

EAST SIDE UNION HIGH SCHOOL DISTRICT



Second Interim Financial Report 2010-2011

March 10, 2011



EAST SIDE UNION HIGH SCHOOL DISTRICT

BOARD OF TRUSTEES

Lan Nguyen, President
Frank Biehl, Vice President
Van Le, Clerk
J. Manuel Herrera, Member
Patricia Martinez-Roach, Member

ADMINISTRATION

Dan Moser, Superintendent
Cathy Giammona, Associate Superintendent, Human Resources and Instruction
Hardy Childers, Interim Associate Superintendent, Business Services

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General Fund 2010/2011

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

Categories	10/11 Adopted Budget			10/11 First Interim			10/11 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	\$129,841,162	\$6,141,459	\$135,982,621	\$136,975,725	\$6,528,041	\$143,503,766	\$136,694,488	\$6,528,041	\$143,222,529
Federal	\$0	\$15,939,312	\$15,939,312	\$0	\$18,409,960	\$18,409,960	\$0	\$19,432,945	\$19,432,945
Other State	\$22,374,499	\$6,054,267	\$28,428,767	\$21,361,983	\$6,311,037	\$27,673,020	\$22,390,970	\$6,309,043	\$28,700,013
Local	\$4,594,070	\$7,488,883	\$12,082,953	\$3,778,847	\$5,434,478	\$9,213,325	\$4,139,893	\$5,302,841	\$9,442,734
Contrib to Special Ed. & Other Transfer	(\$15,287,140)	\$22,637,140	\$7,350,000	(\$20,880,267)	\$22,955,267	\$2,075,000	(\$21,885,672)	\$23,960,672	\$2,075,000
Total Revenues	\$141,522,591	\$58,261,061	\$199,783,653	\$141,236,288	\$59,638,783	\$200,875,071	\$141,339,679	\$61,533,542	\$202,873,221
Expenditures									
Certificated Salaries	\$82,955,151	\$21,683,376	\$104,638,527	\$76,885,018	\$23,144,313	\$100,029,331	\$75,399,906	\$24,281,683	\$99,681,589
Classified Salaries	\$13,694,484	\$10,883,059	\$24,577,544	\$13,474,256	\$11,358,056	\$24,832,312	\$13,203,002	\$11,440,790	\$24,643,792
Employee Benefits	\$34,868,477	\$13,979,644	\$48,848,122	\$33,757,951	\$15,252,758	\$49,010,709	\$33,247,760	\$15,519,230	\$48,766,990
Books & Supplies	\$1,672,742	\$3,145,723	\$4,818,465	\$1,802,523	\$2,936,941	\$4,739,464	\$1,609,989	\$2,664,778	\$4,274,767
Operation & Contracted Services	\$10,517,014	\$6,401,409	\$16,918,423	\$10,431,433	\$6,545,028	\$16,976,461	\$10,554,026	\$7,523,864	\$18,077,890
Capital Outlay	\$0	\$8,743	\$8,743	\$9,757	\$0	\$9,757	\$9,757	\$0	\$9,757
Other Outgo	\$400,800	\$142,207	\$543,007	\$400,800	\$117,156	\$517,956	\$400,800	\$117,156	\$517,956
Direct Support/Indirect Costs	(\$3,501,669)	\$2,969,731	(\$531,938)	(\$3,505,561)	\$2,958,952	(\$546,609)	(\$3,519,683)	\$2,970,626	(\$549,057)
Total Expenditures	\$140,607,000	\$59,213,893	\$199,820,893	\$133,256,177	\$62,313,204	\$195,569,381	\$130,905,557	\$64,518,127	\$195,423,684
Other Sources/Uses	\$2,406,239	\$0	\$2,406,239	\$2,624,576	\$0	\$2,624,576	\$2,624,576	\$0	\$2,624,576
Total General Fund Expenditures	\$143,013,239	\$59,213,893	\$202,227,132	\$135,880,753	\$62,313,204	\$198,193,957	\$133,530,133	\$64,518,127	\$198,048,260
Net Increase/Decrease to Fund Balance	(\$1,490,647)	(\$952,832)	(\$2,443,479)	\$5,355,535	(\$2,674,421)	\$2,681,114	\$7,809,546	(\$2,984,585)	\$4,824,961
Beginning Balance	\$4,687,874	\$2,493,293	\$7,181,167	\$7,186,494	\$4,134,162	\$11,320,656	\$7,186,494	\$4,134,162	\$11,320,656
Prior Year Stores Adjustment									
Audit Adjustment			\$0			\$0	\$305,967		\$305,967
Ending Balance Before Reserve	\$3,197,227	\$1,540,461	\$4,737,688	\$12,542,029	\$1,459,741	\$14,001,770	\$15,302,007	\$1,149,577	\$16,451,584
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$180,829		\$180,829	\$210,751		\$210,751	\$210,751		\$210,751
Ending Balance with Reserve	\$3,380,556	\$1,540,461	\$4,921,017	\$12,755,280	\$1,459,741	\$14,215,021	\$15,515,258	\$1,149,577	\$16,664,835
Carry-overs	\$0		\$0	\$0		\$0	\$0		\$0
Net Ending Balance	\$3,380,556	\$1,540,461	\$4,921,017	\$12,755,280	\$1,459,741	\$14,215,021	\$15,515,258	\$1,149,577	\$16,664,835
General Reserve	\$3,221,669		\$3,221,669	\$9,408,497		\$9,408,497	\$9,408,497		\$9,408,497
Ending Balance plus Gen Reserve	\$6,602,225	\$1,540,461	\$8,142,687	\$22,163,777	\$1,459,741	\$23,623,519	\$24,923,755	\$1,149,577	\$26,073,333

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

Categories	10/11 Adopted Budget			10/11 First Interim			10/11 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
REVENUE LIMIT SOURCES									
8011 State Aid - Current Year	\$ 53,712,037	\$ -	\$ 53,712,037	\$ 64,504,790	\$ -	\$ 64,504,790	\$ 69,271,774	\$ -	\$ 69,271,774
8019 State Aid - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8021 Property Relief- Homeowner	\$ 622,243	\$ -	\$ 622,243	\$ 598,800	\$ -	\$ 598,800	\$ 607,455	\$ -	\$ 607,455
8029 Other Subventions/In Lieu of Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8030 Trailer Coach Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8041 Secured Roll & Comm Redevelopment	\$ 68,710,878	\$ -	\$ 68,710,878	\$ 67,177,725	\$ -	\$ 67,177,725	\$ 66,977,756	\$ -	\$ 66,977,756
8042 Unsecured Roll	\$ 6,964,951	\$ -	\$ 6,964,951	\$ 5,791,000	\$ -	\$ 5,791,000	\$ 5,802,095	\$ -	\$ 5,802,095
8044 Supplemental Taxes	\$ 2,141,000	\$ -	\$ 2,141,000	\$ 1,248,000	\$ -	\$ 1,248,000	\$ 749,000	\$ -	\$ 749,000
8045 Education Resource Fund	\$ 10,343,131	\$ -	\$ 10,343,131	\$ 10,564,046	\$ -	\$ 10,564,046	\$ 5,786,044	\$ -	\$ 5,786,044
8046 SERAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8047 Community Redevelop Fund	\$ 266,400	\$ -	\$ 266,400	\$ 266,400	\$ -	\$ 266,400	\$ 252,689	\$ -	\$ 252,689
8091 Spec Ed ADA Transfer	\$ (6,141,459)	\$ 6,141,459	\$ -	\$ (6,528,041)	\$ 6,528,041	\$ -	\$ (6,528,041)	\$ 6,528,041	\$ -
8092 PERS Reduction Transfer	\$ 389,170	\$ -	\$ 389,170	\$ 386,746	\$ -	\$ 386,746	\$ 392,057	\$ -	\$ 392,057
8096 Transfer In Lieu of Tax to Charter Schools	\$ (7,167,189)	\$ -	\$ (7,167,189)	\$ (7,033,741)	\$ -	\$ (7,033,741)	\$ (6,616,341)	\$ -	\$ (6,616,341)
TOTAL REVENUE LIMIT SOURCES	\$ 129,841,162	\$ 6,141,459	\$ 135,982,621	\$ 136,975,725	\$ 6,528,041	\$ 143,503,766	\$ 136,694,488	\$ 6,528,041	\$ 143,222,529
FEDERAL REVENUES									
8290 Title I	\$ -	\$ 3,901,680	\$ 3,901,680	\$ -	\$ 3,408,575	\$ 3,408,575	\$ -	\$ 3,763,702	\$ 3,763,702
8290 ARRA - Title I	\$ -	\$ 7,869	\$ 7,869	\$ -	\$ 146,667	\$ 146,667	\$ -	\$ 146,667	\$ 146,667
8290 Migrant Education	\$ -	\$ 244,708	\$ 244,708	\$ -	\$ 210,394	\$ 210,394	\$ -	\$ 210,394	\$ 210,394
8290 NCLB-Program Impr Dist Interv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,383,190	\$ 4,383,190	\$ -	\$ 4,383,190	\$ 4,383,190	\$ -	\$ 4,398,877	\$ 4,398,877
8181 ARRA - IDEA B	\$ -	\$ 769,074	\$ 769,074	\$ -	\$ 779,772	\$ 779,772	\$ -	\$ 779,772	\$ 779,772
8290 ARRA - State Fiscal Stabilization Fund	\$ -	\$ 2,028,467	\$ 2,028,467	\$ -	\$ 308,848	\$ 308,848	\$ -	\$ 1,579,760	\$ 1,579,760
8290 Education Job Grant	\$ -	\$ -	\$ -	\$ -	\$ 4,671,046	\$ 4,671,046	\$ -	\$ 4,066,133	\$ 4,066,133
8290 Transitional Partnership	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949	\$ 394,949
8290 Voc & Applied Tech Prep Demonstration	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
8290 Voc Ed & Appl Tech IIC	\$ -	\$ 497,517	\$ 497,517	\$ -	\$ 502,284	\$ 502,284	\$ -	\$ 502,284	\$ 502,284
8290 Perkins	\$ -	\$ 106,855	\$ 106,855	\$ -	\$ 107,166	\$ 107,166	\$ -	\$ 107,166	\$ 107,166
8290 Title IV Drug Free School	\$ -	\$ 70,700	\$ 70,700	\$ -	\$ 67,737	\$ 67,737	\$ -	\$ -	\$ -
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ -	\$ 1,070,963	\$ 1,070,963	\$ -	\$ 782,687	\$ 782,687	\$ -	\$ 789,965	\$ 789,965
8290 Principal Training	\$ -	\$ -	\$ -	\$ -	\$ 4,757	\$ 4,757	\$ -	\$ 9,662	\$ 9,662
8290 NCLB-EETT	\$ -	\$ 27,035	\$ 27,035	\$ -	\$ 27,035	\$ 27,035	\$ -	\$ 13,560	\$ 13,560
8290 ARRA-EETT	\$ -	\$ -	\$ -	\$ -	\$ 60,867	\$ 60,867	\$ -	\$ 60,867	\$ 60,867
8290 Title V Innovative Ed Strat	\$ -	\$ 10,802	\$ 10,802	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
8290 Title III -Immigrant Ed	\$ -	\$ 92,625	\$ 92,625	\$ -	\$ 181,412	\$ 181,412	\$ -	\$ 181,607	\$ 181,607
8290 Title III LEP	\$ -	\$ 423,900	\$ 423,900	\$ -	\$ 444,749	\$ 444,749	\$ -	\$ 446,362	\$ 446,362
8290 Refugee Assistance (RECAP)	\$ -	\$ 164,900	\$ 164,900	\$ -	\$ 220,165	\$ 220,165	\$ -	\$ 220,165	\$ 220,165
8290 ARRA-CNS Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ -	\$ 254,977	\$ 254,977	\$ -	\$ 102,485	\$ 102,485	\$ -	\$ 102,485	\$ 102,485
8290 ROTC	\$ -	\$ 504,996	\$ 504,996	\$ -	\$ 504,996	\$ 504,996	\$ -	\$ 512,836	\$ 512,836
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ -	\$ 652,267	\$ 652,267	\$ -	\$ 438,670	\$ 438,670	\$ -	\$ 470,629	\$ 470,629
8290 All Other Federal Revenue	\$ -	\$ 331,838	\$ 331,838	\$ -	\$ 556,509	\$ 556,509	\$ -	\$ 570,103	\$ 570,103
TOTAL FEDERAL REVENUES	\$ -	\$ 15,939,312	\$ 15,939,312	\$ -	\$ 18,409,960	\$ 18,409,960	\$ -	\$ 19,432,945	\$ 19,432,945

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

Categories	10/11 Adopted Budget			10/11 First Interim			10/11 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
OTHER STATE REVENUES									
8550 State Mandated Cost Reimbursement				\$ -		\$ -	\$ 1,035,585	\$ -	\$ 1,035,585
8590 Workability	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902
8590 CSIS	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
8590 Cal Safe	\$ 816,009	\$ -	\$ 816,009	\$ 819,427	\$ -	\$ 819,427	\$ 819,427	\$ -	\$ 819,427
8435 Class Size Reduction	\$ 306,856	\$ -	\$ 306,856	\$ 308,143	\$ -	\$ 308,143	\$ 308,143	\$ -	\$ 308,143
8590 Paraprofessional Training	\$ -	\$ -	\$ -	\$ 33,846	\$ -	\$ 33,846	\$ 33,846	\$ -	\$ 33,846
8560 State Lottery Revenue	\$ 3,048,393	\$ 398,214	\$ 3,446,607	\$ 3,151,839	\$ 611,937	\$ 3,763,776	\$ 3,152,446	\$ 612,031	\$ 3,764,477
8590 Core Academic & Hourly Supplement	\$ 2,088,841	\$ -	\$ 2,088,841	\$ 2,096,737	\$ -	\$ 2,096,737	\$ 2,096,737	\$ -	\$ 2,096,737
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ -	\$ 50,000	\$ 50,000	\$ 41,532	\$ -	\$ 41,532	\$ 41,532	\$ -	\$ 41,532
8590 CPA Acad CTE Initiative	\$ -	\$ 125,520	\$ 125,520	\$ 130,682	\$ -	\$ 130,682	\$ 136,590	\$ -	\$ 136,590
8590 CPA Acad Green & Clean	\$ -	\$ 167,360	\$ 167,360	\$ 172,395	\$ -	\$ 172,395	\$ 210,548	\$ -	\$ 210,548
8590 School Safety	\$ 750,247	\$ -	\$ 750,247	\$ 420,623	\$ -	\$ 420,623	\$ 420,623	\$ -	\$ 420,623
8590 TUPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CAHSEE	\$ 757,163	\$ -	\$ 757,163	\$ 760,338	\$ -	\$ 760,338	\$ 760,338	\$ -	\$ 760,338
8590 Counseling (1802)	\$ 1,382,592	\$ -	\$ 1,382,592	\$ 1,426,853	\$ -	\$ 1,426,853	\$ 1,426,853	\$ -	\$ 1,426,853
8311 EIA	\$ -	\$ 2,640,721	\$ 2,640,721	\$ -	\$ 2,650,794	\$ 2,650,794	\$ -	\$ 2,583,094	\$ 2,583,094
8590 GATE	\$ 159,857	\$ -	\$ 159,857	\$ 160,491	\$ -	\$ 160,491	\$ 160,491	\$ -	\$ 160,491
8590 Instructional Materials - Realignment	\$ 1,393,077	\$ -	\$ 1,393,077	\$ 1,397,060	\$ -	\$ 1,397,060	\$ 1,397,060	\$ -	\$ 1,397,060
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ -	\$ 550,800	\$ 550,800	\$ -	\$ 571,519	\$ 571,519	\$ -	\$ 593,338	\$ 593,338
8311 Home to School Transportation	\$ -	\$ 223,924	\$ 223,924	\$ -	\$ 224,862	\$ 224,862	\$ -	\$ 224,862	\$ 224,862
8311 Special Ed. Transportation	\$ -	\$ 1,339,977	\$ 1,339,977	\$ -	\$ 1,345,605	\$ 1,345,605	\$ -	\$ 1,345,605	\$ 1,345,605
8590 Pupil Retention (Continuation)	\$ 542,179	\$ -	\$ 542,179	\$ 544,453	\$ -	\$ 544,453	\$ 544,453	\$ -	\$ 544,453
8590 Professional Development Block Grnt	\$ 726,696	\$ -	\$ 726,696	\$ 729,745	\$ -	\$ 729,745	\$ 729,745	\$ -	\$ 729,745
8590 TIIG - VIP	\$ 7,936,503	\$ -	\$ 7,936,503	\$ 7,037,010	\$ -	\$ 7,037,010	\$ 7,037,010	\$ -	\$ 7,037,010
8590 School & Library Improvement Blk Grant	\$ 490,772	\$ -	\$ 490,772	\$ 492,832	\$ -	\$ 492,832	\$ 492,832	\$ -	\$ 492,832
8590 Tier III Flex Programs	\$ 895,407	\$ -	\$ 895,407	\$ 889,136	\$ -	\$ 889,136	\$ 910,916	\$ -	\$ 910,916
8590 Other State Grant	\$ 41,282	\$ 75,850	\$ 117,132	\$ 54,825	\$ 75,809	\$ 130,634	\$ 20,057	\$ 75,541	\$ 95,598
8590 Deferred Maintenance	\$ 934,717	\$ -	\$ 934,717	\$ 934,717	\$ -	\$ 934,717	\$ 940,500	\$ -	\$ 940,500
8590 Mandated Cost Settlement	\$ 103,908	\$ -	\$ 103,908	\$ 103,908	\$ -	\$ 103,908	\$ 103,908	\$ -	\$ 103,908
TOTAL OTHER STATE REVENUES	\$ 22,374,499	\$ 6,054,267	\$ 28,428,767	\$ 21,361,983	\$ 6,311,037	\$ 27,673,020	\$ 22,390,970	\$ 6,309,043	\$ 28,700,013
OTHER LOCAL REVENUES									
8650 Lease & Rental Income	\$ 416,423	\$ -	\$ 416,423	\$ 184,423	\$ -	\$ 184,423	\$ 184,423	\$ -	\$ 184,423
8660 Interest	\$ 150,000	\$ -	\$ 150,000	\$ 5,000	\$ -	\$ 5,000	\$ 3,300	\$ -	\$ 3,300
8677 Safety Credit Prog.	\$ 132,393	\$ -	\$ 132,393	\$ 132,393	\$ -	\$ 132,393	\$ 132,393	\$ -	\$ 132,393
8675 Transportation Fees	\$ -	\$ 199,968	\$ 199,968	\$ -	\$ 199,968	\$ 199,968	\$ -	\$ 260,320	\$ 260,320
8689 Use of Facilities	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
8699 ROP/C Satellite	\$ -	\$ 615,748	\$ 615,748	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670	\$ 609,670
8625 Community Redevelopment Fund	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 330,889	\$ -	\$ 330,889
8699 All Other Local Income	\$ 3,145,254	\$ 4,086,699	\$ 7,231,953	\$ 2,707,031	\$ 2,550,482	\$ 5,257,513	\$ 3,038,888	\$ 2,616,544	\$ 5,655,432
8792 Tsr of Apportionments fr Cnty Office	\$ -	\$ 2,586,468	\$ 2,586,468	\$ -	\$ 2,074,358	\$ 2,074,358	\$ -	\$ 1,816,307	\$ 1,816,307
TOTAL OTHER LOCAL REVENUES	\$ 4,594,070	\$ 7,488,883	\$ 12,082,953	\$ 3,778,847	\$ 5,434,478	\$ 9,213,325	\$ 4,139,893	\$ 5,302,841	\$ 9,442,734
ALL OTHER SOURCES/USES									
8983 Transfer to Athletic Restr	\$ (1,200,000)	\$ 1,200,000	\$ -	\$ (1,500,000)	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ 1,500,000	\$ -
8919 Transfer from General Reserve	\$ 4,200,000	\$ -	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ (14,991,085)	\$ 14,991,085	\$ -	\$ (14,569,091)	\$ 14,569,091	\$ -	\$ (14,897,858)	\$ 14,897,858	\$ -
8980 Contribution to Restr. Fund (Rest Maint)	\$ (4,000,000)	\$ 4,200,000	\$ 200,000	\$ (4,000,000)	\$ 4,325,000	\$ 325,000	\$ (4,000,000)	\$ 4,325,000	\$ 325,000
8981 Contribution to Restr. Fund (Transportation)	\$ (2,246,055)	\$ 2,246,055	\$ -	\$ (2,561,176)	\$ 2,561,176	\$ -	\$ (3,237,814)	\$ 3,237,814	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 Transfer from Other Fund	\$ 2,950,000	\$ -	\$ 2,950,000	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,750,000	\$ -	\$ 1,750,000
TOTAL OTHER SOURCES/USES	\$ (15,287,140)	\$ 22,637,140	\$ 7,350,000	\$ (20,880,267)	\$ 22,955,267	\$ 2,075,000	\$ (21,885,672)	\$ 23,960,672	\$ 2,075,000
TOTAL INCOME - EXCL OF BEG BALANCE									
	\$ 141,522,591	\$ 58,261,061	\$ 199,783,653	\$ 141,236,288	\$ 59,638,783	\$ 200,875,071	\$ 141,339,679	\$ 61,533,542	\$ 202,873,221

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

Categories	10/11 Adopted Budget			10/11 First Interim			10/11 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES									
CERTIFICATED SALARIES									
1100 Teachers' Salaries	\$ 71,043,940	\$ 13,178,839	\$ 84,222,779	\$ 68,137,004	\$ 12,486,189	\$ 80,623,193	\$ 67,391,085	\$ 12,796,398	\$ 80,187,483
1200 Certificated Pupil Support Salaries	\$ 2,566,418	\$ 2,429,270	\$ 4,995,689	\$ 532,266	\$ 3,836,882	\$ 4,369,148	\$ 742,576	\$ 3,579,024	\$ 4,321,600
1300 Certificated Supv. & Administrators Salaries	\$ 5,195,698	\$ 586,429	\$ 5,782,128	\$ 4,836,191	\$ 679,915	\$ 5,516,106	\$ 4,771,182	\$ 679,915	\$ 5,451,097
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 4,149,094	\$ 5,488,837	\$ 9,637,931	\$ 3,379,557	\$ 6,141,327	\$ 9,520,884	\$ 2,495,063	\$ 7,226,346	\$ 9,721,409
TOTAL CERTIFICATED SALARIES	\$ 82,955,151	\$ 21,683,376	\$ 104,638,527	\$ 76,885,018	\$ 23,144,313	\$ 100,029,331	\$ 75,399,906	\$ 24,281,683	\$ 99,681,589
CLASSIFIED SALARIES									
2100 Instructional Aides Salaries	\$ 77,787	\$ 4,398,691	\$ 4,476,478	\$ 88,267	\$ 4,860,221	\$ 4,948,488	\$ 99,203	\$ 4,775,694	\$ 4,874,897
2200 Classified Support Salaries	\$ 3,930,860	\$ 3,774,354	\$ 7,705,214	\$ 3,987,831	\$ 3,819,777	\$ 7,807,608	\$ 3,992,058	\$ 3,790,295	\$ 7,782,353
2300 Classified Supv. & Administrators Salaries	\$ 1,191,792	\$ 229,688	\$ 1,421,480	\$ 1,164,910	\$ 178,979	\$ 1,343,889	\$ 1,169,910	\$ 188,502	\$ 1,358,412
2400 Clerical & office Salaries	\$ 6,686,110	\$ 909,159	\$ 7,595,269	\$ 6,454,378	\$ 1,046,630	\$ 7,501,008	\$ 6,365,849	\$ 1,052,787	\$ 7,418,636
2500 Clerical Non-Bargaining Unit	\$ 306,444	\$ 8,184	\$ 314,628	\$ 377,342	\$ 7,826	\$ 385,168	\$ 383,826	\$ 7,911	\$ 391,737
2900 Other Classified Salaries	\$ 1,501,491	\$ 1,562,984	\$ 3,064,475	\$ 1,401,528	\$ 1,444,623	\$ 2,846,151	\$ 1,192,156	\$ 1,625,601	\$ 2,817,757
TOTAL CLASSIFIED SALARIES	\$ 13,694,484	\$ 10,883,059	\$ 24,577,544	\$ 13,474,256	\$ 11,358,056	\$ 24,832,312	\$ 13,203,002	\$ 11,440,790	\$ 24,643,792
EMPLOYEE BENEFITS									
3100 State Teachers' Retire. Sys.	\$ 6,653,003	\$ 1,722,400	\$ 8,375,403	\$ 6,493,331	\$ 1,868,645	\$ 8,361,976	\$ 6,299,546	\$ 1,973,558	\$ 8,273,104
3200 Public Employees' Retire. Sys.	\$ 1,414,204	\$ 957,220	\$ 2,371,424	\$ 1,602,698	\$ 1,181,790	\$ 2,784,488	\$ 1,567,207	\$ 1,184,202	\$ 2,751,409
3300 OASDI/MC	\$ 2,100,450	\$ 1,191,823	\$ 3,292,273	\$ 1,988,916	\$ 1,217,681	\$ 3,206,597	\$ 1,991,412	\$ 1,213,762	\$ 3,205,174
3400 Health & Welfare	\$ 18,881,984	\$ 8,049,834	\$ 26,931,818	\$ 18,201,094	\$ 8,826,397	\$ 27,027,491	\$ 17,974,740	\$ 8,926,944	\$ 26,901,684
3500 State Unemployment Ins.	\$ 695,877	\$ 234,534	\$ 930,411	\$ 645,818	\$ 250,068	\$ 895,886	\$ 643,630	\$ 259,677	\$ 903,307
3600 Workers' Compensation	\$ 2,275,422	\$ 766,712	\$ 3,042,134	\$ 2,127,676	\$ 823,384	\$ 2,951,060	\$ 2,137,891	\$ 846,540	\$ 2,984,431
3700 Retirees Benefits	\$ 2,677,308	\$ 808,929	\$ 3,486,237	\$ 2,615,404	\$ 883,729	\$ 3,499,133	\$ 2,548,178	\$ 895,548	\$ 3,443,726
3800 PERS Reduction	\$ 170,228	\$ 248,193	\$ 418,421	\$ 83,014	\$ 201,064	\$ 284,078	\$ 85,156	\$ 218,999	\$ 304,155
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 34,868,477	\$ 13,979,644	\$ 48,848,122	\$ 33,757,951	\$ 15,252,758	\$ 49,010,709	\$ 33,247,760	\$ 15,519,230	\$ 48,766,990
BOOKS AND SUPPLIES									
4100 Textbooks & Core Curriculum Materials	\$ 250,000	\$ 471,068	\$ 721,068	\$ 250,000	\$ 746,633	\$ 996,633	\$ 250,000	\$ 752,621	\$ 1,002,621
4200 Books & Reference Materials	\$ 32,415	\$ 143,684	\$ 176,099	\$ 32,415	\$ 117,187	\$ 149,602	\$ 32,737	\$ 74,439	\$ 107,176
4300 Materials and Supplies	\$ 1,183,108	\$ 2,081,398	\$ 3,264,506	\$ 1,340,108	\$ 1,625,126	\$ 2,965,234	\$ 1,142,919	\$ 1,445,635	\$ 2,588,554
4400 Non-capital Equipment	\$ 207,219	\$ 449,573	\$ 656,792	\$ 180,000	\$ 447,995	\$ 627,995	\$ 184,333	\$ 392,083	\$ 576,416
TOTAL BOOKS AND SUPPLIES	\$ 1,672,742	\$ 3,145,723	\$ 4,818,465	\$ 1,802,523	\$ 2,936,941	\$ 4,739,464	\$ 1,609,989	\$ 2,664,778	\$ 4,274,767
OPERATION & CONTRACTED SERVICES									
5100 Sub-Agreements	\$ 350,000	\$ 2,610,000	\$ 2,960,000	\$ 350,000	\$ 3,284,757	\$ 3,634,757	\$ 350,000	\$ 3,530,000	\$ 3,880,000
5200 Travel and Conference	\$ 122,295	\$ 213,002	\$ 335,297	\$ 87,989	\$ 179,406	\$ 267,395	\$ 92,414	\$ 162,524	\$ 254,938
5300 Dues & Membership	\$ 218,335	\$ 133,964	\$ 352,299	\$ 199,684	\$ 136,708	\$ 336,392	\$ 211,759	\$ 157,707	\$ 369,466
5400 Insurance	\$ 1,109,054	\$ -	\$ 1,109,054	\$ 1,117,768	\$ -	\$ 1,117,768	\$ 1,117,768	\$ -	\$ 1,117,768
5500 Operation & Housekeeping Services	\$ 4,012,025	\$ -	\$ 4,012,025	\$ 4,012,025	\$ -	\$ 4,012,025	\$ 4,012,025	\$ -	\$ 4,012,025
5600 Rentals, Leases, and Repairs	\$ 1,202,264	\$ 630,931	\$ 1,833,195	\$ 1,263,635	\$ 521,329	\$ 1,784,964	\$ 1,349,796	\$ 548,759	\$ 1,898,555
5700 Direct Costs Transfers	\$ 207,623	\$ 67,961	\$ 275,584	\$ 101,022	\$ (61,186)	\$ 39,836	\$ 79,415	\$ (45,730)	\$ 33,685
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,731,161	\$ 2,724,351	\$ 4,455,512	\$ 1,735,053	\$ 2,468,814	\$ 4,203,867	\$ 1,775,762	\$ 3,155,378	\$ 4,931,140
5900 Communications	\$ 1,564,257	\$ 21,200	\$ 1,585,457	\$ 1,564,257	\$ 15,200	\$ 1,579,457	\$ 1,565,087	\$ 15,226	\$ 1,580,313
TOTAL OPERATION & CONTRACTED SVS	\$ 10,517,014	\$ 6,401,409	\$ 16,918,423	\$ 10,431,433	\$ 6,545,028	\$ 16,976,461	\$ 10,554,026	\$ 7,523,864	\$ 18,077,890

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

Categories	10/11 Adopted Budget			10/11 First Interim			10/11 Second Interim		
	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	\$ -	\$ 8,743	\$ 8,743	\$ 9,757	\$ -	\$ 9,757	\$ 9,757	\$ -	\$ 9,757
TOTAL CAPITAL OUTLAY	\$ -	\$ 8,743	\$ 8,743	\$ 9,757	\$ -	\$ 9,757	\$ 9,757	\$ -	\$ 9,757
OTHER OUTGO									
7100 Tuition	\$ 400,800	\$ 15,000	\$ 415,800	\$ 400,800	\$ 14,755	\$ 415,555	\$ 400,800	\$ 14,755	\$ 415,555
7200 Other Transfers Out	\$ -	\$ 127,207	\$ 127,207	\$ -	\$ 102,401	\$ 102,401	\$ -	\$ 102,401	\$ 102,401
TOTAL OTHER OUTGO	\$ 400,800	\$ 142,207	\$ 543,007	\$ 400,800	\$ 117,156	\$ 517,956	\$ 400,800	\$ 117,156	\$ 517,956
DIRECT SUPPORT/INDIRECT COSTS									
7300 Direct Support/Indirect Costs	\$ (3,501,669)	\$ 2,969,731	\$ (531,938)	\$ (3,505,561)	\$ 2,958,952	\$ (546,609)	\$ (3,519,683)	\$ 2,970,626	\$ (549,057)
TOTAL SUPPORT/INDIRECT COSTS	\$ (3,501,669)	\$ 2,969,731	\$ (531,938)	\$ (3,505,561)	\$ 2,958,952	\$ (546,609)	\$ (3,519,683)	\$ 2,970,626	\$ (549,057)
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	\$ 2,406,239	\$ -	\$ 2,406,239	\$ 2,624,576	\$ -	\$ 2,624,576	\$ 2,624,576	\$ -	\$ 2,624,576
<i>Estimated Savings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ 2,406,239	\$ -	\$ 2,406,239	\$ 2,624,576	\$ -	\$ 2,624,576	\$ 2,624,576	\$ -	\$ 2,624,576
TOTAL EXP. & OUTGO BEFORE RESERVE	\$ 143,013,239	\$ 59,213,893	\$ 202,227,132	\$ 135,880,753	\$ 62,313,204	\$ 198,193,957	\$ 133,530,133	\$ 64,518,127	\$ 198,048,260



General Fund 2011/12 and 2012/13

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	\$125,673,035	\$7,096,030	\$132,769,065	\$126,606,829	\$7,223,759	\$133,830,588
Federal	\$0	\$14,100,063	\$14,100,063	\$0	\$12,155,951	\$12,155,951
Other State	\$21,056,336	\$6,184,533	\$27,240,869	\$21,344,477	\$6,198,717	\$27,543,193
Local	\$4,011,939	\$6,615,977	\$10,627,916	\$3,993,175	\$8,845,107	\$12,838,282
Contrib to Special Ed. & Other Transfer	(\$16,471,161)	\$23,471,161	\$7,000,000	(\$15,877,666)	\$24,332,699	\$8,455,033
Total Revenues	\$134,270,149	\$57,467,764	\$191,737,913	\$136,066,815	\$58,756,233	\$194,823,048
Expenditures						
Certificated Salaries	\$78,100,857	\$20,516,208	\$98,617,065	\$78,533,103	\$21,309,468	\$99,842,571
Classified Salaries	\$13,286,760	\$10,927,650	\$24,214,411	\$13,552,495	\$11,095,203	\$24,647,699
Employee Benefits	\$36,227,306	\$14,362,183	\$50,589,488	\$38,525,178	\$15,497,856	\$54,023,035
Books & Supplies	\$1,813,603	\$2,555,215	\$4,368,818	\$1,813,603	\$2,495,215	\$4,308,818
Operation & Contracted Services	\$10,368,917	\$7,152,829	\$17,521,746	\$10,960,400	\$7,122,829	\$18,083,229
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$400,800	\$117,401	\$518,201	\$400,800	\$117,401	\$518,201
Direct Support/Indirect Costs	(\$2,408,675)	\$1,878,913	(\$529,762)	(\$2,678,259)	\$2,148,497	(\$529,762)
Total Expenditures	\$137,789,567	\$57,510,399	\$195,299,967	\$141,107,319	\$59,786,470	\$200,893,789
Other Sources/Uses	\$2,817,099	\$0	\$2,817,099	\$2,855,185	\$0	\$2,855,185
Total General Fund Expenditures	\$140,606,666	\$57,510,399	\$198,117,066	\$143,962,504	\$59,786,470	\$203,748,974
Net Increase/Decrease to Fund Balance	(\$6,336,517)	(\$42,636)	(\$6,379,153)	(\$7,895,690)	(\$1,030,237)	(\$8,925,927)
Beginning Balance	\$15,302,007	\$1,149,577	\$16,451,584	\$8,965,490	\$1,106,942	\$10,072,432
Prior Year Stores Adjustment						
Audit Adjustment			\$0			\$0
Ending Balance Before Reserve	\$8,965,490	\$1,106,942	\$10,072,432	\$1,069,800	\$76,705	\$1,146,505
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$210,751		\$210,751	\$210,751		\$210,751
Ending Balance with Reserve	\$9,178,741	\$1,106,942	\$10,285,683	\$1,283,051	\$76,705	\$1,359,756
Carry-overs	\$0		\$0	\$0		\$0
Net Ending Balance	\$9,178,741	\$1,106,942	\$10,285,683	\$1,283,051	\$76,705	\$1,359,756
General Reserve	\$6,459,569		\$6,459,569	(\$0)		(\$0)
Ending Balance plus Gen Reserve	\$15,638,310	\$1,106,942	\$16,745,253	\$1,283,050	\$76,705	\$1,359,756

**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	\$ 58,818,310	\$ -	\$ 58,818,310	\$ 59,879,833	\$ -	\$ 59,879,833
8019 State Aid - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8021 Property Relief- Homeowner	\$ 607,455	\$ -	\$ 607,455	\$ 607,455	\$ -	\$ 607,455
8029 Other Subventions/In Lieu of Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8030 Trailer Coach Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8041 Secured Roll & Comm Redevelopment	\$ 66,977,756	\$ -	\$ 66,977,756	\$ 66,977,756	\$ -	\$ 66,977,756
8042 Unsecured Roll	\$ 5,802,095	\$ -	\$ 5,802,095	\$ 5,802,095	\$ -	\$ 5,802,095
8044 Supplemental Taxes	\$ 749,000	\$ -	\$ 749,000	\$ 749,000	\$ -	\$ 749,000
8045 Education Resource Fund	\$ 5,786,044	\$ -	\$ 5,786,044	\$ 5,786,044	\$ -	\$ 5,786,044
8046 SERAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8047 Community Redevelop Fund	\$ 252,689	\$ -	\$ 252,689	\$ 252,689	\$ -	\$ 252,689
8091 Spec Ed ADA Transfer	\$ (7,096,030)	\$ 7,096,030	\$ -	\$ (7,223,759)	\$ 7,223,759	\$ -
8092 PERS Reduction Transfer	\$ 392,057	\$ -	\$ 392,057	\$ 392,057	\$ -	\$ 392,057
8096 Transfer In Lieu of Tax to Charter Schools	\$ (6,616,341)	\$ -	\$ (6,616,341)	\$ (6,616,341)	\$ -	\$ (6,616,341)
			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ 125,673,035	\$ 7,096,030	\$ 132,769,065	\$ 126,606,829	\$ 7,223,759	\$ 133,830,588
FEDERAL REVENUES						
8290 Title I	\$ -	\$ 3,869,351	\$ 3,869,351	\$ -	\$ 3,671,522	\$ 3,671,522
8290 ARRA - Title I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Migrant Education	\$ -	\$ 210,394	\$ 210,394	\$ -	\$ 214,181	\$ 214,181
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 Education Job Grant	\$ -	\$ 1,198,412	\$ 1,198,412	\$ -	\$ -	\$ -
8290 Transitional Partnership	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949	\$ 394,949
8290 Voc & Applied Tech Prep Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Voc Ed & Appl Tech IIC	\$ -	\$ 502,284	\$ 502,284	\$ -	\$ 511,325	\$ 511,325
8290 Perkins	\$ -	\$ 107,166	\$ 107,166	\$ -	\$ 107,166	\$ 107,166
8290 Title IV Drug Free School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ -	\$ 1,245,493	\$ 1,245,493	\$ -	\$ 968,227	\$ 968,227
8290 Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 NCLB-EETT	\$ -	\$ 13,560	\$ 13,560	\$ -	\$ 13,560	\$ 13,560
8290 ARRA-EETT	\$ -	\$ 19,635	\$ 19,635	\$ -	\$ -	\$ -
8290 Title V Innovatiove Ed Strat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Title III -Immigrant Ed	\$ -	\$ 92,820	\$ 92,820	\$ -	\$ 94,584	\$ 94,584
8290 Title III LEP	\$ -	\$ 566,463	\$ 566,463	\$ -	\$ 447,005	\$ 447,005
8290 Refugee Assistance (RECAP)	\$ -	\$ 164,900	\$ 164,900	\$ -	\$ 164,900	\$ 164,900
8290 ARRA-CNS Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ -	\$ 102,485	\$ 102,485	\$ -	\$ 150,000	\$ 150,000
8290 ROTC	\$ -	\$ 504,996	\$ 504,996	\$ -	\$ 514,086	\$ 514,086
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ -	\$ 438,670	\$ 438,670	\$ -	\$ 521,257	\$ 521,257
8290 All Other Federal Revenue	\$ -	\$ 285,295	\$ 285,295	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUES	\$ -	\$ 14,100,063	\$ 14,100,063	\$ -	\$ 12,155,951	\$ 12,155,951

**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						
8550 State Mandated Cost Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Workability	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902
8590 CSIS	\$ -	\$ 3,286	\$ 3,286	\$ -	\$ -	\$ -
8590 Cal Safe	\$ 819,427	\$ -	\$ 819,427	\$ 834,177	\$ -	\$ 834,177
8435 Class Size Reduction	\$ 308,143	\$ -	\$ 308,143	\$ 313,690	\$ -	\$ 313,690
8590 Paraprofessional Training	\$ 33,846	\$ -	\$ 33,846	\$ 34,455	\$ -	\$ 34,455
8560 State Lottery Revenue	\$ 2,957,305	\$ 466,241	\$ 3,423,546	\$ 2,919,663	\$ 456,529	\$ 3,376,192
8590 Core Academic & Hourly Supplement	\$ 2,096,737	\$ -	\$ 2,096,737	\$ 2,134,478	\$ -	\$ 2,134,478
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CPA Acad CTE Initiative	\$ -	\$ 142,094	\$ 142,094	\$ -	\$ 128,281	\$ 128,281
8590 CPA Acad Green & Clean	\$ -	\$ 257,840	\$ 257,840	\$ -	\$ 263,512	\$ 263,512
8590 School Safety	\$ 420,623	\$ -	\$ 420,623	\$ 428,194	\$ -	\$ 428,194
8590 TUPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CAHSEE	\$ 760,338	\$ -	\$ 760,338	\$ 774,024	\$ -	\$ 774,024
8590 Counseling (1802)	\$ 1,426,853	\$ -	\$ 1,426,853	\$ 1,452,536	\$ -	\$ 1,452,536
8311 EIA	\$ -	\$ 2,583,094	\$ 2,583,094	\$ -	\$ 2,629,590	\$ 2,629,590
8590 GATE	\$ 160,491	\$ -	\$ 160,491	\$ 163,380	\$ -	\$ 163,380
8590 Instructional Materials - Realignment	\$ 1,397,060	\$ -	\$ 1,397,060	\$ 1,422,207	\$ -	\$ 1,422,207
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ -	\$ 603,800	\$ 603,800	\$ -	\$ 562,918	\$ 562,918
8311 Home to School Transportation	\$ -	\$ 224,862	\$ 224,862	\$ -	\$ 228,910	\$ 228,910
8311 Special Ed. Transportation	\$ -	\$ 1,345,605	\$ 1,345,605	\$ -	\$ 1,369,826	\$ 1,369,826
8590 Pupil Retention (Continuation)	\$ 544,453	\$ -	\$ 544,453	\$ 554,253	\$ -	\$ 554,253
8590 Professional Development Block Grnt	\$ 729,745	\$ -	\$ 729,745	\$ 742,880	\$ -	\$ 742,880
8590 TIIG - VIP	\$ 7,037,010	\$ -	\$ 7,037,010	\$ 7,163,676	\$ -	\$ 7,163,676
8590 School & Library Improvement Blk Grant	\$ 492,832	\$ -	\$ 492,832	\$ 501,703	\$ -	\$ 501,703
8590 Tier III Flex Programs	\$ 910,916	\$ -	\$ 910,916	\$ 927,312	\$ -	\$ 927,312
8590 Other State Grant	\$ 20,057	\$ 75,809	\$ 95,866	\$ 20,418	\$ 77,249	\$ 97,667
8590 Deferred Maintenance	\$ 940,500	\$ -	\$ 940,500	\$ 957,429	\$ -	\$ 957,429
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 21,056,336	\$ 6,184,533	\$ 27,240,869	\$ 21,344,477	\$ 6,198,717	\$ 27,543,193
OTHER LOCAL REVENUES						
8650 Lease & Rental Income	\$ 144,000	\$ -	\$ 144,000	\$ 144,000	\$ -	\$ 144,000
8660 Interest	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
8677 Safety Credit Prog.	\$ 132,393	\$ -	\$ 132,393	\$ 132,393	\$ -	\$ 132,393
8675 Transportation Fees	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000	\$ 240,000
8689 Use of Facilities	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
8699 ROP/C Satellite	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670	\$ 609,670
8625 Community Redevelopment Fund	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
8699 All Other Local Income	\$ 2,980,546	\$ 3,950,000	\$ 6,930,546	\$ 2,961,782	\$ 6,150,000	\$ 9,111,782
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 1,816,307	\$ 1,816,307	\$ -	\$ 1,845,437	\$ 1,845,437
TOTAL OTHER LOCAL REVENUES	\$ 4,011,939	\$ 6,615,977	\$ 10,627,916	\$ 3,993,175	\$ 8,845,107	\$ 12,838,282
ALL OTHER SOURCES/USES						
8983 Transfer to Athletic Restr	\$ (1,000,000)	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ 1,000,000	\$ -
8919 Transfer from General Reserve	\$ 3,250,000	\$ -	\$ 3,250,000	\$ 6,705,033	\$ -	\$ 6,705,033
8982 Contribution to Spec. Ed.	\$ (15,171,161)	\$ 15,171,161	\$ -	\$ (16,032,699)	\$ 16,032,699	\$ -
8980 Contribution to Restr. Fund (Rest Maint)	\$ (4,300,000)	\$ 4,300,000	\$ -	\$ (4,300,000)	\$ 4,300,000	\$ -
8981 Contribution to Restr. Fund (Transportation)	\$ (3,000,000)	\$ 3,000,000	\$ -	\$ (3,000,000)	\$ 3,000,000	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 Transfer from Other Fund	\$ 3,750,000	\$ -	\$ 3,750,000	\$ 1,750,000	\$ -	\$ 1,750,000
TOTAL OTHER SOURCES/USES	\$ (16,471,161)	\$ 23,471,161	\$ 7,000,000	\$ (15,877,666)	\$ 24,332,699	\$ 8,455,033
TOTAL INCOME - EXCL OF BEG BALANCE						
	\$ 134,270,149	\$ 57,467,764	\$ 191,737,913	\$ 136,066,815	\$ 58,756,233	\$ 194,823,048

**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	\$ 69,551,632	\$ 10,503,963	\$ 80,055,595	\$ 70,594,907	\$ 10,661,522	\$ 81,256,429
1200 Certificated Pupil Support Salaries	\$ 1,305,264	\$ 2,829,483	\$ 4,134,747	\$ 1,888,015	\$ 2,308,753	\$ 4,196,768
1300 Certificated Supv. & Administrators Salaries	\$ 4,600,842	\$ 690,114	\$ 5,290,956	\$ 4,669,854	\$ 700,465	\$ 5,370,320
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 2,643,119	\$ 6,492,648	\$ 9,135,767	\$ 1,380,326	\$ 7,638,728	\$ 9,019,054
TOTAL CERTIFICATED SALARIES	\$ 78,100,857	\$ 20,516,208	\$ 98,617,065	\$ 78,533,103	\$ 21,309,468	\$ 99,842,571
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ 101,187	\$ 4,375,808	\$ 4,476,995	\$ 103,211	\$ 4,463,324	\$ 4,566,535
2200 Classified Support Salaries	\$ 4,071,899	\$ 3,865,736	\$ 7,937,635	\$ 4,153,337	\$ 3,943,050	\$ 8,096,388
2300 Classified Supv. & Administrators Salaries	\$ 1,174,180	\$ 192,272	\$ 1,366,452	\$ 1,197,663	\$ 196,117	\$ 1,393,781
2400 Clerical & office Salaries	\$ 6,548,285	\$ 1,004,320	\$ 7,552,604	\$ 6,679,250	\$ 1,024,406	\$ 7,703,656
2500 Clerical Non-Bargaining Unit	\$ 391,503	\$ 8,069	\$ 399,572	\$ 399,333	\$ 8,231	\$ 407,563
2900 Other Classified Salaries	\$ 999,707	\$ 1,481,446	\$ 2,481,153	\$ 1,019,701	\$ 1,460,075	\$ 2,479,776
TOTAL CLASSIFIED SALARIES	\$ 13,286,760	\$ 10,927,650	\$ 24,214,411	\$ 13,552,495	\$ 11,095,203	\$ 24,647,699
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 6,373,030	\$ 1,627,994	\$ 8,001,024	\$ 6,408,301	\$ 1,692,469	\$ 8,100,770
3200 Public Employees' Retire. Sys.	\$ 1,409,725	\$ 1,010,449	\$ 2,420,174	\$ 1,437,920	\$ 1,025,803	\$ 2,463,723
3300 OASDI/MC	\$ 2,014,662	\$ 1,190,239	\$ 3,204,901	\$ 2,031,750	\$ 1,213,238	\$ 3,244,987
3400 Health & Welfare	\$ 20,564,915	\$ 8,567,384	\$ 29,132,298	\$ 22,475,427	\$ 9,540,601	\$ 32,016,028
3500 State Unemployment Ins.	\$ 657,991	\$ 226,396	\$ 884,387	\$ 663,016	\$ 233,314	\$ 896,330
3600 Workers' Compensation	\$ 2,151,539	\$ 740,283	\$ 2,891,821	\$ 2,167,971	\$ 762,903	\$ 2,930,874
3700 Retirees Benefits	\$ 2,802,996	\$ 778,967	\$ 3,581,963	\$ 3,083,295	\$ 804,648	\$ 3,887,943
3800 PERS Reduction	\$ 252,448	\$ 220,472	\$ 472,921	\$ 257,497	\$ 224,882	\$ 482,379
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 36,227,306	\$ 14,362,183	\$ 50,589,488	\$ 38,525,178	\$ 15,497,856	\$ 54,023,035
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 250,000	\$ 570,523	\$ 820,523	\$ 250,000	\$ 570,523	\$ 820,523
4200 Books & Reference Materials	\$ 32,737	\$ 74,439	\$ 107,176	\$ 32,737	\$ 74,439	\$ 107,176
4300 Materials and Supplies	\$ 1,346,533	\$ 1,568,170	\$ 2,914,703	\$ 1,346,533	\$ 1,508,170	\$ 2,854,703
4400 Non-capital Equipment	\$ 184,333	\$ 342,083	\$ 526,416	\$ 184,333	\$ 342,083	\$ 526,416
TOTAL BOOKS AND SUPPLIES	\$ 1,813,603	\$ 2,555,215	\$ 4,368,818	\$ 1,813,603	\$ 2,495,215	\$ 4,308,818
OPERATION & CONTRACTED SERVICE						
5100 Sub-Agreements	\$ 350,000	\$ 3,530,000	\$ 3,880,000	\$ 350,000	\$ 3,530,000	\$ 3,880,000
5200 Travel and Conference	\$ 92,414	\$ 156,124	\$ 248,538	\$ 92,414	\$ 126,124	\$ 218,538
5300 Dues & Membership	\$ 211,759	\$ 147,707	\$ 359,466	\$ 211,759	\$ 147,707	\$ 359,466
5400 Insurance	\$ 1,173,656	\$ -	\$ 1,173,656	\$ 1,232,339	\$ -	\$ 1,232,339
5500 Operation & Housekeeping Services	\$ 4,012,626	\$ -	\$ 4,012,626	\$ 4,213,258	\$ -	\$ 4,213,258
5600 Rentals, Leases, and Repairs	\$ 1,349,796	\$ 448,759	\$ 1,798,555	\$ 1,349,796	\$ 448,759	\$ 1,798,555
5700 Direct Costs Transfers	\$ 109,579	\$ 1,735	\$ 111,314	\$ 109,579	\$ 1,735	\$ 111,314
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,425,719	\$ 2,853,278	\$ 4,278,997	\$ 1,675,719	\$ 2,853,278	\$ 4,528,997
5900 Communications	\$ 1,643,367	\$ 15,226	\$ 1,658,593	\$ 1,725,536	\$ 15,226	\$ 1,740,762
TOTAL OPERATION & CONTRACTED SV.	\$ 10,368,917	\$ 7,152,829	\$ 17,521,746	\$ 10,960,400	\$ 7,122,829	\$ 18,083,229

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OUTGO						
7100 Tuition	\$ 400,800	\$ 15,000	\$ 415,800	\$ 400,800	\$ 15,000	\$ 415,800
7200 Other Transfers Out	\$ -	\$ 102,401	\$ 102,401	\$ -	\$ 102,401	\$ 102,401
TOTAL OTHER OUTGO	\$ 400,800	\$ 117,401	\$ 518,201	\$ 400,800	\$ 117,401	\$ 518,201
DIRECT SUPPORT/INDIRECT COSTS						
7300 Direct Support/Indirect Costs	\$ (2,408,675)	\$ 1,878,913	\$ (529,762)	\$ (2,678,259)	\$ 2,148,497	\$ (529,762)
TOTAL SUPPORT/INDIRECT COSTS	\$ (2,408,675)	\$ 1,878,913	\$ (529,762)	\$ (2,678,259)	\$ 2,148,497	\$ (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	\$ 2,817,099	\$ -	\$ 2,817,099	\$ 2,855,185	\$ -	\$ 2,855,185
<i>Estimated Savings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USE	\$ 2,817,099	\$ -	\$ 2,817,099	\$ 2,855,185	\$ -	\$ 2,855,185
TOTAL EXP. & OUTGO BEFORE RESERVE	\$ 140,606,666	\$ 57,510,399	\$ 198,117,066	\$ 143,962,504	\$ 59,786,470	\$ 203,748,974



Restricted General Fund 2010/2011

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

Categories	2010/11 Adopted Budget			2010/11 First Interim			2010/11 Second Interim		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	\$ -	\$ 6,141,459	\$ 6,141,459	\$ -	\$ 6,528,041	\$ 6,528,041	\$ -	\$ 6,528,041	\$ 6,528,041
Federal	\$ 10,787,048	\$ 5,152,264	\$ 15,939,312	\$ 13,246,998	\$ 5,162,962	\$ 18,409,960	\$ 14,254,296	\$ 5,178,649	\$ 19,432,945
Other State	\$ 5,978,417	\$ 75,850	\$ 6,054,267	\$ 6,235,228	\$ 75,809	\$ 6,311,037	\$ 6,233,502	\$ 75,541	\$ 6,309,043
Local	\$ 4,652,415	\$ 2,836,468	\$ 7,488,883	\$ 3,110,120	\$ 2,324,358	\$ 5,434,478	\$ 3,236,534	\$ 2,066,307	\$ 5,302,841
Interfund Transfers	\$ 7,646,055	\$ 14,991,085	\$ 22,637,140	\$ 8,386,176	\$ 14,569,091	\$ 22,955,267	\$ 9,062,814	\$ 14,897,858	\$ 23,960,672
Total Revenues	\$ 29,063,935	\$ 29,197,126	\$ 58,261,061	\$ 30,978,522	\$ 28,660,261	\$ 59,638,783	\$ 32,787,146	\$ 28,746,396	\$ 61,533,542
Expenditures									
Certificated Salaries	\$ 9,596,316	\$ 12,087,060	\$ 21,683,376	\$ 11,736,545	\$ 11,407,768	\$ 23,144,313	\$ 12,711,033	\$ 11,570,650	\$ 24,281,683
Classified Salaries	\$ 6,605,769	\$ 4,277,290	\$ 10,883,059	\$ 6,933,775	\$ 4,424,281	\$ 11,358,056	\$ 7,094,798	\$ 4,345,992	\$ 11,440,790
Employee Benefits	\$ 6,373,476	\$ 7,606,169	\$ 13,979,644	\$ 7,576,662	\$ 7,676,096	\$ 15,252,758	\$ 7,842,409	\$ 7,676,821	\$ 15,519,230
Books & Supplies	\$ 3,062,180	\$ 83,543	\$ 3,145,723	\$ 2,853,398	\$ 83,543	\$ 2,936,941	\$ 2,586,233	\$ 78,545	\$ 2,664,778
Operation & Contracted Services	\$ 3,100,726	\$ 3,300,683	\$ 6,401,409	\$ 3,257,345	\$ 3,287,683	\$ 6,545,028	\$ 4,236,181	\$ 3,287,683	\$ 7,523,864
Capital Outlay	\$ 8,743	\$ -	\$ 8,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 102,207	\$ 40,000	\$ 142,207	\$ 102,401	\$ 14,755	\$ 117,156	\$ 102,401	\$ 14,755	\$ 117,156
Direct Support/Indirect Costs	\$ 1,167,351	\$ 1,802,380	\$ 2,969,731	\$ 1,192,817	\$ 1,766,135	\$ 2,958,952	\$ 1,198,676	\$ 1,771,950	\$ 2,970,626
Total Expenditures	\$ 30,016,767	\$ 29,197,126	\$ 59,213,893	\$ 33,652,943	\$ 28,660,261	\$ 62,313,204	\$ 35,771,731	\$ 28,746,396	\$ 64,518,127
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 30,016,767	\$ 29,197,126	\$ 59,213,893	\$ 33,652,943	\$ 28,660,261	\$ 62,313,204	\$ 35,771,731	\$ 28,746,396	\$ 64,518,127
Net Increase/Decrease to Fund Balance	\$ (952,832)	\$ 0	\$ (952,832)	\$ (2,674,421)	\$ -	\$ (2,674,421)	\$ (2,984,585)	\$ -	\$ (2,984,585)
BEGINNING BALANCE	\$ 2,493,292	\$ -	\$ 2,493,292	\$ 4,134,162	\$ -	\$ 4,134,162	\$ 4,134,162	\$ -	\$ 4,134,162
Net Change Audit Adjustment	\$ (952,832)	\$ 0	\$ (952,832)	\$ (2,674,421)	\$ -	\$ (2,674,421)	\$ (2,984,585)	\$ -	\$ (2,984,585)
ENDING BALANCE	\$ 1,540,460	\$ 0	\$ 1,540,460	\$ 1,459,741	\$ -	\$ 1,459,741	\$ 1,149,577	\$ -	\$ 1,149,577
Carry-overs			\$ -			\$ -			\$ -
NET ENDING BALANCE	\$ 1,540,460	\$ 0	\$ 1,540,460	\$ 1,459,741	\$ -	\$ 1,459,741	\$ 1,149,577	\$ -	\$ 1,149,577

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

Categories	2010/11 Adopted Budget			2010/11 First Interim			2010/11 Second Interim		
	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			\$ -			\$ -			\$ -
8046 SERAF			\$ -			\$ -			\$ -
8047 Community Redevelop Fund			\$ -			\$ -			\$ -
8091 Spec Ed ADA Transfer	\$	6,141,459	\$ 6,141,459	\$	6,528,041	\$ 6,528,041	\$	6,528,041	\$ 6,528,041
8092 PERS Reduction Transfer			\$ -			\$ -			\$ -
8096 Transfer In Lieu of Tax to Charter Schools			\$ -			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ -	\$ 6,141,459	\$ 6,141,459	\$ -	\$ 6,528,041	\$ 6,528,041	\$ -	\$ 6,528,041	\$ 6,528,041
FEDERAL REVENUES									
8290 Title I	\$	3,901,680	\$ 3,901,680	\$	3,408,575	\$ 3,408,575	\$	3,763,702	\$ 3,763,702
8290 ARRA	\$	7,869	\$ 7,869	\$	146,667	\$ 146,667	\$	146,667	\$ 146,667
8290 Migrant Education	\$	244,708	\$ 244,708	\$	210,394	\$ 210,394	\$	210,394	\$ 210,394
8290 NCLB-Program Impr Dist Interv	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8181 Special Ed. (PL 94-142)	\$	-	\$ 4,383,190	\$	-	\$ 4,383,190	\$	-	\$ 4,398,877
8181 ARRA - IDEA B	\$	-	\$ 769,074	\$	-	\$ 779,772	\$	-	\$ 779,772
8290 ARRA - State Fiscal Stabilization Fund	\$	2,028,467	\$ 2,028,467	\$	308,848	\$ 308,848	\$	1,579,760	\$ 1,579,760
8290 Education Job Grant	\$	-	\$ -	\$	4,671,046	\$ 4,671,046	\$	4,066,133	\$ 4,066,133
8290 Transitional Partnership	\$	394,949	\$ 394,949	\$	394,949	\$ 394,949	\$	394,949	\$ 394,949
8290 Voc & Applied Tech Prep Demonstration	\$	-	\$ -	\$	100,000	\$ 100,000	\$	100,000	\$ 100,000
8290 Voc Ed & Appl Tech IIC	\$	497,517	\$ 497,517	\$	502,284	\$ 502,284	\$	502,284	\$ 502,284
8290 Perkins	\$	106,855	\$ 106,855	\$	107,166	\$ 107,166	\$	107,166	\$ 107,166
8290 Title IV Drug Free School	\$	70,700	\$ 70,700	\$	67,737	\$ 67,737	\$	-	\$ -
8290 Prof Staff Developmnt (Impr Tea Qual)	\$	1,070,963	\$ 1,070,963	\$	782,687	\$ 782,687	\$	789,965	\$ 789,965
8290 Principal Training	\$	-	\$ -	\$	4,757	\$ 4,757	\$	9,662	\$ 9,662
8290 NCLB-EETT	\$	27,035	\$ 27,035	\$	27,035	\$ 27,035	\$	13,560	\$ 13,560
8290 ARRA-EETT	\$	-	\$ -	\$	60,867	\$ 60,867	\$	60,867	\$ 60,867
8290 Title V Innovative Ed Strat	\$	10,802	\$ 10,802	\$	5,000	\$ 5,000	\$	5,000	\$ 5,000
8290 Title III- Immigrant Ed	\$	92,625	\$ 92,625	\$	181,412	\$ 181,412	\$	181,607	\$ 181,607
8290 Title III LEP	\$	423,900	\$ 423,900	\$	444,749	\$ 444,749	\$	446,362	\$ 446,362
8290 Refugee Assistance (RECAP)	\$	164,900	\$ 164,900	\$	220,165	\$ 220,165	\$	220,165	\$ 220,165
8290	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Medi Cal Reimbursement	\$	254,977	\$ 254,977	\$	102,485	\$ 102,485	\$	102,485	\$ 102,485
8290 ROTC	\$	504,996	\$ 504,996	\$	504,996	\$ 504,996	\$	512,836	\$ 512,836
8290 Teach American History	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Physical Fitness	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Small Learning Community	\$	652,267	\$ 652,267	\$	438,670	\$ 438,670	\$	470,629	\$ 470,629
8290 All Other Federal Revenue	\$	331,838	\$ 331,838	\$	556,509	\$ 556,509	\$	570,103	\$ 570,103
TOTAL FEDERAL REVENUES	\$ 10,787,048	\$ 5,152,264	\$ 15,939,312	\$ 13,246,998	\$ 5,162,962	\$ 18,409,960	\$ 14,254,296	\$ 5,178,649	\$ 19,432,945

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

Categories	2010/11 Adopted Budget			2010/11 First Interim			2010/11 Second Interim		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
OTHER STATE REVENUES									
8550 State Mandated Cost Reimbursement									
8590 Workability	\$ 481,902	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902
8590 CSIS	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
8590 Cal Safe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 398,214	\$ -	\$ 398,214	\$ 611,937	\$ -	\$ 611,937	\$ 612,031	\$ -	\$ 612,031
8590 Core Academic & ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ 50,000	\$ -	\$ 50,000	\$ 41,532	\$ -	\$ 41,532	\$ 41,532	\$ -	\$ 41,532
8590 CPA Acad CTE Initiative	\$ 125,520	\$ -	\$ 125,520	\$ 130,682	\$ -	\$ 130,682	\$ 136,590	\$ -	\$ 136,590
8590 CPA Acad Green & Clean	\$ 167,360	\$ -	\$ 167,360	\$ 172,395	\$ -	\$ 172,395	\$ 210,548	\$ -	\$ 210,548
8590 Counseling (1802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8311 EIA	\$ 2,640,721	\$ -	\$ 2,640,721	\$ 2,650,794	\$ -	\$ 2,650,794	\$ 2,583,094	\$ -	\$ 2,583,094
8590 GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Instructional Materials - Realignment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ 550,800	\$ -	\$ 550,800	\$ 571,519	\$ -	\$ 571,519	\$ 593,338	\$ -	\$ 593,338
8311 Home to School Transportation	\$ 223,924	\$ -	\$ 223,924	\$ 224,862	\$ -	\$ 224,862	\$ 224,862	\$ -	\$ 224,862
8311 Special Ed. Transportation	\$ 1,339,977	\$ -	\$ 1,339,977	\$ 1,345,605	\$ -	\$ 1,345,605	\$ 1,345,605	\$ -	\$ 1,345,605
8590 Other State Grant-Ed Tech	\$ -	\$ 75,850	\$ 75,850	\$ -	\$ 75,809	\$ 75,809	\$ -	\$ 75,541	\$ 75,541
8590 Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 5,978,417	\$ 75,850	\$ 6,054,267	\$ 6,235,228	\$ 75,809	\$ 6,311,037	\$ 6,233,502	\$ 75,541	\$ 6,309,043
OTHER LOCAL REVENUES									
8650 Lease & Rental Income			\$ -			\$ -			\$ -
8660 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677 Safety Credit Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8675 Transportation Fees	\$ 199,968	\$ -	\$ 199,968	\$ 199,968	\$ -	\$ 199,968	\$ 260,320	\$ -	\$ 260,320
8678 Use of Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 ROP/C Satellite	\$ 615,748	\$ -	\$ 615,748	\$ 609,670	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670
8625 Community Redevelopment Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 All Other Local Income	\$ 3,836,699	\$ 250,000	\$ 4,086,699	\$ 2,300,482	\$ 250,000	\$ 2,550,482	\$ 2,366,544	\$ 250,000	\$ 2,616,544
8710 Inter-District Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8792 Tsrfr of Apportionments fr Cnty Office	\$ -	\$ 2,586,468	\$ 2,586,468	\$ -	\$ 2,074,358	\$ 2,074,358	\$ -	\$ 1,816,307	\$ 1,816,307
TOTAL OTHER LOCAL REVENUES	\$ 4,652,415	\$ 2,836,468	\$ 7,488,883	\$ 3,110,120	\$ 2,324,358	\$ 5,434,478	\$ 3,236,534	\$ 2,066,307	\$ 5,302,841
ALL OTHER SOURCES/USES									
8983 Transfer to Athletic Restr	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
8919 Transfer from Gen Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ -	\$ 14,991,085	\$ 14,991,085	\$ -	\$ 14,569,091	\$ 14,569,091	\$ -	\$ 14,897,858	\$ 14,897,858
8980 Contribution to Restr. Fund (Rest Maint)	\$ 4,200,000	\$ -	\$ 4,200,000	\$ 4,325,000	\$ -	\$ 4,325,000	\$ 4,325,000	\$ -	\$ 4,325,000
8981 Contribution to Transportation	\$ 2,246,055	\$ -	\$ 2,246,055	\$ 2,561,176	\$ -	\$ 2,561,176	\$ 3,237,814	\$ -	\$ 3,237,814
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8998 Transfer from Other CAT Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ 7,646,055	\$ 14,991,085	\$ 22,637,140	\$ 8,386,176	\$ 14,569,091	\$ 22,955,267	\$ 9,062,814	\$ 14,897,858	\$ 23,960,672
TOTAL REVENUES - EXCL OF BEG BALANCE	\$ 29,063,935	\$ 29,197,126	\$ 58,261,061	\$ 30,978,522	\$ 28,660,261	\$ 59,638,783	\$ 32,787,146	\$ 28,746,396	\$ 61,533,542

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

Categories	2010/11 Adopted Budget			2010/11 First Interim			2010/11 Second Interim		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
EXPENDITURES									
CERTIFICATED SALARIES									
1100 Teachers' Salaries	\$ 4,419,678	\$ 8,759,161	\$ 13,178,839	\$ 4,228,100	\$ 8,258,089	\$ 12,486,189	\$ 4,759,031	\$ 8,037,367	\$ 12,796,398
1200 Certificated Pupil Support Salaries	\$ 1,847,851	\$ 581,419	\$ 2,429,270	\$ 3,437,666	\$ 399,216	\$ 3,836,882	\$ 3,004,046	\$ 574,978	\$ 3,579,024
1300 Certificated Supv. & Administrators Salaries	\$ 355,034	\$ 231,396	\$ 586,429	\$ 462,788	\$ 217,127	\$ 679,915	\$ 462,788	\$ 217,127	\$ 679,915
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 2,973,753	\$ 2,515,084	\$ 5,488,837	\$ 3,607,991	\$ 2,533,336	\$ 6,141,327	\$ 4,485,168	\$ 2,741,178	\$ 7,226,346
TOTAL CERTIFICATED SALARIES	\$ 9,596,316	\$ 12,087,060	\$ 21,683,376	\$ 11,736,545	\$ 11,407,768	\$ 23,144,313	\$ 12,711,033	\$ 11,570,650	\$ 24,281,683
CLASSIFIED SALARIES									
2100 Instructional Aides Salaries	\$ 309,973	\$ 4,088,718	\$ 4,398,691	\$ 618,315	\$ 4,241,906	\$ 4,860,221	\$ 611,762	\$ 4,163,932	\$ 4,775,694
2200 Classified Support Salaries	\$ 3,774,354	\$ -	\$ 3,774,354	\$ 3,819,538	\$ 239	\$ 3,819,777	\$ 3,789,937	\$ 358	\$ 3,790,295
2300 Classified Supv. & Administrators Salaries	\$ 229,688	\$ -	\$ 229,688	\$ 178,979	\$ -	\$ 178,979	\$ 188,502	\$ -	\$ 188,502
2400 Clerical & office Salaries	\$ 720,586	\$ 188,573	\$ 909,159	\$ 864,846	\$ 181,784	\$ 1,046,630	\$ 871,552	\$ 181,235	\$ 1,052,787
2500 Clerical Non-Bargaining Unit	\$ 8,184	\$ -	\$ 8,184	\$ 7,826	\$ -	\$ 7,826	\$ 7,911	\$ -	\$ 7,911
2900 Other Classified Salaries	\$ 1,562,984	\$ -	\$ 1,562,984	\$ 1,444,271	\$ 352	\$ 1,444,623	\$ 1,625,134	\$ 467	\$ 1,625,601
TOTAL CLASSIFIED SALARIES	\$ 6,605,769	\$ 4,277,290	\$ 10,883,059	\$ 6,933,775	\$ 4,424,281	\$ 11,358,056	\$ 7,094,798	\$ 4,345,992	\$ 11,440,790
EMPLOYEE BENEFITS									
3100 State Teachers' Retire. Sys.	\$ 791,696	\$ 930,704	\$ 1,722,400	\$ 992,508	\$ 876,137	\$ 1,868,645	\$ 1,100,739	\$ 872,819	\$ 1,973,558
3200 Public Employees' Retire. Sys.	\$ 499,251	\$ 457,969	\$ 957,220	\$ 656,442	\$ 525,348	\$ 1,181,790	\$ 670,512	\$ 513,690	\$ 1,184,202
3300 OASDI/MC	\$ 643,617	\$ 548,206	\$ 1,191,823	\$ 680,340	\$ 537,341	\$ 1,217,681	\$ 682,429	\$ 531,333	\$ 1,213,762
3400 Health & Welfare	\$ 3,364,767	\$ 4,685,067	\$ 8,049,834	\$ 4,042,711	\$ 4,783,686	\$ 8,826,397	\$ 4,134,707	\$ 4,792,237	\$ 8,926,944
3500 State Unemployment Ins.	\$ 116,655	\$ 117,879	\$ 234,534	\$ 136,066	\$ 114,002	\$ 250,068	\$ 145,071	\$ 114,606	\$ 259,677
3600 Workers' Compensation	\$ 381,446	\$ 385,266	\$ 766,712	\$ 450,614	\$ 372,770	\$ 823,384	\$ 471,778	\$ 374,762	\$ 846,540
3700 Retirees Benefits	\$ 383,456	\$ 425,473	\$ 808,929	\$ 480,062	\$ 403,667	\$ 883,729	\$ 497,264	\$ 398,284	\$ 895,548
3800 PERS Reduction	\$ 192,588	\$ 55,605	\$ 248,193	\$ 137,919	\$ 63,145	\$ 201,064	\$ 139,909	\$ 79,090	\$ 218,999
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 6,373,476	\$ 7,606,169	\$ 13,979,644	\$ 7,576,662	\$ 7,676,096	\$ 15,252,758	\$ 7,842,409	\$ 7,676,821	\$ 15,519,230
BOOKS AND SUPPLIES									
4100 Textbooks & Core Curriculum Materials	\$ 471,068	\$ -	\$ 471,068	\$ 746,633	\$ -	\$ 746,633	\$ 752,621	\$ -	\$ 752,621
4200 Books & Reference Materials	\$ 143,684	\$ -	\$ 143,684	\$ 117,187	\$ -	\$ 117,187	\$ 74,439	\$ -	\$ 74,439
4300 Materials and Supplies	\$ 2,026,355	\$ 55,043	\$ 2,081,398	\$ 1,570,083	\$ 55,043	\$ 1,625,126	\$ 1,395,590	\$ 50,045	\$ 1,445,635
4400 Non-capital Equipment	\$ 421,073	\$ 28,500	\$ 449,573	\$ 419,495	\$ 28,500	\$ 447,995	\$ 363,583	\$ 28,500	\$ 392,083
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 3,062,180	\$ 83,543	\$ 3,145,723	\$ 2,853,398	\$ 83,543	\$ 2,936,941	\$ 2,586,233	\$ 78,545	\$ 2,664,778
OPERATION & CONTRACTED SERVICES									
5100 Sub-Agreements	\$ 110,000	\$ 2,500,000	\$ 2,610,000	\$ 784,757	\$ 2,500,000	\$ 3,284,757	\$ 1,030,000	\$ 2,500,000	\$ 3,530,000
5200 Travel and Conference	\$ 197,670	\$ 15,332	\$ 213,002	\$ 164,074	\$ 15,332	\$ 179,406	\$ 147,192	\$ 15,332	\$ 162,524
5300 Dues & Membership	\$ 133,464	\$ 500	\$ 133,964	\$ 136,208	\$ 500	\$ 136,708	\$ 157,207	\$ 500	\$ 157,707
5400 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Rentals, Leases, and Repairs	\$ 622,755	\$ 8,176	\$ 630,931	\$ 513,153	\$ 8,176	\$ 521,329	\$ 538,583	\$ 10,176	\$ 548,759
5700 Direct Costs Transfers	\$ 53,786	\$ 14,175	\$ 67,961	\$ (69,361)	\$ 8,175	\$ (61,186)	\$ (51,905)	\$ 6,175	\$ (45,730)
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,974,351	\$ 750,000	\$ 2,724,351	\$ 1,718,814	\$ 750,000	\$ 2,468,814	\$ 2,405,378	\$ 750,000	\$ 3,155,378
5900 Communications	\$ 8,700	\$ 12,500	\$ 21,200	\$ 9,700	\$ 5,500	\$ 15,200	\$ 9,726	\$ 5,500	\$ 15,226
TOTAL OPERATION & CONTRACTED SVS	\$ 3,100,726	\$ 3,300,683	\$ 6,401,409	\$ 3,257,345	\$ 3,287,683	\$ 6,545,028	\$ 4,236,181	\$ 3,287,683	\$ 7,523,864

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

Categories	2010/11 Adopted Budget			2010/11 First Interim			2010/11 Second Interim		
	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	\$ -	\$ 8,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 8,743	\$ -	\$ 8,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OUTGO									
7100 Tuition	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 14,755	\$ 14,755	\$ -	\$ 14,755	\$ 14,755
7200 Other Transfers Out	\$ 102,207	\$ 25,000	\$ 127,207	\$ 102,401	\$ -	\$ 102,401	\$ 102,401	\$ -	\$ 102,401
TOTAL OTHER OUTGO	\$ 102,207	\$ 40,000	\$ 142,207	\$ 102,401	\$ 14,755	\$ 117,156	\$ 102,401	\$ 14,755	\$ 117,156
DIRECT SUPPORT/INDIRECT COSTS									
7300 Direct Support/Indirect Costs	\$ 1,167,351	\$ 1,802,380	\$ 2,969,731	\$ 1,192,817	\$ 1,766,135	\$ 2,958,952	\$ 1,198,676	\$ 1,771,950	\$ 2,970,626
TOTAL SUPPORT/INDIRECT COSTS	\$ 1,167,351	\$ 1,802,380	\$ 2,969,731	\$ 1,192,817	\$ 1,766,135	\$ 2,958,952	\$ 1,198,676	\$ 1,771,950	\$ 2,970,626
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	\$ 30,016,767	\$ 29,197,126	\$ 59,213,893	\$ 33,652,943	\$ 28,660,261	\$ 62,313,204	\$ 35,771,731	\$ 28,746,396	\$ 64,518,127



**Restricted
General Fund
2011/12 and 2012/13**

**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	\$ -	\$ 7,096,030	\$ 7,096,030	\$ -	\$ 7,223,759	\$ 7,223,759
Federal	\$ 9,716,873	\$ 4,383,190	\$ 14,100,063	\$ 7,772,761	\$ 4,383,190	\$ 12,155,951
Other State	\$ 6,108,724	\$ 75,809	\$ 6,184,533	\$ 6,121,468	\$ 77,249	\$ 6,198,717
Local	\$ 4,549,670	\$ 2,066,307	\$ 6,615,977	\$ 6,749,670	\$ 2,095,437	\$ 8,845,107
Interfund Transfers	\$ 8,300,000	\$ 15,171,161	\$ 23,471,161	\$ 8,300,000	\$ 16,032,699	\$ 24,332,699
Total Revenues	\$ 28,675,267	\$ 28,792,497	\$ 57,467,764	\$ 28,943,899	\$ 29,812,334	\$ 58,756,233
Expenditures						
Certificated Salaries	\$ 8,771,998	\$ 11,744,210	\$ 20,516,208	\$ 9,389,095	\$ 11,920,373	\$ 21,309,468
Classified Salaries	\$ 6,654,850	\$ 4,272,800	\$ 10,927,650	\$ 6,736,947	\$ 4,358,256	\$ 11,095,203
Employee Benefits	\$ 6,090,502	\$ 8,271,681	\$ 14,362,183	\$ 6,645,967	\$ 8,851,890	\$ 15,497,856
Books & Supplies	\$ 2,476,670	\$ 78,545	\$ 2,555,215	\$ 2,416,670	\$ 78,545	\$ 2,495,215
Operation & Contracted Services	\$ 3,865,146	\$ 3,287,683	\$ 7,152,829	\$ 3,835,146	\$ 3,287,683	\$ 7,122,829
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 102,401	\$ 15,000	\$ 117,401	\$ 102,401	\$ 15,000	\$ 117,401
Direct Support/Indirect Costs	\$ 756,335	\$ 1,122,578	\$ 1,878,913	\$ 847,910	\$ 1,300,587	\$ 2,148,497
Total Expenditures	\$ 28,717,903	\$ 28,792,497	\$ 57,510,399	\$ 29,974,136	\$ 29,812,334	\$ 59,786,470
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 28,717,903	\$ 28,792,497	\$ 57,510,399	\$ 29,974,136	\$ 29,812,334	\$ 59,786,470
Net Increase/Decrease to Fund Balance	\$ (42,636)	\$ 0	\$ (42,636)	\$ (1,030,237)	\$ 0	\$ (1,030,237)
BEGINNING BALANCE	\$ 1,149,577	\$ -	\$ 1,149,578	\$ 1,106,941	\$ 0	\$ 1,106,943
Net Change	\$ (42,636)	\$ 0	\$ (42,636)	\$ (1,030,237)	\$ 0	\$ (1,030,237)
Audit Adjustment						
ENDING BALANCE	\$ 1,106,941	\$ 0	\$ 1,106,942	\$ 76,704	\$ (0)	\$ 76,706
Carry-overs			\$ -			\$ -
NET ENDING BALANCE	\$ 1,106,941	\$ 0	\$ 1,106,942	\$ 76,704	\$ (0)	\$ 76,706

**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			\$ -			\$ -
8046 SERAF			\$ -			\$ -
8047 Community Redevelop Fund			\$ -			\$ -
8091 Spec Ed ADA Transfer	\$	7,096,030	\$ 7,096,030	\$	7,223,759	\$ 7,223,759
8092 PERS Reduction Transfer			\$ -			\$ -
8096 Transfer In Lieu of Tax to Charter Schools			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ -	\$ 7,096,030	\$ 7,096,030	\$ -	\$ 7,223,759	\$ 7,223,759
FEDERAL REVENUES						
8290 Title I	\$ 3,869,351	\$ -	\$ 3,869,351	\$ 3,671,522	\$ -	\$ 3,671,522
8290 ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Migrant Education	\$ 210,394	\$ -	\$ 210,394	\$ 214,181	\$ -	\$ 214,181
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 Education Job Grant	\$ 1,198,412	\$ -	\$ 1,198,412	\$ -	\$ -	\$ -
8290 Transitional Partnership	\$ 394,949	\$ -	\$ 394,949	\$ 394,949	\$ -	\$ 394,949
8290 Voc & Applied Tech Prep Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Voc Ed & Appl Tech IIC	\$ 502,284	\$ -	\$ 502,284	\$ 511,325	\$ -	\$ 511,325
8290 Perkins	\$ 107,166	\$ -	\$ 107,166	\$ 107,166	\$ -	\$ 107,166
8290 Title IV Drug Free School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Prof Staff Develpmnt (Impr Tea Qual)	\$ 1,245,493	\$ -	\$ 1,245,493	\$ 968,227	\$ -	\$ 968,227
8290 Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 NCLB-EETT	\$ 13,560	\$ -	\$ 13,560	\$ 13,560	\$ -	\$ 13,560
8290 ARRA-EETT	\$ 19,635	\$ -	\$ 19,635	\$ -	\$ -	\$ -
8290 Title V Innovative Ed Strat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Title III- Immigrant Ed	\$ 92,820	\$ -	\$ 92,820	\$ 94,584	\$ -	\$ 94,584
8290 Title III LEP	\$ 566,463	\$ -	\$ 566,463	\$ 447,005	\$ -	\$ 447,005
8290 Refugee Assistance (RECAP)	\$ 164,900	\$ -	\$ 164,900	\$ 164,900	\$ -	\$ 164,900
8290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ 102,485	\$ -	\$ 102,485	\$ 150,000	\$ -	\$ 150,000
8290 ROTC	\$ 504,996	\$ -	\$ 504,996	\$ 514,086	\$ -	\$ 514,086
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ 438,670	\$ -	\$ 438,670	\$ 521,257	\$ -	\$ 521,257
8290 All Other Federal Revenue	\$ 285,295	\$ -	\$ 285,295	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUES	\$ 9,716,873	\$ 4,383,190	\$ 14,100,063	\$ 7,772,761	\$ 4,383,190	\$ 12,155,951

**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						
8550 State Mandated Cost Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Workability	\$ 481,902	\$ -	\$ 481,902	\$ 481,902	\$ -	\$ 481,902
8590 CSIS	\$ 3,286	\$ -	\$ 3,286	\$ -	\$ -	\$ -
8590 Cal Safe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 466,241	\$ -	\$ 466,241	\$ 456,529	\$ -	\$ 456,529
8590 Core Academic & ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CPA Acad CTE Initiative	\$ 142,094	\$ -	\$ 142,094	\$ 128,281	\$ -	\$ 128,281
8590 CPA Acad Green & Clean	\$ 257,840	\$ -	\$ 257,840	\$ 263,512	\$ -	\$ 263,512
8590 Counseling (1802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8311 EIA	\$ 2,583,094	\$ -	\$ 2,583,094	\$ 2,629,590	\$ -	\$ 2,629,590
8590 GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Instructional Materials - Realignment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Supplementary Mat'l ELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ 603,800	\$ -	\$ 603,800	\$ 562,918	\$ -	\$ 562,918
8311 Home to School Transportation	\$ 224,862	\$ -	\$ 224,862	\$ 228,910	\$ -	\$ 228,910
8311 Special Ed. Transportation	\$ 1,345,605	\$ -	\$ 1,345,605	\$ 1,369,826	\$ -	\$ 1,369,826
8590 Other State Grant-Ed Tech	\$ -	\$ 75,809	\$ 75,809	\$ -	\$ 77,249	\$ 77,249
8590 Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 6,108,724	\$ 75,809	\$ 6,184,533	\$ 6,121,468	\$ 77,249	\$ 6,198,717
OTHER LOCAL REVENUES						
8650 Lease & Rental Income			\$ -			\$ -
8660 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677 Safety Credit Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8675 Transportation Fees	\$ 240,000	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000
8678 Use of Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 ROP/C Satellite	\$ 609,670	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670
8625 Community Redevelopment Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 All Other Local Income	\$ 3,700,000	\$ 250,000	\$ 3,950,000	\$ 5,900,000	\$ 250,000	\$ 6,150,000
8710 Inter-District Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 1,816,307	\$ 1,816,307	\$ -	\$ 1,845,437	\$ 1,845,437
TOTAL OTHER LOCAL REVENUES	\$ 4,549,670	\$ 2,066,307	\$ 6,615,977	\$ 6,749,670	\$ 2,095,437	\$ 8,845,107
ALL OTHER SOURCES/USES						
8983 Transfer to Athletic Restr	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
8919 Transfer from Gen Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ -	\$ 15,171,161	\$ 15,171,161	\$ -	\$ 16,032,699	\$ 16,032,699
8980 Contribution to Restr. Fund (Rest Maint)	\$ 4,300,000	\$ -	\$ 4,300,000	\$ 4,300,000	\$ -	\$ 4,300,000
8981 Contribution to Transportation	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8998 Transfer from Other CAT Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ 8,300,000	\$ 15,171,161	\$ 23,471,161	\$ 8,300,000	\$ 16,032,699	\$ 24,332,699
TOTAL REVENUES - EXCL OF BEG BALANCE	\$ 28,675,267	\$ 28,792,497	\$ 57,467,764	\$ 28,943,899	\$ 29,812,334	\$ 58,756,233

**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	\$ 2,346,035	\$ 8,157,928	\$ 10,503,963	\$ 2,381,226	\$ 8,280,296	\$ 10,661,522
1200 Certificated Pupil Support Salaries	\$ 2,245,880	\$ 583,603	\$ 2,829,483	\$ 1,716,396	\$ 592,357	\$ 2,308,753
1300 Certificated Supv. & Administrators Salaries	\$ 469,730	\$ 220,384	\$ 690,114	\$ 476,776	\$ 223,690	\$ 700,465
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 3,710,353	\$ 2,782,296	\$ 6,492,648	\$ 4,814,698	\$ 2,824,030	\$ 7,638,728
TOTAL CERTIFICATED SALARIES	\$ 8,771,998	\$ 11,744,210	\$ 20,516,208	\$ 9,389,095	\$ 11,920,373	\$ 21,309,468
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ 287,867	\$ 4,087,940	\$ 4,375,808	\$ 293,625	\$ 4,169,699	\$ 4,463,324
2200 Classified Support Salaries	\$ 3,865,736	\$ -	\$ 3,865,736	\$ 3,943,050	\$ -	\$ 3,943,050
2300 Classified Supv. & Administrators Salaries	\$ 192,272	\$ -	\$ 192,272	\$ 196,117	\$ -	\$ 196,117
2400 Clerical & office Salaries	\$ 819,460	\$ 184,860	\$ 1,004,320	\$ 835,849	\$ 188,557	\$ 1,024,406
2500 Clerical Non-Bargaining Unit	\$ 8,069	\$ -	\$ 8,069	\$ 8,231	\$ -	\$ 8,231
2900 Other Classified Salaries	\$ 1,481,446	\$ -	\$ 1,481,446	\$ 1,460,075	\$ -	\$ 1,460,075
TOTAL CLASSIFIED SALARIES	\$ 6,654,850	\$ 4,272,800	\$ 10,927,650	\$ 6,736,947	\$ 4,358,256	\$ 11,095,203
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 723,690	\$ 904,304	\$ 1,627,994	\$ 774,600	\$ 917,869	\$ 1,692,469
3200 Public Employees' Retire. Sys.	\$ 502,960	\$ 507,489	\$ 1,010,449	\$ 509,165	\$ 516,638	\$ 1,025,803
3300 OASDI/MC	\$ 637,652	\$ 552,587	\$ 1,190,239	\$ 651,625	\$ 561,613	\$ 1,213,238
3400 Health & Welfare	\$ 3,246,701	\$ 5,320,683	\$ 8,567,384	\$ 3,687,849	\$ 5,852,751	\$ 9,540,601
3500 State Unemployment Ins.	\$ 111,073	\$ 115,322	\$ 226,396	\$ 116,108	\$ 117,206	\$ 233,314
3600 Workers' Compensation	\$ 363,194	\$ 377,088	\$ 740,283	\$ 379,655	\$ 383,248	\$ 762,903
3700 Retirees Benefits	\$ 362,525	\$ 416,442	\$ 778,967	\$ 381,403	\$ 423,244	\$ 804,648
3800 PERS Reduction	\$ 142,707	\$ 77,765	\$ 220,472	\$ 145,561	\$ 79,320	\$ 224,882
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 6,090,502	\$ 8,271,681	\$ 14,362,183	\$ 6,645,967	\$ 8,851,890	\$ 15,497,856
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 570,523	\$ -	\$ 570,523	\$ 570,523	\$ -	\$ 570,523
4200 Books & Reference Materials	\$ 74,439	\$ -	\$ 74,439	\$ 74,439	\$ -	\$ 74,439
4300 Materials and Supplies	\$ 1,518,125	\$ 50,045	\$ 1,568,170	\$ 1,458,125	\$ 50,045	\$ 1,508,170
4400 Non-capital Equipment	\$ 313,583	\$ 28,500	\$ 342,083	\$ 313,583	\$ 28,500	\$ 342,083
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 2,476,670	\$ 78,545	\$ 2,555,215	\$ 2,416,670	\$ 78,545	\$ 2,495,215
OPERATION & CONTRACTED SERVICES						
5100 Sub-Agreements	\$ 1,030,000	\$ 2,500,000	\$ 3,530,000	\$ 1,030,000	\$ 2,500,000	\$ 3,530,000
5200 Travel and Conference	\$ 140,792	\$ 15,332	\$ 156,124	\$ 110,792	\$ 15,332	\$ 126,124
5300 Dues & Membership	\$ 147,207	\$ 500	\$ 147,707	\$ 147,207	\$ 500	\$ 147,707
5400 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Rentals, Leases, and Repairs	\$ 438,583	\$ 10,176	\$ 448,759	\$ 438,583	\$ 10,176	\$ 448,759
5700 Direct Costs Transfers	\$ (4,440)	\$ 6,175	\$ 1,735	\$ (4,440)	\$ 6,175	\$ 1,735
5800 Prof./Consult. Serv. & Operating Exp.	\$ 2,103,278	\$ 750,000	\$ 2,853,278	\$ 2,103,278	\$ 750,000	\$ 2,853,278
5900 Communications	\$ 9,726	\$ 5,500	\$ 15,226	\$ 9,726	\$ 5,500	\$ 15,226
TOTAL OPERATION & CONTRACTED SVS	\$ 3,865,146	\$ 3,287,683	\$ 7,152,829	\$ 3,835,146	\$ 3,287,683	\$ 7,122,829

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OUTGO							
7100	Tuition	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
7200	Other Transfers Out	\$ 102,401	\$ -	\$ 102,401	\$ 102,401	\$ -	\$ 102,401
TOTAL OTHER OUTGO		\$ 102,401	\$ 15,000	\$ 117,401	\$ 102,401	\$ 15,000	\$ 117,401
DIRECT SUPPORT/INDIRECT COSTS							
7300	Direct Support/Indirect Costs	\$ 756,335	\$ 1,122,578	\$ 1,878,913	\$ 847,910	\$ 1,300,587	\$ 2,148,497
TOTAL SUPPORT/INDIRECT COSTS		\$ 756,335	\$ 1,122,578	\$ 1,878,913	\$ 847,910	\$ 1,300,587	\$ 2,148,497
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		\$ 28,717,903	\$ 28,792,497	\$ 57,510,399	\$ 29,974,136	\$ 29,812,334	\$ 59,786,470