

Capital Projects Funds

- Building Fund (211)
- Bond Construction Projects (Measure C) (212)
- Project Bond (Measure F) (213)
- Certificate of Participation (214)
- Developer Fees (215)
- County Schools Facilities Fund (351)

CAPITAL PROJECTS OVERVIEW

Measure C

In 1997 Measure C, a \$165 million general obligation bond, was passed by the voters within San Jose Unified School District. The Measure C bond funds are accounted for in **Fund 212**. An assessed need of \$500 million had been identified for repair and rehabilitation of the District's facilities, and the funding available from Measure C provided funding only for basic infrastructure upgrades and critical building protection.

Within six months of the passage of Measure C the District was able to successfully obtain in excess of \$93 million in State modernization and new construction funding for twenty-three projects. This state funding was accounted for in **Fund 30** (8 million) and **Fund 35** (85 million), and has since been fully expended. This combined with nearly \$60 million in funding from various sources such as Certificates of Participation and Qualified Zone Academy Bonds (accounted for in **Fund 214**), and partnerships with City and private entities, the District was able to nearly double the available funding to over \$318 million. While this additional funding made headway towards upgrading the District's facilities - providing new floor coverings, interior and exterior paint, replacement of old non-conforming portable facilities, new data networks, and the completion of all low voltage systems throughout the district - it still fell short of satisfying all the identified need.

Measure F

At the March 5, 2002 election, voters in the San Jose Unified School District approved Measure F, a \$429 million general obligation bond. Measure F funds are accounted for in **Fund 213**. In conjunction with funding from other sources, Measure F has allowed additional modernization, expansion and replacement of facilities at the District's school sites. This work further supports the District facilities modernization program resulting in modern, safe and educationally sound facilities, which complement the efforts of our students and staff.

Trace Fire

On July 5, 2010, a major arson fire occurred at Trace Elementary School. The district is in the process of designing and building a replacement building. The proceeds of insurance as well as the cost of the re-build are recorded in **Fund 211**, the Building Fund.

Further information on the district's construction programs, including the complete Measure F implementation plan, can be found at www.sjUSD.org/school/district/info/C121

CAPITAL PROJECTS FUNDS (Fund 211- 351)
2009-2010 AUDITED ACTUAL SUMMARY

	SACS FUND 21					SACS FUND 21 SUB-TOTAL	DEVELOPER FEES FUND 251	SCHOOLS FACILITIES FUND 351	TOTAL
	BUILDING FUND 211	PROJ. BOND MEASURE C FUND 212	PROJ. BOND MEASURE F FUND 213	CERTIFICATES OF PARTICIPATION FUND 214	FUND 21 SUB-TOTAL				
REVENUES									
Other Revenue/Rental Property	3,925,802	0	0	0	0	3,925,802	0	0	3,925,802
Rentals & Leases Child Care Providers	699,238	0	0	0	0	699,238	0	0	699,238
Developers Fees	0	0	0	0	0	0	1,525,952	0	1,525,952
Other Local Revenue	162,701	0	0	0	0	162,701	0	0	162,701
Sales of Equipment & Supplies	26,940	0	0	0	0	26,940	0	0	26,940
Net Inc (Dec) in Fair Value	0	0	0	14,443	0	14,443	0	0	14,443
Interest	84,382	157,195	223,284	2,064,490	0	2,529,351	59,633	152,518	2,741,502
TOTAL REVENUES	4,899,063	157,195	223,284	2,078,933	0	7,358,475	1,585,585	152,518	9,096,578
EXPENDITURES									
Classified Salaries	118,543	376,421	498,982	746	0	994,692	23,958	0	1,018,650
Employee Benefits	63,070	154,677	205,038	166	0	422,951	13,912	0	436,863
Materials & Supplies	690,437	14,058	524,967	84,142	0	1,313,604	0	0	1,313,604
Prof/Legal/Consultant/Other Services	3,557,560	64,831	752,229	-3,623,033	0	751,587	7,909	0	759,496
Capital Outlay	4,376,097	3,379,941	20,346,825	1,297,058	0	29,399,921	34,973	0	29,434,894
Debt Payment	0	0	0	8,151,871	0	8,151,871	0	0	8,151,871
TOTAL EXPENDITURES	8,805,707	3,989,928	22,328,041	5,910,950	0	41,034,626	80,752	0	41,115,378
REVENUES MINUS EXPENDITURES	-3,906,644	-3,832,733	-22,104,757	-3,832,017	0	-33,676,151	1,504,833	152,518	-32,018,800
OTHER RESOURCES/TRANSFERS									
Transfer Out	-654,413	0	-1,450,934	-2,265,538	0	-4,370,885	0	0	-4,370,885
Transfer In	4,454,772	0	2,919,951	0	0	7,374,723	0	0	7,374,723
LTD Repayment F214 - F251 to F214	0	0	0	2,000,000	0	2,000,000	-2,000,000	0	0
Transfer Out - Building Fund 211	0	0	0	0	0	0	0	-4,454,772	-4,454,772
All Other Financial Sources - Fire Insurance	278,361	0	0	0	0	278,361	0	0	278,361
All Other State Revenue	0	0	0	0	0	0	0	7,950,366	7,950,366
TOTAL OTHER RESOURCES/TRANSFERS	4,078,720	0	1,469,017	-265,538	0	5,282,199	-2,000,000	3,495,594	6,777,793
CHANGE IN FUND BALANCE	172,076	-3,832,733	-20,635,740	-4,097,555	0	-28,393,952	-495,167	3,648,112	-25,241,007
BEGINNING BALANCE	7,031,948	15,946,594	27,476,190	48,202,439	0	98,657,070	5,610,804	12,506,973	116,774,847
ENDING BALANCE	7,203,924	12,113,861	6,840,450	44,104,884	0	70,263,118	5,115,637	16,155,085	91,533,840

CAPITAL PROJECTS FUNDS (Fund 211 - 351)
2010-2011 ESTIMATED ACTUAL SUMMARY

	SACS FUND 21					SACS FUND 21 SUB-TOTAL	DEVELOPER FEES FUND 251	SCHOOLS FACILITIES FUND 351	TOTAL
	BUILDING FUND 211	PROJ. BOND MEASURE C FUND 212	PROJ. BOND MEASURE F FUND 213	CERTIFICATES OF PARTICIPATION FUND 214					
REVENUES									
Other Revenue/Rental Property	4,137,364	0	0	0	0	4,137,364	0	0	4,137,364
Rentals & Leases Child Care Providers	691,761	0	0	0	0	691,761	0	0	691,761
Developers Fees	0	0	0	0	0	0	1,500,000	0	1,500,000
Other Local Revenue	94,136	0	0	52,999	0	147,135	0	0	147,135
Sales of Equipment & Supplies	18,910	0	0	0	0	18,910	0	0	18,910
Interest	174,000	85,000	160,000	1,750,000	0	2,169,000	80,000	75,000	2,324,000
TOTAL REVENUES	5,116,171	85,000	160,000	1,802,999	0	7,164,170	1,580,000	75,000	8,819,170
EXPENDITURES									
Classified Salaries	182,297	281,918	370,807	784	0	835,806	25,160	0	860,966
Employee Benefits	93,060	113,580	158,587	178	0	365,405	14,412	0	379,817
Materials & Supplies	1,687,328	40,000	550,000	221,151	0	2,498,479	0	0	2,498,479
Prof/Legal/Consultant/Other Services	5,274,171	211,596	338,334	-4,226,750	0	1,597,351	2,500	0	1,599,851
Capital Outlay	10,363,835	2,015,879	10,691,031	4,729,378	0	27,800,123	10,000	0	27,810,123
Debt Payment	0	0	0	6,629,868	0	6,629,868	0	0	6,629,868
TOTAL EXPENDITURES	17,600,691	2,662,973	12,108,759	7,354,609	0	39,727,032	52,072	0	39,779,104
REVENUES MINUS EXPENDITURES	-12,484,520	-2,577,973	-11,948,759	-5,551,610	0	-32,562,862	1,527,928	75,000	-30,959,934
OTHER RESOURCES/TRANSFERS									
Transfer Out	-903,709	-7,139,706	-467,757	-1,249,972	0	-9,761,144	0	0	-9,761,144
Transfer In	10,777,627	11,247	8,502,828	0	0	19,291,702	0	-9,794,992	9,496,709
LTD Repayment F214 - F251 to F214	0	0	0	2,500,000	0	2,500,000	-2,500,000	0	0
Trace Fire Insurance Revenue	9,162,829	0	0	0	0	9,162,829	0	0	9,162,829
All Other State Revenue	0	0	0	0	0	0	0	676,981	676,981
TOTAL OTHER RESOURCES/TRANSFERS	19,036,747	-7,128,459	8,035,071	1,250,028	0	21,193,387	-2,500,000	-9,118,011	9,575,375
CHANGE IN FUND BALANCE	6,552,227	-9,706,432	-3,913,688	-4,301,582	0	-11,369,475	-972,072	-9,043,011	-21,384,559
BEGINNING BALANCE	7,203,924	12,113,861	6,840,450	44,104,884	0	70,263,118	5,115,637	16,155,085	91,533,840
BEGINNING BALANCE CORRECTION	-503,867	0	0	503,867	0	0	0	0	0
ENDING BALANCE	13,252,284	2,407,429	2,926,762	40,307,169	0	58,893,643	4,143,565	7,112,074	70,149,281

CAPITAL PROJECTS FUNDS (Fund 211 - 351)
2011-12 ADOPTED BUDGET SUMMARY

	SACS FUND 21				CERTIFICATES OF PARTICIPATION FUND 214	SACS FUND 21 SUB-TOTAL	DEVELOPER FEES FUND 251	SCHOOLS FACILITIES FUND 351	TOTAL
	BUILDING FUND 211	PROJ. BOND MEASURE C FUND 212	PROJ. BOND MEASURE F FUND 213						
REVENUES									
Other Revenue/Rental Property	4,116,576	0	0	0	0	4,116,576	0	0	4,116,576
Rentals & Leases Child Care Providers	712,515	0	0	0	0	712,515	0	0	712,515
Developers Fees	0	0	0	0	0	0	1,500,000	0	1,500,000
Other Local Revenue	94,136	0	0	0	0	94,136	0	0	94,136
Sales of Equipment & Supplies	0	0	0	0	0	0	0	0	0
Interest	163,000	20,000	60,000	1,800,000	0	2,043,000	60,000	42,103	2,145,103
TOTAL REVENUES	5,086,227	20,000	60,000	1,800,000	0	6,966,227	1,560,000	42,103	8,568,330
EXPENDITURES									
Classified Salaries	216,899	184,909	264,553	784	0	666,945	26,955	0	693,900
Employee Benefits	106,887	77,184	112,751	185	0	297,007	15,175	0	312,182
Materials & Supplies	209,152	35,000	488,502	1,991,390	0	2,734,044	0	0	2,734,044
Prof/Legal/Consultant/Other Services	5,053,064	174,304	139,013	-4,533,872	0	832,509	1,000	0	833,509
Capital Outlay	4,718,717	1,956,032	1,971,943	177,700	0	8,824,392	10,000	0	8,834,392
Debt Payment	0	0	0	11,580,671	0	11,580,671	0	0	11,580,671
TOTAL EXPENDITURES	10,304,519	2,427,429	2,986,762	9,216,858	0	24,935,568	53,130	0	24,988,698
REVENUES MINUS EXPENDITURES	-5,218,292	-2,407,429	-2,926,762	-7,416,858	0	-17,969,341	1,506,870	42,103	-16,420,368
OTHER RESOURCES/TRANSFERS									
Transfer Out - F061	0	0	0	0	0	0	0	0	0
Transfer In - County Schools Facilities Fund 351	7,154,177	0	0	0	0	7,154,177	0	0	7,154,177
LTD Repayment F214 - F251 to F214	0	0	0	2,500,000	0	2,500,000	-2,500,000	0	0
Transfer Out - Building Fund 211	0	0	0	0	0	0	0	-7,154,177	-7,154,177
Trace Fire Insurance	0	0	0	0	0	0	0	0	0
All Other State Revenue	0	0	0	0	0	0	0	0	0
TOTAL OTHER RESOURCES/TRANSFERS	7,154,177	0	0	2,500,000	0	9,654,177	-2,500,000	-7,154,177	0
CHANGE IN FUND BALANCE	1,935,885	-2,407,429	-2,926,762	-4,916,858	0	-8,315,164	-993,130	-7,112,074	-16,420,368
BEGINNING BALANCE	13,252,284	2,407,429	2,926,762	40,307,169	0	58,893,643	4,143,565	7,112,074	70,149,282
ENDING BALANCE	15,188,169	0	0	35,390,311	0	50,578,479	3,150,435	0	53,728,914

CAPITAL PROJECTS FUNDS (Fund 211 - 351)
2012-13 PROJECTED BUDGET SUMMARY

	SACS FUND Z1				SACS FUND 21 SUB-TOTAL	DEVELOPER FEES FUND 251	SCHOOLS FACILITIES FUND 351	TOTAL
	BUILDING FUND 211	PROJ. BOND MEASURE C FUND 212	PROJ. BOND MEASURE F FUND 213	CERTIFICATES OF PARTICIPATION FUND 214				
REVENUES								
Other Revenue/Rental Property	4,098,860	0	0	0	4,098,860	0	0	4,098,860
Rentals & Leases Child Care Providers	733,890	0	0	0	733,890	0	0	733,890
Developers Fees	0	0	0	0	0	1,500,000	0	1,500,000
Other Local Revenue	94,136	0	0	0	94,136	0	0	94,136
Sales of Equipment & Supplies	0	0	0	0	0	0	0	0
Interest	157,500	0	0	1,787,190	1,944,690	50,000	0	1,994,690
TOTAL REVENUES	5,084,386	0	0	1,787,190	6,871,576	1,550,000	0	8,421,576
EXPENDITURES								
Classified Salaries	248,806	0	0	784	249,590	26,439	0	276,029
Employee Benefits	117,940	0	0	172	118,112	15,309	0	133,421
Materials & Supplies	202,209	0	0	274,400	476,609	0	0	476,609
Prof/Legal/Consultant/Other Services	5,093,587	0	0	-4,681,990	431,597	1,000	0	432,597
Capital Outlay	749,994	0	0	0	749,994	10,000	0	759,994
Debt Payment	0	0	0	31,823,002	31,823,002	0	0	31,823,002
TOTAL EXPENDITURES	6,412,536	0	0	27,436,368	33,848,904	52,748	0	33,901,652
REVENUES MINUS EXPENDITURES	-1,328,150	0	0	-25,649,178	-26,977,328	1,497,252	0	-25,480,076
OTHER RESOURCES/TRANSFERS								
Transfer Out - F061	0	0	0	0	0	0	0	0
Transfer In - County Schools Facilities Fund 351	0	0	0	0	0	0	0	0
LTD Repayment F214 - F251 to F214	0	0	0	2,500,000	2,500,000	-2,500,000	0	0
Transfer Out - Building Fund 211	0	0	0	0	0	0	0	0
All Other State Revenue	0	0	0	0	0	0	0	0
TOTAL OTHER RESOURCES/TRANSFERS	0	0	0	2,500,000	2,500,000	-2,500,000	0	0
CHANGE IN FUND BALANCE	-1,328,150	0	0	-23,149,178	-24,477,328	-1,002,748	0	-25,480,076
BEGINNING BALANCE	15,188,169	0	0	35,390,311	50,578,479	3,150,435	0	53,728,914
ENDING BALANCE	13,860,019	0	0	12,241,133	26,101,151	2,147,687	0	28,248,838

CAPITAL PROJECTS FUNDS (Fund 211 - 351)
2013-14 PROJECTED BUDGET SUMMARY

	SACS FUND 21					SACS FUND 21 SUB-TOTAL	DEVELOPER FEES FUND 251	SCHOOLS FACILITIES FUND 351	TOTAL
	BUILDING FUND 211	PROJ. BOND MEASURE C FUND 212	PROJ. BOND MEASURE F FUND 213	CERTIFICATES OF PARTICIPATION FUND 214					
REVENUES									
Other Revenue/Rental Property	4,212,032	0	0	0	0	4,212,032	0	0	4,212,032
Rentals & Leases Child Care Providers	755,907	0	0	0	0	755,907	0	0	755,907
Developers Fees	0	0	0	0	0	0	1,500,000	0	1,500,000
Other Local Revenue	94,136	0	0	0	0	94,136	0	0	94,136
Sales of Equipment & Supplies	0	0	0	0	0	0	0	0	0
Interest	154,030	0	0	430,000	0	584,030	40,000	0	624,030
TOTAL REVENUES	5,216,105	0	0	430,000	0	5,646,105	1,540,000	0	7,186,105
EXPENDITURES									
Classified Salaries	249,016	0	0	784	0	249,800	26,439	0	276,239
Employee Benefits	118,981	0	0	172	0	119,153	15,441	0	134,594
Materials & Supplies	1,008,000	0	0	274,400	0	1,280,400	0	0	1,280,400
Prof/Legal/Consultant/Other Services	5,093,587	0	0	-4,684,290	0	409,297	1,000	0	410,297
Capital Outlay	749,994	0	0	0	0	749,994	10,000	0	759,994
Debt Payment	0	0	0	7,523,308	0	7,523,308	0	0	7,523,308
TOTAL EXPENDITURES	7,217,578	0	0	3,114,374	0	10,331,952	52,880	0	10,384,832
REVENUES MINUS EXPENDITURES	-2,001,473	0	0	-2,684,374	0	-4,685,847	1,487,120	0	-3,198,727
OTHER RESOURCES/TRANSFERS									
Transfer Out - F061	0	0	0	0	0	0	0	0	0
Transfer In - County Schools Facilities Fund 351	0	0	0	0	0	0	0	0	0
LTD Repayment F214 - F251 to F214	0	0	0	2,500,000	0	2,500,000	-2,500,000	0	0
Transfer Out - Building Fund 211	0	0	0	0	0	0	0	0	0
All Other State Revenue	0	0	0	0	0	0	0	0	0
TOTAL OTHER RESOURCES/TRANSFERS	0	0	0	2,500,000	0	2,500,000	-2,500,000	0	0
CHANGE IN FUND BALANCE	-2,001,473	0	0	-184,374	0	-2,185,847	-1,012,880	0	-3,198,727
BEGINNING BALANCE	13,860,019	0	0	12,241,133	0	26,101,151	2,147,687	0	28,248,838
ENDING BALANCE	11,858,546	0	0	12,056,759	0	23,915,304	1,134,807	0	25,050,111

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
21 - Building Fund				
8 - Revenue				
86 - Local Revenue	7,164,169	6,966,227	6,871,576	5,646,105
89 - Transfers/Other/Contributions	30,954,531	9,654,177	2,500,000	2,500,000
8 - Revenue - Income	38,118,700	16,620,404	9,371,576	8,146,105
21 - Building Fund - Income	38,118,700	16,620,404	9,371,576	8,146,105
2 - Classified Salaries				
23 - Classified Supv and Admin	504,747	396,675	113,172	113,172
24 - Clerical and Office	331,060	270,270	136,418	136,628
2 - Classified Salaries - Expense	835,806	666,945	249,590	249,800
3 - Benefits				
32 - PERS	96,493	72,905	33,667	33,696
33 - OASDI/MC	54,253	50,427	18,698	18,714
34 - Health and Welfare	176,227	140,657	58,607	59,597
35 - Unemployment Insurance	6,452	10,749	4,020	4,023
36 - Workers Comp	11,199	8,337	3,120	3,122
38 - PERS Reduction	20,782	13,931	-	-
3 - Benefits - Expense	365,404	297,006	118,112	119,153
4 - Supplies				
43 - Materials and Supplies	911,500	182,000	1,000	135,400
44 - Non-Capitalized Equipment	1,586,979	2,552,044	475,609	1,145,000
4 - Supplies - Expense	2,498,479	2,734,044	476,609	1,280,400
5 - Services				
52 - Travel and Conference	20,000	20,000	-	-
56 - Rentals, Leases, and Repairs	1,103,204	216,367	-	50,455
57 - Direct Costs for Interfund	-292,010	1,053	-	-
58 - Professional Services	743,765	573,797	431,597	358,842
59 - Communications	22,392	21,292	-	-
5 - Services - Expense	1,597,351	832,509	431,597	409,297
6 - Capital				
62 - Buildings and Imp of Buildings	14,288,267	5,633,167	749,994	749,994
64 - Equipment	611,233	2,000,000	-	-
65 - Equipment Replacement	12,900,622	1,191,225	-	-
6 - Capital - Expense	27,800,122	8,824,392	749,994	749,994
7 - Other Outgo				
74 - Debt Service	6,629,868	11,580,671	31,823,002	7,523,308
76 - Other Transfers/Uses	9,761,144	-	-	-
7 - Other Outgo - Expense	16,391,012	11,580,671	31,823,002	7,523,308
21 - Building Fund - Expense	49,488,175	24,935,567	33,848,904	10,331,952
21 - Building Fund - Net Balance	-11,369,475	-8,315,163	-24,477,328	-2,185,847

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
<u>211 - Building Fund</u>				
<u>8 - Revenue</u>				
86 - Local Revenue	5,116,170	5,086,227	5,084,386	5,216,105
89 - Transfers/Other/Contributions	19,940,456	7,154,177	-	-
8 - Revenue - Income	25,056,626	12,240,404	5,084,386	5,216,105
211 - Building Fund - Income	25,056,626	12,240,404	5,084,386	5,216,105
<u>2 - Classified Salaries</u>				
23 - Classified Supv and Admin	25,663	54,573	113,172	113,172
24 - Clerical and Office	156,634	162,126	135,634	135,844
2 - Classified Salaries - Expense	182,297	216,699	248,806	249,016
<u>3 - Benefits</u>				
32 - PERS	19,519	23,672	33,578	33,607
33 - OASDI/MC	13,815	16,504	18,638	18,654
34 - Health and Welfare	51,905	55,970	58,607	59,597
35 - Unemployment Insurance	1,313	3,490	4,007	4,010
36 - Workers Comp	2,278	2,709	3,110	3,112
38 - PERS Reduction	4,230	4,542	-	-
3 - Benefits - Expense	93,060	106,887	117,940	118,981
<u>4 - Supplies</u>				
43 - Materials and Supplies	736,500	12,000	1,000	1,000
44 - Non-Capitalized Equipment	950,828	197,152	201,209	1,005,000
4 - Supplies - Expense	1,687,328	209,152	202,209	1,006,000
<u>5 - Services</u>				
56 - Rentals, Leases, and Repairs	540,455	-	-	50,455
57 - Direct Costs for Interfund	4,406,948	4,700,000	4,700,000	4,700,000
58 - Professional Services	326,768	353,064	393,587	343,132
5 - Services - Expense	5,274,171	5,053,064	5,093,587	5,093,587
<u>6 - Capital</u>				
62 - Buildings and Imp of Buildings	10,351,082	4,718,717	749,994	749,994
64 - Equipment	12,752	-	-	-
6 - Capital - Expense	10,363,834	4,718,717	749,994	749,994
<u>7 - Other Outgo</u>				
76 - Other Transfers/Uses	903,709	-	-	-
7 - Other Outgo - Expense	903,709	-	-	-
211 - Building Fund - Expense	18,504,399	10,304,518	6,412,536	7,217,578
211 - Building Fund - Net Balance	6,552,227	1,935,886	-1,328,150	-2,001,473

**BUILDING FUND (211)
2009-10 Audited Actual**

The Building Fund (Fund 211) is used to account for proceeds from the sale of real property as well as revenue from rentals and leases of real property and child care leases. The proceeds may be used to purchase equipment, move portables, renovate and construct buildings while the Child Care Facilities Fund is used to repay the City of San Jose Lease Revenue Bond which was used for the construction of child care facilities. For State reporting purposes, Fund 211, 212, 213, and 214 are combined on SACS Form 21.

---- 2009-10 AUDITED ACTUAL ----

		Building Fund Res 9010	Fire Insurance Res 9012	State Bond Fund Res 9013	Laptop Refresh Program Res 9014	Child Care Facilities Res 9015	Micorsoft Settlement Grant Res 9296	TOTAL EST. ACTUAL
REVENUES								
OBJECT	TITLE							
8650	Stockton Avenue Rental	542,121	0	0	0	0	0	542,121
8650	Old Hacienda Rental	446,277	0	0	0	0	0	446,277
8650	Henderson Rental	581,512	0	0	0	0	0	581,512
8650	Erikson Rental	98,832	0	0	0	0	0	98,832
8650	Hammer Rental	435,849	0	0	0	0	0	435,849
8650	Aller/Primary Plus	533,785	0	0	0	0	0	533,785
8650	Bachrod/Pasitos Preschool Rental	18,790	0	0	0	0	0	18,790
8650	Carson	3,662	0	0	0	0	0	3,662
8650	Crossroad Rental	0	0	0	0	0	0	0
8650	Cory/PACE Rental	93,063	0	0	0	0	0	93,063
8650	Cory/Morgan Center Rental	434,960	0	0	0	0	0	434,960
8650	Liberty/First Discovery Christ. Presch Rental	28,795	0	0	0	0	0	28,795
8650	Randol/AmericaEd Learning Center Rental	139,157	0	0	0	0	0	139,157
8650	Randol/Spectrum Center, Inc. Rental	329,626	0	0	0	0	0	329,626
8650	Randol/Scribbles and Giggles Rental	61,169	0	0	0	0	0	61,169
8650	Other Leases and Rental	178,204	0	0	0	0	0	178,204
8650	Rentals & Leases Child Care Providers	0	0	0	0	699,238	0	699,238
8699	Other Local Revenue	158,051	0	0	4,650	0	0	162,701
8631	Sales of Equipment & Supplies	0	0	0	26,940	0	0	26,940
8660	Interest	54,702	0	12,668	1,535	4,774	10,703	84,382
TOTAL REVENUES		4,138,555	0	12,668	33,125	704,012	10,703	4,899,063
EXPENDITURES								
OBJECT	TITLE							
2000-2999	Classified Salaries	118,543	0	0	0	0	0	118,543
3000-3999	Employee Benefits	63,070	0	0	0	0	0	63,070
4000-4999	Supplies & Equipments	101,385	0	589,052	0	0	0	690,437
5000-5999	Prof.Services/Expenses	58,310	33	5,464	0	47,818	0	111,625
5750	Interfund Transfer	-157,094		3,029				-154,065
5750	Interpgm Transfer to LTD Repayment Fd 24	3,000,000	0	0	0	600,000	0	3,600,000
6000-6999	Capital Outlay	376,998	17,132	3,910,819	0	71,148	0	4,376,097
TOTAL EXPENDITURES		3,561,212	17,165	4,508,363	0	718,966	0	8,805,706
REVENUES MINUS EXPENDITURES		577,343	-17,165	-4,495,695	33,125	-14,954	10,703	-3,906,643
OTHER REVENUE/TRANSFERS								
OBJECT	TITLE							
7619	Trf Out to Fund 213	-654,413	0	0	0	0	0	-654,413
8919	Transfer In	0	0	4,454,772	0	0	0	4,454,772
8979	All Other Financial Sources - Fire Insurance	0	278,361	0	0	0	0	278,361
TOTAL OTHER REVENUE/TRANSFERS		-654,413	278,361	4,454,772	0	0	0	4,078,720
CHANGE IN FUND BALANCE		-77,070	261,196	-40,923	33,125	-14,954	10,703	172,077
BEGINNING BALANCE		4,503,068	514,141	679,053	119,674	228,079	987,833	7,031,848
ENDING FUND BALANCE		4,425,998	775,337	638,130	152,799	213,125	998,536	7,203,925

In 09/10 the District received the following local revenue:

Resource 9010

PG&E Pool Pump Upgrade Rebate	51,837
Metro Ed Adult Site Use	106,214
	<u>158,051</u>

Resource 9014

Los/Damaged Laptop Recoveries	4,650
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**BUILDING FUND (211)
2010-11 Estimated Actual**

The Building Fund (Fund 211) is used to account for proceeds from the sale of real property as well as revenue from rentals and leases of real property and child care leases. The proceeds may be used to purchase equipment, move portables, renovate and construct buildings while the Child Care Facilities Fund is used to repay the City of San Jose Lease Revenue Bond which was used for the construction of child care facilities. For State reporting purposes, Fund 211, 212, 213, and 214 are combined on SACS Form 21.

---- 2010-11 Estimated Actual----

	Building Fund Res 9010	Fire Insurance Res 9012	State Bond Fund Res 9013	Laptop Refresh Program Res 9014	Child Care Facilities Res 9015	Micorsoft Settlement Grant Res 9296	TOTAL ADOPTED BUDGET
REVENUES							
OBJECT TITLE							
8650 Stockton Avenue Rental	558,329	0	0	0	0	0	558,329
8650 Old Hacienda Rental	459,665	0	0	0	0	0	459,665
8650 Henderson Rental	581,512	0	0	0	0	0	581,512
8650 Erikson Rental	98,294	0	0	0	0	0	98,294
8650 Erikson Enrollment Center	69,993	0	0	0	0	0	69,993
8650 Hammer Rental	398,101	0	0	0	0	0	398,101
8650 Allen/Primary Plus	548,140	0	0	0	0	0	548,140
8650 Bachrod/Pasitos Preschool Rental	17,741	0	0	0	0	0	17,741
8650 Carson	59,586	0	0	0	0	0	59,586
8650 Crossroad Rental	0	0	0	0	0	0	0
8650 Cory/PACE Rental	95,590	0	0	0	0	0	95,590
8650 Cory/Morgan Center Rental	447,100	0	0	0	0	0	447,100
8650 Liberty/First Discovery Christ. Presch Rental	29,582	0	0	0	0	0	29,582
8650 Randol/College of Adaptive Arts	8,206	0	0	0	0	0	8,206
8650 Randol/Angels on Stage	3,189	0	0	0	0	0	3,189
8650 Randol/AmericaEd Learning Center Rental	166,866	0	0	0	0	0	166,866
8650 Randol/Spectrum Center, Inc. Rental	338,830	0	0	0	0	0	338,830
8650 Randol/Scribbles and Giggles Rental	0	0	0	0	0	0	0
8650 Other Leases and Rental	256,639	0	0	0	0	0	256,639
8650 Rentals & Leases Child Care Providers	0	0	0	0	691,761	0	691,761
8699 Other Local Revenue	91,136	0	0	3,000	0	0	94,136
8631 Sales of Equipment & Supplies	0	0	0	18,910	0	0	18,910
8660 Interest	130,000	0	15,000	6,000	3,000	20,000	174,000
TOTAL REVENUES	4,358,499	0	15,000	27,910	694,761	20,000	5,116,170
EXPENDITURES							
OBJECT TITLE							
2000-2999 Classified Salaries	182,297	0	0	0	0	0	182,297
3000-3999 Employee Benefits	93,060	0	0	0	0	0	93,060
4000-4999 Supplies & Equipments	297,807	1,154,500	235,021	0	0	0	1,687,328
5000-5999 Prof. Services/Expenses	239,372	571,312	56,539	0	47,641	0	914,864
57xx Interfund Transfer	-340,693	0	0	0	0	0	-340,693
57xx Interpgm Transfer to LTD Repayment Fd 24	4,000,000	0	0	0	700,000	0	4,700,000
6000-6999 Capital Outlay	264,247	5,218,302	4,828,927	0	52,359	0	10,363,835
TOTAL EXPENDITURES	4,736,090	6,944,114	5,120,487	0	800,000	0	17,600,691
REVENUES MINUS EXPENDITURES	-377,591	-6,944,114	-5,105,487	27,910	-105,239	20,000	-12,484,521
OTHER REVENUE/TRANSFERS							
OBJECT TITLE							
7619 Transfer Out - Measure F Fund 213	0	0	-903,709	0	0	0	-903,709
8919 Transfer In	0	467,757	10,309,870	0	0	0	10,777,627
8979 All Other Financial Sources - Fire Insurance	0	9,162,829	0	0	0	0	9,162,829
TOTAL OTHER REVENUE/TRANSFERS	0	9,630,586	9,406,161	0	0	0	19,036,747
CHANGE IN FUND BALANCE	-377,591	2,686,472	4,300,674	27,910	-105,239	20,000	6,552,226
BEGINNING BALANCE	4,425,998	775,337	638,130	152,799	213,125	998,536	7,203,925
BEGINNING BALANCE CORRECTION	-503,867	0	0	0	0	0	-503,867
ENDING FUND BALANCE	3,544,540	3,461,809	4,938,804	180,709	107,886	1,018,536	13,252,284

**BUILDING FUND (211)
2011-12 Adopted Budget**

The Building Fund (Fund 211) is used to account for proceeds from the sale of real property as well as revenue from rentals and leases of real property and child care leases. The proceeds may be used to purchase equipment, move portables, renovate and construct buildings while the Child Care Facilities Fund is used to repay the City of San Jose Lease Revenue Bond which was used for the construction of child care facilities. For State reporting purposes, Fund 211, 212, 213, and 214 are combined on SACS Form 21.

---- 2011-12 Adopted Budget----

	Building Fund Res 9010	Fire Insurance Res 9012	State Bond Fund Res 9013	Laptop Refresh Program Res 9014	Child Care Facilities Res 9015	Micorsoft Settlement Grant Res 9296	TOTAL PROJECTED BUDGET
REVENUES							
OBJECT TITLE							
8650 Stockton Avenue Rental	575,023	0	0	0	0	0	575,023
8650 Old Hacienda Rental	473,455	0	0	0	0	0	473,455
8650 Henderson Rental	581,512	0	0	0	0	0	581,512
8650 Erikson Rental	98,832	0	0	0	0	0	98,832
8650 Erikson Enrollment Center	72,093	0	0	0	0	0	72,093
8650 Hammer Rental	409,301	0	0	0	0	0	409,301
8650 Allen/Primary Plus	562,920	0	0	0	0	0	562,920
8650 Bachrodt/Pasitos Preschool Rental	0	0	0	0	0	0	0
8650 Carson	66,744	0	0	0	0	0	66,744
8650 Crossroad Rental	0	0	0	0	0	0	0
8650 Cory/PACE Rental	98,193	0	0	0	0	0	98,193
8650 Cory/Morgan Center Rental	459,603	0	0	0	0	0	459,603
8650 Liberty/First Discovery Christ. Presch Rental	30,392	0	0	0	0	0	30,392
8650 Randol/AmericaEd Learning Center Rental	127,618	0	0	0	0	0	127,618
8650 Randol/Spectrum Center, Inc. Rental	348,313	0	0	0	0	0	348,313
8650 Randol/Scribbles and Giggles Rental	0	0	0	0	0	0	0
8650 Other Leases and Rental	212,577	0	0	0	0	0	212,577
8650 Rentals & Leases Child Care Providers	0	0	0	0	712,514	0	712,514
8699 Other Local Revenue	91,136	0	0	3,000	0	0	94,136
8631 Sales of Equipment & Supplies	0	0	0	0	0	0	0
8660 Interest	120,000	0	15,000	6,000	2,000	20,000	163,000
TOTAL REVENUES	4,327,712	0	15,000	9,000	714,514	20,000	5,086,226
EXPENDITURES							
OBJECT TITLE							
2000-2999 Classified Salaries	216,699	0	0	0	0	0	216,699
3000-3999 Employee Benefits	106,887	0	0	0	0	0	106,887
4000-4999 Supplies & Equipments	84,374	0	124,778	0	0	0	209,152
5000-5999 Prof.Services/Expenses	240,587	30,930	33,906	0	47,641	0	353,064
57xx Intergpm Transfer to LTD Repayment Fd 24	4,000,000	0	0	0	700,000	0	4,700,000
6000-6999 Capital Outlay	206,883	2,846,964	1,612,511	0	52,359	0	4,718,717
TOTAL EXPENDITURES	4,855,430	2,877,894	1,771,195	0	800,000	0	10,304,519
REVENUES MINUS EXPENDITURES	-527,718	-2,877,894	-1,756,195	9,000	-85,486	20,000	-5,218,293
OTHER REVENUE/TRANSFERS							
OBJECT TITLE							
8919 Transfer In	0	0	7,154,177	0	0	0	7,154,177
8979 All Other Financial Sources - Fire Insurance	0	0	0	0	0	0	0
TOTAL OTHER REVENUE/TRANSFERS	0	0	7,154,177	0	0	0	7,154,177
CHANGE IN FUND BALANCE	-527,718	-2,877,894	5,397,982	9,000	-85,486	20,000	1,935,884
BEGINNING BALANCE	3,544,540	3,461,809	4,938,804	180,709	107,886	1,018,536	13,252,284
ENDING FUND BALANCE	3,016,822	583,915	10,336,786	189,709	22,400	1,038,536	15,188,168

**BUILDING FUND (211)
2012-13 Projected Budget**

The Building Fund (Fund 211) is used to account for proceeds from the sale of real property as well as revenue from rentals and leases of real property and child care leases. The proceeds may be used to purchase equipment, move portables, renovate and construct buildings while the Child Care Facilities Fund is used to repay the City of San Jose Lease Revenue Bond which was used for the construction of child care facilities. For State reporting purposes, Fund 211, 212, 213, and 214 are combined on SACS Form 21.

---- 2012-13 Projected Budget----

	Building Fund Res 9010	Fire Insurance Res 9012	State Bond Fund Res 9013	Laptop Refresh Program Res 9014	Child Care Facilities Res 9015	Micorsoft Settlement Grant Res 9296	TOTAL PROJECTED BUDGET
REVENUES							
OBJECT TITLE							
8650 Stockton Avenue Rental	592,218	0	0	0	0	0	592,218
8650 Old Hacienda Rental	487,659	0	0	0	0	0	487,659
8650 Henderson Rental	598,912	0	0	0	0	0	598,912
8650 Erikson Rental	98,832	0	0	0	0	0	98,832
8650 Erikson Enrollment Center	74,256	0	0	0	0	0	74,256
8650 Hammer Rental	420,837	0	0	0	0	0	420,837
8650 Allen/Primary Plus	578,143	0	0	0	0	0	578,143
8650 Bachrodt/Pasitos Preschool Rental	0	0	0	0	0	0	0
8650 Carson	68,746	0	0	0	0	0	68,746
8650 Crossroad Rental	0	0	0	0	0	0	0
8650 Cory/PACE Rental	100,873	0	0	0	0	0	100,873
8650 Cory/Morgan Center Rental	472,482	0	0	0	0	0	472,482
8650 Liberty/First Discovery Christ. Presch Rental	31,227	0	0	0	0	0	31,227
8650 Randol/AmericaEd Learning Center Rental	0	0	0	0	0	0	0
8650 Randol/Spectrum Center, Inc. Rental	358,080	0	0	0	0	0	358,080
8650 Randol/Scribbles and Giggles Rental	0	0	0	0	0	0	0
8650 Other Leases and Rental	216,595	0	0	0	0	0	216,595
8650 Rentals & Leases Child Care Providers	0	0	0	0	733,889	0	733,889
8699 Other Local Revenue	91,136	0	0	3,000	0	0	94,136
8631 Sales of Equipment & Supplies	0	0	0	0	0	0	0
8660 Interest	110,000	0	13,000	3,500	11,000	20,000	157,500
TOTAL REVENUES	4,299,996	0	13,000	6,500	744,889	20,000	5,084,385
EXPENDITURES							
OBJECT TITLE							
2000-2999 Classified Salaries	248,806	0	0	0	0	0	248,806
3000-3999 Employee Benefits	117,940	0	0	0	0	0	117,940
4000-4999 Supplies & Equipments	6,000	0	0	196,209	0	0	202,209
5000-5999 Prof.Services/Expenses	243,587	0	150,000	0	0	0	393,587
57xx Interpgm Transfer to LTD Repayment Fd 24	4,000,000	0	0	0	700,000	0	4,700,000
6000-6999 Capital Outlay	223,500	0	526,494	0	0	0	749,994
TOTAL EXPENDITURES	4,839,833	0	676,494	196,209	700,000	0	6,412,536
REVENUES MINUS EXPENDITURES	-539,837	0	-663,494	-189,709	44,889	20,000	-1,328,151
OTHER REVENUE/TRANSFERS							
OBJECT TITLE							
8919 Transfer In	0	0	0	0	0	0	0
8979 All Other Financial Sources - Fire Insurance	0	0	0	0	0	0	0
TOTAL OTHER REVENUE/TRANSFERS	0	0	0	0	0	0	0
CHANGE IN FUND BALANCE	-539,837	0	-663,494	-189,709	44,889	20,000	-1,328,151
BEGINNING BALANCE	3,016,822	583,915	10,336,786	189,709	22,400	1,038,536	15,188,168
ENDING FUND BALANCE	2,476,985	583,915	9,673,292	0	67,289	1,058,536	13,860,017

**BUILDING FUND (211)
2013-14 Projected Budget**

The Building Fund (Fund 211) is used to account for proceeds from the sale of real property as well as revenue from rentals and leases of real property and child care leases. The proceeds may be used to purchase equipment, move portables, renovate and construct buildings while the Child Care Facilities Fund is used to repay the City of San Jose Lease Revenue Bond which was used for the construction of child care facilities. For State reporting purposes, Fund 211, 212, 213, and 214 are combined on SACS Form 21.

---- 2013-14 Projected Budget----

	Building Fund Res 9010	Fire Insurance Res 9012	State Bond Fund Res 9013	Laptop Refresh Program Res 9014	Child Care Facilities Res 9015	Micorsoft Settlement Grant Res 9296	TOTAL PROJECTED BUDGET
REVENUES							
OBJECT TITLE							
8650 Stockton Avenue Rental	609,928	0	0	0	0	0	609,928
8650 Old Hacienda Rental	502,289	0	0	0	0	0	502,289
8650 Henderson Rental	616,834	0	0	0	0	0	616,834
8650 Erikson Rental	98,832	0	0	0	0	0	98,832
8650 Erikson Enrollment Center	76,483	0	0	0	0	0	76,483
8650 Hammer Rental	432,719	0	0	0	0	0	432,719
8650 Allen/Primary Plus	593,824	0	0	0	0	0	593,824
8650 Bachrodt/Pasitos Preschool Rental	0	0	0	0	0	0	0
8650 Carson	70,809	0	0	0	0	0	70,809
8650 Crossroad Rental	0	0	0	0	0	0	0
8650 Cory/PACE Rental	103,634	0	0	0	0	0	103,634
8650 Cory/Morgan Center Rental	485,747	0	0	0	0	0	485,747
8650 Liberty/First Discovery Christ. Presch Rental	32,086	0	0	0	0	0	32,086
8650 Randol/AmericaEd Learning Center Rental	0	0	0	0	0	0	0
8650 Randol/Spectrum Center, Inc. Rental	368,140	0	0	0	0	0	368,140
8650 Randol/Scribbles and Giggles Rental	0	0	0	0	0	0	0
8650 Other Leases and Rental	220,707	0	0	0	0	0	220,707
8650 Rentals & Leases Child Care Providers	0	0	0	0	755,906	0	755,906
8699 Other Local Revenue	91,136	0	0	3,000	0	0	94,136
8631 Sales of Equipment & Supplies	0	0	0	0	0	0	0
8660 Interest	110,000	0	13,000	30	11,000	20,000	154,030
TOTAL REVENUES	4,413,168	0	13,000	3,030	766,906	20,000	5,216,104
EXPENDITURES							
OBJECT TITLE							
2000-2999 Classified Salaries	249,016	0	0	0	0	0	249,016
3000-3999 Employee Benefits	118,981	0	0	0	0	0	118,981
4000-4999 Supplies & Equipments	6,000	0	0	0	0	1,000,000	1,006,000
5000-5999 Prof.Services/Expenses	243,587	0	150,000	0	0	0	393,587
57xx Interpgm Transfer to LTD Repayment Fd 24	4,000,000	0	0	0	700,000	0	4,700,000
6000-6999 Capital Outlay	223,500	0	526,494	0	0	0	749,994
TOTAL EXPENDITURES	4,841,084	0	676,494	0	700,000	1,000,000	7,217,578
REVENUES MINUS EXPENDITURES	-427,916	0	-663,494	3,030	66,906	-980,000	-2,001,474
OTHER REVENUE/TRANSFERS							
OBJECT TITLE							
8919 Transfer In	0	0	0	0	0	0	0
8979 All Other Financial Sources - Fire Insurance	0	0	0	0	0	0	0
TOTAL OTHER REVENUE/TRANSFERS	0	0	0	0	0	0	0
CHANGE IN FUND BALANCE	-427,916	0	-663,494	3,030	66,906	-980,000	-2,001,474
BEGINNING BALANCE	2,476,985	583,915	9,673,292	0	67,289	1,058,536	13,860,017
ENDING FUND BALANCE	2,049,069	583,915	9,009,798	3,030	134,195	78,536	11,858,543

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
<u>212 - Bond I Fund</u>				
<u>8 - Revenue</u>				
86 - Local Revenue	85,000	20,000	-	-
89 - Transfers/Other/Contributions	11,247	-	-	-
8 - Revenue - Income	96,247	20,000	-	-
212 - Bond I Fund - Income	96,247	20,000	-	-
<u>2 - Classified Salaries</u>				
23 - Classified Supv and Admin	191,658	136,865	-	-
24 - Clerical and Office	90,260	48,044	-	-
2 - Classified Salaries - Expense	281,918	184,909	-	-
<u>3 - Benefits</u>				
32 - PERS	32,985	20,241	-	-
33 - OASDI/MC	17,744	13,937	-	-
34 - Health and Welfare	49,729	33,875	-	-
35 - Unemployment Insurance	2,204	2,986	-	-
36 - Workers Comp	3,824	2,311	-	-
38 - PERS Reduction	7,095	3,834	-	-
3 - Benefits - Expense	113,580	77,184	-	-
<u>4 - Supplies</u>				
43 - Materials and Supplies	20,000	15,000	-	-
44 - Non-Capitalized Equipment	20,000	20,000	-	-
4 - Supplies - Expense	40,000	35,000	-	-
<u>5 - Services</u>				
52 - Travel and Conference	20,000	20,000	-	-
56 - Rentals, Leases, and Repairs	58,000	58,000	-	-
57 - Direct Costs for Interfund	1,042	1,053	-	-
58 - Professional Services	114,554	77,251	-	-
59 - Communications	18,000	18,000	-	-
5 - Services - Expense	211,596	174,304	-	-
<u>6 - Capital</u>				
62 - Buildings and Imp of Buildings	1,967,398	1,956,032	-	-
64 - Equipment	48,481	-	-	-
6 - Capital - Expense	2,015,879	1,956,032	-	-
<u>7 - Other Outgo</u>				
76 - Other Transfers/Uses	7,139,706	-	-	-
7 - Other Outgo - Expense	7,139,706	-	-	-
212 - Bond I Fund - Expense	9,802,679	2,427,429	-	-
212 - Bond I Fund - Net Balance	-9,706,432	-2,407,429	-	-

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
<u>213 - Bond II Fund</u>				
<u>8 - Revenue</u>				
86 - Local Revenue	160,000	60,000	-	-
89 - Transfers/Other/Contributions	8,502,828	-	-	-
8 - Revenue - Income	8,662,828	60,000	-	-
213 - Bond II Fund - Income	8,662,828	60,000	-	-
<u>2 - Classified Salaries</u>				
23 - Classified Supv and Admin	287,426	205,237	-	-
24 - Clerical and Office	83,381	59,316	-	-
2 - Classified Salaries - Expense	370,807	264,553	-	-
<u>3 - Benefits</u>				
32 - PERS	43,905	28,903	-	-
33 - OASDI/MC	22,634	19,925	-	-
34 - Health and Welfare	74,593	50,812	-	-
35 - Unemployment Insurance	2,929	4,261	-	-
36 - Workers Comp	5,086	3,307	-	-
38 - PERS Reduction	9,439	5,543	-	-
3 - Benefits - Expense	158,587	112,751	-	-
<u>4 - Supplies</u>				
43 - Materials and Supplies	150,000	150,000	-	-
44 - Non-Capitalized Equipment	400,000	348,502	-	-
4 - Supplies - Expense	550,000	498,502	-	-
<u>5 - Services</u>				
56 - Rentals, Leases, and Repairs	77,249	8,249	-	-
58 - Professional Services	256,793	127,472	-	-
59 - Communications	4,292	3,292	-	-
5 - Services - Expense	338,334	139,013	-	-
<u>6 - Capital</u>				
62 - Buildings and Imp of Buildings	1,697,461	-1,041,582	-	-
64 - Equipment	550,000	2,000,000	-	-
65 - Equipment Replacement	8,443,570	1,013,525	-	-
6 - Capital - Expense	10,691,031	1,971,943	-	-
<u>7 - Other Outgo</u>				
76 - Other Transfers/Uses	467,757	-	-	-
7 - Other Outgo - Expense	467,757	-	-	-
213 - Bond II Fund - Expense	12,576,516	2,986,762	-	-
213 - Bond II Fund - Net Balance	-3,913,688	-2,926,762	-	-

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
<u>214 - Cops Fund</u>				
<u>8 - Revenue</u>				
86 - Local Revenue	1,802,999	1,800,000	1,787,190	430,000
89 - Transfers/Other/Contributions	2,500,000	2,500,000	2,500,000	2,500,000
B - Revenue - Income	4,302,999	4,300,000	4,287,190	2,930,000
214 - Cops Fund - Income	4,302,999	4,300,000	4,287,190	2,930,000
<u>2 - Classified Salaries</u>				
24 - Clerical and Office	784	784	784	784
2 - Classified Salaries - Expense	784	784	784	784
<u>3 - Benefits</u>				
32 - PERS	84	89	89	89
33 - OASDI/MC	60	60	60	60
35 - Unemployment Insurance	6	13	13	13
36 - Workers Comp	10	10	10	10
38 - PERS Reduction	18	13	-	-
3 - Benefits - Expense	178	185	172	172
<u>4 - Supplies</u>				
43 - Materials and Supplies	5,000	5,000	-	134,400
44 - Non-Capitalized Equipment	216,151	1,986,390	274,400	140,000
4 - Supplies - Expense	221,151	1,991,390	274,400	274,400
<u>5 - Services</u>				
56 - Rentals, Leases, and Repairs	427,500	150,118	-	-
57 - Direct Costs for Interfund	-4,700,000	-4,700,000	-4,700,000	-4,700,000
58 - Professional Services	45,650	16,010	38,010	15,710
59 - Communications	100	-	-	-
5 - Services - Expense	-4,226,750	-4,533,872	-4,661,990	-4,684,290
<u>6 - Capital</u>				
62 - Buildings and Imp of Buildings	272,326	-	-	-
65 - Equipment Replacement	4,457,052	177,700	-	-
6 - Capital - Expense	4,729,378	177,700	-	-
<u>7 - Other Outgo</u>				
74 - Debt Service	6,629,868	11,580,671	31,823,002	7,523,308
76 - Other Transfers/Uses	1,249,972	-	-	-
7 - Other Outgo - Expense	7,879,840	11,580,671	31,823,002	7,523,308
214 - Cops Fund - Expense	8,604,581	9,216,858	27,436,368	3,114,374
214 - Cops Fund - Net Balance	-4,301,582	-4,916,858	-23,149,178	-184,374

**CERTIFICATES OF PARTICIPATION FUND
SACS FUND 21 / SJUSD FUND 214
2009-2010 AUDITED ACTUAL**

		--- 2009/10 AUDITED ACTUAL ---				TOTAL
		2000	2002	2001	Long Term Debt	EST.
		QZAB	QZAB	ENERGY	Repayment	ACTUAL
REVENUES						
OBJECT	TITLE					
8660	Interest Income	1,719,789	128,823	188,285	27,593	2,064,490
8662	Net Inc(Dec) In Fair Value	14,443	0	0	0	14,443
TOTAL REVENUES		1,734,232	128,823	188,285	27,593	2,076,933
EXPENDITURES						
OBJECT	TITLE					
2000-2999	Classified Salaries	0	746	0	0	746
3000-3999	Employee Benefits	0	166	0	0	166
4000-4999	Supplies & Equipments	84,142	0	0	0	84,142
5000-5999	Prof. Services/Expenses	21,211	1,968	18,010	5,408	46,597
5762	Interfund QZAB Match	0	-69,630	0	0	-69,630
57xx	Interfund Transfers to Resource 9141	-383,000	-277,810	-978,088	1,638,898	0
57xx	Interfund Transfer from Bldg Fd 211	0	0	0	-3,000,000	-3,000,000
57xx	Interfund Transfer from CCF Fd 211	0	0	0	-600,000	-600,000
6000-6999	Capital Outlay	1,199,678	0	97,380	0	1,297,058
7438	Debt Ser.-Interest	0	0	654,005	2,164,726	2,818,731
7439	Debt Ser.-Principal	0	0	545,000	4,788,140	5,333,140
TOTAL EXPENDITURES		922,031	-344,560	336,307	4,997,172	5,910,950
REVENUES MINUS EXPENDITURES		812,201	473,383	-148,022	-4,969,579	-3,832,017
OTHER REVENUE/TRANSFERS						
7619	Trf Out - Measure F Fund 213	-2,265,538	0	0	0	-2,265,538
8919	Trf In - Developer Fees Fund 25	0	0	0	2,000,000	2,000,000
TOTAL OTHER RESOURCES /TRANSFERS		-2,265,538	0	0	2,000,000	-265,538
CHANGE IN FUND BALANCE		-1,453,337	473,383	-148,022	-2,969,579	-4,097,555
BEGINNING BALANCE		29,509,431	2,285,465	6,061,741	10,345,802	48,202,439
ENDING FUND BALANCE		28,056,094	2,758,848	5,913,719	7,376,223	44,104,884
Designated for:						
Project Fund		8,329,374	43,120	99,395	0	8,471,889
Reserve set aside for Muir & Gunderson Laptop Program		0	508,072	0	0	508,072
Reserve set aside at the Trustee		19,726,720	2,207,656	5,814,324	7,376,223	35,124,923
		<u>28,056,094</u>	<u>2,758,848</u>	<u>5,913,719</u>	<u>7,376,223</u>	<u>44,104,884</u>

**CERTIFICATES OF PARTICIPATION FUND
SACS FUND 21 / SJUSD FUND 214
2010-2011 ESTIMATED ACTUAL**

		----- 2010/11 ESTIMATED ACTUAL-----				TOTAL
		2000	2002	2001	Long Term Debt	ADOPTED
		QZAB	QZAB	ENERGY	Repayment	BUDGET
REVENUES						
OBJECT	TITLE					
8660	Interest Income	1,200,000	100,000	200,000	250,000	1,750,000
8699	Other Local Revenue	0	0	0	52,999	52,999
TOTAL REVENUES		<u>1,200,000</u>	<u>100,000</u>	<u>200,000</u>	<u>302,999</u>	<u>1,802,999</u>
EXPENDITURES						
OBJECT	TITLE					
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	178	0	0	178
4000-4999	Supplies & Equipments	151,751	69,400	0	0	221,151
5000-5999	Prof.Services/Expenses	432,600	2,200	19,240	19,210	473,250
57xx	Interfund Transfers	0	0	0	0	0
57xx	Interfund Transfers to Resource 9141	-365,187	-277,827	-1,202,205	1,845,219	0
57xx	Interfund Transfer from Bldg Fd 211	0	0	0	-4,000,000	-4,000,000
57xx	Interfund Transfer from CCF Fd 211	0	0	0	-700,000	-700,000
6000-6999	Capital Outlay	4,728,478	0	900	0	4,729,378
7438	Debt Ser.-Interest	0	0	632,205	2,575,933	3,208,138
7439	Debt Ser.-Principal	0	0	570,000	2,851,730	3,421,730
TOTAL EXPENDITURES		<u>4,947,642</u>	<u>-205,265</u>	<u>20,140</u>	<u>2,592,092</u>	<u>7,354,609</u>
REVENUES MINUS EXPENDITURES		-3,747,642	305,265	179,860	-2,289,093	-5,551,610
OTHER REVENUE/TRANSFERS						
7619	Transfer Out	-1,249,972	0	0	0	-1,249,972
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
TOTAL OTHER RESOURCES /TRANSFERS		<u>-1,249,972</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>1,250,028</u>
CHANGE IN FUND BALANCE		-4,997,614	305,265	179,860	210,907	-4,301,582
BEGINNING BALANCE		28,056,094	2,758,848	5,913,719	7,376,223	44,104,884
BEGINNING BALANCE CORRECTION		0	503,867	0	0	503,867
ENDING FUND BALANCE		<u>23,058,480</u>	<u>3,567,980</u>	<u>6,093,579</u>	<u>7,587,130</u>	<u>40,307,169</u>
Designated for:						
Project Fund		1,766,573	40,920	79,255	0	1,886,748
Reserve set aside for Muir & Gunderson Laptop Program		0	555,655	0	0	555,655
Reserve set aside at the Trustee		21,291,907	2,971,405	6,014,324	7,587,130	37,864,766
		<u>23,058,480</u>	<u>3,012,325</u>	<u>6,093,579</u>	<u>7,587,130</u>	<u>40,307,169</u>

**CERTIFICATES OF PARTICIPATION FUND
SACS FUND 21 / SJUSD FUND 214
2011-2012 ADOPTED BUDGET**

		----- 2011/12 ADOPTED BUDGET -----				TOTAL
		2000	2002	2001	Long Term Debt	PROJECTED
		QZAB	QZAB	ENERGY	Repayment	BUDGET
REVENUES						
OBJECT	TITLE					
8660	Interest Income	1,200,000	100,000	200,000	300,000	1,800,000
TOTAL REVENUES		1,200,000	100,000	200,000	300,000	1,800,000
EXPENDITURES						
OBJECT	TITLE					
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	185	0	0	185
4000-4999	Supplies & Equipments	1,807,190	184,200	0	0	1,991,390
5000-5999	Prof.Services/Expenses	150,118	2,500	2,500	11,010	166,128
57xx	Interfund Transfers to Resource 9141	-276,869	-277,826	-897,980	1,452,675	0
57xx	Interfund Transfer from Blgd Fd 211	0	0	0	-4,000,000	-4,000,000
57xx	Interfund Transfer from CCF Fd 211	0	0	0	-700,000	-700,000
6000-6999	Capital Outlay	177,700	0	0	0	177,700
7438	Debt Ser.-Interest	0	0	607,980	2,546,491	3,154,471
7439	Debt Ser.-Principal	0	0	4,790,000	3,636,200	8,426,200
TOTAL EXPENDITURES		1,858,139	-90,157	4,502,500	2,946,376	9,216,858
REVENUES MINUS EXPENDITURES		-658,139	190,157	-4,302,500	-2,646,376	-7,416,858
OTHER REVENUE/TRANSFERS						
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
TOTAL OTHER RESOURCES /TRANSFERS		0	0	0	2,500,000	2,500,000
CHANGE IN FUND BALANCE		-658,139	190,157	-4,302,500	-146,376	-4,916,858
BEGINNING BALANCE		23,058,480	3,567,980	6,093,579	7,587,130	40,307,169
ENDING FUND BALANCE		22,400,341	3,758,137	1,791,079	7,440,754	35,390,311
Designated for:						
Project Fund		22,300	38,420	76,755	0	137,475
Reserve set aside for Muir & Gunderson Laptop Program		0	488,353	0	0	488,353
Reserve set aside at the Trustee		22,378,041	3,231,364	1,714,324	7,440,754	34,764,483
		22,400,341	3,758,137	1,791,079	7,440,754	35,390,311

**CERTIFICATES OF PARTICIPATION FUND
SACS FUND 21 / SJUSD FUND 214
2012-2013 PROJECTED BUDGET**

		----- 2012/13 PROJECTED BUDGET -----				TOTAL
		2000	2002	2001	Long Term Debt	PROJECTED
		QZAB	QZAB	ENERGY	Repayment	BUDGET
REVENUES						
OBJECT TITLE						
8660	Interest Income	1,357,190	90,000	210,000	130,000	1,787,190
TOTAL REVENUES		<u>1,357,190</u>	<u>90,000</u>	<u>210,000</u>	<u>130,000</u>	<u>1,787,190</u>
EXPENDITURES						
OBJECT TITLE						
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	172	0	0	172
4000-4999	Supplies & Equipments	0	274,400	0	0	274,400
5000-5999	Prof.Services/Expenses	22,300	2,200	2,500	11,010	38,010
57xx	Interfund Transfers to Resource 9141	-264,769	-277,826	-987,905	1,530,500	0
57xx	Interfund Transfer from Bldg Fd 211	0	0	0	-4,000,000	-4,000,000
57xx	Interfund Transfer from CCF Fd 211	0	0	0	-700,000	-700,000
6000-6999	Capital Outlay	0	0	0	0	0
7438	Debt Ser.-Interest	0	0	372,905	2,497,480	2,870,385
7439	Debt Ser.-Principal	24,000,000	0	615,000	4,337,617	28,952,617
TOTAL EXPENDITURES		<u>23,757,531</u>	<u>-270</u>	<u>2,500</u>	<u>3,676,607</u>	<u>27,436,368</u>
REVENUES MINUS EXPENDITURES		-22,400,341	90,270	207,500	-3,546,607	-25,649,178
OTHER REVENUE/TRANSFERS						
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
TOTAL OTHER RESOURCES /TRANSFERS		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>2,500,000</u>
CHANGE IN FUND BALANCE		-22,400,341	90,270	207,500	-1,046,607	-23,149,178
BEGINNING BALANCE		<u>22,400,341</u>	<u>3,758,137</u>	<u>1,791,079</u>	<u>7,440,754</u>	<u>35,390,311</u>
ENDING FUND BALANCE		<u><u>0</u></u>	<u><u>3,848,407</u></u>	<u><u>1,998,579</u></u>	<u><u>6,394,147</u></u>	<u><u>12,241,133</u></u>
 Designated for:						
Project Fund		0	36,220	74,255	0	110,475
Reserve set aside for Muir & Gunderson Laptop Program		0	325,851	0	0	325,851
Reserve set aside at the Trustee		0	3,486,336	1,924,324	6,394,147	11,804,807
		<u>0</u>	<u>3,848,407</u>	<u>1,998,579</u>	<u>6,394,147</u>	<u>12,241,133</u>

**CERTIFICATES OF PARTICIPATION FUND
SACS FUND 21 / SJUSD FUND 214
2013-2014 PROJECTED BUDGET**

		----- 2013/14 PROJECTED BUDGET -----				TOTAL
		2000	2002	2001	Long Term Debt	PROJECTED
		QZAB	QZAB	ENERGY	Repayment	BUDGET
REVENUES						
OBJECT TITLE						
8660	Interest Income	0	90,000	210,000	130,000	430,000
TOTAL REVENUES		<u>0</u>	<u>90,000</u>	<u>210,000</u>	<u>130,000</u>	<u>430,000</u>
EXPENDITURES						
OBJECT TITLE						
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	172	0	0	172
4000-4999	Supplies & Equipments	0	274,400	0	0	274,400
5000-5999	Prof.Services/Expenses	0	2,200	2,500	11,010	15,710
57xx	Interfund Transfers to Resource 9141	0	-277,826	-987,905	1,265,731	0
57xx	Interfund Transfer from Bldg Fd 211	0	0	0	-4,000,000	-4,000,000
57xx	Interfund Transfer from CCF Fd 211	0	0	0	-700,000	-700,000
6000-6999	Capital Outlay	0	0	0	0	0
7438	Debt Ser.-Interest	0	0	345,230	2,415,972	2,761,202
7439	Debt Ser.-Principal	0	0	645,000	4,117,106	4,762,106
TOTAL EXPENDITURES		<u>0</u>	<u>-270</u>	<u>4,825</u>	<u>3,109,819</u>	<u>3,114,374</u>
REVENUES MINUS EXPENDITURES		<u>0</u>	<u>90,270</u>	<u>205,175</u>	<u>-2,979,819</u>	<u>-2,684,374</u>
OTHER REVENUE/TRANSFERS						
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
TOTAL OTHER RESOURCES /TRANSFERS		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>2,500,000</u>
CHANGE IN FUND BALANCE		0	90,270	205,175	-479,819	-184,374
BEGINNING BALANCE		<u>0</u>	<u>3,848,407</u>	<u>1,998,579</u>	<u>6,394,147</u>	<u>12,241,133</u>
ENDING FUND BALANCE		<u><u>0</u></u>	<u><u>3,938,677</u></u>	<u><u>2,203,754</u></u>	<u><u>5,914,328</u></u>	<u><u>12,056,759</u></u>
Designated for:						
Project Fund		0	34,020	71,755	0	105,775
Reserve set aside for Muir & Gunderson Laptop Program		0	163,349	0	0	163,349
Reserve set aside at the Trustee		0	3,741,308	2,131,999	5,914,328	11,787,635
		<u>0</u>	<u>3,938,677</u>	<u>2,203,754</u>	<u>5,914,328</u>	<u>12,056,759</u>

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
251 - Developer Fees Fund				
8 - Revenue				
86 - Local Revenue	1,580,000	1,560,000	1,550,000	1,540,000
8 - Revenue - Income	1,580,000	1,560,000	1,550,000	1,540,000
251 - Developer Fees Fund - Income	1,580,000	1,560,000	1,550,000	1,540,000
2 - Classified Salaries				
24 - Clerical and Office	25,160	26,955	26,439	26,439
2 - Classified Salaries - Expense	25,160	26,955	26,439	26,439
3 - Benefits				
32 - PERS	2,694	2,944	3,569	3,569
33 - OASDI/MC	1,925	2,062	2,023	2,023
34 - Health and Welfare	8,715	8,833	8,961	9,093
35 - Unemployment Insurance	181	434	426	426
36 - Workers Comp	315	337	330	330
38 - PERS Reduction	584	565	-	-
3 - Benefits - Expense	14,412	15,175	15,309	15,441
5 - Services				
58 - Professional Services	2,500	1,000	1,000	1,000
5 - Services - Expense	2,500	1,000	1,000	1,000
6 - Capital				
62 - Buildings and Imp of Buildings	10,000	10,000	10,000	10,000
6 - Capital - Expense	10,000	10,000	10,000	10,000
7 - Other Outgo				
76 - Other Transfers/Uses	2,500,000	2,500,000	2,500,000	2,500,000
7 - Other Outgo - Expense	2,500,000	2,500,000	2,500,000	2,500,000
251 - Developer Fees Fund - Expense	2,552,072	2,553,130	2,552,748	2,552,880
251 - Developer Fees Fund - Net Balance	-972,072	-993,130	-1,002,748	-1,012,880
Total Income	1,580,000	1,560,000	1,550,000	1,540,000
Total Expense	2,552,072	2,553,130	2,552,748	2,552,880

Debt Service Fund
Bond Interest and Redemption Fund

**BOND INTEREST AND REDEMPTION FUND
FUND 511**

Measure C: In June, 1977 voters authorized the District to issue \$165,000,000 in General Obligation Bonds to be used to fund a variety of repair and renovation projects to existing school facilities. Bonds have been issued, as follows:

Series A	August, 1997	\$28,670,000
Series B	August, 1998	\$50,000,000
Series C	August, 2000	\$20,000,000
Series D	August, 2001	\$66,330,000

Measure F: In March, 2002 voters authorized the District to issue \$429,000,000 in General Obligation Bonds to be used to fund renovation and repair of existing school facilities. Bonds have been issued, as follows:

Series A	August, 2002	\$84,000,000
Series B	April, 2005	\$91,000,000
Series C	June, 2006	\$150,000,000
Series D	April 2008	\$104,000,000

Each Bond issue consists of two denominations, Current Interest Bonds and Capital Appreciation Bonds. Current Interest Bonds require semi-annual interest payments and annual principal payments. Capital Appreciation Bonds accrue interest that is not paid in the early years of the bond. After twelve years, annual installments of principal and interest are required.

Resources to repay General Obligation Bonds come from *ad valorem* property tax overrides. Property taxes are collected by the County of Santa Clara and the County makes the bond payments.

	<u>2009/10</u> <u>ACTUAL</u>	<u>2010/11</u> <u>ESTIMATED</u>	<u>2011/12</u> <u>ADOPTED</u>
REVENUES			
RESOURCE TITLE			
0000 Homeowners' Exemptions	288,069	284,698	284,698
0000 County & District Taxes	37,495,888	36,705,147	36,780,147
TOTAL REVENUES	<u>37,783,957</u>	<u>36,989,845</u>	<u>37,064,845</u>
DEBT SERVICE			
OBJECT TITLE			
7400-7499 Bond Principal and Interest	35,847,426	35,844,876	35,844,876
TOTAL DEBT SERVICE	35,847,426	35,844,876	35,844,876
REVENUES MINUS DEBT SERVICE	<u>1,936,531</u>	<u>1,144,969</u>	<u>1,219,969</u>
NET INCREASE (DECREASE) IN FUND BALANCE	1,936,531	1,144,969	1,219,969
BEGINNING BALANCE	26,070,878	28,007,409	29,152,378
ENDING BALANCE	28,007,409	29,152,378	30,372,347

Internal Service Funds

Workers Compensation
Self Insurance & Welfare

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
67 - Self Insurance				
8 - Revenue				
86 - Local Revenue	27,349,451	29,902,776	32,711,247	35,865,141
8 - Revenue - Income	27,349,451	29,902,776	32,711,247	35,865,141
67 - Self Insurance - Income	27,349,451	29,902,776	32,711,247	35,865,141
2 - Classified Salaries				
23 - Classified Supv and Admin	12,187	12,342	12,187	12,187
24 - Clerical and Office	110,310	112,458	110,310	110,310
2 - Classified Salaries - Expense	122,497	124,799	122,497	122,497
3 - Benefits				
32 - PERS	13,116	13,632	16,537	16,537
33 - OASDI/MC	9,199	9,444	9,278	9,278
34 - Health and Welfare	31,251	31,756	32,322	32,903
35 - Unemployment Insurance	882	2,009	1,972	1,972
36 - Workers Comp	1,531	1,560	1,531	1,531
38 - PERS Reduction	2,842	2,617	-	-
3 - Benefits - Expense	58,822	61,018	61,640	62,221
4 - Supplies				
43 - Materials and Supplies	4,000	4,000	4,000	4,000
4 - Supplies - Expense	4,000	4,000	4,000	4,000
5 - Services				
52 - Travel and Conference	500	800	800	800
54 - Insurance	280,416	240,865	248,091	248,308
56 - Rentals, Leases, and Repairs	600	600	600	600
57 - Direct Costs for Interfund	1,300	1,700	1,705	1,710
58 - Professional Services	27,269,281	29,369,106	32,177,169	35,306,263
59 - Communications	400	400	400	400
5 - Services - Expense	27,552,497	29,613,471	32,428,765	35,558,081
67 - Self Insurance - Expense	27,737,816	29,803,289	32,616,902	35,746,799
67 - Self Insurance - Net Balance	-388,365	99,487	94,345	118,342
Total Income	27,349,451	29,902,776	32,711,247	35,865,141
Total Expense	27,737,816	29,803,289	32,616,902	35,746,799

Self Insurance Fund Summary

2009-2010 Actuals		671	672	Grand Total
Object Type	Object Description			
Revenue	Self-Insurance Revenue	2,247,773	23,770,458	26,018,231
	Interest	158,514	72,564	231,078
	Other Local Revenue	13,780		13,780
Revenue Total		2,420,067	23,843,022	26,263,088
Expense	Classified Salaries	52,662	73,121	125,782
	Employee Benefits	19,961	38,191	58,152
	Books & Supplies	1,999		1,999
	Svcs & Other Oper Exp	2,102,611	25,454,784	27,557,395
Expense Total		2,177,233	25,566,096	27,743,328
Change in Fund Balance		242,834	(1,723,074)	(1,480,240)
Beginning Fund Balance		6,682,605	4,771,293	11,453,898
Ending Fund Balance		6,925,439	3,048,218	9,973,657

2011-2012 Adopted Budget		671	672	Grand Total
Object Type	Object Description			
Revenue	Self-Insurance Revenue	2,211,943	27,475,660	29,687,603
	Interest	157,149	58,024	215,173
Revenue Total		2,369,092	27,533,684	29,902,776
Expense	Classified Salaries	50,969	73,831	124,799
	Employee Benefits	22,001	39,017	61,018
	Books & Supplies	4,000		4,000
	Svcs & Other Oper Exp	2,192,635	27,420,836	29,613,471
Expense Total		2,269,605	27,533,684	29,803,289
Change in Fund Balance		99,487	-	99,487
Beginning Fund Balance		6,612,074	2,973,218	9,585,292
Ending Fund Balance		6,711,561	2,973,218	9,684,779

2013-2014 Projection		671	672	Grand Total
Object Type	Object Description			
Revenue	Self-Insurance Revenue	2,239,695	33,391,891	35,631,586
	Interest	171,932	61,623	233,555
Revenue Total		2,411,627	33,453,514	35,865,141
Expense	Classified Salaries	50,074	72,423	122,497
	Employee Benefits	22,458	39,763	62,221
	Books & Supplies	4,000		4,000
	Svcs & Other Oper Exp	2,216,753	33,341,328	35,558,081
Expense Total		2,293,285	33,453,514	35,746,799
Change in Fund Balance		118,342	-	118,342
Beginning Fund Balance		6,805,906	2,973,218	9,779,124
Ending Fund Balance		6,924,248	2,973,218	9,897,466

2010-2011 Estimated Actuals		671	672	Grand Total
Object Type	Object Description			
Revenue	Self-Insurance Revenue	2,195,581	24,947,922	27,143,503
	Interest	149,757	56,191	205,948
	Other Local Revenue			
Revenue Total		2,345,338	25,004,113	27,349,451
Expense	Classified Salaries	50,074	72,423	122,497
	Employee Benefits	21,097	37,725	58,822
	Books & Supplies	4,000		4,000
	Svcs & Other Oper Exp	2,583,532	24,968,965	27,552,497
Expense Total		2,658,703	25,079,113	27,737,816
Change in Fund Balance		(313,365)	(75,000)	(388,365)
Beginning Fund Balance		6,925,439	3,048,218	9,973,657
Ending Fund Balance		6,612,074	2,973,218	9,585,292

2012-2013 Projection		671	672	Grand Total
Object Type	Object Description			
Revenue	Self-Insurance Revenue	2,207,878	30,279,134	32,487,012
	Interest	164,540	59,695	224,235
Revenue Total		2,372,418	30,338,829	32,711,247
Expense	Classified Salaries	50,074	72,423	122,497
	Employee Benefits	22,247	39,393	61,640
	Books & Supplies	4,000		4,000
	Svcs & Other Oper Exp	2,201,752	30,227,013	32,428,765
Expense Total		2,278,073	30,338,829	32,616,902
Change in Fund Balance		94,345	-	94,345
Beginning Fund Balance		6,711,561	2,973,218	9,684,779
Ending Fund Balance		6,805,906	2,973,218	9,779,124

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
671 - Workers Compensation Fund				
8 - Revenue				
86 - Local Revenue	2,345,338	2,369,092	2,372,418	2,411,627
8 - Revenue - Income	2,345,338	2,369,092	2,372,418	2,411,627
671 - Workers Compensation Fund - Income				
2 - Classified Salaries				
23 - Classified Supv and Admin	12,187	12,342	12,187	12,187
24 - Clerical and Office	37,887	38,627	37,887	37,887
2 - Classified Salaries - Expense	50,074	50,969	50,074	50,074
3 - Benefits				
32 - PERS	5,361	5,567	6,760	6,760
33 - OASDI/MC	3,659	3,796	3,737	3,737
34 - Health and Welfare	9,928	10,112	10,317	10,528
35 - Unemployment Insurance	361	821	806	806
36 - Workers Comp	626	637	626	626
38 - PERS Reduction	1,162	1,069	-	-
3 - Benefits - Expense	21,097	22,001	22,247	22,458
4 - Supplies				
43 - Materials and Supplies	4,000	4,000	4,000	4,000
4 - Supplies - Expense	4,000	4,000	4,000	4,000
5 - Services				
52 - Travel and Conference	500	800	800	800
54 - Insurance	280,416	240,865	248,091	248,308
56 - Rentals, Leases, and Repairs	600	600	600	600
57 - Direct Costs for Interfund	1,300	1,700	1,705	1,710
58 - Professional Services	2,300,316	1,948,270	1,950,156	1,964,935
59 - Communications	400	400	400	400
5 - Services - Expense	2,583,532	2,192,635	2,201,752	2,216,753
671 - Workers Compensation Fund - Expense	2,658,703	2,269,605	2,278,073	2,293,285
671 - Workers Compensation Fund - Net Balance	-313,365	99,487	94,345	118,342
672 - Self Insurance Fund				
8 - Revenue				
86 - Local Revenue	25,004,113	27,533,684	30,338,829	33,453,514
8 - Revenue - Income	25,004,113	27,533,684	30,338,829	33,453,514
672 - Self Insurance Fund - Income				
2 - Classified Salaries				
24 - Clerical and Office	72,423	73,831	72,423	72,423

	Estimated Actuals 2010-2011	Adopted Budget 2011-2012	Projected Budget 2012-2013	Projected Budget 2013-2014
672 - Self Insurance Fund				
8 - Revenue				
86 - Local Revenue	25,004,113	27,533,684	30,338,829	33,453,514
8 - Revenue - Income	25,004,113	27,533,684	30,338,829	33,453,514
672 - Self Insurance Fund - Income	25,004,113	27,533,684	30,338,829	33,453,514
2 - Classified Salaries				
24 - Clerical and Office	72,423	73,831	72,423	72,423
2 - Classified Salaries - Expense	72,423	73,831	72,423	72,423
3 - Benefits				
32 - PERS	7,754	8,065	9,777	9,777
33 - OASDI/MC	5,540	5,648	5,540	5,540
34 - Health and Welfare	21,324	21,645	22,005	22,374
35 - Unemployment Insurance	521	1,189	1,166	1,166
36 - Workers Comp	905	923	905	905
38 - PERS Reduction	1,680	1,548	-	-
3 - Benefits - Expense	37,725	39,017	39,393	39,763
5 - Services				
58 - Professional Services	24,968,965	27,420,836	30,227,013	33,341,328
5 - Services - Expense	24,968,965	27,420,836	30,227,013	33,341,328
672 - Self Insurance Fund - Expense	25,079,113	27,533,684	30,338,829	33,453,514
672 - Self Insurance Fund - Net Balance	-75,000	-	-	-
Total Income	25,004,113	27,533,684	30,338,829	33,453,514
Total Expense	25,079,113	27,533,684	30,338,829	33,453,514

Appendices



APPENDIX A

SAN JOSE UNIFIED INSURANCE PROGRAM RATE SCHEDULE FOR 2011-2012 SJAA (DISTRICT CAP ON BENEFITS)

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2011 PAYROLL FOR JULY 1, 2011 COVERAGE.

KAISER (HMO) MEDICAL							
SINGLE ONLY RATE		\$562.61	TWO-PARTY RATE		\$1,125.23	FAMILY RATE	\$1,592.20
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	
50	310.66	251.95	654.11	471.12	937.60	654.60	
62.5	247.68	314.93	536.33	588.90	773.95	818.25	
75	184.69	377.92	418.55	706.68	610.30	981.90	
87.5	121.71	440.90	300.77	824.46	446.65	1,145.55	
100	58.72	503.89	182.99	942.24	283.00	1,309.20	

FOUNDATION (PPO) MEDICAL 100							
SINGLE ONLY RATE		\$593.71	TWO-PARTY RATE		\$1,192.22	FAMILY RATE	\$1,670.96
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	
50	341.76	251.95	721.10	471.12	1,016.36	654.60	
62.5	278.78	314.93	603.32	588.90	852.71	818.25	
75	215.79	377.92	485.54	706.68	689.06	981.90	
87.5	152.81	440.90	367.76	824.46	525.41	1,145.55	
100	89.82	503.89	249.98	942.24	361.76	1,309.20	

FOUNDATION (PPO) MEDICAL 300							
SINGLE ONLY RATE		\$537.78	TWO-PARTY RATE		\$1,079.91	FAMILY RATE	\$1,513.55
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	
50	285.83	251.95	608.79	471.12	858.95	654.60	
62.5	222.85	314.93	491.01	588.90	695.30	818.25	
75	159.86	377.92	373.23	706.68	531.65	981.90	
87.5	96.88	440.90	255.45	824.46	368.00	1,145.55	
100	33.89	503.89	137.67	942.24	204.35	1,309.20	

DENTAL PLAN					
SINGLE ONLY RATE		\$78.09	TWO OR FAMILY RATE		\$156.19
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	
50	39.04	39.05	78.09	78.10	
62.5	29.28	48.81	58.57	97.62	
75	19.52	58.57	39.05	117.14	
87.5	9.76	68.33	19.52	136.67	
100	COMPOSITE RATE	133.30	COMPOSITE RATE	133.30	

LIFE INSURANCE \$50,000 Policy		
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT
50	4.12	4.13
62.5	3.09	5.16
75	2.06	6.19
87.5	1.03	7.22
100	COMPOSITE RATE	8.25

%	FTE%	Hours
50	50.00-56.24%	4.00 - 4.49
62.5	56.25-68.74%	4.5 - 5.49
75	68.75-81.24%	5.5 - 6.49
87.5	81.25-93.74%	6.5 - 7.49
100	93.75-100%	7.5 - 8.00



**SAN JOSE UNIFIED INSURANCE PROGRAM
RATE SCHEDULE FOR 2011-2012
AFSCME/CSEA (DISTRICT CAP ON BENEFITS)**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2011 PAYROLL FOR JULY 1, 2011 COVERAGE.

KAISER (HMO) MEDICAL

SINGLE ONLY RATE \$562.61

TWO-PARTY RATE \$1,125.23

FAMILY RATE \$1,592.20

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	310.66	251.95	654.11	471.12	937.60	654.60
62.5	247.68	314.93	536.33	588.90	773.95	818.25
75	184.69	377.92	418.55	706.68	610.30	981.90
87.5	121.71	440.90	300.77	824.46	446.65	1,145.55
100	58.72	503.89	182.99	942.24	283.00	1,309.20

FOUNDATION (PPO) MEDICAL 100

SINGLE ONLY RATE \$593.71

TWO-PARTY RATE \$1,192.22

FAMILY RATE \$1,670.96

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	341.76	251.95	721.10	471.12	1,016.36	654.60
62.5	278.78	314.93	603.32	588.90	852.71	818.25
75	215.79	377.92	485.54	706.68	689.06	981.90
87.5	152.81	440.90	367.76	824.46	525.41	1,145.55
100	89.82	503.89	249.98	942.24	361.76	1,309.20

FOUNDATION (PPO) MEDICAL 300

SINGLE ONLY RATE \$537.78

TWO-PARTY RATE \$1,079.91

FAMILY RATE \$1,513.55

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	285.83	251.95	608.79	471.12	858.95	654.60
62.5	222.85	314.93	491.01	588.90	695.30	818.25
75	159.86	377.92	373.23	706.68	531.65	981.90
87.5	96.88	440.90	255.45	824.46	368.00	1,145.55
100	33.89	503.89	137.67	942.24	204.35	1,309.20

DENTAL PLAN

SINGLE ONLY RATE \$78.09

TWO OR FAMILY RATE \$156.19

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	39.04	39.05	78.09	78.10
62.5	29.28	48.81	58.57	97.62
75	19.52	58.57	39.05	117.14
87.5	9.76	68.33	19.52	136.67
100	COMPOSITE RATE	133.30	COMPOSITE RATE	133.30

LIFE INSURANCE \$15,000 Policy

FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	1.24	1.24
62.5	0.93	1.55
75	0.62	1.86
87.5	0.31	2.17
100	COMPOSITE RATE	2.48

%	FTE%	Hours
50	50.00-56.24%	4.00 - 4.49
62.5	56.25-68.74%	4.5 - 5.49
75	68.75-81.24%	5.5 - 6.49
87.5	81.25-93.74%	6.5 - 7.49
100	93.75-100%	7.5 - 8.00



**SAN JOSE UNIFIED INSURANCE PROGRAM
RATE SCHEDULE FOR 2011-2012
SJTA/AFT**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2011 PAYROLL FOR JULY 1, 2011 COVERAGE.

KAISER (HMO) MEDICAL								
SINGLE ONLY RATE \$562.61			TWO-PARTY RATE \$1,125.23			FAMILY RATE \$1,592.20		
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	281.30	281.31	562.61	562.62	796.10	796.10		
62.5	210.98	351.63	421.96	703.27	597.07	995.13		
75	140.65	421.96	281.31	843.92	398.05	1,194.15		
87.5	70.33	492.28	140.65	984.58	199.02	1,393.18		
100	COMPOSITE RATE	1,054.71	COMPOSITE RATE	1,054.71	COMPOSITE RATE	1,054.71		

FOUNDATION (PPO) MEDICAL 100								
SINGLE ONLY RATE \$593.71			TWO-PARTY RATE \$1,192.22			FAMILY RATE \$1,670.96		
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	296.85	296.86	596.11	596.11	835.48	835.48		
62.5	222.64	371.07	447.08	745.14	626.61	1,044.35		
75	148.43	445.28	298.05	894.17	417.74	1,253.22		
87.5	74.21	519.50	149.03	1,043.19	208.87	1,462.09		
100	COMPOSITE RATE	1,321.40	COMPOSITE RATE	1,321.40	COMPOSITE RATE	1,321.40		

FOUNDATION (PPO) MEDICAL 300								
SINGLE ONLY RATE \$537.78			TWO-PARTY RATE \$1,079.91			FAMILY RATE \$1,513.55		
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	268.89	268.89	539.95	539.96	756.77	756.78		
62.5	201.67	336.11	404.97	674.94	567.58	945.97		
75	134.44	403.34	269.98	809.93	378.39	1,135.16		
87.5	67.22	470.56	134.99	944.92	189.19	1,324.36		
100	COMPOSITE RATE	1,196.92	COMPOSITE RATE	1,196.92	COMPOSITE RATE	1,196.92		

DENTAL PLAN				
SINGLE ONLY RATE \$78.09			TWO OR FAMILY RATE \$156.19	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	39.04	39.05	78.09	78.10
62.5	29.28	48.81	58.57	97.62
75	19.52	58.57	39.05	117.14
87.5	9.76	68.33	19.52	136.67
100	COMPOSITE RATE	133.30	COMPOSITE RATE	133.30

LIFE INSURANCE \$15,000 Policy		
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	1.24	1.24
62.5	0.93	1.55
75	0.62	1.86
87.5	0.31	2.17
100	COMPOSITE RATE	2.48

%	FTE%	Hours
50	50.00-56.24%	4.00 - 4.49
62.5	56.25-68.74%	4.5 - 5.49
75	68.75-81.24%	5.5 - 6.49
87.5	81.25-93.74%	6.5 - 7.49
100	93.75-100%	7.5 - 8.00



**SAN JOSE UNIFIED INSURANCE PROGRAM
RATE SCHEDULE FOR 2011-2012
TRADES (DISTRICT CAP ON BENEFITS)**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2011 PAYROLL FOR JULY 1, 2011 COVERAGE.

KAISER (HMO) MEDICAL						
SINGLE ONLY RATE \$562.61			TWO-PARTY RATE \$1,125.23		FAMILY RATE \$1,592.20	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	310.66	251.95	654.11	471.12	937.60	654.60
62.5	247.68	314.93	536.33	588.90	773.95	818.25
75	184.69	377.92	418.55	706.68	610.30	981.90
87.5	121.71	440.90	300.77	824.46	446.65	1,145.55
100	58.72	503.89	182.99	942.24	283.00	1,309.20

FOUNDATION (PPO) MEDICAL 100						
SINGLE ONLY RATE \$593.71			TWO-PARTY RATE \$1,192.22		FAMILY RATE \$1,670.96	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	341.76	251.95	721.10	471.12	1,016.36	654.60
62.5	278.78	314.93	603.32	588.90	852.71	818.25
75	215.79	377.92	485.54	706.68	689.06	981.90
87.5	152.81	440.90	367.76	824.46	525.41	1,145.55
100	89.82	503.89	249.98	942.24	361.76	1,309.20

FOUNDATION (PPO) MEDICAL 300						
SINGLE ONLY RATE \$537.78			TWO-PARTY RATE \$1,079.91		FAMILY RATE \$1,513.55	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	285.83	251.95	608.79	471.12	858.95	654.60
62.5	222.85	314.93	491.01	588.90	695.30	818.25
75	159.86	377.92	373.23	706.68	531.65	981.90
87.5	96.88	440.90	255.45	824.46	368.00	1,145.55
100	33.89	503.89	137.67	942.24	204.35	1,309.20

DENTAL PLAN				
SINGLE ONLY RATE \$78.09			TWO OR FAMILY RATE \$156.19	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	40.64	37.45	81.30	74.89
62.5	31.28	46.81	62.58	93.61
75	21.92	56.17	43.85	112.34
87.5	12.56	65.53	25.13	131.06
100	3.20	74.89	6.41	149.78

LIFE INSURANCE \$15,000 Policy		
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	1.24	1.24
62.5	0.93	1.55
75	0.62	1.86
87.5	0.31	2.17
100	COMPOSITE RATE	2.48

%	FTE%	Hours
50	50.00-56.24%	4.00 - 4.49
62.5	56.25-68.74%	4.5 - 5.49
75	68.75-81.24%	5.5 - 6.49
87.5	81.25-93.74%	6.5 - 7.49
100	93.75-100%	7.5 - 8.00



**SAN JOSE UNIFIED INSURANCE PROGRAM
 SUMMER RATE SCHEDULE FOR 2011-2012
 FOR AFSCME/CSEA EMPLOYEES WHO ARE LESS THAN 12 MONTH
 SUMMER RATE = EMPLOYEE AMOUNT FROM RATE SCHEDULE ÷ 10**

KAISER (HMO) MEDICAL

SINGLE ONLY RATE \$562.61

TWO-PARTY RATE \$1,125.23

FAMILY RATE \$1,592.20

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	31.07	25.20	65.41	47.11	93.76	65.46
62.5	24.77	31.49	53.63	58.89	77.40	81.83
75	18.47	37.79	41.86	70.67	61.03	98.19
87.5	12.17	44.09	30.08	82.45	44.67	114.56
100	5.87	50.39	18.30	94.22	28.30	130.92

FOUNDATION (PPO) MEDICAL 100

SINGLE ONLY RATE \$593.71

TWO-PARTY RATE \$1,192.22

FAMILY RATE \$1,670.96

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	34.18	25.20	72.11	47.11	101.64	65.46
62.5	27.88	31.49	60.33	58.89	85.27	81.83
75	21.58	37.79	48.55	70.67	68.91	98.19
87.5	15.28	44.09	36.78	82.45	52.54	114.56
100	8.98	50.39	25.00	94.22	36.18	130.92

FOUNDATION (PPO) MEDICAL 300

SINGLE ONLY RATE \$537.78

TWO-PARTY RATE \$1,079.91

FAMILY RATE \$1,513.55

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	28.58	25.20	60.88	47.11	85.90	65.46
62.5	22.29	31.49	49.10	58.89	69.53	81.83
75	15.99	37.79	37.32	70.67	53.17	98.19
87.5	9.69	44.09	25.55	82.45	36.80	114.56
100	3.39	50.39	13.77	94.22	20.44	130.92

DENTAL PLAN

SINGLE ONLY RATE \$78.09

TWO OR FAMILY RATE \$156.19

FTE%	EMPLOYEE AMOUNT DISTRICT AMOUNT		EMPLOYEE AMOUNT DISTRICT AMOUNT	
50	3.90	3.91	7.81	7.81
62.5	2.93	4.88	5.86	9.76
75	1.95	5.86	3.91	11.71
87.5	0.98	6.83	1.95	13.67
100	0.00	13.33	0.00	13.33

LIFE INSURANCE

FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	0.12	0.12
62.5	0.09	0.16
75	0.06	0.19
87.5	0.03	0.22
100	0.00	0.25

%	FTE%	Hours
50	50.00-56.24%	4.00 - 4.49
62.5	56.25-68.74%	4.5 - 5.49
75	68.75-81.24%	5.5 - 6.49
87.5	81.25-93.74%	6.5 - 7.49
100	93.75-100%	7.5 - 8.00



**SAN JOSE UNIFIED INSURANCE PROGRAM
RATE SCHEDULE FOR 2011-2012
COBRA MONTHLY RATE**

PLEASE NOTE: COBRA INSURANCE PAYMENTS ARE DUE EVERY 10TH OF THE MONTH.

KAISER (HMO) MEDICAL (EFFECTIVE JULY 1, 2011)							
SINGLE ONLY RATE \$562.61		TWO-PARTY RATE \$1,125.23		FAMILY RATE \$1,592.20			
EMPLOYEE AMOUNT		DISTRICT AMOUNT		EMPLOYEE AMOUNT		DISTRICT AMOUNT	
COBRA	573.86	0.00	1,147.74	0.00	1,624.04	0.00	

FOUNDATION (PPO) MEDICAL 100 (EFFECTIVE JULY 1, 2011)							
SINGLE ONLY RATE \$593.71		TWO-PARTY RATE \$1,192.22		FAMILY RATE \$1,670.96			
EMPLOYEE AMOUNT		DISTRICT AMOUNT		EMPLOYEE AMOUNT		DISTRICT AMOUNT	
COBRA	605.59	0.00	1,216.07	0.00	1,704.38	0.00	

FOUNDATION (PPO) MEDICAL 300 (EFFECTIVE JULY 1, 2011)							
SINGLE ONLY RATE \$537.78		TWO-PARTY RATE \$1,079.91		FAMILY RATE \$1,513.55			
EMPLOYEE AMOUNT		DISTRICT AMOUNT		EMPLOYEE AMOUNT		DISTRICT AMOUNT	
COBRA	548.54	0.00	1,101.51	0.00	1,543.82	0.00	

DENTAL PLAN (EFFECTIVE JULY 1, 2011)			
SINGLE ONLY RATE \$78.09		TWO OR FAMILY RATE \$156.19	
EMPLOYEE AMOUNT		DISTRICT AMOUNT	
COBRA	79.65	0.00	159.31

Cobra Rates Includes 2% Administrative Charge

Rev. 4/19/11 pvw/ymc

APPENDIX B School Finance Chronology

1972 SB 90 - Established revenue limits, a ceiling on the amount of general-purpose money each school district can spend per pupil.

1977 Serrano v Priest - The California Supreme Court ruling that the system of school finance was inequitable.

1977 AB 65 - Long-term funding bill responding to the Serrano c Priest court decision. Initiated the School Improvement Program (SIP)

1978 Proposition 13 - The Constitutional amendment limiting property tax rates and increases.

1979 AB 8 - The funding structure for school after Proposition 13, with a revised formula for dividing property taxes. Created the “Serrano Squeeze” by granting larger increases to low spending districts.

1981 AB 777 - Revisions to school finance formulas, procedures for requesting waivers from portions of the Education Code, and consolidation of some categorical programs at the local level.

1983 SB 813 - Major reform law to improve California schools through such programs as mentor teacher, longer school day/year, higher beginning teachers salaries, more rigorous graduation requirements, and statewide curriculum standards.

1984 Lottery - Constitutional amendment creating the California State Lottery, with a percentage of winnings for education.

1988 Proposition 98 - Constitutional amendment guaranteeing a minimum funding level for schools.

In years in which no special school finance laws are passed, funding for education is written into the Budget Act and follow-up legislation.

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APPENDIX C
Serrano v Priest

The 1976 California Court decision that found the existing system of financing school unconstitutional because it violated the Equal Protection Clause of the State Constitution. The court ruled that property tax rates and per pupil expenditures should be equalized and that, by 1980, the difference in revenue limits per pupil should be less than \$100 (Serrano band). Special purpose or categorical funds are excluded from the calculation.

October 1980 - Plaintiffs filed a “bill of particulars” stating that equalization had not been accomplished and the deadline for the \$100 band had not been met. They asked that some expenditure in addition to revenue limits be equalized.

December 1982 - Superior Court in Los Angeles heard the Serrano v Priest, Gonzalez v. Riles, Placentia USD v. Riles, and Lucia Mar USD v Graves cases.

April 1983 - Superior Court trial judge found that the current school finance system is constitutional and that sufficient parity exists with the \$100 band adjusted for inflation.

June 1985 - Plaintiffs filed an appeal in the Second District Court of Appeals.

May 1986 - Court of Appeals upheld the 1983 Superior Court decision.

September 1986 - California Supreme Court voted to hear the appeal of the Superior Court decision.

May 1987 - Defendants filed for dismissal of Supreme Court review.

April 1989 - Plaintiffs withdrew. Case was declared closed.

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APPENDIX D
Glossary of Common School Finance Terms

ADA-Average Daily Attendance There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day, or have a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.

ABATEMENT A complete or partial cancellation of an expenditure or revenue.

AD VALOREM TAXES Taxes based on the value of property –such as the standard property tax- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness. Ever since Proposition 13, properties in California are adjusted to the true market value at the time of property transfer.

APPORTIONMENT State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, the annual recalculation of the apportionment is made in February following the school year and is based on P-2 DA, except for programs where the annual count of ADA is used.

APPROPRIATION A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure terms.

APPROPRIATION FOR CONTINGENCIES That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

ASSESSED VALUATION (also, assessed value) The total value of property within a school district as determined by state and county assessors. The "AV" of a percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully district and county revenue limits, as well as for Proposition 98 calculations.

ASSUMPTIONS Statements accepted as true without proof. They are necessary as to expected conditions, which will impact the outcome of events (i.e. enrollment, staffing, revenue, and costs).

ATTENDANCE REPORTS Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA.

APPENDIX D
Glossary of Common School Finance Terms

BASE REVENUE LIMIT See Revenue Limit.

BOND A certificate containing a written promise to pay as specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

BONDED INDEBTEDNESS An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

BUDGET A plan of financial operation consisting of an estimate of proposed revenues and expenditures for a given period and purpose.

CAPITAL OUTLAY Expenditure for new equipment, major renovation or reconstruction, or new schools.

CATEGORICAL AID Funds from the state or federal government granted to qualifying school districts for specialized programs regulate and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education, special programs, such as the School Improvement Program; or, special purpose, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS California Basic Education Data System –the statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

CERTIFICATED PERSONNEL School employees who hold a position for which a credential is requires by the state – teachers, librarians, counselors, and most administrators.

CERTIFICATES OF PARTICIPATION A financing technique, which provides long term financing through a lease (with an option to purchase or a conditional sale agreement).

CHART OF ACCOUNTS A list of accounts, systematically arranged, that are applicable to a specific Local Educational Agency (LEA). Components are: Programs, Objects, Funds, and Sub-funds.

CLASS SIZE PENALTIES The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA, which, in turn, results in a loss in revenue limit income.

CLASSIFIED PERSONNEL School employees who hold positions that do not require a credential, such as secretaries, aides, custodians, bus drivers and some management personnel.

COLLECTIVE BARGAINING Senate Bill 160 (1975) defines the manner and scope of negotiations between school districts and employees' organizations. The law also mandates a state regulatory board. (See PERB)

CONCURRENTLY ENROLLED Pupils who are enrolled both in regular program for at least the minimum school day and also in a regional occupational center o program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular programs plus currently enrolled ADA for the time in the regular program plus concurrently enrolled ADA for the time

APPENDIX D

Glossary of Common School Finance Terms

in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

COST-OF-LIVING ADJUSTMENT (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA to various indices of inflation, although different amounts are appropriated in some years.

CRITERIA AND STANDARDS Local district budgets must meet state-adopted provisions of "criteria and standards". These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability.

DECLINING ENROLLMENT ADJUSTMENT A Revenue Limit adjustment, which districts may receive as a result of a decline ADA. Under current law, districts can count the higher of either last or current year ADA.

DEFERRED MAINTENANCE Major repairs of building and equipment, which have been postponed by school districts. Some matching state funds are available to districts, which establish a deferred maintenance program.

DEFERRED REVENUE Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent period.

DEFICIT FACTOR When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

DEVELOPER FEES A specified charge per square foot on new residential and commercial construction. Developer fees are levied by school districts for building or renovating schools.

EDUCATION CODE The body of law, which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code, and general statutes.

ENCROACHMENT The expenditure of school districts general-purpose funds in support of a categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general-purpose funds to special purpose programs.

ENCUMBRANCES Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENTITLEMENT An apportionment that is based on specific qualifications.

EQUALIZATION AID The extra state aid provided in some years – such as 1995-96 – to a low revenue district to increase its base revenue limit toward the statewide average.

FACT FINDING The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiation agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

APPENDIX D
Glossary of Common School Finance Terms

FISCAL YEAR A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning on July 1 and ending on June 30.

FOUNDATION AMOUNT The tax revenues, which count toward a school districts Gann limit. The districts other tax revenues are included in the state's limit.

FULL TIME EQUIVALENT (FTE) The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

GANN SPENDING LIMIT A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added appropriations limits in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per.

GENERAL OBLIGATION BONDS Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

GIFTED AND TALENTED (GATE) Student in grades 1 through 12 who have shown potential abilities of high performance capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning setting, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

GRANT A contribution, either in money or material goods, made by one government entity to another.

INDIRECT EXPENSE AND OVERHEAD Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

LONG TERM DEBT Debt that matures more than one year after the date of issuance.

LOTTERY Approved by voters in November 1984, lottery games began in October 1985. The minimum of 34% of lottery revenues distributed to public schools and colleges must be used for "education of pupils". Lottery income has added about 2 to 3% to K-12 education funding.

MANDATED COSTS School district expenses, which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations.

NECESSARY SMALL SCHOOL An elementary school with less than 101 ADA or high school increases or decreases in cash expenditures will have upon future budgets.

APPENDIX D
Glossary of Common School Finance Terms

PARCEL TAX A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.

PERB Public Employment Relations Boards. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations.

PERS Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL94-142 Federal law that mandates a "free and appropriate" education for all handicapped children.

PROCEEDS OF TAXES Revenues from taxes, licensing fees, user charges, and user fees (in excess of expenses). The amount, which exceeds the state's Gann limit, must be rebated to taxpayers. (See Gann Spending Limit.)

PROPOSITION 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PROPOSITION 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990; Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" – unless an alternative formula, known as "Test 3", applies.

* "Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local government to K-14 agencies, the "Test 1" percentage has been reset at 34.0%

* "Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollar as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

* "Test 3" only applies in year in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due to either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor, a "maintenance factor" is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this "maintenance factor" is added to the minimum funding level until the funding base is fully restored.

APPENDIX D

Glossary of Common School Finance Terms

PURCHASE ORDER An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fun), an accounting code to which the purchase shall be applied, the signature or initial approval or the designed central office personnel responsible for approving.

RESERVES Funds set aside in a school district budget to provide for estimates future expenditures or to offset future losses, for working capital, or for other purposes.

RESTRICTED FUNDS Moneys whose use is for restricted by legal requirements or by the donor.

REVENUE LIMIT The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed a new each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

ROC/P Regional Occupational Center or Program A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, but a consortium of districts under a joint power agreement (JPA), or by a county office of education for districts within the county.

SB 90 Reference to senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813/1983 that provides a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

SCHOOL DISTRICTS Unified - A school district is serving students, kindergarten through 12th grade.
Elementary - A school district serving students, kindergarten through 8th grade.
High School - A school district serving students, 9th through 12th grade.

SERRANO v PRIEST The California Supreme Court decision which declare the system of financing schools unconstitutional because it violated the Equal Protection clause of the state Constitution. The Court said that by 1980 the relative effort (tax rate) required of taxpayers for local school must be nearly same throughout the state and that differences in annual per pupil expenditures due to local wealth must be less than \$100. The impact of Proposition 13 settled the taxpayer equity provision. In 1983 a court review determined that sufficient compliance in reducing expenditure disparities had been achieved; subsequent appeals have not succeeded.

SPECIAL EDUCATION Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

APPENDIX D

Glossary of Common School Finance Terms

STAFFING Anticipating the staffing needs and the effects it will have on projected budgets is based on various enrollment assumptions.

STATE ALLOCATION BOARD (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

STATE SCHOOL FUND Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS The State Teacher's Retirement System, funded by certificate employees, their employer and the state.

SUBVENTIONS The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

SUNSET The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

UNENCUMBERED BALANCE That portion of an appropriation or allotment not yet expended or obligated.

UNSECURED ROLL That portion of assessed property that is movable, such as boats, planes, etc.

WAIVERS Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school district.

School Services of California, Inc.
Ed Source

