

Metropolitan Education District
MULTI-YEAR PROJECTIONS
1st Interim Report 2012-2013

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
REVENUES:							
Revenue Limit Sources	8010-8099	-	-	-	-	-	-
Federal Revenues	8100-8299	900,441	1,064,219	1,005,564	566,596	283,298	283,298
Other State Revenues	8300-8599	-	97,897	-	-	-	-
Other Local Revenues	8600-8799	10,598,919	6,866,298	3,281,322	3,275,398	3,359,235	3,550,199
TOTAL REVENUES		11,499,360	8,028,414	4,286,886	3,841,994	3,642,533	3,833,497
EXPENDITURES:							
Certificated Wages	1000-1999	3,899,397	2,797,658	1,904,232	1,756,434	1,654,066	1,621,280
Classified Wages	2000-2999	2,390,704	1,947,278	1,187,713	1,125,805	1,043,041	1,055,182
Employee Benefits	3000-3999	1,967,666	1,577,389	1,212,242	1,122,983	1,069,777	1,081,127
Books & Supplies	4000-4999	266,062	248,936	228,020	219,552	188,328	176,003
Other Operating Expenses	5000-5999	872,652	750,236	334,216	406,585	334,953	332,560
Capital Outlay	6000-6999	-	157,288	5,377	1,745	-	-
Other Outgo (including 7400-7499)	7100-7299	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-
TOTAL EXPENDITURES		9,396,481	7,478,785	4,871,799	4,633,104	4,290,165	4,266,151
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		2,102,879	549,629	(584,913)	(791,110)	(647,632)	(432,655)
OTHER FINANCING SOURCES (USES):							
Transfers In	8910-8929	197,946	56,011	85,531	67,480	266,548	43,187
Transfers Out	7610-7629	(55,141)	(325,000)	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-
Contributions to Restricted Pgms	8980-8999	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)		142,805	(268,989)	85,531	67,480	266,548	43,187
NET INCREASE (DECREASE) IN FUND BALANCE		2,245,684	280,640	(499,382)	(723,630)	(381,084)	(389,467)
FUND BALANCE & RESERVES:							
Beginning Fund Balance	9791	1,437,494	2,360,751	2,641,391	2,142,010	1,418,379	1,037,295
Audit Adjustments	9793	(157,564)	-	1	-	-	-
Other Restatements (Campbell UHSD)	9795	(1,164,863)	-	-	-	-	-
Net Beginning Balance	9791	115,067	2,360,751	2,641,392	2,142,010	1,418,379	1,037,295
ENDING FUND BALANCE		2,360,751	2,641,391	2,142,010	1,418,379	1,037,295	647,828
COMPONENTS OF ENDING FUND BALANCE:							
Reserved Amounts:							
Revolving Cash, Stores, Prepays	9711	-	32,698	24,472	13,573	-	-
Legally Restricted Balances:							
9760	9760	-	-	-	-	-	-
Committed & Assigned:							
Economic Uncertainty (10%)	9760	567,097	780,378	487,180	463,310	429,016	426,615
Reserve for Cash Flow (5%)	9760	378,065	390,189	243,590	231,655	214,508	213,308
Contingency for State Deficits	9760	694,589	1,438,126	1,374,734	709,841	393,771	7,905
Other Designations	9760	721,000	-	12,034	-	-	-
UNASSIGNED FUND BALANCE		-	-	-	-	-	-

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Explanation:

The following MYP Detail includes a summary of assumptions, calculations and changes in expenditures from year to year. Multi-year projections are best estimates based on information known at the time the estimates are prepared, and may change as more refined data becomes available.

1. PROJECTION ASSUMPTIONS

	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
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Cost of Living (COLA) Adjustments

Statutory COLA	4.250%	-0.390%	2.240%	3.240%	2.000%	2.300%
Adult Ed Revenue Limit COLA	-4.460%	0.000%	0.000%	0.000%	0.000%	2.300%
Adult Ed ADA Growth	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Adult Education Revenue Limit

Prior Year Adult Ed Revenue Limit per ADA	2,349.16	3,496.03	4,362.12	6,753.50	6,753.50	6,753.50
Revenue Limit Equalization	-	-	-	-	-	-
Revenue Limit COLA/Growth Increase	1,146.87	866.09	2,391.38	-	-	155.33
Adjusted Adult Ed Revenue Limit/ADA	3,496.03	4,362.12	6,753.50	6,753.50	6,753.50	6,908.83
State Revenue Limit Reduction	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
State RL Reduction per ADA	-	-	-	-	-	-
Adjusted Adult Ed Base Revenue Limit	3,496.03	4,362.12	6,753.50	6,753.50	6,753.50	6,908.83

State Revenue Grant

State Revenue Block Grant	\$ 7,839,393	\$ 5,235,242	\$ 1,733,570	\$ 1,731,895	\$ 1,732,895	\$ 1,852,229
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Adult Education ADA Cap Calculations

Adult Ed Prior Year Base ADA CAP	2,242.37	1,200.16	775.19	775.19	775.19	775.19
Adult Ed ADA Growth %	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Adult Ed ADA Growth	-	-	-	-	-	-
Adult Ed CAP Reduction %	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Calworks ADA Allowed	-	-	-	-	-	-
Adult Ed ADA CAP	2,242.37	1,200.16	775.19	775.19	775.19	775.19

Step, Column & Longevity Changes (approximate):

AFT Teachers	0.58%	1.10%	1.26%	1.22%	1.22%	1.22%
CSEA Classified Employees	1.00%	1.80%	1.80%	1.80%	1.80%	1.80%
Management-Certificated	2.65%	2.05%	1.32%	0.00%	0.00%	0.00%
Administration-Classified	0.55%	1.20%	1.17%	1.16%	1.16%	1.16%

Salaries & Wages Adjustments

CTA On Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AFT On Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSEA On Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administration On Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Statutory Benefits - Certificated

STRS	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment (SUI)	0.30%	0.72%	1.61%	1.10%	1.10%	1.10%
Workers Compensation	1.71%	1.55%	1.66%	1.58%	1.58%	1.58%
Totals	11.71%	11.97%	12.97%	12.38%	12.38%	12.38%

Statutory Benefits - Classified

PERS	9.71%	10.71%	10.92%	11.42%	11.42%	11.42%
PERS Buyout (CSEA Only)	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
FICA	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment (SUI)	0.30%	0.72%	1.61%	1.10%	1.10%	1.10%
Workers Comp	1.71%	1.55%	1.66%	1.58%	1.58%	1.58%
Totals	26.37%	27.63%	28.84%	28.75%	28.75%	28.75%

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1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	1st Interim 2012-13	Projected 2013-14	Projected 2014-15
AFT Teacher FTEs are converted from instructional minutes						
AFT Teachers (Adult Ed)	39.63	19.42	20.35	18.44	15.94	12.94
AFT Calworks/Bridge	8.19	8.19	7.19	7.19	7.19	7.19
A FT Curriculum Specialists	4.58	5.03	1.50	1.50	1.50	1.50
AFT Capitol High School	1.85	1.85	1.85	1.85	1.85	1.85
AFT Counselor	1.60	1.03	0.38	0.38	0.38	0.38
CSEA Classified, Non-Instructional	46.31	39.32	14.50	13.50	11.85	11.85
CSEA Instructional Aides	-	-	7.26	5.41	4.63	4.63
Confidential Employees	1.42	1.42	1.05	1.05	1.05	1.05
Administration-Certificated	10.69	7.40	4.75	4.38	4.38	4.38
Administration-Classified	2.50	1.69	1.26	1.26	1.26	1.26
Totals	116.77	85.35	60.09	54.95	50.02	47.02
Other-Miscellaneous						
PERS Reduction (Federal Grant wages exempt)	3.311%	2.313%	2.097%	1.603%	1.603%	1.603%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Increase	5.000%	16.610%	5.000%	5.000%	5.000%	5.000%
Health & Welfare Employer Contribution CAP	\$11,737	\$13,686	\$14,371	\$15,089	\$15,843	\$16,635
Interest Rates: 10-year treasuries	3.60%	3.20%	2.10%	1.75%	2.00%	2.30%
California CPI	0.80%	1.80%	2.30%	2.60%	2.30%	2.50%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
Adult Ed - San Jose						
	1,317.56	1,200.16	775.19	775.19	775.19	775.19
	-	-	-	-	-	-
	1,317.56	1,200.16	775.19	775.19	775.19	775.19
211	1,317.56	1,200.16	775.19	775.19	775.19	775.19
221	-	-	-	-	-	-
	1,317.56	1,200.16	775.19	775.19	775.19	775.19
	1,317.56	1,200.16	775.19	775.19	775.19	775.19
	-	-	-	-	-	-
Adult Ed -Campbell						
	924.81	-	-	-	-	-
	-	-	-	-	-	-
	924.81	-	-	-	-	-
211	924.81	-	-	-	-	-
221	-	-	-	-	-	-
	924.81	-	-	-	-	-
	924.81	-	-	-	-	-
	-	-	-	-	-	-
Adult Ed - Combined (San Jose+Campbell)						
	2,242.37	1,200.16	775.19	775.19	775.19	775.19
	-	-	-	-	-	-
	2,242.37	1,200.16	775.19	775.19	775.19	775.19
211	2,242.37	1,200.16	775.19	775.19	775.19	775.19
221	-	-	-	-	-	-
	2,242.37	1,200.16	775.19	775.19	775.19	775.19
	2,242.37	1,200.16	775.19	775.19	775.19	775.19
	-	-	-	-	-	-

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3. #8290 FEDERAL REVENUE

Object Code	Pgm	Resource	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
8290	284	Fed Revenue (EL Civics)	3926	337,429	422,942	388,390	165,483	82,742
8290	361	Fed Revenue (ESL, ABE)	3911/3925	459,490	555,838	479,404	282,045	141,023
8290	362	Fed Revenue (ASE)	3913	79,316	65,679	109,165	102,632	51,316
8290	603	Fed Revenue (132 Carl Perkins)	3555	24,206	19,760	28,605	16,436	8,218
Total Other Federal Revenue				900,441	1,064,219	1,005,564	566,596	283,298

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object Code	Pgm	Resource	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
8590	221	CalWORKS	0000	-	97,897	-	-	-
Total Other State Revenues				-	97,897	-	-	-

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object Code	Pgm	Resource	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
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Sales, Leases, Rentals & Interest

8660	793	Interest (General Administration)		4,102	7,773	7,588	9,903	8,034	8,106
8631	793	Sales of Equipment & Supplies		2,000	4,000	347	-	-	-
8635	211	Cash over (short)		-	-	(20)	-	-	-
8671	287	Adult Ed Fees (Teacher Credentialing)		64,545	101,325	76,980	100,865	114,882	132,524
Total Sales, Leases, Rentals & Interest				70,647	113,098	84,896	110,768	122,916	140,630

Interagency Services

8676	211	Interagency (Adult-Prior Yr)		157,564	-	-	-	-	-
8677	211	Interagency (Mandated Adult-San Jose)		5,233,142	5,234,993	1,733,570	1,731,895	1,731,895	1,852,229
8677	211	Interagency (Mandated Adult-Campbell)		2,605,953	-	-	-	-	-
8678	211	Interagency (Adult-Prior Yr, San Jose)		288,839	-	-	-	-	-
8678	211	Interagency (Adult-Prior Yr, Campbell)		660,399	-	-	-	-	-
8678	211	Interagency (PY Calworks Excess-SJ)		(702)	132,200	109,404	-	-	-
8678	211	Interagency (PY Calworks Excess-Campbell)		(505)	-	-	-	-	-
Total Interagency Services				8,944,690	5,367,193	1,842,974	1,731,895	1,731,895	1,852,229

Other Fees & Contracts

8685	211	Student Enrollment Fees		117,154	97,621	49,626	50,000	51,150	52,429
8685	211	Student Enrollment Fees pd by CalWORKS		13,440	21,180	25,650	20,000	20,460	20,931
8689	211	Class Materials Fees		147,917	89,198	82,488	149,660	181,102	215,630
8689	211	Class Materials Fees pd by CalWORKS		26,421	57,500	60,165	64,630	73,382	73,382
8689	270	Other Fees & Contracts (GED)		57,009	50,673	56,698	50,000	52,326	53,640
8689	270	Other Fees & Contracts (GED)-pd by CalWORKS		8,722	6,835	6,050	13,000	23,815	23,815
8689	546	State Rev (Calworks Admin)	9002	613,609	613,609	613,609	613,609	613,609	613,609
8689	548	State Rev (SSC Works)	9002	80,246	17,513	-	-	-	-
8689	544	Other Contracts (CalWorks STEPS)		319,720	319,720	367,495	372,336	372,336	372,336
8689	288	CIP		-	11,473	72	-	-	-
8689	628	Other Contracts (Job Corps-Aide)		25,000	25,000	25,000	25,000	25,000	25,000
Total Other Fees & Contracts				1,409,238	1,310,321	1,286,852	1,358,235	1,413,180	1,450,772

Other Local Revenues

8699	263	Other Local Revenues (Health Trust)		25,000	-	-	-	-	-
8699	285	Other Local Revenues (CTE Teacher Project)		24,950	24,950	-	-	-	-
8699	286	Other Local Revenues (Credentialing Fees)		9,510	12,590	28,300	30,000	45,866	60,325
8699	162	Vending		-	-	1,360	1,000	1,023	1,023
8699	561	Other Local Revenues (Moreland School Distr)		17,640	-	-	-	-	-
8699	630	Cap & Gown		-	-	150	400	419	429
8699	788	Other Local Revenues (Safety Credit)		3,661	-	6,109	5,000	5,115	5,233
8699	787	Other Local Revenues (Misc. Rebates)		512	1,121	903	1,000	1,023	1,047
8699	610	CalWORKS Summer		-	-	15,600	-	-	-
8699	211	Other Local Revenues		4,514	11,997	2,216	25,100	25,677	26,268
Total Other Local Revenues				85,787	50,658	54,638	62,500	79,123	94,325

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5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES (Continued)

Object Code	Pgm		Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
8710	288	Tuition (CIP Program-Fee Based)	72,989	13,933	-	-	-	-
8710	0402	Ed2go (On-line courses)	15,568	11,095	11,962	12,000	12,120	12,241
Total Tuition			88,557	25,028	11,962	12,000	12,120	12,241
Total Local Revenues			10,598,919	6,866,298	3,281,322	3,275,398	3,359,235	3,550,199

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
8919	781	Fund 17-Special Reserve (Mandated Cost Reimb)	-	-	-	-	-	-
8919	800	Fund 010 General Fund (Lottery from Campbell)	114,946	870	-	-	-	-
8919	287	Fund 010 LEA/Teacher Credentialing	83,000	55,141	78,055	67,480	53,984	43,187
8919	793	Fund 170 Transfer-In PERS liability reserve	-	-	7,476	-	212,564	-
Total Transfers In			197,946	56,011	85,531	67,480	266,548	43,187

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
7619		Fund 400-Spec. Reserve (Capital Outlay Fund)	55,141	325,000	-	-	-	-
Total Transfers Out			55,141	325,000	-	-	-	-

8. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code		Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
	Ending Fund Balance	2,360,751	2,641,391	2,142,010	1,418,379	1,037,295	647,828
	Reserved:						
9711	Revolving Cash	-	-	-	-	-	-
9713	Prepaid Expenditures	-	32,698	24,472	13,573	-	-
	Total Fund Balance Reserves	-	32,698	24,472	13,573	-	-
	Legally Restricted:						
9740	Legally Restricted Balances	-	-	-	-	-	-
	Committed & Assigned:						
9789	Economic Uncertainty (10%)	-	-	-	-	-	-
9780	Reserve for Cash Flow (5%)	378,065	390,189	243,590	231,655	214,508	213,308
9780	Misc. projects-WASC Self-Study	-	-	-	-	-	-
9780	Contingency for State Deficits	694,589	1,438,126	1,374,734	709,841	393,771	7,905
9780	Complete NAS System Memory Expansion	-	-	-	-	-	-
9780	CalWORKS Summer School	100,000	-	12,034	-	-	-
9780	Site Safety improvement: SJ & Erikson	100,000	-	-	-	-	-
9780	New Program Development	250,000	-	-	-	-	-
9780	Online Classes for High Schools & GED	50,000	-	-	-	-	-
9780	Professional Development Reserve	100,000	-	-	-	-	-
9780	Equipment, Instr. Materials Reserve	121,000	-	-	-	-	-
Total Restricted, Committed, Assigned		1,793,654	1,861,013	1,654,830	955,069	608,279	221,213
9789	Unassigned: Economic Uncertainty (10%)	567,097	780,378	487,180	463,310	429,016	426,615
Unassigned Fund Balance		-	-	-	-	-	-

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9. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
1100-1199 Teacher Salaries						
1130	Teachers-Hourly	2,541,711	2,063,016	802,000	829,468	674,560
1130	Teachers-Hourly (Step Increases)	15,000	9,143	-	1,931	5,058
1130	Teachers-Hourly (program reduction)	(200,000)	-	-	(79,112)	(82,866)
1130	Teachers-Hourly (Campbell/SJUSD reduction)	-	(838,379)	-	-	-
1130	Teachers-Hourly (Summer School)	(266,906)	-	3,157	-	-
1140	Teachers-Hourly (Teacher Credentialing)	-	-	-	33,000	-
1160	Teachers-Substitutes	92,221	73,323	40,640	30,120	19,202
1170	Teachers-Extra Duty Pay	1,015	809	-	500	500
	Total 1100-1199	2,183,041	1,307,912	845,796	815,907	616,454
1200-1299 Guidance & Counseling Salaries						
1230	Guidance/Counselors-Hrly	53,331	40,627	29,160	15,588	15,588
1260	Guidance/Counselors-Substitutes	2,424	5,135	-	800	800
	Total 1200-1299	55,755	45,762	29,160	16,388	16,388
1300-1399 Certificated Supervisors & Administrators Salaries						
1310	Certif. Administrators-Full Time	429,793	423,974	222,960	274,918	205,785
1310	Certif. Administrators-FT (Step/Col)	11,704	8,985	-	2,148	3,314
1310	Certif. Administrators-FT (FTE Reductions)	(17,432)	-	-	(118,938)	-
1310	Certif. Administrators-Full Time (0.65 FTE AP)	-	-	-	44,643	-
1330	Certif. Administrators-Hourly	506,478	517,314	468,278	433,417	465,097
1331	Site/Pgm Supervisor Salaries	258,451	295,304	146,094	146,126	146,126
1331	Site/Pgm Supervisor (Reductions)	-	(87,689)	-	-	-
1331	Site/Pgm Supervisor (Campbell /SJUSD Reduction)	-	(35,395)	-	-	-
1332	Curriculum Specialist Salaries	247,057	293,092	95,168	93,662	93,662
1332	Curriculum Specialist (Campbell/SJUSD Reduction)	-	(85,950)	-	-	-
1340	Program Coordinators-FT (Campbell Reduction)	-	(83,826)	-	-	-
1340	Program Coordinators-FT	83,826	83,826	-	-	-
	Total 1300-1399	1,519,877	1,329,634	932,501	875,976	913,983
1900-1999 Other Certificated Salaries						
1950	Other Certificated-Other Assignment	36,030	45,697	42,146	11,404	37,696
1950	Other Certificated-Other Assignment (Reduction)	-	-	-	-	(13,416)
1951	Other Certificated-Stipend	103,438	64,490	54,629	34,259	34,259
1952	Other Certificated-Stipend-Flat Rate	1,256	4,162	-	2,500	2,500
	Total 1900-1999	140,724	114,349	96,775	48,163	74,455
	Total 1000-1999	3,899,397	2,797,658	1,904,232	1,756,434	1,621,280

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10. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15	
2100-2199 Instructional Aides Salaries							
2110	Instructional Aide-Full Time	478,929	306,629	228,990	252,700	193,414	166,156
2110	Instructional Aide-FT (Step/Col)	8,564	1,920	-	1,820	2,331	4,319
2110	Instructional Aide-FT (Hourly Reductions)	(200,000)	-	-	(61,106)	(29,589)	-
2110	Instructional Aide (Campbell/SJUSD Reductions)	-	(115,829)	-	-	-	-
2130	Instructional Aide-Hourly	3,526	18,145	9,723	18,796	18,796	18,796
2140	Instructional Aide-Overtime	-	350	52	-	-	-
2160	Instructional Aide-Substitute	2,673	4,164	4,786	5,000	5,000	5,000
2170	Instructional Aide-Extra Duty	15,130	13,104	2,611	3,000	3,000	3,000
	Total 2100-2199	308,822	228,483	246,163	220,210	192,952	197,271
2200-2299 Classified Support Salaries (M&O)							
2210	Maintenance/Operations-Full Time	185,990	230,732	92,272	87,415	89,114	90,083
2210	M&O Full Time (Step/Col)	1,966	540	-	1,699	969	622
2230	Maintenance/Operations-Hourly	-	-	-	-	-	-
2210	M&O Full Time (Reclassifications)	2,404	-	-	-	-	-
2110	M&O Full Time (Salary Reductions)	-	-	-	-	-	-
2210	M&O Full Time (Campbell /SJUSD Reduction)	-	(71,412)	-	-	-	-
2210	M&O Full Time (FTE Reductions)	-	-	-	-	-	-
2230	M&O Hourly	-	-	717	10,175	9,975	9,975
2240	M&O Overtime	121	104	-	-	-	-
2260	M&O Substitutes	-	-	-	-	-	-
	Total 2200-2299	190,481	159,964	92,989	99,289	100,058	100,680
2300-2399 Classified Supervisors & Administrators Salaries							
2310	Classified Admin-Full Time	276,508	329,639	156,413	206,059	207,439	209,013
2310	Classified Admin-Full Time (Step/Col)	1,609	1,609	1,335	1,380	1,574	1,732
2310	Classified Admin-Full Time (FTE Reduction)	-	(101,382)	-	-	-	-
2330	Classified Admin-Hourly	28,556	32,070	3,251	2,873	2,873	2,873
2370	Classified Admin-Extra Stipends	-	-	704	-	-	-
	Total 2300-2399	306,673	261,936	161,702	210,312	211,886	213,618
2400-2499 Clerical & Office Salaries							
2410	Office Personnel-Full Time	1,482,838	1,455,274	666,959	644,381	575,807	516,958
2410	Office Personnel-FT (Step/Col)	17,081	6,676	-	5,970	6,951	5,468
2410	Office Personnel-FT (FTE Reduction)	(57,762)	17,645	-	(74,544)	(65,800)	-
2410	Office Personnel-FT (Campbell/SJUSD Reduct)	-	(296,928)	-	-	-	-
2430	Office Personnel-Hourly	17,892	15,006	5,627	9,260	9,260	9,260
2440	Office Personnel-Overtime	7,785	3,322	2,573	500	1,500	1,500
2460	Office Personnel-Substitutes	11,469	3,336	6,004	6,000	6,000	6,000
2470	Office Personnel-Extra Duty	1,649	3,088	3,151	1,880	1,880	1,880
	Total 2400-2499	1,480,952	1,207,419	684,314	593,447	535,598	541,066
2900-2999 Other Classified Salaries							
2910	Other Classified-Full Time	90,381	115,006	2,546	2,547	2,547	2,547
2910	Other Classified-FT (Campbell/SJUSD Reduction)	-	(29,304)	-	-	-	-
2930	Other Classified-Hourly	2,230	610	-	-	-	-
2960	Other Classified-Substitute	1,555	1,881	-	-	-	-
2970	Other Classified-Extra Duty	478	202	-	-	-	-
2980	Other Classified-Community Ed, Hourly	9,132	1,081	-	-	-	-
	Total 2900-2999	103,776	89,476	2,546	2,547	2,547	2,547
	Total 2000-2999	2,390,704	1,947,278	1,187,713	1,125,805	1,043,041	1,055,182

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11. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code		Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15	
3100-3199 STRS Benefits								
3101	STRS-Certificated	8.2500%	267,855	193,368	131,950	138,133	122,814	120,380
3102	STRS-Classified	8.2500%	-	151	244	4,076	2,038	1,019
Total 3100-3199			267,855	193,519	132,194	142,209	124,852	121,399
3200-3299 PERS Benefits								
3201	PERS-Certificated	11.4170%	20,314	14,334	12,246	11,621	11,621	11,621
3202	PERS-Classified	11.4170%	211,180	191,299	119,908	125,018	101,566	95,174
3212	PERS Buyout-Classified (CSEA)	7.0000%	130,549	107,418	66,908	63,049	75,811	69,984
Total 3200-3299			362,043	313,051	199,062	199,688	188,998	176,779
3300-3399 FICA, Medicare Benefits								
3311	FICA-Certificated	6.2000%	14,447	8,579	6,863	8,051	6,843	5,817
3312	FICA-Classified	6.2000%	125,428	99,244	64,040	69,864	64,669	65,421
3321	Medicare-Certificated	1.4500%	52,046	37,358	24,985	25,309	23,984	23,509
3322	Medicare-Classified	1.4500%	31,874	25,540	16,233	16,342	15,124	15,300
Total 3300-3399			223,795	170,721	112,120	119,566	110,620	110,047
3400-3499 Health & Welfare Benefits								
3401	H & W-Certificated	5.00% incr/yr	532,267	403,495	375,611	342,817	326,555	342,883
3401	H & W-Cert. (FTE Red,Other)		-	-	-	(31,812)	(20,645)	(20,645)
3402	H & W-Classified	5.00% incr/yr	438,864	370,544	277,306	296,828	260,660	260,884
3402	H & W-Classified (FTE Red)		-	-	-	(48,580)	(12,199)	-
Total 3400-3499			971,131	774,039	652,917	559,253	554,372	583,122
3500-3599 SUI Benefits								
3501	SUI-Certificated	1.1000%	11,648	19,465	29,353	18,647	18,195	17,834
3502	SUI-Classified	1.1000%	6,737	13,202	17,864	12,359	11,473	11,607
3599	SUI-Local Experience Charge		9,678	12,908	20,840	6,000	5,100	4,335
Total 3500-3599			28,063	45,575	68,057	37,006	34,768	33,776
3600-3699 Workers Comp Benefits								
3601	Workers Comp-Certificated	1.5799%	64,588	42,646	24,081	35,933	26,133	25,615
3602	Workers Comp-Classified	1.5799%	39,372	28,995	16,150	20,600	16,479	16,671
Total 3600-3699			103,960	71,641	40,231	56,533	42,612	42,285
3700-3799 Retiree Benefits								
3701	Retiree Benefits-Certificated		1,225	2,823	4,641	3,463	3,532	3,603
3702	Retiree Benefits-Classified		580	1,001	1,930	1,333	1,360	1,387
Total 3700-3799			1,805	3,824	6,571	4,796	4,892	4,990
3330-3339 Other Benefits								
3331	SS Alternative-Certificated	3.7500%	5,104	1,491	(274)	2,799	2,855	2,921
3332	SS Alternative-Classified	3.7500%	3,910	3,528	1,365	1,133	5,807	5,807
Total 3900-3999			9,014	5,019	1,091	3,932	8,662	8,728
Total 3000-3999			1,967,666	1,577,389	1,212,242	1,122,983	1,069,777	1,081,127

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12. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
4200-4299 Books & Other Reference Materials						
4200 Books & Other Reference Materials	35,265	24,033	43,407	33,223	28,240	25,416
Total 4200-4299	35,265	24,033	43,407	33,223	28,240	25,416
4300-4399 Materials & Supplies						
4300 Materials & Supplies	169,938	144,955	79,678	115,807	95,807	85,807
4310 Expenditures on Food	1,867	1,666	2,800	2,200	1,693	1,693
4311 Subscriptions	5	42	226	354	264	264
4320 Equipment Repair Supplies	(62)	51	180	603	106	106
4330 Vehicle Repair Supplies	228	11	21	500	500	500
4340 Maintenance Supplies	10,695	14,164	11,367	16,000	10,000	10,000
4350 Custodial Supplies	20,870	13,348	9,336	9,000	9,180	9,391
4370 Gasoline	-	2,792	2,129	2,000	2,000	2,046
4360 Groundskeeping Supplies	2,341	5,656	941	7,040	7,231	7,473
Total 4300-4399	205,882	182,685	106,678	153,504	126,781	117,280
4400-4499 Non Capitalized Equipment						
4400 Non Capitalized Equipment-New	17,048	18,226	21,913	9,469	15,493	15,493
4410 Non Capitalized Computer Hardware/Software	7,867	23,992	56,023	23,356	17,815	17,815
Total 4400-4499	24,915	42,218	77,936	32,825	33,308	33,308
Total 4000-4999	266,062	248,936	228,020	219,552	188,328	176,003

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
5200-5299 Travel & Conferences						
5200 Travel & Conferences	1,997	12,895	6,533	10,890	8,168	6,126
5210 Mileage Reimbursement	9,481	4,609	1,760	5,000	3,570	2,549
5220 Staff Development	3,002	3,004	1,765	3,619	2,399	1,591
Total 5200-5299	14,480	20,508	10,058	19,509	14,137	10,265
5300-5399 Dues & Memberships						
5300 Dues & Memberships	6,832	8,907	8,618	7,854	8,247	8,659
Total 5300-5399	6,832	8,907	8,618	7,854	8,247	8,659
5400-5499 Insurance						
5400 Other Insurance	30,801	31,567	17,016	14,202	14,402	14,602
Total 5400-5499	30,801	31,567	17,016	14,202	14,402	14,602
5500-5599 Operation & Housekeeping Services						
5510 Gas	5,124	1,624	-	-	-	-
5520 Light & Power	74,237	67,013	72,521	73,500	75,191	76,920
5530 Water	9,258	6,958	10,673	10,335	10,542	10,753
5570 Waste Disposal	12,324	14,186	8,290	9,400	9,588	9,780
5571 Environmental Disposal	7,461	5,121	6,479	9,023	9,203	9,387
Total 5500-5599	108,404	94,902	97,963	102,258	104,524	106,840

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13. #5000-5999 SERVICES & OPERATING EXPENSES (Continued)

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
5600-5699 Rentals, Leases & Repairs						
5600	Rentals, Leases & Repairs	105,158	68,707	40,328	59,154	61,906
5610	General Building Repair	2,208	7,166	995	2,000	2,093
5620	Equipment Service Contract	1,010	-	768	1,400	1,465
5650	Non-Capitalized Site Improvements	707	-	515	-	-
5756	Catering	-	312	278	-	-
5680	Use of Facilities (Facilities rentals)	188,327	166,171	-	-	-
5680	Use of Facilities (Facilities rentals- DX only)	95,000	-	-	-	-
	Total 5600-5699	392,410	242,356	42,883	62,554	63,993
5800-5899 Professional/Consulting Services & Other Operating Expenses						
5800	Professional Consulting Services & Oper Exp.	83,272	166,233	40,914	57,202	34,780
5800 270	GED Testing	-	29,069	33,177	38,000	38,000
5800 211	Ed2Go Cost	-	7,225	6,655	8,000	9,023
5800	Security Services	-	-	4,989	4,615	10,000
5806	bank fees	-	-	2,847	2,902	2,902
5810	Advertising	7,738	5,260	6,221	7,650	7,606
5815	Printing & Duplicating	48,583	29,459	8,771	15,497	15,853
5820	Legal	35,349	9,488	6,025	5,020	5,020
5822	Audits	11,161	9,765	4,830	4,830	4,830
5831	TB Testing	68	131	178	200	200
5832	Fingerprinting	1,107	898	682	600	600
5850	Data Processing	1,257	676	-	1,000	1,023
5852	Computer Support Contract	26,103	11,007	4,882	11,653	11,922
5854	Financial Systems Contracts	31,392	34,980	15,247	18,835	19,268
5855	Attendance System Support Contract	7,851	4,661	6,067	6,450	7,742
5858	Internet Contract Support	8,506	5,351	1,396	2,600	4,000
5899 793	District Admin Costs Redistribution	-	-	-	-	(60,919)
5890	In Lieu of Indirect Costs	(9,873)	(11,087)	(2,135)	(12,944)	(12,944)
	Total 5800-5899	252,514	303,116	140,745	172,110	103,208
5900-5999 Communications						
5900	Communications	31,717	28,531	1,575	12,833	13,128
5905	e-Rate Credit	(2,026)	(1,985)	159	(3,822)	(5,972)
5910	Postage	33,214	20,405	12,821	16,736	16,736
5920	Cellular Telephone	4,306	1,929	2,378	2,351	2,460
	Total 5900-5999	67,211	48,880	16,933	28,098	26,655
	Total 5000-5999	872,652	750,236	334,216	406,585	334,953
		332,560				

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14. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
6100-6199 Sites & Improvement of Sites						
6100 Sites & Improvement of Sites	-	-	-	-	-	-
Total 6500-6599	-	-	-	-	-	-
6200-6299 Buildings & Improvement of Buildings						
6200 Buildings & Improvement of Buildings	-	95,141	39	-	-	-
Total 6500-6599	-	95,141	39	-	-	-
6400-6499 Equipment						
6400 New Equipment	-	10,532	(49)	1,745	-	-
6410 Equipment-Computer Hardware	-	51,615	-	-	-	-
6410 Computer Hardware/Software (Attendance sys)	-	-	5,387	-	-	-
Total 6400-6499	-	62,147	5,338	1,745	-	-
6500-6599 Equipment Replacement						
6500 Equipment Replacement	-	-	-	-	-	-
Total 6500-6599	-	-	-	-	-	-
Total 6000-6999	-	157,288	5,377	1,745	-	-

15. #7000-7399 OTHER OUTGO & DIRECT SUPPORT/INDIRECT COSTS

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	First Interim 2012-13	Projected 2013-14	Projected 2014-15
7100-7299, 7400-7499 Other Outgo, Debt Service						
7223 Transfers Apportionments (ROP)	-	-	-	-	-	-
7299 All Other Transfers Out	-	-	-	-	-	-
7438 Other Debt Service-Interest	-	-	-	-	-	-
7439 Other Debt Service-Principal (Telephony system)	-	-	-	-	-	-
Total 7100-7299, 7400-7499	-	-	-	-	-	-
7300-7399 Direct Support/Indirect Costs						
7310 Interprogram Indirect Support	-	-	-	-	-	-
7350 Interfund Indirect Support	-	-	-	-	-	-
Total 7300-7399	-	-	-	-	-	-
Total Expenditure Projections	9,396,481	7,478,785	4,871,799	4,633,104	4,290,165	4,266,151