



**EAST SIDE UNION**  
HIGH SCHOOL DISTRICT

# 2011/2012 Second Interim Financial Report

**WILL THE VOTERS SUPPORT THE GOVERNOR'S NOVEMBER 2012 TAX INITIATIVE?**



**Marcus Battle, Associate Superintendent,  
Business and Operations**

**March 13, 2012**



# EAST SIDE UNION HIGH SCHOOL DISTRICT

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### **VISION:**

We provide an educational experience that enables all students to reach their highest potential.

### **MISSION:**

Our mission, in partnership with families and community, is to educate students and prepare them for the future in a safe and engaging environment.



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# **East Side Union High School District 2011-12 Second Interim Financial Report**

## **Executive Summary**

### **Introduction**

The following Executive Overview is a summary of the financial data reported in the SACS Second Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held in May 2012. At that time, the Governor's 2012-2013 proposals for May revisions will be known.

### **State Budget Update**

The Second Interim report for 2011-12 reflects activity through January 31, 2012. The Governor's Adopted budget for FY 2011-12 had assumed \$4 billion in additional revenues as the target to avoid statutorily mandated budget cuts. In order to avoid the cut, state revenues had to exceed the Governor's budget estimate by at least \$3 billion (ie. No more than a \$1 billion shortfall). The Governor's budget estimates were only slightly below projection and as a result, the actual mid-year reductions for K-12 education were reduced from \$300 per ADA to \$14.97 per ADA. In January 2012, the Governor submitted his 2012-13 budget proposal to the legislature. In his proposal, the Governor is proposing to increase education funding by having the voters support a temporary tax initiative which would be scheduled for the November 2012 General Election. The proposal would increase the sales tax by ½ % and personal income tax for top earners by 2% and would expire at the end of 2016. The tax measure, if passed, is projected to increase state revenues by \$6.9 million. If the tax measure is unsuccessful – The Education budget will be cut \$2.4 billion, est. at \$370 per average daily attendance. As of January 2012, State tax receipts lagged the governor's revised January forecast by \$630 million for the month with total revenues year-to-date now running \$625 million below estimates. Personal Income (-\$679 million) and Corporation (-\$127 million) taxes showed the sharpest declines compared to the revised estimates, which were partially offset by growth in Sales and Use and Other tax receipts of \$164 million.

In the Governors' Budget, he estimates but does not fund, an estimated 3.17% cost-of-living adjustment (COLA), which he would add to the K-12 revenue limit deficit factor. In addition, the Governor is proposing to extend the flexibility measures (e.g., deferred maintenance and routine restricted maintenance contributions, etc.) and is proposing to replace categorical programs with a new weighted student funding formula. The Governor's budget also estimates the 18 month budget gap to be \$14.2 billion, with \$9.2 billion occurring in FY 2011-12 and \$5 billion coming in FY 2012-13. This is slightly less than shortfall that was identified by the Legislative Analyst's Office (LAO) at first interim.

The Governor's Budget projects that the Proposition 98 guarantee for 2012-13 will be \$52.5 billion, marginally higher than the \$48.3 billion included in the 2011-12 Budget Act. The Governor's Budget proposal is dependent on voters taking action to adopt a new round of temporary taxes which would generate an additional \$6.9 billion in additional revenues. All of the additional tax revenue is allocated to an Education Protection Account created by the ballot measure, and used to fund Proposition 98, but only \$2.5 billion actually increases funding for education programs. The remaining \$4.4 billion will benefit other state programs because it reduces Proposition 98 spending from the state general fund.

If the proposed temporary taxes aren't approved by voters, the Proposition 98 guarantee will drop by about \$2.5 billion. The budget proposes a second round of "trigger" reductions, with a loss of \$4.8 billion falling on K-14 education. Leading education advocates have indicated that if the tax measure does not pass, the Proposition 98 guarantee will likely be suspended and would fall by \$4.9 billion from \$52.5 to \$48.3 billion resulting in an estimated \$370 per ADA reduction.

The Santa Clara County Office of Education has advised districts to assume that the state budget triggers will materialize for planning purposes and develop a Plan A and Plan B (Contingency Budget) should the district be faced with a \$370 per ADA revenue limit take-back. The County's recommendation was based on the most recent dartboard from School Services. School Services is expected to update the dartboard based on new fiscal projections and the release of the Governor's May 2012 budget revisions. For East Side Union High School District, a proposed cut of \$370 per ADA would result in an on-going budget reduction of \$8.5 million.

### Legislative Analyst's Office

The Legislative Analyst's Office (LAO) reported in their most recently released report titled Economic and Revenue Update that the State of the economic recovery in California is mixed and tax revenues for the 2011-12 and 2012-13 fiscal years may be down by \$6.5 billion compared with the January Governor's State Budget estimate. The LAO estimates assume enactment of the Governor's tax initiative in November, although the LAO has stated that their estimate of revenues from the initiative are lower than the administration's. The LAO has recommended that the State Legislature wait until after April data is analyzed as part of the May revision process before making a decision on the 2012-13 budget.

### State Economy

According to the State Department of Finance (DOF), the State's economy shrugged off a midyear slowdown by the end of 2011 and indicated that the recovery may have become self-sustaining. DOF reported that the labor markets have made steady progress and the real estate market has improved slightly. They indicated that building and construction project activity has accelerated modestly, but has remained very subdued. The DOF most recent *Finance Bulletin* noted that year-to-date revenue collections through January are down \$ 625 million below forecast. The bulletin showed that of the three major taxes, corporate income tax was the weakest performer, falling short by almost 3.6%; the sales and use tax came in only slightly up at .3%;

and the personal income tax missed its' mark by 2.1%. The DOF noted some slight improvements in the construction and housing markets. Single-family residential construction activity was up slightly in 2011, however, overall the increase were at a subdued level. On an increasingly positive note, the closing 4 months of 2011 saw an increase in nonfarm employment by 112,000 over the proceeding four months which only totaled 25,800. In summary, California's economy continues to show some glimmers of progress, however, the state is still facing record high unemployment, slow employment growth, subdued housing and construction activity. The bottom-line is that the State's economic recovery will continue to be a work in progress with no signs of significant growth projected until at least FY 2015-16.

## **ESUHSD 2011-2012 Budget Overview**

At Second Interim, the budget overall reflects a reduction in the FY 2011-12 estimated budget deficit from first interim of \$7.6 million to \$849k as a result of a reduction in the Governor's proposed mid-year revenue limit take-back. In addition, the district has updated projections to include a mid-year take-back of \$14.97 per ADA or \$349,000 for FY 2011-12. Overall, the district's projected expenditures have only increased slightly as a result of budgetary adjustments based on funding letters and grant entitlements.

In light of the Governor's FY 2012-13 budget proposal and pending May revisions, the district has not recommended any reductions for FY 2011-12. The Governor is proposing to maintain funding at current levels in his 2012-13 budget and has deferred the passage of temporary tax extensions until the November 2012 ballot. It is estimated that if the temporary taxes extensions are not successful, K-12 education revenue limit would be reduced by \$370 per ADA. For ESUHSD, this would mean a reduction in district revenue limit of \$8.5 million on-going. The district has prepared a budget contingency plan totaling \$24 million in the event the tax measure fails. The district's budget contingency plan would also require additional negotiated savings beginning in FY 2013-14 or sooner in order to provide a positive certification and fiscal solvency in the multi-year forecast. As part of the district's contingency plan, the district will set-aside funds in the ending fund balance for FY 2012-13 and FY 2013-14 and continue FY 2011-12 negotiated savings through the forecast period.

At second interim, the district's unrestricted reserves total \$33 million or 16.6% of general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund district operations. In the event that further State budget reductions are realized, the district is in a position to respond appropriately and swiftly with minimal impact to school and district operations in the current fiscal year.

For the third year in a row, the district's CBEDS enrollment has continued to decline as a result of outward migration and increased competition from charter schools. The district's CBEDS enrollment was 25,211 students in FY 2008-09, and has declined to 24,077 in the current budget year. This represents a decrease of 1,134 students since FY 2008-09 and 374 less than FY 2010-11. The adopted budget had projected a P-2 enrollment projection of 23,085. The second interim

report represents a slight decrease. The slightly lower P-2 ADA projection will subsequently result in a lower P-2 ADA, which provides the basis for determining the district's current year revenue limit. The projected P-2 ADA estimate at first interim for FY 2011-12 was 23,085 and has been updated to reflect a slight decrease. The adjustment to P-2 represents a decrease of 39 ADA or \$226,000 decrease in revenue limit.

## **The Issue of Deficit Spending**

The second interim budget does reflect deficit spending in FY 11-12 totaling \$849,000 (incl. \$14.97 per ADA reduction), \$5.8 million in FY 12-13, and \$13 million in FY 2013-14. For FY 2011-12, the district is currently under-going reductions totaling over \$4 million to address deficit spending concerns. The district is fully aware of the perils of deficit spending, but given the unfortunate situation of the State budget and the resulting cuts to education, the district believes that it has made a great effort to address deficit spending.

Beginning in FY 2008-09, the district began cost reduction measures and have continued to reduce cost each year thru the current FY 2011-12. It is projected that the district has made over \$28 million in cost reductions from the period beginning FY 2008-09 through FY 2011-12. The district is currently projecting deficit spending to continue through the forecast years and plans to continue efforts to close the budget gap. The district has worked collaboratively with the unions and other stakeholders to utilize furlough days and increased class size as strategies to assist in mitigating deficit spending and reducing costs. The district's is currently proposing a budgetary contingency plan which would utilize a mix of one-time and on-going expenses to address a potential cut in revenue limit and to help insulate further deficit spending. As part of this effort, the district has worked with Keenan and Associates to design a supplemental early retirement program which would generate at least \$2 million in savings over a five year period. The results of the early retirement are being presented to the Board for consideration and if approved would generate over \$2.4 million in savings over a 5 year period. The district feels that the early efforts to reduce expenditures have paid off in building a strong reserve and believes that this situation will be remedied once funded COLA is restored and deficit factors are eliminated.

## **Revenue Summary**

### **Revenue Limit**

Revenue Limit (RL) funding is based mainly upon student attendance. Revenue limit funding is the dollar amount for each student that is in attendance on average during the course of the school or fiscal year and comprises a major component in determining the district's budget.

The district's revenue limit at Second interim is \$139.7 million and this represents of \$5.3 million increase from the first interim budget. The increase is mainly attributable to an assumption that the State budget trigger would be enacted which would have resulted in a mid-year ADA reduction to the district at \$300 per ADA. The district is only projecting a slight decrease in the P-2 ADA which is only projected to have a nominal impact on the districts revenue limit.

There have been no further changes or revisions to the revenue limit since budget adoption.

## **Revenues – Federal/Other State/Other Local**

### **Federal Revenues**

The district's Federal revenues have decreased by \$186,000 since first interim as a result of the receipt of actual funding letters and commitments. The funds received are mostly earmarked to augment salaries and benefit expenses related to Title I, Title II, Title III and Special Education programs. The district has spent all remaining ARRA and SFSF funds. These funds were critical in assisting the district in preserving jobs and maintaining current programs and services. All funds have been expended or encumbered to date with the exception of \$68,000 remaining in education jobs bill funding. The district is currently not projecting any additional funds from these designations.

### **Other State/Other Local**

Other State and Local revenues increased by \$2 million since the first interim. Some of the increases were related to additional revenues for TIIG of \$932,000 and Transportation with an additional \$740,000. All other adjustments have been mostly attributable to adjustments and receipt of award letters.

### **Contribution to Special Ed & Other Transfers**

There are no changes projected in this category attributable to the districts assumption related to the transfer of \$4.5 million from OPEB and other fund reserves to general fund revenue support. The district does not require any additional revenue support at this time.

## **Expenditure Summary**

The projections reflected in the Second Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.

There were no significant change in variances within the expenditure categories for certificated and classified salaries, and employee benefits during the reporting period ending January 31, 2012. There was a \$771,000 increase related to operations and contracted services. The increase was mainly attributable to increased projections for water and sewage of \$240,000, fire alarm maintenance of \$240,000, and \$300,000 related to transportation repairs and other increases.

## **Ending Balance Summary**

At Second Interim, the District projects an ending fund balance plus general reserve of approximately \$34,554,314 for FY 2011-12. This amount represents an increase of almost \$6.8 million since first interim. The increase is primarily related to a \$7.2 million increase in projected general fund revenues. The State requires a district our size to maintain an ending reserve equal to three percent of total expenditures and other uses. In November 2011, the district's Governing Board unanimously adopted a resolution to increase the district's minimum



fund balance for economic uncertainties from 3% to 6%. The increase in the district’s minimum reserve reinforces the Board’s commitment to being fiscally conservative during these uncertain times. In addition, the increased reserve provides the district with an added safety net in the event of an unforeseen fiscal event at the State or district level.

**The district’s ending fund balance designations are as follows:**

<u>Designations</u>	
Revolving Cash	\$ 2,500
Stores	\$ 206,980
Economic Uncertainty 6% (Fund 17)	\$12,096,696
Legally Restricted (Categorical)	\$ 1,434,257
Designated – Site Clearing Acct.	\$ 381,697
Designated – Site Carryover	\$ 780,000
Designated – Deficit Spending Adj.	\$ -0-
Designated – Gov. Budget Action	\$19,652,184
<u>Total Designations</u>	\$34,554,314

**Reserve % - All Undesignated Reserves (Including Fund 17) total 16.6% of General Fund**

**General Fund Restricted**

Legally restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of January 31, the projected restricted general fund carry-over is \$1.4 million.

**Cafeteria Fund 61/Other Funds**

At Second Interim, the budget for the food service program (Fund 61) is projected to have a slight deficit of \$14,386 and an ending fund balance of \$389,182. At first interim, a deficit of \$58,706 had been projected. This represents a decrease of \$44,000 in the projected deficit as compared to first interim. The district’s food service director has continued to initiate aggressive efforts to reduce the deficit which had previously been budgeted at \$242,106 when the budget was adopted. The Board recently approved a \$500,000 allocation from the measure G bond to replace old and outdated kitchen equipment at all district sites. There have been no notable changes in other district funds and programs at Second interim.

## Multiyear Financial Projection

The 2011-12 Multi-Year Financial Projection (MYFP) at second interim reflects that the district is able to maintain a 6% district mandated reserve in 2011-12 and throughout the multi-year ending FY 2013-14. The multi-year projections are based on assumptions listed in the attached binder and include current negotiated settlements, health and benefit increases, and a continuation of furlough days and class size increases through FY 2013-14. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the district will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step-and-column adjustments, utilities and other ongoing expenditures such as encroachment from special education. At first interim, the district had included a potential trigger cut of \$300 per ADA or an estimated \$7 million as a one-time reduction which had been included in the multiyear projection. The trigger reduction was only \$14.97 and this amount totaling \$349,000 has been included as part of the multi-year projection.

The Multi-Year budget is summarized as follows:

### **Multiyear Financial Projection Summary For the General Fund:**

<b>Components</b>	<b>Base Year FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
Revenues	\$198 m	\$196 m	\$193 m
Expenses	\$199 m	\$202 m	\$206 m
<b>Excess/(Deficit)</b>	<b>(\$ 849k)</b>	<b>(\$5.8 m)</b>	<b>(\$13 m)</b>
Net Increase(Decrease)	(\$ 849k)	(\$5.8 m)	(\$13 m)
Other Sources/Uses	(\$2.6 m)	(\$120k)	(\$100k)
<b>Ending Balance plus General Reserve</b>	<b>\$34.5 Million</b>	<b>\$28.8 Million</b>	<b>\$15.7 Million</b>
Stores & Revolving Cash	\$209k	\$209k	\$ 209k
6% Reserve	\$12.1 m	\$12.3 m	\$12.4 m
Legally Restricted - Categorical	\$1.4 m	\$1.3 m	\$ 663k
<b>Designated – Site Clearing Acct.</b>	<b>\$ 381k</b>	<b>\$ 381k</b>	<b>\$ 381k</b>
<b>Designated – Site Carryover</b>	<b>\$780k</b>	<b>\$ 780k</b>	<b>\$ 780k</b>
<b>Designated – Deficit Spending Adj.</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>Designated – Gov. Budget Action</b>	<b>\$19.6 m</b>	<b>\$13.7 m</b>	<b>\$ 1.24 m</b>

## Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending January 31, 2012. This certification reflects the fact that in spite of current State budget shortfalls in funding and reductions in COLA, the district will end this year and the next two years with a positive ending balance. The Governor's decision on mid-year trigger cuts

resulted in a mid-year revenue limit take-back of \$349,000 for FY 2011-12. The district currently has 16.6% undesignated ending fund balance reserves which would be available in maintaining operational stability in the event of a FY 2012-13 mid-year take-back should the Governor's November tax initiative fail. In addition to the reserves, the district would be required to take additional actions to plan for a contingency budget and negotiate additional savings should the tax initiative fail. The district is still plagued by deficit spending which is expected to increase significantly in the out years beginning in FY 2013-14 primarily due to declining enrollment and increases in benefits and related costs. The district's reserves have been critical in providing a safety net during these uncertain economic times, however, projected increases in deficit spending will require the district to take a more long-term and strategic approach to reducing on-going expenses.

The district continues to be vigilant in managing its fiscal resources and as such, has initiated over \$33 million in budgetary reductions since FY 2008-09. The district has continued to work collaboratively with stakeholders to continue reductions in the current fiscal year by maintaining increased class sizes and furlough days. In addition, the district and Governing Board has made a concerted effort to increase district reserves for economic uncertainties by passing a resolution to increase the district's minimum reserve from 3% to 6% in order to cushion the district against further State reductions. The district will continue to review the continuing increases in special education encroachment and will work consistently to devise ways to bring down special education costs. The district has developed and the Board is considering the adoption of an early retirement incentive plan for certificated (non-management) staff with the plan to generate over \$2.4 million in savings over a five year period.

In summary, the district will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The district is once again enjoying a year of welcomed collaboration with parents, staff, and the community of East Side Union High School District as we continue to make difficult fiscal choices. The district has many reasons to be optimistic about the future and we are confident that we can and will successfully navigate the district through these very arduous times.

**Thanks for your support.**

*Marcus Battle*

# **SECTION 1**

## **2011-12 District Budget Assumptions Update and Comparative Analysis**

# 2011–12 Second Interim Assumptions

## Revenue and Expenditure Assumptions Update

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its Second Interim report on assumptions. This is the best information available at the time the Second Interim report is prepared. The Second Interim report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The assumptions upon which the 2011-12 Second Interim report is based as follows:

### REVENUE HIGHLIGHTS

- Cost of living allowance (COLA) is equal to 2.24%, with a 20.404% deficit factor.
- Mid-year one-time Trigger Cut is \$14.97 per ADA.
- Revenue limit is based upon an Average Daily Attendance (ADA) factor of 23,338 which includes 292 for County Special Ed Program. Since the District enrollment went down, the State allows the District to use prior year ADA with the calculation of enrollment or withdrawal to the District charter schools.
- Lottery (unrestricted) income is based upon a projection of \$117.25 per ADA

### EXPENDITURES

- Expenses overall are expected to remain steady.
- Previously Enacted Budget Reductions Continue; i.e. furlough days and increase class size, etc.
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees.
- Health and Welfare benefits are budgeted at 5% and 7%, respectively for the next two future years.
- In 2012/13 the District will resume \$1.0 million to Unrestricted General Fund of salary and benefit costs that are paid by Federal Ed Job carryover fund currently.
- Besides the electric cost savings from the solar project, other utility costs are projected to increase by 5%. The District is continuously seeking opportunities to reduce cost of utilities – gas and water.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011-12 Second Interim**  
**Budget Assumption**

Description	Statewide Assumptions	2011 / 12	
		1st Interim	2nd Interim
<b>Based on SSC Dartboard</b>			
Statutory COLA		2.24%	2.24%
Funded COLA		2.24%	2.24%
Revenue Limit Deficit		19.754%	20.404%
Other Revenue Limit Adjustments - (one-time Trigger Cut)		(\$300) / ADA	(\$14.97) / ADA
California CPI		3.20%	2.30%
Lottery Per ADA	Unrestricted	\$111.75	\$117.25
	Restricted	\$17.00	\$23.25
Equalization (If Applicable)		\$0	\$0
<b>Enrollment (CBEDS) Projected/Actual</b>		24,077	24,077
<b>Average Daily Attendance (ADA) Projections</b>		23,085	23,046
East Side Special Ed ADA in County Program		292	292
<b>Salary Step and Column % Increases:</b>			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
<b>Negotiated Salary Increases (All Employee Groups)</b>		N/A	N/A
Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc..)			
<b>Benefits:</b>			
STRS		8.25%	8.25%
PERS		10.923%	10.923%
PERS Reduction		2.097%	2.097%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
OPEB		3.36%	3.36%
Workers' Comp		2.23%	2.23%
Unemployment Insurance		1.61%	1.61%
Health & Welfare Increase		10%	7.15%
<b>Operations:</b>			
Renewable Energy Equip Debt Payment		\$ 1,490,783	\$ 1,490,783
OPEB Debt Payment		\$ 1,906,017	\$ 1,906,017

EAST SIDE UNION HIGH SCHOOL DISTRICT

2011/12 Second Interim Vs First Interim  
General Fund Revenue and Expenditure Summary

Categories	11/12 First Interim			11/12 Second Interim			Variance from First Interim
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenues</b>							
Revenue Limit	\$128,661,714	\$5,825,779	\$134,487,493	\$133,727,699	\$6,065,584	\$139,793,283	\$5,305,790
Federal	\$0	\$13,702,072	\$13,702,072	\$0	\$13,515,408	\$13,515,408	(\$186,664)
Other State	\$21,748,434	\$6,102,415	\$27,850,849	\$22,800,700	\$7,052,238	\$29,852,938	\$2,002,089
Local	\$4,093,902	\$6,626,963	\$10,720,865	\$3,940,436	\$6,942,063	\$10,882,499	\$161,634
Contrib to Special Ed. & Other Transfer	(\$22,267,811)	\$26,746,090	\$4,478,279	(\$21,026,377)	\$25,504,656	\$4,478,279	\$0
<b>Total Revenues</b>	<b>\$132,236,239</b>	<b>\$59,003,319</b>	<b>\$191,239,558</b>	<b>\$139,442,458</b>	<b>\$59,079,949</b>	<b>\$198,522,407</b>	<b>\$7,282,848</b>
<b>Expenditures</b>							
Certificated Salaries	\$78,620,928	\$20,161,902	\$98,782,830	\$78,626,861	\$19,880,384	\$98,507,245	(\$275,585)
Classified Salaries	\$13,351,177	\$10,416,717	\$23,767,894	\$13,313,829	\$10,386,283	\$23,700,112	(\$67,782)
Employee Benefits	\$37,530,311	\$14,242,461	\$51,772,772	\$37,763,585	\$14,200,255	\$51,963,840	\$191,068
Books & Supplies	\$1,481,806	\$2,504,595	\$3,986,401	\$1,387,588	\$2,424,674	\$3,812,262	(\$174,139)
Operation & Contracted Services	\$7,912,927	\$9,052,008	\$16,964,935	\$8,314,534	\$9,421,810	\$17,736,344	\$771,409
Capital Outlay	\$8,943	\$34,830	\$43,773	\$8,943	\$34,830	\$43,773	\$0
Other Outgo	\$400,800	\$322,090	\$722,890	\$400,800	\$322,090	\$722,890	\$0
Direct Support/Indirect Costs	(\$2,411,096)	\$1,906,672	(\$504,424)	(\$2,418,219)	\$1,906,673	(\$511,546)	(\$7,122)
Debt Services	\$3,396,800		\$3,396,800	\$3,396,800		\$3,396,800	\$0
<b>Total General Fund Expenditures</b>	<b>\$140,292,596</b>	<b>\$58,641,275</b>	<b>\$198,933,871</b>	<b>\$140,794,721</b>	<b>\$58,576,999</b>	<b>\$199,371,720</b>	<b>\$437,849</b>
Net Increase/Decrease to Fund Balance	(\$8,056,357)	\$362,044	(\$7,694,313)	(\$1,352,263)	\$502,950	(\$849,313)	\$6,844,999
Other Sources / Uses	(\$2,670,000)	\$0	(\$2,670,000)	(\$2,670,000)	\$0	(\$2,670,000)	\$0
<b>Beginning Balance</b>	<b>\$24,836,144</b>	<b>\$931,307</b>	<b>\$25,767,451</b>	<b>\$24,836,144</b>	<b>\$931,307</b>	<b>\$25,767,451</b>	<b>\$0</b>
Prior Year Stores Adjustment							
Audit Adjustment			\$0			\$0	
<b>Ending Balance Before Reserve</b>	<b>\$14,109,787</b>	<b>\$1,293,351</b>	<b>\$15,403,138</b>	<b>\$20,813,881</b>	<b>\$1,434,257</b>	<b>\$22,248,138</b>	<b>\$6,844,999</b>
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$0
Stores	\$206,980		\$206,980	\$206,980		\$206,980	\$0
<b>Ending Balance with Reserve</b>	<b>\$14,319,267</b>	<b>\$1,293,351</b>	<b>\$15,612,618</b>	<b>\$21,023,361</b>	<b>\$1,434,257</b>	<b>\$22,457,618</b>	<b>\$6,844,999</b>
Carry-overs	\$0		\$0	\$0		\$0	
<b>Net Ending Balance</b>	<b>\$14,319,267</b>	<b>\$1,293,351</b>	<b>\$15,612,618</b>	<b>\$21,023,361</b>	<b>\$1,434,257</b>	<b>\$22,457,618</b>	<b>\$6,844,999</b>
<b>General Reserve</b>	<b>\$12,096,696</b>		<b>\$12,096,696</b>	<b>\$12,096,696</b>		<b>\$12,096,696</b>	<b>\$0</b>
<b>Ending Balance plus Gen Reserve</b>	<b>\$26,415,963</b>	<b>\$1,293,351</b>	<b>\$27,709,314</b>	<b>\$33,120,057</b>	<b>\$1,434,257</b>	<b>\$34,554,314</b>	<b>\$6,844,999</b>

EAST SIDE UNION HIGH SCHOOL DISTRICT

2011/12 Second Interim  
vs First Interim General Fund  
Ending Fund Balance Projection

Categories	11/12 First Interim			11/12 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$206,980		\$206,980	\$206,980		\$206,980
Site Clearing Account	\$381,697		\$381,697	\$381,697		\$381,697
Site Projected Carryover	\$780,000		\$780,000	\$780,000		\$780,000
Reserve for Deficit Spending Correction	\$12,948,090		\$12,948,090	\$0		\$0
Reserve for Governor's Budget Action	\$0		\$0	\$19,652,184		\$19,652,184
Restricted Categorical Programs:						
Medical Reimbursement		\$122,056	\$122,056		\$126,136	\$126,136
Restricted Lottery		\$86,934	\$86,934		\$273,002	\$273,002
EIA		\$800,058	\$800,058		\$823,324	\$823,324
Restricted Maintenance		\$284,303	\$284,303		\$211,795	\$211,795
<b>General Reserve F/17</b>	\$12,096,696		\$12,096,696	\$12,096,696		\$12,096,696
<b>Net Ending Balance</b>	<b>\$26,415,963</b>	<b>\$1,293,351</b>	<b>\$27,709,314</b>	<b>\$33,120,057</b>	<b>\$1,434,257</b>	<b>\$34,554,314</b>



**East Side Union High School District**

**2011/12 Second Interim vs First Interim  
General Fund (Restricted) Revenue and Expenditure Summary**

Categories	2011/12 First Interim			2011/12 Second Interim			Variance from First Interim
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
<b>Revenues</b>							
Revenue Limit	\$ -	\$ 5,825,779	\$ 5,825,779	\$ -	\$ 6,065,584	\$ 6,065,584	\$ 239,805
Federal	\$ 9,182,753	\$ 4,519,319	\$ 13,702,072	\$ 9,011,254	\$ 4,504,154	\$ 13,515,408	\$ (186,664)
Other State	\$ 5,103,940	\$ 998,475	\$ 6,102,415	\$ 6,098,173	\$ 954,065	\$ 7,052,238	\$ 949,823
Local	\$ 5,117,268	\$ 1,509,695	\$ 6,626,963	\$ 4,932,289	\$ 2,009,774	\$ 6,942,063	\$ 315,100
Interfund Transfers	\$ 9,866,686	\$ 16,879,404	\$ 26,746,090	\$ 9,450,963	\$ 16,053,693	\$ 25,504,656	\$ (1,241,434)
<b>Total Revenues</b>	<b>\$ 29,270,647</b>	<b>\$ 29,732,672</b>	<b>\$ 59,003,319</b>	<b>\$ 29,492,679</b>	<b>\$ 29,587,270</b>	<b>\$ 59,079,949</b>	<b>\$ 76,630</b>
<b>Expenditures</b>							
Certificated Salaries	\$ 8,675,316	\$ 11,486,586	\$ 20,161,902	\$ 8,504,994	\$ 11,375,390	\$ 19,880,384	\$ (281,518)
Classified Salaries	\$ 6,249,380	\$ 4,167,337	\$ 10,416,717	\$ 6,209,420	\$ 4,176,863	\$ 10,386,283	\$ (30,434)
Employee Benefits	\$ 6,239,142	\$ 8,003,319	\$ 14,242,461	\$ 6,234,460	\$ 7,965,795	\$ 14,200,255	\$ (42,206)
Books & Supplies	\$ 2,396,244	\$ 108,351	\$ 2,504,595	\$ 2,316,323	\$ 108,351	\$ 2,424,674	\$ (79,921)
Operation & Contracted Services	\$ 4,346,054	\$ 4,705,954	\$ 9,052,008	\$ 4,715,856	\$ 4,705,954	\$ 9,421,810	\$ 369,802
Capital Outlay	\$ 34,830	\$ -	\$ 34,830	\$ 34,830	\$ -	\$ 34,830	\$ -
Other Outgo	\$ 152,090	\$ 170,000	\$ 322,090	\$ 152,090	\$ 170,000	\$ 322,090	\$ -
Direct Support/Indirect Costs	\$ 815,547	\$ 1,091,125	\$ 1,906,672	\$ 821,756	\$ 1,084,917	\$ 1,906,673	\$ 1
<b>Total Expenditures</b>	<b>\$ 28,908,603</b>	<b>\$ 29,732,672</b>	<b>\$ 58,641,275</b>	<b>\$ 28,989,729</b>	<b>\$ 29,587,270</b>	<b>\$ 58,576,999</b>	<b>\$ (64,276)</b>
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund Expenditures</b>	<b>\$ 28,908,603</b>	<b>\$ 29,732,672</b>	<b>\$ 58,641,275</b>	<b>\$ 28,989,729</b>	<b>\$ 29,587,270</b>	<b>\$ 58,576,999</b>	<b>\$ (64,276)</b>
Net Increase/Decrease to Fund Balance	\$ 362,044	\$ -	\$ 362,044	\$ 502,950	\$ -	\$ 502,950	\$ 140,906
<b>BEGINNING BALANCE</b>	<b>\$ 931,306</b>	<b>\$ -</b>	<b>\$ 931,307</b>	<b>\$ 931,306</b>	<b>\$ 0</b>	<b>\$ 931,308</b>	<b>\$ 0</b>
Net Change	\$ 362,044	\$ -	\$ 362,044	\$ 502,950	\$ -	\$ 502,950	\$ 140,906
Audit Adjustment							
<b>ENDING BALANCE</b>	<b>\$ 1,293,350</b>	<b>\$ -</b>	<b>\$ 1,293,351</b>	<b>\$ 1,434,256</b>	<b>\$ 0</b>	<b>\$ 1,434,258</b>	<b>\$ 140,906</b>
Carry-overs			\$ -			\$ -	\$ -
<b>NET ENDING BALANCE</b>	<b>\$ 1,293,350</b>	<b>\$ -</b>	<b>\$ 1,293,351</b>	<b>\$ 1,434,256</b>	<b>\$ 0</b>	<b>\$ 1,434,258</b>	<b>\$ 140,906</b>

# **SECTION 2**

Enrollment and Average Daily Attendance  
Projections through 2013-14

**East Side Union High School District**

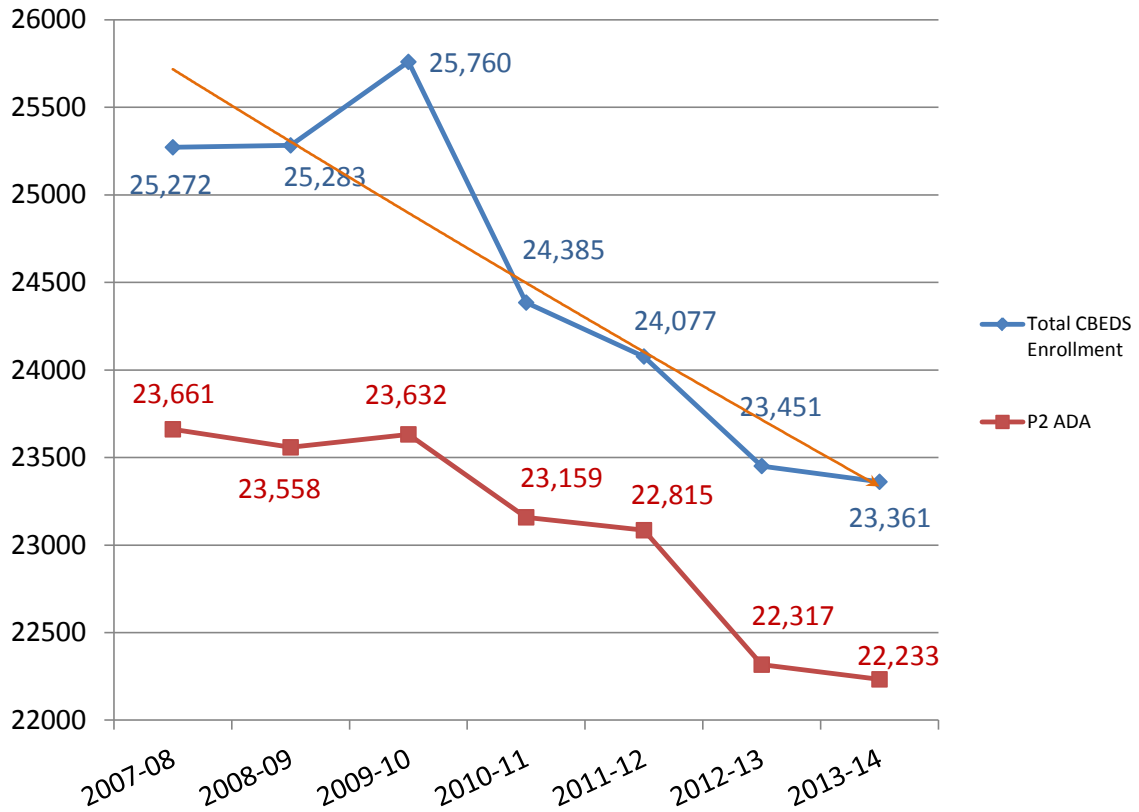
**Enrollment/ADA Projections Through 2013/14**

<b>Fiscal Year</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Grade Level</b>	<b>CBEDS Enrollment</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
9	6,306	6,177	6,180	5,930	5,827	5,962	5806	5783
10	6,348	6,303	6,404	6,056	5,930	5,933	5778	5755
11	6,204	6,281	6,575	6,129	6,147	6,019	5862	5838
12	6,267	6,375	6,457	6,101	5,947	5,992	5836	5813
Independent Study								
Post Seniors	104	103	93	122	128	122	120	123
NPS	43	44	51	47	68	49	50	50
<b>Total CBEDS Enrollment</b>	<b>25,272</b>	<b>25,283</b>	<b>25,760</b>	<b>24,385</b>	<b>24,047</b>	<b>24,077</b>		
<b>P2 ADA</b>	<b>23,661</b>	<b>23,558</b>	<b>23,632</b>	<b>23,159</b>				
<b>2011/12 2nd Interim Enrollment</b>					<b>24077</b>		<b>23451</b>	<b>23361</b>
<b>2011/12 2nd Interim ADA Projected</b>					<b>22815</b>		<b>22317</b>	<b>22233</b>
<b>Enrollment to ADA %</b>	<b>93.63%</b>	<b>93.18%</b>	<b>91.74%</b>	<b>94.97%</b>	<b>94.76%</b>		<b>95.16%</b>	<b>95.17%</b>

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.09%** of CBEDS enrollment.

### East Side Union High School District Enrollment / ADA Projections



Due to Declining Enrollment, ADA is projected to decline by 1,428, representing an estimated loss of \$8.5 million in on going Revenue Limit Income by FY 2013-14

# **SECTION 3**

2011/12 – 2013/14 Multi-Year Budget  
Assumptions and Fiscal Update

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011-12 Second Interim Report**  
**Multi-Year Budget Assumption**

Description	Statewide Assumptions	2011/12 2nd Interim	2012/13 Project YR 1	2013/14 Project YR 2
<b>Based on SSC Dartboard</b>				
Statutory COLA		2.24%	3.17%	2.40%
Funded COLA		2.24%	3.17%	2.40%
Revenue Limit Deficit		20.404%	21.666%	21.666%
Other Revenue Limit Adjustments - (one-time Trigger Cut)		(\$14.97) / ADA		
California CPI		2.30%	2.10%	2.40%
Lottery Per ADA	Unrestricted	\$117.25	\$117.25	\$117.25
	Restricted	\$23.25	\$23.25	\$23.25
Equalization (If Applicable)		\$0	\$0	\$0
<b>Enrollment (CBEDS) Projected/Actual</b>				
		24,077	23,451	23,361
<b>Average Daily Attendance (ADA) Projections</b>				
		23,046	22,706	22,208
<b>East Side Special Ed ADA in County Program</b>				
		292	292	292
<b>Salary Step and Column % Increases:</b>				
Certificated		1.5%	1.5%	1.5%
Classified		2.0%	2.0%	2.0%
Management		1.5%	1.5%	1.5%
<b>Negotiated Salary Increases (All Employee Groups)</b>				
Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc..)		N/A	N/A	N/A
Reduce Teaching Position due to declining enrollment			- 15.0 FTEs	- 3.0 FTEs
<b>Benefits:</b>				
STRS		8.25%	8.25%	8.25%
PERS		10.923%	10.923%	10.923%
PERS Reduction		2.097%	2.097%	2.097%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		2.23%	2.23%	2.23%
Unemployment Insurance		1.61%	1.61%	1.61%
Health & Welfare Increase		7.15%	5%	7%
<b>Operations:</b>				
Board Election Cost			\$ 250,000	
Renewable Energy Equip Debt Payment		\$ 1,490,783	\$ 1,855,386	\$ 1,843,546
OPEB Debt Payment		\$ 1,906,017	\$ 1,944,103	\$ 1,979,599

EAST SIDE UNION HIGH SCHOOL DISTRICT

2011/12 Second Interim  
General Fund Multi-Year Projection

Categories	11/12 Second Interim			12/13 Projection			13/14 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
Revenue Limit	\$133,727,699	\$6,065,584	\$139,793,283	\$133,996,226	\$6,174,271	\$140,170,497	\$134,067,291	\$6,322,676	\$140,389,967
Federal	\$0	\$13,515,408	\$13,515,408	\$0	\$12,046,784	\$12,046,784	\$0	\$11,482,131	\$11,482,131
Other State	\$22,800,700	\$7,052,238	\$29,852,938	\$22,185,686	\$7,052,617	\$29,238,303	\$22,635,039	\$6,942,268	\$29,577,307
Local	\$3,940,436	\$6,942,063	\$10,882,499	\$3,834,202	\$8,851,376	\$12,685,578	\$3,834,202	\$6,692,323	\$10,526,525
Contrib to Special Ed. & Other Transfer	(\$21,026,377)	\$25,504,656	\$4,478,279	(\$23,701,620)	\$26,240,075	\$2,538,455	(\$25,482,844)	\$26,729,522	\$1,246,678
<b>Total Revenues</b>	<b>\$139,442,458</b>	<b>\$59,079,949</b>	<b>\$198,522,407</b>	<b>\$136,314,494</b>	<b>\$60,365,123</b>	<b>\$196,679,617</b>	<b>\$135,053,688</b>	<b>\$58,168,919</b>	<b>\$193,222,607</b>
<b>Expenditures</b>									
Certificated Salaries	\$78,626,861	\$19,880,384	\$98,507,245	\$78,110,377	\$20,822,226	\$98,932,604	\$80,776,783	\$19,139,460	\$99,916,243
Classified Salaries	\$13,313,829	\$10,386,283	\$23,700,112	\$13,618,835	\$10,501,678	\$24,120,513	\$13,891,211	\$10,711,712	\$24,602,923
Employee Benefits	\$37,763,585	\$14,200,255	\$51,963,840	\$38,527,250	\$14,989,452	\$53,516,703	\$41,011,236	\$14,978,213	\$55,989,449
Books & Supplies	\$1,387,588	\$2,424,674	\$3,812,262	\$1,687,588	\$2,354,157	\$4,041,745	\$1,687,588	\$2,309,157	\$3,996,745
Operation & Contracted Services	\$8,314,534	\$9,421,810	\$17,736,344	\$8,612,474	\$9,091,810	\$17,704,284	\$8,570,864	\$9,091,810	\$17,662,674
Capital Outlay	\$8,943	\$34,830	\$43,773	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$400,800	\$322,090	\$722,890	\$400,800	\$322,090	\$722,890	\$400,800	\$322,090	\$722,890
Direct Support/Indirect Costs	(\$2,418,219)	\$1,906,673	(\$511,546)	(\$2,680,259)	\$2,386,968	(\$293,291)	(\$2,675,447)	\$2,283,611	(\$391,836)
Debt Services	\$3,396,800	\$3,396,800	\$3,396,800	\$3,799,489	\$3,799,489	\$3,799,489	\$3,823,145	\$3,823,145	\$3,823,145
<b>Total Expenditures</b>	<b>\$140,794,721</b>	<b>\$58,576,999</b>	<b>\$199,371,720</b>	<b>\$142,076,554</b>	<b>\$60,468,382</b>	<b>\$202,544,936</b>	<b>\$147,486,180</b>	<b>\$58,836,052</b>	<b>\$206,322,232</b>
<b>Total General Fund Expenditures</b>	<b>\$140,794,721</b>	<b>\$58,576,999</b>	<b>\$199,371,720</b>	<b>\$142,076,554</b>	<b>\$60,468,382</b>	<b>\$202,544,936</b>	<b>\$147,486,180</b>	<b>\$58,836,052</b>	<b>\$206,322,232</b>
Net Increase/Decrease to Fund Balance	(\$1,352,263)	\$502,950	(\$849,313)	(\$5,762,060)	(\$103,259)	(\$5,865,319)	(\$12,432,492)	(\$667,133)	(\$13,099,625)
Other Sources / Uses	(\$2,670,000)	\$0	(\$2,670,000)	(\$120,000)	\$0	(\$120,000)	(\$100,000)	\$0	(\$100,000)
<b>Beginning Balance</b>	<b>\$24,836,144</b>	<b>\$931,307</b>	<b>\$25,767,451</b>	<b>\$20,813,881</b>	<b>\$1,434,257</b>	<b>\$22,248,138</b>	<b>\$14,931,821</b>	<b>\$1,330,998</b>	<b>\$16,262,819</b>
Prior Year Stores Adjustment									
Audit Adjustment			\$0			\$0			\$0
<b>Ending Balance Before Reserve</b>	<b>\$20,813,881</b>	<b>\$1,434,257</b>	<b>\$22,248,138</b>	<b>\$14,931,821</b>	<b>\$1,330,998</b>	<b>\$16,262,819</b>	<b>\$2,399,329</b>	<b>\$663,865</b>	<b>\$3,063,194</b>
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$206,980		\$206,980	\$206,980		\$206,980	\$206,980		\$206,980
<b>Ending Balance with Reserve</b>	<b>\$21,023,361</b>	<b>\$1,434,257</b>	<b>\$22,457,618</b>	<b>\$15,141,301</b>	<b>\$1,330,998</b>	<b>\$16,472,299</b>	<b>\$2,608,809</b>	<b>\$663,865</b>	<b>\$3,272,674</b>
Carry-overs	\$0		\$0	\$0		\$0	\$0		\$0
<b>Net Ending Balance</b>	<b>\$21,023,361</b>	<b>\$1,434,257</b>	<b>\$22,457,618</b>	<b>\$15,141,301</b>	<b>\$1,330,998</b>	<b>\$16,472,299</b>	<b>\$2,608,809</b>	<b>\$663,865</b>	<b>\$3,272,674</b>
<b>General Reserve F/17</b>	\$12,096,696		\$12,096,696	\$12,337,663		\$12,337,663	\$12,461,040		\$12,461,040
<b>Ending Balance plus Gen Reserve</b>	<b>\$33,120,057</b>	<b>\$1,434,257</b>	<b>\$34,554,314</b>	<b>\$27,478,964</b>	<b>\$1,330,998</b>	<b>\$28,809,962</b>	<b>\$15,069,849</b>	<b>\$663,865</b>	<b>\$15,733,714</b>

EAST SIDE UNION HIGH SCHOOL DISTRICT

2011/12 Second Interim  
General Fund Multi-Year  
Ending Fund Balance Projection

Categories	11/12 Second Interim			12/13 Projection			13/14 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$206,980		\$206,980	\$206,980		\$206,980	\$206,980		\$206,980
Site Clearing Account	\$381,697		\$381,697	\$381,697		\$381,697	\$381,697		\$381,697
Site Projected Carryover	\$780,000		\$780,000	\$780,000		\$780,000	\$780,000		\$780,000
Reserve for Governor's Budget Action	\$19,652,184		\$19,652,184	\$13,770,124		\$13,770,124	\$1,237,632		\$1,237,632
Restricted Categorical Programs:									
Medical Reimbursement		\$126,136	\$126,136		\$120,000	\$120,000		\$60,000	\$60,000
Restricted Lottery		\$273,002	\$273,002		\$270,000	\$270,000		\$150,000	\$150,000
EIA		\$823,324	\$823,324		\$750,000	\$750,000		\$350,000	\$350,000
Restricted Maintenance		\$211,795	\$211,795		\$190,998	\$190,998		\$103,865	\$103,865
<b>General Reserve F/17</b>	\$12,096,696		\$12,096,696	\$12,337,663		\$12,337,663	\$12,461,040		\$12,461,040
<b>Net Ending Balance</b>	<b>\$33,120,057</b>	<b>\$1,434,257</b>	<b>\$34,554,314</b>	<b>\$27,478,964</b>	<b>\$1,330,998</b>	<b>\$28,809,962</b>	<b>\$15,069,849</b>	<b>\$663,865</b>	<b>\$15,733,714</b>



**East Side Union High School District**

**2011/12 Second Interim  
General Fund (Restricted) Multi-Year Projection**

Categories	2011/12 Second Interim			2012/13 Projection			2013/14 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
Revenue Limit	\$ -	\$ 6,065,584	\$ 6,065,584	\$ -	\$ 6,174,271	\$ 6,174,271	\$ -	\$ 6,322,676	\$ 6,322,676
Federal	\$ 9,011,254	\$ 4,504,154	\$ 13,515,408	\$ 7,542,630	\$ 4,504,154	\$ 12,046,784	\$ 6,977,977	\$ 4,504,154	\$ 11,482,131
Other State	\$ 6,098,173	\$ 954,065	\$ 7,052,238	\$ 6,022,458	\$ 1,030,159	\$ 7,052,617	\$ 5,887,385	\$ 1,054,882	\$ 6,942,268
Local	\$ 4,932,289	\$ 2,009,774	\$ 6,942,063	\$ 6,795,264	\$ 2,056,112	\$ 8,851,376	\$ 4,595,264	\$ 2,097,059	\$ 6,692,323
Interfund Transfers	\$ 9,450,963	\$ 16,053,693	\$ 25,504,656	\$ 9,700,000	\$ 16,540,075	\$ 26,240,075	\$ 9,700,000	\$ 17,029,522	\$ 26,729,522
<b>Total Revenues</b>	<b>\$ 29,492,679</b>	<b>\$ 29,587,270</b>	<b>\$ 59,079,949</b>	<b>\$ 30,060,352</b>	<b>\$ 30,304,771</b>	<b>\$ 60,365,123</b>	<b>\$ 27,160,626</b>	<b>\$ 31,008,293</b>	<b>\$ 58,168,920</b>
<b>Expenditures</b>									
Certificated Salaries	\$ 8,504,994	\$ 11,375,390	\$ 19,880,384	\$ 9,276,206	\$ 11,546,021	\$ 20,822,226	\$ 7,420,249	\$ 11,719,211	\$ 19,139,460
Classified Salaries	\$ 6,209,420	\$ 4,176,863	\$ 10,386,283	\$ 6,221,266	\$ 4,280,413	\$ 10,501,678	\$ 6,345,691	\$ 4,366,021	\$ 10,711,712
Employee Benefits	\$ 6,234,460	\$ 7,965,795	\$ 14,200,255	\$ 6,739,607	\$ 8,249,845	\$ 14,989,452	\$ 6,317,145	\$ 8,661,068	\$ 14,978,213
Books & Supplies	\$ 2,316,323	\$ 108,351	\$ 2,424,674	\$ 2,245,806	\$ 108,351	\$ 2,354,157	\$ 2,200,806	\$ 108,351	\$ 2,309,157
Operation & Contracted Services	\$ 4,715,856	\$ 4,705,954	\$ 9,421,810	\$ 4,385,856	\$ 4,705,954	\$ 9,091,810	\$ 4,385,856	\$ 4,705,954	\$ 9,091,810
Capital Outlay	\$ 34,830	\$ -	\$ 34,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 152,090	\$ 170,000	\$ 322,090	\$ 152,090	\$ 170,000	\$ 322,090	\$ 152,090	\$ 170,000	\$ 322,090
Direct Support/Indirect Costs	\$ 821,756	\$ 1,084,917	\$ 1,906,673	\$ 1,142,781	\$ 1,244,187	\$ 2,386,968	\$ 1,005,923	\$ 1,277,688	\$ 2,283,611
<b>Total Expenditures</b>	<b>\$ 28,989,729</b>	<b>\$ 29,587,270</b>	<b>\$ 58,576,999</b>	<b>\$ 30,163,611</b>	<b>\$ 30,304,771</b>	<b>\$ 60,468,382</b>	<b>\$ 27,827,759</b>	<b>\$ 31,008,293</b>	<b>\$ 58,836,052</b>
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund Expenditures</b>	<b>\$ 28,989,729</b>	<b>\$ 29,587,270</b>	<b>\$ 58,576,999</b>	<b>\$ 30,163,611</b>	<b>\$ 30,304,771</b>	<b>\$ 60,468,382</b>	<b>\$ 27,827,759</b>	<b>\$ 31,008,293</b>	<b>\$ 58,836,052</b>
Net Increase/Decrease to Fund Balance	\$ 502,950	\$ -	\$ 502,950	\$ (103,259)	\$ (0)	\$ (103,259)	\$ (667,133)	\$ 0	\$ (667,133)
<b>BEGINNING BALANCE</b>	<b>\$ 931,306</b>	<b>\$ 0</b>	<b>\$ 931,308</b>	<b>\$ 1,434,256</b>	<b>\$ 0</b>	<b>\$ 1,434,258</b>	<b>\$ 1,330,998</b>	<b>\$ 0</b>	<b>\$ 1,330,999</b>
Net Change	\$ 502,950	\$ -	\$ 502,950	\$ (103,259)	\$ (0)	\$ (103,259)	\$ (667,133)	\$ 0	\$ (667,133)
Audit Adjustment									
<b>ENDING BALANCE</b>	<b>\$ 1,434,256</b>	<b>\$ 0</b>	<b>\$ 1,434,258</b>	<b>\$ 1,330,998</b>	<b>\$ 0</b>	<b>\$ 1,330,999</b>	<b>\$ 663,865</b>	<b>\$ 1</b>	<b>\$ 663,866</b>
Carry-overs			\$ -			\$ -			\$ -
<b>NET ENDING BALANCE</b>	<b>\$ 1,434,256</b>	<b>\$ 0</b>	<b>\$ 1,434,258</b>	<b>\$ 1,330,998</b>	<b>\$ 0</b>	<b>\$ 1,330,999</b>	<b>\$ 663,865</b>	<b>\$ 1</b>	<b>\$ 663,866</b>

# **SECTION 4**

## **Other Funds**

# **East Side Union High School District**

## **2011/12 Second Interim – Other Funds**

### **Adult Ed Fund – 11**

This fund is used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is funded by various sources from Federal, State and Local registration. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs. The projected ending fund balance at Second Interim totals \$1.9 million.

### **Child Development Fund – 12**

The Child Development fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance or at breakeven.

### **Deferred Maintenance Fund – 14**

Due to provisions in the State budget which allow districts the flexibility to move Deferred Maintenance funds to the General Fund for operating purposes, the District has only used this fund on a limited basis and has a carryover fund balance from FY 2008/09. The District will continue to receive a deferred maintenance entitlement from the State and the District will continue to exercise State flexibility which makes the fund unrestricted for operating purposes.

### **General Reserve Fund for Other Than Capital Outlay Projects – 17**

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the Board approved the District to keep a minimum of 6% in this fund for economic uncertainties. The fund is currently projected to have a balance of \$12.1 million.

### **OPEB with Revocable Trust Fund – 20**

This fund is earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The projected ending fund balance at Second Interim totals \$3.3 million.

### **Building Fund – 21**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The projected ending fund balance at Second interim totals \$40.5 million.

### **Building Fund – 23**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The projected ending fund balance at Second interim totals \$34 million. The District expects to sell more bonds for proceeds to start new construction projects.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. At Second Interim this fund is projected to have an ending fund balance totaling \$2.5 million.

### **State School Building Lease-Purchase Fund – 30**

The fund is used primarily to account separately for State Apportionments for the reconstruction, remodeling or replacing of existing school buildings of the acquisition of new school sites and buildings. The fund has only minimal carryover amount and projected to have zero balance at year end.

### **County School Facilities Fund – 35**

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments which authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. The projected ending fund balance at Second interim totals \$14.4 million.

### **Special Reserve – Capital Project Fund – 40**

This fund was established primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other funds, such as, Fund 21, 25, and 35. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The projected ending fund balance at Second interim totals \$1,554.

## **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales, catering and vending machine sales. The program is expected to be near break-even and is projecting to have a fund balance of 389 thousand at year end. The program is operating at full efficiency and solvency. Currently the program is serving 11,727 Free and Reduce students.

A new law went into effect beginning July 1, 2012 which requires the District to make drinking water available at each school site during the lunch period. All sites of the District are currently in compliance.

### **Current Meal Prices**

\$1.50 for breakfast

\$3.00 for lunch

## **Self Insurance Fund for Property & Liability – 67**

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund is recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at Second interim totals \$393 thousand.

## **Self Insurance Fund for Dental and UAS Medical – 68**

The fund is used to separate moneys received for self-insurance activities related to dental and UAS medical insurance. Expense transactions in the fund is recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at Second interim totals \$3.2 million which is held by the insurance companies to pay claims.

## **OPEB with Irrevocable Trust Fund – 71**

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust for the postemployment benefit plan. Expenditures have to be paid directly to vendors by the trust. The projected ending fund balance at First Interim totals \$21.6 million.

## **Scholarship Fund – 73**

This fund is deposited in the County Treasury and earmarked for donation from various sources for student scholarship fund. The fund has carried fund balance from 2004/05 to pay for student awards as scholarship. The projected ending fund balance at Second interim totals \$69 thousand.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Adult Ed Fund - F11**

Categories	1st Interim	2nd Interim	Variance from 1st Interim
<b>Revenues</b>			
Federal	\$ 638,146	\$ 638,146	\$ -
Other State	\$ 6,095,257	\$ 6,095,256	\$ (1)
Local	\$ 230,000	\$ 230,000	\$ -
Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 6,963,403</b>	<b>\$ 6,963,402</b>	<b>\$ (1)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 2,945,739	\$ 2,694,815	\$ (250,924)
Classified Salaries	\$ 996,444	\$ 966,034	\$ (30,410)
Employee Benefits	\$ 1,373,834	\$ 1,353,618	\$ (20,216)
Books & Supplies	\$ 285,123	\$ 269,529	\$ (15,594)
Contracted Services	\$ 400,662	\$ 335,901	\$ (64,761)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 239,219	\$ 250,014	\$ 10,795
<b>Total Expenditures</b>	<b>\$ 6,241,021</b>	<b>\$ 5,869,911</b>	<b>\$ (371,110)</b>
Net Increase/Decrease to Fund Balance	\$ 722,382	\$ 1,093,491	\$ 371,109
Other Sources / Uses	\$ (2,250,000)	\$ (2,250,000)	\$ -
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,069,982</b>	<b>\$ 3,069,982</b>	<b>\$ -</b>
Net Change	\$ (1,527,618)	\$ (1,156,509)	\$ 371,109
<b>ENDING FUND BALANCE</b>	<b>\$ 1,542,364</b>	<b>\$ 1,913,473</b>	<b>\$ 371,109</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Child Development Fund - F12**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Federal	\$ 207,366	\$ 701,353	\$ 493,987
Other State	\$ 1,430,937	\$ 945,054	\$ (485,883)
Local	\$ 109,012	\$ 85,430	\$ (23,582)
Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,747,315</b>	<b>\$ 1,731,837</b>	<b>\$ (15,478)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 377,613	\$ 391,800	\$ 14,187
Classified Salaries	\$ 657,294	\$ 651,309	\$ (5,985)
Employee Benefits	\$ 621,531	\$ 609,854	\$ (11,677)
Books & Supplies	\$ 63,899	\$ 55,818	\$ (8,081)
Contracted Services	\$ 26,209	\$ 22,287	\$ (3,922)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 769	\$ 769	\$ -
<b>Total Expenditures</b>	<b>\$ 1,747,315</b>	<b>\$ 1,731,837</b>	<b>\$ (15,478)</b>
Net Increase/Decrease to Fund Balance	\$ -	\$ 0	\$ 0
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change	\$ -	\$ 0	\$ 0
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Deferred Maintenance Fund - F14**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 1,500	\$ 1,500	\$ -
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>
<b>Expenditures</b>			
Classified Salaries	\$ 500	\$ 500	\$ -
Employee Benefits	\$ 57	\$ 57	\$ -
Books & Supplies	\$ 22,000	\$ 22,000	\$ -
Contracted Services	\$ 110,000	\$ 110,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 132,557</b>	<b>\$ 132,557</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ (131,057)	\$ (131,057)	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 204,003</b>	<b>\$ 204,003</b>	<b>\$ -</b>
Net Change	\$ (131,057)	\$ (131,057)	\$ -
<b>ENDING BALANCE</b>	<b>\$ 72,946</b>	<b>\$ 72,946</b>	<b>\$ -</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**General Reserve Fund - F17**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ 55,000	\$ 55,000	\$ -
Other Authorized Transfers	\$ 2,670,000	\$ 2,670,000	\$ -
<b>Total Revenues</b>	<b>\$ 2,725,000</b>	<b>\$ 2,725,000</b>	<b>\$ -</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ 2,725,000	\$ 2,725,000	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 9,371,696</b>	<b>\$ 9,371,696</b>	<b>\$ -</b>
Net Change	\$ 2,725,000	\$ 2,725,000	\$ -
<b>ENDING BALANCE</b>	<b>\$ 12,096,696</b>	<b>\$ 12,096,696</b>	<b>\$ -</b>

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2011/12 Second Interim

### OPEB - Revocable Trust Fund - F20

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ 20,000	\$ 20,000	\$ -
Other Revenues Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Expenditures</b>			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ 2,228,279	\$ 2,228,279	\$ -
<b>Total Expenditures</b>	<b>\$ 2,228,279</b>	<b>\$ 2,228,279</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ (2,208,279)	\$ (2,208,279)	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 5,478,412</b>	<b>\$ 5,478,412</b>	<b>\$ -</b>
Net Change	\$ (2,208,279)	\$ (2,208,279)	\$ -
<b>ENDING BALANCE</b>	<b>\$ 3,270,133</b>	<b>\$ 3,270,133</b>	<b>\$ -</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Building Fund (Measure G) - F21**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 350,000	\$ 350,000	\$ -
Other Sources/Uses	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>
<b>Expenditures</b>			
Classified Salaries	\$ 100,993	\$ 126,804	\$ 25,811
Employee Benefits	\$ 40,778	\$ 54,609	\$ 13,831
Books & Supplies	\$ 470,000	\$ 180,000	\$ (290,000)
Contracted Services	\$ 2,028,698	\$ 2,028,698	\$ -
Capital Outlay	\$ 3,713,029	\$ 4,213,029	\$ 500,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 6,353,498</b>	<b>\$ 6,603,140</b>	<b>\$ 249,642</b>
Net Increase/Decrease to Fund Balance	\$ (6,003,498)	\$ (6,253,140)	\$ (249,642)
<b>BEGINNING BALANCE</b>	<b>\$ 46,793,967</b>	<b>\$ 46,793,967</b>	<b>\$ -</b>
Net Change	\$ (6,003,498)	\$ (6,253,140)	\$ (249,642)
<b>ENDING BALANCE</b>	<b>\$ 40,790,469</b>	<b>\$ 40,540,827</b>	<b>\$ (249,642)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Building Fund (Measure E) - F/23**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ 750,000	\$ 750,000	\$ -
Other Sources/Uses	\$ 24,585,000	\$ 24,585,000	\$ -
<b>Total Revenues</b>	<b>\$ 25,335,000</b>	<b>\$ 25,335,000</b>	<b>\$ -</b>
<b>Expenditures</b>			
Classified Salaries	\$ 882,130	\$ 939,912	\$ 57,782
Employee Benefits	\$ 365,284	\$ 417,174	\$ 51,890
Books & Supplies	\$ 6,024,928	\$ 3,823,928	\$ (2,201,000)
Contracted Services	\$ 11,338,032	\$ 5,321,032	\$ (6,017,000)
Capital Outlay	\$ 60,095,467	\$ 59,394,219	\$ (701,248)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 78,705,841</b>	<b>\$ 69,896,265</b>	<b>\$ (8,809,576)</b>
Net Increase/Decrease to Fund Balance	\$ (53,370,841)	\$ (44,561,265)	\$ 8,809,576
<b>BEGINNING BALANCE</b>	<b>\$ 78,458,154</b>	<b>\$ 78,458,154</b>	<b>\$ -</b>
Net Change	\$ (53,370,841)	\$ (44,561,265)	\$ 8,809,576
<b>ENDING BALANCE</b>	<b>\$ 25,087,313</b>	<b>\$ 33,896,889</b>	<b>\$ 8,809,576</b>

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**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Capital Facilities Fund (Developer Fees) - F25**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 215,000	\$ 120,000	\$ (95,000)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 215,000</b>	<b>\$ 120,000</b>	<b>\$ (95,000)</b>
<b>Expenditures</b>			
Books & Supplies	\$ 500	\$ 500	\$ -
Contracted Services	\$ 1,480,000	\$ 577,000	\$ (903,000)
Capital Outlay	\$ 210,000	\$ 90,000	\$ (120,000)
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,690,500</b>	<b>\$ 667,500</b>	<b>\$ (1,023,000)</b>
Net Increase/Decrease to Fund Balance	\$ (1,475,500)	\$ (547,500)	\$ 928,000
<b>BEGINNING BALANCE</b>	<b>\$ 3,004,798</b>	<b>\$ 3,004,798</b>	<b>\$ -</b>
Net Change	\$ (1,475,500)	\$ (547,500)	\$ 928,000
<b>ENDING BALANCE</b>	<b>\$ 1,529,298</b>	<b>\$ 2,457,298</b>	<b>\$ 928,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**State School Building Lease-Purchase Fund - F30**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
State Facilities Apportionment	\$ -	\$ -	\$ -
Local	\$ 19	\$ 30	\$ 11
<b>Total Revenues</b>	<b>\$ 19</b>	<b>\$ 30</b>	<b>\$ 11</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,499	\$ 2,510	\$ 11
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,499</b>	<b>\$ 2,510</b>	<b>\$ 11</b>
Net Increase/Decrease to Fund Balance	\$ (2,480)	\$ (2,480)	\$ (0)
<b>BEGINNING BALANCE</b>	<b>\$ 2,480</b>	<b>\$ 2,480</b>	<b>\$ -</b>
Net Change	\$ (2,480)	\$ (2,480)	\$ (0)
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**County School Facilities Fund - F35**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Other State Revenue	\$ (2,447,572)	\$ 5,176,647	\$ 7,624,219
Local	\$ 105,000	\$ 98,000	\$ (7,000)
<b>Total Revenues</b>	<b>\$ (2,342,572)</b>	<b>\$ 5,274,647</b>	<b>\$ 7,617,219</b>
<b>Expenditures</b>			
Contracted Services	\$ 300,000	\$ 220,000	\$ (80,000)
Capital Outlay	\$ 20,000	\$ 225,000	\$ 205,000
Other Outgo	\$ 9,418,837	\$ 9,418,837	\$ -
<b>Total Expenditures</b>	<b>\$ 9,738,837</b>	<b>\$ 9,863,837</b>	<b>\$ 125,000</b>
Net Increase/Decrease to Fund Balance	\$ (12,081,409)	\$ (4,589,190)	\$ 7,492,219
<b>BEGINNING BALANCE</b>	<b>\$ 18,993,965</b>	<b>\$ 18,993,965</b>	<b>\$ -</b>
Net Change	\$ (12,081,409)	\$ (4,589,190)	\$ 7,492,219
<b>ENDING BALANCE</b>	<b>\$ 6,912,556</b>	<b>\$ 14,404,775</b>	<b>\$ 7,492,219</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Special Reserve - Capital Outlay Projects Fund - F40**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ 415	\$ (48,800)	\$ (49,215)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 415</b>	<b>\$ (48,800)</b>	<b>\$ (49,215)</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ 415	\$ (48,800)	\$ (49,215)
<b>BEGINNING BALANCE</b>	<b>\$ 50,354</b>	<b>\$ 50,354</b>	<b>\$ -</b>
Net Change	\$ 415	\$ (48,800)	\$ (49,215)
<b>ENDING BALANCE</b>	<b>\$ 50,769</b>	<b>\$ 1,554</b>	<b>\$ (49,215)</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Cafeteria Fund - F61**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Federal	\$ 3,597,837	\$ 3,587,741	\$ (10,096)
Other State	\$ 333,521	\$ 321,793	\$ (11,728)
Local	\$ 2,203,427	\$ 2,176,569	\$ (26,858)
Other Authorized Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 6,134,785</b>	<b>\$ 6,086,103</b>	<b>\$ (48,682)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 2,355,066	\$ 2,302,075	\$ (52,991)
Employee Benefits	\$ 1,525,370	\$ 1,475,611	\$ (49,759)
Books & Supplies	\$ 1,990,929	\$ 1,990,929	\$ -
Contracted Services	\$ 57,690	\$ 71,110	\$ 13,420
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 264,436	\$ 260,764	\$ (3,672)
<b>Total Expenditures</b>	<b>\$ 6,193,491</b>	<b>\$ 6,100,489</b>	<b>\$ (93,002)</b>
Net Increase/Decrease to Fund Balance	\$ (58,706)	\$ (14,386)	\$ 44,320
<b>BEGINNING BALANCE</b>	<b>\$ 403,568</b>	<b>\$ 403,568</b>	<b>\$ -</b>
Net Change	\$ (58,706)	\$ (14,386)	\$ 44,320
<b>ENDING BALANCE</b>	<b>\$ 344,862</b>	<b>\$ 389,182</b>	<b>\$ 44,320</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Self Insurance Fund - Property/Liability - F67**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ 45,000	\$ 9,600	\$ (35,400)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 45,000</b>	<b>\$ 9,600</b>	<b>\$ (35,400)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 43,000	\$ 43,000	\$ -
Contracted Services	\$ 200,000	\$ 220,000	\$ 20,000
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 243,000</b>	<b>\$ 263,000</b>	<b>\$ 20,000</b>
Net Increase/Decrease to Fund Balance	\$ (198,000)	\$ (253,400)	\$ (55,400)
<b>BEGINNING BALANCE</b>	<b>\$ 646,493</b>	<b>\$ 646,493</b>	<b>\$ -</b>
Audit Adjustment	\$ -	\$ -	\$ -
Net Change	\$ (198,000)	\$ (253,400)	\$ (55,400)
<b>ENDING BALANCE</b>	<b>\$ 448,493</b>	<b>\$ 393,093</b>	<b>\$ (55,400)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Self Insurance Fund - Dental - F68**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ 3,352,358	\$ 3,352,358	\$ -
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,352,358</b>	<b>\$ 3,352,358</b>	<b>\$ -</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 3,414,744	\$ 3,384,744	\$ (30,000)
<b>Total Expenditures</b>	<b>\$ 3,414,744</b>	<b>\$ 3,384,744</b>	<b>\$ (30,000)</b>
Net Increase/Decrease to Fund Balance	\$ (62,386)	\$ (32,386)	\$ 30,000
<b>BEGINNING BALANCE</b>	<b>\$ 3,215,864</b>	<b>\$ 3,215,864</b>	<b>\$ -</b>
Net Change	\$ (62,386)	\$ (32,386)	\$ 30,000
<b>ENDING BALANCE</b>	<b>\$ 3,153,478</b>	<b>\$ 3,183,478</b>	<b>\$ 30,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**OPEB Fund with Irrevocable Trust - F71**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ -	\$ 300,000	\$ 300,000
Other Revenues Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>Expenditures</b>			
Contracted Services	\$ 29,000	\$ 29,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ (29,000)	\$ 271,000	\$ 300,000
<b>BEGINNING BALANCE</b>	<b>\$ 21,344,265</b>	<b>\$ 21,344,265</b>	<b>\$ -</b>
Net Change	\$ (29,000)	\$ 271,000	\$ 300,000
<b>ENDING BALANCE</b>	<b>\$ 21,315,265</b>	<b>\$ 21,615,265</b>	<b>\$ 300,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2011/12 Second Interim**  
**Scholarship Fund - F73**

Categories	First Interim	Second Interim	Variance from 1st Interim
<b>Revenues</b>			
Local	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ 6,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ (6,000)	\$ (6,000)	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 75,107</b>	<b>\$ 75,107</b>	<b>\$ -</b>
Net Change	\$ (6,000)	\$ (6,000)	\$ -
<b>ENDING BALANCE</b>	<b>\$ 69,107</b>	<b>\$ 69,107</b>	<b>\$ -</b>