

Metropolitan Education District
MULTI-YEAR PROJECTIONS
Second Interim Report 2012-2013

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	Second 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	-	-
Other State Revenues	8300-8599	-	97,897	-	-	-	-
Other Local Revenues	8600-8799	10,598,919	6,866,298	3,281,322	3,283,579	1,390,803	212,595
TOTAL REVENUES		11,499,360	8,028,414	4,286,886	3,850,175	1,390,803	212,595

EXPENDITURES:

Certificated Wages	1000-1999	3,899,397	2,797,658	1,904,232	1,770,480	1,372,202	126,169
Classified Wages	2000-2999	2,390,704	1,947,278	1,187,713	1,077,421	611,780	44,872
Employee Benefits	3000-3999	1,967,666	1,577,389	1,212,242	1,129,520	767,955	74,543
Books & Supplies	4000-4999	266,062	248,936	228,020	201,562	85,130	2,000
Other Operating Expenses	5000-5999	872,652	750,236	334,216	403,775	267,150	1,600
Capital Outlay	6000-6999	-	157,288	5,377	4,384	-	-
Other Outgo (including 7400-7499)	7100-7299	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-
TOTAL EXPENDITURES		9,396,481	7,478,785	4,871,799	4,587,142	3,104,216	249,184

EXCESS (DEFICIENCY) OF REVENUES

OVER EXPENDITURES BEFORE OTHER	2,102,879	549,629	(584,913)	(736,967)	(1,713,413)	(36,589)
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OTHER FINANCING SOURCES (USES):

Transfers In	8910-8929	197,946	56,011	85,531	67,480	240,890	36,589
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	240,890	36,589

NET INCREASE (DECREASE)

IN FUND BALANCE	2,245,684	280,640	(499,382)	(669,487)	(1,472,523)	0
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FUND BALANCE & RESERVES:

Beginning Fund Balance	9791	1,437,494	2,360,751	2,641,391	2,142,010	1,472,523	(0)
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	1,472,523	(0)
ENDING FUND BALANCE		2,360,751	2,641,391	2,142,010	1,472,523	(0)	0

COMPONENTS OF ENDING FUND BALANCE:

Reserved Amounts:							
Revolving Cash, Stores, Prepaids	9711	-	32,698	24,472	13,573	-	-
Legally Restricted Balances:							
	9760	-	-	-	-	-	-
Committed & Assigned:							
Economic Uncertainty (10%)	9760	567,097	780,378	487,180	458,714	-	-
Reserve for Cash Flow (5%)	9760	378,065	390,189	243,590	229,357	-	-
Contingency for State Deficits	9760	694,589	1,438,126	1,374,734	770,879	-	-
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	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
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%	0.000%
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	-	-	-
Adjusted Adult Ed Revenue Limit/ADA	3,496.03	4,362.12	6,753.50	6,753.50	6,753.50	6,753.50
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	6,753.50
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
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%	0.05%	0.05%
Workers Compensation	1.71%	1.55%	1.66%	1.58%	1.58%	1.58%
Totals	11.71%	11.97%	12.97%	12.38%	11.33%	11.33%
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%	0.05%	0.05%
Workers Comp	1.71%	1.55%	1.66%	1.58%	1.58%	1.58%
Totals	26.37%	27.63%	28.84%	28.75%	27.70%	27.70%

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1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
AFT Teacher FTEs are converted from instructional minutes						
AFT Teachers (Adult Ed)	41.48	21.27	20.35	18.44	14.89	-
AFT Calworks/Bridge	8.19	8.19	7.19	7.19	6.05	-
A FT Curriculum Specialists	4.58	5.03	1.50	1.50	1.00	-
AFT Capitol High School	-	-	-	-	-	-
AFT Counselor	1.60	1.03	0.38	0.38	0.38	-
CSEA Classified, Non-Instructional	46.31	39.32	14.50	13.50	8.93	1.00
CSEA Instructional Aides	-	-	7.26	5.41	2.15	-
Confidential Employees	1.42	1.42	1.05	1.05	0.45	-
Administration-Certificated	10.69	7.40	4.75	4.38	4.08	0.50
Administration-Classified	2.50	1.69	1.26	1.26	0.46	-
Totals	116.77	85.35	58.24	53.10	38.38	1.50
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	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
Adult Ed - San Jose						
Prior Year Base ADA CAP	1,317.56	1,200.16	775.19	775.19	775.19	775.19
Plus: Allowed Growth ADA	-	-	-	-	-	-
Adjusted Base ADA	1,317.56	1,200.16	775.19	775.19	775.19	775.19
211 Adjusted Base ADA CAP	1,317.56	1,200.16	775.19	775.19	775.19	775.19
221 Add: Calworks ADA Allowed	-	-	-	-	-	-
Total San Jose ADA CAP	1,317.56	1,200.16	775.19	775.19	775.19	775.19
Actual San Jose ADA	1,317.56	1,200.16	775.19	775.19	775.19	775.19
Excess ADA or (Deficit)	-	-	-	-	-	-
Adult Ed -Campbell						
Prior Year Base ADA CAP	924.81	-	-	-	-	-
Plus: Allowed Growth ADA	-	-	-	-	-	-
211 Adjusted Base ADA CAP	924.81	-	-	-	-	-
221 Add: Calworks ADA Allowed	-	-	-	-	-	-
Total Campbell ADA CAP	924.81	-	-	-	-	-
Actual Campbell ADA	924.81	-	-	-	-	-
Excess ADA or (Deficit)	-	-	-	-	-	-
Adult Ed - Combined (San Jose+Campbell)						
Prior Year Base ADA CAP	2,242.37	1,200.16	775.19	775.19	775.19	775.19
Plus: Allowed Growth ADA	-	-	-	-	-	-
Adjusted Base ADA CAP	2,242.37	1,200.16	775.19	775.19	775.19	775.19
Add: Calworks ADA Allowed	-	-	-	-	-	-
Total Combined ADA CAP (rounded)	2,242.37	1,200.16	775.19	775.19	775.19	775.19
Actual Total ADA	2,242.37	1,200.16	775.19	775.19	775.19	775.19
Excess ADA or (Deficit)	-	-	-	-	-	-

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3. #8290 FEDERAL REVENUE

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

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object Code	Pgm	Resource	Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second 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 2011-12	Second 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	2,492	-
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	122,016	202,182	170,395
Total Sales, Leases, Rentals & Interest				70,647	113,098	84,896	131,919	204,674	170,395

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	-	-
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	-	-

Other Fees & Contracts

8685	211	Student Enrollment Fees		117,154	97,621	49,626	50,619	12,655	-
8685	211	Student Enrollment Fees pd by CalWORKS		13,440	21,180	25,650	26,933	25,309	-
8689	211	Class Materials Fees		147,917	89,198	82,488	116,592	87,346	-
8689	211	Class Materials Fees pd by CalWORKS		26,421	57,500	60,165	77,510	58,231	-
8689	270	Other Fees & Contracts (GED)		57,009	50,673	56,698	55,666	-	-
8689	270	Other Fees & Contracts (GED)-pd by CalWORKS		8,722	6,835	6,050	10,000	-	-
8689	546	State Rev (Calworks Admin)	9002	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	334,077	-
8689	288	CIP		-	11,473	72	-	-	-
8689	628	Other Contracts (Job Corps-Aide)		25,000	25,000	25,000	25,000	-	-
Total Other Fees & Contracts				1,409,238	1,310,321	1,286,852	1,348,265	1,131,227	-

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	39,900	42,199
8699	162	Vending		-	-	1,360	1,000	767	-
8699	561	Other Local Revenues (Moreland School Distr)		17,640	-	-	-	-	-
8699	630	Cap & Gown		-	-	150	400	150	-
8699	788	Other Local Revenues (Safety Credit)		3,661	-	6,109	2,000	-	-
8699	787	Other Local Revenues (Misc. Rebates)		512	1,121	903	1,000	767	-
8699	610	CalWORKS Summer		-	-	15,600	-	-	-
8699	211	Other Local Revenues		4,514	11,997	2,216	25,100	1,316	-
Total Other Local Revenues				85,787	50,658	54,638	59,500	42,901	42,199

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

				Second				
Object Code	Pgm		Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	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	12,000	-
Total Tuition			88,557	25,028	11,962	12,000	12,000	-
Total Local Revenues			#####	6,866,298	3,281,322	3,283,579	1,390,803	212,595

6. #8912-8919 TRANSFERS IN

			Second					
Object			Actuals	Actuals	Unaudited	Interim	Projected	Projected
Code	Pgm	Transfer Source:	2009-10	2010-11	2011-12	2012-13	2013-14	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	28,326	36,589
8919	793	Fund 170 Transfer-In PERS liability reserve	-	-	7,476	-	212,564	-
Total Transfers In			197,946	56,011	85,531	67,480	240,890	36,589

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second		
						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 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
	Ending Fund Balance	2,360,751	2,641,391	2,142,010	1,472,523	(0)	0
	Reserved:						
9711	Revolving Cash	-	-	-	-	-	-
9712	Reserve for Stores	-	-	-	-	-	-
9713	Prepaid Expenditures	-	32,698	24,472	13,573	-	-
9780	General Reserve for Cash Flow (5%)	-	-	-	-	-	-
	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	229,357	-	-
9780	Misc. projects-WASC Self-Study	-	-	-	-	-	-
9780	Contingency for State Deficits	694,589	1,438,126	1,374,734	770,879	-	-
9780	Complete NAS System Memory Expansion	-	-	-	-	-	-
9780	CalWORKS Summer School	100,000	-	12,034	-	-	-
9780	Software Upgrade at Erikson site-WAN Accelerator Soft	-	-	-	-	-	-
9780	Site Safety improvement: SJ & Erikson	100,000	-	-	-	-	-
9780	Paid to Campbell in 10-11	-	-	-	-	-	-
9780	Upgrade Ellis Server for all sites	-	-	-	-	-	-
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	-	-	-	-	-
9780	On-going salary commitment	-	-	-	-	-	-
9780	PERS Recapture Liability Reserve	-	-	-	-	-	-
	Total Restricted, Committed, Assigned	1,793,654	1,861,013	1,654,830	1,013,809	-	-
9789	Unassigned: Economic Uncertainty (10%)	567,097	780,378	487,180	458,714	-	-
	Unassigned Fund Balance	-	-	-	-	(0)	0

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9. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code		Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
<u>1100-1199 Teacher Salaries</u>							
1130	Teachers-Hourly	2,541,711	2,063,016	802,000	820,066	742,885	570,105
1130	Teachers-Hourly (Step Increases)	15,000	9,143	-	1,931	1,969	873
1130	Teachers-Hourly (program reduction)	(200,000)	-	-	(79,112)	(174,749)	(570,978)
1130	Teachers-Hourly (Campbell/SJUSD reduction)	-	(838,379)	-	-	-	-
1130	Teachers-Hourly (Summer School)	(266,906)	-	3,157	-	-	-
1130	Teachers-Hourly (Other Hours Reduction)	-	-	-	-	-	-
1140	Teachers-Hourly (Teacher Credentialing)	-	-	-	53,000	70,490	74,015
1130	Teachers-Hourly (Salary reduction)	-	-	-	-	-	-
1160	Teachers-Substitutes	92,221	73,323	40,640	30,120	22,590	-
1170	Teachers-Extra Duty Pay	1,015	809	-	500	-	-
Total 1100-1199		2,183,041	1,307,912	845,796	826,505	663,185	74,015
<u>1200-1299 Guidance & Counseling Salaries</u>							
1230	Guidance/Counselors-Hrly	53,331	40,627	29,160	15,588	15,588	-
1230	Guidance/Counselors-Hrly (Campbell/SJ Reduction)	-	-	-	-	-	-
1230	Guidance/Counselors-Hrly (Reductions)	-	-	-	-	-	-
1260	Guidance/Counselors-Substitutes	2,424	5,135	-	800	-	-
1270	Guidance/Counselors-Extra Duty	-	-	-	-	-	-
Total 1200-1299		55,755	45,762	29,160	16,388	15,588	-
<u>1300-1399 Certificated Supervisors & Administrators Salaries</u>							
1310	Certif. Administrators-Full Time	429,793	423,974	222,960	278,440	206,293	207,756
1310	Certif. Administrators-FT (Step/Col)	11,704	8,985	-	2,148	1,463	4,777
1310	Certif. Administrators-(Campbell/SJUSD reduction)	-	-	-	-	-	-
1310	Certif. Administrators-FT (FTE Reductions)	(17,432)	-	-	(118,938)	-	(160,378)
1310	Cert. Administrators-Full Time (0.65 FTE AP)	-	-	-	44,643	(44,643)	-
1330	Certif. Administrators-Hourly	506,478	517,314	468,278	433,140	406,110	-
1331	Site/Pgm Supervisor Salaries	258,451	295,304	146,094	146,126	146,126	-
1331	Site/Pgm Supervisor (Reductions)	-	(87,689)	-	-	(21,919)	-
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 (Reductions)	-	-	-	-	-	-
1332	Curriculum Specialist (Campbell/SJUSD Reduction)	-	(85,950)	-	-	(93,662)	-
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	879,221	693,429	52,154
<u>1900-1999 Other Certificated Salaries</u>							
1930	Other Certificated-Hourly	-	-	-	-	-	-
1950	Other Certificated-Other Assignment	36,030	45,697	42,146	11,404	37,696	-
1950	Other Certificated-Other Assignment (Reduction)	-	-	-	-	(37,696)	-
1951	Other Certificated-Stipend	103,438	64,490	54,629	34,462	-	-
1952	Other Certificated-Stipend-Flat Rate	1,256	4,162	-	2,500	-	-
Total 1900-1999		140,724	114,349	96,775	48,366	-	-
Total 1000-1999		3,899,397	2,797,658	1,904,232	1,770,480	1,372,202	126,169

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10. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
<u>2100-2199 Instructional Aides Salaries</u>						
2110 Instructional Aide-Full Time	478,929	306,629	228,990	210,949	151,663	88,723
2110 Instructional Aide-FT (Step/Col)	8,564	1,920	-	1,820	2,465	-
2110 Instructional Aide-FT (Hourly Reductions)	(200,000)	-	-	(61,106)	(65,405)	(88,723)
2110 Instructional Aide (Campbell/SJUSD Reductions)	-	(115,829)	-	-	-	-
2130 Instructional Aide-Hourly	3,526	18,145	9,723	18,796	-	-
2140 Instructional Aide-Overtime	-	350	52	-	-	-
2160 Instructional Aide-Substitute	2,673	4,164	4,786	5,000	-	-
2170 Instructional Aide-Extra Duty	15,130	13,104	2,611	3,074	-	-
Total 2100-2199	308,822	228,483	246,163	178,533	88,723	-
<u>2200-2299 Classified Support Salaries (M&O)</u>						
2210 Maintenance/Operations-Full Time	185,990	230,732	92,272	87,415	89,114	-
2210 M&O Full Time (Step/Col)	1,966	540	-	1,699	593	-
2230 Maintenance/Operations-Hourly	-	-	-	-	-	-
2210 M&O Full Time (Reclassifications)	2,404	-	-	-	-	-
2210 M&O Full Time (Campbell /SJUSD Reduction)	-	(71,412)	-	-	-	-
2230 M&O Hourly	-	-	717	10,175	7,687	-
2240 M&O Overtime	121	104	-	-	-	-
2260 M&O Substitutes	-	-	-	-	-	-
Total 2200-2299	190,481	159,964	92,989	99,289	97,394	-
<u>2300-2399 Classified Supervisors & Administrators Salaries</u>						
2310 Classified Admin-Full Time	276,508	329,639	156,413	184,324	185,704	65,984
2310 Classified Admin-Full Time (Step/Col)	1,609	1,609	1,335	1,380	1,574	2,961
2310 Classified Admin-Full Time (FTE Reduction)	-	(101,382)	-	-	(121,294)	(68,945)
2330 Classified Admin-Hourly	28,556	32,070	3,251	2,873	2,873	-
2370 Classified Admin-Extra Stipends	-	-	704	-	-	-
Total 2300-2399	306,673	261,936	161,702	188,577	68,857	-
<u>2400-2499 Clerical & Office Salaries</u>						
2410 Office Personnel-Full Time	1,482,838	1,455,274	666,959	655,376	586,802	356,806
2410 Office Personnel-FT (Step/Col)	17,081	6,676	-	5,970	6,534	5,468
2410 Office Personnel-FT (Reclassification)	-	-	-	-	-	-
2410 Office Personnel-FT (FTE Reduction)	(57,762)	17,645	-	(74,544)	(236,530)	(317,402)
2410 Office Personnel-FT (Campbell/SJUSD Reduct)	-	(296,928)	-	-	-	-
2430 Office Personnel-Hourly	17,892	15,006	5,627	9,260	-	-
2440 Office Personnel-Overtime	7,785	3,322	2,573	4,533	-	-
2460 Office Personnel-Substitutes	11,469	3,336	6,004	6,000	-	-
2470 Office Personnel-Extra Duty	1,649	3,088	3,151	1,880	-	-
Total 2400-2499	1,480,952	1,207,419	684,314	608,475	356,806	44,872
<u>2900-2999 Other Classified Salaries</u>						
2910 Other Classified-Full Time	90,381	115,006	2,546	2,547	-	-
2910 Other Classified-Full Time (Step/Col)	-	-	-	-	-	-
2910 Other Classified-FT (Campbell/SJUSD Reduction)	-	(29,304)	-	-	-	-
2930 Other Classified-Hourly	2,230	610	-	-	-	-
2940 Other Classified-Overtime	-	-	-	-	-	-
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	-	-
Total 2000-2999	2,390,704	1,947,278	1,187,713	1,077,421	611,780	44,872

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11. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code			Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
<u>3100-3199 STRS Benefits</u>								
3101	STRS-Certificated	8.2500%	267,855	193,368	131,950	130,426	101,886	9,368
3102	STRS-Classified	8.2500%	-	151	244	4,076	2,038	-
3103	STRS Buyout-Certificated		-	-	-	-	-	
Total 3100-3199			267,855	193,519	132,194	134,502	103,924	9,368
<u>3200-3299 PERS Benefits</u>								
3201	PERS-Certificated	11.4170%	20,314	14,334	12,246	11,621	11,621	-
3202	PERS-Classified	11.4170%	211,180	191,299	119,908	125,659	99,974	5,123
3211	PERS Buyout-Certificated (CSEA)	7.0000%	-	-	-	-	-	
3212	PERS Buyout-Classified (CSEA)	7.0000%	130,549	107,418	66,908	64,729	71,913	3,141
Total 3200-3299			362,043	313,051	199,062	202,009	183,508	8,264
<u>3300-3399 FICA, Medicare Benefits</u>								
3311	FICA-Certificated	6.2000%	14,447	8,579	6,863	8,051	6,843	-
3312	FICA-Classified	6.2000%	125,428	99,244	64,040	70,063	37,930	2,782
3321	Medicare-Certificated	1.4500%	52,046	37,358	24,985	24,788	19,897	1,829
3322	Medicare-Classified	1.4500%	31,874	25,540	16,233	16,389	8,871	651
Total 3300-3399			223,795	170,721	112,120	119,291	73,541	5,262
<u>3400-3499 Health & Welfare Benefits</u>								
3401	H & W-Certificated	5.00% incr/y	532,267	403,495	375,611	359,092	343,644	256,330
3401	H & W-Cert. (FTE Red,Other)		-	-	-	(31,812)	(99,520)	(245,327)
3402	H & W-Classified	5.00% incr/y	438,864	370,544	277,306	288,152	251,551	114,077
3402	H & W-Classified (FTE Red)		-	-	-	(48,580)	(142,906)	(92,352)
Total 3400-3499			971,131	774,039	652,917	566,852	352,769	32,728
<u>3500-3599 SUI Benefits</u>								
3501	SUI-Certificated	0.0500%	11,648	19,465	29,353	19,875	686	63
3502	SUI-Classified	0.0500%	6,737	13,202	17,864	12,444	306	22
3599	SUI-Local Experience Charge		9,678	12,908	20,840	10,106	10,611	11,142
Total 3500-3599			28,063	45,575	68,057	42,425	11,603	11,227
<u>3600-3699 Workers Comp Benefits</u>								
3601	Workers Comp-Certificated	1.5799%	64,588	42,646	24,081	36,077	21,679	1,993
3602	Workers Comp-Classified	1.5799%	39,372	28,995	16,150	20,656	9,666	709
Total 3600-3699			103,960	71,641	40,231	56,733	31,345	2,702
<u>3700-3799 Retiree Benefits</u>								
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
<u>3330-3339 Other Benefits</u>								
3331	SS Alternative-Certificated	3.7500%	5,104	1,491	(274)	554	565	-
3332	SS Alternative-Classified	3.7500%	3,910	3,528	1,365	2,358	5,807	-
Total 3900-3999			9,014	5,019	1,091	2,912	6,372	-
Total 3000-3999			1,967,666	1,577,389	1,212,242	1,129,520	767,955	74,543

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12. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
<u>4200-4299 Books & Other Reference Materials</u>						
4100 Approved Textbooks & Core Curr. Materials	-	-	-	-	-	-
4200 Books & Other Reference Materials	35,265	24,033	43,407	22,207	7,200	-
Total 4200-4299	35,265	24,033	43,407	22,207	7,200	-
<u>4300-4399 Materials & Supplies</u>						
4300 Materials & Supplies	169,938	144,955	79,678	109,665	49,597	2,000
4310 Expenditures on Food	1,867	1,666	2,800	2,055	420	-
4311 Subscriptions	5	42	226	354	181	-
4320 Equipment Repair Supplies	(62)	51	180	1,603	1,230	-
4330 Vehicle Repair Supplies	228	11	21	500	384	-
4340 Maintenance Supplies	10,695	14,164	11,367	16,000	12,276	-
4350 Custodial Supplies	20,870	13,348	9,336	9,000	6,905	-
4370 Gasoline	-	2,792	2,129	2,000	1,535	-
4360 Groundskeeping Supplies	2,341	5,656	941	7,040	5,402	-
Total 4300-4399	205,882	182,685	106,678	148,217	77,930	2,000
<u>4400-4499 Non Capitalized Equipment</u>						
4400 Non Capitalized Equipment-New	17,048	18,226	21,913	6,582	-	-
4410 Non Capitalized Computer Hardware/Software	7,867	23,992	56,023	24,556	-	-
Total 4400-4499	24,915	42,218	77,936	31,138	-	-
Total 4000-4999	266,062	248,936	228,020	201,562	85,130	2,000

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
<u>5200-5299 Travel & Conferences</u>						
5200 Travel & Conferences	1,997	12,895	6,533	11,565	7,800	1,300
5210 Mileage Reimbursement	9,481	4,609	1,760	4,717	1,600	300
5220 Staff Development	3,002	3,004	1,765	1,144	-	-
Total 5200-5299	14,480	20,508	10,058	17,426	9,400	1,600
<u>5300-5399 Dues & Memberships</u>						
5300 Dues & Memberships	6,832	8,907	8,618	5,154	900	-
Total 5300-5399	6,832	8,907	8,618	5,154	900	-
<u>5400-5499 Insurance</u>						
5400 Other Insurance	30,801	31,567	17,016	14,202	14,202	-
Total 5400-5499	30,801	31,567	17,016	14,202	14,202	-
<u>5500-5599 Operation & Housekeeping Services</u>						
5500 Operations & Housekeeping Services	-	-	-	-	-	-
5510 Gas	5,124	1,624	-	-	-	-
5520 Light & Power	74,237	67,013	72,521	73,500	51,450	-
5530 Water	9,258	6,958	10,673	13,492	13,802	-
5550 Other Housekeeping Services (Custodial, Other)	-	-	-	-	-	-
5570 Waste Disposal	12,324	14,186	8,290	9,400	9,616	-
5571 Environmental Disposal	7,461	5,121	6,479	9,057	6,800	-
Total 5500-5599	108,404	94,902	97,963	105,449	81,668	-

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

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited 2011-12	Second Interim 2012-13	Projected 2013-14	Projected 2014-15
<u>5600-5699 Rentals, Leases & Repairs</u>						
5600 Rentals, Leases & Repairs	105,158	68,707	40,328	26,060	18,242	-
5608 Copier Lease	-	-	-	23,173	13,957	-
5610 General Building Repair	2,208	7,166	995	2,000	1,400	-
5620 Equipment Service Contract	1,010	-	768	1,400	980	-
5650 Non-Capitalized Site Improvements	707	-	515	-	-	-
5655 Non-Capitalized Bldg Improvements	-	-	-	-	-	-
5756 Catering	-	312	278	288	202	-
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	52,921	34,781	-
<u>5750-5799 Direct Costs - Interfund Transfer of Services</u>						
5750 Interfund Direct Costs	-	-	-	-	-	-
Total 5700-5749	-	-	-	-	-	-
<u>5800-5899 Professional/Consulting Services & Other Operating Expenses</u>						
5800 Professional Consulting Services & Oper Exp.	83,272	166,233	40,914	54,870	41,153	-
5800 Credential Loan	-	-	-	-	-	-
5800 270 GED Testing	-	29,069	33,177	46,538	-	-
5800 211 Ed2Go Cost	-	7,225	6,655	8,000	8,000	-
5800 Security Services	-	-	4,989	4,615	4,615	-
5802 Independent Contractors	-	-	-	-	-	-
5806 Bank fees	-	-	2,847	2,902	2,000	-
5810 Advertising	7,738	5,260	6,221	7,675	-	-
5815 Printing & Duplicating	48,583	29,459	8,771	15,497	2,300	-
5820 Legal	35,349	9,488	6,025	6,804	6,804	-
5821 Legal Settlement	-	-	-	-	-	-
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	1,000	-
5852 Computer Support Contract	26,103	11,007	4,882	9,653	9,653	-
5854 Financial Systems Contracts	31,392	34,980	15,247	18,835	18,835	-
5855 Attendance System Support Contract	7,851	4,661	6,067	6,450	6,450	-
5857 PC/MAC Repair Service	-	-	-	-	-	-
5858 Internet Contract Support	8,506	5,351	1,396	4,600	4,600	-
5899 793 District Admin Costs Redistribution	-	-	-	-	-	-
5890 In Lieu of Indirect Costs	(9,873)	(11,087)	(2,135)	(12,944)	-	-
5870 Transportation	-	-	-	-	-	-
Total 5800-5899	252,514	303,116	140,745	180,125	111,040	-
<u>5900-5999 Communications</u>						
5900 Communications	31,717	28,531	1,575	12,833	9,473	-
5905 e-Rate Credit	(2,026)	(1,985)	159	(3,822)	(3,822)	-
5910 Postage	33,214	20,405	12,821	17,136	8,568	-
5920 Cellular Telephone	4,306	1,929	2,378	2,351	940	-
Total 5900-5999	67,211	48,880	16,933	28,498	15,159	-
Total 5000-5999	872,652	750,236	334,216	403,775	267,150	1,600

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14. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	Second 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	-	2,639	-	-
6410 Computer Hardware/Software (Attendance sys)	-	-	5,387	-	-	-
Total 6400-6499	-	62,147	5,338	4,384	-	-
6500-6599 Equipment Replacement						
6500 Equipment Replacement	-	-	-	-	-	-
Total 6500-6599	-	-	-	-	-	-
Total 6000-6999	-	157,288	5,377	4,384	-	-

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

Object Code	Actuals 2009-10	Actuals 2010-11	Unaudited Actuals 2011-12	Second 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	4,587,142	3,104,216	249,184