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# **ADOPTED BUDGET FISCAL YEAR 2012-13**

**June 18, 2012**

**CHRISTOPHER J. STEINHAUSER  
SUPERINTENDENT OF SCHOOLS**

# **LONG BEACH UNIFIED SCHOOL DISTRICT**

## **ADOPTED BUDGET**

**FISCAL YEAR 2012-13**

SUBMITTED BY

**CHRISTOPHER J. STEINHAUSER  
SUPERINTENDENT OF SCHOOLS**

TO THE

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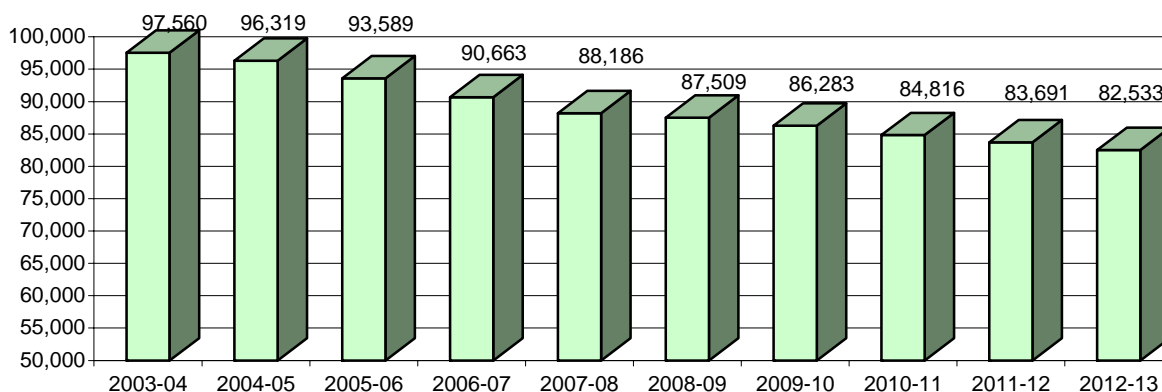
## OVERVIEW

In Fiscal Year 2012-2013, Long Beach Unified School District will have eighty-one (81) K-12 schools, a continuation and three (3) charter schools that serve the areas of Long Beach, Signal Hill, Santa Catalina Island, the major portion of Lakewood, and unincorporated Los Angeles County Territory. This total reflects the closure of the Keller site for elementary education.

In [October 2011](#), the total district enrollment including charters was [83,691](#). Enrollment is expected to be [82,533 in October 2012](#). The school district is the second largest employer in the Long Beach area employing [6,511](#) full time equivalent regular employees.

### STUDENT ENROLLMENT, GRADES K-12 ACTUAL CBEDS AND PROJECTED

SCHOOL YEAR	DISTRICT				CHARTER	TOTAL	PERCENT CHANGE
	ELEMENTARY	MIDDLE	SENIOR HIGH	SUB-TOTAL			
2003 - 04	45,349	23,127	28,140	96,616	944	97,560	
2004 - 05	43,879	23,007	28,476	95,362	957	96,319	-1.3%
2005 - 06	41,865	22,316	28,441	92,622	967	93,589	-2.8%
2006 - 07	39,723	21,669	28,276	89,668	995	90,663	-3.1%
2007 - 08	38,419	20,442	28,086	86,947	1,239	88,186	-2.7%
2008 - 09	37,749	20,164	28,209	86,122	1,387	87,509	-0.8%
2009 - 10	37,301	19,647	27,988	84,936	1,347	86,283	-1.4%
2010 - 11	36,961	19,066	27,393	83,420	1,396	84,816	-1.7%
2011 - 12	36,770	18,555	27,009	82,334	1,357	83,691	-1.3%
2012 - 13 (Projected)	36,646	18,365	26,363	81,374	1,159	82,533	-1.4%



The [2012-2013 Adopted Budget](#) was developed using the latest estimates of enrollment, revenue, formula-driven staffing levels, and projected beginning and ending balances. Most of Long Beach Unified School District's revenue comes from the State which has yet to complete its budget process. Accordingly, the budget is developed with some uncertainty about the actual funding levels of particular programs. Budget adjustments will be made to reflect actual appropriations after the California [2012-2013 Budget](#) is finalized.

The combined expenditure plans for the twelve (12) separate funds which comprise the overall district budget total [\\$957](#) million. Long Beach Unified School District is the third largest in the State when measured by enrollment and combined budgets. The summary budget information represents all resources and services for K-12 students, adult students and preschool aged children.

**2012-13 ADOPTED BUDGET SUMMARY - ALL FUNDS  
REVENUE AND APPROPRIATIONS**

<u>REVENUE</u>	<u>STATE</u>	<u>FEDERAL</u>	<u>LOCAL/OTHER</u>	<u>TOTAL</u>
General	\$ 573,558,964	\$ 65,599,952	\$ 8,955,698	\$ 648,114,614
Adult Education		373,622	588,136	961,758
Child Development	6,314,382	21,367,148	1,010,000	28,691,530
Cafeteria Special Revenue	2,384,762	28,272,492	5,879,337	36,536,591
Deferred Maintenance			2,790,724	2,790,724
Special Reserve Fund for Other Than Capital Outlay Projects				0
Building			2,700,000	2,700,000
Capital Facilities			1,680,000	1,680,000
State School Building Lease-Purchase				0
County School Facilities				0
Special Reserve for Capital Projects			1,150,000	1,150,000
Self-Insurance			75,194,184	75,194,184
<b>TOTAL REVENUE</b>	<b>\$ 582,258,108</b>	<b>\$ 115,613,214</b>	<b>\$ 99,948,079</b>	<b>\$ 797,819,401</b>

<u>APPROPRIATIONS</u>	<u>SALARIES &amp; BENEFITS</u>	<u>OTHER APPROPRIATIONS</u>	<u>TOTAL</u>
General	\$ 589,380,307	\$ 90,904,253	\$ 680,284,560
Adult Education	791,253	170,505	961,758
Child Development	24,481,984	4,209,546	28,691,530
Cafeteria Special Revenue	21,345,534	15,057,898	36,403,432
Deferred Maintenance		4,115,000	4,115,000
Special Reserve Fund for Other Than Capital Outlay Projects			0
Building		128,004,313	128,004,313
Capital Facilities		1,680,000	1,680,000
State School Building Lease-Purchase			0
County School Facilities			0
Special Reserve for Capital Projects		1,150,000	1,150,000
Self-Insurance	808,713	74,930,088	75,738,801
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 636,807,791</b>	<b>\$ 320,221,603</b>	<b>\$ 957,029,394</b>

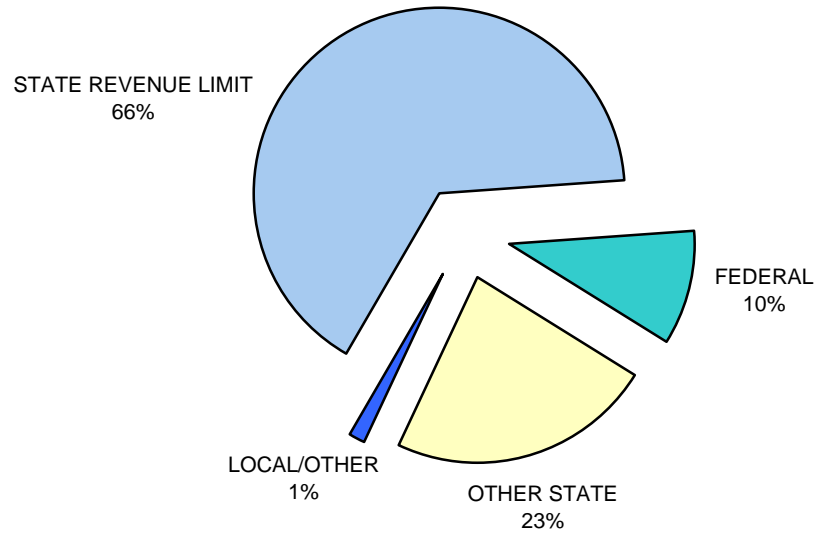
## GENERAL FUND BUDGET SUMMARY

The General Fund accounts for the cost of direct instruction and support services to our elementary, middle and high school students. The major portion of all District financial activity is reflected in this fund. The Revenue Limit apportionment is the largest single source of income to the district.

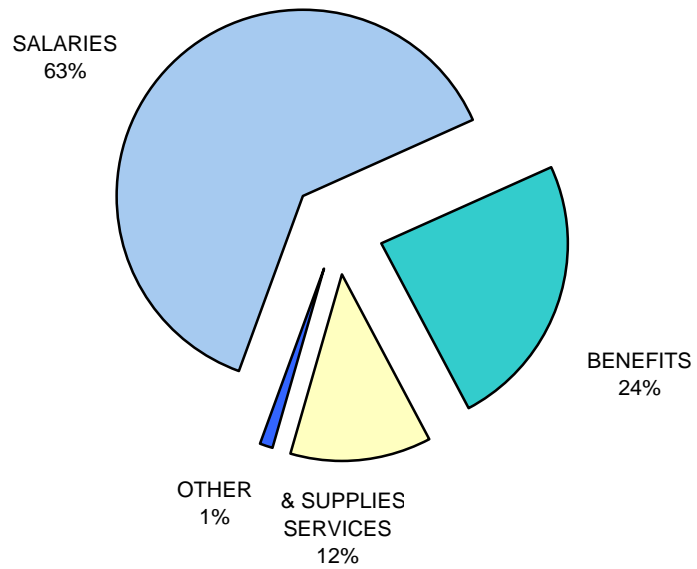
	2011-12 Estimated Actuals			2012-13 Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Net Beginning Balance	\$ 97,172,261	\$ 12,757,589	\$ 109,929,850	\$ 83,571,161	\$ 13,389,675	\$ 96,960,836
Revenue Limit Sources	401,939,467	22,978,944	424,918,411	407,602,179	17,244,886	424,847,065
Federal Revenues	1,958,877	92,421,613	94,380,490	1,762,144	63,837,808	65,599,952
Other State Revenue	70,880,499	80,394,019	151,274,518	69,210,170	79,501,729	148,711,899
Other Local Revenue	12,260,236	5,737,831	17,998,067	8,814,648	141,050	8,955,698
<b>Total Revenues</b>	<b>487,039,079</b>	<b>201,532,407</b>	<b>688,571,486</b>	<b>487,389,141</b>	<b>160,725,473</b>	<b>648,114,614</b>
Certificated Salaries	228,442,269	101,834,083	330,276,352	241,623,286	83,419,014	325,042,300
Classified Salaries	63,311,256	39,131,558	102,442,814	63,228,685	38,458,179	101,686,864
Employee Benefits	109,182,975	54,078,522	163,261,497	113,306,772	49,344,371	162,651,143
Books and Supplies	6,920,330	10,780,065	17,700,395	7,708,172	6,815,068	14,523,240
Services and Other Oper Expenditures	23,727,900	53,203,997	76,931,897	22,855,506	45,952,770	68,808,276
Capital Outlay	615,249	1,221,050	1,836,299	690,000	56,289	746,289
Other Outgo	0	155,050	155,050	0	162,897	162,897
Direct Support/Indirect Costs	(10,679,765)	9,318,978	(1,360,787)	(8,058,212)	7,051,096	(1,007,116)
<b>Total Expenditures</b>	<b>421,520,214</b>	<b>269,723,303</b>	<b>691,243,517</b>	<b>441,354,209</b>	<b>231,259,684</b>	<b>672,613,893</b>
Transfers In/Other Sources	32,995	0	0	0	0	0
Transfers Out/Other Uses	10,329,978	-	10,329,978	7,670,667	0	7,670,667
Contributions	(68,822,982)	68,822,982	-	(71,248,819)	71,248,819	0
<b>Total Other Financing Sources/Uses</b>	<b>(79,119,965)</b>	<b>68,822,982</b>	<b>(10,329,978)</b>	<b>(78,919,486)</b>	<b>71,248,819</b>	<b>(7,670,667)</b>
<b>Net Revenues and Other Sources over Expenditures and Other Uses</b>	<b>(13,601,100)</b>	<b>632,086</b>	<b>(13,002,009)</b>	<b>(32,884,554)</b>	<b>714,608</b>	<b>(32,169,946)</b>
Ending Balance Before Adjustments	83,571,161	13,389,675	96,960,836	50,686,607	14,104,283	64,790,890
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Ending Balance</b>	<b>83,571,161</b>	<b>13,389,675</b>	<b>96,960,836</b>	<b>50,686,607</b>	<b>14,104,283</b>	<b>64,790,890</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash	406,650	0	406,650	406,650	0	406,650
Stores	1,400,000	0	1,400,000	1,200,000	0	1,200,000
Prepaid Expenditures	300,000	0	300,000	300,000	0	300,000
Designated for Economic Uncertainties	14,118,065	0	14,118,065	48,779,957	0	48,779,957
Restricted Assigned					14,104,283	14,104,283
Other Designation	67,346,446	13,389,675	80,736,121	0	0	0
<b>Net Ending Fund Balance</b>	<b>\$ 83,571,161</b>	<b>\$ 13,389,675</b>	<b>\$ 96,960,836</b>	<b>\$ 50,686,607</b>	<b>\$ 14,104,283</b>	<b>\$ 64,790,890</b>

# GENERAL FUND 2012-13 ADOPTED BUDGET

## REVENUE SOURCES



## EXPENDITURE USES



## GENERAL FUND REVENUE DETAIL

	2011-12 Estimated Actuals			2012-13 Adopted Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
State Revenue Limit						
State Aid - Current Year	\$ 353,269,685	\$ 0	\$ 353,269,685	\$353,334,326	\$ 0	\$ 353,334,326
Charter Schools General Purpose	2,654,718	0	2,654,718	2,947,599	0	2,947,599
State Aid - Prior Years	(328)	0	(328)	0	0	0
Homeowners' Exemptions	567,567	0	567,567	567,567	0	567,567
Other Subventions/In-Lieu Taxes	2	0	2	2	0	2
Secured Roll Taxes	59,911,351	0	59,911,351	59,911,351	0	59,911,351
Unsecured Roll Taxes	2,572,810	0	2,572,810	2,572,810	0	2,572,810
Prior Years' Taxes	4,689,166	0	4,689,166	4,689,166	0	4,689,166
Supplemental Taxes	958,517	0	958,517	958,517	0	958,517
Education Revenue Augmentation Fund	(610,682)	0	(610,682)	(610,682)	0	(610,682)
Community Redevelopment Fund	181,329	0	181,329	0	0	0
Penalties and Interest	0	0	0	0	0	0
Royalties and Bonuses	101,970	0	101,970	101,970	0	101,970
Non-Revenue Limit Adjustment (50%)	(50,985)	0	(50,985)	(50,985)	0	(50,985)
Revenue Limit Transfers - Current Year	(22,978,944)	22,978,944	0	(17,244,886)	17,244,886	0
PERS Reduction Transfer	1,240,465	0	1,240,465	847,893	0	847,893
Transfers to Charter Schools in Lieu of Property Taxes	(567,174)	0	(567,174)	(422,469)	0	(422,469)
<b>Total State Revenue Limit</b>	<b>401,939,467</b>	<b>22,978,944</b>	<b>424,918,411</b>	<b>407,602,179</b>	<b>17,244,886</b>	<b>424,847,065</b>
Federal Revenues						
Special Education Entitlement	0	13,315,115	13,315,115	0	13,315,115	13,315,115
Special Education Discretionary Grants	0	2,012,752	2,012,752	0	2,506,630	2,506,630
Interagency Contracts Between LEAs	0	466,568	466,568	0	497,550	497,550
All Other Federal Revenue	1,958,877	76,627,178	78,586,055	1,762,144	47,518,513	49,280,657
<b>Total Federal Revenues</b>	<b>1,958,877</b>	<b>92,421,613</b>	<b>94,380,490</b>	<b>1,762,144</b>	<b>63,837,808</b>	<b>65,599,952</b>
Other State Revenues						
Special Education	0	42,737,228	42,737,228	0	40,543,068	40,543,068
Economic Impact Aid	0	14,360,326	14,360,326	0	14,360,326	14,360,326
Home-to-School Transportation	0	4,688,443	4,688,443	0	4,688,443	4,688,443
Special Education Transportation	0	700,567	700,567	0	700,567	700,567
Class Size Reduction, Grades K-3	13,082,265	0	13,082,265	12,509,280	0	12,509,280
Mandated Costs Reimbursements	851,889	0	851,889	0	0	0
State Lottery Revenue	9,697,003	0	9,697,003	9,628,867	0	9,628,867
Lottery: Instructional Materials	0	1,709,828	1,709,828	0	1,938,014	1,938,014
After-School Educ and Safety-New City	0	117,450	117,450	0	117,450	117,450
After-School Education and Safety	0	9,524,608	9,524,608	0	9,367,642	9,367,642
California Health Science	0	45,623	45,623	0	0	0
Charter Schools Categorical Block Grant	350,687	0	350,687	323,601	0	323,601
Governor's CTE Initiative	0	79,014	79,014	0	63,715	63,715
Special Education	0	539,562	539,562	0	5,668,594	5,668,594
Partnership Academies	0	109,534	109,534	0	144,540	144,540
Quality Education Investment Act	0	1,150,700	1,150,700	0	1,148,100	1,148,100
Nutrition Education	0	868,831	868,831	0	761,270	761,270
All Other State Revenue	610,940	3,762,305	4,373,245	462,751	0	462,751
All Other State Prior Year	0	0	0	0	0	0



## GENERAL FUND REVENUE DETAIL

	2011-12 Estimated Actuals			2012-13 Adopted Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<i><u>Tier III (can be used for any educational purposes)</u></i>						
Adult Education	4,200,977	0	4,200,977	4,198,933	0	4,198,933
Alternative Certification for Intern Tchr	154,555	0	154,555	154,555	0	154,555
Arts and Music Block Grant	1,185,985	0	1,185,985	1,185,985	0	1,185,985
Cal Safe Academic & Supportive Services	201,885	0	201,885	201,885	0	201,885
Cal Safe Child Care & Development	201,885	0	201,885	201,885	0	201,885
California Peer Assistance & Review	325,998	0	325,998	325,998	0	325,998
CAMS Specialized Secondary Program	601,500	0	601,500	601,500	0	601,500
CAHSEE Intensive Instr and Service	926,279	0	926,279	926,279	0	926,279
Community-Based English Tutoring	581,103	0	581,103	581,103	0	581,103
Community Day School	95,752	0	95,752	95,752	0	95,752
Deferred Maintenance	3,238,724	0	3,238,724	3,238,724	0	3,238,724
Gifted and Talented	648,728	0	648,728	648,728	0	648,728
Instructional Materials	4,789,629	0	4,789,629	4,789,629	0	4,789,629
International Baccalaureate	20,820	0	20,820	20,820	0	20,820
National Board Certification Teacher	100,625	0	100,625	100,625	0	100,625
Physical Education Teacher Incentive	293,512	0	293,512	293,512	0	293,512
Professional Development Block Grant	1,559,379	0	1,559,379	1,559,379	0	1,559,379
Pupil Retention Block Grant	186,995	0	186,995	186,995	0	186,995
ROP Entitlement-Current Year	2,805,513	0	2,805,513	2,805,513	0	2,805,513
School and Library Improvement	5,214,374	0	5,214,374	5,214,374	0	5,214,374
School Safety & Violence Prevention	1,113,317	0	1,113,317	1,113,317	0	1,113,317
Staff Dev: Reading Serv for Blind Tchrs	13,504	0	13,504	13,504	0	13,504
Staff Dev: Math and Reading	633,309	0	633,309	633,309	0	633,309
Supplemental Instructional Programs	4,235,678	0	4,235,678	4,235,678	0	4,235,678
Supplemental School Counseling Program	2,431,181	0	2,431,181	2,431,181	0	2,431,181
Targeted Instructional Improvement	9,645,922	0	9,645,922	9,645,922	0	9,645,922
Teacher Credentialing Block Grant	880,586	0	880,586	880,586	0	880,586
<b>Total Other State Revenues</b>	<b>\$ 70,880,499</b>	<b>\$ 80,394,019</b>	<b>\$ 151,274,518</b>	<b>\$ 69,210,170</b>	<b>\$ 79,501,729</b>	<b>\$ 148,711,899</b>
Other/Local Revenues						
Community Redevelopment Funds	\$ 43,928	\$ 0	\$ 43,928	\$ 0	\$ 0	\$ 0
Sale of Equipment/Supplies	64,661	0	64,661	0	0	0
Leases and Rentals	973,055	114,220	1,087,275	895,916	0	895,916
Interest	1,276,446	40,397	1,316,843	1,000,000	18,550	1,018,550
All Other Local Revenue	9,902,146	5,583,214	15,485,360	6,918,732	122,500	7,041,232
<b>Total Other/Local Revenues</b>	<b>12,260,236</b>	<b>5,737,831</b>	<b>17,998,067</b>	<b>8,814,648</b>	<b>141,050</b>	<b>8,955,698</b>
Other Financing Sources						
Interfund Transfers In	32,995	0	32,995	0	0	0
Contributions from Unrestricted Revenues	(68,822,982)	68,822,982	0	(71,248,819)	71,248,819	0
Contributions from Restricted Revenues	0	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>(68,789,987)</b>	<b>68,822,982</b>	<b>32,995</b>	<b>(71,248,819)</b>	<b>71,248,819</b>	<b>0</b>
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 418,249,092</b>	<b>\$ 270,355,389</b>	<b>\$ 688,604,481</b>	<b>\$ 416,140,322</b>	<b>\$ 231,974,292</b>	<b>\$ 648,114,614</b>

## GENERAL FUND EXPENDITURE DETAIL

	2011-12 Estimated Actuals			2012-13 Adopted Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<b>Certificated Salaries</b>						
Teachers	\$ 207,762,756	\$ 66,603,849	\$ 274,366,605	\$ 218,287,863	\$ 57,426,664	\$ 275,714,527
Librarians/Library Media Asst	22,176	3,298,750	3,320,926	92,867	2,863,839	2,956,706
Pupil Support	5,188,027	13,733,677	18,921,704	5,433,306	12,374,089	17,807,395
Instr Supervisors and School Admin	10,010,743	7,544,014	17,554,757	12,672,108	4,387,375	17,059,483
Supervisors and Admin Support	1,701,207	63,026	1,764,233	1,621,234	0	1,621,234
Superintendents and Other Gen Admin	2,063,819	3,000	2,066,819	1,961,602	3,059	1,964,661
Other Instructional Supervisors	1,693,541	10,587,767	12,281,308	1,554,306	6,363,988	7,918,294
<b>Total Certificated Salaries</b>	<b>228,442,269</b>	<b>101,834,083</b>	<b>330,276,352</b>	<b>241,623,286</b>	<b>83,419,014</b>	<b>325,042,300</b>
<b>Classified Salaries</b>						
Instructional Aides	2,494,308	20,252,577	22,746,885	2,053,181	20,445,117	22,498,298
Classified Pupil Support	1,718,873	2,738,171	4,457,044	19,727,493	2,352,419	22,079,912
Maint, Operations, Security and Transp	21,678,486	8,657,343	30,335,829	3,901,379	8,884,998	12,786,377
Supervisors and Administrators	17,353,622	4,125,555	21,479,177	17,515,584	3,965,697	21,481,281
Clerical, Technical and Office Staff	16,978,634	2,642,863	19,621,497	17,175,115	2,387,182	19,562,297
Other Classified Instructional	3,087,333	715,049	3,802,382	2,855,933	422,766	3,278,699
<b>Total Classified Salaries</b>	<b>63,311,256</b>	<b>39,131,558</b>	<b>102,442,814</b>	<b>63,228,685</b>	<b>38,458,179</b>	<b>101,686,864</b>
<b>Employee Benefits</b>						
State Teachers' Retirement System	18,774,837	8,172,279	26,947,116	19,927,126	6,827,286	26,754,412
Public Employees Retirement System	6,225,764	3,842,597	10,068,361	6,379,069	4,063,096	10,442,165
OASDI/Medicare/Alternative	7,622,524	4,060,882	11,683,406	8,035,477	3,983,509	12,018,986
Health and Welfare Benefits	55,529,124	28,111,949	83,641,073	60,429,290	26,754,990	87,184,280
State Unemployment Insurance	5,479,222	2,222,796	7,702,018	3,357,524	1,341,301	4,698,825
Workers' Compensation Insurance	6,481,889	3,079,335	9,561,224	6,411,776	2,559,810	8,971,586
OPEB	8,294,016	4,370,053	12,664,069	8,240,151	3,653,797	11,893,948
PERS Reduction	774,584	218,631	993,215	526,359	160,582	686,941
Other Employee Benefits	1,015	0	1,015	0	0	0
<b>Total Employee Benefits</b>	<b>109,182,975</b>	<b>54,078,522</b>	<b>163,261,497</b>	<b>113,306,772</b>	<b>49,344,371</b>	<b>162,651,143</b>
<b>Books and Supplies</b>						
Textbooks	1,292,854	143,960	1,436,814	1,509,000	6,619	1,515,619
Books Other Than Textbooks	113,224	276,619	389,843	61,378	156,050	217,428
Instructional Materials and Supplies	5,058,073	7,022,631	12,080,704	5,916,765	6,265,168	12,181,933
Noncapitalized Equipment	456,179	3,333,855	3,790,034	221,029	384,231	605,260
Food Services Supplies	0	3,000	3,000	0	3,000	3,000
<b>Total Books and Supplies</b>	<b>6,920,330</b>	<b>10,780,065</b>	<b>17,700,395</b>	<b>7,708,172</b>	<b>6,815,068</b>	<b>14,523,240</b>

## GENERAL FUND EXPENDITURE DETAIL

	2011-12 Estimated Actuals			2012-13 Adopted Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Services and Other Operating Expenditures						
Subagreements for Services	\$ 0	\$ 12,962,943	\$ 12,962,943	\$ 0	\$ 11,566,000	\$ 11,566,000
Travel and Conferences	379,535	697,892	1,077,427	421,990	386,332	808,322
Dues and Memberships	86,899	59,528	146,427	93,197	10,089	103,286
Insurance	27,678	929	28,607	27,678	557	28,235
Operations and Housekeeping Services	8,829,747	23,649	8,853,396	9,061,713	18,649	9,080,362
Rentals, Leases, Repairs	3,920,322	750,430	4,670,752	3,876,956	706,418	4,583,374
Transfers of Direct Costs	(580,598)	(477,463)	(1,058,061)	(529,132)	(321,244)	(850,376)
Prof/Consulting Serv and Operating Exp	8,917,816	39,088,604	48,006,420	7,684,155	33,527,312	41,211,467
Communications	2,146,501	97,485	2,243,986	2,218,949	58,657	2,277,606
<b>Total Services and Other Operating Expenses</b>	<b>23,727,900</b>	<b>53,203,997</b>	<b>76,931,897</b>	<b>22,855,506</b>	<b>45,952,770</b>	<b>68,808,276</b>
Capital Outlay						
Sites and Improvements of Sites	86,127	97,566	183,693	0	0	0
Buildings and Improvements of Buildings	48,215	914,491	962,706	50,000	44,000	94,000
Equipment	186,378	208,993	395,371	35,000	12,289	47,289
Equipment Replacement	294,529	0	294,529	605,000	0	605,000
<b>Total Capital Outlay</b>	<b>615,249</b>	<b>1,221,050</b>	<b>1,836,299</b>	<b>690,000</b>	<b>56,289</b>	<b>746,289</b>
Other Outgo and Interfund Transfers						
Other Transfers Out	0	155,050	155,050	0	162,897	162,897
Direct Support/Indirect Costs	(10,679,765)	9,318,978	(1,360,787)	(8,058,212)	7,051,096	(1,007,116)
Interfund Transfers Out	10,329,978	0	10,329,978	7,670,667	0	7,670,667
<b>Total Other Outgo and Interfund Transfers</b>	<b>(349,787)</b>	<b>9,474,028</b>	<b>9,124,241</b>	<b>(387,545)</b>	<b>7,213,993</b>	<b>6,826,448</b>
<b>Total Expenditures and Interfund Transfers</b>	<b>\$ 431,850,192</b>	<b>\$ 269,723,303</b>	<b>\$ 701,573,495</b>	<b>\$ 449,024,876</b>	<b>\$ 231,259,684</b>	<b>\$ 680,284,560</b>

## APPROPRIATIONS BY RESOURCE 2012-13

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2012-13</u>
0001	General Fund Resource - Unrestricted	\$ 4,288,309
0014	Deferred Maintenance Unrestricted	2,738,724
0101	Elementary School Regular	117,333,869
0102	Middle School Regular	66,063,849
0103	High School Regular	87,885,334
0151	Outdoor Camps	26,300
0163	Independent Instruction Home Teachers	233,961
0165	Dropout Retrieval Program	3,188,933
0170	CAMS Regular ADA	4,334,021
0176	Emerson Charter School Block Grant	3,706,204
0184	DCE Special Projects Management	43,963
0185	Partnership Office	143,936
0193	Opportunity Programs	503,414
0196	Intensive Learning Program	2,213,562
0198	Truancy Counseling Center	115,013
0204	High School Proficiency	29,210
0210	CDC/Head Start Tuition Reimbursement Program	50,000
0387	Integration - Transportation Aides	20,151
0430	Community Day Schools	246,976
0440	Gifted and Talented Education (GATE)	214,726
0456	Instructional Materials Realignment-Unrestricted	1,500,000
0467	Alternative Certification Program for Intern Teachers	45,000
0496	Teacher Credentialing Block Grant	112,191
0497	School & Library Improvement Block Grant	1,169,651
0502	High School Testing - CAHSEE/STAR	39,384
0503	California High School Exit Exam	34,116
0512	English Language Development Test	94,955
0603	Special Ed: Harbor Regional Center Clients	235,033
0606	Accreditation	358,149
0608	STAR Testing - Research	184,403
0609	Research Testing Expenses	213,278
0610	Curriculum Services	750,709
0614	Advance Placement Fee	160,000
0619	Grant Writing	50,096
0623	Library Services	247,680
0624	Multimedia Services	748,580
0625	Textbook Services	134,295
0631	Elementary School Administration	14,465,456
0632	Secondary School Administration	22,796,459
0644	Special Assignments (Admin Leave/Overlap)	147,006
0646	Student Teachers	92,124
0702	Student Placement Services	180,925
0714	ADA Accommodations Services	140,154
0719	Nurses Service - Elementary	1,022,152
0720	Nurses Service - Secondary	1,262,178
0721	Nurses Service - Instr Services	206,827
0725	Medi-Cal Administration Activities (MAA)	585,618
0726	Guidance/Counselors - Elementary	2,059,780

## APPROPRIATIONS BY RESOURCE 2012-13

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2012-13</u>
0727	Guidance/Counselors - Secondary	\$ 3,626,413
0728	K-12 Counseling for Academic & Career Success Initiative	97,942
0730	College and Career Initiatives	100,000
0731	Board of Education	267,098
0732	Superintendent of Schools	600,753
0733	Communication and Community Relations	374,116
0734	Human Resources Services	3,316,411
0735	Personnel Commission	1,578,943
0737	Legal Services	1,000,000
0738	Duplicating Services	31,119
0739	Physicians Service - General Admin	140,600
0741	Employee Relations	441,640
0742	Legislative Advocacy/Govt Relations	19,000
0743	Research, Planning and Evaluation	229,556
0750	Deputy Superintendent	606,300
0752	Assistant Superintendent - High Schools	340,816
0755	Assistant Superintendent - Middle and K-8	284,365
0756	Assistant Superintendent - Elementary	705,454
0760	Chief Business and Financial Officer	753,871
0761	Purchasing - Real Estate and Special Contract	1,266,123
0762	Records Management	262,502
0765	Employee Benefits	(25,102)
0770	Internal Audit	584,078
0777	Financial Services Officer	341,781
0780	Accounting Branch	1,971,617
0782	Payroll Branch	1,384,780
0783	District-Wide Contracts	123,200
0789	Budget Branch	820,461
0793	Information Services E-Rate	1,433,364
0794	Student Data Systems Office	558,230
0797	Information Services Branch	5,863,444
0800	Purchasing - Administration and Buying	1,810,516
0801	Purchasing - Warehousing and Distribution	1,777,295
0808	Equipment Repair and Upkeep	2,051,165
0821	Transportation - Trash Hauling	791,400
0822	Transportation - Trucking	307,000
0839	Transportation - Vehicle Repair/ Maintenance	1,470,716
0840	Maintenance - Other	72,600
0853	Transportation - Vehicle Replacement Costs	513,000
0854	Transportation - Other Costs	88,700
0855	Transportation - As Need Contracts	194,000
0857	Transportation - Job Cost Control	2,158,698
0859	Transportation - Job Cost Credits	(3,348,051)
0866	Operations - Utilities/Elementary	4,102,610
0867	Operations - Utilities/Secondary	5,048,857
0868	Operation of Building - Elementary	11,288,359
0869	Operation of Building - Secondary	11,587,626
0870	Operations - Administration	417,842

## APPROPRIATIONS BY RESOURCE 2012-13

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2012-13</u>
0871	Operation of Building - Business Services	\$ 4,433,346
0872	Operations - Utilities/Business Services	894,853
0873	Energy Conservation	253,189
0874	Operation of Grounds - Business Services	3,816,342
0876	School Safety and Emergency Preparedness	3,185,769
0877	Operations - Mail and Messenger Service	459,254
0880	Operation of Grounds - Secondary	1,139,862
0885	Operations - Grounds Upkeep and Supplies	255,518
0886	Operations - Grounds Equipment Repair and Upkeep	51,125
0915	Facilities - Administration	1,808,880
0918	School Closures/Consolidations/Misc Moves	25,000
0922	CAL OSHA	30,385
0931	Business Services Administrator	152,890
0937	Hazardous Materials - Asbestos	694,879
0938	Hazardous Materials - Other	451,699
0942	Community Services - Playground and Recreation	1,978,526
0947	Community Services - Elementary	175,242
0948	Community Services - Secondary	521,495
0950	Middle Schools Sports Program	197,395
0951	High School Sports Program	51,934
0952	Kids' Club Summer Program	84,750
0954	Kids' Club (K-8 Child Care)	2,467,316
0999	Indirect Cost Holding Program	(8,090,782)
1100	State Lottery	9,628,867
1300	Class Size Reduction - Grades K-3	12,509,280
2200	Continuation Education	1,974,756
3010	NCLB: Title 1 - Low Income and Neglected	32,200,000
3060	NCLB: Title 1, Part C, Migrant Ed (Regular and Summer)	497,550
3310	Special Ed: IDEA Basic Local Assistance Entitlement	23,551,938
3311	Special Ed: IDEA Local Assistance, Part B	99,843
3315	Special Ed: IDEA Preschool Grants	7,274,646
3320	Special Ed: IDEA Preschool Local Entitlement	3,352,170
3327	Special Ed: IDEA Mental Health Allocation Plan	945,251
3345	Special Ed: IDEA Preschool Staff Development	3,027
3385	Special Ed: IDEA Early Intervention Grants	264,596
3395	Special Ed: Alternative Dispute Resolution	15,000
3410	Department of Rehab: Workability II, Transition	295,880
3550	Vocational and Applied Technology	700,770
3555	Vocational Programs Postsecondary and Adult	50,405
4035	NCLB: Title II, Part A, Teacher Quality	4,700,000
4124	NCLB: Title IV, Part B, 21st Century Community Learning	650,000
4201	NCLB: Title III, Immigrant Education Program	270,500
4203	NCLB: Title III, Limited English Proficiency (LEP)	2,000,000
4510	Indian Education	14,997
5640	Medi-Cal Billing Option	1,058,902
5811	GEAR UP	3,727,200
5815	Smaller Learning Communities Grant	373,144
5829	Military Science - JROTC	552,009

## APPROPRIATIONS BY RESOURCE 2012-13

<u>RESOURCE NUMBER</u>		<u>ADOPTED BUDGET 2012-13</u>
5835	School Leadership Program	\$ 608,925
6010	After School Learning & Safe Neighborhood	9,485,092
6300	Lottery: Instructional Materials	1,938,014
6385	Governor's CTE Initiative: CA Partnership Academies	63,715
6500	Special Education	89,268,977
6512	Special Ed: Mental Health Services	4,780,533
6515	Special Ed: Infant Discretionary Fund	1,000
6520	Special Ed: Project Workability 1 LEA	304,414
6530	Special Ed: Low Incidence Entitlement	15,493
6535	Special Ed: Personnel Staff Development	27,592
7090	Economic Impact Aid	12,860,326
7091	Economic Impact Aid: Limited English Proficiency	1,500,000
7220	Partnership Academies Program	144,540
7230	Transportation: Home to School	1,561,681
7240	Transportation - Special Education	6,619,591
7400	Quality Education Investment Act	1,148,100
7825	Nutrition Education	761,270
8150	Restricted Routine Maintenance Account	15,477,837
9121	Clinical BioMedical Research Program	20,000
9512	Packard Transitional Kindergarten Grant	100,000
	<b>General Fund Total</b>	<b>\$ 680,284,560</b>

## ADULT EDUCATION FUND BUDGET SUMMARY

The Adult Education Fund reflects the cost of instructional services provided in English as a Second Language (ESL), adult basic education, family literacy, vocational training, and courses leading to a high school diploma. The curriculum promotes academic and career preparation.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 878,493	\$ 119,000
Federal Revenues	730,758	373,622
Other State Revenue	0	0
Other Local Revenue	718,320	588,136
Total Revenues	<u>1,449,078</u>	<u>961,758</u>
Certificated Personnel Salaries	1,346,259	499,802
Classified Personnel Salaries	416,028	82,045
Employee Benefits	521,266	209,406
Books and Supplies	13,698	7,000
Services and Other Operating Expenditures	248,547	163,505
Capital Outlay	0	0
Direct Support/Indirect Costs	3,603	0
Total Expenditures	<u>2,549,401</u>	<u>961,758</u>
Transfers In/Other Sources	340,830	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>340,830</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(759,493)</u>	<u>0</u>
Ending Balance Before Adjustments	119,000	119,000
Adjustments	0	0
Net Ending Fund Balance	<u><u>\$ 119,000</u></u>	<u><u>\$ 119,000</u></u>



## CHILD DEVELOPMENT FUND BUDGET SUMMARY

The Child Development Fund accounts for a variety of services to preschool aged children throughout the district. The largest single project is the federally funded Head Start program. Other programs offered at children's centers are State Preschool, Educare and School-Age Child Care.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 371,527	\$ 1,012,701
Revenue Limit Sources	0	0
Federal Revenues	22,044,256	21,367,148
Other State Revenue	6,221,043	6,314,382
Other Local Revenue	1,096,364	1,010,000
<b>Total Revenues</b>	<b>29,361,663</b>	<b>28,691,530</b>
Certificated Personnel Salaries	10,776,570	10,242,678
Classified Personnel Salaries	6,046,156	5,900,527
Employee Benefits	7,977,821	8,338,779
Books and Supplies	1,254,601	1,954,369
Services and Other Operating Expenditures	1,562,073	1,341,519
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	1,103,268	913,658
<b>Total Expenditures</b>	<b>28,720,489</b>	<b>28,691,530</b>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>
<b>Net Revenues and Other Sources over Expenditures and Other Uses</b>	<b>641,174</b>	<b>0</b>
Ending Balance Before Adjustments	1,012,701	1,012,701
Adjustments	0	0
<b>Net Ending Fund Balance</b>	<b>\$ 1,012,701</b>	<b>\$ 1,012,701</b>

## CAFETERIA SPECIAL REVENUE FUND BUDGET SUMMARY

The Cafeteria Special Revenue Fund accounts for a program that serves an average of 74,108 meals each day to students. The Fund is self-supporting through revenues coming from federal grants, state grants and subsidies, and from food sales.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 6,274,748	\$ 8,299,561
Revenue Limit Sources	0	0
Federal Revenues	27,442,645	28,272,492
Other State Revenue	2,377,780	2,384,762
Other Local Revenue	5,600,983	5,682,516
Total Revenues	<u>35,421,408</u>	<u>36,339,770</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	13,541,037	13,981,461
Employee Benefits	6,699,977	7,364,073
Food and Supplies	11,377,362	11,869,370
Services and Other Operating Expenditures	1,572,366	1,664,070
Capital Outlay	148,758	1,431,000
Direct Support/Indirect Costs	253,916	93,458
Total Expenditures	<u>33,593,416</u>	<u>36,403,432</u>
Transfers In/Other Sources	196,821	196,821
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>196,821</u>	<u>196,821</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>2,024,813</u>	<u>133,159</u>
Ending Balance Before Adjustments	8,299,561	8,432,720
Adjustments	0	0
Net Ending Fund Balance	<u><u>\$ 8,299,561</u></u>	<u><u>\$ 8,432,720</u></u>

## DEFERRED MAINTENANCE FUND BUDGET SUMMARY

Revenue in Deferred Maintenance Fund is used to finance maintenance projects from a prioritized list. The District's five-year deferred maintenance plan is updated annually.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 6,523,919	\$ 7,985,242
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	50,000	52,000
<b>Total Revenues</b>	<b>50,000</b>	<b>52,000</b>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	123,631	0
Services and Other Operating Expenditures	1,703,770	4,115,000
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>Total Expenditures</b>	<b>1,827,401</b>	<b>4,115,000</b>
Transfers In/Other Sources	3,238,724	2,738,724
Transfers Out/Other Uses	0	0
<b>Total Other Financing Sources/Uses</b>	<b>3,238,724</b>	<b>2,738,724</b>
<b>Net Revenues and Other Sources over Expenditures and Other Uses</b>	<b>1,461,323</b>	<b>(1,324,276)</b>
Ending Balance Before Adjustments	7,985,242	6,660,966
Adjustments	0	0
<b>Net Ending Fund Balance</b>	<b>\$ 7,985,242</b>	<b>\$ 6,660,966</b>

**SPECIAL RESERVE FUND FOR OTHER THAN  
CAPITAL OUTLAY PROJECTS  
BUDGET SUMMARY**

This Fund is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 252,580	\$ 1,812,474
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	4,000	0
Total Revenues	<u>4,000</u>	<u>0</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Transfers In/Other Sources	1,555,894	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>1,555,894</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>0</u>	<u>0</u>
Ending Balance Before Adjustments	1,812,474	1,812,474
Net Ending Fund Balance	<u>\$ 1,812,474</u>	<u>\$ 1,812,474</u>

## BUILDING FUND BUDGET SUMMARY

The revenue source for the Building Fund is the proceeds from the sale of General Obligation Bonds ("Measure A" and "Measure K").

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 266,885,549	\$ 192,388,758
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	3,070,000	2,700,000
Total Revenues	<u>3,070,000</u>	<u>2,700,000</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	1,619,091	4,911,600
Services and Other Operating Expenditures	10,058,780	9,897,000
Capital Outlay	77,880,066	113,195,713
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>89,557,937</u>	<u>128,004,313</u>
Transfers In/Other Sources	11,991,146	0
Transfers Out/Other Uses	0	0
Total Other Financing Sources/Uses	<u>11,991,146</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(74,496,791)</u>	<u>(125,304,313)</u>
Ending Balance Before Adjustments	192,388,758	67,084,445
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 192,388,758</u>	<u>\$ 67,084,445</u>

## CAPITAL FACILITIES FUND BUDGET SUMMARY

Revenue is derived from fees paid by developers and homeowners for improvements to commercial and residential property. Appropriations are for lease of portables, operating costs and capital outlay expenses.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 7,784,373	\$ 9,345,303
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	1,750,000	1,680,000
<b>Total Revenues</b>	<b>1,750,000</b>	<b>1,680,000</b>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	104,859	1,680,000
Capital Outlay	84,211	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>Total Expenditures</b>	<b>189,070</b>	<b>1,680,000</b>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>
<b>Net Revenues and Other Sources over Expenditures and Other Uses</b>	<b>1,560,930</b>	<b>0</b>
Ending Balance Before Adjustments	9,345,303	9,345,303
Adjustments	0	0
<b>Net Ending Fund Balance</b>	<b>\$ 9,345,303</b>	<b>\$ 9,345,303</b>

## STATE SCHOOL BUILDING LEASE-PURCHASE FUND BUDGET SUMMARY

The principal sources of revenue for the State School Building Lease-Purchase Fund were State apportionments for approved construction and modernization projects. This state program has been discontinued.

	ESTIMATED ACTUAL 2011-12	ADOPTED BUDGET 2012-2013
Net Beginning Balance	\$ 27,233	\$ 0
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	5,761	0
Total Revenues	<u>5,761</u>	<u>0</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenditures	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>0</u>	<u>0</u>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	32,994	0
Total Other Financing Sources/Uses	<u>32,994</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(27,233)</u>	<u>0</u>
Ending Balance Before Adjustments	0	0
Adjustments	0	0
Net Ending Fund Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

## COUNTY SCHOOL FACILITIES FUND BUDGET SUMMARY

The County School Facilities Fund contains appropriations for new construction and modernization projects partially funded by State grants.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 6,566,620	\$ 45,341
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	5,417,690	0
Other Local Revenue	75,000	0
Total Revenues	<u>5,492,690</u>	<u>0</u>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Books and Supplies	22,823	0
Services and Other Operating Expenditures	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Total Expenditures	<u>22,823</u>	<u>0</u>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	11,991,146	0
Total Other Financing Sources/Uses	<u>11,991,146</u>	<u>0</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<u>(6,521,279)</u>	<u>0</u>
Ending Balance Before Adjustments	45,341	45,341
Adjustments	0	0
Net Ending Fund Balance	<u>\$ 45,341</u>	<u>\$ 45,341</u>



## SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS BUDGET SUMMARY

Revenue is comprised of redevelopment funds received from various agencies and required by the state law (Assembly Bill 1290, Section 33684). These funds are a portion of the tax increment revenue from redevelopment projects adopted on or after January 1, 1994. Funds are used for Capital Outlay Projects.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 11,922,384	\$ 12,289,271
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	760,000	1,150,000
<b>Total Revenues</b>	<b>760,000</b>	<b>1,150,000</b>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	0	0
Employee Benefits	0	0
Materials and Supplies	935	0
Services and Other Operating Expenditures	129,551	0
Capital Outlay	262,627	1,150,000
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>Total Expenditures</b>	<b>393,113</b>	<b>1,150,000</b>
Transfers In/Other Sources	0	0
Transfers Out/Other Uses	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>
<b>Net Revenues and Other Sources over Expenditures and Other Uses</b>	<b>366,887</b>	<b>0</b>
Ending Balance Before Adjustments	12,289,271	12,289,271
Adjustments	0	0
<b>Net Ending Fund Balance</b>	<b>\$ 12,289,271</b>	<b>\$ 12,289,271</b>

## SELF-INSURANCE FUND BUDGET SUMMARY

The Self-Insurance Fund covers property losses, workers' compensation and general liability costs, and makes payments on health care claims and premiums.

	<b>ESTIMATED ACTUAL 2011-12</b>	<b>ADOPTED BUDGET 2012-13</b>
Net Beginning Balance	\$ 23,960,776	\$ 31,616,704
Revenue Limit Sources	0	0
Federal Revenues	0	0
Other State Revenue	0	0
Other Local Revenue	76,926,370	70,459,062
<b>Total Revenues</b>	<b>76,926,370</b>	<b>70,459,062</b>
Certificated Personnel Salaries	0	0
Classified Personnel Salaries	432,686	555,421
Employee Benefits	195,023	253,292
Materials and Supplies	57,703	80,595
Services and Other Operating Expenditures	73,582,739	74,849,493
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>Total Expenditures</b>	<b>74,268,151</b>	<b>75,738,801</b>
Transfers In/Other Sources	4,997,709	4,735,122
Transfers Out/Other Uses	0	0
<b>Total Other Financing Sources/Uses</b>	<b>4,997,709</b>	<b>4,735,122</b>
<b>Net Revenues and Other Sources over Expenditures and Other Uses</b>	<b>7,655,928</b>	<b>(544,617)</b>
Ending Balance Before Adjustments	31,616,704	31,072,087
Adjustments	0	0
<b>Net Ending Fund Balance</b>	<b>\$ 31,616,704</b>	<b>\$ 31,072,087</b>

## SPECIAL EDUCATION BUDGET SUMMARY

	<b>ADOPTED BUDGET 2012-13</b>
<b>Sources of Revenue</b>	
Federal Local Assistance, Part B	\$ 13,215,272
Federal Local Assistance, Part B, Private School	99,843
Federal Preschool Local Entitlement, Part B	950,927
Federal Mental Health Program	945,251
Federal Preschool Grant, Part B	327,829
Federal Workability I Program, Part B	304,414
Federal Early Intervention Funds for Early Start Program, Part C	264,596
Department of Rehab: Workability II Program	295,880
Personnel Development	27,592
Low Incidence Assistance, Part B	15,493
Federal Alternative Dispute Resolution, Part B	15,000
Federal Preschool Staff Development, Part B	3,027
Infant Discretionary Funds, Part B	1,000
State Revenue Limit	14,786,535
Net State Aid - AB602	40,543,068
Mental Health	5,320,095
District Contribution	53,084,538
Total Sources of Revenue	\$ 130,200,360
 <b>Entitlements/Expenditures</b>	
Entitlements Subject to Deficit:	
Ages 5-22, Severely Disabled	\$ 63,252,246
Ages 5-22, Severely Disabled - Low Incidence	1,096,151
Ages 5-22, Nonseverely Disabled	42,170,337
Preschool ages 3-5 years	10,009,377
Preschool ages 3-5 years - Low Incidence	219,465
Regionalized Services	31,572
Special Education - Unspecified	1,287,013
Regionalized Program Specialist	1,094,348
Infants less than 3 years	282,178
Mental Health	10,757,673
Total Entitlements/Expenditures	\$ 130,200,360