

Metropolitan Education District
MULTI-YEAR PROJECTIONS
2010-11 Second Interim Report

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
REVENUES:							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenues	8100-8299	968,321	922,377	900,441	1,064,219	1,044,459	783,344
Other State Revenues	8300-8599	629,195	599,542	693,855	643,362	613,609	613,609
Other Local Revenues	8600-8799	10,764,488	8,393,829	9,905,064	6,213,770	2,328,007	2,359,356
TOTAL REVENUES		12,362,004	9,915,748	11,499,360	7,921,351	3,986,075	3,756,309

EXPENDITURES:

Certificated Wages	1000-1999	4,577,099	4,468,475	3,899,397	3,108,169	1,769,890	1,825,742
Classified Wages	2000-2999	2,653,139	2,606,218	2,390,704	2,046,071	1,403,047	1,413,041
Employee Benefits	3000-3999	2,069,125	2,104,129	1,967,666	1,721,616	1,016,341	939,702
Books & Supplies	4000-4999	291,420	397,826	266,062	464,353	135,524	136,410
Other Operating Expenses	5000-5999	1,258,155	1,308,736	872,652	509,393	34,023	46,682
Capital Outlay	6000-6999	22,313	11,250	0	208,833	320,000	0
Other Outgo (including 7400-7499)	7100-7299	0	0	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0
TOTAL EXPENDITURES		10,871,252	10,896,634	9,396,481	8,058,435	4,678,825	4,361,577

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES BEFORE OTHER**

1,490,752	(980,886)	2,102,879	(137,084)	(692,750)	(605,268)
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OTHER FINANCING SOURCES (USES):

Transfers In	8910-8929	133,052	161,650	197,946	55,141	0	0
Transfers Out	7610-7629	(432,161)	(552,000)	(55,141)	0	0	0
Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Pgms	8980-8999	0	0	0	0	0	0
TOTAL OTHER SOURCES (USES)		(299,109)	(390,350)	142,805	55,141	0	0

**NET INCREASE (DECREASE)
IN FUND BALANCE**

1,191,643	(1,371,236)	2,245,684	(81,943)	(692,750)	(605,268)
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FUND BALANCE & RESERVES:

Beginning Fund Balance	9791	1,617,086	2,808,730	1,437,494	2,360,751	2,278,808	1,586,058
Audit Adjustments	9793	0	0	(157,564)	0	0	0
Other Restatements (Campbell UHS)	9795	0	0	(1,164,863)	0	0	0
Net Beginning Balance	9791	1,617,086	2,808,730	115,067	2,360,751	2,278,808	1,586,058
ENDING FUND BALANCE		2,808,730	1,437,494	2,360,751	2,278,808	1,586,058	980,790

COMPONENTS OF ENDING FUND BALANCE:

Reserved Amounts:

Revolving Cash, Stores, Prepaids	9711	0	0	0	0	0	0
General Reserve for Cash Flow (5%)	9730	452,137	457,945	378,065	402,922	233,941	218,079
Legally Restricted Balances:	9740	15,158	0	0	0	0	0

Designated Amounts:

Economic Uncertainty (10%)	9710	678,204	686,918	567,097	805,844	467,883	436,158
Misc. projects-WASC Self-Study	9780	100,000	0	0	0	0	0
Reserve for Revenue Reduction	9780	0	0	0	0	0	0
Contingency for State Deficits	9780	800,000	292,631	694,589	845,042	884,234	326,553
Other Designations	9780	712,000	0	721,000	225,000	0	0

UNDESIGNATED FUND BALANCE		51,231	0	0	0	0	0
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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 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
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Cost of Living (COLA) Adjustments

Statutory COLA	4.530%	5.660%	4.250%	-0.390%	1.670%	1.800%
Adult Ed Revenue Limit COLA	4.530%	0.000%	-4.460%	0.000%	0.000%	1.800%
Adult Ed ADA Growth	2.500%	2.500%	0.000%	0.000%	0.000%	0.000%

Adult Education Revenue Limit

Prior Year Adult Ed Revenue Limit per ADA	\$2,530.66	\$2,645.30	\$2,349.16	\$2,280.92	\$2,274.82	\$2,274.82
Revenue Limit Equalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$114.64	(\$296.14)	(\$68.24)	(\$6.10)	\$0.00	\$45.50
Adjusted Adult Ed Revenue Limit/ADA	\$2,645.30	\$2,349.16	\$2,280.92	\$2,274.82	\$2,274.82	\$2,320.32
State Revenue Limit Reduction	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
State RL Reduction per ADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Adult Ed Base Revenue Limit	\$2,645.30	\$2,349.16	\$2,280.92	\$2,274.82	\$2,274.82	\$2,320.32

State Revenue Grant

State Revenue Block Grant (SJ & CA)	N/A	\$ 8,073,925	\$ 7,839,378	\$ 5,235,248	\$ 5,235,248	\$ 5,339,961
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Adult Education ADA Cap Calculations

Adult Ed Prior Year Base ADA CAP	3,353.11	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
Adult Ed ADA Growth %	2.500%	2.500%	0.000%	0.000%	0.000%	0.000%
Adult Ed ADA Growth	83.83	0.00	0.00	0.00	0.00	0.00
Adult Ed CAP Reduction %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Calworks ADA Allowed	69.11	0.00	0.00	0.00	0.00	0.00
Adult Ed ADA CAP	3,506.05	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39

Step, Column & Longevity Changes (approximate):

AFT Teachers	0.88%	0.84%	0.58%	1.10%	1.26%	1.22%
CSEA Classified Employees	2.10%	1.20%	1.00%	1.80%	1.80%	1.80%
Management-Certificated	1.89%	2.17%	2.65%	2.05%	1.32%	0.00%
Management-Classified	1.80%	0.81%	0.55%	1.20%	1.17%	1.16%

Salaries & Wages Adjustments

CTA On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AFT On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSEA On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administration On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Statutory Benefits - Certificated

STRS	8.250%	8.250%	8.250%	8.250%	8.250%	8.250%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.050%	0.300%	0.300%	0.720%	0.720%	0.720%
Workers Compensation	1.501%	1.649%	1.711%	1.548%	1.548%	1.548%
Totals	11.251%	11.649%	11.711%	11.968%	11.968%	11.968%

Statutory Benefits - Classified

PERS	9.306%	9.428%	9.709%	10.707%	11.400%	13.020%
PERS Buyout (CSEA Only)	7.000%	7.000%	7.000%	7.000%	7.000%	7.000%
FICA	6.200%	6.200%	6.200%	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.050%	0.300%	0.300%	0.720%	0.720%	0.720%
Workers Comp	1.501%	1.649%	1.711%	1.548%	1.548%	1.548%
Totals	25.507%	26.027%	26.370%	27.625%	28.318%	29.938%

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1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
** AFT Teacher FTEs are converted from instructional minutes						
AFT Teachers (full time)	74.72	70.00	55.85	35.52	15.02	15.02
AFT Teachers (converted from hourly)						
CSEA Classified Employees	54.00	51.50	46.31	39.32	21.73	21.73
Confidential Employees	1.42	1.42	1.42	1.42	1.42	1.42
Management-Certificated (full time)	6.00	6.00	6.00	6.00	2.00	2.00
Management-Certificated (converted from hourly)		4.69	4.69	1.40	0.50	0.50
Management-Classified	2.60	2.50	2.50	1.69	1.69	1.69
Totals	138.74	136.11	116.77	85.35	42.36	42.36

Other-Miscellaneous

PERS Reduction (Federal Grant wages exempt)	3.714%	3.592%	3.311%	2.313%	1.620%	0.000%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Incease	5.000%	5.000%	5.000%	10.805%	5.000%	5.000%
Health & Welfare Employer Contribution	\$10,646	\$11,178	\$11,737	\$13,005	\$13,655	\$14,338
Interest Rates: 10-year treasuries	4.10%	3.33%	3.50%	2.80%	3.40%	3.70%
California CPI	3.20%	1.90%	0.80%	1.80%	2.10%	2.40%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
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Adult Ed - San Jose

	Prior Year Base ADA CAP	2,245.26	2,301.39	2,301.39	2,301.39	2,301.39	2,301.39
	Plus: Allowed Growth ADA	56.13	57.53	0.00	0.00	0.00	0.00
	Adjusted Base ADA	2,301.39	2,358.93	2,301.39	2,301.39	2,301.39	2,301.39
	Factor for Calculating CAP Reduction	0.00	0.00	0.00	0.00	0.00	0.00
	Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	2,301.39	2,358.93	2,301.39	2,301.39	2,301.39	2,301.39
221	Add: Calworks ADA Allowed	46.48	0.00	0.00	0.00	0.00	0.00
	Total San Jose ADA CAP	2,347.87	2,358.93	2,301.39	2,301.39	2,301.39	2,301.39
	Actual San Jose ADA	2,366.69	2,406.64	2,301.39	2,301.39	2,301.39	2,301.39
	Excess ADA or (Deficit)	18.82	47.71	0.00	0.00	0.00	0.00

Adult Ed -Campbell

	Prior Year Base ADA CAP	1,107.85	1,135.55	1,135.55	0.00	0.00	0.00
	Plus: Allowed Growth ADA	27.70	28.39	0.00	0.00	0.00	0.00
	Adjusted Base ADA	1,135.55	1,163.94	1,135.55	0.00	0.00	0.00
	Factor for Calculating CAP Reduction	0.00	0.00	0.00	0.00	0.00	0.00
	Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	1,135.55	1,163.94	1,135.55	0.00	0.00	0.00
221	Add: Calworks ADA Allowed	22.63	0.00	0.00	0.00	0.00	0.00
	Total Campbell ADA CAP	1,158.18	1,163.94	1,135.55	0.00	0.00	0.00
	Actual Campbell ADA	1,182.52	1,179.76	1,135.55	0.00	0.00	0.00
	Excess ADA or (Deficit)	24.34	15.82	0.00	0.00	0.00	0.00

Adult Ed - Combined (San Jose+Campbell)

	Prior Year Base ADA CAP	3,353.11	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
	Plus: Allowed Growth ADA	83.83	0.00	0.00	0.00	0.00	0.00
	Adjusted Base ADA	3,436.94	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
	Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	3,436.94	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
221	Add: Calworks ADA Allowed	69.11	0.00	0.00	0.00	0.00	0.00
	Total Combined ADA CAP (rounded)	3,506.05	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
	Actual Total ADA	3,549.21	3,586.40	3,436.94	2,301.39	2,301.39	2,301.39
	Excess ADA or (Deficit)	43.16	149.46	0.00	0.00	0.00	0.00

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3. #8290 FEDERAL REVENUE

Object Code	Pgm	Resource	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
8290	284	Fed Revenue (EL Civics)	3926	475,817	398,173	337,429	422,942	317,207
8290	361	Fed Revenue (ESL, ABE)	3911/3925	428,182	429,905	459,490	555,838	416,879
8290	362	Fed Revenue (ASE)	3913	47,358	71,163	79,316	65,679	49,259
8290	603	Fed Revenue (132 Carl Perkins)	3555	15,464	23,136	24,206	0	0
8290	211	CalPro Prof. Development (1x mini grant)		1,500	0	0	0	0
Total Other Federal Revenue				968,321	922,377	900,441	1,064,219	783,344

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object Code	Pgm	Resource	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
8590	546	State Rev (Calworks Admin)	9002	628,862	599,542	613,609	613,609	613,609
8590	548	State Rev (SSC Works)	9002	0	0	80,246	29,753	0
Total Other State Revenues				629,195	599,542	693,855	643,362	613,609

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object Code	Pgm	Resource	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
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Sales, Leases, Rentals & Interest

8660	793	Interest (General Administration)		80,181	38,553	4,102	3,700	2,500	2,530
8631	295	Sales of Equipment & Supplies		0	0	2,000	0	2,000	0
8671	287	Adult Ed Fees (Teacher Credentialing)		71,320	70,560	64,545	69,840	71,865	73,949
Total Sales, Leases, Rentals & Interest				151,501	109,113	70,647	73,540	76,365	76,479

Interagency Services

8676	211	Interagency (Adult-Prior Yr)		0	0	157,564	0	0	0
8677	211	Interagency (Mandated Adult-San Jose)		6,210,821	4,798,303	5,233,142	5,235,245	1,735,245	1,766,479
8677	211	Interagency (Mandated Adult-Campbell)		3,063,734	2,326,088	2,605,953	0	0	0
8678	211	Interagency (Adult-Prior Yr, San Jose)		0	0	288,839	0	0	0
8678	211	Interagency (Adult-Prior Yr, Campbell)		0	0	660,399	0	0	0
8678	211	Interagency (PY Calworks Excess-SJ)		290,672	30,700	(702)	97,310	0	0
8678	211	Interagency (PY Calworks Excess-Campbell)		141,489	2,952	(505)	0	0	0
Total Interagency Services				9,706,716	7,158,043	8,944,690	5,332,555	1,735,245	1,766,479

Other Fees & Contracts

8685	211	Student Enrollment Fees		0	0	130,594	141,376	44,877	44,877
8689	211	Class Materials Fees		136,220	127,223	174,338	129,700	40,000	40,000
8689	270	Other Fees & Contracts (GED)		67,878	82,584	65,731	74,000	50,000	50,000
8689	544	Other Contracts (CalWorks STEPS)		304,496	319,720	319,720	319,720	319,720	319,720
8689	627	Job Corps-Summer School		0	0	0	7,442	7,500	7,500
8689	628	Other Contracts (Job Corps-Aide)		25,000	25,000	25,000	25,000	25,000	25,000
Total Other Fees & Contracts				533,593	554,527	715,383	697,238	487,097	487,097

Other Local Revenues

8699	263	Other Local Revenues (Health Trust)		0	0	25,000	0	0	0
8699	273	Other Local Revenues (SJ CBET class)		54,667	0	0	0	0	0
8699	285	Other Local Revenues (CTE Teacher Proejct)		0	0	24,950	24,950	0	0
8699	286	Other Local Revenues (Credentialling Fees)		12,779	13,250	9,510	9,630	10,000	10,000
8699	561	Other Local Revenues (Moreland School Distr)		15,675	17,640	17,640	0	0	0
8699	728	Other Local Revenues (MIS)		341	0	0	0	0	0
8699	785	Other Local Revenues (M&O)		782	0	0	0	0	0
8699	788	Other Local Revenues (Safety Credit)		187	590	3,661	2,000	1,000	1,000
8699	793	Other Local Revenues (General Fund)		5,237	14,692	512	1,000	300	300
8699	211	Other Local Revenues		0	210,215	4,514	7,191	0	0
Total Other Local Revenues				328,617	497,338	85,787	44,771	11,300	11,300

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

Object Code	Pgm		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
8710	288	Tuition (CIP Program-Fee Based)	12,289	63,794	72,989	39,500	0	0
8710	402	Ed2go (On-line courses)	0	11,014	15,568	26,166	18,000	18,000
Total Tuition			44,061	74,808	88,557	65,666	18,000	18,000
Total Local Revenues			10,764,488	8,393,829	9,905,064	6,213,770	2,328,007	2,359,356

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
8919	800	Fund 010-General Fund (Lottery from Campbell)	133,052	161,650	114,946	0	0	0
8919	287	Adult Ed Fees (Teacher Credentialing)	0	0	83,000	0	0	0
8919	286	Fund-170 Teacher Credentialing Fund Balance	0	0	0	55,141	0	0
Total Transfers In			133,052	161,650	197,946	55,141	0	0

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
7612		Fund 17-Spec. Reserve (PERS Liability Reserve)	0	302,000	0	0	0	0
7612		Fund 17-Spec. Reserve (Legal Reserve)	0	50,000	0	0	0	0
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	432,161	200,000	55,141	0	0	0
Total Transfers Out			432,161	552,000	55,141	0	0	0

8. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
Ending Fund Balance			2,808,730	1,437,494	2,360,751	2,278,808	1,586,058	980,790
<u>Reserved:</u>								
9730		General Reserve for Cash Flow (5%)	452,137	457,945	378,065	402,922	233,941	218,079
Total Fund Balance Reserves			452,137	457,945	378,065	402,922	233,941	218,079
<u>Legally Restricted:</u>								
9740		Legally Restricted Balances	15,158	0	0	0	0	0
<u>Designated:</u>								
9710		Economic Uncertainty (10%)	678,204	686,918	567,097	805,844	467,883	436,158
9780		Misc. projects-WASC Self-Study	100,000	0	0	0	0	0
9780		Contingency for State Deficits	800,000	292,631	694,589	845,042	884,234	326,553
9780		Workforce for ESL/ABE Classrooms	0	0	100,000	0	0	0
9780		Site Safety improvement: SJ & Erikson	170,000	0	100,000	0	0	0
9780		Computer upgrade	70,000	0	0	0	0	0
9780		Portable upgrade	0	0	0	225,000	0	0
9780		New Program Development	0	0	250,000	0	0	0
9780		Online Classes for High Schools & GED	0	0	50,000	0	0	0
9780		Professional Development Reserve	0	0	100,000	0	0	0
9780		Equipment, Instr. Materials Reserve	0	0	121,000	0	0	0
9780		On-going salary commitment	170,000	0	0	0	0	0
9780		PERS Recapture Liability Reserve	302,000	0	0	0	0	0
Total Restricted & Designated Balances			2,757,499	1,437,494	2,360,751	2,278,808	1,586,058	980,790
Undesignated Fund Balance			51,231	0	0	0	0	0

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9. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
1100-1199 Teacher Salaries						
1130 Teachers-Hourly	2,624,769	2,601,642	2,541,711	2,196,524	1,367,288	426,564
1130 Teachers-Hourly (Step Increases)	25,000	22,000	15,000	9,143	4,572	3,657
1130 Teachers-Hourly (program reduction)	0	0	(200,000)	0	0	0
1130 Teachers-Hourly (Campbell/SJUSD reduction)	0	0	0	(838,379)	(803,108)	0
1130 Teachers-Hourly (Summer School)	0	0	(266,906)	38,277	0	0
1160 Teachers-Substitutes	118,159	119,696	92,221	46,197	23,100	23,100
1170 Teachers-Extra Duty Pay	2,695	4,017	1,015	2,000	500	500
Total 1100-1199	2,770,623	2,747,355	2,183,041	1,453,762	592,351	453,820
1200-1299 Guidance & Counseling Salaries						
1230 Guidance/Counselors-Hrly	62,032	54,737	53,331	38,051	38,051	15,090
1230 Guidance/Counselors-Hrly (Campbell/SJ Reduction)	0	0	0	0	(22,961)	0
1230 Guidance/Counselors-Hrly (Reductions)	(4,915)	0	0	0	0	0
1260 Guidance/Counselors-Substitutes	1,068	823	2,424	2,000	800	800
1270 Guidance/Counselors-Extra Duty	0	71	0	0	0	0
Total 1200-1299	58,186	55,631	55,755	40,051	15,890	15,890
1300-1399 Certificated Supervisors & Administrators Salaries						
1310 Certif. Administrators-Full Time	456,125	428,867	429,793	424,091	438,076	443,928
1310 Certif. Administrators-FT (Step/Col)	8,612	9,507	11,704	8,985	5,852	0
1310 Certif. Administrators-(Campbell/SJUSD reduction)	0	0	0	0	(205,690)	0
1310 Certif. Administrators-FT (FTE Reductions)	0	0	(17,432)	0	0	0
1330 Certif. Administrators-Hourly	415,783	405,312	506,478	504,623	493,316	482,009
1331 Site/Pgm Supervisor Salaries	437,645	309,609	258,451	374,165	251,081	224,987
1331 Site/Pgm Supervisor (Reductions)	(50,000)	0	0	(87,689)	0	0
1331 Site/Pgm Supervisor (Campbell /SJUSD Reduction)	0	0	0	(35,395)	(26,094)	0
1332 Curriculum Specialist Salaries	349,277	298,467	247,057	358,944	272,994	130,609
1332 Curriculum Specialist (Reductions)	(27,000)	0	0	0	0	0
1332 Curriculum Specialist (Campbell/SJUSD Reduction)	0	0	0	(85,950)	(142,385)	0
1340 Program Coordinators-FT (Campbell Reduction)	0	0	0	(83,826)	0	0
1340 Program Coordinators-FT	0	67,294	83,826	83,826	0	0
Total 1300-1399	1,590,441	1,519,056	1,519,877	1,461,773	1,087,149	1,281,532
1900-1999 Other Certificated Salaries						
1950 Other Certificated-Other Assignment	29,536	49,155	36,030	34,804	34,000	34,000
1951 Other Certificated-Stipend	127,510	96,386	103,438	78,620	38,000	38,000
1952 Other Certificated-Stipend-Flat Rate	804	892	1,256	39,158	2,500	2,500
Total 1900-1999	157,850	146,433	140,724	152,582	74,500	74,500
Total 1000-1999	4,577,099	4,468,475	3,899,397	3,108,169	1,769,890	1,825,742

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10. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
2100-2199 Instructional Aides Salaries						
2110	351,116	366,600	478,929	335,014	264,596	132,659
2110	19,020	8,685	8,564	1,920	1,714	288
2110	(11,390)	0	(200,000)	0	0	0
2110	0	0	0	(115,829)	(133,651)	0
2130	1,865	9,385	3,526	21,169	3,500	3,500
2140	1,010	1,105	0	109	0	0
2160	4,926	1,055	2,673	6,000	2,500	2,500
2170	34,250	37,938	15,130	19,822	19,822	19,822
2170	(10,000)	0	0	0	0	0
Total 2100-2199	390,798	424,768	308,822	268,205	158,481	158,769
2200-2299 Classified Support Salaries (M&O)						
2210	160,911	179,278	185,990	269,733	198,861	157,777
2210	7,106	1,966	1,966	540	538	538
2210	3,750	0	2,404	0	0	0
2210	0	0	0	(71,412)	(41,622)	0
2230	0	108	0	0	0	0
2240	772	854	121	400	400	400
2260	0	759	0	0	0	0
Total 2200-2299	172,539	182,965	190,481	199,261	158,177	158,715
2300-2399 Classified Supervisors & Administrators Salaries						
2310	295,917	305,095	276,508	331,327	231,554	234,626
2310	5,314	2,487	1,609	1,609	3,072	2,048
2310	0	0	0	(101,382)	0	0
2330	26,290	28,277	28,556	30,000	30,000	30,000
Total 2300-2399	327,521	335,859	306,673	261,554	264,626	266,674
2400-2499 Clerical & Office Salaries						
2410	1,627,341	1,498,989	1,482,838	1,428,131	1,230,944	756,766
2410	21,933	28,452	17,081	6,676	6,385	6,688
2410	2,882	0	0	0	0	0
2410	0	0	(57,762)	17,645	0	0
2410	0	0	0	(266,928)	(480,563)	0
2430	3,007	8,554	17,892	22,097	18,782	18,782
2440	4,489	10,042	7,785	700	1,050	1,050
2460	10,508	29,027	11,469	11,646	10,481	10,481
2470	2,768	612	1,649	1,500	1,500	1,500
Total 2400-2499	1,672,929	1,575,676	1,480,952	1,221,467	788,580	795,268
2900-2999 Other Classified Salaries						
2910	78,426	66,927	90,381	110,888	93,974	19,183
2910	0	0	0	0	408	432
2910	0	0	0	(29,304)	(75,199)	0
2930	3,144	1,804	2,230	2,500	2,500	2,500
2960	313	6,724	1,555	1,800	1,800	1,800
2970	5,454	5,876	478	700	700	700
2980	2,016	5,619	9,132	9,000	9,000	9,000
Total 2900-2999	89,353	86,950	103,776	95,584	33,183	33,615
Total 2000-2999	2,653,139	2,606,218	2,390,704	2,046,071	1,403,047	1,413,041

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11. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code	Budget Year Rates	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
3100-3199 STRS Benefits							
3101	STRS-Certificated	8.2500%	307,895	300,071	267,855	215,290	135,561
3102	STRS-Classified	8.2500%	1,816	779	0	0	2,500
Total 3100-3199			309,712	300,850	267,855	215,290	138,061
3200-3299 PERS Benefits							
3201	PERS-Certificated	10.7070%	18,626	22,475	20,314	21,143	16,002
3202	PERS-Classified	10.7070%	226,893	218,015	211,180	208,981	157,327
3212	PERS Buyout-Classified (CSEA)	7.0000%	148,547	140,068	130,549	135,250	93,840
Total 3200-3299			394,067	380,558	362,043	365,374	267,169
3300-3399 FICA, Medicare Benefits							
3311	FICA-Certificated	6.2000%	13,492	15,485	14,447	8,435	13,000
3312	FICA-Classified	6.2000%	140,317	134,380	125,428	110,702	87,609
3321	Medicare-Certificated	1.4500%	61,459	60,386	52,046	40,341	26,473
3322	Medicare-Classified	1.4500%	35,591	34,867	31,874	28,932	20,489
Total 3300-3399			250,859	245,118	223,795	188,410	147,571
3400-3499 Health & Welfare Benefits							
3401	H & W-Certificated	5.00% incr/yr	515,470	542,138	532,267	396,516	76,160
3401	H & W-Cert. (Campbell Reduction,Other)		0	0	0	0	0
3402	H & W-Classified	5.00% incr/yr	476,315	484,142	438,864	414,107	212,032
3402	H & W-Classified (Campbell Red.)		0	0	0	0	0
Total 3400-3499			991,785	1,026,280	971,131	810,623	288,193
3500-3599 SUI Benefits							
3501	SUI-Certificated	0.7200%	2,872	13,000	11,648	18,674	13,145
3502	SUI-Classified	0.7200%	1,265	7,276	6,737	15,791	10,174
3599	SUI-Local Experience Charge		0	0	9,678	15,000	6,000
Total 3500-3599			4,137	20,276	28,063	49,465	29,319
3600-3699 Workers Comp Benefits							
3601	Workers Comp-Certificated	1.5482%	66,730	71,565	64,588	43,053	28,266
3602	Workers Comp-Classified	1.5482%	38,175	41,596	39,372	31,458	21,877
Total 3600-3699			104,905	113,161	103,960	74,511	50,143
3700-3799 Retiree Benefits							
3701	Retiree Benefits-Certificated		0	3,867	1,225	1,085	1,085
3702	Retiree Benefits-Classified		0	467	580	1,265	1,265
Total 3700-3799			0	4,334	1,805	2,350	2,350
3330-3339 Other Benefits							
3331	SS Alternative-Certificated	3.7500%	9,876	8,050	5,104	8,746	11,088
3332	SS Alternative-Classified	3.7500%	3,786	5,502	3,910	6,847	5,807
Total 3330-3339			13,662	13,552	9,014	15,593	16,895
Total 3000-3999			2,069,125	2,104,129	1,967,666	1,721,616	939,702

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12. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
4200-4299 Books & Other Reference Materials						
4200 Books & Other Reference Materials	64,827	82,360	35,265	134,577	20,000	20,000
Total 4200-4299	64,827	82,360	35,265	134,577	20,000	20,000
4300-4399 Materials & Supplies						
4300 Materials & Supplies	149,832	152,477	169,938	178,019	50,000	50,000
4310 Expenditures on Food	0	6,515	1,867	4,100	4,514	4,645
4311 Subscriptions	0	222	5	250	257	264
4320 Equipment Repair Supplies	435	238	(62)	100	103	106
4330 Vehicle Repair Supplies	76	460	228	1,000	1,026	1,056
4340 Maintenance Supplies	15,545	24,306	10,695	10,000	10,260	10,558
4350 Custodial Supplies	15,260	17,493	20,870	13,000	13,338	13,725
4360 Groundskeeping Supplies	42	193	2,341	1,000	1,026	1,056
Total 4300-4399	181,190	201,904	205,882	207,469	80,524	81,410
4400-4499 Non Capitalized Equipment						
4400 Non Capitalized Equipment-New	8,266	9,734	17,048	71,138	15,000	15,000
4401 Non Capitalized Equipment-Replacement	0	0	0	0	0	0
4410 Non Capitalized Computer Hardware/Software	37,137	103,828	7,867	51,169	20,000	20,000
Total 4400-4499	45,404	113,562	24,915	122,307	35,000	35,000
Total 4000-4999	291,420	397,826	266,062	464,353	135,524	136,410

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
5200-5299 Travel & Conferences						
5200 Travel & Conferences	6,533	2,577	1,997	14,102	5,000	5,000
5210 Mileage Reimbursement	12,197	13,793	9,481	12,361	7,000	7,000
5220 Staff Development	4,325	2,984	3,002	9,476	3,000	3,000
Total 5200-5299	23,054	19,354	14,480	35,939	15,000	15,000
5300-5399 Dues & Memberships						
5300 Dues & Memberships	1,833	2,702	6,832	13,601	2,600	2,600
Total 5300-5399	1,833	2,702	6,832	13,601	2,600	2,600
5400-5499 Insurance						
5400 Other Insurance	30,837	31,883	30,801	31,793	10,820	11,080
Total 5400-5499	30,837	31,883	30,801	31,793	10,820	11,080
5500-5599 Operation & Housekeeping Services						
5510 Gas	1,687	954	5,124	5,000	3,893	3,975
5520 Light & Power	54,436	60,966	74,237	58,400	21,658	22,113
5530 Water	3,622	6,048	9,258	9,820	6,113	6,241
5570 Waste Disposal	8,541	6,347	12,324	11,047	7,385	7,540
5571 Environmental Disposal	2,044	2,388	7,461	6,000	3,970	4,054
Total 5500-5599	70,330	76,703	108,404	90,267	43,019	43,923

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

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13	
5600-5699 Rentals, Leases & Repairs							
5600	Rentals, Leases & Repairs	101,903	105,653	105,158	105,500	88,057	88,057
5610	General Building Repair	4,372	1,932	2,208	5,000	2,000	2,000
5620	Equipment Service Contract	890	1,363	1,010	1,000	1,000	1,000
5650	Non-Capitalized Site Improvements	1,862	534	707	2,000	2,000	2,048
5680	Use of Facilities (Facilities rentals)	286,825	164,572	188,327	175,000	0	0
5680	Use of Facilities (Facilities rentals- DX only)	0	95,000	95,000	0	0	0
	Total 5600-5699	395,852	369,054	392,410	288,500	93,057	93,105
5800-5899 Professional/Consulting Services & Other Operating Expenses							
5800	Professional Consulting Services & Oper Exp.	238,427	258,828	83,272	128,904	42,968	43,784
5800	0270 GED Testing	0	0	0	66,000	52,800	52,800
5800	Ed2Go Cost	0	0	0	15,000	15,000	15,000
5800	Contract-Cosmetology	231,761	297,674	0	0	0	0
5810	Advertising	10,128	11,181	7,738	23,650	10,260	10,558
5815	Printing & Duplicating	69,366	77,389	48,583	40,557	20,000	20,000
5820	Legal	11,951	17,282	35,349	8,700	10,000	10,000
5822	Audits	11,270	3,538	11,161	10,000	5,863	7,039
5831	TB Testing	29	46	68	100	100	100
5832	Fingerprinting	1,621	1,904	1,107	1,500	1,000	1,000
5850	Data Processing	1,016	953	1,257	1,300	1,000	1,000
5852	Computer Support Contract	5,436	12,064	26,103	24,532	14,385	17,267
5854	Financial Systems Contracts	32,638	32,739	31,392	26,908	15,780	18,939
5855	Attendance System Support Contract	9,184	16,370	7,851	11,000	6,450	7,742
5858	Internet Contract Support	7,703	11,029	8,506	11,000	6,450	7,742
5890	In Lieu of Indirect Costs	0	0	(9,873)	(373,004)	(362,129)	(362,129)
5870	Transportation	30,362	507	0	0	0	0
	Total 5800-5899	660,891	741,504	252,514	(3,853)	(160,073)	(149,159)
5900-5999 Communications							
5900	Communications	30,462	30,889	31,717	20,000	10,210	10,455
5905	e-Rate Credit	0	0	(2,026)	(2,026)	(675)	(675)
5910	Postage	40,890	31,997	33,214	30,012	14,905	14,905
5920	Cellular Telephone	4,006	4,650	4,306	5,160	5,160	5,448
	Total 5900-5999	75,358	67,536	67,211	53,146	29,600	30,133
	Total 5000-5999	1,258,155	1,308,736	872,652	509,393	34,023	46,682

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14. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
6100-6199 Sites & Improvement of Sites						
6100 Sites & Improvement of Sites	0	11,250	0	0	50,000	0
Total 6500-6599	0	11,250	0	0	50,000	0
6200-6299 Buildings & Improvement of Buildings						
6200 Buildings & Improvement of Buildings	0	0	0	103,600	250,000	0
Total 6500-6599	0	0	0	103,600	250,000	0
6400-6499 Equipment						
6400 New Equipment	0	0	0	0	0	0
6410 Equipment-Computer Hardware	22,313	0	0	31,900	20,000	0
6410 Computer Hardware/Software (Attendance sys)	0	0	0	73,333	0	0
Total 6400-6499	22,313	0	0	105,233	20,000	0
Total 6000-6999	22,313	11,250	0	208,833	320,000	0

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

Object Code	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Second Interim 2010-11	Projected 2011-12	Projected 2012-13
7100-7299, 7400-7499 Other Outgo, Debt Service						
7223 Transfers Apportionments (ROP)	0	0	0	0	0	0
7299 All Other Transfers Out	0	0	0	0	0	0
7438 Other Debt Service-Interest	0	0	0	0	0	0
7439 Other Debt Service-Principal (Telephony system)	0	0	0	0	0	0
Total 7100-7299, 7400-7499	0	0	0	0	0	0
7300-7399 Direct Support/Indirect Costs						
7310 Interprogram Indirect Support	0	0	0	0	0	0
7350 Interfund Indirect Support	0	0	0	0	0	0
Total 7300-7399	0	0	0	0	0	0
Total Expenditure Projections	10,871,252	10,896,634	9,396,481	8,058,435	4,678,825	4,361,577