

XXX BUDGET REVISION (2) FIRST INTERIM.

2009-2010 BUDGET REVISION  
BUDGET REVISIONS  
TO ADOPT  
REVISED BUDGET

ESCONDIDO UNION SCHOOL DISTRICT

Description	Source/ Object  Codes	Summary - Unrestricted/Restricted			FUND BALANCE INCREASE/(DECREASE 11/09/2009 (D)
		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/30/2009 (B)	Revised Budget (2) 11/09/2009 (C)	
<b>A. Revenues</b>					
1) Revenue Limit Sources	8010-8099	\$87,994,272	\$83,138,102	\$83,083,848	(\$54,254)
2) Federal Revenues	8100-8299	\$17,536,041	\$20,770,666	\$21,061,314	\$290,648
3) Other State Revenues	8300-8599	\$20,109,553	\$20,371,724	\$20,327,723	(\$44,001)
4) Other Local Revenues	8600-8799	\$13,712,237	\$14,012,080	\$13,942,328	(\$69,752)
4) Income Suspense	8999	\$0	\$0	\$0	\$0
6) TOTAL REVENUES		\$139,352,103	\$138,292,572	\$138,415,213	\$122,641
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	\$73,661,744	\$72,441,410	\$73,264,730	(\$823,320)
2) Classified Salaries	2000-2999	\$18,961,013	\$18,853,380	\$19,024,067	(\$170,687)
3) Employee Benefits	3000-3999	\$28,801,251	\$28,460,326	\$28,614,919	(\$154,593)
4) Books and Supplies	4000-4999	\$15,225,782	\$22,656,235	\$15,743,207	\$6,913,028
5) Services, Other Operating Expenses	5000-5999	\$16,127,216	\$16,789,348	\$17,876,790	(\$1,087,442)
6) Capital Outlay	6000-6599	\$222,738	\$376,624	\$1,435,059	(\$1,058,435)
7) Other Outgo	7100-7299	\$0	\$0	\$0	\$0
Debt Services	7438-7439	\$325,894	\$325,896	\$326,610	(\$714)
8) Direct Support/Indirect Costs	7300-7399	(\$488,757)	(\$495,773)	(\$497,946)	\$2,173
9) Expense Suspense	7999	\$0	\$0	\$0	\$0
10) TOTAL EXPENDITURES		\$152,836,881	\$159,407,446	\$155,787,436	\$3,620,010
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>					
		(\$13,484,778)	(\$21,114,874)	(\$17,372,223)	\$3,742,651
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	\$1,100,000	\$1,100,000	\$1,100,000	\$0
b) Transfers Out	7610-7629	\$2,047,748	\$2,047,748	\$2,057,118	(\$9,370)
2) Other Sources/Uses					
a) Sources	8930-8979	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0

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		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
<b>D. OTHER FINANCING SOURCES/USES (CONT'D)</b>					
3) Contributions to Restricted Programs					
a) Other	8990-8999	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$947,748)	(\$947,748)	(\$957,118)	(\$9,370)
<b>E. NET INCREASE/(DECREASE) IN FUND BALANCE (C + D4)</b>					
		(\$14,432,526)	(\$22,062,622)	(\$18,329,341)	\$3,733,281
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance					
a) As of July 1 - Unaudited		\$29,186,297	\$37,520,098	\$37,520,098	\$0
b) Audit Adjustments		\$0	\$0	\$0	\$0
c) As of July 1-Audited (F1a+F1b)		\$29,186,297	\$37,520,098	\$37,520,098	\$0
d) Adjustments for Restatements		\$0	\$0	\$0	\$0
e) Net Beginning Balance (F1c+F1d)		\$29,186,297	\$37,520,098	\$37,520,098	\$0
2) Ending Balance, June 30 (E+F1e) Beginning Balance in Budget Year		\$14,753,771	\$15,457,476	\$19,190,757	\$3,733,281

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		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
Components of Ending Fund	Balance				
a) Reserved Amounts					
Revolving Cash	9610	\$50,000	\$50,000	\$50,000	\$0
Stores	9610	\$100,000	\$100,000	\$100,000	\$0
Prepaid Expenditures	9610	\$0	\$0	\$0	\$0
General Reserve					
(EC 42124)	9630	\$0	\$0	\$0	\$0
Legally Restr Balances	9640	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
b) Designated Amounts					
Designated for Economic Uncertainties 4.00%/4.75%	9710	\$7,357,020	\$7,669,122	\$7,497,616	\$171,506
Designated for:	9720-9789				
Lottery Reserve		\$3,500,000	\$3,500,000	\$3,500,000	\$0
One Time Revenues/Lottery/Column/step		\$700,000	\$700,000	\$700,000	\$0
Designated for 2009-2010 Column Costs		\$350,000	\$350,000	\$100,000	\$250,000
Designated for District Technology Plan		\$870,592	\$870,592	\$550,502	\$320,090
Designated to preserve District Music Program		\$500,000	\$500,000	\$500,000	\$0
Designated State Lottery Ending Balance		\$56,229	\$56,229	\$56,229	\$0
Designated for Growth Positions		\$0	\$500,000	\$0	\$500,000
Designated for QEIA/Revenue Limit Loss		\$0	\$485,000	\$0	\$485,000
Designated for Routine/Deferred Maintenance		\$0	\$0	\$600,000	(\$600,000)
Designated for 2009-10 Mid-Year Cuts		\$0	\$0	\$3,000,000	(\$3,000,000)
c) Undesignated Amounts	9790	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
d) Unappropriated Amounts		\$1,269,930	\$676,533	\$2,536,410	(\$1,859,879)

## BUDGET REVISION (2) FIRST INTERIM

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## ESCONDIDO UNION SCHOOL DISTRICT

Description	Source/ Object  Codes	Summary - Unrestricted			FUND BALANCE INCREASE/(DECREASE) 11/09/2009 (D)
		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
<b>A. Revenues</b>					
1) Revenue Limit Sources	8010-8099	\$85,042,508	\$80,183,017	\$80,128,763	(\$54,254)
2) Federal Revenues	8100-8299	\$65,000	\$65,000	\$100,000	\$35,000
3) Other State Revenues	8300-8599	\$14,397,861	\$14,565,484	\$14,502,888	(\$62,596)
4) Other Local Revenues	8600-8799	\$1,406,747	\$1,597,694	\$1,515,242	(\$82,452)
5) Income Suspense	8999	\$0	\$0	\$0	\$0
6) TOTAL REVENUES		\$100,912,116	\$96,411,195	\$96,246,893	(\$164,302)
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	\$56,223,429	\$56,245,211	\$53,385,477	\$2,859,734
2) Classified Salaries	2000-2999	\$12,171,984	\$12,126,504	\$12,124,004	\$2,500
3) Employee Benefits	3000-3999	\$21,137,486	\$21,347,092	\$20,353,433	\$993,659
4) Books and Supplies	4000-4999	\$3,427,837	\$3,488,071	\$3,405,329	\$82,742
5) Services, Other Operating Expenses	5000-5999	\$8,187,497	\$8,495,746	\$8,612,558	(\$116,812)
6) Capital Outlay	6000-6599	\$99,943	\$258,806	\$1,317,241	(\$1,058,435)
7) Other Outgo	7100-7299	\$0	\$0	\$0	\$0
Debt Services	7438-7439	\$325,894	\$325,896	\$326,610	(\$714)
8) Direct Support/Indirect Costs	7300-7399	(\$2,484,625)	(\$2,690,405)	(\$2,698,749)	\$8,344
9) Expense Suspense	7999	\$0	\$0	\$0	\$0
10) TOTAL EXPENDITURES		\$99,089,445	\$99,596,921	\$96,825,903	\$2,771,018
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>					
		\$1,822,671	(\$3,185,726)	(\$579,010)	\$2,606,716
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	\$1,100,000	\$1,100,000	\$1,100,000	\$0
b) Transfers Out	7610-7629	\$2,047,748	\$2,047,748	\$2,057,118	(\$9,370)
2) Other Sources/Uses					
a) Sources	8930-8979	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0

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Description	Source/ Object  Codes	Summary - Unrestricted			FUND BALANCE INCREASE/(DECREASE) 11/09/2009 (D)
		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
<b>D. OTHER FINANCING SOURCES/USES (CONT'D)</b>					
3) Contributions to Restricted Programs					
b) Other	8990-8999	(\$7,098,765)	(\$7,392,661)	(\$6,256,725)	\$1,135,936
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$8,046,513)	(\$8,340,409)	(\$7,213,843)	\$1,126,566
<b>E. NET INCREASE/(DECREASE) IN FUND BALANCE (C + D4)</b>					
		(\$6,223,842)	(\$11,526,135)	(\$7,792,853)	\$3,733,282
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance					
a) As of July 1 - Unaudited		\$20,977,613	\$26,983,612	\$26,983,612	\$0
b) Audit Adjustments		\$0	\$0	\$0	\$0
c) As of July 1-Audited (F1a + F1b)		\$20,977,613	\$26,983,612	\$26,983,612	\$0
d) Adjustments for Restatements		\$0	\$0	\$0	\$0
e) Net Beginning Balance (F1c + F1d)		\$20,977,613	\$26,983,612	\$26,983,612	\$0
2) Ending Balance, June 30 (E + F1e) Beginning Balance in Budget Year		\$14,753,771	\$15,457,477	\$19,190,759	\$3,733,282

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		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
Components of Ending Fund Balance					
a) Reserved Amounts					
Revolving Cash	9610	\$50,000	\$50,000	\$50,000	\$0
Stores	9610	\$100,000	\$100,000	\$100,000	\$0
Prepaid Expenditures	9610	\$0	\$0	\$0	\$0
General Reserve (EC 42124)	9630	\$0	\$0	\$0	\$0
Restricted Program Balances		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
b) Designated Amounts					
Designated for Economic Uncertainties (4.75%)					
	9710	\$7,357,020	\$7,669,122	\$7,497,616	\$171,506
Designated for					
	9720-9789				
Designated for Declining Enrollment		\$3,500,000	\$3,500,000	\$3,500,000	\$0
Designated for One-Time Balances		\$700,000	\$700,000	\$700,000	\$0
Designated for 2009-2010 Column Costs		\$350,000	\$350,000	\$100,000	\$250,000
Designated for District Technology Plan		\$870,592	\$870,592	\$550,502	\$320,090
Designated to preserve District Music Program		\$500,000	\$500,000	\$500,000	\$0
Designated State Lottery Ending Balance		\$56,229	\$56,229	\$56,229	\$0
Designated for Growth Positions		\$0	\$500,000	\$0	\$500,000
Designated for QEIA/Revenue Limit Loss		\$0	\$485,000	\$0	\$485,000
Designated for Routine/Deferred Maintenance		\$0	\$0	\$600,000	(\$600,000)
Designated for 2009-10 Mid-Year Cuts		\$0	\$0	\$3,000,000	(\$3,000,000)
c) Undesignated Amounts					
	9790	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
d) Unappropriated Amounts					
		\$1,269,930	\$676,534	\$2,536,412	(\$1,859,878)

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		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
<b>A. Revenues</b>					
1) Revenue Limit Sources	8010-8099	\$2,951,764	\$2,955,085	\$2,955,085	\$0
2) Federal Revenues	8100-8299	\$17,471,041	\$20,705,666	\$20,961,314	\$255,648
3) Other State Revenues	8300-8599	\$5,711,692	\$5,806,240	\$5,824,835	\$18,595
4) Other Local Revenues	8600-8799	\$12,305,490	\$12,414,386	\$12,427,086	\$12,700
5) Income Suspense	8999	\$0	\$0	\$0	\$0
6) TOTAL REVENUES		\$38,439,987	\$41,881,377	\$42,168,320	\$286,943
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	\$17,438,315	\$16,196,199	\$19,879,253	(\$3,683,054)
2) Classified Salaries	2000-2999	\$6,789,029	\$6,726,876	\$6,900,063	(\$173,187)
3) Employee Benefits	3000-3999	\$7,663,765	\$7,113,234	\$8,261,486	(\$1,148,252)
4) Books and Supplies	4000-4999	\$11,797,945	\$19,168,164	\$12,337,878	\$6,830,286
5) Services, Other Operating Expenses	5000-5999	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6599	\$7,939,719	\$8,293,602	\$9,264,232	(\$970,630)
7) Other Outgo	7100-7299	\$122,795	\$117,818	\$117,818	\$0
Debt Services	7438-7439	\$0	\$0	\$0	\$0
8) Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0	\$0
9) Expense Suspense	7999	\$1,995,868	\$2,194,632	\$2,200,803	(\$6,171)
10) TOTAL EXPENDITURES		\$0	\$0	\$0	\$0
10) TOTAL EXPENDITURES		\$53,747,436	\$59,810,525	\$58,961,533	\$848,992
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>					
		(\$15,307,449)	(\$17,929,148)	(\$16,793,213)	\$1,135,935
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	\$0	\$0	\$0	\$0
b) Transfers Out	7610-7629	\$0	\$0	\$0	\$0
2) Other Sources/Uses					
a) Sources	8930-8979	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0

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		Adopted Budget 07/01/09 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
<b>D. OTHER FINANCING SOURCES/USES (CONT'D)</b>					
3) Contributions to Restricted Programs					
a) Other	8990-8999	\$7,098,765	\$7,392,661	\$6,256,725	(\$1,135,936)
		\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$7,098,765	\$7,392,661	\$6,256,725	(\$1,135,936)
<b>E. NET INCREASE/(DECREASE) IN FUND BALANCE (C + D4)</b>					
		(\$8,208,684)	(\$10,536,487)	(\$10,536,488)	\$1
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance					
a) As of July 1 - Unaudited		\$8,208,684	\$10,536,486	\$10,536,486	\$0
b) Audit Adjustments		\$0	\$0	\$0	\$0
c) As of July 1-Audited (F1a+F1b)		\$8,208,684	\$10,536,486	\$10,536,486	\$0
d) Adjustments for Restatements		\$0	\$0	\$0	\$0
e) Net Beginning Balance (F1c+F1d)		\$8,208,684	\$10,536,486	\$10,536,486	\$0
2) Ending Balance, June 30 (E + F1e)		\$0	(\$1)	(\$2)	\$1
Beginning Balance in Budget Year					

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		Adopted Budget 07/01/2009 (A)	Revised Budget (1) 09/29/09 (B)	Revised Budget (2) 11/09/2009 (C)	
Components of Ending Fund	Balance				
a) Reserved Amounts					
Revolving Cash	9610	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Stores	9610	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prepaid Expenditures	9610	\$0	\$0	\$0	\$0
General Reserve (EC 42124)	9630	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Legally Restricted Balances	9640	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
b) Designated Amounts					
Designated for Economic Uncertainties	9710	\$0	\$0	\$0	\$0
Designated for	9720-9789				
Restrict Bal Suppl Grants		\$0	\$0	\$0	\$0
Restrict Bal Undeterm Pgm		\$0	\$0	\$0	\$0
c) Undesignated Amounts	9790	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
d) Unappropriated Amounts		\$0	(\$1)	(\$2)	(\$1)