337,500	\$ 12,174,250	\$ 28,511,750	\$ 9,596,316	\$ 12,087,060	\$ 21,683,376
Classified Salaries	\$ 7,512,923	\$ 4,927,707	\$ 12,440,630	\$ 7,750,003	\$ 4,936,596	\$ 12,686,599	\$ 6,605,769	\$ 4,277,290	\$ 10,883,059
Employee Benefits	\$ 8,697,612	\$ 7,754,100	\$ 16,451,712	\$ 9,255,265	\$ 7,801,183	\$ 17,056,448	\$ 6,373,476	\$ 7,606,169	\$ 13,979,644
Books & Supplies	\$ 3,705,149	\$ 84,672	\$ 3,789,821	\$ 3,405,149	\$ 66,446	\$ 3,471,595	\$ 3,062,180	\$ 83,543	\$ 3,145,723
Operation & Contracted Services	\$ 3,494,809	\$ 2,995,942	\$ 6,490,751	\$ 3,494,809	\$ 3,166,991	\$ 6,661,800	\$ 3,100,726	\$ 3,300,683	\$ 6,401,409
Capital Outlay	\$ 8,743	\$ 1,140,832	\$ 1,149,575	\$ 58,948	\$ 1,140,832	\$ 1,199,780	\$ 8,743	\$ -	\$ 8,743
Other Outgo	\$ 116,125	\$ 39,755	\$ 155,880	\$ 116,125	\$ 24,755	\$ 140,880	\$ 102,207	\$ 40,000	\$ 142,207
Direct Support/Indirect Costs	\$ 1,789,601	\$ 2,049,087	\$ 3,838,688	\$ 1,812,101	\$ 2,058,752	\$ 3,870,853	\$ 1,167,351	\$ 1,802,380	\$ 2,969,731
Total Expenditures	\$ 40,301,398	\$ 31,239,627	\$ 71,541,025	\$ 42,229,900	\$ 31,369,805	\$ 73,599,705	\$ 30,016,767	\$ 29,197,126	\$ 59,213,893
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 40,301,398	\$ 31,239,627	\$ 71,541,025	\$ 42,229,900	\$ 31,369,805	\$ 73,599,705	\$ 30,016,767	\$ 29,197,126	\$ 59,213,893
Net Increase/Decrease to Fund Balance	\$ (4,323,739)	\$ -	\$ (4,323,739)	\$ (6,420,667)	\$ -	\$ (6,420,667)	\$ (952,832)	\$ 0	\$ (952,832)
BEGINNING BALANCE	\$ 8,913,959	\$ -	\$ 8,913,959	\$ 8,913,959	\$ -	\$ 8,913,959	\$ 2,493,292	\$ -	\$ 2,493,292
Net Change Audit Adjustment	\$ (4,323,739)	\$ -	\$ (4,323,739)	\$ (6,420,667)	\$ -	\$ (6,420,667)	\$ (952,832)	\$ 0	\$ (952,832)
ENDING BALANCE	\$ 4,590,220	\$ -	\$ 4,590,220	\$ 2,493,292	\$ -	\$ 2,493,292	\$ 1,540,460	\$ 0	\$ 1,540,460
Carry-overs			\$ -			\$ -			\$ -
NET ENDING BALANCE	\$ 4,590,220	\$ -	\$ 4,590,220	\$ 2,493,292	\$ -	\$ 2,493,292	\$ 1,540,460	\$ 0	\$ 1,540,460

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2009/10 Third Interim			2009/10 Estimated Actual			2010/11 Budget				
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined		
REVENUES											
REVENUE LIMIT SOURCES											
8011 State Aid - Current Year			\$ -			\$ -			\$ -		
8019 State Aid - Prior Year			\$ -			\$ -			\$ -		
8021 Property Relief - Homeowner			\$ -			\$ -			\$ -		
8029 Other Subventions/In Lieu of Tax			\$ -			\$ -			\$ -		
8030 Trailer Coach Fees			\$ -			\$ -			\$ -		
8041 Secured Roll			\$ -			\$ -			\$ -		
8042 Unsecured Roll			\$ -			\$ -			\$ -		
8043 Prior Year Taxes			\$ -			\$ -			\$ -		
8044 Supplemental Taxes			\$ -			\$ -			\$ -		
8045 Education Resource Fund			\$ -			\$ -			\$ -		
8047 Community Redevelop Fund			\$ -			\$ -			\$ -		
8091 Spec Ed ADA Transfer	\$	6,198,639	\$ 6,198,639	\$	6,198,639	\$ 6,198,639	\$	6,141,459	\$ 6,141,459		
8092 PERS Reduction Transfer			\$ -			\$ -			\$ -		
8096 Transfer In Lieu of Tax to Charter Schools			\$ -			\$ -			\$ -		
TOTAL REVENUE LIMIT SOURCES	\$	-	\$ 6,198,639	\$ 6,198,639	\$	-	\$ 6,198,639	\$ 6,198,639	\$ -	\$ 6,141,459	\$ 6,141,459
FEDERAL REVENUES											
8290 Title I	\$	3,721,917	\$ 3,721,917	\$	3,621,917	\$ 3,621,917	\$	3,901,680	\$ -	\$ 3,901,680	
8290 ARRA	\$	2,411,037	\$ 2,411,037	\$	2,411,037	\$ 2,411,037	\$	7,869	\$ -	\$ 7,869	
8290 Migrant Education	\$	269,884	\$ 269,884	\$	269,884	\$ 269,884	\$	244,708	\$ -	\$ 244,708	
8290 NCLB-Program Impr Dist Interv	\$	76,813	\$ 76,813	\$	76,813	\$ 76,813	\$	-	\$ -	\$ -	
8181 Special Ed. (PL 94-142)	\$	-	\$ 4,501,705	\$ 4,501,705	\$	-	\$ 4,501,705	\$ -	\$ 4,383,190	\$ 4,383,190	
8181 ARRA - IDEA B	\$	-	\$ 3,881,964	\$ 3,881,964	\$	-	\$ 3,915,221	\$ -	\$ 769,074	\$ 769,074	
8290 ARRA - State Fiscal Stabilization Fund	\$	5,647,601	\$ 5,647,601	\$	5,647,601	\$ 5,647,601	\$	2,028,467	\$ -	\$ 2,028,467	
8290 Transitional Partnership	\$	394,949	\$ 394,949	\$	394,949	\$ 394,949	\$	394,949	\$ -	\$ 394,949	
8290 Voc Ed & Appl Tech IIC	\$	551,084	\$ 551,084	\$	551,084	\$ 551,084	\$	497,517	\$ -	\$ 497,517	
8290 Perkins	\$	123,059	\$ 123,059	\$	123,059	\$ 123,059	\$	106,855	\$ -	\$ 106,855	
8290 Title IV Drug Free School	\$	85,143	\$ 85,143	\$	85,143	\$ 85,143	\$	70,700	\$ -	\$ 70,700	
8290 Prof Staff Developmnt (Impr Tea Qual)	\$	903,944	\$ 903,944	\$	903,944	\$ 903,944	\$	1,070,963	\$ -	\$ 1,070,963	
8290 Principal Training	\$	15,483	\$ 15,483	\$	15,483	\$ 15,483	\$	-	\$ -	\$ -	
8290 NCLB-EETT	\$	27,035	\$ 27,035	\$	27,035	\$ 27,035	\$	27,035	\$ -	\$ 27,035	
8290 Title V Innovative Ed Strat	\$	10,802	\$ 10,802	\$	10,802	\$ 10,802	\$	10,802	\$ -	\$ 10,802	
8290 Title III- Immigrant Ed	\$	116,745	\$ 116,745	\$	91,745	\$ 91,745	\$	92,625	\$ -	\$ 92,625	
8290 Title III LEP	\$	444,165	\$ 444,165	\$	394,165	\$ 394,165	\$	423,900	\$ -	\$ 423,900	
8290 Refugee Assistance (RECAP)	\$	304,990	\$ 304,990	\$	304,990	\$ 304,990	\$	164,900	\$ -	\$ 164,900	
8290			\$ -	\$	50,205	\$ 50,205	\$	-	\$ -	\$ -	
8290 Medi Cal Reimbursement	\$	191,654	\$ 191,654	\$	191,654	\$ 191,654	\$	254,977	\$ -	\$ 254,977	
8290 ROTC	\$	532,849	\$ 532,849	\$	532,849	\$ 532,849	\$	504,996	\$ -	\$ 504,996	
8290 Teach American History	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$ -	
8290 Physical Fitness	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$ -	
8290 Small Learning Community	\$	505,597	\$ 505,597	\$	505,597	\$ 505,597	\$	652,267	\$ -	\$ 652,267	
8290 All Other Federal Revenue	\$	83,809	\$ 83,809	\$	83,809	\$ 83,809	\$	331,838	\$ -	\$ 331,838	
TOTAL FEDERAL REVENUES	\$	16,418,560	\$ 8,383,669	\$ 24,802,229	\$	16,293,765	\$ 8,416,926	\$ 24,710,691	\$ 10,787,048	\$ 5,152,264	\$ 15,939,312

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2009/10 Third Interim			2009/10 Estimated Actual			2010/11 Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
OTHER STATE REVENUES									
8590 Workability	\$ 481,902		\$ 481,902	\$ 481,902		\$ 481,902	\$ 481,902	\$ -	\$ 481,902
8590 CSIS	\$ 7,286		\$ 7,286	\$ 7,286		\$ 7,286	\$ -	\$ -	\$ -
8590 Cal Safe	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8435 Class Size Reduction	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Paraprofessional Training	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 National Board Cert	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Teacher Recruitment & Student Serv	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 358,528		\$ 358,528	\$ 399,897		\$ 399,897	\$ 398,214	\$ -	\$ 398,214
8590 Core Academic & ROC/P Entitlement	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 ROC/P Entitlement	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ 45,487		\$ 45,487	\$ 45,487		\$ 45,487	\$ 50,000	\$ -	\$ 50,000
8590 CPA Acad CTE Initiative	\$ 124,501		\$ 124,501	\$ 124,501		\$ 124,501	\$ 125,520	\$ -	\$ 125,520
8590 CPA Acad Green & Clean	\$ 168,000		\$ 168,000	\$ 158,000		\$ 158,000	\$ 167,360	\$ -	\$ 167,360
8590 School Safety	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 TUPE	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Arts & Music Block Grant 06-07	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 CAHSEE	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Counseling (1802)	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8311 EIA	\$ 2,650,794		\$ 2,650,794	\$ 2,650,794		\$ 2,650,794	\$ 2,640,721	\$ -	\$ 2,640,721
8590 GATE	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Instructional Materials - Realignment	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Supplementary Mat'l ELL	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ 613,570		\$ 613,570	\$ 613,570		\$ 613,570	\$ 550,800	\$ -	\$ 550,800
8311 Home to School Transportation	\$ 224,776		\$ 224,776	\$ 224,776		\$ 224,776	\$ 223,924	\$ -	\$ 223,924
8311 Special Ed. Transportation	\$ 1,345,088		\$ 1,345,088	\$ 1,345,088		\$ 1,345,088	\$ 1,339,977	\$ -	\$ 1,339,977
8590 PAR	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Adv Placement Challenge Grant	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Staff Develop HS Coach Training	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 IB Staff Dev & Start Up	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Math & Reading Training	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 RD-Blind	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Administrator Training	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Supplementary Program	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 SB 813 - 10th Grade Counseling	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Pupil Retention (Continuation)	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Professional Development Block Grnt	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 TIIG - VIP	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 School & Library Impr Blk Grant	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Tier III Flex Programs	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Other State Grant-Ed Tech	\$ 9,000	\$ 80,042	\$ 89,042	\$ 9,000	\$ 80,042	\$ 89,042	\$ -	\$ 75,850	\$ 75,850
8590 Deferred Maintenance	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8590 Mandated Cost Settlement	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 6,028,932	\$ 80,042	\$ 6,108,974	\$ 6,060,301	\$ 80,042	\$ 6,140,343	\$ 5,978,417	\$ 75,850	\$ 6,054,267

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2009/10 Third Interim			2009/10 Estimated Actual			2010/11 Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
OTHER LOCAL REVENUES									
8650 Lease & Rental Income			\$ -			\$ -			\$ -
8660 Interest	\$ -	\$ 3,382	\$ 3,382	\$ -	\$ 3,382	\$ 3,382	\$ -	\$ -	\$ -
8677 Safety Credit Prog.	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8675 Transportation Fees	\$ 209,970		\$ 209,970	\$ 209,970		\$ 209,970	\$ 199,968	\$ -	\$ 199,968
8678 Use of Facilities	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8699 ROP/C Satellite	\$ 405,633		\$ 405,633	\$ 405,633		\$ 405,633	\$ 615,748	\$ -	\$ 615,748
8625 Community Redevelopment Fund	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8699 All Other Local Income	\$ 3,505,209	\$ 245,000	\$ 3,750,209	\$ 3,430,209	\$ 245,000	\$ 3,675,209	\$ 3,836,699	\$ 250,000	\$ 4,086,699
8710 Inter-District Tuition	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 2,549,889	\$ 2,549,889	\$ -	\$ 2,549,889	\$ 2,549,889	\$ -	\$ 2,586,468	\$ 2,586,468
TOTAL OTHER LOCAL REVENUES	\$ 4,120,812	\$ 2,798,271	\$ 6,919,083	\$ 4,045,812	\$ 2,798,271	\$ 6,844,083	\$ 4,652,415	\$ 2,836,468	\$ 7,488,883
ALL OTHER SOURCES/USES									
8983 Transfer to Athletic Restr	\$ 1,585,000		\$ 1,585,000	\$ 1,585,000		\$ 1,585,000	\$ 1,200,000	\$ -	\$ 1,200,000
8919 Transfer from Gen Reserve	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ -	\$ 13,779,006	\$ 13,779,006	\$ -	\$ 13,875,927	\$ 13,875,927	\$ -	\$ 14,991,085	\$ 14,991,085
8980 Contribution to Restr. Fund (Rest Maint)	\$ 5,000,000		\$ 5,000,000	\$ 5,000,000		\$ 5,000,000	\$ 4,200,000	\$ -	\$ 4,200,000
8981 Contribution to Transportation	\$ 2,824,355		\$ 2,824,355	\$ 2,824,355		\$ 2,824,355	\$ 2,246,055	\$ -	\$ 2,246,055
8995 Contribution to Other Restr. Fund	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
8998 Transfer from Other CAT Flex	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ 9,409,355	\$ 13,779,006	\$ 23,188,361	\$ 9,409,355	\$ 13,875,927	\$ 23,285,282	\$ 7,646,055	\$ 14,991,085	\$ 22,637,140
TOTAL REVENUES - EXCL OF BEG BALANCE	\$ 35,977,659	\$ 31,239,627	\$ 67,217,286	\$ 35,809,233	\$ 31,369,805	\$ 67,179,038	\$ 29,063,935	\$ 29,197,126	\$ 58,261,061

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2009/10 Third Interim			2009/10 Estimated Actual			2010/11 Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
EXPENDITURES									
CERTIFICATED SALARIES									
1100 Teachers' Salaries	\$ 6,603,637	\$ 8,928,020	\$ 15,531,657	\$ 6,603,637	\$ 8,863,607	\$ 15,467,244	\$ 4,419,678	\$ 8,759,161	\$ 13,178,839
1200 Certificated Pupil Support Salaries	\$ 2,542,409	\$ 536,217	\$ 3,078,626	\$ 3,194,977	\$ 538,315	\$ 3,733,292	\$ 1,847,851	\$ 581,419	\$ 2,429,270
1300 Certificated Supv. & Administrators Salaries	\$ 512,758	\$ 227,976	\$ 740,734	\$ 1,080,886	\$ 227,976	\$ 1,308,862	\$ 355,034	\$ 231,396	\$ 586,429
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 5,317,632	\$ 2,555,319	\$ 7,872,951	\$ 5,458,000	\$ 2,544,352	\$ 8,002,352	\$ 2,973,753	\$ 2,515,084	\$ 5,488,837
TOTAL CERTIFICATED SALARIES	\$ 14,976,436	\$ 12,247,532	\$ 27,223,968	\$ 16,337,500	\$ 12,174,250	\$ 28,511,750	\$ 9,596,316	\$ 12,087,060	\$ 21,683,376
CLASSIFIED SALARIES									
2100 Instructional Aides Salaries	\$ 331,900	\$ 4,739,573	\$ 5,071,473	\$ 331,900	\$ 4,750,961	\$ 5,082,861	\$ 309,973	\$ 4,088,718	\$ 4,398,691
2200 Classified Support Salaries	\$ 3,852,792	\$ -	\$ 3,852,792	\$ 3,852,792	\$ -	\$ 3,852,792	\$ 3,774,354	\$ -	\$ 3,774,354
2300 Classified Supv. & Administrators Salaries	\$ 336,153	\$ -	\$ 336,153	\$ 336,153	\$ -	\$ 336,153	\$ 229,688	\$ -	\$ 229,688
2400 Clerical & office Salaries	\$ 1,328,449	\$ 187,374	\$ 1,515,823	\$ 1,565,529	\$ 184,875	\$ 1,750,404	\$ 720,586	\$ 188,573	\$ 909,159
2500 Clerical Non-Bargaining Unit	\$ 8,024	\$ -	\$ 8,024	\$ 8,024	\$ -	\$ 8,024	\$ 8,184	\$ -	\$ 8,184
2900 Other Classified Salaries	\$ 1,655,605	\$ 760	\$ 1,656,365	\$ 1,655,605	\$ 760	\$ 1,656,365	\$ 1,562,984	\$ -	\$ 1,562,984
TOTAL CLASSIFIED SALARIES	\$ 7,512,923	\$ 4,927,707	\$ 12,440,630	\$ 7,750,003	\$ 4,936,596	\$ 12,686,599	\$ 6,605,769	\$ 4,277,290	\$ 10,883,059
EMPLOYEE BENEFITS									
3100 State Teachers' Retire. Sys.	\$ 1,269,388	\$ 930,949	\$ 2,200,337	\$ 1,380,678	\$ 915,560	\$ 2,296,238	\$ 791,696	\$ 930,704	\$ 1,722,400
3200 Public Employees' Retire. Sys.	\$ 578,697	\$ 500,236	\$ 1,078,933	\$ 607,084	\$ 528,523	\$ 1,135,607	\$ 499,251	\$ 457,969	\$ 957,220
3300 OASDI/MC	\$ 743,361	\$ 571,930	\$ 1,315,291	\$ 778,057	\$ 572,342	\$ 1,350,399	\$ 643,617	\$ 548,206	\$ 1,191,823
3400 Health & Welfare	\$ 4,609,707	\$ 4,663,825	\$ 9,273,532	\$ 4,904,834	\$ 4,652,829	\$ 9,557,663	\$ 3,364,767	\$ 4,685,067	\$ 8,049,834
3500 State Unemployment Ins.	\$ 67,670	\$ 51,542	\$ 119,212	\$ 72,663	\$ 51,350	\$ 124,013	\$ 116,655	\$ 117,879	\$ 234,534
3600 Workers' Compensation	\$ 687,521	\$ 526,129	\$ 1,213,650	\$ 736,069	\$ 524,159	\$ 1,260,228	\$ 381,446	\$ 385,266	\$ 766,712
3700 Retirees Benefits	\$ 550,549	\$ 411,046	\$ 961,595	\$ 576,594	\$ 457,683	\$ 1,034,277	\$ 383,456	\$ 425,473	\$ 808,929
3800 PERS Reduction	\$ 190,719	\$ 98,443	\$ 289,162	\$ 199,286	\$ 98,737	\$ 298,023	\$ 192,588	\$ 55,605	\$ 248,193
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 8,697,612	\$ 7,754,100	\$ 16,451,712	\$ 9,255,265	\$ 7,801,183	\$ 17,056,448	\$ 6,373,476	\$ 7,606,169	\$ 13,979,644
BOOKS AND SUPPLIES									
4100 Textbooks & Core Curriculum Materials	\$ 687,797	\$ -	\$ 687,797	\$ 687,797	\$ -	\$ 687,797	\$ 471,068	\$ -	\$ 471,068
4200 Books & Reference Materials	\$ 143,684	\$ -	\$ 143,684	\$ 143,684	\$ -	\$ 143,684	\$ 143,684	\$ -	\$ 143,684
4300 Materials and Supplies	\$ 2,230,815	\$ 50,245	\$ 2,281,060	\$ 2,080,815	\$ 47,262	\$ 2,128,077	\$ 2,026,355	\$ 55,043	\$ 2,081,398
4400 Non-capital Equipment	\$ 642,853	\$ 34,427	\$ 677,280	\$ 492,853	\$ 19,184	\$ 512,037	\$ 421,073	\$ 28,500	\$ 449,573
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 3,705,149	\$ 84,672	\$ 3,789,821	\$ 3,405,149	\$ 66,446	\$ 3,471,595	\$ 3,062,180	\$ 83,543	\$ 3,145,723
OPERATION & CONTRACTED SERVICES									
5100 Sub-Agreements	\$ 110,000	\$ 2,500,000	\$ 2,610,000	\$ 110,000	\$ 2,500,000	\$ 2,610,000	\$ 110,000	\$ 2,500,000	\$ 2,610,000
5200 Travel and Conference	\$ 225,148	\$ 15,737	\$ 240,885	\$ 225,148	\$ 13,715	\$ 238,863	\$ 197,670	\$ 15,332	\$ 213,002
5300 Dues & Membership	\$ 153,110	\$ 500	\$ 153,610	\$ 153,110	\$ 500	\$ 153,610	\$ 133,464	\$ 500	\$ 133,964
5400 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Rentals, Leases, and Repairs	\$ 625,130	\$ 8,571	\$ 633,701	\$ 625,130	\$ 8,571	\$ 633,701	\$ 622,755	\$ 8,176	\$ 630,931
5700 Direct Costs Transfers	\$ 53,991	\$ 10,748	\$ 64,739	\$ 53,991	\$ 9,955	\$ 63,946	\$ 53,786	\$ 14,175	\$ 67,961
5800 Prof./Consult. Serv. & Operating Exp.	\$ 2,318,730	\$ 457,386	\$ 2,776,116	\$ 2,318,730	\$ 631,250	\$ 2,949,980	\$ 1,974,351	\$ 750,000	\$ 2,724,351
5900 Communications	\$ 8,700	\$ 3,000	\$ 11,700	\$ 8,700	\$ 3,000	\$ 11,700	\$ 8,700	\$ 12,500	\$ 21,200
TOTAL OPERATION & CONTRACTED SVS	\$ 3,494,809	\$ 2,995,942	\$ 6,490,751	\$ 3,494,809	\$ 3,166,991	\$ 6,661,800	\$ 3,100,726	\$ 3,300,683	\$ 6,401,409

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2009/10 Third Interim			2009/10 Estimated Actual			2010/11 Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
CAPITAL OUTLAY									
6100 Sites & Improve. of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Capital Equipment	\$ 8,743	\$ 1,140,832	\$ 1,149,575	\$ 58,948	\$ 1,140,832	\$ 1,199,780	\$ 8,743	\$ -	\$ 8,743
TOTAL CAPITAL OUTLAY	\$ 8,743	\$ 1,140,832	\$ 1,149,575	\$ 58,948	\$ 1,140,832	\$ 1,199,780	\$ 8,743	\$ -	\$ 8,743
OTHER OUTGO									
7100 Tuition	\$ -	\$ 14,755	\$ 14,755	\$ -	\$ 14,755	\$ 14,755	\$ -	\$ 15,000	\$ 15,000
7200 Other Transfers Out	\$ 116,125	\$ 25,000	\$ 141,125	\$ 116,125	\$ 10,000	\$ 126,125	\$ 102,207	\$ 25,000	\$ 127,207
TOTAL OTHER OUTGO	\$ 116,125	\$ 39,755	\$ 155,880	\$ 116,125	\$ 24,755	\$ 140,880	\$ 102,207	\$ 40,000	\$ 142,207
DIRECT SUPPORT/INDIRECT COSTS									
7300 Direct Support/Indirect Costs	\$ 1,789,601	\$ 2,049,087	\$ 3,838,688	\$ 1,812,101	\$ 2,058,752	\$ 3,870,853	\$ 1,167,351	\$ 1,802,380	\$ 2,969,731
TOTAL SUPPORT/INDIRECT COSTS	\$ 1,789,601	\$ 2,049,087	\$ 3,838,688	\$ 1,812,101	\$ 2,058,752	\$ 3,870,853	\$ 1,167,351	\$ 1,802,380	\$ 2,969,731
OTHER FINANCING SOURCES/USES									
7611 Tsfr to Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7613 Tsfr to 3% Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7616 Tsfr to Cafeteria Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Tsfr 3% to Restricted Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Other Auth. Interfund Tsfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Estimated Carry-overs</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 40,301,398	\$ 31,239,627	\$ 71,541,025	\$ 42,229,900	\$ 31,369,805	\$ 73,599,705	\$ 30,016,767	\$ 29,197,126	\$ 59,213,893

Categorical and Special Education Programs

**2011/12 Projection
and
2012/13 Projection**

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Summary**

Categories	2011/12 Projection			2012/13 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues						
Revenue Limit	\$ -	\$ 6,270,376	\$ 6,270,376	\$ -	\$ 6,421,059	\$ 6,421,059
Federal	\$ 8,223,758	\$ 4,383,190	\$ 12,606,948	\$ 8,223,758	\$ 4,383,190	\$ 12,606,948
Other State	\$ 6,034,432	\$ 75,850	\$ 6,110,282	\$ 6,158,135	\$ 75,850	\$ 6,233,985
Local	\$ 4,515,716	\$ 3,224,015	\$ 7,739,731	\$ 4,515,716	\$ 3,623,303	\$ 8,139,019
Interfund Transfers	\$ 7,476,273	\$ 15,449,589	\$ 22,925,862	\$ 7,562,904	\$ 15,770,014	\$ 23,332,918
Total Revenues	\$ 26,250,179	\$ 29,403,020	\$ 55,653,199	\$ 26,460,513	\$ 30,273,416	\$ 56,733,929
Expenditures						
Certificated Salaries	\$ 7,182,243	\$ 12,280,222	\$ 19,462,465	\$ 7,289,976	\$ 12,464,425	\$ 19,754,401
Classified Salaries	\$ 6,737,884	\$ 4,362,836	\$ 11,100,721	\$ 6,872,642	\$ 4,450,093	\$ 11,322,735
Employee Benefits	\$ 5,644,123	\$ 8,054,640	\$ 13,698,764	\$ 5,990,291	\$ 8,612,128	\$ 14,602,419
Books & Supplies	\$ 3,062,180	\$ 83,543	\$ 3,145,723	\$ 3,062,180	\$ 83,543	\$ 3,145,723
Operation & Contracted Services	\$ 2,946,930	\$ 3,300,683	\$ 6,247,613	\$ 2,946,930	\$ 3,300,683	\$ 6,247,613
Capital Outlay	\$ 8,743	\$ -	\$ 8,743	\$ 8,743	\$ -	\$ 8,743
Other Outgo	\$ 102,207	\$ 40,000	\$ 142,207	\$ 102,207	\$ 40,000	\$ 142,207
Direct Support/Indirect Costs	\$ 861,001	\$ 1,281,096	\$ 2,142,097	\$ 768,473	\$ 1,322,544	\$ 2,091,017
Total Expenditures	\$ 26,545,311	\$ 29,403,020	\$ 55,948,331	\$ 27,041,442	\$ 30,273,416	\$ 57,314,858
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 26,545,311	\$ 29,403,020	\$ 55,948,331	\$ 27,041,442	\$ 30,273,416	\$ 57,314,858
Net Increase/Decrease to Fund Balance	\$ (295,132)	\$ (0)	\$ (295,133)	\$ (580,928)	\$ (0)	\$ (580,929)
BEGINNING BALANCE	\$ 1,540,460	\$ 0	\$ 1,540,461	\$ 1,245,328	\$ (0)	\$ 1,245,329
Net Change	\$ (295,132)	\$ (0)	\$ (295,133)	\$ (580,928)	\$ (0)	\$ (580,929)
Audit Adjustment						
ENDING BALANCE	\$ 1,245,328	\$ (0)	\$ 1,245,329	\$ 664,400	\$ 0	\$ 664,400
Carry-overs			\$ -			\$ -
NET ENDING BALANCE	\$ 1,245,328	\$ (0)	\$ 1,245,329	\$ 664,400	\$ 0	\$ 664,400

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2011/12 Projection			2012/13 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
REVENUES						
REVENUE LIMIT SOURCES						
8011 State Aid - Current Year			\$ -			\$ -
8019 State Aid - Prior Year			\$ -			\$ -
8021 Property Relief - Homeowner			\$ -			\$ -
8029 Other Subventions/In Lieu of Tax			\$ -			\$ -
8030 Trailer Coach Fees			\$ -			\$ -
8041 Secured Roll			\$ -			\$ -
8042 Unsecured Roll			\$ -			\$ -
8043 Prior Year Taxes			\$ -			\$ -
8044 Supplemental Taxes			\$ -			\$ -
8045 Education Resource Fund			\$ -			\$ -
8047 Community Redevelop Fund			\$ -			\$ -
8091 Spec Ed ADA Transfer	\$	6,270,376	\$ 6,270,376	\$	6,421,059	\$ 6,421,059
8092 PERS Reduction Transfer			\$ -			\$ -
8096 Transfer In Lieu of Tax to Charter Schools			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ -	\$ 6,270,376	\$ 6,270,376	\$ -	\$ 6,421,059	\$ 6,421,059
FEDERAL REVENUES						
8290 Title I	\$ 3,602,000	\$ -	\$ 3,602,000	\$ 3,602,000	\$ -	\$ 3,602,000
8290 ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Migrant Education	\$ 244,708	\$ -	\$ 244,708	\$ 244,708	\$ -	\$ 244,708
8290 NCLB-Program Impr Dist Interv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,383,190	\$ 4,383,190	\$ -	\$ 4,383,190	\$ 4,383,190
8181 ARRA - IDEA B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 ARRA - State Fiscal Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Transitional Partnership	\$ 394,949	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949
8290 Voc Ed & Appl Tech IIC	\$ 497,517	\$ -	\$ 497,517	\$ 497,517	\$ -	\$ 497,517
8290 Perkins	\$ 106,855	\$ -	\$ 106,855	\$ 106,855	\$ -	\$ 106,855
8290 Title IV Drug Free School	\$ 70,700	\$ -	\$ 70,700	\$ 70,700	\$ -	\$ 70,700
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ 974,699	\$ -	\$ 974,699	\$ 974,699	\$ -	\$ 974,699
8290 Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 NCLB-EETT	\$ 27,035	\$ -	\$ 27,035	\$ 27,035	\$ -	\$ 27,035
8290 Title V Innovative Ed Strat	\$ 10,802	\$ -	\$ 10,802	\$ 10,802	\$ -	\$ 10,802
8290 Title III- Immigrant Ed	\$ 92,625	\$ -	\$ 92,625	\$ 92,625	\$ -	\$ 92,625
8290 Title III LEP	\$ 423,900	\$ -	\$ 423,900	\$ 423,900	\$ -	\$ 423,900
8290 Refugee Assistance (RECAP)	\$ 164,900	\$ -	\$ 164,900	\$ 164,900	\$ -	\$ 164,900
8290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ 254,977	\$ -	\$ 254,977	\$ 254,977	\$ -	\$ 254,977
8290 ROTC	\$ 504,996	\$ -	\$ 504,996	\$ 504,996	\$ -	\$ 504,996
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ 521,257	\$ -	\$ 521,257	\$ 521,257	\$ -	\$ 521,257
8290 All Other Federal Revenue	\$ 331,838	\$ -	\$ 331,838	\$ 331,838	\$ -	\$ 331,838
TOTAL FEDERAL REVENUES	\$ 8,223,758	\$ 4,383,190	\$ 12,606,948	\$ 8,223,758	\$ 4,383,190	\$ 12,606,948

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2011/12 Projection			2012/13 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
OTHER STATE REVENUES						
8590 Workability	\$ 481,902	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902
8590 CSIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Cal Safe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8435 Class Size Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Paraprofessional Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 National Board Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Teacher Recruitment & Student Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 398,214	\$ -	\$ 398,214	\$ 398,214	\$ -	\$ 398,214
8590 Core Academic & ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CPA Acad CTE Initiative	\$ 128,156	\$ -	\$ 128,156	\$ 131,232	\$ -	\$ 131,232
8590 CPA Acad Green & Clean	\$ 170,875	\$ -	\$ 170,875	\$ 174,976	\$ -	\$ 174,976
8590 School Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 TUPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Arts & Music Block Grant 06-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CAHSEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Counseling (1802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8311 EIA	\$ 2,696,176	\$ -	\$ 2,696,176	\$ 2,760,884	\$ -	\$ 2,760,884
8590 GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Instructional Materials - Realignment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ 562,367	\$ -	\$ 562,367	\$ 575,864	\$ -	\$ 575,864
8311 Home to School Transportation	\$ 228,626	\$ -	\$ 228,626	\$ 234,113	\$ -	\$ 234,113
8311 Special Ed. Transportation	\$ 1,368,117	\$ -	\$ 1,368,117	\$ 1,400,951	\$ -	\$ 1,400,951
8590 PAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Adv Placement Challenge Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Staff Develop HS Coach Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 IB Staff Dev & Start Up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Math & Reading Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 RD-Blind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Administrator Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Supplementary Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 SB 813 - 10th Grade Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Pupil Retention (Continuation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Professional Development Block Grnt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 TIIG - VIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 School & Library Impr Blk Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Tier III Flex Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Other State Grant-Ed Tech	\$ -	\$ 75,850	\$ 75,850	\$ -	\$ 75,850	\$ 75,850
8590 Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 6,034,432	\$ 75,850	\$ 6,110,282	\$ 6,158,135	\$ 75,850	\$ 6,233,985

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2011/12 Projection			2012/13 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
OTHER LOCAL REVENUES						
8650 Lease & Rental Income			\$ -			\$ -
8660 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677 Safety Credit Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8675 Transportation Fees	\$ 199,968	\$ -	\$ 199,968	\$ 199,968	\$ -	\$ 199,968
8678 Use of Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 ROP/C Satellite	\$ 615,748	\$ -	\$ 615,748	\$ 615,748	\$ -	\$ 615,748
8625 Community Redevelopment Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 All Other Local Income	\$ 3,700,000	\$ 250,000	\$ 3,950,000	\$ 3,700,000	\$ 250,000	\$ 3,950,000
8710 Inter-District Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 2,974,015	\$ 2,974,015	\$ -	\$ 3,373,303	\$ 3,373,303
TOTAL OTHER LOCAL REVENUES	\$ 4,515,716	\$ 3,224,015	\$ 7,739,731	\$ 4,515,716	\$ 3,623,303	\$ 8,139,019
ALL OTHER SOURCES/USES						
8983 Transfer to Athletic Restr	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000
8919 Transfer from Gen Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ -	\$ 15,449,589	\$ 15,449,589	\$ -	\$ 15,770,014	\$ 15,770,014
8980 Contribution to Restr. Fund (Rest Maint)	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000
8981 Contribution to Transportation	\$ 2,276,273	\$ -	\$ 2,276,273	\$ 2,362,904	\$ -	\$ 2,362,904
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8998 Transfer from Other CAT Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ 7,476,273	\$ 15,449,589	\$ 22,925,862	\$ 7,562,904	\$ 15,770,014	\$ 23,332,918
TOTAL REVENUES - EXCL OF BEG BALANCE	\$ 26,250,179	\$ 29,403,020	\$ 55,653,199	\$ 26,460,513	\$ 30,273,416	\$ 56,733,929

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2011/12 Projection			2012/13 Projection			
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
EXPENDITURES							
CERTIFICATED SALARIES							
1100	Teachers' Salaries	\$ 1,927,955	\$ 8,899,308	\$ 10,827,263	\$ 1,956,874	\$ 9,032,797	\$ 10,989,672
1200	Certificated Pupil Support Salaries	\$ 1,875,569	\$ 590,722	\$ 2,466,291	\$ 1,903,702	\$ 599,583	\$ 2,503,285
1300	Certificated Supv. & Administrators Salaries	\$ 360,359	\$ 234,867	\$ 595,226	\$ 365,765	\$ 238,390	\$ 604,154
1400	Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900	Other Certificated Salaries	\$ 3,018,359	\$ 2,555,326	\$ 5,573,685	\$ 3,063,635	\$ 2,593,656	\$ 5,657,290
TOTAL CERTIFICATED SALARIES		\$ 7,182,243	\$ 12,280,222	\$ 19,462,465	\$ 7,289,976	\$ 12,464,425	\$ 19,754,401
CLASSIFIED SALARIES							
2100	Instructional Aides Salaries	\$ 316,172	\$ 4,170,492	\$ 4,486,665	\$ 322,496	\$ 4,253,902	\$ 4,576,398
2200	Classified Support Salaries	\$ 3,849,841	\$ -	\$ 3,849,841	\$ 3,926,838	\$ -	\$ 3,926,838
2300	Classified Supv. & Administrators Salaries	\$ 234,281	\$ -	\$ 234,281	\$ 238,967	\$ -	\$ 238,967
2400	Clerical & office Salaries	\$ 734,998	\$ 192,344	\$ 927,342	\$ 749,698	\$ 196,191	\$ 945,889
2500	Clerical Non-Bargaining Unit	\$ 8,348	\$ -	\$ 8,348	\$ 8,515	\$ -	\$ 8,515
2900	Other Classified Salaries	\$ 1,594,243	\$ -	\$ 1,594,243	\$ 1,626,128	\$ -	\$ 1,626,128
TOTAL CLASSIFIED SALARIES		\$ 6,737,884	\$ 4,362,836	\$ 11,100,721	\$ 6,872,642	\$ 4,450,093	\$ 11,322,735
EMPLOYEE BENEFITS							
3100	State Teachers' Retire. Sys.	\$ 592,535	\$ 945,577	\$ 1,538,112	\$ 601,423	\$ 959,761	\$ 1,561,184
3200	Public Employees' Retire. Sys.	\$ 509,236	\$ 467,129	\$ 976,364	\$ 519,420	\$ 476,471	\$ 995,892
3300	OASDI/MC	\$ 625,218	\$ 557,542	\$ 1,182,760	\$ 637,291	\$ 566,636	\$ 1,203,927
3400	Health & Welfare	\$ 2,970,905	\$ 5,083,298	\$ 8,054,203	\$ 3,267,996	\$ 5,591,628	\$ 8,859,624
3500	State Unemployment Ins.	\$ 100,225	\$ 119,830	\$ 220,055	\$ 101,971	\$ 121,785	\$ 223,755
3600	Workers' Compensation	\$ 327,722	\$ 391,828	\$ 719,549	\$ 333,431	\$ 398,219	\$ 731,649
3700	Retirees Benefits	\$ 321,843	\$ 432,720	\$ 754,563	\$ 328,391	\$ 439,777	\$ 768,168
3800	PERS Reduction	\$ 196,440	\$ 56,717	\$ 253,157	\$ 200,369	\$ 57,851	\$ 258,220
3900	Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS		\$ 5,644,123	\$ 8,054,640	\$ 13,698,764	\$ 5,990,291	\$ 8,612,128	\$ 14,602,419
BOOKS AND SUPPLIES							
4100	Textbooks & Core Curriculum Materials	\$ 471,068	\$ -	\$ 471,068	\$ 471,068	\$ -	\$ 471,068
4200	Books & Reference Materials	\$ 143,684	\$ -	\$ 143,684	\$ 143,684	\$ -	\$ 143,684
4300	Materials and Supplies	\$ 2,026,355	\$ 55,043	\$ 2,081,398	\$ 2,026,355	\$ 55,043	\$ 2,081,398
4400	Non-capital Equipment	\$ 421,073	\$ 28,500	\$ 449,573	\$ 421,073	\$ 28,500	\$ 449,573
4700	Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES		\$ 3,062,180	\$ 83,543	\$ 3,145,723	\$ 3,062,180	\$ 83,543	\$ 3,145,723
OPERATION & CONTRACTED SERVICES							
5100	Sub-Agreements	\$ 110,000	\$ 2,500,000	\$ 2,610,000	\$ 110,000	\$ 2,500,000	\$ 2,610,000
5200	Travel and Conference	\$ 197,670	\$ 15,332	\$ 213,002	\$ 197,670	\$ 15,332	\$ 213,002
5300	Dues & Membership	\$ 133,464	\$ 500	\$ 133,964	\$ 133,464	\$ 500	\$ 133,964
5400	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500	Operation & Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600	Rentals, Leases, and Repairs	\$ 468,959	\$ 8,176	\$ 477,135	\$ 468,959	\$ 8,176	\$ 477,135
5700	Direct Costs Transfers	\$ 53,786	\$ 14,175	\$ 67,961	\$ 53,786	\$ 14,175	\$ 67,961
5800	Prof./Consult. Serv. & Operating Exp.	\$ 1,974,351	\$ 750,000	\$ 2,724,351	\$ 1,974,351	\$ 750,000	\$ 2,724,351
5900	Communications	\$ 8,700	\$ 12,500	\$ 21,200	\$ 8,700	\$ 12,500	\$ 21,200
TOTAL OPERATION & CONTRACTED SVS		\$ 2,946,930	\$ 3,300,683	\$ 6,247,613	\$ 2,946,930	\$ 3,300,683	\$ 6,247,613

**East Side Union High School District
General Fund (Restricted) Revenue and Expenditure Details**

Categories	2011/12 Projection			2012/13 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
CAPITAL OUTLAY						
6100 Sites & Improve. of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Capital Equipment	\$ 8,743	\$ -	\$ 8,743	\$ 8,743	\$ -	\$ 8,743
TOTAL CAPITAL OUTLAY	\$ 8,743	\$ -	\$ 8,743	\$ 8,743	\$ -	\$ 8,743
OTHER OUTGO						
7100 Tuition	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
7200 Other Transfers Out	\$ 102,207	\$ 25,000	\$ 127,207	\$ 102,207	\$ 25,000	\$ 127,207
TOTAL OTHER OUTGO	\$ 102,207	\$ 40,000	\$ 142,207	\$ 102,207	\$ 40,000	\$ 142,207
DIRECT SUPPORT/INDIRECT COSTS						
7300 Direct Support/Indirect Costs	\$ 861,001	\$ 1,281,096	\$ 2,142,097	\$ 768,473	\$ 1,322,544	\$ 2,091,017
TOTAL SUPPORT/INDIRECT COSTS	\$ 861,001	\$ 1,281,096	\$ 2,142,097	\$ 768,473	\$ 1,322,544	\$ 2,091,017
OTHER FINANCING SOURCES/USES						
7611 Tsfr to Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7613 Tsfr to 3% Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7616 Tsfr to Cafeteria Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Tsfr 3% to Restricted Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Other Auth. Interfund Tsfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Estimated Carry-overs</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 26,545,311	\$ 29,403,020	\$ 55,948,331	\$ 27,041,442	\$ 30,273,416	\$ 57,314,858

Special Revenue Funds

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2009/10 Est. Actual			2010/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues						
Revenue Limit	\$ -	\$ 370,872	\$ 370,872	\$ -	\$ 290,872	\$ 290,872
Federal	\$ -	\$ 721,773	\$ 721,773	\$ -	\$ 557,488	\$ 557,488
Other State	\$ 5,803,270	\$ -	\$ 5,803,270	\$ 5,781,217	\$ -	\$ 5,781,217
Local	\$ 404,617	\$ 11,000	\$ 415,617	\$ 185,000	\$ 10,000	\$ 195,000
Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,207,887	\$ 1,103,645	\$ 7,311,532	\$ 5,966,217	\$ 858,360	\$ 6,824,577
Expenditures						
Certificated Salaries	\$ 2,752,126	\$ 515,314	\$ 3,267,440	\$ 2,849,063	\$ 400,752	\$ 3,249,815
Classified Salaries	\$ 872,714	\$ 137,161	\$ 1,009,875	\$ 878,662	\$ 155,459	\$ 1,034,121
Employee Benefits	\$ 1,164,916	\$ 214,663	\$ 1,379,579	\$ 1,264,192	\$ 210,816	\$ 1,475,008
Books & Supplies	\$ 166,475	\$ 184,246	\$ 350,721	\$ 286,000	\$ 67,539	\$ 353,539
Contracted Services	\$ 257,450	\$ 36,562	\$ 294,012	\$ 281,708	\$ 9,747	\$ 291,455
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 227,322	\$ 15,699	\$ 243,021	\$ 252,719	\$ 14,047	\$ 266,766
Transfer to General Fund	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total Expenditures	\$ 5,441,003	\$ 1,103,645	\$ 6,544,648	\$ 6,062,344	\$ 858,360	\$ 6,920,704
Net Increase/Decrease to Fund Balance	\$ 766,884	\$ -	\$ 766,884	\$ (96,127)	\$ -	\$ (96,127)
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 766,884	\$ -	\$ 766,884
Net Change	\$ 766,884	\$ -	\$ 766,884	\$ (96,127)	\$ -	\$ (96,127)
ENDING BALANCE	\$ 766,884	\$ -	\$ 766,884	\$ 670,757	\$ -	\$ 670,757

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2009/10 Est. Actual			2010/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
INCOME						
REVENUE LIMIT SOURCES						
8311 State Aide - Current Year	\$ -	\$ 370,872	\$ 370,872	\$ -	\$ 290,872	\$ 290,872
8319 State Aide - Prior Year			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ -	\$ 370,872	\$ 370,872	\$ -	\$ 290,872	\$ 290,872
FEDERAL INCOME						
8290 All Other Federal Revenue		\$ 721,773	\$ 721,773		\$ 557,488	\$ 557,488
TOTAL FEDERAL INCOME	\$ -	\$ 721,773	\$ 721,773	\$ -	\$ 557,488	\$ 557,488
OTHER STATE REVENUES						
8590 All Other State Income	\$ 5,803,270		\$ 5,803,270	\$ 5,781,217	\$ -	\$ 5,781,217
TOTAL OTHER STATE REVENUES	\$ 5,803,270	\$ -	\$ 5,803,270	\$ 5,781,217	\$ -	\$ 5,781,217
OTHER LOCAL REVENUES						
8660 Interest	\$ -		\$ -			\$ -
8671 Tuition	\$ 105,012		\$ 105,012			\$ -
8695 Book Sales	\$ 97,133		\$ 97,133	\$ 85,000	\$ -	\$ 85,000
8699 All Other Local Income	\$ 202,472	\$ 11,000	\$ 213,472	\$ 100,000	\$ 10,000	\$ 110,000
TOTAL OTHER LOCAL REVENUES	\$ 404,617	\$ 11,000	\$ 415,617	\$ 185,000	\$ 10,000	\$ 195,000
ALL OTHER SOURCES/USES						
8919 Other Authorized Interfund Transfers	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 6,207,887	\$ 1,103,645	\$ 7,311,532	\$ 5,966,217	\$ 858,360	\$ 6,824,577

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2009/10 Est. Actual			2010/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES						
CERTIFICATED SALARIES						
1100 Teachers' Salaries	\$ 2,176,150	\$ 128,094	\$ 2,304,244	\$ 2,296,814	\$ 53,803	\$ 2,350,617
1200 Certificated Pupil Support Salaries	\$ 75,553	\$ -	\$ 75,553	\$ 95,000	\$ 1,599	\$ 96,599
1300 Certificated Supv. & Administrators Salaries	\$ 410,487	\$ 65,383	\$ 475,870	\$ 423,249	\$ 57,108	\$ 480,357
1900 Other Certificated Salaries	\$ 89,936	\$ 321,837	\$ 411,773	\$ 34,000	\$ 288,242	\$ 322,242
						\$ -
TOTAL CERTIFICATED SALARIES	\$ 2,752,126	\$ 515,314	\$ 3,267,440	\$ 2,849,063	\$ 400,752	\$ 3,249,815
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ -	\$ 295	\$ 295	\$ -	\$ -	\$ -
2200 CLassified Support Salaries	\$ 173,896	\$ -	\$ 173,896	\$ 182,814	\$ -	\$ 182,814
2300 Classified Supv. & Administrators Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2400 Clerical & office Salaries	\$ 666,127	\$ 136,866	\$ 802,993	\$ 695,348	\$ 155,459	\$ 850,807
2900 Other Classified Salaries	\$ 32,691	\$ -	\$ 32,691	\$ 500	\$ -	\$ 500
TOTAL CLASSIFIED SALARIES	\$ 872,714	\$ 137,161	\$ 1,009,875	\$ 878,662	\$ 155,459	\$ 1,034,121
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 198,983	\$ 41,614	\$ 240,597	\$ 235,231	\$ 32,323	\$ 267,554
3200 Public Employees' Retire. Sys.	\$ 87,374	\$ 13,365	\$ 100,739	\$ 99,079	\$ 16,591	\$ 115,670
3300 OASDI/MC	\$ 125,701	\$ 19,063	\$ 144,764	\$ 108,561	\$ 17,621	\$ 126,182
3400 Health & Welfare	\$ 558,616	\$ 114,974	\$ 673,590	\$ 644,125	\$ 122,467	\$ 766,592
3500 State Unemployment Ins.	\$ 10,735	\$ 2,099	\$ 12,834	\$ 26,855	\$ 3,980	\$ 30,835
3600 Workers' Compensation	\$ 112,262	\$ 19,780	\$ 132,042	\$ 87,815	\$ 12,863	\$ 100,678
3700 Retirees Benefits	\$ 38,490	\$ 3,756	\$ 42,246	\$ 39,876	\$ 4,971	\$ 44,847
3800 PERS Reduction	\$ 32,755	\$ 12	\$ 32,767	\$ 22,650	\$ -	\$ 22,650
TOTAL EMPLOYEE BENEFITS	\$ 1,164,916	\$ 214,663	\$ 1,379,579	\$ 1,264,192	\$ 210,816	\$ 1,475,008
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 98,258	\$ -	\$ 98,258	\$ 125,000	\$ -	\$ 125,000
4200 Books & Reference Materials	\$ -	\$ 13,527	\$ 13,527	\$ -	\$ 11,570	\$ 11,570
4300 Materials and Supplies	\$ 68,217	\$ 79,886	\$ 148,103	\$ 141,000	\$ 32,021	\$ 173,021
4400 Capital Outlay (non-depr.)	\$ -	\$ 90,833	\$ 90,833	\$ 20,000	\$ 23,948	\$ 43,948
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 166,475	\$ 184,246	\$ 350,721	\$ 286,000	\$ 67,539	\$ 353,539

6/21/2010 **CONTRACTED SERVICES**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2009/10 Est. Actual			2010/11 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
5200 Travel and Conference	\$ 8,051	\$ 5,498	\$ 13,549	\$ 11,800	\$ 2,416	\$ 14,216
5300 Dues & Membership	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250
5400 Insurance	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ 85,462	\$ 4,640	\$ 90,102	\$ 87,200	\$ 1,500	\$ 88,700
5600 Rentals, Leases, and Repairs	\$ 33,580	\$ 7,804	\$ 41,384	\$ 40,000	\$ 2,000	\$ 42,000
5700 Direct Costs Transfers	\$ 1,640	\$ 3,557	\$ 5,197	\$ 6,000	\$ 1,831	\$ 7,831
5800 Prof./Consult. Serv. & Operating Exp.	\$ 96,957	\$ 12,225	\$ 109,182	\$ 82,528	\$ 2,000	\$ 84,528
5900 Communications	\$ 31,510	\$ 2,838	\$ 34,348	\$ 53,930	\$ -	\$ 53,930
TOTAL CONTRACTED SERVICES	\$ 257,450	\$ 36,562	\$ 294,012	\$ 281,708	\$ 9,747	\$ 291,455
CAPITAL OUTLAY						
6100 Sites & Improve. of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Equipment (Depr.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OUTGO						
7200 Other Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT SUPPORT/INDIRECT COSTS						
7300 Direct Support/Indirect Costs	\$ 227,322	\$ 15,699	\$ 243,021	\$ 252,719	\$ 14,047	\$ 266,766
TOTAL SUPPORT/INDIRECT COSTS	\$ 227,322	\$ 15,699	\$ 243,021	\$ 252,719	\$ 14,047	\$ 266,766
7610 Transfer to other fund			\$ -	\$ 250,000		\$ 250,000
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 5,441,003	\$ 1,103,645	\$ 6,544,648	\$ 6,062,344	\$ 858,360	\$ 6,920,704

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2009/10 Estimated Actual	2010/11 Budget
Revenues		
Federal	\$ 233,411	\$ 199,724
Other State	\$ 1,690,194	\$ 1,690,194
Local	\$ 38,849	\$ 135,000
Interfund Transfer	\$ -	\$ -
Total Revenues	\$ 1,962,454	\$ 2,024,918
Expenditures		
Certificated Salaries	\$ 442,464	\$ 432,894
Classified Salaries	\$ 845,498	\$ 844,099
Employee Benefits	\$ 595,510	\$ 667,393
Books & Supplies	\$ 23,597	\$ 49,770
Contracted Services	\$ 46,030	\$ 26,000
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ 9,355	\$ 4,762
Total Expenditures	\$ 1,962,454	\$ 2,024,918
Net Increase/Decrease to Fund Balance	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -
Net Change	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2009/10 Estimated Actual	2010/11 Budget
<u>INCOME</u>		
FEDERAL INCOME		
8290 All Other Federal Revenue	\$ 233,411	\$ 199,724
TOTAL FEDERAL INCOME	\$ 233,411	\$ 199,724
OTHER STATE REVENUES		
8530 Child Development Apportionment	\$ 1,690,194	\$ 1,690,194
8590 All Other State Income	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 1,690,194	\$ 1,690,194
OTHER LOCAL REVENUES		
8660 Interest	\$ 744	\$ -
8673 Children Center Fees	\$ 34,056	\$ 35,000
8699 All Other Local Income	\$ 4,049	\$ 100,000
TOTAL OTHER LOCAL REVENUES	\$ 38,849	\$ 135,000
ALL OTHER SOURCES/USES		
8919 Other Authorized Interfund Transfers	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ -	\$ -
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 1,962,454 #	\$ 2,024,918

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2009/10 Estimated Actual	2010/11 Budget
<u>EXPENDITURES</u>		
CERTIFICATED SALARIES		
1100 Teachers' Salaries	\$ 356,236	\$ 339,592
1200 Certificated Pupil Support Salaries	\$ -	\$ -
1300 Certificated Supv. & Administrators Salaries	\$ 82,048	\$ 89,802
1900 Other Certificated Salaries	\$ 4,180	\$ 3,500
	\$ -	\$ -
TOTAL CERTIFICATED SALARIES	\$ 442,464	\$ 432,894
CLASSIFIED SALARIES		
2100 Instructional Aides Salaries	\$ 704,882	\$ 715,358
2200 Classified Support Salaries	\$ 22,211	\$ 22,311
2300 Classified Supv. & Administrators Salaries	\$ -	\$ -
2400 Clerical & office Salaries	\$ 53,568	\$ 56,130
2900 Other Classified Salaries	\$ 64,837	\$ 50,300
TOTAL CLASSIFIED SALARIES	\$ 845,498	\$ 844,099
EMPLOYEE BENEFITS		
3100 State Teachers' Retire. Sys.	\$ 34,147	\$ 35,503
3200 Public Employees' Retire. Sys.	\$ 55,317	\$ 72,358
3300 OASDI/MC	\$ 65,742	\$ 60,440
3400 Health & Welfare	\$ 353,462	\$ 420,427
3500 State Unemployment Ins.	\$ 3,746	\$ 8,056
3600 Workers' Compensation	\$ 40,932	\$ 29,924
3700 Retirees Benefits	\$ 23,300	\$ 27,308
3800 PERS Reduction	\$ 18,864	\$ 13,377
3900 Other Benefits	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 595,510	\$ 667,393
BOOKS AND SUPPLIES		
4100 Textbooks & Core Curriculum Materials	\$ -	\$ -
4200 Books & Reference Materials	\$ -	\$ -
4300 Materials and Supplies	\$ 12,765	\$ 49,770
4400 Non-capital Equipment	\$ 10,832	\$ -
4700 Food Service Supplies	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 23,597	\$ 49,770

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2009/10 Estimated Actual	2010/11 Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 19	\$ -
5300 Dues & Membership	\$ -	\$ -
5400 Insurance	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ 16,779	\$ 17,300
5600 Rentals, Leases, and Repairs	\$ 25,708	\$ 5,000
5700 Direct Costs Transfers	\$ -	\$ -
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,024	\$ 1,200
5900 Communications	\$ 2,500	\$ 2,500
TOTAL CONTRACTED SERVICES	\$ 46,030	\$ 26,000
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -
6300 Libraries	\$ -	\$ -
6400 Capital Equipment	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -
OTHER OUTGO		
7200 Other Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs	\$ 9,355	\$ 4,762
TOTAL SUPPORT/INDIRECT COSTS	\$ 9,355	\$ 4,762
INTERFUND TRANSFERS OUT		
7600 Interfund Transfers Out		
TOTAL OTHER SOURCES/USES		
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 1,962,454	\$ 2,024,918

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 6,500	\$ 2,500
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 6,500	\$ 2,500
Expenditures		
Classified Salaries	\$ 200	\$ 2,000
Employee Benefits	\$ 22	\$ 219
Books & Supplies	\$ 5,500	\$ 23,281
Contracted Services	\$ 255,698	\$ 265,000
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 261,420	\$ 290,500
Net Increase/Decrease to Fund Balance	\$ (254,920)	\$ (288,000)
BEGINNING BALANCE	\$ 552,979	\$ 298,059
Net Change	\$ (254,920)	\$ (288,000)
ENDING BALANCE	\$ 298,059	\$ 10,059

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER STATE REVENUES		
8540	Deferred Maintenance - State		
8590	All Other State Income		
	TOTAL OTHER STATE REVENUES	\$ -	\$ -
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 6,500	\$ 2,500
	TOTAL OTHER LOCAL REVENUES	\$ 6,500	\$ 2,500
	ALL OTHER SOURCES/USES		
8915	Interfund Transfers In		
8998	Flexibility Transfers out		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 6,500	\$ 2,500

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

Categories	2009-10 Estimated Actual	2010-11 Budget
EXPENDITURES		
CLASSIFIED SALARIES		
2100 Instructional Aides Salaries		
2200 CLassified Support Salaries	\$ 200	\$ 2,000
2300 Classified Supv. & Administrators Salaries		
2400 Clerical & office Salaries		
2900 Other Classified Salaries		
TOTAL CLASSIFIED SALARIES	\$ 200	\$ 2,000
EMPLOYEE BENEFITS		
3100 State Teachers' Retire. Sys.		
3200 Public Employees' Retire. Sys.		
3300 OASDI/MC	\$ 15	\$ 153
3400 Health & Welfare		
3500 State Unemployment Ins.	\$ 1	\$ 6
3600 Workers' Compensation	\$ 6	\$ 60
3700 Retirees Benefits		
3800 PERS Reduction		
3900 Other Benefits		
TOTAL EMPLOYEE BENEFITS	\$ 22	\$ 219
BOOKS AND SUPPLIES		
4100 Textbooks & Core Curriculum Materials		
4200 Books & Reference Materials		
4300 Materials and Supplies	\$ 5,500	\$ 20,781
4400 Capital Outlay (non-depr.)		\$ 2,500
4700 Food Service Supplies		
TOTAL BOOKS AND SUPPLIES	\$ 5,500	\$ 23,281

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

Categories	2009-10 Estimated Actual	2010-11 Budget
CONTRACTED SERVICES		
5200 Travel and Conference		
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 255,698	\$ 265,000
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.		
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ 255,698	\$ 265,000
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs	\$ -	\$ -
TOTAL SUPPORT/INDIRECT COSTS	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 261,420	\$ 290,500

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve Fund
Fund 17

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ 85,850	\$ 100,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 85,850	\$ 100,000
Expenditures		
Other Outgo	\$ -	\$ 4,200,000
Total Expenditures	\$ -	\$ 4,200,000
Net Increase/Decrease to Fund Balance	\$ 85,850	\$ (4,100,000)
BEGINNING BALANCE	\$ 7,235,819	\$ 7,321,669
Net Change	\$ 85,850	\$ (4,100,000)
ENDING BALANCE	\$ 7,321,669	\$ 3,221,669

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve Fund
Fund 17

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>INCOME</u>		
OTHER LOCAL REVENUES		
8660 Interest Income	\$ 85,850	\$ 100,000
TOTAL OTHER LOCAL REVENUES	\$ 85,850	\$ 100,000
ALL OTHER SOURCES/USES		
8919 Other Authorized Interfund Transfers	\$ -	
TOTAL OTHER SOURCES/USES	\$ -	\$ -
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 85,850	\$ 100,000
<u>EXPENDITURES</u>		
OTHER OUTGO		
7600 Interfund Transfers Out	\$ -	\$ 4,200,000
TOTAL OTHER OUTGO	\$ -	\$ 4,200,000
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ -	\$ 4,200,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Revocable Trust
Fund 20

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ 29,500	\$ 20,629
Other Revenues Sources	\$ -	\$ -
Total Revenues	\$ 29,500	\$ 20,629
Expenditures		
Contracted Services	\$ -	\$ -
Other Outgo	\$ -	\$ 1,500,000
Total Expenditures	\$ -	\$ 1,500,000
Net Increase/Decrease to Fund Balance	\$ 29,500	\$ (1,479,371)
BEGINNING BALANCE	\$ 8,610,092	\$ 8,639,592
Net Change	\$ 29,500	\$ (1,479,371)
ENDING BALANCE	\$ 8,639,592	\$ 7,160,221

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Revocable Trust
Fund 20

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 29,500	\$ 20,629
8662	Other Income		
	TOTAL OTHER LOCAL REVENUES	\$ 29,500	\$ 20,629
	ALL OTHER SOURCES/USES		
8919	Other Interfund Transfer	\$ -	
8979	Other Financing Sources		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 29,500	\$ 20,629

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Revocable Trust
Fund 20

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5800 Prof./Consult. Serv. & Operating Exp.	\$ -	\$ -
TOTAL CONTRACTED SERVICES	\$ -	\$ -
OTHER OUTGO		
7400 Debt Service - Interest		
7600 Interfund Transfer	\$ -	\$ 1,500,000
TOTAL OTHER OUTGO	\$ -	\$ 1,500,000
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ -	\$ 1,500,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund 71

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ 3,388,966	\$ 4,000,000
Other Revenues Sources	\$ -	\$ -
Total Revenues	\$ 3,388,966	\$ 4,000,000
Expenditures		
Contracted Services	\$ 26,130	\$ 25,000
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 26,130	\$ 25,000
Net Increase/Decrease to Fund Balance	\$ 3,362,836	\$ 3,975,000
BEGINNING BALANCE	\$ 15,695,554	\$ 19,058,390
Net Change	\$ 3,362,836	\$ 3,975,000
ENDING BALANCE	\$ 19,058,390	\$ 23,033,390

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund 71

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income		
8662	Other Income	\$ 3,388,966	\$ 4,000,000
	TOTAL OTHER LOCAL REVENUES	\$ 3,388,966	\$ 4,000,000
	ALL OTHER SOURCES/USES		
8919	Other Interfund Transfer		
8979	Other Financing Sources		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 3,388,966	\$ 4,000,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund 71

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 26,130	\$ 25,000
TOTAL CONTRACTED SERVICES	\$ 26,130	\$ 25,000
OTHER OUTGO		
7400 Debt Service - Interest		
7600 Interfund Transfer		
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 26,130	\$ 25,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund 73

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ -	\$ -
Total Revenues	\$ -	\$ -
Expenditures		
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 4,325	\$ 6,000
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 4,325	\$ 6,000
Net Increase/Decrease to Fund Balance	\$ (4,325)	\$ (6,000)
BEGINNING BALANCE	\$ 84,382	\$ 84,382
Net Change	\$ (4,325)	\$ (6,000)
ENDING BALANCE	\$ 80,057	\$ 78,382

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund 73

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8699	Other Local Income	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ -	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund 73

Categories		2009-10 Estimated Actual		2010-11 Budget	
<u>EXPENDITURES</u>					
BOOKS AND SUPPLIES					
4100	Textbooks & Core Curriculum Materials	\$	-	\$	-
4200	Books & Reference Materials	\$	-	\$	-
4300	Materials and Supplies	\$	-	\$	-
4400	Capital Outlay (non-depr.)	\$	-	\$	-
4700	Food Service Supplies	\$	-	\$	-
TOTAL BOOKS AND SUPPLIES		\$	-	\$	-
CONTRACTED SERVICES					
5200	Travel and Conference				
5300	Dues & Membership				
5600	Rentals, Leases, and Repairs				
5700	Direct Costs Transfers				
5800	Prof./Consult. Serv. & Operating Exp.	\$	4,325	\$	6,000
5900	Communications				
TOTAL CONTRACTED SERVICES		\$	4,325	\$	6,000
CAPITAL OUTLAY					
6100	Sites & Improve. of Sites	\$	-	\$	-
6200	Bldg. & Improve. of Bldgs.	\$	-	\$	-
6300	Libraries	\$	-	\$	-
6400	Equipment (Depr.)	\$	-	\$	-
TOTAL CAPITAL OUTLAY		\$	-	\$	-
OTHER OUTGO					
7200	Other Transfers Out	\$	-	\$	-
TOTAL OTHER OUTGO		\$	-	\$	-
TOTAL EXPENSES AND OUTGO BEFORE RESERVES		\$	4,325	\$	6,000

Capital Projects Funds

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure G) Fund
F21 - 819

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 790,000	\$ 300,000
Other Sources/Uses	\$ -	\$ -
Total Revenues	\$ 790,000	\$ 300,000
Expenditures		
Classified Salaries	\$ 869,966	\$ 834,915
Employee Benefits	\$ 312,285	\$ 299,920
Books & Supplies	\$ 439,109	\$ 420,000
Contracted Services	\$ 316,597	\$ 5,533,000
Capital Outlay	\$ 3,711,263	\$ 43,932,265
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 5,649,220	\$ 51,020,100
Net Increase/Decrease to Fund Balance	\$ (4,859,220)	\$ (50,720,100)
BEGINNING BALANCE	\$ 58,370,588	\$ 53,511,368
Net Change	\$ (4,859,220)	\$ (50,720,100)
ENDING BALANCE	\$ 53,511,368	\$ 2,791,268

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure G) Fund
Fund 21 - 819

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 790,000	\$ 300,000
	TOTAL OTHER LOCAL REVENUES	\$ 790,000	\$ 300,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
8951	Proceeds from Sales of Bonds		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 790,000	\$ 300,000

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building (Measure G) Fund

Fund 21 - 819

	Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>			
	CLASSIFIED SALARIES		
2100	Instructional Aides Salaries		
2200	Classified Support Salaries	\$ 17,508	\$ 18,000
2300	Classified Supv. & Administrators Salaries	\$ 593,459	\$ 553,657
2400	Clerical & office Salaries	\$ 238,938	\$ 242,990
2500	Confidential Staff Salaries	\$ 20,061	\$ 20,268
2900	Other Classified Salaries	\$ -	
	TOTAL CLASSIFIED SALARIES	\$ 869,966	\$ 834,915
	EMPLOYEE BENEFITS		
3100	State Teachers' Retire. Sys.	\$ 16,999	\$ 33,586
3200	Public Employees' Retire. Sys.	\$ 60,986	\$ 44,090
3300	OASDI/MC	\$ 47,445	\$ 38,906
3400	Health & Welfare	\$ 115,700	\$ 125,928
3500	State Unemployment Ins.	\$ 2,610	\$ 6,046
3600	Workers' Compensation	\$ 27,500	\$ 19,730
3700	Retirees Benefits	\$ 17,901	\$ 22,110
3800	PERS Reduction	\$ 23,144	\$ 9,524
	TOTAL EMPLOYEE BENEFITS	\$ 312,285	\$ 299,920
	BOOKS AND SUPPLIES		
4200	Books & Reference Materials		
4300	Materials and Supplies	\$ 78,700	\$ 100,000
4400	Capital Outlay (non-depr.)	\$ 360,409	\$ 320,000
4700	Food Service Supplies		
	TOTAL BOOKS AND SUPPLIES	\$ 439,109	\$ 420,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure G) Fund
Fund 21 - 819

Categories	2009-10 Estimated Actual	2010-11 Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 2,382	\$ 10,000
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 7,059	\$ 5,000
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 306,600	\$ 5,517,000
5900 Communications	\$ 556	\$ 1,000
TOTAL CONTRACTED SERVICES	\$ 316,597	\$ 5,533,000
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ 285,100	\$ 850,000
6200 Bldg. & Improve. of Bldgs.	\$ 3,397,550	\$ 42,382,265
6300 Libraries		
6400 Equipment (Depr.)	\$ 28,613	\$ 700,000
TOTAL CAPITAL OUTLAY	\$ 3,711,263	\$ 43,932,265
OTHER OUTGO		
7619 Interfund Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 5,649,220	\$ 51,020,100

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure A) Fund
Fund 22 - 822

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 53,000	\$ 5,000
Other Sources/Uses	\$ -	\$ -
Total Revenues	\$ 53,000	\$ 5,000
Expenditures		
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 288,658	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 2,500,000	\$ 300,000
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 2,788,658	\$ 300,000
Net Increase/Decrease to Fund Balance	\$ (2,735,658)	\$ (295,000)
BEGINNING BALANCE	\$ 3,063,893	\$ 328,235
Net Change	\$ (2,735,658)	\$ (295,000)
ENDING BALANCE	\$ 328,235	\$ 33,235

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure A) Fund
Fund 22 - 822

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 53,000	\$ 5,000
	TOTAL OTHER LOCAL REVENUES	\$ 53,000	\$ 5,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
8951	Proceeds from Sales of Bonds		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 53,000	\$ 5,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure A) Fund
Fund 22 - 822

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5200	Travel and Conference	
5300	Dues & Membership	
5400	Insurance	
5500	Operation & Housekeeping Services	
5600	Rentals, Leases, and Repairs	
5700	Direct Costs Transfers	
5800	Prof./Consult. Serv. & Operating Exp.	\$ 288,658
5900	Communications	
TOTAL CONTRACTED SERVICES		\$ 288,658
CAPITAL OUTLAY		
6100	Sites & Improve. of Sites	
6200	Bldg. & Improve. of Bldgs.	
6300	Libraries	
6400	Equipment (Depr.)	
TOTAL CAPITAL OUTLAY		\$ -
OTHER OUTGO		
7619	Interfund Transfers Out	\$ 300,000
TOTAL OTHER OUTGO		\$ 300,000
DIRECT SUPPORT/INDIRECT COSTS		
7300	Direct Support/Indirect Costs	\$ -
TOTAL SUPPORT/INDIRECT COSTS		\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES		\$ 2,788,658

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure E) Fund
F23 - 823

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ 326,000	\$ 1,000,000
Other Sources/Uses	\$ 100,000,000	\$ -
Total Revenues	\$ 100,326,000	\$ 1,000,000
Expenditures		
Classified Salaries	\$ 28,000	\$ 30,000
Employee Benefits	\$ 3,050	\$ 3,261
Books & Supplies	\$ 809,657	\$ 5,040,000
Contracted Services	\$ 4,628,386	\$ 6,605,185
Capital Outlay	\$ 10,198,330	\$ 55,354,815
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 15,667,423	\$ 67,033,261
Net Increase/Decrease to Fund Balance	\$ 84,658,577	\$ (66,033,261)
BEGINNING BALANCE	\$ 28,595,163	\$ 113,253,740
Net Change	\$ 84,658,577	\$ (66,033,261)
ENDING BALANCE	\$ 113,253,740	\$ 47,220,479

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure E) Fund
Fund 23 - 823

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 326,000	\$ 1,000,000
	TOTAL OTHER LOCAL REVENUES	\$ 326,000	\$ 1,000,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
8951	Proceeds from Sales of Bonds	\$ 100,000,000	
	TOTAL OTHER SOURCES/USES	\$ 100,000,000	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 100,326,000	\$ 1,000,000

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building (Measure E) Fund

Fund 23 - 823

	Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>			
CLASSIFIED SALARIES			
2100	Instructional Aides Salaries		
2200	Classified Support Salaries	\$ 28,000	\$ 30,000
2300	Classified Supv. & Administrators Salaries		
2400	Clerical & office Salaries		
2900	Other Classified Salaries		
TOTAL CLASSIFIED SALARIES		\$ 28,000	\$ 30,000
EMPLOYEE BENEFITS			
3100	State Teachers' Retire. Sys.		
3200	Public Employees' Retire. Sys.		
3300	OASDI/MC	\$ 2,100	\$ 2,295
3400	Health & Welfare		
3500	State Unemployment Ins.	\$ 100	\$ 216
3600	Workers' Compensation	\$ 850	\$ 750
3700	Retirees Benefits		
3800	PERS Reduction		
3900	Other Benefits		
TOTAL EMPLOYEE BENEFITS		\$ 3,050	\$ 3,261
BOOKS AND SUPPLIES			
4100	Textbooks & Core Curriculum Materials		
4200	Books & Reference Materials		
4300	Materials and Supplies	\$ 53,619	\$ 415,000
4400	Capital Outlay (non-depr.)	\$ 756,038	\$ 4,625,000
4700	Food Service Supplies		
TOTAL BOOKS AND SUPPLIES		\$ 809,657	\$ 5,040,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building (Measure E) Fund
Fund 23 - 823

Categories	2009-10 Estimated Actual	2010-11 Budget
CONTRACTED SERVICES		
5200	Travel and Conference	
5300	Dues & Membership	
5400	Insurance	
5500	Operation & Housekeeping Services	
5600	Rentals, Leases, and Repairs	
5700	Direct Costs Transfers	
5800	Prof./Consult. Serv. & Operating Exp.	\$ 6,605,185
5900	Communications	\$ 4,628,386
TOTAL CONTRACTED SERVICES		\$ 6,605,185
CAPITAL OUTLAY		
6100	Sites & Improve. of Sites	\$ 4,500,000
6200	Bldg. & Improve. of Bldgs.	\$ 42,059,459
6300	Libraries	
6400	Equipment (Depr.)	\$ 8,795,356
TOTAL CAPITAL OUTLAY		\$ 55,354,815
OTHER OUTGO		
7619	Interfund Transfers Out	\$ -
TOTAL OTHER OUTGO		\$ -
DIRECT SUPPORT/INDIRECT COSTS		
7300	Direct Support/Indirect Costs	\$ -
TOTAL SUPPORT/INDIRECT COSTS		\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES		\$ 67,033,261

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities (Developer Fees) Fund
Fund 25

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 229,500	\$ 178,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 229,500	\$ 178,000
Expenditures		
Books & Supplies	\$ 174	\$ 500
Contracted Services	\$ 954,751	\$ 1,648,700
Capital Outlay	\$ 289,394	\$ 3,350,800
Direct Support/Indirect Costs	\$ -	\$ -
Other Financing Uses	\$ -	\$ -
Total Expenditures	\$ 1,244,319	\$ 5,000,000
Net Increase/Decrease to Fund Balance	\$ (1,014,819)	\$ (4,822,000)
BEGINNING BALANCE	\$ 6,125,935	\$ 5,111,116
Net Change	\$ (1,014,819)	\$ (4,822,000)
ENDING BALANCE	\$ 5,111,116	\$ 289,116

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities (Developer Fees) Fund
Fund 25

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 64,000	\$ 38,000
8681	Developer Fees	\$ 165,500	\$ 140,000
8699	Other Local Income		
	TOTAL OTHER LOCAL REVENUES	\$ 229,500	\$ 178,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers	\$ -	\$ -
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 229,500	\$ 178,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities (Developer Fees) Fund
Fund 25

Categories	2009-10 Estimated Actual	2010-11 Budget
EXPENDITURES		
BOOKS AND SUPPLIES		
4100 Textbooks & Core Curriculum Materials		
4200 Books & Reference Materials		
4300 Materials and Supplies	\$ 174	\$ 500
4400 Capital Outlay (non-depr.)		
4700 Food Service Supplies		
TOTAL BOOKS AND SUPPLIES	\$ 174	\$ 500
CONTRACTED SERVICES		
5200 Travel and Conference		\$ 10,000
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 855,365	\$ 1,530,000
5700 Direct Costs Transfers		\$ 2,700
5800 Prof./Consult. Serv. & Operating Exp.	\$ 99,386	\$ 106,000
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ 954,751	\$ 1,648,700
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ 8,208	\$ 10,000
6200 Bldg. & Improve. of Bldgs.	\$ 281,186	\$ 3,340,800
6300 Libraries		
6400 Equipment (Depr.)		
TOTAL CAPITAL OUTLAY	\$ 289,394	\$ 3,350,800
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs		
TOTAL SUPPORT/INDIRECT COSTS	\$ -	\$ -
OTHER FINANCING USES		
7619 Other Authorized Interfund Tsfr.	\$ -	\$ -
TOTAL OTHER FINANCING USES	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 1,244,319	\$ 5,000,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
State School Building Lease-Purchase Fund
Fund 30

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
State Facilities Apportionment	\$ -	\$ -
Local	\$ 1,500	\$ 600
Total Revenues	\$ 1,500	\$ 600
Expenditures		
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 750	\$ 300
Capital Outlay	\$ 36,568	\$ 83,313
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 37,318	\$ 83,613
Net Increase/Decrease to Fund Balance	\$ (35,818)	\$ (83,013)
BEGINNING BALANCE	\$ 118,831	\$ 83,013
Net Change	\$ (35,818)	\$ (83,013)
ENDING BALANCE	\$ 83,013	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
State School Building Lease-Purchase Fund
Fund 30

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 1,500	\$ 600
	TOTAL OTHER LOCAL REVENUES	\$ 1,500	\$ 600
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 1,500	\$ 600

EAST SIDE UNION HIGH SCHOOL DISTRICT
State School Building Lease-Purchase Fund
Fund 30

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5200 Travel and Conference		
5300 Dues & Membership		
5600 Rentals, Leases, and Repairs		
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 750	\$ 300
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ 750	\$ 300
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ 956	\$ 10,000
6200 Bldg. & Improve. of Bldgs.	\$ 35,612	\$ 73,313
6300 Libraries		
6400 Equipment (Depr.)		
TOTAL CAPITAL OUTLAY	\$ 36,568	\$ 83,313
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 37,318	\$ 83,613

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities Fund
Fund 35

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Other State Revenue	\$ 5,396,500	\$ 4,400,000
Local	\$ 212,500	\$ 53,000
Total Revenues	\$ 5,609,000	\$ 4,453,000
Expenditures		
Contracted Services	\$ -	\$ 2,500,000
Capital Outlay	\$ 18,546,926	\$ 10,070,000
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 18,546,926	\$ 12,570,000
Net Increase/Decrease to Fund Balance	\$ (12,937,926)	\$ (8,117,000)
BEGINNING BALANCE	\$ 23,883,933	\$ 10,946,007
Net Change	\$ (12,937,926)	\$ (8,117,000)
ENDING BALANCE	\$ 10,946,007	\$ 2,829,007

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities Fund
Fund 35

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER STATE REVENUES		
8545	School Facilities Apportionment	\$ 5,396,500	\$ 4,400,000
	TOTAL OTHER STATE REVENUES	\$ 5,396,500	\$ 4,400,000
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 212,500	\$ 53,000
	TOTAL OTHER LOCAL REVENUES	\$ 212,500	\$ 53,000
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 5,609,000	\$ 4,453,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities Fund
Fund 35

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5600 Rentals, Leases, and Repairs		
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.		\$ 2,500,000
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ -	\$ 2,500,000
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ 100	
6200 Bldg. & Improve. of Bldgs.	\$ 18,546,826	\$ 10,070,000
6300 Libraries		
6400 Equipment (Depr.)		
TOTAL CAPITAL OUTLAY	\$ 18,546,926	\$ 10,070,000
OTHER OUTGO		
7200 Other Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 18,546,926	\$ 12,570,000

Proprietary Funds

EAST SIDE UNION HIGH SCHOOL DISTRICT
Cafeteria Fund
Fund 61

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Federal	\$ 3,314,899	\$ 3,469,974
Other State	\$ 287,104	\$ 282,939
Local	\$ 2,345,967	\$ 2,464,145
Other Authorized Interfund Transfer	\$ -	\$ -
Total Revenues	\$ 5,947,970	\$ 6,217,058
Expenditures		
Classified Salaries	\$ 2,338,785	\$ 2,418,711
Employee Benefits	\$ 1,364,756	\$ 1,440,450
Books & Supplies	\$ 1,895,681	\$ 2,011,475
Contracted Services	\$ 61,712	\$ 82,120
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ 255,874	\$ 264,302
Total Expenditures	\$ 5,916,808	\$ 6,217,058
Net Increase/Decrease to Fund Balance	\$ 31,162	\$ -
BEGINNING BALANCE	\$ -	\$ 31,162
Net Change	\$ 31,162	\$ -
ENDING BALANCE	\$ 31,162	\$ 31,162

EAST SIDE UNION HIGH SCHOOL DISTRICT

Cafeteria Fund

Fund 61

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>INCOME</u>		
FEDERAL INCOME		
8220 Type A Lunch - Federal	\$ 942,612	\$ 988,659
8222 Type A Lunch - Federal	\$ 2,314,480	\$ 2,421,315
8230 After School Snack	\$ 57,807	\$ 60,000
TOTAL FEDERAL INCOME	\$ 3,314,899	\$ 3,469,974
OTHER STATE REVENUES		
8524 Breakfast-Free/Reduced/Paid	\$ 111,471	\$ 111,415
8527 Type A Lunch-Free/Reduced/Paid	\$ 175,633	\$ 171,524
8590 All Other State Income		
TOTAL OTHER STATE REVENUES	\$ 287,104	\$ 282,939
OTHER LOCAL REVENUES		
8634 Type A Lunch Paid - Schools	\$ 178,480	\$ 186,885
8635 Snack Bar Sales	\$ 1,826,078	\$ 1,925,000
8636 Paid Breakfast - Schools	\$ 57,505	\$ 58,250
8637 Prepaid Meals	\$ 29,918	\$ 30,000
8638 Adult Sales	\$ 23,091	\$ 24,000
8639 All Other Sales	\$ 194,274	\$ 205,000
8660 Interest	\$ 11	\$ 10
8690 Other Local Income	\$ 36,610	\$ 35,000
8699 All Other Local Income		
TOTAL OTHER LOCAL REVENUES	\$ 2,345,967	\$ 2,464,145
ALL OTHER SOURCES/USES		
8916 Interfund Tsfr from General Fund	-	-
TOTAL OTHER SOURCES/USES	\$ -	\$ -
TOTAL INCOME - EXCL BEG BALANCE	\$ 5,947,970	\$ 6,217,058

EAST SIDE UNION HIGH SCHOOL DISTRICT

Cafeteria Fund

Fund 61

Categories	2009-10 Estimated Actual	2010-11 Budget
<u>EXPENDITURES</u>		
CLASSIFIED SALARIES		
2200 CLassified Support Salaries	\$ 1,957,051	\$ 1,951,231
2300 Classified Supv. & Administrators Salaries	\$ 52,765	\$ 122,336
2400 Clerical & office Salaries	\$ 146,759	\$ 150,144
2900 Other Classified Salaries	\$ 182,210	\$ 195,000
TOTAL CLASSIFIED SALARIES	\$ 2,338,785	\$ 2,418,711
EMPLOYEE BENEFITS		
3200 Public Employees' Retire. Sys.	\$ 193,787	\$ 225,258
3300 OASDI/MC	\$ 164,745	\$ 159,488
3400 Health & Welfare	\$ 804,650	\$ 880,353
3500 State Unemployment Ins.	\$ 6,599	\$ 15,216
3600 Workers' Compensation	\$ 72,145	\$ 55,389
3700 Retirees Benefits	\$ 54,846	\$ 57,090
3800 PERS Reduction	\$ 67,984	\$ 47,656
3900 Other Benefits		
TOTAL EMPLOYEE BENEFITS	\$ 1,364,756	\$ 1,440,450
BOOKS AND SUPPLIES		
4300 Materials and Supplies	\$ 156,247	\$ 175,750
4400 Capital Outlay (non-depr.)	\$ -	\$ 5,000
4700 Food Service Supplies	\$ 1,739,434	\$ 1,830,725
TOTAL BOOKS AND SUPPLIES	\$ 1,895,681	\$ 2,011,475

EAST SIDE UNION HIGH SCHOOL DISTRICT

Cafeteria Fund

Fund 61

Categories	2009-10 Estimated Actual	2010-11 Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 4,255	\$ 4,220
5300 Dues & Membership	\$ -	
5600 Rentals, Leases, and Repairs	\$ 14,016	\$ 20,000
5700 Direct Costs Transfers	\$ (47,519)	\$ (45,300)
5800 Prof./Consult. Serv. & Operating Exp.	\$ 90,735	\$ 103,200
5900 Communications	\$ 225	
TOTAL CONTRACTED SERVICES	\$ 61,712	\$ 82,120
CAPITAL OUTLAY		
6400 Equipment (Depr.)	\$ -	
TOTAL CAPITAL OUTLAY	\$ -	\$ -
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs	\$ 255,874	\$ 264,302
TOTAL SUPPORT/INDIRECT COSTS	\$ 255,874	\$ 264,302
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 5,916,808	\$ 6,217,058

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund 67

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ 7,900	\$ 25,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 7,900	\$ 25,000
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 250	\$ 1,000
Employee Benefits	\$ 26	\$ 112
Books & Supplies	\$ 16,280	\$ 58,300
Contracted Services	\$ 74,086	\$ 227,448
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 90,642	\$ 286,860
Net Increase/Decrease to Fund Balance	\$ (82,742)	\$ (261,860)
BEGINNING BALANCE	\$ 656,385	\$ 573,643
Audit Adjustment		\$ -
Net Change	\$ (82,742)	\$ (261,860)
ENDING BALANCE	\$ 573,643	\$ 311,783

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund 67

<u>INCOME</u>	Categories	2009-10 Estimated Actual	2010-11 Budget
	OTHER LOCAL REVENUES		
8699	All Other Local Income	\$ 7,900	\$ 25,000
	TOTAL OTHER LOCAL REVENUES	\$ 7,900	\$ 25,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 7,900	\$ 25,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund 67

Categories		2009-10 Estimated Actual	2010-11 Budget
EXPENDITURES			
CERTIFICATED SALARIES			
1200	Certificated Pupil Support Salaries	\$ -	\$ -
TOTAL CERTIFICATED SALARIES		\$ -	\$ -
CLASSIFIED SALARIES			
2200	Classified Support Salaries		
2400	Clerical Salaries		
2900	Other Classified Salaries	\$ 250	\$ 1,000
TOTAL CLASSIFIED SALARIES		\$ 250	\$ 1,000
EMPLOYEE BENEFITS			
3100	STRS		
3200	Public Employees' Retire. Sys.		
3300	OASDI/MC	\$ 19	\$ 77
3400	Health & Welfare		
3500	State Unemployment Ins.		
3600	Workers' Compensation	\$ 7	\$ 35
3700	Retirees Benefits		
3800	PERS Reduction		
3900	Other Benefits		
TOTAL EMPLOYEE BENEFITS		\$ 26	\$ 112
BOOKS AND SUPPLIES			
4200	Books & Reference Materials		
4300	Materials and Supplies	\$ 16,280	\$ 58,300
4400	Capital Outlay (non-depr.)		
TOTAL BOOKS AND SUPPLIES		\$ 16,280	\$ 58,300
CONTRACTED SERVICES			
5200	Other Reimbursement		

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund 67

	Categories	2009-10 Estimated Actual	2010-11 Budget
5400	Insurance	\$ 60,836	\$ 156,448
5600	Rental, Leases & Repair	\$ 7,200	\$ 26,500
5700	Direct Costs Transfers		
5800	Prof./Consult. Serv. & Operating Exp.	\$ 6,000	\$ 44,300
5900	Communications	\$ 50	\$ 200
	TOTAL CONTRACTED SERVICES	\$ 74,086	\$ 227,448
	OTHER OUTGO		
7200	Other Transfers Out		
	TOTAL OTHER OUTGO	\$ -	\$ -
	TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 90,642	\$ 286,860

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Dental
Fund 68

Categories	2009-10 Estimated Actual	2010-11 Budget
Revenues		
Local	\$ 3,505,250	\$ 2,950,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 3,505,250	\$ 2,950,000
Expenditures		
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 2,809,728	\$ 2,950,214
Total Expenditures	\$ 2,809,728	\$ 2,950,214
Net Increase/Decrease to Fund Balance	\$ 695,522	\$ (214)
BEGINNING BALANCE	\$ 3,128,712	\$ 3,824,234
Net Change	\$ 695,522	\$ (214)
ENDING BALANCE	\$ 3,824,234	\$ 3,824,020

EAST SIDE UNION HIGH SCHOOL DISTRICT

Self Insurance Fund - Dental

Fund 68

	Categories	2009-10 Estimated Actual	2010-11 Budget
<u>INCOME</u>			
	OTHER LOCAL REVENUES		
8674	In District Premium	\$ 3,505,250	\$ 2,950,000
8699	Other Local Revenues		
	TOTAL OTHER LOCAL REVENUES	\$ 3,505,250	\$ 2,950,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 3,505,250	\$ 2,950,000
<u>EXPENDITURES</u>			
	BOOKS AND SUPPLIES		
4300	Materials and Supplies		
4400	Capital Outlay (non-depr.)		
	TOTAL BOOKS AND SUPPLIES	\$ -	\$ -
	CONTRACTED SERVICES		
5800	Prof./Consult. Serv. & Operating Exp.	\$ 2,809,728	\$ 2,950,214
	TOTAL CONTRACTED SERVICES	\$ 2,809,728	\$ 2,950,214
	TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 2,809,728	\$ 2,950,214