

East Side Union High School District



**2011-2012
Budget Adoption**

June 28, 2011

East Side Union High School District

2011 - 2012 Budget Adoption

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SUPERINTENDENT'S MESSAGE

Although California's economy has started on a slow, long journey towards economic recovery, education in the State of California again received significantly less State funding for the 2010-2011 school year than due under State funding formulae. This district, like many others, continued to rely on federal stimulus dollars to support basic student instruction and services. With only very limited federal stimulus dollars available for 2011-12, the District has been forced to again make very difficult reductions in staffing and other areas while continuing to strive to provide an effective, quality educational program for its high school students. Several years of underfunding from the State – projected to be \$34.7 million in 2011-12 - has had a serious negative effect on the District's education system.

After a year in which the District received significantly less funding than due, it is expected that there will be no additional funding in 2011-12 and indeed there still may be additional cuts. With fewer state funds year after year, and the State's continuing inability to adequately fund education, school districts are left to resolve the problem locally. With the failure to secure community support for a local parcel tax in the November 2010 election, the District has been forced to continue past cuts and make further difficult reductions in order to operate and provide a sound education for 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 continues to be fewer and fewer staff members. Many cuts have been made in recent years, including large cuts made for the 2011-12 school year, yet our budget still reflects measures which are one-time solutions that cannot be sustained on an ongoing basis, thus requiring additional cuts or new revenues in the future. Without additional cuts or new revenues, we are projecting major spending in excess of revenues (deficit spending) in the next two fiscal years. Unless that trend is reversed soon, the district will not be able to meet its financial obligations for the 2014-15 school year. New sources of revenue--perhaps including another effort at gaining approval of a parcel tax--will be necessary to help stabilize the current level of services until the economy improves and the State starts to "pay back" money owed to schools.

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 resolute in 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 for your support!

Dan Moser, Superintendent

EXECUTIVE SUMMARY

In the 2010-2011 school year, the National and State economies continued their downturn and perhaps started what is expected to be a long, slow recovery. The 2011-2012 budget reflects an increase in the State funding deficit to 19.754%, resulting in school districts receiving approximately 80% of what they should receive, which is equivalent to \$34.7 MILLION LESS. The compounding effect of several years of the State's inadequate funding of school districts is devastating to our education system. This budget is based upon assumptions included in the Governor's "May Revise" of the proposed 2011-12 State Budget.

After taking into account all approved expenditure reductions and factoring in available ongoing and one-time funding sources, the budget fully funds all currently known obligations of the District for the 2011-2012 school year and the two following years which are included in our multi-year projection, while maintaining a reserve level in excess of the required 3% of the expenditure budget. Student enrollment continues to decline, resulting in a loss of ADA (average daily attendance) in 2010-11 of 497 and a projected loss in 2011-12 of 250. Under State law, districts with declining enrollment may use the ADA of the prior year to calculate their budget.

Through June 30, 2015, school districts are allowed to utilize certain formerly restricted funds to support general operations. The District is taking advantage of the flexibility provided by including "Tier III" funds as a general revenue source in light of the huge State budget cuts. In addition, the District again had to make workforce reductions in all classifications of staff. No salary increases are provided for in the budget. Of continuing concern is the growth in costs and underfunding of the Special Education and Transportation Programs and the increasing cost of employee health benefits. It is estimated that health insurance premiums will increase 12.5% in the budget year and 10% in each of the following two years.

With the adoption of the budget, several concerns will remain which must be addressed in future budgets...

- Projected deficit spending, especially in 2012-13 and beyond
- The large annual impact of the structural increases in cost due to salary schedule movement (step and column) and rising health benefits costs
- The use of one time sources of funding to fund ongoing expenditures, e.g., OPEB (retiree insurance coverage) bond funds
- The potential loss of Tier III flexibility as of July 2015

Once the Legislature and Governor pass the 2011-12 State Budget, any necessary revisions will be made to the District budget.

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 a financial overview of planned district educational and support programs
- Outlines fiscal controls that the governing board of the district will employ in discharging its responsibility for district expenditures
- Informs the public of the financial aspects of the educational program and the funds to be utilized to account for program operation
- Makes available to the governing board, the staff, and the community, information regarding 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 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

Assumptions for the 2011-12 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 conditions in the District must be determined. These assumptions are then inserted into 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 UNION HIGH SCHOOL DISTRICT updates its budget—and the assumptions— at least three times after the original budget is adopted. At a minimum 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 December and March of each fiscal year.

Financial Assumptions for 2011-12 Budget Development

	%	Total
ADA percentage change over prior year, and projected revenue limit ADA for 2011-12	0.00	23,352
*Revenue Limit COLA adjustment by percentage and dollars	2.24	\$3,829,764
COLA adjustment for state categorical programs	0.00	
*State Revenue Limit deficit	19.75	
District's estimated Unrestricted Beginning Balance		\$19,591,319
Payroll increases due to step and column movement	1.50	\$1,782,753
Health and Welfare cost increase	0	\$2,533,130

*The revenue limit deficit was increased to offset the COLA, thus no additional funding is to be received.

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 is \$1,337,392.

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

Reflects information as of June 2011

Budget Reductions and Adjustments for 2011-12

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 District'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.

Due to the unprecedented level of cuts in State funding in recent years, major budget reductions are again necessary for the 2011-12 budget year and will be necessary in the following years of the multi-year projection. Of particular concern in the coming years are the continuing State revenue shortfall and the added impact of the structural costs of salary schedule movement and rapidly rising health benefits costs.

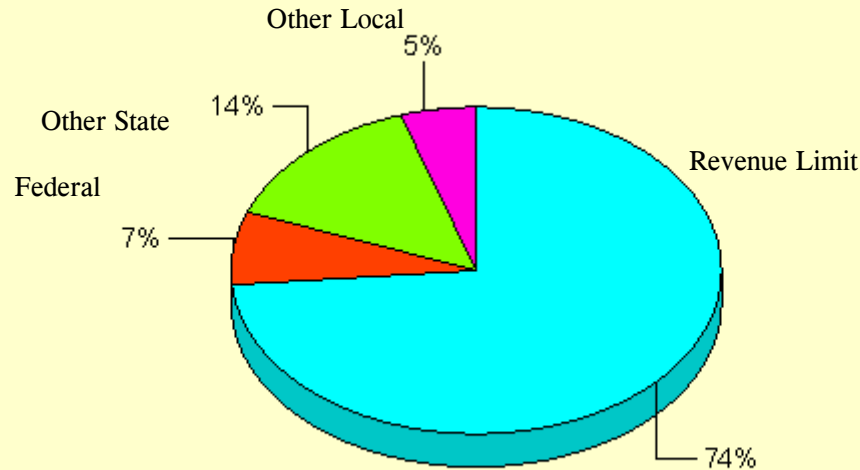
Balancing the District budget has required major and very difficult budget reductions

Budget Reductions and Adjustments for 2011-12	
Items Description:	Amount
Revenue Limit deficit < 19.754% >	-\$34,701,689
Project Renewable CSI incentive revenues	2,684,704
Reduce 10.6 FTE's certificated positions	-973,597
Reduce 20.0 FTE's classified support positions	-968,654
Project energy savings	-1,142,990
Debt Service payment for renewable energy equipment	1,490,783
Cost increases due to step and column	1,782,753
Health Insurance cost increase	2,533,130

Reflects information as of June 2011

General Fund Revenues, 2011-12

General Fund Revenues, 2011-12



General Fund Sources (In Million)

Revenue Limit	\$141.3
Federal	13.6
Other State	27.3
Other Local	9.5
Total Revenues	<hr/> 191.7
Beginning Balance	20.8
Total General Fund	<hr/> \$212.5

74% of the District's revenue 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 most other public agencies—receives most of its revenue based on the population it serves.

The Governor's May Revision reflects an unfunded 2.24% statutory cost-of-living-adjustment (COLA) for 2011-12. In addition, the May Revision reflects a funding deficit of 19.754% for school districts for 2011-12.

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 does not fund the COLA of 2.24% for the budget year.

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.

Reflects information as of June 2011

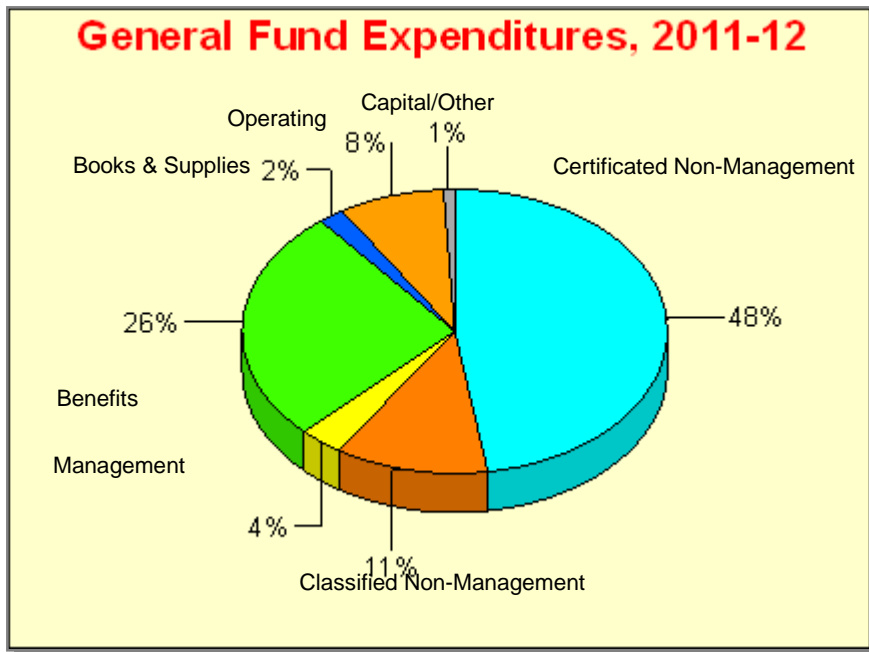
General Fund Expenditures, 2011-12

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

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 UNION 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 30% of payroll for expenses in areas such as medical, dental and life insurance plans, retirement, and workers' compensation expenses.

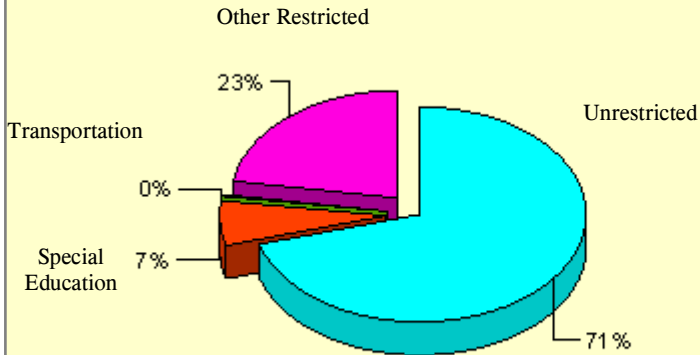


Reflects information as of June 2011

Certificated Non-Management Salaries	\$94.1
Classified Non-Management Salaries	22.6
Management and Supervisor Salaries	6.9
Employee Benefits	52.3
Books and Supplies	4.0
Operating	16.2
Capital/Other	1.4
Total Expenditures	197.7
Ending Balance	19.7
Total General Fund	\$217.4

Restricted and Unrestricted District Revenues and Expenses, 2011-12

Unrestricted and Restricted Revenues, 2011-12

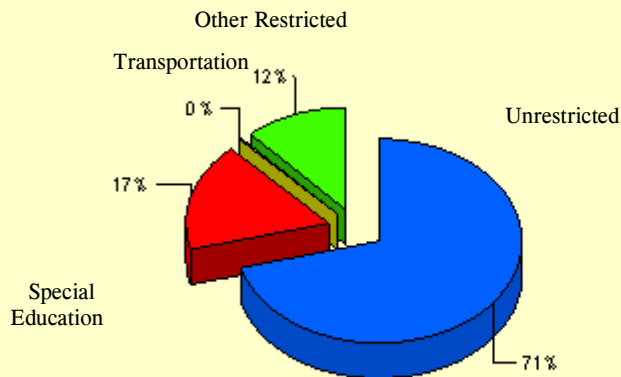


71% of the District's income can be expended as determined by the local agency

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 2011-12, 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 the same level of funding as the prior year for Home-to-School Transportation and does not fund the COLA of 2.24%.

Unrestricted and Restricted Expenses, 2011-12

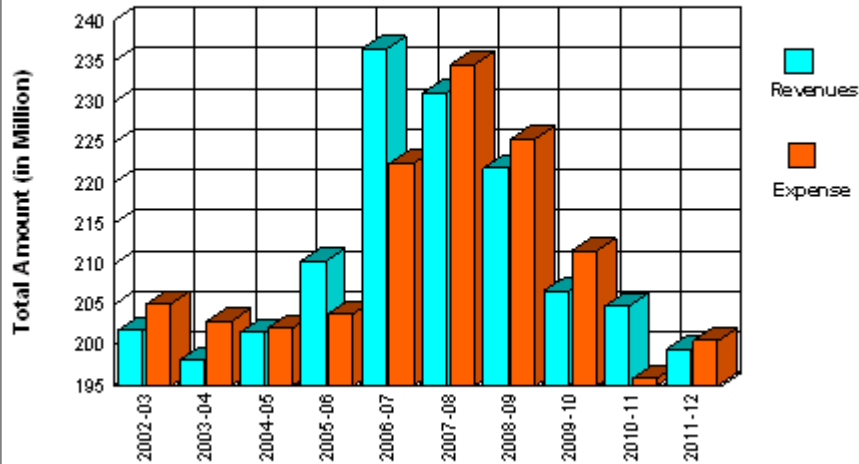


For Special Education, EAST SIDE UNION HIGH SCHOOL DISTRICT expends \$34,699,335 to meet program obligations and state and federal law. State and federal Special Education income is significantly less than the obligations of the program. Therefore, the District must use unrestricted or general-purpose 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.

Reflects information as of June 2011

General Fund Revenues and Expenses, 2002-03 to 2011-12

Revenues and Expenses, 2002-03 to 2011-12



The Education Budget for 2011-12 to be spared further cuts

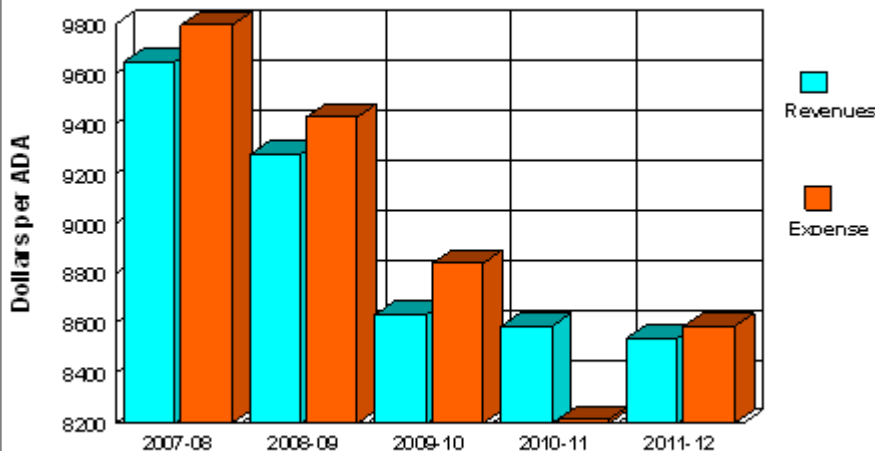
California public education has been on a rollercoaster funding cycle for the last 15 years. In the early 1990s, California's recession led to almost no increase in per-ADA funding for four years. In the mid-1990s, a major increase in state revenues led to an unprecedented new program to reduce class 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 May Revision for 2011-12 acknowledges the continuing State Budget crisis. As a result, the proposal includes the following budget changes to close the budget gap: extension of temporary taxes 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.

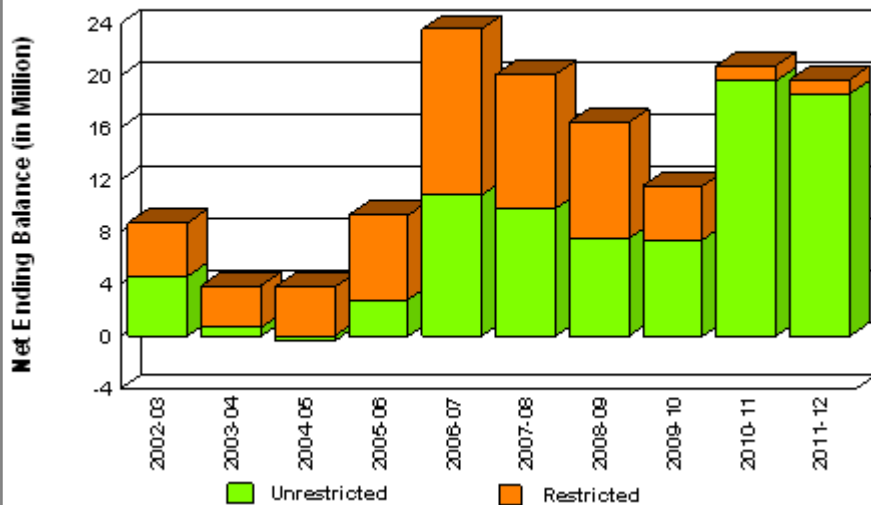
Revenues and Expenses per ADA, 2007-08 to 2011-12



Reflects information as of June 2011

District Reserves and Net Ending Balances, 2002-03 to 2011-12

District Reserves and Net Ending Balance



A school district's Net Ending Balance is its reserve account to fund unforeseen events or pay for multi-year 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 UNION HIGH SCHOOL DISTRICT is 3% of the total General Fund expenditures. The Governor's May Revision continues the authorization of LEAs to reduce their minimum budget reserves for economic uncertainty to a lower level; however, the reserve would then need to be returned to the higher level in subsequent years.

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.

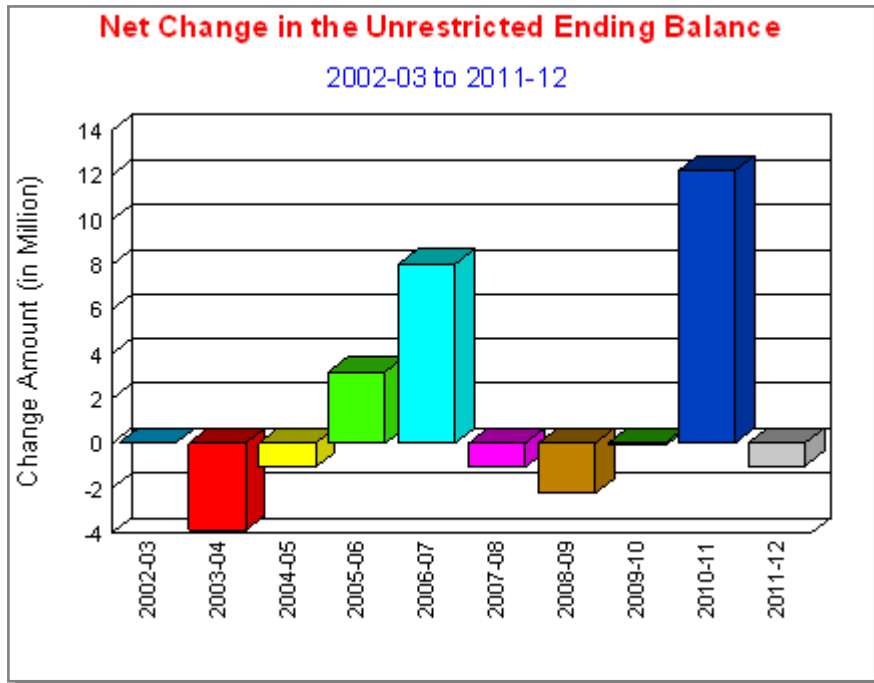
Net Ending Balance Components (In Thousand)

	2009-10	2010-11	2011-12 (proj)
Revolving Cash	\$3	\$3	\$3
Stores	211	211	211
Prepaid Expense	0	0	0
Restricted Program Balances	4,134	1,176	1,104
Reserve for Economic Uncertainties	9,308	9,374	6,224
Reserves Restricted by the Governing Board	0	0	0
Unallocated Balance	7,186	19,378	18,363

Reflects information as of June 2011

Net Change in the Unrestricted Ending Balance, 2002-03 to 2011-12

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 2011

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.

A net change in the Ending Fund Balance, either positive or negative, can be of concern if it continues over a number of years. A consistent increase in the Ending Fund Balance is appropriate if the District is saving for future fiscal needs. A consistent, consciously applied deficit in a budget may be appropriate to reduce district reserves. But, on the other hand, multiyear positive or negative numbers need to be especially examined to ensure that the District is on a prudent fiscal path and that the District is consciously addressing fiscal issues.

Attendance History and Projections for 2011-12

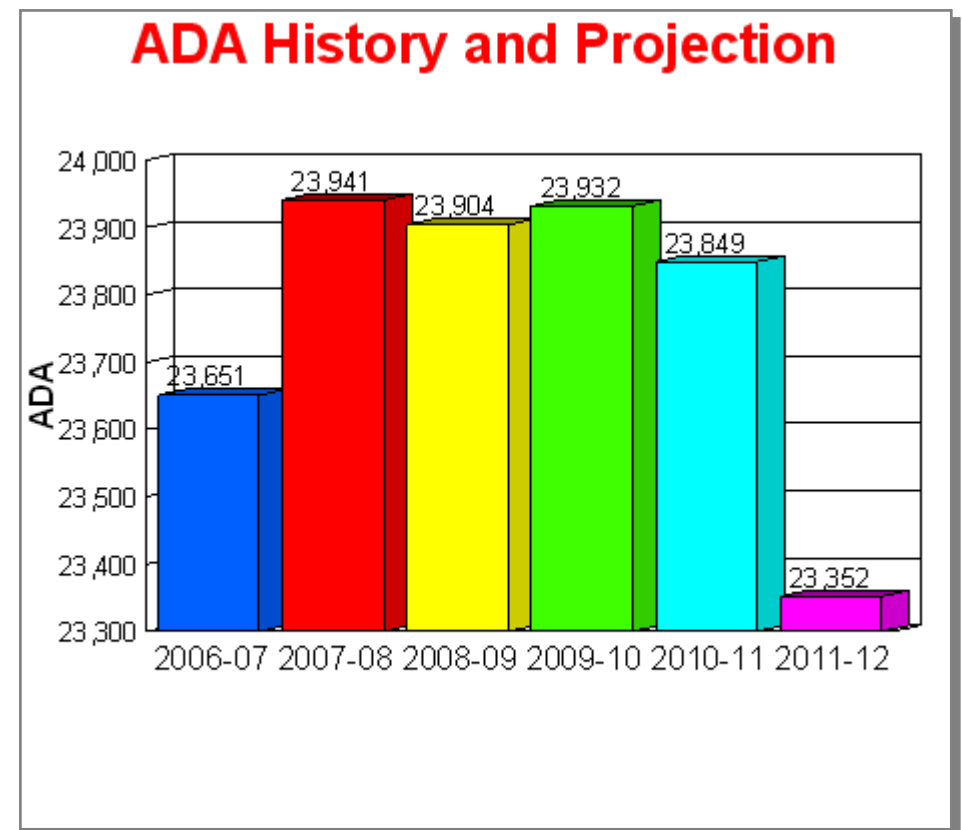
The most significant characteristic for determining District income is the calculation of the average number of students who are in school and in attendance on a daily basis. This average daily attendance, or ADA, is multiplied by the District's revenue limit per ADA to determine the total Revenue Limit income for the District. EAST SIDE UNION HIGH SCHOOL DISTRICT has projected that the ADA for 2011-12 will be 23,352, which is multiplied by the District's Revenue Limit of \$7,522.59 (before deficit factor of 19.754%) 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 the 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 one day in EAST SIDE UNION HIGH SCHOOL DISTRICT, the District loses approximately \$44 (net of deficit). The state does not pay the District for enrollment—just attendance—so the costs of setting up the instructional program will be a loss to the extent that students miss days of attendance.

Reflects information as of June 2011

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



Lottery Income and its History

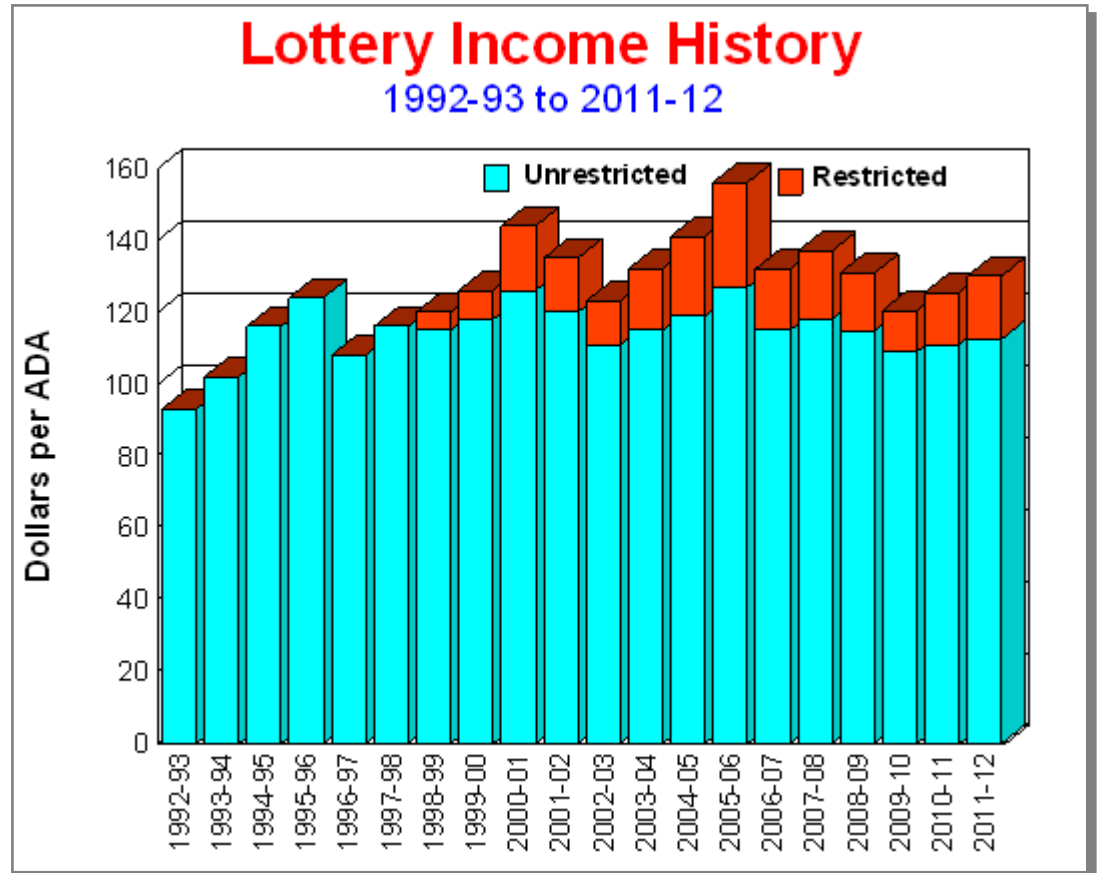
The California State Lottery is projected to yield \$3,428,360, or approximately 2%, of the District's income in 2011-12. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, 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 District, but instead has ranged from a low of \$93 per ADA in 1992-93 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 2011-12, it is projected that California school districts will receive \$111.00 per ADA in unrestricted funds and \$17.50 per ADA restricted for the instructional materials purchase.

The restricted Lottery Fund is used to purchase text books and instructional materials. In addition, the unrestricted Lottery Funds which amount to less than 2% of available funds are being used to provide critical support to the General Fund in meeting the operational needs of the District.

Lottery income is important, but it is less than 2% of the District's total income



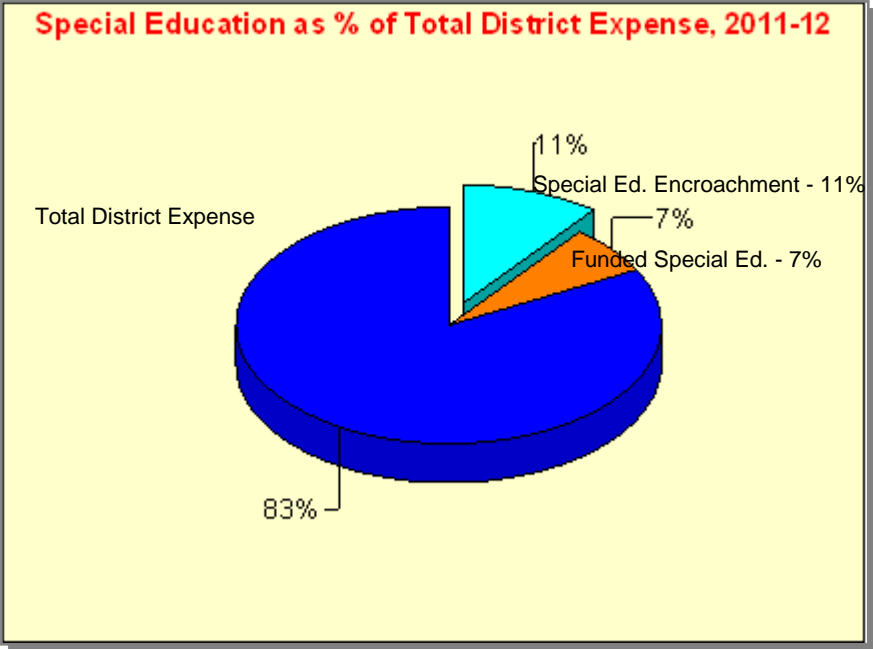
Current and budgeted years are estimated and projected

Reflects information as of June 2011

Special Education Program Costs, 2011-12

Special Education costs
are greater than the
dedicated income

Special Education Costs, 2011-12	
Special Education Expense	\$34,699,335
Less: Funded Special Education	\$13,285,974
Special Education Encroachment	\$21,413,361



School districts throughout the state face a continuing challenge in funding the costs for serving Special Education students. EAST SIDE UNION 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 funding and the mandated costs for these vital student services.

The May Revision reflects no cut and does not fund the 2.24% COLA for Special Education. Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for Special Education students were adopted. The Federal Government 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.

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 2011-12, it is estimated that EAST SIDE UNION HIGH SCHOOL DISTRICT will contribute \$21,413,361 from the District's Unrestricted General Fund to cover the encroachment costs for Special Education.

Reflects information as of June 2011

District's Revenues and Expenses vs. Other Districts, 2009-10

Comparative data reflect EAST SIDE UNION HIGH SCHOOL commitment to employees

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 2009-10 fiscal year. The tables to the right compare EAST SIDE UNION HIGH SCHOOL DISTRICT on a per-ADA average income and expense basis to 2009-10 High School Statewide. The statewide average information in fiscal year 2009-10 is the most recent available from the California Department of Education.

2009-10 Revenue Comparison (Dollar per ADA and as %)

	District	% of District Revenue	2009-10 High School Statewide Average	Comparative Districts %
Revenue Limit Source	\$5,826	67	\$6,375	68
Federal Revenue	1,148	13	916	10
Other State Revenue	1,241	14	1,444	15
Local and Other Revenue	450	5	673	7
Total	\$8,665	100	\$9,408	100

2009-10 Expenditure Comparison (Dollar per ADA and as %)

	District	% of District Expense	2009-10 High School Statewide Average	Comparative Districts %
Certificated Non-Mgt. Salaries	\$4,292	49	\$3,947	43
Classified Non-Mgt. Salaries	1,069	12	1,391	15
Management and Supvr. Salaries	325	4	499	5
Employee Benefits	2,082	24	1,838	20
Books and Supplies	173	2	350	4
Operating	740	8	880	9
Capital/Other	125	1	375	4
Total Expense	8,806	100	9,280	100
Ending Balance	489	6	1,775	19
Total General Fund	\$9,295	106	\$11,055	119

Dollar Change per ADA, Unrestricted Expenditures, 2010-11 to 2011-12

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

The proposed 2011-12 State budget does not fund the 2.24% COLA and increases the deficit to 19.754%. This represents flat funding for a high school district from 2010-11 to 2011-12.

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.

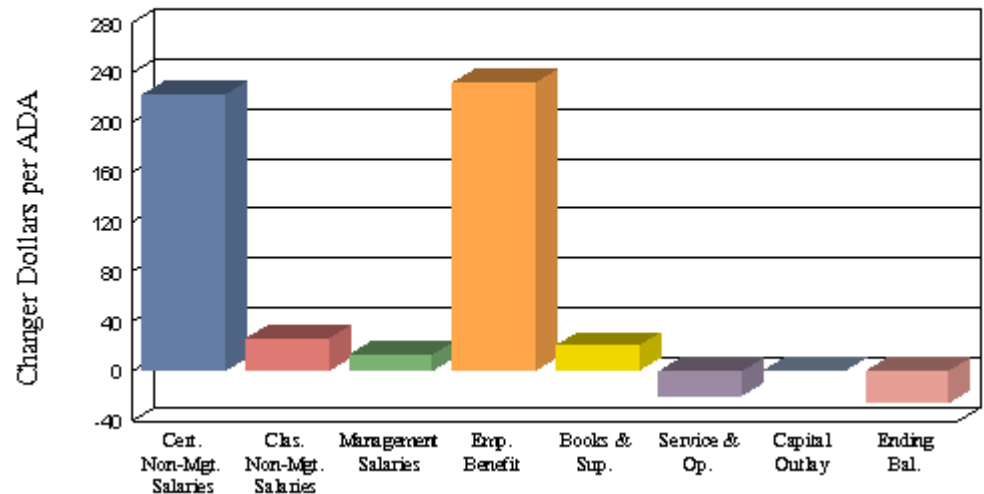
The District, by necessity, has had to evaluate expenditure changes per ADA and then compare those costs to the change in income per ADA. This analysis has been especially important in the District's review of unrestricted expenditures—those expenses that are determined by the Governing Board and not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

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. Although, Flat Funding is projected from the State, the reduction of ADA results a higher per ADA cost.

Reflects information as of June 2011

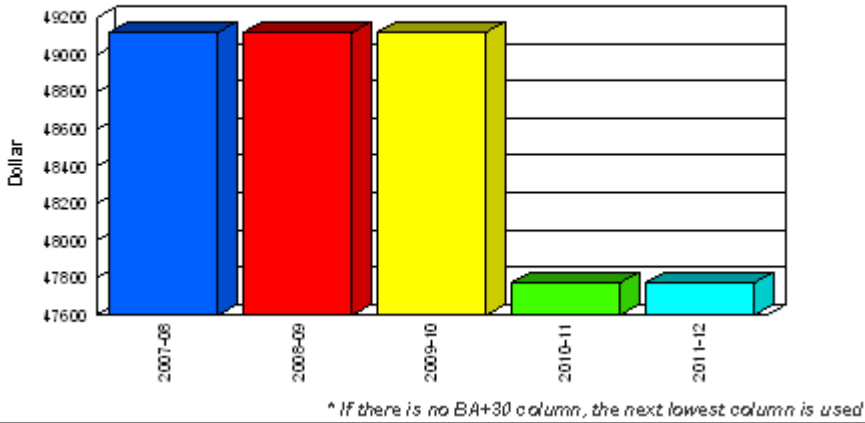
	Dollar Expense per ADA		
	2010-11	2011-12	Dollar Change
Certificated Non-Mgt. Salaries	\$2,951	\$3,174	\$223
Classified Non-Mgt. Salaries	496	522	26
Mgt. and Supvr. Salaries	247	261	14
Employee Benefits	1,392	1,624	232
Books and Supplies	52	72	20
Operating	378	358	-20
Capital/Other	17	17	0
Total Expense	5,533	6,028	495
Ending Balance	821	795	-26
Total General Fund	\$6,354	\$6,823	\$469

**Dollar Change per ADA, Unrestricted Expenditures,
2010-11 to 2011-12**



Certificated Salary 2007-08 to 2011-12

Salary at BA+30*, Step 1

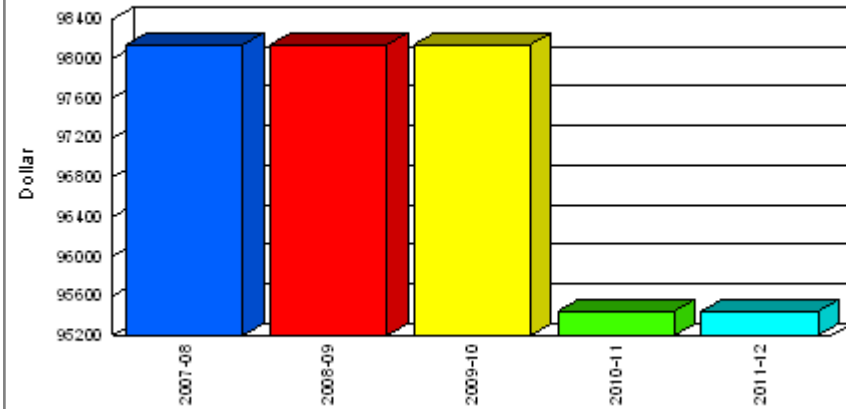


The District's budget for this next year does not include a salary increase since contract negotiations have not yet been completed

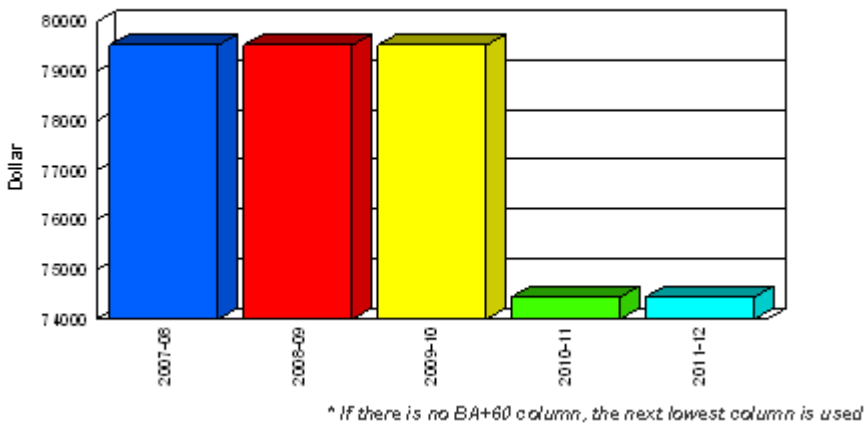
Approximately 48% of the District's budget is expended for non-management certificated salaries—that is, the salaries for teachers, librarians, nurses, counselors, and other certificated support personnel. Salaries are paid based on two employee qualifications, number of years of service (steps) and number of graduate units completed after the bachelor's degree (column).

Maximum Salary

MA +60 OR w/o MA +65



Salary at BA+60*, Step 10



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 not yet concluded negotiations on the salaries for the budget year.

Reflects information as of June 2011

Health and Welfare Benefit Expense, 2007-08 to 2011-12

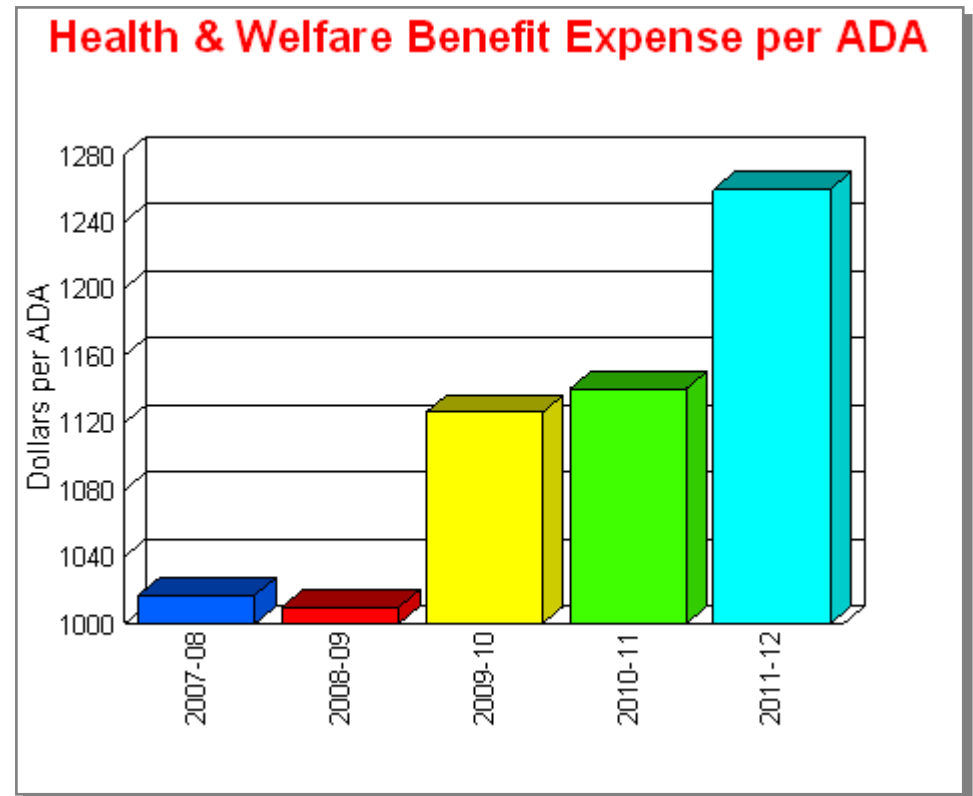
The cost escalation of employee health benefits has become a major challenge

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 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 reduced.

The District has budgeted \$29,394,676 for employee health and welfare benefits during the coming year, which is a 10.42% increase in cost per ADA.



Reflects information as of June 2011

General Fund

**2010/11 Third Interim
and
2010/11 Estimated Actual**

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

Categories	10/11 Third Interim			10/11 Estimated Actual		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues						
Revenue Limit	\$136,601,269	\$6,535,391	\$143,136,660	\$136,601,269	\$6,535,391	\$143,136,660
Federal	\$0	\$19,518,942	\$19,518,942	\$0	\$19,518,942	\$19,518,942
Other State	\$22,404,493	\$6,320,642	\$28,725,135	\$22,404,493	\$6,275,507	\$28,680,000
Local	\$3,451,455	\$5,393,690	\$8,845,145	\$3,451,455	\$5,600,221	\$9,051,676
Contrib to Special Ed. & Other Transfer	(\$19,713,622)	\$24,160,732	\$4,447,110	(\$19,484,277)	\$23,931,387	\$4,447,110
Total Revenues	\$142,743,595	\$61,929,397	\$204,672,992	\$142,972,940	\$61,861,448	\$204,834,388
Expenditures						
Certificated Salaries	\$75,159,264	\$24,029,453	\$99,188,717	\$75,149,352	\$23,934,009	\$99,083,361
Classified Salaries	\$12,982,916	\$11,219,734	\$24,202,650	\$12,958,216	\$11,239,516	\$24,197,732
Employee Benefits	\$33,476,453	\$15,336,857	\$48,813,310	\$33,203,192	\$15,317,543	\$48,520,735
Books & Supplies	\$1,526,006	\$2,447,244	\$3,973,250	\$1,230,490	\$2,447,244	\$3,677,734
Operation & Contracted Services	\$10,036,963	\$7,872,710	\$17,909,673	\$9,015,091	\$7,903,615	\$16,918,706
Capital Outlay	\$9,757	\$0	\$9,757	\$9,757	\$0	\$9,757
Other Outgo	\$400,800	\$937,862	\$1,338,662	\$400,443	\$976,377	\$1,376,820
Direct Support/Indirect Costs	(\$3,519,682)	\$3,043,968	(\$475,714)	(\$3,503,784)	\$3,001,575	(\$502,209)
Total Expenditures	\$130,072,477	\$64,887,828	\$194,960,305	\$128,462,757	\$64,819,879	\$193,282,636
Other Sources/Uses	\$2,624,576	\$0	\$2,624,576	\$2,624,576	\$0	\$2,624,576
Total General Fund Expenditures	\$132,697,053	\$64,887,828	\$197,584,881	\$131,087,333	\$64,819,879	\$195,907,212
Net Increase/Decrease to Fund Balance	\$10,046,542	(\$2,958,431)	\$7,088,111	\$11,885,607	(\$2,958,431)	\$8,927,176
Beginning Balance	\$7,186,494	\$4,134,162	\$11,320,656	\$7,186,494	\$4,134,162	\$11,320,656
Prior Year Stores Adjustment						
Audit Adjustment	\$305,967		\$305,967	\$305,967		\$305,967
Ending Balance Before Reserve	\$17,539,003	\$1,175,731	\$18,714,734	\$19,378,068	\$1,175,731	\$20,553,799
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$210,751		\$210,751	\$210,751		\$210,751
Ending Balance with Reserve	\$17,752,254	\$1,175,731	\$18,927,985	\$19,591,319	\$1,175,731	\$20,767,050
Carry-overs	\$0		\$0	\$0		\$0
Net Ending Balance	\$17,752,254	\$1,175,731	\$18,927,985	\$19,591,319	\$1,175,731	\$20,767,050
General Reserve	\$9,373,997		\$9,373,997	\$9,373,997		\$9,373,997
Ending Balance plus Gen Reserve	\$27,126,251	\$1,175,731	\$28,301,983	\$28,965,316	\$1,175,731	\$30,141,048

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

Categories	10/11 Third Interim			10/11 Estimated Actual		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES						
REVENUE LIMIT SOURCES						
8011 State Aid - Current Year	\$ 68,160,622	\$ -	\$ 68,160,622	\$ 68,160,622	\$ -	\$ 68,160,622
8019 State Aid - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8021 Property Relief- Homeowner	\$ 612,417	\$ -	\$ 612,417	\$ 612,417	\$ -	\$ 612,417
8029 Other Subventions/In Lieu of Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8030 Trailer Coach Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8041 Secured Roll & Comm Redevelopment	\$ 63,126,318	\$ -	\$ 63,126,318	\$ 63,126,318	\$ -	\$ 63,126,318
8042 Unsecured Roll	\$ 6,154,186	\$ -	\$ 6,154,186	\$ 6,154,186	\$ -	\$ 6,154,186
8044 Supplemental Taxes	\$ 912,813	\$ -	\$ 912,813	\$ 912,813	\$ -	\$ 912,813
8045 Education Resource Fund	\$ 6,021,617	\$ -	\$ 6,021,617	\$ 6,021,617	\$ -	\$ 6,021,617
8046 SERAF	\$ 3,902,155	\$ -	\$ 3,902,155	\$ 3,902,155	\$ -	\$ 3,902,155
8047 Community Redevelop Fund	\$ 252,689	\$ -	\$ 252,689	\$ 252,689	\$ -	\$ 252,689
8091 Spec Ed ADA Transfer	\$ (6,535,391)	\$ 6,535,391	\$ -	\$ (6,535,391)	\$ 6,535,391	\$ -
8091 Cont Ed/Comm Day School ADA Trfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8092 PERS Reduction Transfer	\$ 363,384	\$ -	\$ 363,384	\$ 363,384	\$ -	\$ 363,384
8096 Transfer In Lieu of Tax to Charter Schools	\$ (6,369,541)	\$ -	\$ (6,369,541)	\$ (6,369,541)	\$ -	\$ (6,369,541)
TOTAL REVENUE LIMIT SOURCES	\$ 136,601,269	\$ 6,535,391	\$ 143,136,660	\$ 136,601,269	\$ 6,535,391	\$ 143,136,660
FEDERAL REVENUES						
8290 Title I	\$ -	\$ 3,896,452	\$ 3,896,452	\$ -	\$ 3,896,452	\$ 3,896,452
8290 ARRA - Title I	\$ -	\$ 146,667	\$ 146,667	\$ -	\$ 146,667	\$ 146,667
8290 Migrant Education	\$ -	\$ 242,553	\$ 242,553	\$ -	\$ 242,553	\$ 242,553
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,398,877	\$ 4,398,877	\$ -	\$ 4,398,877	\$ 4,398,877
8181 ARRA - IDEA B	\$ -	\$ 779,772	\$ 779,772	\$ -	\$ 779,772	\$ 779,772
8290 ARRA - State Fiscal Stabilization Fund	\$ -	\$ 1,579,760	\$ 1,579,760	\$ -	\$ 1,579,760	\$ 1,579,760
8290 Education Job Grant	\$ -	\$ 4,124,151	\$ 4,124,151	\$ -	\$ 4,124,151	\$ 4,124,151
8290 Transitional Partnership	\$ -	\$ 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	\$ -	\$ 502,284	\$ 502,284	\$ -	\$ 502,284	\$ 502,284
8290 Perkins	\$ -	\$ 107,166	\$ 107,166	\$ -	\$ 107,166	\$ 107,166
8290 Title IV Drug Free School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ -	\$ 818,979	\$ 818,979	\$ -	\$ 818,979	\$ 818,979
8290 Principal Training	\$ -	\$ 9,662	\$ 9,662	\$ -	\$ 9,662	\$ 9,662
8290 NCLB-EETT	\$ -	\$ 13,560	\$ 13,560	\$ -	\$ 13,560	\$ 13,560
8290 ARRA-EETT	\$ -	\$ 60,867	\$ 60,867	\$ -	\$ 60,867	\$ 60,867
8290 ARRA-EETT	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
8290 Title V Innovative Ed Strat	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
8290 Title III -Immigrant Ed	\$ -	\$ 136,494	\$ 136,494	\$ -	\$ 136,494	\$ 136,494
8290 Title III LEP	\$ -	\$ 411,028	\$ 411,028	\$ -	\$ 411,028	\$ 411,028
8290 Refugee Assistance (RECAP)	\$ -	\$ 130,476	\$ 130,476	\$ -	\$ 130,476	\$ 130,476
8290 Medi Cal Reimbursement	\$ -	\$ 83,038	\$ 83,038	\$ -	\$ 83,038	\$ 83,038
8290 ROTC	\$ -	\$ 512,836	\$ 512,836	\$ -	\$ 512,836	\$ 512,836
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ -	\$ 452,127	\$ 452,127	\$ -	\$ 452,127	\$ 452,127
8290 All Other Federal Revenue	\$ -	\$ 552,244	\$ 552,244	\$ -	\$ 552,244	\$ 552,244
TOTAL FEDERAL REVENUES	\$ -	\$ 19,518,942	\$ 19,518,942	\$ -	\$ 19,518,942	\$ 19,518,942

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

Categories	10/11 Third Interim			10/11 Estimated Actual		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
OTHER STATE REVENUES						
8550 State Mandated Cost Reimbursement	\$ 1,051,663	\$ -	\$ 1,051,663	\$ 1,051,663	\$ -	\$ 1,051,663
8590 Workability		\$ 481,902	\$ 481,902		\$ 481,902	\$ 481,902
8590 CSIS		\$ 4,000	\$ 4,000		\$ 4,000	\$ 4,000
8590 Cal Safe	\$ 819,427	\$ -	\$ 819,427	\$ 819,427	\$ -	\$ 819,427
8435 Class Size Reduction	\$ 308,143	\$ -	\$ 308,143	\$ 308,143	\$ -	\$ 308,143
8590 Paraprofessional Training	\$ 26,035	\$ -	\$ 26,035	\$ 26,035	\$ -	\$ 26,035
8560 State Lottery Revenue	\$ 3,164,327	\$ 613,880	\$ 3,778,207	\$ 3,164,327	\$ 613,880	\$ 3,778,207
8590 Core Academic & Hourly Supplement	\$ 2,096,737	\$ -	\$ 2,096,737	\$ 2,096,737	\$ -	\$ 2,096,737
8590 ROC/P Entitlement		\$ -	\$ -		\$ -	\$ -
8590 CA Health Science		\$ 45,852	\$ 45,852		\$ 45,852	\$ 45,852
8590 CPA Acad CTE Initiative		\$ 149,116	\$ 149,116		\$ 149,116	\$ 149,116
8590 CPA Acad Green & Clean		\$ 219,498	\$ 219,498		\$ 219,498	\$ 219,498
8590 School Safety	\$ 420,623	\$ -	\$ 420,623	\$ 420,623	\$ -	\$ 420,623
8590 CAHSEE	\$ 760,338	\$ -	\$ 760,338	\$ 760,338	\$ -	\$ 760,338
8590 Counseling (1802)	\$ 1,426,853	\$ -	\$ 1,426,853	\$ 1,426,853	\$ -	\$ 1,426,853
8311 EIA		\$ 2,583,094	\$ 2,583,094		\$ 2,583,094	\$ 2,583,094
8590 GATE	\$ 160,491	\$ -	\$ 160,491	\$ 160,491	\$ -	\$ 160,491
8590 Instructional Materials - Realignment	\$ 1,397,060	\$ -	\$ 1,397,060	\$ 1,397,060	\$ -	\$ 1,397,060
8590 Partnership Academies		\$ 534,492	\$ 534,492		\$ 534,492	\$ 534,492
8311 Home to School Transportation		\$ 224,862	\$ 224,862		\$ 224,862	\$ 224,862
8311 Special Ed. Transportation		\$ 1,345,605	\$ 1,345,605		\$ 1,345,605	\$ 1,345,605
8590 Pupil Retention (Continuation)	\$ 544,453	\$ -	\$ 544,453	\$ 544,453	\$ -	\$ 544,453
8590 Professional Development Block Grnt	\$ 729,745	\$ -	\$ 729,745	\$ 729,745	\$ -	\$ 729,745
8590 TIIG - VIP	\$ 7,037,010	\$ -	\$ 7,037,010	\$ 7,037,010	\$ -	\$ 7,037,010
8590 School & Library Improvement Blk Grant	\$ 492,832	\$ -	\$ 492,832	\$ 492,832	\$ -	\$ 492,832
8590 Tier III Flex Programs	\$ 904,291	\$ -	\$ 904,291	\$ 904,291	\$ -	\$ 904,291
8590 Other State Grant	\$ 20,057	\$ 118,341	\$ 138,398	\$ 20,057	\$ 73,206	\$ 93,263
8590 Deferred Maintenance	\$ 940,500	\$ -	\$ 940,500	\$ 940,500	\$ -	\$ 940,500
8590 Mandated Cost Settlement	\$ 103,908	\$ -	\$ 103,908	\$ 103,908	\$ -	\$ 103,908
TOTAL OTHER STATE REVENUES	\$ 22,404,493	\$ 6,320,642	\$ 28,725,135	\$ 22,404,493	\$ 6,275,507	\$ 28,680,000
OTHER LOCAL REVENUES						
8650 Lease & Rental Income	\$ 192,537	\$ -	\$ 192,537	\$ 192,537	\$ -	\$ 192,537
8660 Interest	\$ 18,705	\$ -	\$ 18,705	\$ 18,705	\$ -	\$ 18,705
8677 Safety Credit Prog.	\$ 132,393	\$ -	\$ 132,393	\$ 132,393	\$ -	\$ 132,393
8675 Transportation Fees	\$ -	\$ 260,320	\$ 260,320	\$ -	\$ 260,320	\$ 260,320
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	\$ 330,889	\$ -	\$ 330,889	\$ 330,889	\$ -	\$ 330,889
8699 All Other Local Income	\$ 2,326,931	\$ 2,588,702	\$ 4,915,633	\$ 2,326,931	\$ 2,588,702	\$ 4,915,633
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 1,934,998	\$ 1,934,998	\$ -	\$ 2,141,529	\$ 2,141,529
TOTAL OTHER LOCAL REVENUES	\$ 3,451,455	\$ 5,393,690	\$ 8,845,145	\$ 3,451,455	\$ 5,600,221	\$ 9,051,676
ALL OTHER SOURCES/USES						
8983 Transfer to Athletic Restr	\$ (1,500,000)	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ 1,500,000	\$ -
8919 Transfer from General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ (15,166,913)	\$ 15,166,913	\$ -	\$ (14,937,568)	\$ 14,937,568	\$ -
8980 Contribution to Restr. Fund (Rest Maint)	\$ (4,000,000)	\$ 4,325,000	\$ 325,000	\$ (4,000,000)	\$ 4,325,000	\$ 325,000
8981 Contribution to Restr. Fund (Transportation)	\$ (3,111,670)	\$ 3,111,670	\$ -	\$ (3,111,670)	\$ 3,111,670	\$ -
8995 Contribution from TIIG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8984 Contribution to Other Restr Resources	\$ (57,149)	\$ 57,149	\$ -	\$ (57,149)	\$ 57,149	\$ -
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 Transfer from OPEB Funds	\$ 3,872,110	\$ -	\$ 3,872,110	\$ 3,872,110	\$ -	\$ 3,872,110
8919 Transfer from Other Fund	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
TOTAL OTHER SOURCES/USES	\$ (19,713,622)	\$ 24,160,732	\$ 4,447,110	\$ (19,484,277)	\$ 23,931,387	\$ 4,447,110
TOTAL INCOME -						
EXCL OF BEG BALANCE	\$ 142,743,595	\$ 61,929,397	\$ 204,672,992	\$ 142,972,940	\$ 61,861,448	\$ 204,834,388

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

Categories	10/11 Third Interim			10/11 Estimated Actual		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES						
CERTIFICATED SALARIES						
1100 Teachers' Salaries	\$ 67,303,936	\$ 12,741,563	\$ 80,045,499	\$ 67,295,324	\$ 12,654,169	\$ 79,949,493
1200 Certificated Pupil Support Salaries	\$ 727,561	\$ 3,504,467	\$ 4,232,028	\$ 729,152	\$ 3,499,744	\$ 4,228,896
1300 Certificated Supv. & Administrators Salaries	\$ 4,767,183	\$ 667,326	\$ 5,434,509	\$ 4,765,492	\$ 667,326	\$ 5,432,818
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 2,360,584	\$ 7,116,097	\$ 9,476,681	\$ 2,359,384	\$ 7,112,770	\$ 9,472,154
TOTAL CERTIFICATED SALARIES	\$ 75,159,264	\$ 24,029,453	\$ 99,188,717	\$ 75,149,352	\$ 23,934,009	\$ 99,083,361
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ 150,195	\$ 4,692,487	\$ 4,842,682	\$ 150,195	\$ 4,711,227	\$ 4,861,422
2200 Classified Support Salaries	\$ 3,907,058	\$ 3,641,410	\$ 7,548,468	\$ 3,933,834	\$ 3,641,410	\$ 7,575,244
2300 Classified Supv. & Administrators Salaries	\$ 1,113,970	\$ 188,505	\$ 1,302,475	\$ 1,135,203	\$ 188,505	\$ 1,323,708
2400 Clerical & office Salaries	\$ 6,261,507	\$ 984,701	\$ 7,246,208	\$ 6,196,714	\$ 985,743	\$ 7,182,457
2500 Clerical Non-Bargaining Unit	\$ 384,926	\$ 7,911	\$ 392,837	\$ 384,926	\$ 7,911	\$ 392,837
2900 Other Classified Salaries	\$ 1,165,260	\$ 1,704,720	\$ 2,869,980	\$ 1,157,344	\$ 1,704,720	\$ 2,862,064
TOTAL CLASSIFIED SALARIES	\$ 12,982,916	\$ 11,219,734	\$ 24,202,650	\$ 12,958,216	\$ 11,239,516	\$ 24,197,732
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 6,267,096	\$ 1,947,058	\$ 8,214,154	\$ 6,096,159	\$ 1,941,929	\$ 8,038,088
3200 Public Employees' Retire. Sys.	\$ 1,537,245	\$ 1,168,420	\$ 2,705,665	\$ 1,512,657	\$ 1,172,090	\$ 2,684,747
3300 OASDI/MC	\$ 1,972,647	\$ 1,182,400	\$ 3,155,047	\$ 1,971,742	\$ 1,182,692	\$ 3,154,434
3400 Health & Welfare	\$ 17,989,203	\$ 8,876,567	\$ 26,865,770	\$ 17,991,658	\$ 8,869,888	\$ 26,861,546
3500 State Unemployment Ins.	\$ 640,962	\$ 257,547	\$ 898,509	\$ 640,814	\$ 257,012	\$ 897,826
3600 Workers' Compensation	\$ 2,129,562	\$ 833,115	\$ 2,962,677	\$ 2,129,483	\$ 831,364	\$ 2,960,847
3700 Retirees Benefits	\$ 2,868,363	\$ 866,035	\$ 3,734,398	\$ 2,798,980	\$ 862,608	\$ 3,661,588
3800 PERS Reduction	\$ 71,375	\$ 205,715	\$ 277,090	\$ 61,699	\$ 199,960	\$ 261,659
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 33,476,453	\$ 15,336,857	\$ 48,813,310	\$ 33,203,192	\$ 15,317,543	\$ 48,520,735
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 250,000	\$ 756,951	\$ 1,006,951	\$ 25,209	\$ 756,951	\$ 782,160
4200 Books & Reference Materials	\$ 34,524	\$ 55,245	\$ 89,769	\$ 42,068	\$ 55,245	\$ 97,313
4300 Materials and Supplies	\$ 1,060,284	\$ 1,226,675	\$ 2,286,959	\$ 1,060,284	\$ 1,226,675	\$ 2,286,959
4400 Non-capital Equipment	\$ 181,198	\$ 408,373	\$ 589,571	\$ 102,929	\$ 408,373	\$ 511,302
TOTAL BOOKS AND SUPPLIES	\$ 1,526,006	\$ 2,447,244	\$ 3,973,250	\$ 1,230,490	\$ 2,447,244	\$ 3,677,734
OPERATION & CONTRACTED SERVICES						
5100 Sub-Agreements	\$ 350,000	\$ 3,930,000	\$ 4,280,000	\$ 250,000	\$ 3,930,000	\$ 4,180,000
5200 Travel and Conference	\$ 98,744	\$ 164,962	\$ 263,706	\$ 97,386	\$ 162,962	\$ 260,348
5300 Dues & Membership	\$ 171,818	\$ 192,098	\$ 363,916	\$ 171,818	\$ 192,098	\$ 363,916
5400 Insurance	\$ 1,117,768	\$ -	\$ 1,117,768	\$ 1,117,768	\$ -	\$ 1,117,768
5500 Operation & Housekeeping Services	\$ 3,768,392	\$ -	\$ 3,768,392	\$ 3,210,877	\$ -	\$ 3,210,877
5600 Rentals, Leases, and Repairs	\$ 1,293,671	\$ 627,888	\$ 1,921,559	\$ 1,247,760	\$ 662,793	\$ 1,910,553
5700 Direct Costs Transfers	\$ 61,718	\$ (21,081)	\$ 40,637	\$ 51,434	\$ (11,922)	\$ 39,512
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,744,407	\$ 2,965,184	\$ 4,709,591	\$ 1,437,603	\$ 2,954,025	\$ 4,391,628
5900 Communications	\$ 1,430,445	\$ 13,659	\$ 1,444,104	\$ 1,430,445	\$ 13,659	\$ 1,444,104
TOTAL OPERATION & CONTRACTED SVS	\$ 10,036,963	\$ 7,872,710	\$ 17,909,673	\$ 9,015,091	\$ 7,903,615	\$ 16,918,706

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

Categories	10/11 Third Interim			10/11 Estimated Actual		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
CAPITAL OUTLAY						
6100 Sites & Improve. of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Capital Equipment	\$ 9,757	\$ -	\$ 9,757	\$ 9,757	\$ -	\$ 9,757
TOTAL CAPITAL OUTLAY	\$ 9,757	\$ -	\$ 9,757	\$ 9,757	\$ -	\$ 9,757
OTHER OUTGO						
7100 Tuition	\$ 400,800	\$ 14,755	\$ 415,555	\$ 400,443	\$ 14,755	\$ 415,198
7200 Other Transfers Out	\$ -	\$ 923,107	\$ 923,107	\$ -	\$ 961,622	\$ 961,622
TOTAL OTHER OUTGO	\$ 400,800	\$ 937,862	\$ 1,338,662	\$ 400,443	\$ 976,377	\$ 1,376,820
DIRECT SUPPORT/INDIRECT COSTS						
7300 Direct Support/Indirect Costs	\$ (3,519,682)	\$ 3,043,968	\$ (475,714)	\$ (3,503,784)	\$ 3,001,575	\$ (502,209)
TOTAL SUPPORT/INDIRECT COSTS	\$ (3,519,682)	\$ 3,043,968	\$ (475,714)	\$ (3,503,784)	\$ 3,001,575	\$ (502,209)
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	\$ 2,624,576	\$ -	\$ 2,624,576	\$ 2,624,576	\$ -	\$ 2,624,576
<i>Estimated Savings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ 2,624,576	\$ -	\$ 2,624,576	\$ 2,624,576	\$ -	\$ 2,624,576
TOTAL EXP. & OUTGO BEFORE RESERVE	\$ 132,697,053	\$ 64,887,828	\$ 197,584,881	\$ 131,087,333	\$ 64,819,879	\$ 195,907,212

General Fund

2011/12 Adopted Budget
and
2012/13 & 2013/14 Projections

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

Categories	11/12 Adopted Budget			12/13 Projection			13/14 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	\$135,199,904	\$6,107,264	\$141,307,168	\$137,903,947	\$6,302,688	\$144,206,635	\$141,572,948	\$6,472,869	\$148,045,817
Federal	\$0	\$13,596,116	\$13,596,116	\$0	\$11,745,377	\$11,745,377	\$0	\$11,911,902	\$11,911,902
Other State	\$21,046,058	\$6,248,958	\$27,295,016	\$21,598,086	\$6,322,993	\$27,921,079	\$22,068,645	\$6,466,213	\$28,534,858
Local	\$4,018,902	\$5,511,336	\$9,530,238	\$4,000,109	\$7,843,847	\$11,843,956	\$3,981,448	\$5,677,502	\$9,658,950
Contrib to Special Ed. & Other Transfer	(\$19,485,082)	\$27,213,361	\$7,728,279	(\$25,192,823)	\$27,931,278	\$2,738,455	(\$26,062,335)	\$28,665,253	\$2,602,918
Total Revenues	\$140,779,782	\$58,677,035	\$199,456,817	\$138,309,319	\$60,146,183	\$198,455,502	\$141,560,706	\$59,193,739	\$200,754,446
Expenditures									
Certificated Salaries	\$78,959,021	\$20,650,401	\$99,609,422	\$79,353,141	\$21,395,173	\$100,748,314	\$82,218,188	\$19,816,100	\$102,034,288
Classified Salaries	\$13,427,311	\$10,679,302	\$24,106,613	\$13,734,587	\$10,800,909	\$24,535,496	\$14,009,278	\$11,016,927	\$25,026,206
Employee Benefits	\$37,926,307	\$14,379,835	\$52,306,142	\$40,356,548	\$15,536,562	\$55,893,110	\$43,782,824	\$15,967,037	\$59,749,861
Books & Supplies	\$1,686,734	\$2,344,751	\$4,031,485	\$1,686,734	\$2,166,854	\$3,853,588	\$1,686,734	\$2,166,854	\$3,853,588
Operation & Contracted Services	\$8,361,980	\$7,873,910	\$16,235,890	\$8,824,616	\$7,703,910	\$16,528,526	\$8,797,883	\$7,703,910	\$16,501,793
Capital Outlay	\$0	\$32,920	\$32,920	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$400,800	\$966,362	\$1,367,162	\$400,800	\$966,362	\$1,367,162	\$400,800	\$966,362	\$1,367,162
Direct Support/Indirect Costs	(\$2,364,161)	\$1,821,557	(\$542,604)	(\$2,680,259)	\$2,107,110	(\$573,149)	(\$2,675,447)	\$2,100,411	(\$575,036)
Total Expenditures	\$138,397,992	\$58,749,038	\$197,147,030	\$141,676,166	\$60,676,880	\$202,353,046	\$148,220,261	\$59,737,602	\$207,957,862
Other Sources/Uses	\$3,396,800	\$0	\$3,396,800	\$3,799,489	\$0	\$3,799,489	\$3,943,145	\$0	\$3,943,145
Total General Fund Expenditures	\$141,794,792	\$58,749,038	\$200,543,830	\$145,475,655	\$60,676,880	\$206,152,535	\$152,163,406	\$59,737,602	\$211,901,007
Net Increase/Decrease to Fund Balance	(\$1,015,010)	(\$72,003)	(\$1,087,013)	(\$7,166,336)	(\$530,698)	(\$7,697,033)	(\$10,602,700)	(\$543,862)	(\$11,146,562)
Beginning Balance	\$19,378,068	\$1,175,731	\$20,553,799	\$18,363,058	\$1,103,728	\$19,466,786	\$11,196,722	\$573,031	\$11,769,753
Prior Year Stores Adjustment									
Audit Adjustment			\$0			\$0			\$0
Ending Balance Before Reserve	\$18,363,058	\$1,103,728	\$19,466,786	\$11,196,722	\$573,031	\$11,769,753	\$594,023	\$29,168	\$623,191
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$210,751		\$210,751	\$210,751		\$210,751	\$210,751		\$210,751
Ending Balance with Reserve	\$18,576,309	\$1,103,728	\$19,680,037	\$11,409,973	\$573,031	\$11,983,004	\$807,274	\$29,168	\$836,442
Carry-overs	\$0		\$0	\$0		\$0	\$0		\$0
Net Ending Balance	\$18,576,309	\$1,103,728	\$19,680,037	\$11,409,973	\$573,031	\$11,983,004	\$807,274	\$29,168	\$836,442
General Reserve	\$6,223,997		\$6,223,997	\$6,160,925		\$6,160,925	\$6,404,143		\$6,404,143
Ending Balance plus Gen Reserve	\$24,800,306	\$1,103,728	\$25,904,034	\$17,570,898	\$573,031	\$18,143,929	\$7,211,417	\$29,168	\$7,240,585

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

Categories	11/12 Adopted Budget			12/13 Projection			13/14 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
REVENUE LIMIT SOURCES									
8011 State Aid - Current Year	\$ 67,110,045	\$ -	\$ 67,110,045	\$ 70,009,512	\$ -	\$ 70,009,512	\$ 73,848,694	\$ -	\$ 73,848,694
8019 State Aid - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8021 Property Relief- Homeowner	\$ 612,417	\$ -	\$ 612,417	\$ 612,417	\$ -	\$ 612,417	\$ 612,417	\$ -	\$ 612,417
8029 Other Subventions/In Lieu of Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8030 Trailer Coach Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8041 Secured Roll & Comm Redevelopment	\$ 67,028,473	\$ -	\$ 67,028,473	\$ 67,028,473	\$ -	\$ 67,028,473	\$ 67,028,473	\$ -	\$ 67,028,473
8042 Unsecured Roll	\$ 6,154,186	\$ -	\$ 6,154,186	\$ 6,154,186	\$ -	\$ 6,154,186	\$ 6,154,186	\$ -	\$ 6,154,186
8044 Supplemental Taxes	\$ 912,813	\$ -	\$ 912,813	\$ 912,813	\$ -	\$ 912,813	\$ 912,813	\$ -	\$ 912,813
8045 Education Resource Fund	\$ 6,021,617	\$ -	\$ 6,021,617	\$ 6,021,617	\$ -	\$ 6,021,617	\$ 6,021,617	\$ -	\$ 6,021,617
8046 SERAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8047 Community Redevelop Fund	\$ 252,689	\$ -	\$ 252,689	\$ 252,689	\$ -	\$ 252,689	\$ 252,689	\$ -	\$ 252,689
8091 Spec Ed ADA Transfer	\$ (6,107,264)	\$ 6,107,264	\$ -	\$ (6,302,688)	\$ 6,302,688	\$ -	\$ (6,472,869)	\$ 6,472,869	\$ -
8091 Cont Ed/Comm Day School ADA Trfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8092 PERS Reduction Transfer	\$ 281,577	\$ -	\$ 281,577	\$ 281,577	\$ -	\$ 281,577	\$ 281,577	\$ -	\$ 281,577
8096 Transfer In Lieu of Tax to Charter Schools	\$ (7,066,649)	\$ -	\$ (7,066,649)	\$ (7,066,649)	\$ -	\$ (7,066,649)	\$ (7,066,649)	\$ -	\$ (7,066,649)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE LIMIT SOURCES	\$ 135,199,904	\$ 6,107,264	\$ 141,307,168	\$ 137,903,947	\$ 6,302,688	\$ 144,206,635	\$ 141,572,948	\$ 6,472,869	\$ 148,045,817
FEDERAL REVENUES									
8290 Title I	\$ -	\$ 3,519,378	\$ 3,519,378	\$ -	\$ 3,349,813	\$ 3,349,813	\$ -	\$ 3,440,258	\$ 3,440,258
8290 ARRA - Title I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Migrant Education	\$ -	\$ 244,339	\$ 244,339	\$ -	\$ 252,158	\$ 252,158	\$ -	\$ 258,966	\$ 258,966
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,293,794	\$ 4,293,794	\$ -	\$ 4,293,794	\$ 4,293,794	\$ -	\$ 4,293,794	\$ 4,293,794
8181 ARRA - IDEA B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 ARRA - State Fiscal Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Education Job Grant	\$ -	\$ 1,140,394	\$ 1,140,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ 100,000	\$ 100,000
8290 Voc Ed & Appl Tech IIC	\$ -	\$ 490,432	\$ 490,432	\$ -	\$ 506,126	\$ 506,126	\$ -	\$ 519,791	\$ 519,791
8290 Perkins	\$ -	\$ 156,756	\$ 156,756	\$ -	\$ 156,756	\$ 156,756	\$ -	\$ 156,756	\$ 156,756
8290 Title IV Drug Free School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ -	\$ 929,908	\$ 929,908	\$ -	\$ 804,865	\$ 804,865	\$ -	\$ 826,596	\$ 826,596
8290 Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 NCLB-EETT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 ARRA-EETT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 ARRA-EETT	\$ -	\$ 245,000	\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Title V Innovatiove Ed Strat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Title III -Immigrant Ed	\$ -	\$ 92,820	\$ 92,820	\$ -	\$ 95,790	\$ 95,790	\$ -	\$ 98,377	\$ 98,377
8290 Title III LEP	\$ -	\$ 497,005	\$ 497,005	\$ -	\$ 461,309	\$ 461,309	\$ -	\$ 473,765	\$ 473,765
8290 Refugee Assistance (RECAP)	\$ -	\$ 161,920	\$ 161,920	\$ -	\$ 167,101	\$ 167,101	\$ -	\$ 171,613	\$ 171,613
8290 Medi Cal Reimbursement	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
8290 ROTC	\$ -	\$ 514,000	\$ 514,000	\$ -	\$ 530,448	\$ 530,448	\$ -	\$ 544,770	\$ 544,770
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ -	\$ 532,267	\$ 532,267	\$ -	\$ 532,267	\$ 532,267	\$ -	\$ 532,267	\$ 532,267
8290 All Other Federal Revenue	\$ -	\$ 203,154	\$ 203,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUES	\$ -	\$ 13,596,116	\$ 13,596,116	\$ -	\$ 11,745,377	\$ 11,745,377	\$ -	\$ 11,911,902	\$ 11,911,902

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

Categories	11/12 Adopted Budget			12/13 Projection			13/14 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	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		\$ 3,286	\$ 3,286		\$ -	\$ -		\$ -	\$ -
8590 Cal Safe	\$ 819,427	\$ -	\$ 819,427	\$ 845,649	\$ -	\$ 845,649	\$ 868,481	\$ -	\$ 868,481
8435 Class Size Reduction	\$ 308,143	\$ -	\$ 308,143	\$ 318,004	\$ -	\$ 318,004	\$ 326,590	\$ -	\$ 326,590
8590 Paraprofessional Training	\$ 26,035	\$ -	\$ 26,035	\$ 26,868	\$ -	\$ 26,868	\$ 27,594	\$ -	\$ 27,594
8560 State Lottery Revenue	\$ 2,961,463	\$ 466,897	\$ 3,428,360	\$ 2,934,784	\$ 458,893	\$ 3,393,677	\$ 2,901,434	\$ 458,893	\$ 3,360,327
8590 Core Academic & Hourly Supplement	\$ 2,096,737	\$ -	\$ 2,096,737	\$ 2,163,833	\$ -	\$ 2,163,833	\$ 2,222,256	\$ -	\$ 2,222,256
8590 ROC/P Entitlement		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
8590 CA Health Science		\$ 50,000	\$ 50,000		\$ -	\$ -		\$ -	\$ -
8590 CPA Acad CTE Initiative		\$ 222,696	\$ 222,696		\$ 222,696	\$ 222,696		\$ 228,709	\$ 228,709
8590 CPA Acad Green & Clean		\$ 300,097	\$ 300,097		\$ 300,097	\$ 300,097		\$ 308,200	\$ 308,200
8590 School Safety	\$ 420,623	\$ -	\$ 420,623	\$ 434,083	\$ -	\$ 434,083	\$ 445,803	\$ -	\$ 445,803
8590 CAHSEE	\$ 760,338	\$ -	\$ 760,338	\$ 784,669	\$ -	\$ 784,669	\$ 805,855	\$ -	\$ 805,855
8590 Counseling (1802)	\$ 1,426,853	\$ -	\$ 1,426,853	\$ 1,472,512	\$ -	\$ 1,472,512	\$ 1,512,270	\$ -	\$ 1,512,270
8311 EIA	\$ -	\$ 2,583,094	\$ 2,583,094	\$ -	\$ 2,665,753	\$ 2,665,753	\$ -	\$ 2,737,728	\$ 2,737,728
8590 GATE	\$ 160,491	\$ -	\$ 160,491	\$ 165,627	\$ -	\$ 165,627	\$ 170,099	\$ -	\$ 170,099
8590 Instructional Materials - Realignment	\$ 1,397,060	\$ -	\$ 1,397,060	\$ 1,441,766	\$ -	\$ 1,441,766	\$ 1,480,694	\$ -	\$ 1,480,694
8590 Partnership Academies		\$ 495,180	\$ 495,180		\$ 495,180	\$ 495,180		\$ 508,550	\$ 508,550
8311 Home to School Transportation		\$ 224,862	\$ 224,862		\$ 232,058	\$ 232,058		\$ 238,323	\$ 238,323
8311 Special Ed. Transportation		\$ 1,345,605	\$ 1,345,605		\$ 1,388,664	\$ 1,388,664		\$ 1,426,158	\$ 1,426,158
8590 Pupil Retention (Continuation)	\$ 544,453	\$ -	\$ 544,453	\$ 561,875	\$ -	\$ 561,875	\$ 577,046	\$ -	\$ 577,046
8590 Professional Development Block Grnt	\$ 729,745	\$ -	\$ 729,745	\$ 753,097	\$ -	\$ 753,097	\$ 773,430	\$ -	\$ 773,430
8590 TIIG - VIP	\$ 7,037,010	\$ -	\$ 7,037,010	\$ 7,262,194	\$ -	\$ 7,262,194	\$ 7,458,274	\$ -	\$ 7,458,274
8590 School & Library Improvement Blk Grant	\$ 492,832	\$ -	\$ 492,832	\$ 508,603	\$ -	\$ 508,603	\$ 522,335	\$ -	\$ 522,335
8590 Tier III Flex Programs	\$ 904,291	\$ -	\$ 904,291	\$ 933,228	\$ -	\$ 933,228	\$ 958,425	\$ -	\$ 958,425
8590 Other State Grant	\$ 20,057	\$ 75,339	\$ 95,396	\$ 20,699	\$ 77,750	\$ 98,449	\$ 21,258	\$ 77,750	\$ 99,008
8590 Deferred Maintenance	\$ 940,500	\$ -	\$ 940,500	\$ 970,596	\$ -	\$ 970,596	\$ 996,802	\$ -	\$ 996,802
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 21,046,058	\$ 6,248,958	\$ 27,295,016	\$ 21,598,086	\$ 6,322,993	\$ 27,921,079	\$ 22,068,645	\$ 6,466,213	\$ 28,534,858
OTHER LOCAL REVENUES									
8650 Lease & Rental Income	\$ 144,000	\$ -	\$ 144,000	\$ 144,000	\$ -	\$ 144,000	\$ 144,000	\$ -	\$ 144,000
8660 Interest	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
8677 Safety Credit Prog.	\$ 130,198	\$ -	\$ 130,198	\$ 130,198	\$ -	\$ 130,198	\$ 130,198	\$ -	\$ 130,198
8675 Transportation Fees	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000	\$ 240,000
8689 Use of Facilities	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
8699 ROP/C Satellite	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670	\$ 609,670
8625 Community Redevelopment Fund	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
8699 All Other Local Income	\$ 2,984,704	\$ 3,447,694	\$ 6,432,398	\$ 2,965,911	\$ 5,747,694	\$ 8,713,605	\$ 2,947,250	\$ 3,547,694	\$ 6,494,944
8792 Tshr of Apportionments fr Cnty Office	\$ -	\$ 1,213,972	\$ 1,213,972	\$ -	\$ 1,246,483	\$ 1,246,483	\$ -	\$ 1,280,138	\$ 1,280,138
TOTAL OTHER LOCAL REVENUES	\$ 4,018,902	\$ 5,511,336	\$ 9,530,238	\$ 4,000,109	\$ 7,843,847	\$ 11,843,956	\$ 3,981,448	\$ 5,677,502	\$ 9,658,950
ALL OTHER SOURCES/USES									
8983 Transfer to Athletic Restr	\$ (1,500,000)	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ 1,500,000	\$ -
8919 Transfer from General Reserve	\$ 3,250,000	\$ -	\$ 3,250,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ (17,823,939)	\$ 17,823,939	\$ -	\$ (18,631,278)	\$ 18,631,278	\$ -	\$ (19,365,253)	\$ 19,365,253	\$ -
8980 Contribution to Restr. Fund (Rest Maint)	\$ (4,300,000)	\$ 4,300,000	\$ -	\$ (4,300,000)	\$ 4,300,000	\$ -	\$ (4,300,000)	\$ 4,300,000	\$ -
8981 Contribution to Restr. Fund (Transportation)	\$ (3,589,422)	\$ 3,589,422	\$ -	\$ (3,500,000)	\$ 3,500,000	\$ -	\$ (3,500,000)	\$ 3,500,000	\$ -
8995 Contribution from TIIG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8984 Contribution to Other Restr Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 Transfer from OPEB Funds	\$ 2,228,279	\$ -	\$ 2,228,279	\$ 2,288,455	\$ -	\$ 2,288,455	\$ 2,352,918	\$ -	\$ 2,352,918
8919 Transfer from Other Fund	\$ 2,250,000	\$ -	\$ 2,250,000	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
TOTAL OTHER SOURCES/USES	\$ (19,485,082)	\$ 27,213,361	\$ 7,728,279	\$ (25,192,823)	\$ 27,931,278	\$ 2,738,455	\$ (26,062,335)	\$ 28,665,253	\$ 2,602,918
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 140,779,782	\$ 58,677,035	\$ 199,456,817	\$ 138,309,319	\$ 60,146,183	\$ 198,455,502	\$ 141,560,706	\$ 59,193,739	\$ 200,754,446

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

Categories	11/12 Adopted Budget			12/13 Projection			13/14 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES									
CERTIFICATED SALARIES									
1100 Teachers' Salaries	\$ 69,511,953	\$ 10,556,180	\$ 80,068,133	\$ 70,554,632	\$ 10,714,523	\$ 81,269,155	\$ 71,612,952	\$ 10,875,241	\$ 82,488,192
1200 Certificated Pupil Support Salaries	\$ 1,376,020	\$ 2,817,356	\$ 4,193,376	\$ 1,908,834	\$ 2,347,442	\$ 4,256,277	\$ 1,937,467	\$ 2,382,654	\$ 4,320,121
1300 Certificated Supv. & Administrators Salaries	\$ 4,851,296	\$ 614,541	\$ 5,465,837	\$ 4,924,066	\$ 623,759	\$ 5,547,825	\$ 4,997,927	\$ 633,115	\$ 5,631,042
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 3,219,752	\$ 6,662,324	\$ 9,882,076	\$ 1,965,609	\$ 7,709,449	\$ 9,675,057	\$ 3,669,843	\$ 5,925,090	\$ 9,594,933
TOTAL CERTIFICATED SALARIES	\$ 78,959,021	\$ 20,650,401	\$ 99,609,422	\$ 79,353,141	\$ 21,395,173	\$ 100,748,314	\$ 82,218,188	\$ 19,816,100	\$ 102,034,288
CLASSIFIED SALARIES									
2100 Instructional Aides Salaries	\$ 153,086	\$ 4,284,871	\$ 4,437,957	\$ 156,261	\$ 4,390,285	\$ 4,546,546	\$ 159,386	\$ 4,478,091	\$ 4,637,477
2200 Classified Support Salaries	\$ 3,978,096	\$ 3,759,575	\$ 7,737,671	\$ 4,071,073	\$ 3,844,218	\$ 7,915,290	\$ 4,152,494	\$ 3,921,102	\$ 8,073,596
2300 Classified Supv. & Administrators Salaries	\$ 1,236,503	\$ 225,565	\$ 1,462,068	\$ 1,261,233	\$ 230,076	\$ 1,491,309	\$ 1,286,457	\$ 234,678	\$ 1,521,135
2400 Clerical & office Salaries	\$ 6,351,157	\$ 898,341	\$ 7,249,498	\$ 6,501,710	\$ 927,762	\$ 7,429,472	\$ 6,631,744	\$ 946,317	\$ 7,578,061
2500 Clerical Non-Bargaining Unit	\$ 392,625	\$ 7,971	\$ 400,596	\$ 400,477	\$ 8,130	\$ 408,607	\$ 408,487	\$ 8,293	\$ 416,780
2900 Other Classified Salaries	\$ 1,315,846	\$ 1,502,978	\$ 2,818,824	\$ 1,343,834	\$ 1,400,438	\$ 2,744,271	\$ 1,370,710	\$ 1,428,446	\$ 2,799,156
TOTAL CLASSIFIED SALARIES	\$ 13,427,311	\$ 10,679,302	\$ 24,106,613	\$ 13,734,587	\$ 10,800,909	\$ 24,535,496	\$ 14,009,278	\$ 11,016,927	\$ 25,026,206
EMPLOYEE BENEFITS									
3100 State Teachers' Retire. Sys.	\$ 6,435,160	\$ 1,627,542	\$ 8,062,703	\$ 6,467,281	\$ 1,687,695	\$ 8,154,976	\$ 6,700,782	\$ 1,556,260	\$ 8,257,042
3200 Public Employees' Retire. Sys.	\$ 1,594,110	\$ 1,121,108	\$ 2,715,218	\$ 1,606,947	\$ 1,068,783	\$ 2,675,729	\$ 1,639,086	\$ 1,090,158	\$ 2,729,244
3300 OASDI/MC	\$ 2,076,645	\$ 1,146,056	\$ 3,222,701	\$ 2,104,176	\$ 1,185,831	\$ 3,290,007	\$ 2,165,222	\$ 1,184,154	\$ 3,349,376
3400 Health & Welfare	\$ 21,076,312	\$ 8,318,364	\$ 29,394,676	\$ 23,067,464	\$ 9,266,680	\$ 32,334,144	\$ 25,698,711	\$ 9,898,348	\$ 35,597,058
3500 State Unemployment Ins.	\$ 1,487,420	\$ 490,888	\$ 1,978,308	\$ 1,498,712	\$ 518,357	\$ 2,017,069	\$ 1,549,262	\$ 496,412	\$ 2,045,674
3600 Workers' Compensation	\$ 2,057,074	\$ 728,016	\$ 2,785,091	\$ 2,072,691	\$ 716,878	\$ 2,789,569	\$ 2,142,601	\$ 686,528	\$ 2,829,129
3700 Retirees Benefits	\$ 3,148,851	\$ 831,241	\$ 3,980,092	\$ 3,463,736	\$ 905,882	\$ 4,369,618	\$ 3,810,109	\$ 864,991	\$ 4,675,100
3800 PERS Reduction	\$ 50,735	\$ 116,618	\$ 167,353	\$ 75,540	\$ 186,458	\$ 261,998	\$ 77,051	\$ 190,187	\$ 267,238
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 37,926,307	\$ 14,379,835	\$ 52,306,142	\$ 40,356,548	\$ 15,536,562	\$ 55,893,110	\$ 43,782,824	\$ 15,967,037	\$ 59,749,861
BOOKS AND SUPPLIES									
4100 Textbooks & Core Curriculum Materials	\$ 250,000	\$ 473,897	\$ 723,897	\$ 250,000	\$ 466,000	\$ 716,000	\$ 250,000	\$ 466,000	\$ 716,000
4200 Books & Reference Materials	\$ 42,068	\$ 37,000	\$ 79,068	\$ 42,068	\$ 37,000	\$ 79,068	\$ 42,068	\$ 37,000	\$ 79,068
4300 Materials and Supplies	\$ 1,257,898	\$ 1,544,065	\$ 2,801,963	\$ 1,257,898	\$ 1,424,065	\$ 2,681,963	\$ 1,257,898	\$ 1,424,065	\$ 2,681,963
4400 Non-capital Equipment	\$ 136,768	\$ 289,789	\$ 426,557	\$ 136,768	\$ 239,789	\$ 376,557	\$ 136,768	\$ 239,789	\$ 376,557
TOTAL BOOKS AND SUPPLIES	\$ 1,686,734	\$ 2,344,751	\$ 4,031,485	\$ 1,686,734	\$ 2,166,854	\$ 3,853,588	\$ 1,686,734	\$ 2,166,854	\$ 3,853,588
OPERATION & CONTRACTED SERVICE									
5100 Sub-Agreements	\$ 265,000	\$ 3,930,000	\$ 4,195,000	\$ 265,000	\$ 3,930,000	\$ 4,195,000	\$ 265,000	\$ 3,930,000	\$ 4,195,000
5200 Travel and Conference	\$ 120,869	\$ 166,308	\$ 287,177	\$ 120,869	\$ 146,308	\$ 267,177	\$ 120,869	\$ 146,308	\$ 267,177
5300 Dues & Membership	\$ 171,818	\$ 187,960	\$ 359,778	\$ 171,818	\$ 177,960	\$ 349,778	\$ 171,818	\$ 177,960	\$ 349,778
5400 Insurance	\$ 1,173,656	\$ -	\$ 1,173,656	\$ 1,173,656	\$ -	\$ 1,173,656	\$ 1,173,656	\$ -	\$ 1,173,656
5500 Operation & Housekeeping Services	\$ 2,750,725	\$ -	\$ 2,750,725	\$ 2,888,261	\$ -	\$ 2,888,261	\$ 3,032,674	\$ -	\$ 3,032,674
5600 Rentals, Leases, and Repairs	\$ 1,247,760	\$ 622,780	\$ 1,870,540	\$ 1,247,760	\$ 602,780	\$ 1,850,540	\$ 1,247,760	\$ 602,780	\$ 1,850,540
5700 Direct Costs Transfers	\$ 42,598	\$ (15,227)	\$ 27,371	\$ 42,598	\$ (7,875)	\$ 34,723	\$ 42,598	\$ (7,875)	\$ 34,723
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,087,560	\$ 2,964,766	\$ 4,052,326	\$ 1,337,560	\$ 2,837,414	\$ 4,174,974	\$ 1,087,560	\$ 2,837,414	\$ 3,924,974
5900 Communications	\$ 1,501,993	\$ 17,323	\$ 1,519,316	\$ 1,577,093	\$ 17,323	\$ 1,594,416	\$ 1,655,948	\$ 17,323	\$ 1,673,271
TOTAL OPERATION & CONTRACTED SV	\$ 8,361,980	\$ 7,873,910	\$ 16,235,890	\$ 8,824,616	\$ 7,703,910	\$ 16,528,526	\$ 8,797,883	\$ 7,703,910	\$ 16,501,793

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

Categories	11/12 Adopted Budget			12/13 Projection			13/14 Projection		
	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	\$ -	\$ 32,920	\$ 32,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ 32,920	\$ 32,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OUTGO									
7100 Tuition	\$ 400,800	\$ 15,000	\$ 415,800	\$ 400,800	\$ 15,000	\$ 415,800	\$ 400,800	\$ 15,000	\$ 415,800
7200 Other Transfers Out	\$ -	\$ 951,362	\$ 951,362	\$ -	\$ 951,362	\$ 951,362	\$ -	\$ 951,362	\$ 951,362
TOTAL OTHER OUTGO	\$ 400,800	\$ 966,362	\$ 1,367,162	\$ 400,800	\$ 966,362	\$ 1,367,162	\$ 400,800	\$ 966,362	\$ 1,367,162
DIRECT SUPPORT/INDIRECT COSTS									
7300 Direct Support/Indirect Costs	\$ (2,364,161)	\$ 1,821,557	\$ (542,604)	\$ (2,680,259)	\$ 2,107,110	\$ (573,149)	\$ (2,675,447)	\$ 2,100,411	\$ (575,036)
TOTAL SUPPORT/INDIRECT COSTS	\$ (2,364,161)	\$ 1,821,557	\$ (542,604)	\$ (2,680,259)	\$ 2,107,110	\$ (573,149)	\$ (2,675,447)	\$ 2,100,411	\$ (575,036)
OTHER FINANCING SOURCES/USES									
7611 Tsfr to Child Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7613 Tsfr to 3% Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
7616 Tsfr to Cafeteria Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Tsfr to Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7619 Other Auth. Interfund Tsfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7438 Debt Service Cost	\$ 3,396,800	\$ -	\$ 3,396,800	\$ 3,799,489	\$ -	\$ 3,799,489	\$ 3,823,145	\$ -	\$ 3,823,145
<i>Estimated Savings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USE	\$ 3,396,800	\$ -	\$ 3,396,800	\$ 3,799,489	\$ -	\$ 3,799,489	\$ 3,943,145	\$ -	\$ 3,943,145
TOTAL EXP. & OUTGO BEFORE RESERVE	\$ 141,794,792	\$ 58,749,038	\$ 200,543,830	\$ 145,475,655	\$ 60,676,880	\$ 206,152,535	\$ 152,163,406	\$ 59,737,602	\$ 211,901,007

General Fund (Restricted)

**2010/11 Third Interim
and
2010/11 Estimated Actual**

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

Categories	2010/11 Third Interim			2010/11 Estimated Actual		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues						
Revenue Limit	\$ -	\$ 6,535,391	\$ 6,535,391	\$ -	\$ 6,535,391	\$ 6,535,391
Federal	\$ 14,340,293	\$ 5,178,649	\$ 19,518,942	\$ 14,340,293	\$ 5,178,649	\$ 19,518,942
Other State	\$ 6,202,301	\$ 118,341	\$ 6,320,642	\$ 6,202,301	\$ 73,206	\$ 6,275,507
Local	\$ 3,208,692	\$ 2,184,998	\$ 5,393,690	\$ 3,208,692	\$ 2,391,529	\$ 5,600,221
Interfund Transfers	\$ 8,993,819	\$ 15,166,913	\$ 24,160,732	\$ 8,993,819	\$ 14,937,568	\$ 23,931,387
Total Revenues	\$ 32,745,105	\$ 29,184,292	\$ 61,929,397	\$ 32,745,105	\$ 29,116,343	\$ 61,861,448
Expenditures						
Certificated Salaries	\$ 12,601,193	\$ 11,428,260	\$ 24,029,453	\$ 12,601,193	\$ 11,332,816	\$ 23,934,009
Classified Salaries	\$ 6,969,164	\$ 4,250,570	\$ 11,219,734	\$ 6,969,164	\$ 4,270,352	\$ 11,239,516
Employee Benefits	\$ 7,745,175	\$ 7,591,682	\$ 15,336,857	\$ 7,745,175	\$ 7,572,368	\$ 15,317,543
Books & Supplies	\$ 2,373,699	\$ 73,545	\$ 2,447,244	\$ 2,373,699	\$ 73,545	\$ 2,447,244
Operation & Contracted Services	\$ 4,586,041	\$ 3,286,669	\$ 7,872,710	\$ 4,621,246	\$ 3,282,369	\$ 7,903,615
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 102,401	\$ 835,461	\$ 937,862	\$ 102,401	\$ 873,976	\$ 976,377
Direct Support/Indirect Costs	\$ 1,325,863	\$ 1,718,105	\$ 3,043,968	\$ 1,290,658	\$ 1,710,917	\$ 3,001,575
Total Expenditures	\$ 35,703,536	\$ 29,184,292	\$ 64,887,828	\$ 35,703,536	\$ 29,116,343	\$ 64,819,879
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 35,703,536	\$ 29,184,292	\$ 64,887,828	\$ 35,703,536	\$ 29,116,343	\$ 64,819,879
Net Increase/Decrease to Fund Balance	\$ (2,958,431)	\$ -	\$ (2,958,431)	\$ (2,958,431)	\$ -	\$ (2,958,431)
BEGINNING BALANCE	\$ 4,134,162	\$ 0	\$ 4,134,162	\$ 4,134,162	\$ 0	\$ 4,134,162
Net Change Audit Adjustment	\$ (2,958,431)	\$ -	\$ (2,958,431)	\$ (2,958,431)	\$ -	\$ (2,958,431)
ENDING BALANCE	\$ 1,175,731	\$ 0	\$ 1,175,731	\$ 1,175,731	\$ 0	\$ 1,175,731
Carry-overs			\$ -			\$ -
NET ENDING BALANCE	\$ 1,175,731	\$ 0	\$ 1,175,731	\$ 1,175,731	\$ 0	\$ 1,175,731

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

Categories	2010/11 Third Interim			2010/11 Estimated Actual		
	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		\$ 6,535,391	\$ 6,535,391		\$ 6,535,391	\$ 6,535,391
8092 PERS Reduction Transfer			\$ -			\$ -
8096 Transfer In Lieu of Tax to Charter Schools			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$ -	\$ 6,535,391	\$ 6,535,391	\$ -	\$ 6,535,391	\$ 6,535,391
FEDERAL REVENUES						
8290 Title I	\$ 3,896,452	\$ -	\$ 3,896,452	\$ 3,896,452	\$ -	\$ 3,896,452
8290 ARRA	\$ 146,667	\$ -	\$ 146,667	\$ 146,667	\$ -	\$ 146,667
8290 Migrant Education	\$ 242,553	\$ -	\$ 242,553	\$ 242,553	\$ -	\$ 242,553
8181 Special Ed. (PL 94-142)	\$ -	\$ 4,398,877	\$ 4,398,877	\$ -	\$ 4,398,877	\$ 4,398,877
8181 ARRA - IDEA B	\$ -	\$ 779,772	\$ 779,772	\$ -	\$ 779,772	\$ 779,772
8290 ARRA - State Fiscal Stabilization Fund	\$ 1,579,760	\$ -	\$ 1,579,760	\$ 1,579,760	\$ -	\$ 1,579,760
8290 Education Job Grant	\$ 4,124,151	\$ -	\$ 4,124,151	\$ 4,124,151	\$ -	\$ 4,124,151
8290 Transitional Partnership	\$ 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	\$ 502,284	\$ -	\$ 502,284	\$ 502,284	\$ -	\$ 502,284
8290 Perkins	\$ 107,166	\$ -	\$ 107,166	\$ 107,166	\$ -	\$ 107,166
8290 Title IV Drug Free School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Prof Staff Developmnt (Impr Tea Qual)	\$ 818,979	\$ -	\$ 818,979	\$ 818,979	\$ -	\$ 818,979
8290 Principal Training	\$ 9,662	\$ -	\$ 9,662	\$ 9,662	\$ -	\$ 9,662
8290 NCLB-EETT	\$ 13,560	\$ -	\$ 13,560	\$ 13,560	\$ -	\$ 13,560
8290 ARRA-EETT	\$ 60,867	\$ -	\$ 60,867	\$ 60,867	\$ -	\$ 60,867
8290 ARRA-EETT	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
8290 Title V Innovative Ed Strat	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
8290 Title III- Immigrant Ed	\$ 136,494	\$ -	\$ 136,494	\$ 136,494	\$ -	\$ 136,494
8290 Title III LEP	\$ 411,028	\$ -	\$ 411,028	\$ 411,028	\$ -	\$ 411,028
8290 Refugee Assistance (RECAP)	\$ 130,476	\$ -	\$ 130,476	\$ 130,476	\$ -	\$ 130,476
8290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Medi Cal Reimbursement	\$ 83,038	\$ -	\$ 83,038	\$ 83,038	\$ -	\$ 83,038
8290 ROTC	\$ 512,836	\$ -	\$ 512,836	\$ 512,836	\$ -	\$ 512,836
8290 Teach American History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Physical Fitness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290 Small Learning Community	\$ 452,127	\$ -	\$ 452,127	\$ 452,127	\$ -	\$ 452,127
8290 All Other Federal Revenue	\$ 552,244	\$ -	\$ 552,244	\$ 552,244	\$ -	\$ 552,244
TOTAL FEDERAL REVENUES	\$ 14,340,293	\$ 5,178,649	\$ 19,518,942	\$ 14,340,293	\$ 5,178,649	\$ 19,518,942

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

Categories	2010/11 Third Interim			2010/11 Estimated Actual		
	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	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
8590 Cal Safe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 613,880	\$ -	\$ 613,880	\$ 613,880	\$ -	\$ 613,880
8590 Core Academic & ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ 45,852	\$ -	\$ 45,852	\$ 45,852	\$ -	\$ 45,852
8590 CPA Acad CTE Initiative	\$ 149,116	\$ -	\$ 149,116	\$ 149,116	\$ -	\$ 149,116
8590 CPA Acad Green & Clean	\$ 219,498	\$ -	\$ 219,498	\$ 219,498	\$ -	\$ 219,498
8590 Counseling (1802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8311 EIA	\$ 2,583,094	\$ -	\$ 2,583,094	\$ 2,583,094	\$ -	\$ 2,583,094
8590 GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Instructional Materials - Realignment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ 534,492	\$ -	\$ 534,492	\$ 534,492	\$ -	\$ 534,492
8311 Home to School Transportation	\$ 224,862	\$ -	\$ 224,862	\$ 224,862	\$ -	\$ 224,862
8311 Special Ed. Transportation	\$ 1,345,605	\$ -	\$ 1,345,605	\$ 1,345,605	\$ -	\$ 1,345,605
8590 Other State Grant-Ed Tech	\$ -	\$ 118,341	\$ 118,341	\$ -	\$ 73,206	\$ 73,206
8590 Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 6,202,301	\$ 118,341	\$ 6,320,642	\$ 6,202,301	\$ 73,206	\$ 6,275,507
OTHER LOCAL REVENUES						
8650 Lease & Rental Income			\$ -			\$ -
8660 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677 Safety Credit Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8675 Transportation Fees	\$ 260,320	\$ -	\$ 260,320	\$ 260,320	\$ -	\$ 260,320
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	\$ 2,338,702	\$ 250,000	\$ 2,588,702	\$ 2,338,702	\$ 250,000	\$ 2,588,702
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 1,934,998	\$ 1,934,998	\$ -	\$ 2,141,529	\$ 2,141,529
TOTAL OTHER LOCAL REVENUES	\$ 3,208,692	\$ 2,184,998	\$ 5,393,690	\$ 3,208,692	\$ 2,391,529	\$ 5,600,221
ALL OTHER SOURCES/USES						
8983 Transfer to Athletic Restr	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
8919 Transfer from Gen Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ -	\$ 15,166,913	\$ 15,166,913	\$ -	\$ 14,937,568	\$ 14,937,568
8980 Contribution to Restr. Fund (Rest Maint)	\$ 4,325,000	\$ -	\$ 4,325,000	\$ 4,325,000	\$ -	\$ 4,325,000
8981 Contribution to Transportation	\$ 3,111,670	\$ -	\$ 3,111,670	\$ 3,111,670	\$ -	\$ 3,111,670
8984 Contribution to Other Restr Resources	\$ 57,149	\$ -	\$ 57,149	\$ 57,149	\$ -	\$ 57,149
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8998 Transfer from Other CAT Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ 8,993,819	\$ 15,166,913	\$ 24,160,732	\$ 8,993,819	\$ 14,937,568	\$ 23,931,387
TOTAL REVENUES - EXCL OF BEG BALANCE	\$ 32,745,105	\$ 29,184,292	\$ 61,929,397	\$ 32,745,105	\$ 29,116,343	\$ 61,861,448

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

Categories	2010/11 Third Interim			2010/11 Estimated Actual		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
EXPENDITURES						
CERTIFICATED SALARIES						
1100 Teachers' Salaries	\$ 4,779,901	\$ 7,961,662	\$ 12,741,563	\$ 4,779,901	\$ 7,874,268	\$ 12,654,169
1200 Certificated Pupil Support Salaries	\$ 2,992,337	\$ 512,130	\$ 3,504,467	\$ 2,992,337	\$ 507,407	\$ 3,499,744
1300 Certificated Supv. & Administrators Salaries	\$ 450,199	\$ 217,127	\$ 667,326	\$ 450,199	\$ 217,127	\$ 667,326
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 4,378,756	\$ 2,737,341	\$ 7,116,097	\$ 4,378,756	\$ 2,734,014	\$ 7,112,770
TOTAL CERTIFICATED SALARIES	\$ 12,601,193	\$ 11,428,260	\$ 24,029,453	\$ 12,601,193	\$ 11,332,816	\$ 23,934,009
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ 620,285	\$ 4,072,202	\$ 4,692,487	\$ 620,285	\$ 4,090,942	\$ 4,711,227
2200 Classified Support Salaries	\$ 3,641,052	\$ 358	\$ 3,641,410	\$ 3,641,052	\$ 358	\$ 3,641,410
2300 Classified Supv. & Administrators Salaries	\$ 188,505	\$ -	\$ 188,505	\$ 188,505	\$ -	\$ 188,505
2400 Clerical & office Salaries	\$ 807,369	\$ 177,332	\$ 984,701	\$ 807,369	\$ 178,374	\$ 985,743
2500 Clerical Non-Bargaining Unit	\$ 7,911	\$ -	\$ 7,911	\$ 7,911	\$ -	\$ 7,911
2900 Other Classified Salaries	\$ 1,704,042	\$ 678	\$ 1,704,720	\$ 1,704,042	\$ 678	\$ 1,704,720
TOTAL CLASSIFIED SALARIES	\$ 6,969,164	\$ 4,250,570	\$ 11,219,734	\$ 6,969,164	\$ 4,270,352	\$ 11,239,516
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 1,088,764	\$ 858,294	\$ 1,947,058	\$ 1,088,764	\$ 853,165	\$ 1,941,929
3200 Public Employees' Retire. Sys.	\$ 657,499	\$ 510,921	\$ 1,168,420	\$ 657,499	\$ 514,591	\$ 1,172,090
3300 OASDI/MC	\$ 660,321	\$ 522,079	\$ 1,182,400	\$ 660,321	\$ 522,371	\$ 1,182,692
3400 Health & Welfare	\$ 4,123,517	\$ 4,753,050	\$ 8,876,567	\$ 4,123,517	\$ 4,746,371	\$ 8,869,888
3500 State Unemployment Ins.	\$ 144,638	\$ 112,909	\$ 257,547	\$ 144,638	\$ 112,374	\$ 257,012
3600 Workers' Compensation	\$ 463,900	\$ 369,215	\$ 833,115	\$ 463,900	\$ 367,464	\$ 831,364
3700 Retirees Benefits	\$ 475,127	\$ 390,908	\$ 866,035	\$ 475,127	\$ 387,481	\$ 862,608
3800 PERS Reduction	\$ 131,409	\$ 74,306	\$ 205,715	\$ 131,409	\$ 68,551	\$ 199,960
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 7,745,175	\$ 7,591,682	\$ 15,336,857	\$ 7,745,175	\$ 7,572,368	\$ 15,317,543
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 756,951	\$ -	\$ 756,951	\$ 756,951	\$ -	\$ 756,951
4200 Books & Reference Materials	\$ 55,245	\$ -	\$ 55,245	\$ 55,245	\$ -	\$ 55,245
4300 Materials and Supplies	\$ 1,176,630	\$ 50,045	\$ 1,226,675	\$ 1,176,630	\$ 50,045	\$ 1,226,675
4400 Non-capital Equipment	\$ 384,873	\$ 23,500	\$ 408,373	\$ 384,873	\$ 23,500	\$ 408,373
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 2,373,699	\$ 73,545	\$ 2,447,244	\$ 2,373,699	\$ 73,545	\$ 2,447,244
OPERATION & CONTRACTED SERVICES						
5100 Sub-Agreements	\$ 1,030,000	\$ 2,900,000	\$ 3,930,000	\$ 1,030,000	\$ 2,900,000	\$ 3,930,000
5200 Travel and Conference	\$ 149,630	\$ 15,332	\$ 164,962	\$ 149,630	\$ 13,332	\$ 162,962
5300 Dues & Membership	\$ 191,598	\$ 500	\$ 192,098	\$ 191,598	\$ 500	\$ 192,098
5400 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Rentals, Leases, and Repairs	\$ 617,712	\$ 10,176	\$ 627,888	\$ 652,917	\$ 9,876	\$ 662,793
5700 Direct Costs Transfers	\$ (27,256)	\$ 6,175	\$ (21,081)	\$ (16,097)	\$ 4,175	\$ (11,922)
5800 Prof./Consult. Serv. & Operating Exp.	\$ 2,615,184	\$ 350,000	\$ 2,965,184	\$ 2,604,025	\$ 350,000	\$ 2,954,025
5900 Communications	\$ 9,173	\$ 4,486	\$ 13,659	\$ 9,173	\$ 4,486	\$ 13,659
TOTAL OPERATION & CONTRACTED SVS	\$ 4,586,041	\$ 3,286,669	\$ 7,872,710	\$ 4,621,246	\$ 3,282,369	\$ 7,903,615

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

Categories	2010/11 Third Interim			2010/11 Estimated Actual		
	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	\$ -	\$ 14,755	\$ 14,755	\$ -	\$ 14,755	\$ 14,755
7200 Other Transfers Out	\$ 102,401	\$ 820,706	\$ 923,107	\$ 102,401	\$ 859,221	\$ 961,622
TOTAL OTHER OUTGO	\$ 102,401	\$ 835,461	\$ 937,862	\$ 102,401	\$ 873,976	\$ 976,377
DIRECT SUPPORT/INDIRECT COSTS						
7300 Direct Support/Indirect Costs	\$ 1,325,863	\$ 1,718,105	\$ 3,043,968	\$ 1,290,658	\$ 1,710,917	\$ 3,001,575
TOTAL SUPPORT/INDIRECT COSTS	\$ 1,325,863	\$ 1,718,105	\$ 3,043,968	\$ 1,290,658	\$ 1,710,917	\$ 3,001,575
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	\$ 35,703,536	\$ 29,184,292	\$ 64,887,828	\$ 35,703,536	\$ 29,116,343	\$ 64,819,879

General Fund (Restricted)

**2011/12 Adopted Budget
and
2012/13 & 2013/14 Projections**

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

Categories	2011/12 Adopted Budget			2012/13 Projection			2013/14 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	\$ -	\$ 6,107,264	\$ 6,107,264	\$ -	\$ 6,302,688	\$ 6,302,688	\$ -	\$ 6,472,869	\$ 6,472,869
Federal	\$ 9,302,322	\$ 4,293,794	\$ 13,596,116	\$ 7,451,583	\$ 4,293,794	\$ 11,745,377	\$ 7,618,108	\$ 4,293,794	\$ 11,911,902
Other State	\$ 6,173,619	\$ 75,339	\$ 6,248,958	\$ 6,245,243	\$ 77,750	\$ 6,322,993	\$ 6,388,463	\$ 77,750	\$ 6,466,213
Local	\$ 4,047,364	\$ 1,463,972	\$ 5,511,336	\$ 6,347,364	\$ 1,496,483	\$ 7,843,847	\$ 4,147,364	\$ 1,530,138	\$ 5,677,502
Interfund Transfers	\$ 9,389,422	\$ 17,823,939	\$ 27,213,361	\$ 9,300,000	\$ 18,631,278	\$ 27,931,278	\$ 9,300,000	\$ 19,365,253	\$ 28,665,253
Total Revenues	\$ 28,912,727	\$ 29,764,308	\$ 58,677,035	\$ 29,344,190	\$ 30,801,993	\$ 60,146,183	\$ 27,453,935	\$ 31,739,804	\$ 59,193,739
Expenditures									
Certificated Salaries	\$ 8,917,593	\$ 11,732,808	\$ 20,650,401	\$ 9,486,372	\$ 11,908,800	\$ 21,395,173	\$ 7,728,668	\$ 12,087,432	\$ 19,816,100
Classified Salaries	\$ 6,501,103	\$ 4,178,199	\$ 10,679,302	\$ 6,518,782	\$ 4,282,127	\$ 10,800,909	\$ 6,649,158	\$ 4,367,769	\$ 11,016,927
Employee Benefits	\$ 6,079,675	\$ 8,300,160	\$ 14,379,835	\$ 6,656,287	\$ 8,880,275	\$ 15,536,562	\$ 6,457,883	\$ 9,509,154	\$ 15,967,037
Books & Supplies	\$ 2,267,346	\$ 77,405	\$ 2,344,751	\$ 2,089,449	\$ 77,405	\$ 2,166,854	\$ 2,089,449	\$ 77,405	\$ 2,166,854
Operation & Contracted Services	\$ 4,327,708	\$ 3,546,202	\$ 7,873,910	\$ 4,157,708	\$ 3,546,202	\$ 7,703,910	\$ 4,157,708	\$ 3,546,202	\$ 7,703,910
Capital Outlay	\$ 32,920	\$ -	\$ 32,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 148,919	\$ 817,443	\$ 966,362	\$ 148,919	\$ 817,443	\$ 966,362	\$ 148,919	\$ 817,443	\$ 966,362
Direct Support/Indirect Costs	\$ 709,466	\$ 1,112,091	\$ 1,821,557	\$ 817,370	\$ 1,289,740	\$ 2,107,110	\$ 766,013	\$ 1,334,398	\$ 2,100,411
Total Expenditures	\$ 28,984,730	\$ 29,764,308	\$ 58,749,038	\$ 29,874,888	\$ 30,801,993	\$ 60,676,880	\$ 27,997,798	\$ 31,739,804	\$ 59,737,602
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 28,984,730	\$ 29,764,308	\$ 58,749,038	\$ 29,874,888	\$ 30,801,993	\$ 60,676,880	\$ 27,997,798	\$ 31,739,804	\$ 59,737,602
Net Increase/Decrease to Fund Balance	\$ (72,003)	\$ 0	\$ (72,003)	\$ (530,698)	\$ 0	\$ (530,698)	\$ (543,862)	\$ (0)	\$ (543,862)
BEGINNING BALANCE	\$ 1,175,731	\$ -	\$ 1,175,732	\$ 1,103,728	\$ 0	\$ 1,103,729	\$ 573,030	\$ 0	\$ 573,031
Net Change	\$ (72,003)	\$ 0	\$ (72,003)	\$ (530,698)	\$ 0	\$ (530,698)	\$ (543,862)	\$ (0)	\$ (543,862)
Audit Adjustment									
ENDING BALANCE	\$ 1,103,728	\$ 0	\$ 1,103,729	\$ 573,030	\$ 1	\$ 573,031	\$ 29,167	\$ 0	\$ 29,168
Carry-overs			\$ -			\$ -			\$ -
NET ENDING BALANCE	\$ 1,103,728	\$ 0	\$ 1,103,729	\$ 573,030	\$ 1	\$ 573,031	\$ 29,167	\$ 0	\$ 29,168

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

Categories	2011/12 Adopted Budget			2012/13 Projection			2013/14 Projection		
	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	\$	6,107,264	\$ 6,107,264	\$	6,302,688	\$ 6,302,688	\$	6,472,869	\$ 6,472,869
8092 PERS Reduction Transfer			\$ -			\$ -			\$ -
8096 Transfer In Lieu of Tax to Charter Schools			\$ -			\$ -			\$ -
TOTAL REVENUE LIMIT SOURCES	\$	-	\$ 6,107,264	\$	-	\$ 6,302,688	\$	-	\$ 6,472,869
FEDERAL REVENUES									
8290 Title I	\$	3,519,378	\$ 3,519,378	\$	3,349,813	\$ 3,349,813	\$	3,440,258	\$ 3,440,258
8290 ARRA	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Migrant Education	\$	244,339	\$ 244,339	\$	252,158	\$ 252,158	\$	258,966	\$ 258,966
8181 Special Ed. (PL 94-142)	\$	-	\$ 4,293,794	\$	-	\$ 4,293,794	\$	-	\$ 4,293,794
8181 ARRA - IDEA B	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 ARRA - State Fiscal Stabilization Fund	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Education Job Grant	\$	1,140,394	\$ 1,140,394	\$	-	\$ -	\$	-	\$ -
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	\$	100,000	\$ 100,000
8290 Voc Ed & Appl Tech IIC	\$	490,432	\$ 490,432	\$	506,126	\$ 506,126	\$	519,791	\$ 519,791
8290 Perkins	\$	156,756	\$ 156,756	\$	156,756	\$ 156,756	\$	156,756	\$ 156,756
8290 Title IV Drug Free School	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Prof Staff Devlpmnt (Impr Tea Qual)	\$	929,908	\$ 929,908	\$	804,865	\$ 804,865	\$	826,596	\$ 826,596
8290 Principal Training	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 NCLB-EETT	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 ARRA-EETT	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 ARRA-EETT	\$	245,000	\$ 245,000	\$	-	\$ -	\$	-	\$ -
8290 Title V Innovative Ed Strat	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Title III- Immigrant Ed	\$	92,820	\$ 92,820	\$	95,790	\$ 95,790	\$	98,377	\$ 98,377
8290 Title III LEP	\$	497,005	\$ 497,005	\$	461,309	\$ 461,309	\$	473,765	\$ 473,765
8290 Refugee Assistance (RECAP)	\$	161,920	\$ 161,920	\$	167,101	\$ 167,101	\$	171,613	\$ 171,613
8290 Medi Cal Reimbursement	\$	80,000	\$ 80,000	\$	100,000	\$ 100,000	\$	100,000	\$ 100,000
8290 ROTC	\$	514,000	\$ 514,000	\$	530,448	\$ 530,448	\$	544,770	\$ 544,770
8290 Teach American History	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Physical Fitness	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -
8290 Small Learning Community	\$	532,267	\$ 532,267	\$	532,267	\$ 532,267	\$	532,267	\$ 532,267
8290 All Other Federal Revenue	\$	203,154	\$ 203,154	\$	-	\$ -	\$	-	\$ -
TOTAL FEDERAL REVENUES	\$	9,302,322	\$ 4,293,794	\$	7,451,583	\$ 4,293,794	\$	11,745,377	\$ 7,618,108

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

Categories	2011/12 Adopted Budget			2012/13 Projection			2013/14 Projection		
	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	\$ 3,286	\$ -	\$ 3,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Cal Safe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 English Tutoring Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560 State Lottery Revenue	\$ 466,897	\$ -	\$ 466,897	\$ 458,893	\$ -	\$ 458,893	\$ 458,893	\$ -	\$ 458,893
8590 Core Academic & ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 ROC/P Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CA Health Science	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 CPA Acad CTE Initiative	\$ 222,696	\$ -	\$ 222,696	\$ 222,696	\$ -	\$ 222,696	\$ 228,709	\$ -	\$ 228,709
8590 CPA Acad Green & Clean	\$ 300,097	\$ -	\$ 300,097	\$ 300,097	\$ -	\$ 300,097	\$ 308,200	\$ -	\$ 308,200
8590 Counseling (1802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8311 EIA	\$ 2,583,094	\$ -	\$ 2,583,094	\$ 2,665,753	\$ -	\$ 2,665,753	\$ 2,737,728	\$ -	\$ 2,737,728
8590 GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Instructional Materials - Realignment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Partnership Academies	\$ 495,180	\$ -	\$ 495,180	\$ 495,180	\$ -	\$ 495,180	\$ 508,550	\$ -	\$ 508,550
8311 Home to School Transportation	\$ 224,862	\$ -	\$ 224,862	\$ 232,058	\$ -	\$ 232,058	\$ 238,323	\$ -	\$ 238,323
8311 Special Ed. Transportation	\$ 1,345,605	\$ -	\$ 1,345,605	\$ 1,388,664	\$ -	\$ 1,388,664	\$ 1,426,158	\$ -	\$ 1,426,158
8590 Other State Grant-Ed Tech	\$ -	\$ 75,339	\$ 75,339	\$ -	\$ 77,750	\$ 77,750	\$ -	\$ 77,750	\$ 77,750
8590 Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590 Mandated Cost Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUES	\$ 6,173,619	\$ 75,339	\$ 6,248,958	\$ 6,245,243	\$ 77,750	\$ 6,322,993	\$ 6,388,463	\$ 77,750	\$ 6,466,213
OTHER LOCAL REVENUES									
8650 Lease & Rental Income		\$ -	\$ -			\$ -			\$ -
8660 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677 Safety Credit Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8675 Transportation Fees	\$ 240,000	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 240,000
8678 Use of Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 ROP/C Satellite	\$ 609,670	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670	\$ 609,670	\$ -	\$ 609,670
8625 Community Redevelopment Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699 All Other Local Income	\$ 3,197,694	\$ 250,000	\$ 3,447,694	\$ 5,497,694	\$ 250,000	\$ 5,747,694	\$ 3,297,694	\$ 250,000	\$ 3,547,694
8792 Tsfr of Apportionments fr Cnty Office	\$ -	\$ 1,213,972	\$ 1,213,972	\$ -	\$ 1,246,483	\$ 1,246,483	\$ -	\$ 1,280,138	\$ 1,280,138
TOTAL OTHER LOCAL REVENUES	\$ 4,047,364	\$ 1,463,972	\$ 5,511,336	\$ 6,347,364	\$ 1,496,483	\$ 7,843,847	\$ 4,147,364	\$ 1,530,138	\$ 5,677,502
ALL OTHER SOURCES/USES									
8983 Transfer to Athletic Restr	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
8919 Transfer from Gen Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8982 Contribution to Spec. Ed.	\$ -	\$ 17,823,939	\$ 17,823,939	\$ -	\$ 18,631,278	\$ 18,631,278	\$ -	\$ 19,365,253	\$ 19,365,253
8980 Contribution to Restr. Fund (Rest Maint)	\$ 4,300,000	\$ -	\$ 4,300,000	\$ 4,300,000	\$ -	\$ 4,300,000	\$ 4,300,000	\$ -	\$ 4,300,000
8981 Contribution to Transportation	\$ 3,589,422	\$ -	\$ 3,589,422	\$ 3,500,000	\$ -	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 3,500,000
8984 Contribution to Other Restr Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8995 Contribution to Other Restr. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8997 Transfer from CAT Flex Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8998 Transfer from Other CAT Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ 9,389,422	\$ 17,823,939	\$ 27,213,361	\$ 9,300,000	\$ 18,631,278	\$ 27,931,278	\$ 9,300,000	\$ 19,365,253	\$ 28,665,253
TOTAL REVENUES - EXCL OF BEG BALANCE	\$ 28,912,727	\$ 29,764,308	\$ 58,677,035	\$ 29,344,190	\$ 30,801,993	\$ 60,146,183	\$ 27,453,935	\$ 31,739,804	\$ 59,193,739

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

Categories	2011/12 Adopted Budget			2012/13 Projection			2013/14 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
EXPENDITURES									
CERTIFICATED SALARIES									
1100 Teachers' Salaries	\$ 2,563,798	\$ 7,992,382	\$ 10,556,180	\$ 2,602,255	\$ 8,112,268	\$ 10,714,523	\$ 2,641,289	\$ 8,233,952	\$ 10,875,241
1200 Certificated Pupil Support Salaries	\$ 2,302,338	\$ 515,018	\$ 2,817,356	\$ 1,824,699	\$ 522,743	\$ 2,347,442	\$ 1,852,069	\$ 530,585	\$ 2,382,654
1300 Certificated Supv. & Administrators Salaries	\$ 394,157	\$ 220,384	\$ 614,541	\$ 400,069	\$ 223,690	\$ 623,759	\$ 406,070	\$ 227,045	\$ 633,115
1400 Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1900 Other Certificated Salaries	\$ 3,657,300	\$ 3,005,024	\$ 6,662,324	\$ 4,659,349	\$ 3,050,100	\$ 7,709,449	\$ 2,829,239	\$ 3,095,851	\$ 5,925,090
TOTAL CERTIFICATED SALARIES	\$ 8,917,593	\$ 11,732,808	\$ 20,650,401	\$ 9,486,372	\$ 11,908,800	\$ 21,395,173	\$ 7,728,668	\$ 12,087,432	\$ 19,816,100
CLASSIFIED SALARIES									
2100 Instructional Aides Salaries	\$ 287,979	\$ 3,996,892	\$ 4,284,871	\$ 293,739	\$ 4,096,547	\$ 4,390,285	\$ 299,613	\$ 4,178,478	\$ 4,478,091
2200 Classified Support Salaries	\$ 3,759,575	\$ -	\$ 3,759,575	\$ 3,844,218	\$ -	\$ 3,844,218	\$ 3,921,102	\$ -	\$ 3,921,102
2300 Classified Supv. & Administrators Salaries	\$ 225,565	\$ -	\$ 225,565	\$ 230,076	\$ -	\$ 230,076	\$ 234,678	\$ -	\$ 234,678
2400 Clerical & office Salaries	\$ 717,035	\$ 181,306	\$ 898,341	\$ 742,182	\$ 185,580	\$ 927,762	\$ 757,025	\$ 189,292	\$ 946,317
2500 Clerical Non-Bargaining Unit	\$ 7,971	\$ -	\$ 7,971	\$ 8,130	\$ -	\$ 8,130	\$ 8,293	\$ -	\$ 8,293
2900 Other Classified Salaries	\$ 1,502,978	\$ -	\$ 1,502,978	\$ 1,400,438	\$ -	\$ 1,400,438	\$ 1,428,446	\$ -	\$ 1,428,446
TOTAL CLASSIFIED SALARIES	\$ 6,501,103	\$ 4,178,199	\$ 10,679,302	\$ 6,518,782	\$ 4,282,127	\$ 10,800,909	\$ 6,649,158	\$ 4,367,769	\$ 11,016,927
EMPLOYEE BENEFITS									
3100 State Teachers' Retire. Sys.	\$ 735,849	\$ 891,693	\$ 1,627,542	\$ 782,626	\$ 905,069	\$ 1,687,695	\$ 637,615	\$ 918,645	\$ 1,556,260
3200 Public Employees' Retire. Sys.	\$ 648,748	\$ 472,360	\$ 1,121,108	\$ 610,295	\$ 458,487	\$ 1,068,783	\$ 622,501	\$ 467,657	\$ 1,090,158
3300 OASDI/MC	\$ 605,082	\$ 540,974	\$ 1,146,056	\$ 635,339	\$ 550,492	\$ 1,185,831	\$ 624,677	\$ 559,477	\$ 1,184,154
3400 Health & Welfare	\$ 3,069,568	\$ 5,248,796	\$ 8,318,364	\$ 3,493,004	\$ 5,773,676	\$ 9,266,680	\$ 3,547,304	\$ 6,351,044	\$ 9,898,348
3500 State Unemployment Ins.	\$ 234,721	\$ 256,167	\$ 490,888	\$ 257,683	\$ 260,674	\$ 518,357	\$ 231,483	\$ 264,929	\$ 496,412
3600 Workers' Compensation	\$ 373,742	\$ 354,274	\$ 728,016	\$ 356,371	\$ 360,507	\$ 716,878	\$ 320,137	\$ 366,392	\$ 686,528
3700 Retirees Benefits	\$ 353,911	\$ 477,330	\$ 831,241	\$ 420,155	\$ 485,728	\$ 905,882	\$ 371,335	\$ 493,656	\$ 864,991
3800 PERS Reduction	\$ 58,054	\$ 58,564	\$ 116,618	\$ 100,815	\$ 85,643	\$ 186,458	\$ 102,831	\$ 87,355	\$ 190,187
3900 Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 6,079,675	\$ 8,300,160	\$ 14,379,835	\$ 6,656,287	\$ 8,880,275	\$ 15,536,562	\$ 6,457,883	\$ 9,509,154	\$ 15,967,037
BOOKS AND SUPPLIES									
4100 Textbooks & Core Curriculum Materials	\$ 473,897	\$ -	\$ 473,897	\$ 466,000	\$ -	\$ 466,000	\$ 466,000	\$ -	\$ 466,000
4200 Books & Reference Materials	\$ 37,000	\$ -	\$ 37,000	\$ 37,000	\$ -	\$ 37,000	\$ 37,000	\$ -	\$ 37,000
4300 Materials and Supplies	\$ 1,488,160	\$ 55,905	\$ 1,544,065	\$ 1,368,160	\$ 55,905	\$ 1,424,065	\$ 1,368,160	\$ 55,905	\$ 1,424,065
4400 Non-capital Equipment	\$ 268,289	\$ 21,500	\$ 289,789	\$ 218,289	\$ 21,500	\$ 239,789	\$ 218,289	\$ 21,500	\$ 239,789
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 2,267,346	\$ 77,405	\$ 2,344,751	\$ 2,089,449	\$ 77,405	\$ 2,166,854	\$ 2,089,449	\$ 77,405	\$ 2,166,854
OPERATION & CONTRACTED SERVICES									
5100 Sub-Agreements	\$ 1,030,000	\$ 2,900,000	\$ 3,930,000	\$ 1,030,000	\$ 2,900,000	\$ 3,930,000	\$ 1,030,000	\$ 2,900,000	\$ 3,930,000
5200 Travel and Conference	\$ 148,205	\$ 18,103	\$ 166,308	\$ 128,205	\$ 18,103	\$ 146,308	\$ 128,205	\$ 18,103	\$ 146,308
5300 Dues & Membership	\$ 187,460	\$ 500	\$ 187,960	\$ 177,460	\$ 500	\$ 177,960	\$ 177,460	\$ 500	\$ 177,960
5400 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Rentals, Leases, and Repairs	\$ 612,754	\$ 10,026	\$ 622,780	\$ 592,754	\$ 10,026	\$ 602,780	\$ 592,754	\$ 10,026	\$ 602,780
5700 Direct Costs Transfers	\$ (18,227)	\$ 3,000	\$ (15,227)	\$ (10,875)	\$ 3,000	\$ (7,875)	\$ (10,875)	\$ 3,000	\$ (7,875)
5800 Prof./Consult. Serv. & Operating Exp.	\$ 2,358,343	\$ 606,423	\$ 2,964,766	\$ 2,230,991	\$ 606,423	\$ 2,837,414	\$ 2,230,991	\$ 606,423	\$ 2,837,414
5900 Communications	\$ 9,173	\$ 8,150	\$ 17,323	\$ 9,173	\$ 8,150	\$ 17,323	\$ 9,173	\$ 8,150	\$ 17,323
TOTAL OPERATION & CONTRACTED SVS	\$ 4,327,708	\$ 3,546,202	\$ 7,873,910	\$ 4,157,708	\$ 3,546,202	\$ 7,703,910	\$ 4,157,708	\$ 3,546,202	\$ 7,703,910

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

Categories	2011/12 Adopted Budget			2012/13 Projection			2013/14 Projection		
	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	\$ 32,920	\$ -	\$ 32,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 32,920	\$ -	\$ 32,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OUTGO									
7100 Tuition	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
7200 Other Transfers Out	\$ 148,919	\$ 802,443	\$ 951,362	\$ 148,919	\$ 802,443	\$ 951,362	\$ 148,919	\$ 802,443	\$ 951,362
TOTAL OTHER OUTGO	\$ 148,919	\$ 817,443	\$ 966,362	\$ 148,919	\$ 817,443	\$ 966,362	\$ 148,919	\$ 817,443	\$ 966,362
DIRECT SUPPORT/INDIRECT COSTS									
7300 Direct Support/Indirect Costs	\$ 709,466	\$ 1,112,091	\$ 1,821,557	\$ 817,370	\$ 1,289,740	\$ 2,107,110	\$ 766,013	\$ 1,334,398	\$ 2,100,411
TOTAL SUPPORT/INDIRECT COSTS	\$ 709,466	\$ 1,112,091	\$ 1,821,557	\$ 817,370	\$ 1,289,740	\$ 2,107,110	\$ 766,013	\$ 1,334,398	\$ 2,100,411
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	\$ 28,984,730	\$ 29,764,308	\$ 58,749,038	\$ 29,874,888	\$ 30,801,993	\$ 60,676,880	\$ 27,997,798	\$ 31,739,804	\$ 59,737,602

Special Revenue Funds

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2010/11 Est. Actual			2011/12 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues						
Federal	\$ -	\$ 789,311	\$ 789,311	\$ -	\$ 586,505	\$ 586,505
Other State	\$ 6,049,067	\$ 290,872	\$ 6,339,939	\$ 5,781,217	\$ 290,872	\$ 6,072,089
Local	\$ 249,278	\$ 1,705	\$ 250,983	\$ 230,000	\$ -	\$ 230,000
Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,298,345	\$ 1,081,888	\$ 7,380,233	\$ 6,011,217	\$ 877,377	\$ 6,888,594
Expenditures						
Certificated Salaries	\$ 2,414,838	\$ 442,174	\$ 2,857,012	\$ 2,634,027	\$ 405,515	\$ 3,039,542
Classified Salaries	\$ 831,940	\$ 155,459	\$ 987,399	\$ 768,575	\$ 146,731	\$ 915,306
Employee Benefits	\$ 1,140,570	\$ 228,856	\$ 1,369,426	\$ 1,161,407	\$ 221,548	\$ 1,382,955
Books & Supplies	\$ 202,021	\$ 94,218	\$ 296,239	\$ 381,000	\$ 28,956	\$ 409,956
Contracted Services	\$ 222,548	\$ 116,081	\$ 338,629	\$ 429,261	\$ 40,366	\$ 469,627
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 209,318	\$ 45,100	\$ 254,418	\$ 239,687	\$ 34,261	\$ 273,948
Transfer to General Fund	\$ 250,000	\$ -	\$ 250,000	\$ 2,250,000	\$ -	\$ 2,250,000
Total Expenditures	\$ 5,271,235	\$ 1,081,888	\$ 6,353,123	\$ 7,863,957	\$ 877,377	\$ 8,741,334
Net Increase/Decrease to Fund Balance	\$ 1,027,110	\$ -	\$ 1,027,110	\$ (1,852,740)	\$ -	\$ (1,852,740)
BEGINNING BALANCE	\$ 1,379,380	\$ -	\$ 1,379,380	\$ 2,406,490	\$ -	\$ 2,406,490
Net Change	\$ 1,027,110	\$ -	\$ 1,027,110	\$ (1,852,740)	\$ -	\$ (1,852,740)
ENDING BALANCE	\$ 2,406,490	\$ -	\$ 2,406,490	\$ 553,750	\$ -	\$ 553,750

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2010/11 Est. Actual			2011/12 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
INCOME						
FEDERAL INCOME						
8290 All Other Federal Revenue	\$ -	\$ 789,311	\$ 789,311	\$ 586,505	\$ 586,505	\$ 586,505
TOTAL FEDERAL INCOME	\$ -	\$ 789,311	\$ 789,311	\$ -	\$ 586,505	\$ 586,505
OTHER STATE REVENUES						
8590 All Other State Income	\$ 6,049,067	\$ 290,872	\$ 6,339,939	\$ 5,781,217	\$ 290,872	\$ 6,072,089
TOTAL OTHER STATE REVENUES	\$ 6,049,067	\$ 290,872	\$ 6,339,939	\$ 5,781,217	\$ 290,872	\$ 6,072,089
OTHER LOCAL REVENUES						
8660 Interest	\$ 7,168		\$ 7,168	\$ 5,000		\$ 5,000
8671 Tuition	\$ -		\$ -			\$ -
8695 Book Sales	\$ 105,500		\$ 105,500	\$ 100,000	\$ -	\$ 100,000
8699 All Other Local Income	\$ 136,610	\$ 1,705	\$ 138,315	\$ 125,000	\$ -	\$ 125,000
TOTAL OTHER LOCAL REVENUES	\$ 249,278	\$ 1,705	\$ 250,983	\$ 230,000	\$ -	\$ 230,000
ALL OTHER SOURCES/USES						
8919 Other Authorized Interfund Transfers	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 6,298,345	\$ 1,081,888	\$ 7,380,233	\$ 6,011,217	\$ 877,377	\$ 6,888,594

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2010/11 Est. Actual			2011/12 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES						
CERTIFICATED SALARIES						
1100 Teachers' Salaries	\$ 1,929,636	\$ 89,348	\$ 2,018,984	\$ 2,215,000	\$ 81,442	\$ 2,296,442
1200 Certificated Pupil Support Salaries	\$ 64,565	\$ 949	\$ 65,514	\$ 75,000	\$ 1,000	\$ 76,000
1300 Certificated Supv. & Administrators Salaries	\$ 411,946	\$ 46,783	\$ 458,729	\$ 324,213	\$ 41,249	\$ 365,462
1900 Other Certificated Salaries	\$ 8,691	\$ 305,094	\$ 313,785	\$ 19,814	\$ 281,824	\$ 301,638
						\$ -
TOTAL CERTIFICATED SALARIES	\$ 2,414,838	\$ 442,174	\$ 2,857,012	\$ 2,634,027	\$ 405,515	\$ 3,039,542
CLASSIFIED SALARIES						
2100 Instructional Aides Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2200 CLassified Support Salaries	\$ 177,247	\$ -	\$ 177,247	\$ 181,814	\$ -	\$ 181,814
2300 Classified Supv. & Administrators Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2400 Clerical & office Salaries	\$ 654,693	\$ 155,459	\$ 810,152	\$ 586,261	\$ 146,731	\$ 732,992
2900 Other Classified Salaries	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
TOTAL CLASSIFIED SALARIES	\$ 831,940	\$ 155,459	\$ 987,399	\$ 768,575	\$ 146,731	\$ 915,306
EMPLOYEE BENEFITS						
3100 State Teachers' Retire. Sys.	\$ 162,505	\$ 38,010	\$ 200,515	\$ 138,844	\$ 30,239	\$ 169,083
3200 Public Employees' Retire. Sys.	\$ 97,305	\$ 16,591	\$ 113,896	\$ 110,070	\$ 11,106	\$ 121,176
3300 OASDI/MC	\$ 101,680	\$ 18,628	\$ 120,308	\$ 105,930	\$ 15,976	\$ 121,906
3400 Health & Welfare	\$ 628,670	\$ 130,515	\$ 759,185	\$ 642,274	\$ 140,481	\$ 782,755
3500 State Unemployment Ins.	\$ 22,843	\$ 5,707	\$ 28,550	\$ 31,117	\$ 6,896	\$ 38,013
3600 Workers' Compensation	\$ 74,572	\$ 14,434	\$ 89,006	\$ 66,473	\$ 12,324	\$ 78,797
3700 Retirees Benefits	\$ 31,975	\$ 4,971	\$ 36,946	\$ 36,683	\$ 4,526	\$ 41,209
3800 PERS Reduction	\$ 21,020	\$ -	\$ 21,020	\$ 30,016	\$ -	\$ 30,016
TOTAL EMPLOYEE BENEFITS	\$ 1,140,570	\$ 228,856	\$ 1,369,426	\$ 1,161,407	\$ 221,548	\$ 1,382,955
BOOKS AND SUPPLIES						
4100 Textbooks & Core Curriculum Materials	\$ 121,879	\$ 10,501	\$ 132,380	\$ 130,000	\$ -	\$ 130,000
4200 Books & Reference Materials	\$ -	\$ 14,392	\$ 14,392	\$ 5,000	\$ 14,048	\$ 19,048
4300 Materials and Supplies	\$ 63,671	\$ 49,612	\$ 113,283	\$ 158,000	\$ 13,600	\$ 171,600
4400 Capital Outlay (non-depr.)	\$ 16,471	\$ 19,713	\$ 36,184	\$ 88,000	\$ 1,308	\$ 89,308
4700 Food Service Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 202,021	\$ 94,218	\$ 296,239	\$ 381,000	\$ 28,956	\$ 409,956

6/21/2011 **CONTRACTED SERVICES**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education Fund
Fund 11

Categories	2010/11 Est. Actual			2011/12 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
5200 Travel and Conference	\$ -	\$ 3,146	\$ 3,146	\$ 15,800	\$ 3,000	\$ 18,800
5300 Dues & Membership	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250
5400 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ 74,327	\$ 4,579	\$ 78,906	\$ 87,200	\$ 3,257	\$ 90,457
5600 Rentals, Leases, and Repairs	\$ 33,606	\$ 8,226	\$ 41,832	\$ 45,000	\$ 11,000	\$ 56,000
5700 Direct Costs Transfers	\$ 1,032	\$ 2,656	\$ 3,688	\$ 1,500	\$ 7,629	\$ 9,129
5800 Prof./Consult. Serv. & Operating Exp.	\$ 59,413	\$ 95,329	\$ 154,742	\$ 226,001	\$ 9,480	\$ 235,481
5900 Communications	\$ 53,920	\$ 2,145	\$ 56,065	\$ 53,510	\$ 6,000	\$ 59,510
TOTAL CONTRACTED SERVICES	\$ 222,548	\$ 116,081	\$ 338,629	\$ 429,261	\$ 40,366	\$ 469,627
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	\$ 209,318	\$ 45,100	\$ 254,418	\$ 239,687	\$ 34,261	\$ 273,948
TOTAL SUPPORT/INDIRECT COSTS	\$ 209,318	\$ 45,100	\$ 254,418	\$ 239,687	\$ 34,261	\$ 273,948
7610 Transfer to other fund	\$ 250,000		\$ 250,000	\$ 2,250,000		\$ 2,250,000
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 5,271,235	\$ 1,081,888	\$ 6,353,123	\$ 7,863,957	\$ 877,377	\$ 8,741,334

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2010/11 Estimated Actual	2011/12 Adopted Budget
Revenues		
Federal	\$ 220,240	\$ 215,204
Other State	\$ 1,643,455	\$ 1,478,783
Local	\$ 55,920	\$ 203,229
Interfund Transfer	\$ -	\$ -
Total Revenues	\$ 1,919,615	\$ 1,897,216
Expenditures		
Certificated Salaries	\$ 429,829	\$ 388,440
Classified Salaries	\$ 809,715	\$ 671,344
Employee Benefits	\$ 605,962	\$ 640,826
Books & Supplies	\$ 40,490	\$ 163,492
Contracted Services	\$ 32,173	\$ 26,999
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ 1,446	\$ 6,115
Total Expenditures	\$ 1,919,615	\$ 1,897,216
Net Increase/Decrease to Fund Balance	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -
Net Change	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2010/11 Estimated Actual	2011/12 Adopted Budget
<u>INCOME</u>		
FEDERAL INCOME		
8290 All Other Federal Revenue	\$ 220,240	\$ 215,204
TOTAL FEDERAL INCOME	\$ 220,240	\$ 215,204
OTHER STATE REVENUES		
8530 Child Development Apportionment	\$ -	\$ -
8590 All Other State Income	\$ 1,643,455	\$ 1,478,783
TOTAL OTHER STATE REVENUES	\$ 1,643,455	\$ 1,478,783
OTHER LOCAL REVENUES		
8660 Interest	\$ -	\$ -
8673 Children Center Fees	\$ 34,500	\$ 60,000
8699 All Other Local Income	\$ 21,420	\$ 143,229
TOTAL OTHER LOCAL REVENUES	\$ 55,920	\$ 203,229
ALL OTHER SOURCES/USES		
8919 Other Authorized Interfund Transfers	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ -	\$ -
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 1,919,615 #	\$ 1,897,216

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2010/11 Estimated Actual	2011/12 Adopted Budget
<u>EXPENDITURES</u>		
CERTIFICATED SALARIES		
1100 Teachers' Salaries	\$ 334,277	\$ 295,181
1200 Certificated Pupil Support Salaries	\$ -	\$ -
1300 Certificated Supv. & Administrators Salaries	\$ 88,320	\$ 87,579
1900 Other Certificated Salaries	\$ 7,232	\$ 5,680
	\$ -	\$ -
TOTAL CERTIFICATED SALARIES	\$ 429,829	\$ 388,440
CLASSIFIED SALARIES		
2100 Instructional Aides Salaries	\$ 656,543	\$ 547,316
2200 Classified Support Salaries	\$ 22,182	\$ 21,861
2300 Classified Supv. & Administrators Salaries	\$ -	\$ -
2400 Clerical & office Salaries	\$ 42,722	\$ 39,691
2900 Other Classified Salaries	\$ 88,268	\$ 62,476
TOTAL CLASSIFIED SALARIES	\$ 809,715	\$ 671,344
EMPLOYEE BENEFITS		
3100 State Teachers' Retire. Sys.	\$ 33,596	\$ 31,656
3200 Public Employees' Retire. Sys.	\$ 62,251	\$ 64,329
3300 OASDI/MC	\$ 60,551	\$ 56,029
3400 Health & Welfare	\$ 369,468	\$ 396,237
3500 State Unemployment Ins.	\$ 8,890	\$ 16,561
3600 Workers' Compensation	\$ 31,601	\$ 27,372
3700 Retirees Benefits	\$ 25,601	\$ 27,997
3800 PERS Reduction	\$ 14,004	\$ 20,645
3900 Other Benefits	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 605,962	\$ 640,826
BOOKS AND SUPPLIES		
4100 Textbooks & Core Curriculum Materials	\$ -	\$ -
4200 Books & Reference Materials	\$ -	\$ -
4300 Materials and Supplies	\$ 35,203	\$ 139,492
4400 Non-capital Equipment	\$ 5,287	\$ 24,000
4700 Food Service Supplies	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES	\$ 40,490	\$ 163,492

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2010/11 Estimated Actual	2011/12 Adopted Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ -	\$ -
5300 Dues & Membership	\$ -	\$ -
5400 Insurance	\$ -	\$ -
5500 Operation & Housekeeping Services	\$ 20,743	\$ 21,799
5600 Rentals, Leases, and Repairs	\$ 4,130	\$ 5,200
5700 Direct Costs Transfers	\$ -	\$ -
5800 Prof./Consult. Serv. & Operating Exp.	\$ -	\$ -
5900 Communications	\$ 7,300	\$ -
TOTAL CONTRACTED SERVICES	\$ 32,173	\$ 26,999
OTHER OUTGO		
7200 Other Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs	\$ 1,446	\$ 6,115
TOTAL SUPPORT/INDIRECT COSTS	\$ 1,446	\$ 6,115
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 1,919,615	\$ 1,897,216

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 2,000	\$ 2,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 2,000	\$ 2,000
Expenditures		
Classified Salaries	\$ 500	\$ 500
Employee Benefits	\$ 56	\$ 57
Books & Supplies	\$ 20,281	\$ 22,000
Contracted Services	\$ 132,570	\$ 110,000
Capital Outlay	\$ 9,483	\$ -
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 162,890	\$ 132,557
Net Increase/Decrease to Fund Balance	\$ (160,890)	\$ (130,557)
BEGINNING BALANCE	\$ 293,866	\$ 132,976
Net Change	\$ (160,890)	\$ (130,557)
ENDING BALANCE	\$ 132,976	\$ 2,419

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER STATE REVENUES		
8540	Deferred Maintenance - State		
8590	All Other State Income		
	TOTAL OTHER STATE REVENUES	\$ -	\$ -
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 2,000	\$ 2,000
	TOTAL OTHER LOCAL REVENUES	\$ 2,000	\$ 2,000
	ALL OTHER SOURCES/USES		
8915	Interfund Transfers In		
8998	Flexibility Transfers out		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 2,000	\$ 2,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>EXPENDITURES</u>		
CLASSIFIED SALARIES		
2100 Instructional Aides Salaries		
2200 CLassified Support Salaries	\$ 500	\$ 500
2300 Classified Supv. & Administrators Salaries		
2400 Clerical & office Salaries		
2900 Other Classified Salaries		
TOTAL CLASSIFIED SALARIES	\$ 500	\$ 500
EMPLOYEE BENEFITS		
3100 State Teachers' Retire. Sys.		
3200 Public Employees' Retire. Sys.		
3300 OASDI/MC	\$ 40	\$ 38
3400 Health & Welfare		
3500 State Unemployment Ins.	\$ 4	\$ 8
3600 Workers' Compensation	\$ 12	\$ 11
3700 Retirees Benefits		
3800 PERS Reduction		
3900 Other Benefits		
TOTAL EMPLOYEE BENEFITS	\$ 56	\$ 57
BOOKS AND SUPPLIES		
4100 Textbooks & Core Curriculum Materials		
4200 Books & Reference Materials		
4300 Materials and Supplies	\$ 16,281	\$ 18,000
4400 Capital Outlay (non-depr.)	\$ 4,000	\$ 4,000
4700 Food Service Supplies		
TOTAL BOOKS AND SUPPLIES	\$ 20,281	\$ 22,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance Fund
Fund 14

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
CONTRACTED SERVICES		
5200 Travel and Conference		
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 132,570	\$ 110,000
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.		
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ 132,570	\$ 110,000
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites		
6200 Bldg. & Improve. of Bldgs.		
6300 Libraries		
6400 Equipment (Depr.)	\$ 9,483	
TOTAL CAPITAL OUTLAY	\$ 9,483	\$ -
OTHER OUTGO		
7200 Other Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs	\$ -	\$ -
TOTAL SUPPORT/INDIRECT COSTS	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 162,890	\$ 132,557

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve Fund
Fund 17

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 65,500	\$ 100,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 65,500	\$ 100,000
Expenditures		
Other Outgo	\$ -	\$ 3,250,000
Total Expenditures	\$ -	\$ 3,250,000
Net Increase/Decrease to Fund Balance	\$ 65,500	\$ (3,150,000)
BEGINNING BALANCE	\$ 9,308,497	\$ 9,373,997
Net Change	\$ 65,500	\$ (3,150,000)
ENDING BALANCE	\$ 9,373,997	\$ 6,223,997

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve Fund
Fund 17

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 65,500	\$ 100,000
	TOTAL OTHER LOCAL REVENUES	\$ 65,500	\$ 100,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers	\$ -	
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 65,500	\$ 100,000
	<u>EXPENDITURES</u>		
	OTHER OUTGO		
7600	Interfund Transfers Out	\$ -	\$ 3,250,000
	TOTAL OTHER OUTGO	\$ -	\$ 3,250,000
	TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ -	\$ 3,250,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 16,500	\$ 14,000
Other Revenues Sources	\$ -	\$ -
Total Revenues	\$ 16,500	\$ 14,000
Expenditures		
Contracted Services	\$ -	\$ -
Other Outgo	\$ 3,872,110	\$ 2,228,279
Total Expenditures	\$ 3,872,110	\$ 2,228,279
Net Increase/Decrease to Fund Balance	\$ (3,855,610)	\$ (2,214,279)
BEGINNING BALANCE	\$ 9,333,094	\$ 5,477,484
Net Change	\$ (3,855,610)	\$ (2,214,279)
ENDING BALANCE	\$ 5,477,484	\$ 3,263,205

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 16,500	\$ 14,000
8662	Other Income		
	TOTAL OTHER LOCAL REVENUES	\$ 16,500	\$ 14,000
	ALL OTHER SOURCES/USES		
8919	Other Interfund Transfer	\$ -	
8979	Other Financing Sources		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 16,500	\$ 14,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5800 Prof./Consult. Serv. & Operating Exp.	\$ -	\$ -
TOTAL CONTRACTED SERVICES	\$ -	\$ -
OTHER OUTGO		
7400 Debt Service - Interest		
7600 Interfund Transfer	\$ 3,872,110	\$ 2,228,279
TOTAL OTHER OUTGO	\$ 3,872,110	\$ 2,228,279
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 3,872,110	\$ 2,228,279

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 3,750,067	\$ 4,000,000
Other Revenues Sources	\$ -	\$ -
Total Revenues	\$ 3,750,067	\$ 4,000,000
Expenditures		
Contracted Services	\$ 29,366	\$ 29,000
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 29,366	\$ 29,000
Net Increase/Decrease to Fund Balance	\$ 3,720,701	\$ 3,971,000
BEGINNING BALANCE	\$ 17,890,258	\$ 21,610,959
Net Change	\$ 3,720,701	\$ 3,971,000
ENDING BALANCE	\$ 21,610,959	\$ 25,581,959

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income		
8662	Other Income	\$ 3,750,067	\$ 4,000,000
	TOTAL OTHER LOCAL REVENUES	\$ 3,750,067	\$ 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	\$ 3,750,067	\$ 4,000,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 29,366	\$ 29,000
TOTAL CONTRACTED SERVICES	\$ 29,366	\$ 29,000
OTHER OUTGO		
7400 Debt Service - Interest		
7600 Interfund Transfer		
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 29,366	\$ 29,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund 73

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ -	\$ -
Total Revenues	\$ -	\$ -
Expenditures		
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 4,950	\$ 6,000
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 4,950	\$ 6,000
Net Increase/Decrease to Fund Balance	\$ (4,950)	\$ (6,000)
BEGINNING BALANCE	\$ 80,057	\$ 75,107
Net Change	\$ (4,950)	\$ (6,000)
ENDING BALANCE	\$ 75,107	\$ 69,107

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund 73

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted 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		2010-11 Estimated Actual	2011-12 Adopted 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.	\$ 4,950	\$ 6,000
5900	Communications		
TOTAL CONTRACTED SERVICES		\$ 4,950	\$ 6,000
TOTAL EXPENSES AND OUTGO BEFORE RESERVES		\$ 4,950	\$ 6,000

Capital Projects Funds

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 432,680	\$ 250,000
Other Sources/Uses	\$ -	\$ -
Total Revenues	\$ 432,680	\$ 250,000
Expenditures		
Classified Salaries	\$ 72,506	\$ 79,361
Employee Benefits	\$ 33,874	\$ 34,334
Books & Supplies	\$ 211,967	\$ 521,967
Contracted Services	\$ 1,408,629	\$ 5,533,698
Capital Outlay	\$ 4,342,037	\$ 39,813,029
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 6,069,013	\$ 45,982,389
Net Increase/Decrease to Fund Balance	\$ (5,636,333)	\$ (45,732,389)
BEGINNING BALANCE	\$ 54,510,532	\$ 48,874,199
Net Change	\$ (5,636,333)	\$ (45,732,389)
ENDING BALANCE	\$ 48,874,199	\$ 3,141,810

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 432,680	\$ 250,000
	TOTAL OTHER LOCAL REVENUES	\$ 432,680	\$ 250,000
	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	\$ 432,680	\$ 250,000

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building (Measure G) Fund

Fund 21 - 819

	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>EXPENDITURES</u>			
CLASSIFIED SALARIES			
2100	Instructional Aides Salaries		
2200	Classified Support Salaries	\$ 500	\$ 3,045
2300	Classified Supv. & Administrators Salaries	\$ 45,197	\$ 50,428
2400	Clerical & office Salaries	\$ 24,831	\$ 23,895
2500	Confidential Staff Salaries	\$ 1,978	\$ 1,993
2900	Other Classified Salaries	\$ -	
TOTAL CLASSIFIED SALARIES		\$ 72,506	\$ 79,361
EMPLOYEE BENEFITS			
3100	State Teachers' Retire. Sys.	\$ -	\$ 1,853
3200	Public Employees' Retire. Sys.	\$ 9,302	\$ 5,151
3300	OASDI/MC	\$ 5,709	\$ 4,507
3400	Health & Welfare	\$ 12,560	\$ 15,787
3500	State Unemployment Ins.	\$ 550	\$ 1,241
3600	Workers' Compensation	\$ 1,758	\$ 1,906
3700	Retirees Benefits	\$ 1,850	\$ 2,081
3800	PERS Reduction	\$ 2,145	\$ 1,808
TOTAL EMPLOYEE BENEFITS		\$ 33,874	\$ 34,334
BOOKS AND SUPPLIES			
4200	Books & Reference Materials		
4300	Materials and Supplies	\$ 100,000	\$ 110,000
4400	Capital Outlay (non-depr.)	\$ 111,967	\$ 411,967
4700	Food Service Supplies		
TOTAL BOOKS AND SUPPLIES		\$ 211,967	\$ 521,967

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 2,980	\$ 698
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 5,000	\$ 5,000
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 1,400,549	\$ 5,527,000
5900 Communications	\$ 100	\$ 1,000
TOTAL CONTRACTED SERVICES	\$ 1,408,629	\$ 5,533,698
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ 154,508	\$ 830,000
6200 Bldg. & Improve. of Bldgs.	\$ 3,987,529	\$ 38,283,029
6300 Libraries		
6400 Equipment (Depr.)	\$ 200,000	\$ 700,000
TOTAL CAPITAL OUTLAY	\$ 4,342,037	\$ 39,813,029
OTHER OUTGO		
7619 Interfund Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 6,069,013	\$ 45,982,389

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 7,035	\$ -
Other Sources/Uses	\$ -	\$ -
Total Revenues	\$ 7,035	\$ -
Expenditures		
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 1,679	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 325,000	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 326,679	\$ -
Net Increase/Decrease to Fund Balance	\$ (319,644)	\$ -
BEGINNING BALANCE	\$ 319,644	\$ -
Net Change	\$ (319,644)	\$ -
ENDING BALANCE	\$ -	\$ -

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 7,035	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 7,035	\$ -
	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	\$ 7,035	\$ -

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

Categories	2010-11 Estimated Actual	2011-12 Adopted 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.	\$ 1,679
5900	Communications	
TOTAL CONTRACTED SERVICES		\$ 1,679
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	\$ 325,000
TOTAL OTHER OUTGO		\$ 325,000
DIRECT SUPPORT/INDIRECT COSTS		
7300	Direct Support/Indirect Costs	\$ -
TOTAL SUPPORT/INDIRECT COSTS		\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES		\$ 326,679

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 853,800	\$ 750,000
Other Sources/Uses	\$ -	\$ 25,000,000
Total Revenues	\$ 853,800	\$ 25,750,000
Expenditures		
Classified Salaries	\$ 767,438	\$ 845,332
Employee Benefits	\$ 310,403	\$ 332,611
Books & Supplies	\$ 2,039,000	\$ 6,178,000
Contracted Services	\$ 3,948,443	\$ 11,338,682
Capital Outlay	\$ 22,548,761	\$ 60,204,844
Other Outgo	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
Total Expenditures	\$ 29,614,045	\$ 78,899,469
Net Increase/Decrease to Fund Balance	\$ (28,760,245)	\$ (53,149,469)
BEGINNING BALANCE	\$ 107,727,001	\$ 78,966,756
Net Change	\$ (28,760,245)	\$ (53,149,469)
ENDING BALANCE	\$ 78,966,756	\$ 25,817,287

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 853,800	\$ 750,000
	TOTAL OTHER LOCAL REVENUES	\$ 853,800	\$ 750,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
8951	Proceeds from Sales of Bonds	\$ -	\$ 25,000,000
	TOTAL OTHER SOURCES/USES	\$ -	\$ 25,000,000
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 853,800	\$ 25,750,000

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building (Measure E) Fund

Fund 23 - 823

	Categories		2010-11 Estimated Actual		2011-12 Adopted Budget
<u>EXPENDITURES</u>					
CLASSIFIED SALARIES					
2100	Instructional Aides Salaries				
2200	Classified Support Salaries	\$	60,533	\$	52,000
2300	Classified Supv. & Administrators Salaries	\$	471,356	\$	560,340
2400	Clerical & office Salaries	\$	217,749	\$	215,056
2500	Confidential Staff Salaries	\$	17,800	\$	17,936
2900	Other Classified Salaries				
TOTAL CLASSIFIED SALARIES		\$	767,438	\$	845,332
EMPLOYEE BENEFITS					
3100	State Teachers' Retire. Sys.	\$	159	\$	-
3200	Public Employees' Retire. Sys.	\$	73,510	\$	72,635
3300	OASDI/MC	\$	54,692	\$	45,668
3400	Health & Welfare	\$	126,285	\$	142,087
3500	State Unemployment Ins.	\$	5,490	\$	13,639
3600	Workers' Compensation	\$	17,950	\$	20,813
3700	Retirees Benefits	\$	16,886	\$	21,601
3800	PERS Reduction	\$	15,431	\$	16,168
TOTAL EMPLOYEE BENEFITS		\$	310,403	\$	332,611
BOOKS AND SUPPLIES					
4100	Textbooks & Core Curriculum Materials				
4200	Books & Reference Materials				
4300	Materials and Supplies	\$	415,000	\$	852,000
4400	Capital Outlay (non-depr.)	\$	1,624,000	\$	5,326,000
4700	Food Service Supplies				
TOTAL BOOKS AND SUPPLIES		\$	2,039,000	\$	6,178,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 1,238	\$ 6,782
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 1,705	\$ 2,000
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 3,936,900	\$ 11,319,400
5900 Communications	\$ 8,600	\$ 10,500
TOTAL CONTRACTED SERVICES	\$ 3,948,443	\$ 11,338,682
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ 2,658,000	\$ 3,650,000
6200 Bldg. & Improve. of Bldgs.	\$ 19,890,761	\$ 56,354,844
6300 Libraries		
6400 Equipment (Depr.)	\$ -	\$ 200,000
TOTAL CAPITAL OUTLAY	\$ 22,548,761	\$ 60,204,844
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	\$ 29,614,045	\$ 78,899,469

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Other State	\$ -	\$ -
Local	\$ 263,515	\$ 215,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 263,515	\$ 215,000
Expenditures		
Books & Supplies	\$ 3,600	\$ 500
Contracted Services	\$ 823,720	\$ 1,889,500
Capital Outlay	\$ 1,497,790	\$ 110,000
Direct Support/Indirect Costs	\$ -	\$ -
Other Financing Uses	\$ -	\$ -
Total Expenditures	\$ 2,325,110	\$ 2,000,000
Net Increase/Decrease to Fund Balance	\$ (2,061,595)	\$ (1,785,000)
BEGINNING BALANCE	\$ 4,730,175	\$ 2,668,580
Net Change	\$ (2,061,595)	\$ (1,785,000)
ENDING BALANCE	\$ 2,668,580	\$ 883,580

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 33,515	\$ 15,000
8681	Developer Fees	\$ 230,000	\$ 200,000
8699	Other Local Income		
	TOTAL OTHER LOCAL REVENUES	\$ 263,515	\$ 215,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers	\$ -	\$ -
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 263,515	\$ 215,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
EXPENDITURES		
BOOKS AND SUPPLIES		
4100 Textbooks & Core Curriculum Materials		
4200 Books & Reference Materials		
4300 Materials and Supplies	\$ 100	\$ 500
4400 Capital Outlay (non-depr.)	\$ 3,500	\$ -
4700 Food Service Supplies		
TOTAL BOOKS AND SUPPLIES	\$ 3,600	\$ 500
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 4,500	\$ 10,000
5300 Dues & Membership		
5400 Insurance		
5500 Operation & Housekeeping Services		
5600 Rentals, Leases, and Repairs	\$ 765,387	\$ 687,000
5700 Direct Costs Transfers	\$ 7,600	\$ 5,500
5800 Prof./Consult. Serv. & Operating Exp.	\$ 46,133	\$ 1,186,500
5900 Communications	\$ 100	\$ 500
TOTAL CONTRACTED SERVICES	\$ 823,720	\$ 1,889,500
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ -	\$ 10,000
6200 Bldg. & Improve. of Bldgs.	\$ 1,497,790	\$ 100,000
6300 Libraries		
6400 Equipment (Depr.)		
TOTAL CAPITAL OUTLAY	\$ 1,497,790	\$ 110,000
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	\$ 2,325,110	\$ 2,000,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
State Facilities Apportionment	\$ -	\$ -
Local	\$ 720	\$ -
Total Revenues	\$ 720	\$ -
Expenditures		
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 360	\$ -
Capital Outlay	\$ 83,189	\$ -
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 83,549	\$ -
Net Increase/Decrease to Fund Balance	\$ (82,829)	\$ -
BEGINNING BALANCE	\$ 82,829	\$ -
Net Change	\$ (82,829)	\$ -
ENDING BALANCE	\$ -	\$ -

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 720	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 720	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 720	\$ -

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

Categories	2010-11 Estimated Actual	2011-12 Adopted 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.	\$ 360	\$ -
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ 360	\$ -
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ -	\$ -
6200 Bldg. & Improve. of Bldgs.	\$ 83,189	\$ -
6300 Libraries		
6400 Equipment (Depr.)		
TOTAL CAPITAL OUTLAY	\$ 83,189	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 83,549	\$ -

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Other State Revenue	\$ 7,572,758	\$ (3,400,000)
Local	\$ 132,000	\$ 130,000
Total Revenues	\$ 7,704,758	\$ (3,270,000)
Expenditures		
Contracted Services	\$ 450,000	\$ 400,000
Capital Outlay	\$ 10,260,000	\$ -
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 10,710,000	\$ 400,000
Net Increase/Decrease to Fund Balance	\$ (3,005,242)	\$ (3,670,000)
BEGINNING BALANCE	\$ 21,547,168	\$ 18,541,926
Net Change	\$ (3,005,242)	\$ (3,670,000)
ENDING BALANCE	\$ 18,541,926	\$ 14,871,926

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER STATE REVENUES		
8545	School Facilities Apportionment	\$ 7,572,758	\$ (3,400,000)
	TOTAL OTHER STATE REVENUES	\$ 7,572,758	\$ (3,400,000)
	OTHER LOCAL REVENUES		
8660	Interest Income	\$ 132,000	\$ 130,000
	TOTAL OTHER LOCAL REVENUES	\$ 132,000	\$ 130,000
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 7,704,758	\$ (3,270,000)

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>EXPENDITURES</u>		
CONTRACTED SERVICES		
5600 Rentals, Leases, and Repairs		
5700 Direct Costs Transfers		
5800 Prof./Consult. Serv. & Operating Exp.	\$ 450,000	\$ 400,000
5900 Communications		
TOTAL CONTRACTED SERVICES	\$ 450,000	\$ 400,000
CAPITAL OUTLAY		
6100 Sites & Improve. of Sites	\$ -	
6200 Bldg. & Improve. of Bldgs.	\$ 10,260,000	\$ -
6300 Libraries		
6400 Equipment (Depr.)		
TOTAL CAPITAL OUTLAY	\$ 10,260,000	\$ -
OTHER OUTGO		
7200 Other Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 10,710,000	\$ 400,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects Fund
Fund 40

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 50,400	\$ 415
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 50,400	\$ 415
Expenditures		
Other Outgo	\$ -	\$ -
Total Expenditures	\$ -	\$ -
Net Increase/Decrease to Fund Balance	\$ 50,400	\$ 415
BEGINNING BALANCE	\$ -	\$ 50,400
Net Change	\$ 50,400	\$ 415
ENDING BALANCE	\$ 50,400	\$ 50,815

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects Fund
Fund 40

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>INCOME</u>		
OTHER LOCAL REVENUES		
8660 Interest Income	\$ 400	\$ 415
8699 All Other Local Income	\$ 50,000	\$ -
TOTAL OTHER LOCAL REVENUES	\$ 50,400	\$ 415
ALL OTHER SOURCES/USES		
8919 Other Authorized Interfund Transfers	\$ -	\$ -
TOTAL OTHER SOURCES/USES	\$ -	\$ -
TOTAL INCOME - EXCL OF BEG BALANCE	\$ 50,400	\$ 415
<u>EXPENDITURES</u>		
OTHER OUTGO		
7600 Interfund Transfers Out	\$ -	\$ -
TOTAL OTHER OUTGO	\$ -	\$ -
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ -	\$ -

Proprietary Funds

EAST SIDE UNION HIGH SCHOOL DISTRICT
Cafeteria Fund
Fund 61

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Federal	\$ 3,423,928	\$ 3,485,000
Other State	\$ 304,413	\$ 303,000
Local	\$ 2,072,314	\$ 2,119,010
Other Authorized Interfund Transfer	\$ -	\$ -
Total Revenues	\$ 5,800,655	\$ 5,907,010
Expenditures		
Classified Salaries	\$ 2,292,372	\$ 2,302,172
Employee Benefits	\$ 1,414,730	\$ 1,535,784
Books & Supplies	\$ 1,807,779	\$ 1,990,929
Contracted Services	\$ 33,430	\$ 57,690
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ 246,345	\$ 262,541
Total Expenditures	\$ 5,794,656	\$ 6,149,116
Net Increase/Decrease to Fund Balance	\$ 5,999	\$ (242,106)
BEGINNING BALANCE	\$ 238,692	\$ 244,691
Net Change	\$ 5,999	\$ (242,106)
ENDING BALANCE	\$ 244,691	\$ 2,585

EAST SIDE UNION HIGH SCHOOL DISTRICT

Cafeteria Fund

Fund 61

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>INCOME</u>		
FEDERAL INCOME		
8220 Type A Lunch - Federal	\$ 981,008	\$ 990,000
8222 Type A Lunch - Federal	\$ 2,360,650	\$ 2,420,000
8230 After School Snack	\$ 82,270	\$ 75,000
TOTAL FEDERAL INCOME	\$ 3,423,928	\$ 3,485,000
OTHER STATE REVENUES		
8524 Breakfast-Free/Reduced/Paid	\$ 121,980	\$ 121,000
8527 Type A Lunch-Free/Reduced/Paid	\$ 182,433	\$ 182,000
8590 All Other State Income		
TOTAL OTHER STATE REVENUES	\$ 304,413	\$ 303,000
OTHER LOCAL REVENUES		
8634 Type A Lunch Paid - Schools	\$ 149,950	\$ 160,000
8635 Snack Bar Sales	\$ 1,608,569	\$ 1,655,500
8636 Paid Breakfast - Schools	\$ 40,786	\$ 43,000
8637 Prepaid Meals	\$ 34,760	\$ 35,000
8638 Adult Sales	\$ 18,532	\$ 19,500
8639 All Other Sales	\$ 212,168	\$ 196,000
8660 Interest	\$ 10	\$ 10
8699 All Other Local Income	\$ 7,539	\$ 10,000
TOTAL OTHER LOCAL REVENUES	\$ 2,072,314	\$ 2,119,010
ALL OTHER SOURCES/USES		
8916 Interfund Tsfr from General Fund	-	-
TOTAL OTHER SOURCES/USES	\$ -	\$ -
TOTAL INCOME - EXCL BEG BALANCE	\$ 5,800,655	\$ 5,907,010

EAST SIDE UNION HIGH SCHOOL DISTRICT

Cafeteria Fund

Fund 61

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
<u>EXPENDITURES</u>		
CLASSIFIED SALARIES		
2200 CClassified Support Salaries	\$ 1,830,968	\$ 1,850,733
2300 Classified Supv. & Administrators Salaries	\$ 119,135	\$ 119,133
2400 Clerical & office Salaries	\$ 163,833	\$ 157,306
2900 Other Classified Salaries	\$ 178,436	\$ 175,000
TOTAL CLASSIFIED SALARIES	\$ 2,292,372	\$ 2,302,172
EMPLOYEE BENEFITS		
3200 Public Employees' Retire. Sys.	\$ 219,848	\$ 216,300
3300 OASDI/MC	\$ 162,818	\$ 152,219
3400 Health & Welfare	\$ 864,552	\$ 982,732
3500 State Unemployment Ins.	\$ 15,670	\$ 32,647
3600 Workers' Compensation	\$ 54,246	\$ 50,129
3700 Retirees Benefits	\$ 48,471	\$ 56,170
3800 PERS Reduction	\$ 49,125	\$ 45,587
3900 Other Benefits		
TOTAL EMPLOYEE BENEFITS	\$ 1,414,730	\$ 1,535,784
BOOKS AND SUPPLIES		
4300 Materials and Supplies	\$ 151,093	\$ 149,100
4400 Capital Outlay (non-depr.)	\$ 3,530	\$ 4,000
4700 Food Service Supplies	\$ 1,653,156	\$ 1,837,829
TOTAL BOOKS AND SUPPLIES	\$ 1,807,779	\$ 1,990,929

EAST SIDE UNION HIGH SCHOOL DISTRICT

Cafeteria Fund

Fund 61

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
CONTRACTED SERVICES		
5200 Travel and Conference	\$ 3,220	\$ 4,690
5300 Dues & Membership	\$ -	
5600 Rentals, Leases, and Repairs	\$ 10,399	\$ 15,000
5700 Direct Costs Transfers	\$ (50,800)	\$ (42,000)
5800 Prof./Consult. Serv. & Operating Exp.	\$ 70,611	\$ 80,000
5900 Communications	\$ -	
TOTAL CONTRACTED SERVICES	\$ 33,430	\$ 57,690
CAPITAL OUTLAY		
6400 Equipment (Depr.)	\$ -	
TOTAL CAPITAL OUTLAY	\$ -	\$ -
DIRECT SUPPORT/INDIRECT COSTS		
7300 Direct Support/Indirect Costs	\$ 246,345	\$ 262,541
TOTAL SUPPORT/INDIRECT COSTS	\$ 246,345	\$ 262,541
TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 5,794,656	\$ 6,149,116

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 12,000	\$ 8,000
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 12,000	\$ 8,000
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 200	\$ -
Employee Benefits	\$ 20	\$ -
Books & Supplies	\$ 37,817	\$ 43,000
Contracted Services	\$ 98,285	\$ 286,000
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 136,322	\$ 329,000
Net Increase/Decrease to Fund Balance	\$ (124,322)	\$ (321,000)
BEGINNING BALANCE	\$ 756,349	\$ 632,027
Audit Adjustment		\$ -
Net Change	\$ (124,322)	\$ (321,000)
ENDING BALANCE	\$ 632,027	\$ 311,027

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8699	All Other Local Income	\$ 12,000	\$ 8,000
	TOTAL OTHER LOCAL REVENUES	\$ 12,000	\$ 8,000
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 12,000	\$ 8,000

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

Categories		2010-11 Estimated Actual	2011-12 Adopted 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	\$ 200	\$ -
TOTAL CLASSIFIED SALARIES		\$ 200	\$ -
EMPLOYEE BENEFITS			
3100	STRS		
3200	Public Employees' Retire. Sys.		
3300	OASDI/MC	\$ 15	\$ -
3400	Health & Welfare		
3500	State Unemployment Ins.		
3600	Workers' Compensation	\$ 5	\$ -
3700	Retirees Benefits		
3800	PERS Reduction		
3900	Other Benefits		
TOTAL EMPLOYEE BENEFITS		\$ 20	\$ -
BOOKS AND SUPPLIES			
4200	Books & Reference Materials		
4300	Materials and Supplies	\$ 24,100	\$ 43,000
4400	Capital Outlay (non-depr.)	\$ 13,717	
TOTAL BOOKS AND SUPPLIES		\$ 37,817	\$ 43,000
CONTRACTED SERVICES			
5200	Other Reimbursement		

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

	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
5400	Insurance	\$ 78,265	\$ 250,000
5600	Rental, Leases & Repair	\$ 16,170	\$ 25,000
5700	Direct Costs Transfers		
5800	Prof./Consult. Serv. & Operating Exp.	\$ 3,650	\$ 11,000
5900	Communications	\$ 200	\$ -
	TOTAL CONTRACTED SERVICES	\$ 98,285	\$ 286,000
	OTHER OUTGO		
7200	Other Transfers Out		
	TOTAL OTHER OUTGO	\$ -	\$ -
	TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 136,322	\$ 329,000

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

Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
Revenues		
Local	\$ 3,317,260	\$ 3,337,870
Other Authorized Transfers	\$ -	\$ -
Total Revenues	\$ 3,317,260	\$ 3,337,870
Expenditures		
Books & Supplies	\$ -	\$ -
Contracted Services	\$ 3,420,984	\$ 3,420,984
Total Expenditures	\$ 3,420,984	\$ 3,420,984
Net Increase/Decrease to Fund Balance	\$ (103,724)	\$ (83,114)
BEGINNING BALANCE	\$ 2,139,339	\$ 2,035,615
Net Change	\$ (103,724)	\$ (83,114)
ENDING BALANCE	\$ 2,035,615	\$ 1,952,501

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

<u>INCOME</u>	Categories	2010-11 Estimated Actual	2011-12 Adopted Budget
	OTHER LOCAL REVENUES		
8674	In District Premium	\$ 3,317,260	\$ 3,337,870
8699	Other Local Revenues		
	TOTAL OTHER LOCAL REVENUES	\$ 3,317,260	\$ 3,337,870
	ALL OTHER SOURCES/USES		
8919	Other Authorized Interfund Transfers		
	TOTAL OTHER SOURCES/USES	\$ -	\$ -
	TOTAL INCOME - EXCL OF BEG BALANCE	\$ 3,317,260	\$ 3,337,870
	<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.	\$ 3,420,984	\$ 3,420,984
	TOTAL CONTRACTED SERVICES	\$ 3,420,984	\$ 3,420,984
	TOTAL EXPENSES AND OUTGO BEFORE RESERVES	\$ 3,420,984	\$ 3,420,984