

**Components of Benefits
FY 2012/2013 Adoption Budget**

Unrestricted

Active Employees

			<u>Allocation</u>	<u>Total</u>
Site Allocations				
1195581	Emp Ben-BENEFITS HLDG Unrest		\$2,057,654	\$2,057,654
1395581	Emp Ben-BUDGET HLDG Unrest		10,977,466	10,977,466
1495581	Emp Ben-BENEFITS HLDG Unrest		5,030,322	5,030,322
	Total Site Allocation		<u>\$18,065,442</u>	<u>\$18,065,442</u>
Adjustments/Holding Accounts				
3869	1215383	Staff ADA Instrl	\$640	\$640
3414	1215216	Health club	1,000	1,000
3869	1395509	Emp Ben-Restr Match Reqmnt	120,949	120,949
3870	1395509	Emp Ben-Restr Match Reqmnt	37,000	37,000
3870	1426010	VPSS Matric Support	18,504	18,504
3870	1435001	DSPS Unrestricted Funds	38,869	38,869
3870	1435501	EOPS - Unrestricted Funds	35,000	35,000
3897	Various	GC Benefit Ssprd Bdgt Adj	377,135	377,135
		Total Holding Accounts	<u>\$629,097</u>	<u>\$629,097</u>
	1215205	Wkrs Comp Reserve-Other	15,000	15,000
		Total PY Works Comp Reserves	<u>\$15,000</u>	<u>\$15,000</u>

Active Employees Subtotal

\$18,709,539

Retiree

Retiree H&W

1215272	Retiree H&W-NonInstructl		\$732,756	\$732,756
1215273	Retiree H&W-Instructional		1,086,847	1,086,847
	Total Retiree H&W		<u>\$1,819,603</u>	<u>\$1,819,603</u>

Other Retiree Cost

1217501	Post Ret Ben Non-Instrl GASB 45		\$3,000	\$3,000
1327516	Rtmt Classified - General		110,000	110,000
1327007	ERI - GC		496,684	496,684
1427007	ERI - CC		146,801	146,801
1117517	ERI - DS		28,522	28,522

Retiree Subtotal

\$2,604,610

Total Unrestricted Benefits

\$21,314,149

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Restricted

Site 1	Various		\$41,540	\$41,540
Site 2	Various		0	0
Site 3	Various		931,011	931,011
Site 4	Various		473,331	473,331

Total Restricted Benefits

\$1,445,882

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Total Benefits

\$22,760,031

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Active Employee Benefit Expense Clearing

1815201	EB-Active Emp Health & Welfare		\$10,225,597	\$10,225,597
1815202	EB-Active Workers Comp		1,018,729	1,018,729
1817101	EB-Pyrl Ben Active		8,319,630	8,319,630
1817501	EB-Post Retirement Funding		227,282	227,282
1895501	EB-Emp Ben Active Offset		(19,791,238)	(19,791,238)
	Total Actual Expense Accounts		<u>\$0</u>	<u>\$0</u>