

# 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 rebuild 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](http://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					
<b>REVENUES</b>									
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
<b>TOTAL REVENUES</b>	<b>4,899,063</b>	<b>157,195</b>	<b>223,284</b>	<b>2,078,933</b>	<b>0</b>	<b>7,358,475</b>	<b>1,585,585</b>	<b>152,518</b>	<b>9,096,578</b>
<b>EXPENDITURES</b>									
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	422,961	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
<b>TOTAL EXPENDITURES</b>	<b>8,805,707</b>	<b>3,989,928</b>	<b>22,328,041</b>	<b>5,910,950</b>	<b>0</b>	<b>41,034,626</b>	<b>80,752</b>	<b>0</b>	<b>41,115,378</b>
<b>REVENUES MINUS EXPENDITURES</b>	<b>-3,906,644</b>	<b>-3,832,733</b>	<b>-22,104,757</b>	<b>-3,832,017</b>	<b>0</b>	<b>-33,676,151</b>	<b>1,504,833</b>	<b>152,518</b>	<b>-32,018,800</b>
<b>OTHER RESOURCES/TRANSFERS</b>									
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
<b>TOTAL OTHER RESOURCES/TRANSFERS</b>	<b>4,078,720</b>	<b>0</b>	<b>1,469,017</b>	<b>-265,538</b>	<b>0</b>	<b>5,282,199</b>	<b>-2,000,000</b>	<b>3,495,594</b>	<b>6,777,793</b>
<b>CHANGE IN FUND BALANCE</b>	<b>172,076</b>	<b>-3,832,733</b>	<b>-20,635,740</b>	<b>-4,097,555</b>	<b>0</b>	<b>-28,393,952</b>	<b>-495,167</b>	<b>3,648,112</b>	<b>-25,241,007</b>
<b>BEGINNING BALANCE</b>	<b>7,031,848</b>	<b>15,946,594</b>	<b>27,476,190</b>	<b>48,202,439</b>	<b>0</b>	<b>98,657,070</b>	<b>5,610,804</b>	<b>12,506,973</b>	<b>116,774,847</b>
<b>ENDING BALANCE</b>	<b>7,203,924</b>	<b>12,113,861</b>	<b>6,840,450</b>	<b>44,104,884</b>	<b>0</b>	<b>70,263,118</b>	<b>5,115,637</b>	<b>16,155,085</b>	<b>91,533,840</b>

CAPITAL PROJECTS FUNDS (Fund 211 - 351)  
2010-2011 REVISED 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				
<b>REVENUES</b>								
Other Revenue/Rental Property	4,137,363	0	0	0	4,137,363	0	0	4,137,363
Rentals & Leases Child Care Providers	720,215	0	0	0	720,215	0	0	720,215
Developers Fees	0	0	0	0	0	1,500,000	0	1,500,000
Other Local Revenue	94,136	0	0	39,349	133,485	0	0	133,485
Sales of Equipment & Supplies	0	0	0	0	0	0	0	0
Interest	174,000	85,000	160,000	1,750,000	2,169,000	80,000	75,000	2,324,000
<b>TOTAL REVENUES</b>	<b>5,125,714</b>	<b>85,000</b>	<b>160,000</b>	<b>1,789,349</b>	<b>7,160,063</b>	<b>1,580,000</b>	<b>75,000</b>	<b>8,815,063</b>
<b>EXPENDITURES</b>								
Classified Salaries	184,979	254,980	369,660	784	810,403	25,161	0	835,564
Employee Benefits	94,750	109,545	161,353	182	365,830	14,410	0	380,240
Materials & Supplies	1,646,838	40,000	550,000	171,151	2,407,989	0	0	2,407,989
Prof/Legal/Consultant/Other Services	5,272,062	212,868	338,334	-4,184,950	1,638,314	2,500	0	1,640,814
Capital Outlay	10,577,919	1,967,398	8,639,881	4,729,378	25,914,676	10,000	0	25,924,676
Debt Payment	0	0	0	6,629,868	6,629,868	0	0	6,629,868
<b>TOTAL EXPENDITURES</b>	<b>17,776,548</b>	<b>2,584,791</b>	<b>10,059,328</b>	<b>7,346,413</b>	<b>37,767,080</b>	<b>52,071</b>	<b>0</b>	<b>37,819,151</b>
<b>REVENUES MINUS EXPENDITURES</b>	<b>-12,650,834</b>	<b>-2,499,791</b>	<b>-9,899,328</b>	<b>-5,557,064</b>	<b>-30,607,017</b>	<b>1,527,929</b>	<b>75,000</b>	<b>-29,004,088</b>
<b>OTHER RESOURCES/TRANSFERS</b>								
Transfer Out	-903,709	-3,297,169	0	-2,250,899	-6,451,777	0	0	-6,451,777
Transfer In/Out - County Schools Facilities Fund 351	9,794,992	0	6,451,778	0	16,246,770	0	-9,794,992	6,451,777
LTD Repayment F214 - F251 to F214	0	0	0	2,500,000	2,500,000	-2,500,000	0	0
Trace Fire Insurance Revenue	7,145,799	0	0	0	7,145,799	0	0	7,145,799
All Other State Revenue	0	0	0	0	0	0	676,981	676,981
<b>TOTAL OTHER RESOURCES/TRANSFERS</b>	<b>16,037,082</b>	<b>-3,297,169</b>	<b>6,451,778</b>	<b>249,101</b>	<b>12,294,993</b>	<b>-2,500,000</b>	<b>-9,118,011</b>	<b>676,981</b>
<b>CHANGE IN FUND BALANCE</b>	<b>3,386,248</b>	<b>-5,796,960</b>	<b>-3,447,550</b>	<b>-5,307,963</b>	<b>-18,312,024</b>	<b>-972,071</b>	<b>-9,043,011</b>	<b>-28,327,107</b>
<b>BEGINNING BALANCE</b>	<b>7,203,924</b>	<b>12,113,861</b>	<b>6,840,450</b>	<b>44,104,884</b>	<b>70,263,118</b>	<b>5,115,637</b>	<b>16,155,085</b>	<b>91,533,840</b>
<b>ENDING BALANCE</b>	<b>10,590,172</b>	<b>6,316,901</b>	<b>3,392,900</b>	<b>38,796,921</b>	<b>51,951,094</b>	<b>4,143,566</b>	<b>7,112,074</b>	<b>63,206,733</b>

CAPITAL PROJECTS FUNDS (Fund 211 - 351)  
2011-12 PROJECTED 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						
<b>REVENUES</b>									
Other Revenue/Rental Property	4,176,094	0	0	0	0	4,176,094	0	0	4,176,094
Rentals & Leases Child Care Providers	741,821	0	0	0	0	741,821	0	0	741,821
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	153,000	20,000	60,000	1,800,000	0	2,033,000	60,000	42,103	2,135,103
<b>TOTAL REVENUES</b>	<b>5,165,051</b>	<b>20,000</b>	<b>60,000</b>	<b>1,800,000</b>	<b>0</b>	<b>7,045,051</b>	<b>1,560,000</b>	<b>42,103</b>	<b>8,647,154</b>
<b>EXPENDITURES</b>									
Classified Salaries	219,477	194,277	278,606	784	0	693,144	26,958	0	720,102
Employee Benefits	110,273	81,388	119,115	182	0	310,958	14,952	0	325,910
Materials & Supplies	409,152	35,000	498,502	779,903	0	1,722,557	0	0	1,722,557
Prof/Legal/Consultant/Other Services	5,053,075	174,304	199,013	-4,533,872	0	832,520	1,000	0	833,520
Capital Outlay	5,174,138	5,851,932	2,417,664	4,509,400	0	17,953,134	10,000	0	17,963,134
Debt Payment	0	0	0	11,580,671	0	11,580,671	0	0	11,580,671
<b>TOTAL EXPENDITURES</b>	<b>10,966,115</b>	<b>6,336,901</b>	<b>3,452,900</b>	<b>12,337,068</b>	<b>0</b>	<b>33,092,984</b>	<b>52,910</b>	<b>0</b>	<b>33,145,894</b>
<b>REVENUES MINUS EXPENDITURES</b>	<b>-5,801,064</b>	<b>-6,316,901</b>	<b>-3,392,900</b>	<b>-10,537,068</b>	<b>0</b>	<b>-26,047,933</b>	<b>1,507,090</b>	<b>42,103</b>	<b>-24,498,740</b>
<b>OTHER RESOURCES/TRANSFERS</b>									
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	3,000,000	0	0	0	0	3,000,000	0	0	3,000,000
All Other State Revenue	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER RESOURCES/TRANSFERS</b>	<b>10,154,177</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>9,654,177</b>	<b>-2,500,000</b>	<b>-7,154,177</b>	<b>0</b>
<b>CHANGE IN FUND BALANCE</b>	<b>4,353,113</b>	<b>-6,316,901</b>	<b>-3,392,900</b>	<b>-8,037,068</b>	<b>0</b>	<b>-16,393,756</b>	<b>-992,910</b>	<b>-7,112,074</b>	<b>-24,498,740</b>
<b>BEGINNING BALANCE</b>	<b>10,590,172</b>	<b>6,316,901</b>	<b>3,392,900</b>	<b>38,796,921</b>	<b>0</b>	<b>59,096,893</b>	<b>4,143,566</b>	<b>7,112,074</b>	<b>70,352,533</b>
<b>ENDING BALANCE</b>	<b>14,943,285</b>	<b>0</b>	<b>0</b>	<b>30,759,853</b>	<b>0</b>	<b>42,703,137</b>	<b>3,150,656</b>	<b>0</b>	<b>45,853,793</b>

CAPITAL PROJECTS FUNDS (Fund 211 - 351)  
2012-13 PROJECTED 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						
<b>REVENUES</b>									
Other Revenue/Rental Property	4,149,863	0	0	0	0	4,149,863	0	0	4,149,863
Rentals & Leases Child Care Providers	764,076	0	0	0	0	764,076	0	0	764,076
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	150,500	0	0	0	1,630,000	1,780,500	50,000	0	1,830,500
<b>TOTAL REVENUES</b>	<b>5,158,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,630,000</b>	<b>6,788,575</b>	<b>1,550,000</b>	<b>0</b>	<b>8,338,575</b>
<b>EXPENDITURES</b>									
Classified Salaries	252,448	0	0	0	784	253,232	26,958	0	280,190
Employee Benefits	121,669	0	0	0	160	121,829	15,373	0	137,202
Materials & Supplies	6,000	0	0	0	274,400	280,400	0	0	280,400
Prof/Legal/Consultant/Other Services	5,193,587	0	0	0	-4,684,290	509,297	1,000	0	510,297
Capital Outlay	1,028,494	0	0	0	21,862	1,048,356	10,000	0	1,058,356
Debt Payment	0	0	0	0	7,823,002	7,823,002	0	0	7,823,002
<b>TOTAL EXPENDITURES</b>	<b>6,600,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,435,918</b>	<b>10,036,116</b>	<b>53,331</b>	<b>0</b>	<b>10,089,447</b>
<b>REVENUES MINUS EXPENDITURES</b>	<b>-1,441,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,805,918</b>	<b>-3,247,541</b>	<b>1,496,669</b>	<b>0</b>	<b>-1,750,872</b>
<b>OTHER RESOURCES/TRANSFERS</b>									
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	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	0
All Other State Revenue	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER RESOURCES/TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>-2,500,000</b>	<b>0</b>	<b>0</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-1,441,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>694,082</b>	<b>-747,541</b>	<b>-1,003,331</b>	<b>0</b>	<b>-1,750,872</b>
<b>BEGINNING BALANCE</b>	<b>14,943,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,759,853</b>	<b>45,703,137</b>	<b>3,150,656</b>	<b>0</b>	<b>48,853,793</b>
<b>ENDING BALANCE</b>	<b>13,501,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,453,935</b>	<b>44,955,596</b>	<b>2,147,325</b>	<b>0</b>	<b>47,102,921</b>

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b><u>21 - Building Fund</u></b>				
<b><u>8 - Revenue</u></b>				
86 - Local Revenue	7,196,305	7,160,063	7,045,051	6,788,574
89 - Transfers/Other/Contributions	12,884,340	25,892,569	12,654,177	2,500,000
<b>8 - Revenue - Income</b>	<b>20,080,645</b>	<b>33,052,632</b>	<b>19,699,228</b>	<b>9,288,574</b>
<b>21 - Building Fund - Income</b>	<b>20,080,645</b>	<b>33,052,632</b>	<b>19,699,228</b>	<b>9,288,574</b>
<b><u>2 - Classified Salaries</u></b>				
23 - Classified Supv and Admin	574,888	506,010	424,945	114,603
24 - Clerical and Office	344,089	304,393	268,200	138,630
<b>2 - Classified Salaries - Expense</b>	<b>918,977</b>	<b>810,404</b>	<b>693,145</b>	<b>253,232</b>
<b><u>3 - Benefits</u></b>				
32 - PERS	98,871	93,731	83,760	35,663
33 - OASDI/MC	64,718	52,119	50,912	18,888
34 - Health and Welfare	196,757	182,577	154,903	62,288
35 - Unemployment Insurance	6,995	6,269	5,151	1,824
36 - Workers Comp	12,143	10,881	8,939	3,165
38 - PERS Reduction	22,599	20,253	7,293	-
<b>3 - Benefits - Expense</b>	<b>402,082</b>	<b>365,831</b>	<b>310,958</b>	<b>121,829</b>
<b><u>4 - Supplies</u></b>				
43 - Materials and Supplies	176,000	911,500	205,502	6,000
44 - Non-Capitalized Equipment	5,139,598	1,496,489	1,517,055	274,400
<b>4 - Supplies - Expense</b>	<b>5,315,598</b>	<b>2,407,989</b>	<b>1,722,557</b>	<b>280,400</b>
<b><u>5 - Services</u></b>				
52 - Travel and Conference	20,000	20,000	20,000	-
56 - Rentals, Leases, and Repairs	663,204	1,153,204	361,652	50,455
57 - Direct Costs for Interfund	49,955	-235,006	49,985	-
58 - Professional Services	758,380	677,724	378,491	458,842
59 - Communications	22,392	22,392	22,392	-
<b>5 - Services - Expense</b>	<b>1,513,931</b>	<b>1,638,314</b>	<b>832,520</b>	<b>509,297</b>
<b><u>6 - Capital</u></b>				
62 - Buildings and Imp of Buildings	13,535,466	14,012,275	6,269,812	1,026,494
64 - Equipment	110,000	550,000	550,000	-
65 - Equipment Replacement	-	11,352,400	11,133,322	21,862
<b>6 - Capital - Expense</b>	<b>13,645,466</b>	<b>25,914,675</b>	<b>17,953,134</b>	<b>1,048,356</b>
<b><u>7 - Other Outgo</u></b>				
74 -	6,629,868	6,629,868	11,580,671	7,823,002
76 - Other Transfers/Uses	-	6,451,778	-	-
<b>7 - Other Outgo - Expense</b>	<b>6,629,868</b>	<b>13,081,646</b>	<b>11,580,671</b>	<b>7,823,002</b>
<b>21 - Building Fund - Expense</b>	<b>28,425,922</b>	<b>44,218,858</b>	<b>33,092,985</b>	<b>10,036,116</b>
<b>21 - Building Fund - Net Balance</b>	<b>-8,345,277</b>	<b>-11,166,226</b>	<b>-13,393,757</b>	<b>-747,542</b>



	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b>211 - Building Fund</b>				
<b>8 - Revenue</b>				
86 - Local Revenue	5,201,305	5,125,714	5,165,051	5,158,574
89 - Transfers/Other/Contributions	10,384,340	16,940,791	10,154,177	-
<b>8 - Revenue - Income</b>	<b>15,585,645</b>	<b>22,066,505</b>	<b>15,319,228</b>	<b>5,158,574</b>
<b>211 - Building Fund - Income</b>	<b>15,585,645</b>	<b>22,066,505</b>	<b>15,319,228</b>	<b>5,158,574</b>
<b>2 - Classified Salaries</b>				
23 - Classified Supv and Admin	26,762	26,762	57,301	114,603
24 - Clerical and Office	162,395	158,218	162,176	137,846
<b>2 - Classified Salaries - Expense</b>	<b>189,156</b>	<b>184,979</b>	<b>219,477</b>	<b>252,448</b>
<b>3 - Benefits</b>				
32 - PERS	20,219	19,806	26,397	35,579
33 - OASDI/MC	14,271	13,952	16,548	18,828
34 - Health and Welfare	57,723	53,054	60,823	62,288
35 - Unemployment Insurance	1,362	1,332	1,581	1,818
36 - Workers Comp	2,364	2,312	2,743	3,155
38 - PERS Reduction	4,412	4,294	2,182	-
<b>3 - Benefits - Expense</b>	<b>100,352</b>	<b>94,750</b>	<b>110,273</b>	<b>121,669</b>
<b>4 - Supplies</b>				
43 - Materials and Supplies	1,000	736,500	82,000	6,000
44 - Non-Capitalized Equipment	17,802	910,338	327,152	-
<b>4 - Supplies - Expense</b>	<b>18,802</b>	<b>1,646,838</b>	<b>409,152</b>	<b>6,000</b>
<b>5 - Services</b>				
56 - Rentals, Leases, and Repairs	50,455	540,455	81,385	50,455
57 - Direct Costs for Interfund	4,747,641	4,462,680	4,747,641	4,700,000
58 - Professional Services	336,395	268,927	224,049	443,132
<b>5 - Services - Expense</b>	<b>5,134,491</b>	<b>5,272,062</b>	<b>5,053,075</b>	<b>5,193,587</b>
<b>6 - Capital</b>				
62 - Buildings and Imp of Buildings	7,241,579	10,577,919	5,174,138	1,026,494
<b>6 - Capital - Expense</b>	<b>7,241,579</b>	<b>10,577,919</b>	<b>5,174,138</b>	<b>1,026,494</b>
<b>7 - Other Outgo</b>				
76 - Other Transfers/Uses	-	903,709	-	-
<b>7 - Other Outgo - Expense</b>	<b>-</b>	<b>903,709</b>	<b>-</b>	<b>-</b>
<b>211 - Building Fund - Expense</b>	<b>12,684,380</b>	<b>18,680,257</b>	<b>10,966,115</b>	<b>6,600,198</b>
<b>211 - Building Fund - Net Balance</b>	<b>2,901,265</b>	<b>3,386,248</b>	<b>4,353,113</b>	<b>-1,441,624</b>



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

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
<b>REVENUES</b>								
<b>OBJECT</b>	<b>TITLE</b>							
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	Allen/Primary Plus	533,785	0	0	0	0	0	533,785
8650	Bachrodt/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
<b>TOTAL REVENUES</b>		<b>4,138,555</b>	<b>0</b>	<b>12,668</b>	<b>33,125</b>	<b>704,012</b>	<b>10,703</b>	<b>4,899,063</b>
<b>EXPENDITURES</b>								
<b>OBJECT</b>	<b>TITLE</b>							
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
<b>TOTAL EXPENDITURES</b>		<b>3,561,212</b>	<b>17,165</b>	<b>4,508,363</b>	<b>0</b>	<b>718,966</b>	<b>0</b>	<b>8,805,706</b>
<b>REVENUES MINUS EXPENDITURES</b>		<b>577,343</b>	<b>-17,165</b>	<b>-4,495,695</b>	<b>33,125</b>	<b>-14,954</b>	<b>10,703</b>	<b>-3,906,643</b>
<b>OTHER REVENUE/TRANSFERS</b>								
<b>OBJECT</b>	<b>TITLE</b>							
7619	Trf Out to Fund 213	-654,413	0	0	0	0	0	-654,413
8919	Trf In - County Schools Facilities Fund 351	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
<b>TOTAL OTHER REVENUE/TRANSFERS</b>		<b>-654,413</b>	<b>278,361</b>	<b>4,454,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,078,720</b>
<b>CHANGE IN FUND BALANCE</b>		<b>-77,070</b>	<b>261,196</b>	<b>-40,923</b>	<b>33,125</b>	<b>-14,954</b>	<b>10,703</b>	<b>172,077</b>
<b>BEGINNING BALANCE</b>		<b>4,503,068</b>	<b>514,141</b>	<b>679,053</b>	<b>119,674</b>	<b>228,079</b>	<b>987,833</b>	<b>7,031,848</b>
<b>ENDING FUND BALANCE</b>		<b>4,425,998</b>	<b>775,337</b>	<b>638,130</b>	<b>152,799</b>	<b>213,125</b>	<b>998,536</b>	<b>7,203,925</b>

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

Lost/Damaged Laptop Recoveries	4,650
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**BUILDING FUND (211)  
2010-11 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.

---- 2010-11 Revised 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 ADOPTED BUDGET
<b>REVENUES</b>							
<b>OBJECT TITLE</b>							
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	720,215	0	720,215
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	130,000	0	15,000	6,000	3,000	20,000	174,000
<b>TOTAL REVENUES</b>	<b>4,358,499</b>	<b>0</b>	<b>15,000</b>	<b>9,000</b>	<b>723,215</b>	<b>20,000</b>	<b>5,125,714</b>
<b>EXPENDITURES</b>							
<b>OBJECT TITLE</b>							
2000-2999 Classified Salaries	184,979	0	0	0	0	0	184,979
3000-3999 Employee Benefits	94,750	0	0	0	0	0	94,750
4000-4999 Supplies & Equipments	284,375	1,154,500	207,963	0	0	0	1,646,838
5000-5999 Prof.Services/Expenses	237,354	515,500	56,528	0	47,641	0	857,023
57XX Interfund Transfer	-284,961	0	0	0	0	0	-284,961
57xx Interpgm Transfer to LTD Repayment Fd 24	4,000,000	0	0	0	700,000	0	4,700,000
6000-6999 Capital Outlay	223,965	5,476,299	4,825,296	0	52,359	0	10,577,919
<b>TOTAL EXPENDITURES</b>	<b>4,740,462</b>	<b>7,146,299</b>	<b>5,089,787</b>	<b>0</b>	<b>800,000</b>	<b>0</b>	<b>17,776,548</b>
<b>REVENUES MINUS EXPENDTIURES</b>	<b>-381,963</b>	<b>-7,146,299</b>	<b>-5,074,787</b>	<b>9,000</b>	<b>-76,785</b>	<b>20,000</b>	<b>-12,650,834</b>
<b>OTHER REVENUE/TRANSFERS</b>							
<b>OBJECT TITLE</b>							
7619 Transfer Out - Measure F Fund 213	0	0	-903,709	0	0	0	-903,709
8919 Trf In - County Schools Facilities Fund 351	0	0	9,794,992	0	0	0	9,794,992
8979 All Other Financial Sources - Fire Insurance	0	7,145,799	0	0	0	0	7,145,799
<b>TOTAL OTHER REVENUE/TRANSFERS</b>	<b>0</b>	<b>7,145,799</b>	<b>8,891,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,037,082</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-381,963</b>	<b>-500</b>	<b>3,816,496</b>	<b>9,000</b>	<b>-76,785</b>	<b>20,000</b>	<b>3,386,248</b>
<b>BEGINNING BALANCE</b>	<b>4,425,998</b>	<b>775,337</b>	<b>638,130</b>	<b>152,799</b>	<b>213,125</b>	<b>998,536</b>	<b>7,203,925</b>
<b>ENDING FUND BALANCE</b>	<b>4,044,035</b>	<b>774,837</b>	<b>4,454,626</b>	<b>161,799</b>	<b>136,340</b>	<b>1,018,536</b>	<b>10,590,173</b>

**BUILDING FUND (211)  
2011-12 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.

--- 2011-12 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
<b>REVENUES</b>								
<b>OBJECT</b>	<b>TITLE</b>							
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/Pasijos 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	262,095	0	0	0	0	0	262,095
8650	Rentals & Leases Child Care Providers	0	0	0	0	741,821	0	741,821
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
<b>TOTAL REVENUES</b>		<b>4,377,230</b>	<b>0</b>	<b>15,000</b>	<b>9,000</b>	<b>743,821</b>	<b>20,000</b>	<b>5,165,051</b>
<b>EXPENDITURES</b>								
<b>OBJECT</b>	<b>TITLE</b>							
2000-2999	Classified Salaries	219,477	0	0	0	0	0	219,477
3000-3999	Employee Benefits	110,273	0	0	0	0	0	110,273
4000-4999	Supplies & Equipments	284,374	0	124,778	0	0	0	409,152
5000-5999	Prof.Services/Expenses	240,587	30,930	33,917	0	47,641	0	353,075
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	3,285,779	1,612,500	0	52,359	0	5,174,138
<b>TOTAL EXPENDITURES</b>		<b>5,078,211</b>	<b>3,316,709</b>	<b>1,771,195</b>	<b>0</b>	<b>800,000</b>	<b>0</b>	<b>10,966,115</b>
<b>REVENUES MINUS EXPENDITURES</b>		<b>-700,981</b>	<b>-3,316,709</b>	<b>-1,756,195</b>	<b>9,000</b>	<b>-56,179</b>	<b>20,000</b>	<b>-5,801,064</b>
<b>OTHER REVENUE/TRANSFERS</b>								
<b>OBJECT</b>	<b>TITLE</b>							
8919	Trf In - County Schools Facilities Fund 351	0	0	7,154,177	0	0	0	7,154,177
8979	All Other Financial Sources - Fire Insurance	0	3,000,000	0	0	0	0	3,000,000
<b>TOTAL OTHER REVENUE/TRANSFERS</b>		<b>0</b>	<b>3,000,000</b>	<b>7,154,177</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,154,177</b>
<b>CHANGE IN FUND BALANCE</b>		<b>-700,981</b>	<b>-316,709</b>	<b>5,397,982</b>	<b>9,000</b>	<b>-56,179</b>	<b>20,000</b>	<b>4,353,113</b>
<b>BEGINNING BALANCE</b>		<b>4,044,035</b>	<b>774,837</b>	<b>4,454,626</b>	<b>161,799</b>	<b>136,340</b>	<b>1,018,536</b>	<b>10,590,173</b>
<b>ENDING FUND BALANCE</b>		<b>3,343,054</b>	<b>458,128</b>	<b>9,852,608</b>	<b>170,799</b>	<b>80,161</b>	<b>1,038,536</b>	<b>14,943,286</b>

**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
<b>REVENUES</b>							
<b>OBJECT TITLE</b>							
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	267,598	0	0	0	0	0	267,598
8650 Rentals & Leases Child Care Providers	0	0	0	0	764,076	0	764,076
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	3,000	6,500	11,000	20,000	150,500
<b>TOTAL REVENUES</b>	<b>4,350,999</b>	<b>0</b>	<b>3,000</b>	<b>9,500</b>	<b>775,076</b>	<b>20,000</b>	<b>5,158,575</b>
<b>EXPENDITURES</b>							
<b>OBJECT TITLE</b>							
2000-2999 Classified Salaries	252,448	0	0	0	0	0	252,448
3000-3999 Employee Benefits	121,669	0	0	0	0	0	121,669
4000-4999 Supplies & Equipments	6,000	0	0	0	0	0	6,000
5000-5999 Prof.Services/Expenses	343,587	0	150,000	0	0	0	493,587
57xx Interpgm Transfer to LTD Repayment Fd 24	4,000,000	0	0	0	700,000	0	4,700,000
6000-6999 Capital Outlay	500,000	0	526,494	0	0	0	1,026,494
<b>TOTAL EXPENDITURES</b>	<b>5,223,704</b>	<b>0</b>	<b>676,494</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>6,600,198</b>
<b>REVENUES MINUS EXPENDITURES</b>	<b>-872,705</b>	<b>0</b>	<b>-673,494</b>	<b>9,500</b>	<b>75,076</b>	<b>20,000</b>	<b>-1,441,623</b>
<b>OTHER REVENUE/TRANSFERS</b>							
<b>OBJECT TITLE</b>							
8919 Trf In - County Schools Facilities Fund 351	0	0	0	0	0	0	0
8979 All Other Financial Sources - Fire Insurance	0	0	0	0	0	0	0
<b>TOTAL OTHER REVENUE/TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-872,705</b>	<b>0</b>	<b>-673,494</b>	<b>9,500</b>	<b>75,076</b>	<b>20,000</b>	<b>-1,441,623</b>
<b>BEGINNING BALANCE</b>	<b>3,343,054</b>	<b>458,128</b>	<b>9,852,608</b>	<b>170,799</b>	<b>80,161</b>	<b>1,038,536</b>	<b>14,943,286</b>
<b>ENDING FUND BALANCE</b>	<b>2,470,349</b>	<b>458,128</b>	<b>9,179,114</b>	<b>180,299</b>	<b>155,238</b>	<b>1,058,536</b>	<b>13,501,663</b>

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b><u>212 - Bond I Fund</u></b>				
<b><u>8 - Revenue</u></b>				
86 - Local Revenue	85,000	85,000	20,000	-
<b>8 - Revenue - Income</b>	<b>85,000</b>	<b>85,000</b>	<b>20,000</b>	-
<b>212 - Bond I Fund - Income</b>	<b>85,000</b>	<b>85,000</b>	<b>20,000</b>	-
<b><u>2 - Classified Salaries</u></b>				
23 - Classified Supv and Admin	219,563	191,724	147,081	-
24 - Clerical and Office	75,176	63,257	47,196	-
<b>2 - Classified Salaries - Expense</b>	<b>294,739</b>	<b>254,980</b>	<b>194,277</b>	-
<b><u>3 - Benefits</u></b>				
32 - PERS	31,764	30,084	23,460	-
33 - OASDI/MC	20,394	15,634	14,114	-
34 - Health and Welfare	55,613	51,809	37,632	-
35 - Unemployment Insurance	2,273	2,010	1,463	-
36 - Workers Comp	3,946	3,488	2,538	-
38 - PERS Reduction	7,352	6,520	2,180	-
<b>3 - Benefits - Expense</b>	<b>121,343</b>	<b>109,546</b>	<b>81,388</b>	-
<b><u>4 - Supplies</u></b>				
43 - Materials and Supplies	20,000	20,000	20,000	-
44 - Non-Capitalized Equipment	20,000	20,000	15,000	-
<b>4 - Supplies - Expense</b>	<b>40,000</b>	<b>40,000</b>	<b>35,000</b>	-
<b><u>5 - Services</u></b>				
52 - Travel and Conference	20,000	20,000	20,000	-
56 - Rentals, Leases, and Repairs	58,000	58,000	58,000	-
57 - Direct Costs for Interfund	2,314	2,314	2,344	-
58 - Professional Services	114,554	114,554	75,960	-
59 - Communications	18,000	18,000	18,000	-
<b>5 - Services - Expense</b>	<b>212,868</b>	<b>212,868</b>	<b>174,304</b>	-
<b><u>6 - Capital</u></b>				
62 - Buildings and Imp of Buildings	5,384,163	1,967,398	5,851,932	-
64 - Equipment	110,000	-	-	-
<b>6 - Capital - Expense</b>	<b>5,494,163</b>	<b>1,967,398</b>	<b>5,851,932</b>	-
<b><u>7 - Other Outgo</u></b>				
76 - Other Transfers/Uses	-	3,297,170	-	-
<b>7 - Other Outgo - Expense</b>	-	<b>3,297,170</b>	-	-
<b>212 - Bond I Fund - Expense</b>	<b>6,163,113</b>	<b>5,881,961</b>	<b>6,336,901</b>	-
<b>212 - Bond I Fund - Net Balance</b>	<b>-6,078,113</b>	<b>-5,796,961</b>	<b>-6,316,901</b>	-



	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b>213 - Bond II Fund</b>				
<b>8 - Revenue</b>				
86 - Local Revenue	160,000	160,000	60,000	-
89 - Transfers/Other/Contributions	-	6,451,778	-	-
<b>8 - Revenue - Income</b>	<b>160,000</b>	<b>6,611,778</b>	<b>60,000</b>	-
<b>213 - Bond II Fund - Income</b>	<b>160,000</b>	<b>6,611,778</b>	<b>60,000</b>	-
<b>2 - Classified Salaries</b>				
23 - Classified Supv and Admin	328,564	287,525	220,562	-
24 - Clerical and Office	105,768	82,135	58,044	-
<b>2 - Classified Salaries - Expense</b>	<b>434,332</b>	<b>369,660</b>	<b>278,606</b>	-
<b>3 - Benefits</b>				
32 - PERS	46,814	43,756	33,819	-
33 - OASDI/MC	29,996	22,473	20,191	-
34 - Health and Welfare	83,420	77,714	56,448	-
35 - Unemployment Insurance	3,354	2,921	2,101	-
36 - Workers Comp	5,823	5,072	3,647	-
38 - PERS Reduction	10,810	9,418	2,909	-
<b>3 - Benefits - Expense</b>	<b>180,218</b>	<b>161,353</b>	<b>119,115</b>	-
<b>4 - Supplies</b>				
43 - Materials and Supplies	150,000	150,000	98,502	-
44 - Non-Capitalized Equipment	1,240,959	400,000	400,000	-
<b>4 - Supplies - Expense</b>	<b>1,390,959</b>	<b>550,000</b>	<b>498,502</b>	-
<b>5 - Services</b>				
56 - Rentals, Leases, and Repairs	77,249	77,249	77,249	-
58 - Professional Services	292,321	256,793	57,472	-
59 - Communications	4,292	4,292	4,292	-
<b>5 - Services - Expense</b>	<b>373,862</b>	<b>338,334</b>	<b>139,013</b>	-
<b>6 - Capital</b>				
62 - Buildings and Imp of Buildings	637,998	1,194,633	-5,027,684	-
64 - Equipment	-	550,000	550,000	-
65 - Equipment Replacement	-	6,895,348	6,895,348	-
<b>6 - Capital - Expense</b>	<b>637,998</b>	<b>8,639,981</b>	<b>2,417,664</b>	-
<b>213 - Bond II Fund - Expense</b>	<b>3,017,368</b>	<b>10,059,328</b>	<b>3,452,900</b>	-
<b>213 - Bond II Fund - Net Balance</b>	<b>-2,857,368</b>	<b>-3,447,550</b>	<b>-3,392,900</b>	-
<b>Total Income</b>	<b>160,000</b>	<b>6,611,778</b>	<b>60,000</b>	-
<b>Total Expense</b>	<b>3,017,368</b>	<b>10,059,328</b>	<b>3,452,900</b>	-

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b><u>214 - Cops Fund</u></b>				
<b><u>8 - Revenue</u></b>				
86 - Local Revenue	1,750,000	1,789,349	1,800,000	1,630,000
89 - Transfers/Other/Contributions	2,500,000	2,500,000	2,500,000	2,500,000
<b>8 - Revenue - Income</b>	<b>4,250,000</b>	<b>4,289,349</b>	<b>4,300,000</b>	<b>4,130,000</b>
<b>214 - Cops Fund - Income</b>	<b>4,250,000</b>	<b>4,289,349</b>	<b>4,300,000</b>	<b>4,130,000</b>
<b><u>2 - Classified Salaries</u></b>				
24 - Clerical and Office	750	784	784	784
<b>2 - Classified Salaries - Expense</b>	<b>750</b>	<b>784</b>	<b>784</b>	<b>784</b>
<b><u>3 - Benefits</u></b>				
32 - PERS	73	84	84	84
33 - OASDI/MC	57	60	60	60
35 - Unemployment Insurance	5	6	6	6
36 - Workers Comp	9	10	10	10
38 - PERS Reduction	25	22	22	-
<b>3 - Benefits - Expense</b>	<b>169</b>	<b>182</b>	<b>182</b>	<b>160</b>
<b><u>4 - Supplies</u></b>				
43 - Materials and Supplies	5,000	5,000	5,000	-
44 - Non-Capitalized Equipment	3,860,837	166,151	774,903	274,400
<b>4 - Supplies - Expense</b>	<b>3,865,837</b>	<b>171,151</b>	<b>779,903</b>	<b>274,400</b>
<b><u>5 - Services</u></b>				
56 - Rentals, Leases, and Repairs	477,500	477,500	145,018	-
57 - Direct Costs for Interfund	-4,700,000	-4,700,000	-4,700,000	-4,700,000
58 - Professional Services	15,110	37,450	21,010	15,710
59 - Communications	100	100	100	-
<b>5 - Services - Expense</b>	<b>-4,207,290</b>	<b>-4,184,950</b>	<b>-4,533,872</b>	<b>-4,684,290</b>
<b><u>6 - Capital</u></b>				
62 - Buildings and Imp of Buildings	271,726	272,326	271,426	-
65 - Equipment Replacement	-	4,457,052	4,237,974	21,862
<b>6 - Capital - Expense</b>	<b>271,726</b>	<b>4,729,378</b>	<b>4,509,400</b>	<b>21,862</b>
<b><u>7 - Other Outgo</u></b>				
74 -	6,629,868	6,629,868	11,580,671	7,823,002
76 - Other Transfers/Uses	-	2,250,899	-	-
<b>7 - Other Outgo - Expense</b>	<b>6,629,868</b>	<b>8,880,767</b>	<b>11,580,671</b>	<b>7,823,002</b>
<b>214 - Cops Fund - Expense</b>	<b>6,561,060</b>	<b>9,597,312</b>	<b>12,337,068</b>	<b>3,435,918</b>
<b>214 - Cops Fund - Net Balance</b>	<b>-2,311,060</b>	<b>-5,307,963</b>	<b>-8,037,068</b>	<b>694,082</b>



**CERTIFICATES OF PARTICIPATION FUND  
SACS FUND 21 / SJUSD FUND 214  
2009-2010 ESTIMATED ACTUALS**

		--- 2009/10 AUDITED ACTUAL ---				TOTAL
		2000	2002	2001	Long Term Debt	EST.
		QZAB	QZAB	ENERGY	Repayment	ACTUAL
<b>REVENUES</b>						
<b>OBJECT</b>	<b>TITLE</b>					
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
<b>TOTAL REVENUES</b>		<b>1,734,232</b>	<b>128,823</b>	<b>188,285</b>	<b>27,593</b>	<b>2,078,933</b>
<b>EXPENDITURES</b>						
<b>OBJECT</b>	<b>TITLE</b>					
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
<b>TOTAL EXPENDITURES</b>		<b>922,031</b>	<b>-344,560</b>	<b>336,307</b>	<b>4,997,172</b>	<b>5,910,950</b>
<b>REVENUES MINUS EXPENDITURES</b>		<b>812,201</b>	<b>473,383</b>	<b>-148,022</b>	<b>-4,969,579</b>	<b>-3,832,017</b>
<b>OTHER REVENUE/TRANSFERS</b>						
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
<b>TOTAL OTHER RESOURCES /TRANSFERS</b>		<b>-2,265,538</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>-265,538</b>
<b>CHANGE IN FUND BALANCE</b>		<b>-1,453,337</b>	<b>473,383</b>	<b>-148,022</b>	<b>-2,969,579</b>	<b>-4,097,555</b>
<b>BEGINNING BALANCE</b>		<b>29,509,431</b>	<b>2,285,465</b>	<b>6,061,741</b>	<b>10,345,802</b>	<b>48,202,439</b>
<b>ENDING FUND BALANCE</b>		<b>28,056,094</b>	<b>2,758,848</b>	<b>5,913,719</b>	<b>7,376,223</b>	<b>44,104,884</b>
<b>Designated for:</b>						
Project Fund		10,594,912	43,120	99,395	0	10,737,427
Reserve Fund		17,461,182	2,715,728	5,814,324	7,376,223	33,367,457
		<b>28,056,094</b>	<b>2,758,848</b>	<b>5,913,719</b>	<b>7,376,223</b>	<b>44,104,884</b>

**CERTIFICATES OF PARTICIPATION FUND  
SACS FUND 21 / SJUSD FUND 214  
2010-2011 PROJECTED BUDGET**

		----- 2010/11 REVISED BUDGET -----				TOTAL
		2000	2002	2001	Long Term Debt	ADOPTED
		QZAB	QZAB	ENERGY	Repayment	BUDGET
<b>REVENUES</b>						
<b>OBJECT</b>	<b>TITLE</b>					
8660	Interest Income	1,200,000	100,000	200,000	250,000	1,750,000
8699	Other Local Revenue	0	0	0	39,349	39,349
<b>TOTAL REVENUES</b>		<u>1,200,000</u>	<u>100,000</u>	<u>200,000</u>	<u>289,349</u>	<u>1,789,349</u>
<b>EXPENDITURES</b>						
<b>OBJECT</b>	<b>TITLE</b>					
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	182	0	0	182
4000-4999	Supplies & Equipments	101,751	69,400	0	0	171,151
5000-5999	Prof.Services/Expenses	482,600	2,200	19,240	11,010	515,050
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
<b>TOTAL EXPENDITURES</b>		<u>4,947,642</u>	<u>-205,261</u>	<u>20,140</u>	<u>2,583,892</u>	<u>7,346,413</u>
<b>REVENUES MINUS EXPENDITURES</b>		<b>-3,747,642</b>	<b>305,261</b>	<b>179,860</b>	<b>-2,294,543</b>	<b>-5,557,064</b>
<b>OTHER REVENUE/TRANSFERS</b>						
7619	Transfer Out	-2,250,899	0	0	0	-2,250,899
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
<b>TOTAL OTHER RESOURCES /TRANSFERS</b>		<u>-2,250,899</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>249,101</u>
<b>CHANGE IN FUND BALANCE</b>		<b>-5,998,541</b>	<b>305,261</b>	<b>179,860</b>	<b>205,457</b>	<b>-5,307,963</b>
<b>BEGINNING BALANCE</b>		<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>
<b>ENDING FUND BALANCE</b>		<u><u>22,057,553</u></u>	<u><u>3,064,109</u></u>	<u><u>6,093,579</u></u>	<u><u>7,581,680</u></u>	<u><u>38,796,921</u></u>
<b>Designated for:</b>						
Project Fund		5,282,083	40,920	79,255	0	5,402,258
Reserve Fund		16,775,470	3,023,189	6,014,324	7,581,680	33,394,663
		<u>22,057,553</u>	<u>3,064,109</u>	<u>6,093,579</u>	<u>7,581,680</u>	<u>38,796,921</u>

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

		----- 2011/12 PROJECTED BUDGET -----				TOTAL
		2000	2002	2001	Long Term Debt	PROJECTED
		QZAB	QZAB	ENERGY	Repayment	BUDGET
<b>REVENUES</b>						
<b>OBJECT TITLE</b>						
8660	Interest Income	1,200,000	100,000	200,000	300,000	1,800,000
<b>TOTAL REVENUES</b>		<u>1,200,000</u>	<u>100,000</u>	<u>200,000</u>	<u>300,000</u>	<u>1,800,000</u>
<b>EXPENDITURES</b>						
<b>OBJECT TITLE</b>						
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	182	0	0	182
4000-4999	Supplies & Equipments	600,703	179,200	0	0	779,903
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 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	4,509,400	0	0	0	4,509,400
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
<b>TOTAL EXPENDITURES</b>		<u>4,983,352</u>	<u>-95,160</u>	<u>4,502,500</u>	<u>2,946,376</u>	<u>12,337,068</u>
<b>REVENUES MINUS EXPENDITURES</b>		<b>-3,783,352</b>	<b>195,160</b>	<b>-4,302,500</b>	<b>-2,646,376</b>	<b>-10,537,068</b>
<b>OTHER REVENUE/TRANSFERS</b>						
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
<b>TOTAL OTHER RESOURCES /TRANSFERS</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>2,500,000</u>
<b>CHANGE IN FUND BALANCE</b>		<b>-3,783,352</b>	<b>195,160</b>	<b>-4,302,500</b>	<b>-146,376</b>	<b>-8,037,068</b>
<b>BEGINNING BALANCE</b>		<u>22,057,553</u>	<u>3,064,109</u>	<u>6,093,579</u>	<u>7,581,680</u>	<u>38,796,921</u>
<b>ENDING FUND BALANCE</b>		<u><u>18,274,201</u></u>	<u><u>3,259,269</u></u>	<u><u>1,791,079</u></u>	<u><u>7,435,304</u></u>	<u><u>30,759,853</u></u>
<b>Designated for:</b>						
Project Fund		21,862	38,420	76,755	0	137,037
Reserve Fund		18,252,339	3,220,849	1,714,324	7,435,304	30,622,816
		<u>18,274,201</u>	<u>3,259,269</u>	<u>1,791,079</u>	<u>7,435,304</u>	<u>30,759,853</u>

**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
<b>REVENUES</b>						
<b>OBJECT TITLE</b>						
8660	Interest Income	1,200,000	90,000	210,000	130,000	1,630,000
<b>TOTAL REVENUES</b>		<u>1,200,000</u>	<u>90,000</u>	<u>210,000</u>	<u>130,000</u>	<u>1,630,000</u>
<b>EXPENDITURES</b>						
<b>OBJECT TITLE</b>						
2000-2999	Classified Salaries	0	784	0	0	784
3000-3999	Employee Benefits	0	160	0	0	160
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	-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	21,862	0	0	0	21,862
7438	Debt Ser.-Interest	0	0	372,905	2,497,480	2,870,385
7439	Debt Ser.-Principal	0	0	615,000	4,337,617	4,952,617
<b>TOTAL EXPENDITURES</b>		<u>-242,907</u>	<u>-282</u>	<u>2,500</u>	<u>3,676,607</u>	<u>3,435,918</u>
<b>REVENUES MINUS EXPENDITURES</b>		<b>1,442,907</b>	<b>90,282</b>	<b>207,500</b>	<b>-3,546,607</b>	<b>-1,805,918</b>
<b>OTHER REVENUE/TRANSFERS</b>						
8919	Transfer In - Developer Fees Fund 25	0	0	0	2,500,000	2,500,000
<b>TOTAL OTHER RESOURCES /TRANSFERS</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>2,500,000</u>
<b>CHANGE IN FUND BALANCE</b>		1,442,907	90,282	207,500	-1,046,607	694,082
<b>BEGINNING BALANCE</b>		<u>18,274,201</u>	<u>3,259,269</u>	<u>1,791,079</u>	<u>7,435,304</u>	<u>30,759,853</u>
<b>ENDING FUND BALANCE</b>		<u><u>19,717,108</u></u>	<u><u>3,349,551</u></u>	<u><u>1,998,579</u></u>	<u><u>6,388,697</u></u>	<u><u>31,453,935</u></u>
<b>Designated for:</b>						
Project Fund		0	36,220	74,255	0	110,475
Reserve Fund		19,717,108	3,313,331	1,924,324	6,388,697	31,343,460
		<u>19,717,108</u>	<u>3,349,551</u>	<u>1,998,579</u>	<u>6,388,697</u>	<u>31,453,935</u>

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b><u>251 - Developer Fees Fund</u></b>				
<b><u>8 - Revenue</u></b>				
86 - Local Revenue	1,180,000	1,580,000	1,560,000	1,550,000
<b>8 - Revenue - Income</b>	<b>1,180,000</b>	<b>1,580,000</b>	<b>1,560,000</b>	<b>1,550,000</b>
<b>251 - Developer Fees Fund - Income</b>	<b>1,180,000</b>	<b>1,580,000</b>	<b>1,560,000</b>	<b>1,550,000</b>
<b><u>2 - Classified Salaries</u></b>				
24 - Clerical and Office	20,984	25,161	26,958	26,958
<b>2 - Classified Salaries - Expense</b>	<b>20,984</b>	<b>25,161</b>	<b>26,958</b>	<b>26,958</b>
<b><u>3 - Benefits</u></b>				
32 - PERS	2,266	2,694	3,243	3,801
33 - OASDI/MC	1,605	1,925	2,062	2,062
34 - Health and Welfare	7,266	8,712	8,849	8,979
35 - Unemployment Insurance	151	181	194	194
36 - Workers Comp	262	315	337	337
38 - PERS Reduction	466	584	267	0
<b>3 - Benefits - Expense</b>	<b>12,016</b>	<b>14,410</b>	<b>14,952</b>	<b>15,373</b>
<b><u>5 - Services</u></b>				
58 - Professional Services	2,500	2,500	1,000	1,000
<b>5 - Services - Expense</b>	<b>2,500</b>	<b>2,500</b>	<b>1,000</b>	<b>1,000</b>
<b><u>6 - Capital</u></b>				
62 - Buildings and Imp of Buildings	10,000	10,000	10,000	10,000
<b>6 - Capital - Expense</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>7 - Other Outgo</u></b>				
76 - Other Transfers/Uses	2,500,000	2,500,000	2,500,000	2,500,000
<b>7 - Other Outgo - Expense</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>251 - Developer Fees Fund - Expense</b>	<b>2,545,500</b>	<b>2,552,071</b>	<b>2,552,910</b>	<b>2,553,331</b>
<b>251 - Developer Fees Fund - Net Balance</b>	<b>-1,365,500</b>	<b>-972,071</b>	<b>-992,910</b>	<b>-1,003,331</b>
<b>Total Income</b>	<b>1,180,000</b>	<b>1,580,000</b>	<b>1,560,000</b>	<b>1,550,000</b>
<b>Total Expense</b>	<b>2,545,500</b>	<b>2,552,071</b>	<b>2,552,910</b>	<b>2,553,331</b>



**Debt Service Fund**  
Bond Interest and Redemption Fund



**BOND INTEREST AND REDEMPTION FUND  
FUND 511**

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

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>2008/09</u> <u>ACTUAL</u>	<u>2009/10</u> <u>ACTUAL</u>	<u>2010/11</u> <u>ESTIMATED</u>
<b>REVENUES</b>			
<b>RESOURCE TITLE</b>			
0000	Homeowners' Exemptions	259,280	288,069
0000	County & District Taxes	<u>34,647,096</u>	<u>37,495,888</u>
<b>TOTAL REVENUES</b>	<u><u>34,906,376</u></u>	<u><u>37,783,957</u></u>	<u><u>38,254,278</u></u>
<b>DEBT SERVICE</b>			
<b>OBJECT TITLE</b>			
7400-7499	Bond Principal and Interest	<u>36,073,904</u>	<u>35,847,426</u>
<b>TOTAL DEBT SERVICE</b>	<u>36,073,904</u>	<u>35,847,426</u>	<u>38,254,278</u>
<b>REVENUES MINUS DEBT SERVICE</b>	<u><u>-1,167,528</u></u>	<u><u>1,936,531</u></u>	<u><u>0</u></u>
<b>NET INCREASE(DECREASE)IN FUND BALANCE</b>	-1,167,528	1,936,531	0
<b>BEGINNING BALANCE</b>	27,238,406	26,070,878	28,007,409
<b>ENDING BALANCE</b>	26,070,878	28,007,409	28,007,409



# **Internal Service Funds**

Workers Compensation  
Self Insurance & Welfare



### SELF INSURANCE FUNDS SUMMARY

FUND	WORKERS COMP 671	HEALTH BENEFITS 672	TOTAL 671+672	WORKERS COMP 671	HEALTH BENEFITS 672	TOTAL 671+672
	2009-2010 UNAUDITED ACTUALS			2010-2011 FIRST INTERIM		
<b>REVENUE</b>						
Self-Insurance Revenue	2,247,773	23,770,458	26,018,231	2,195,581	25,711,928	27,907,509
Interest	158,514	72,564	231,078	369,590	99,383	468,973
Other Local Revenue	13,780	0	13,780	0	0	0
	2,420,067	23,843,022	26,263,088	2,565,171	25,811,311	28,376,482
<b>EXPENDITURES</b>						
<b>Object Title</b>						
2000-2999 Classified Salaries	52,662	73,121	125,782	49,995	71,732	121,727
3000-3999 Employee Benefits	19,961	38,191	58,152	21,103	40,637	61,740
4000-4999 Supplies	1,999	0	1,999	4,000	0	4,000
5000-5999 Services	2,102,611	25,454,784	27,557,395	2,296,532	25,698,942	27,995,474
	2,177,233	25,566,096	27,743,328	2,371,630	25,811,311	28,182,941
<b>REVENUES MINUS EXP.</b>	242,834	-1,723,074	-1,480,240	193,541	0	193,541
Increase/Decrease in Fund Bal.	242,834	-1,723,074	-1,480,240	193,541	0	193,541
Beginning Balance	6,682,605	4,771,293	11,453,898	6,925,439	3,048,218	9,973,657
Ending Balance	6,925,439	3,048,218	9,973,657	7,118,980	3,048,218	10,167,198
<b>2011-2012 PROJECTION</b>						
<b>REVENUE</b>						
Self-Insurance Revenue	2,213,360	28,323,638	30,536,998	2,228,383	31,212,392	33,440,775
Interest	376,981	106,432	483,413	384,373	114,042	498,415
Other Local Revenue	0	0	0	0	0	0
	2,590,341	28,430,070	31,020,411	2,612,756	31,326,434	33,939,190
<b>EXPENDITURES</b>						
<b>Object Title</b>						
2000-2999 Classified Salaries	50,972	73,126	124,098	50,972	73,126	124,098
3000-3999 Employee Benefits	21,573	41,325	62,898	22,333	42,480	64,813
4000-4999 Supplies	4,000	0	4,000	4,000	0	4,000
5000-5999 Services	2,312,718	28,315,619	30,628,337	2,319,219	31,210,828	33,530,047
	2,389,263	28,430,070	30,819,333	2,396,524	31,326,434	33,722,958
<b>REVENUES MINUS EXP.</b>	201,078	0	201,078	216,232	0	216,232
Increase/Decrease in Fund Bal.	201,078	0	201,078	216,232	0	216,232
Beginning Balance	7,118,980	3,048,218	10,167,198	7,320,058	3,048,218	10,368,276
Ending Balance	7,320,058	3,048,218	10,368,276	7,536,290	3,048,218	10,584,508

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b><u>67 - Self Insurance</u></b>				
<b><u>8 - Revenue</u></b>				
86 - Local Revenue	28,376,482	28,376,482	31,020,411	33,939,190
<b>8 - Revenue - Income</b>	<b>28,376,482</b>	<b>28,376,482</b>	<b>31,020,411</b>	<b>33,939,190</b>
<b>67 - Self Insurance - Income</b>	<b>28,376,482</b>	<b>28,376,482</b>	<b>31,020,411</b>	<b>33,939,190</b>
<b><u>2 - Classified Salaries</u></b>				
23 - Classified Supv and Admin	12,152	12,104	12,341	12,341
24 - Clerical and Office	109,622	109,622	111,757	111,757
<b>2 - Classified Salaries - Expense</b>	<b>121,775</b>	<b>121,727</b>	<b>124,099</b>	<b>124,099</b>
<b><u>3 - Benefits</u></b>				
32 - PERS	13,025	13,028	14,929	17,498
33 - OASDI/MC	9,148	9,146	9,391	9,391
34 - Health and Welfare	34,348	34,345	34,906	35,480
35 - Unemployment Insurance	877	876	894	894
36 - Workers Comp	1,522	1,522	1,551	1,551
38 - PERS Reduction	2,824	2,824	1,229	-
<b>3 - Benefits - Expense</b>	<b>61,743</b>	<b>61,741</b>	<b>62,899</b>	<b>64,813</b>
<b><u>4 - Supplies</u></b>				
43 - Materials and Supplies	4,000	4,000	4,000	4,000
<b>4 - Supplies - Expense</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b><u>5 - Services</u></b>				
52 - Travel and Conference	500	500	500	500
54 - Insurance	304,272	304,272	313,120	322,214
56 - Rentals, Leases, and Repairs	600	600	600	600
57 - Direct Costs for Interfund	1,300	1,300	1,300	1,300
58 - Professional Services	27,688,402	27,688,402	30,312,416	33,205,033
59 - Communications	400	400	400	400
<b>5 - Services - Expense</b>	<b>27,995,474</b>	<b>27,995,474</b>	<b>30,628,336</b>	<b>33,530,047</b>
<b>67 - Self Insurance - Expense</b>	<b>28,182,991</b>	<b>28,182,941</b>	<b>30,819,334</b>	<b>33,722,958</b>
<b>67 - Self Insurance - Net Balance</b>	<b>193,491</b>	<b>193,541</b>	<b>201,077</b>	<b>216,232</b>
<b>Total Income</b>	<b>28,376,482</b>	<b>28,376,482</b>	<b>31,020,411</b>	<b>33,939,190</b>
<b>Total Expense</b>	<b>28,182,991</b>	<b>28,182,941</b>	<b>30,819,334</b>	<b>33,722,958</b>

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b><u>671 - Workers Compensation Fund</u></b>				
<b><u>8 - Revenue</u></b>				
86 - Local Revenue	2,565,171	2,565,171	2,590,341	2,612,756
<b>8 - Revenue - Income</b>	<b>2,565,171</b>	<b>2,565,171</b>	<b>2,590,341</b>	<b>2,612,756</b>
<b>671 - Workers Compensation Fund - Income</b>	<b>2,565,171</b>	<b>2,565,171</b>	<b>2,590,341</b>	<b>2,612,756</b>
<b><u>2 - Classified Salaries</u></b>				
23 - Classified Supv and Admin	12,152	12,104	12,341	12,341
24 - Clerical and Office	37,891	37,891	38,631	38,631
<b>2 - Classified Salaries - Expense</b>	<b>50,043</b>	<b>49,995</b>	<b>50,972</b>	<b>50,972</b>
<b><u>3 - Benefits</u></b>				
32 - PERS	5,349	5,353	6,132	7,187
33 - OASDI/MC	3,660	3,658	3,796	3,796
34 - Health and Welfare	9,950	9,947	10,136	10,345
35 - Unemployment Insurance	360	360	367	367
36 - Workers Comp	626	625	637	637
38 - PERS Reduction	1,160	1,160	505	-
<b>3 - Benefits - Expense</b>	<b>21,106</b>	<b>21,103</b>	<b>21,573</b>	<b>22,333</b>
<b><u>4 - Supplies</u></b>				
43 - Materials and Supplies	4,000	4,000	4,000	4,000
<b>4 - Supplies - Expense</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b><u>5 - Services</u></b>				
52 - Travel and Conference	500	500	500	500
54 - Insurance	304,272	304,272	313,120	322,214
56 - Rentals, Leases, and Repairs	600	600	600	600
57 - Direct Costs for Interfund	1,300	1,300	1,300	1,300
58 - Professional Services	1,989,460	1,989,460	1,996,798	1,994,205
59 - Communications	400	400	400	400
<b>5 - Services - Expense</b>	<b>2,296,532</b>	<b>2,296,532</b>	<b>2,312,718</b>	<b>2,319,219</b>
<b>671 - Workers Compensation Fund - Expense</b>	<b>2,371,681</b>	<b>2,371,630</b>	<b>2,389,264</b>	<b>2,396,524</b>
<b>671 - Workers Compensation Fund - Net Balance</b>	<b>193,491</b>	<b>193,541</b>	<b>201,077</b>	<b>216,232</b>
<b>Total Income</b>	<b>2,565,171</b>	<b>2,565,171</b>	<b>2,590,341</b>	<b>2,612,756</b>
<b>Total Expense</b>	<b>2,371,681</b>	<b>2,371,630</b>	<b>2,389,264</b>	<b>2,396,524</b>

**Fund 672 - Multi Year Projection**

	2010-2011 Adopted Budget	2010-2011 1st Interim Budget	2011-2012 Projected Budget	2012-2013 Projected Budget
<b>672 - Self Insurance Fund</b>				
<b>8 - Revenue</b>				
86 - Local Revenue	25,811,311	25,811,311	28,430,070	31,326,434
<b>8 - Revenue - Income</b>	<b>25,811,311</b>	<b>25,811,311</b>	<b>28,430,070</b>	<b>31,326,434</b>
<b>672 - Self Insurance Fund - Income</b>				
<b>2 - Classified Salaries</b>				
24 - Clerical and Office	71,732	71,732	73,126	73,126
<b>2 - Classified Salaries - Expense</b>	<b>71,732</b>	<b>71,732</b>	<b>73,126</b>	<b>73,126</b>
<b>3 - Benefits</b>				
32 - PERS	7,675	7,675	8,797	10,311
33 - OASDI/MC	5,487	5,487	5,594	5,594
34 - Health and Welfare	24,397	24,397	24,769	25,135
35 - Unemployment Insurance	516	516	527	527
36 - Workers Comp	897	897	914	914
38 - PERS Reduction	1,664	1,664	724	-
<b>3 - Benefits - Expense</b>	<b>40,637</b>	<b>40,637</b>	<b>41,325</b>	<b>42,480</b>
<b>5 - Services</b>				
58 - Professional Services	25,698,942	25,698,942	28,315,618	31,210,828
<b>5 - Services - Expense</b>	<b>25,698,942</b>	<b>25,698,942</b>	<b>28,315,618</b>	<b>31,210,828</b>
<b>672 - Self Insurance Fund - Expense</b>	<b>25,811,311</b>	<b>25,811,311</b>	<b>28,430,070</b>	<b>31,326,434</b>
<b>672 - Self Insurance Fund - Net Balance</b>	-	-	-	-
<b>Total Income</b>	<b>25,811,311</b>	<b>25,811,311</b>	<b>28,430,070</b>	<b>31,326,434</b>
<b>Total Expense</b>	<b>25,811,311</b>	<b>25,811,311</b>	<b>28,430,070</b>	<b>31,326,434</b>

# Appendices





**SAN JOSE UNIFIED INSURANCE PROGRAM  
RATE SCHEDULE FOR 2010-2011  
SJTA/AFT**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2010 PAYROLL FOR JULY 1, 2010 COVERAGE.

<b>KAISER (HMO) MEDICAL</b>							
SINGLE ONLY RATE \$558.85			TWO-PARTY RATE \$1,117.70		FAMILY RATE \$1,581.54		
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	
50	279.42	279.43	558.85	558.85	790.77	790.77	
62.5	209.57	349.28	419.14	698.56	593.08	988.46	
75	139.71	419.14	279.42	838.28	395.38	1,186.16	
87.5	69.86	488.99	139.71	977.99	197.69	1,383.85	
100	COMPOSITE RATE	1,047.58	COMPOSITE RATE	1,047.58	COMPOSITE RATE	1,047.58	
		558.85		1,117.70		1,581.54	

<b>FOUNDATION (PPO) MEDICAL</b>							
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	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	
		537.78		1,079.91		1,513.55	

<b>DENTAL PLAN</b>				
SINGLE ONLY RATE \$75.82		TWO OR FAMILY RATE \$151.64		
FTE%	EMPLOYEE AMOUNT	ISTRICIT AMOUNT	EMPLOYEE AMOUNT	ISTRICIT AMOUNT
50	37.91	37.91	75.82	75.82
62.5	28.43	47.39	56.86	94.78
75	18.95	56.87	37.91	113.73
87.5	9.48	66.34	18.95	132.69
100	COMPOSITE RATE	129.42	COMPOSITE RATE	129.42
		75.82		151.64

<b>LIFE INSURANCE \$15,000 Policy</b>			
FTE%	EMPLOYEE AMOUNT	ISTRICIT 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	
		2.48	

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

Rev. 4/29/2010 pvw/ymc Kaiser 7.47%, Foundation 1.0%, Dental 0%, Life 0%



**SAN JOSE UNIFIED INSURANCE PROGRAM  
RATE SCHEDULE FOR 2010-2011  
SJAA/POLICE (DISTRICT CAP ON BENEFITS)**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2010 PAYROLL FOR JULY 1, 2010 COVERAGE.

<b>KAISER (HMO) MEDICAL</b>						
SINGLE ONLY RATE \$558.85			TWO-PARTY RATE \$1,117.70		FAMILY RATE \$1,581.54	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	306.90	251.95	646.58	471.12	926.94	654.60
62.5	243.92	314.93	528.80	588.90	763.29	818.25
75	180.93	377.92	411.02	706.68	599.64	981.90
87.5	117.95	440.90	293.24	824.46	435.99	1,145.55
100	54.96	503.89	175.46	942.24	272.34	1,309.20
		558.85		1,117.70		1,581.54

<b>FOUNDATION (PPO) MEDICAL</b>						
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
		537.78		1,079.91		1,513.55

<b>DENTAL PLAN</b>				
SINGLE ONLY RATE \$75.82			TWO OR FAMILY RATE \$151.64	
FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	37.91	37.91	75.82	75.82
62.5	28.43	47.39	56.86	94.78
75	18.95	56.87	37.91	113.73
87.5	9.48	66.34	18.95	132.69
100	COMPOSITE RATE	129.42	COMPOSITE RATE	129.42
		75.82		151.64

<b>LIFE INSURANCE \$50,000 Policy</b>		
FTE%	EMPLOYEE AMOUNT	DISTRICT 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
		8.25

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



**SAN JOSE UNIFIED INSURANCE PROGRAM  
RATE SCHEDULE FOR 2010-2011  
TRADES (DISTRICT CAP ON BENEFITS)**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2010 PAYROLL FOR JULY 1, 2010 COVERAGE.

**KAISER (HMO) MEDICAL**

SINGLE ONLY RATE \$558.85

TWO-PARTY RATE \$1,117.70

FAMILY RATE \$1,581.54

FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	306.90	251.95	646.58	471.12	926.94	654.60
62.5	243.92	314.93	528.80	588.90	763.29	818.25
75	180.93	377.92	411.02	706.68	599.64	981.90
87.5	117.95	440.90	293.24	824.46	435.99	1,145.55
100	54.96	503.89	175.46	942.24	272.34	1,309.20
		558.85		1,117.70		1,581.54

**FOUNDATION (PPO) MEDICAL**

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
		537.78		1,079.91		1,513.55

**DENTAL PLAN**

SINGLE ONLY RATE \$75.82

TWO OR FAMILY RATE \$151.64

FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	39.46	36.36	78.93	72.71
62.5	30.38	45.44	60.75	90.89
75	21.29	54.53	42.57	109.07
87.5	12.20	63.62	24.40	127.24
100	3.11	72.71	6.22	145.42
		75.82		151.64

**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
		2.48

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



**SAN JOSE UNIFIED INSURANCE PROGRAM  
RATE SCHEDULE FOR 2010-2011  
CSEA/AFSCME (DISTRICT CAP ON BENEFITS)**

PLEASE NOTE: INSURANCE PAYMENTS WILL RUN JUNE 30, 2010 PAYROLL FOR JULY 1, 2010 COVERAGE.

**KAISER (HMO) MEDICAL**

SINGLE ONLY RATE \$558.85

TWO-PARTY RATE \$1,117.70

FAMILY RATE \$1,581.54

FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	306.90	251.95	646.58	471.12	926.94	654.60
62.5	243.92	314.93	528.80	588.90	763.29	818.25
75	180.93	377.92	411.02	706.68	599.64	981.90
87.5	117.95	440.90	293.24	824.46	435.99	1,145.55
100	54.96	503.89	175.46	942.24	272.34	1,309.20
		558.85		1,117.70		1,581.54

**FOUNDATION (PPO) MEDICAL**

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
		537.78		1,079.91		1,513.55

**DENTAL PLAN**

SINGLE ONLY RATE \$75.82

TWO OR FAMILY RATE \$151.64

FTE%	EMPLOYEE AMOUNT	DISTRICT AMOUNT	EMPLOYEE AMOUNT	DISTRICT AMOUNT
50	37.91	37.91	75.82	75.82
62.5	28.43	47.39	56.86	94.78
75	18.95	56.87	37.91	113.73
87.5	9.48	66.34	18.95	132.69
100	COMPOSITE RATE	129.42	COMPOSITE RATE	129.42
		75.82		151.64

**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
		2.48

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



**SAN JOSE UNIFIED INSURANCE PROGRAM  
RATE SCHEDULE FOR 2010-2011  
COBRA MONTHLY RATE**

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

<b>KAISER (HMO) MEDICAL (EFFECTIVE JULY 1, 2010)</b>							
<b>SINGLE ONLY RATE</b> \$558.85		<b>TWO-PARTY RATE</b> \$1,117.70		<b>FAMILY RATE</b> \$1,581.54			
<u>EMPLOYEE AMOUNT</u>		<u>ISTRICIT AMOUNT</u>		<u>EMPLOYEE AMOUNT</u>		<u>ISTRICIT AMOUNT</u>	
<b>COBRA</b>	570.03	0.00	1,140.05	0.00	1,613.17	0.00	
<b>COBRA SUBSIDY</b>	206.78	363.25	413.54	726.51	585.17	1,028.00	
		558.85		1,117.70		1,581.54	

<b>FOUNDATION (PPO) MEDICAL (EFFECTIVE JULY 1, 2010)</b>							
<b>SINGLE ONLY RATE</b> \$537.78		<b>TWO-PARTY RATE</b> \$1,079.91		<b>FAMILY RATE</b> \$1,513.55			
<u>EMPLOYEE AMOUNT</u>		<u>ISTRICIT AMOUNT</u>		<u>EMPLOYEE AMOUNT</u>		<u>ISTRICIT AMOUNT</u>	
<b>COBRA</b>	548.54	0.00	1,101.51	0.00	1,543.82	0.00	
<b>COBRA SUBSIDY</b>	198.98	349.56	399.57	701.94	560.01	983.81	
		537.78		1,079.91		1,513.55	

<b>DENTAL PLAN (EFFECTIVE JULY 1, 2010)</b>			
<b>SINGLE ONLY RATE</b> \$75.82		<b>TWO OR FAMILY RATE</b> \$151.64	
<u>EMPLOYEE AMOUNT</u>		<u>ISTRICIT AMOUNT</u>	
<b>COBRA</b>	77.34	0.00	154.67
<b>COBRA SUBSIDY</b>	28.06	49.28	56.10
		75.82	151.64

**Cobra Rates Includes 2% Administrative Charge**

Rev. 4/29/2010 pvw/ymc Kaiser 7.47%, Foundation 10%, Dental 0%, Life 0%

## **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.

EdSource

**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.

Ed Source

## 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" or 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)

## APPENDIX D

## Glossary of Common School Finance Terms

**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 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 vase revenue limit toward the statewide average.

**APPENDIX D**  
Glossary of Common School Finance Terms

**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.

**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 district's Gann limit. The district's 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.

## APPENDIX D

## Glossary of Common School Finance Terms

**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.

**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.

## APPENDIX D Glossary of Common School Finance Terms

\* "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.

**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.

**APPENDIX D**  
Glossary of Common School Finance Terms

**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.

**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.