

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## SUPERINTENDENT'S 2006-07 ADOPTED FINAL BUDGET

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August 31, 2006



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## A Message from **Superintendent Roy Romer**

The 2006-07 Final Budget of the Los Angeles Unified School District presents the District's revenue and expenditure plan for the new school year. This budget represents a collaborative effort on the part of every unit within the District to implement a financial plan reflecting the District's goals and priorities. It has been my aim throughout the 2006-07 budget process to maximize the use of every available dollar to continue to improve student achievement.

The District continues to strive for academic excellence, and we can proudly note that, while our work is far from finished, our schools and administrative units are meeting and exceeding goals. This year, 13 new schools will open, providing additional new seats for students. Hundreds of renovations of existing schools continue. I am proud to report that 63 new schools have opened since 2000.

Student test scores at every grade level continue to improve at a rate faster than the State average. Our ultimate goal is to provide a seat for every child at his or her neighborhood school, to return all schools to the traditional two-semester schedule, and to bring students to their highest possible level of achievement through a rigorous curriculum.

The District is implementing these goals in a budget environment that is less than ideal, despite the State's economic recovery and settlement of the *CTA and O'Connell v. Schwarzenegger* lawsuit. We are still recovering from more than \$1 billion in budget reductions and redirections over the past several years. We anticipate that California will continue to provide per-pupil funding that is below the national average and thousands of dollars per student below the highest-spending states.

Over the recent years of financial adversity, we have maintained our core programs in order to continue the upward trend in our students' academic achievement. We have reached agreement with most of our bargaining units on 2005-06 contracts, and are continuing to negotiate with the remaining units. The salary and benefit increases will be fair and equitable.

We know that discretionary funds will again be short this year, since State restrictions placed on much of the new money limit our flexibility to optimize use of the increases. I nevertheless submit this budget with confidence, fully anticipating that we will dedicate every dollar to continuing and improving upon the progress we have made.

Sincerely,

Roy Romer



A Message from **Chief Financial Officer Charles Burbridge and  
Budget Director Roger Rasmussen**

The 2006-07 Final Budget establishes the Superintendent’s recommended resource allocations and spending priorities for the coming fiscal year, based on data available as of August 2006. The Final Budget, upon adoption, will replace the Provisional Budget as the District’s financial operating plan for the 2006-07 fiscal year.

This message describes the District’s financial condition, based on 2005-06 ending balances and 2006-07 revenue and expenditure assumptions. The Governor signed the 2006-07 State Budget Act on June 30, 2006, which enables the District to utilize the State’s official spending plan as the basis for most revenue projections.

The District has 27 Funds, of which five are Operating Funds, 13 are Capital Projects Funds, three are Debt Service Funds, three are Internal Service (Self-Insurance) Funds, and three are Fiduciary Funds. All Funds in the 2006-07 Final Budget are balanced.

The General Fund, the District’s largest fund, covers the operating costs of the District’s K-12 program. The Final Budget anticipates the following levels of 2006-07 General Fund revenues expenditures (including Regular Program and Specially Funded; amounts in millions of dollars):

	General Fund <u>Amounts</u>
Beginning Balances	\$ 434.5
Income	<u>7,106.8</u>
Total Sources	\$ 7,541.3
Estimated Expenditures	\$ 6,994.0
Designated Balances	<u>547.3</u>
Total Uses	\$ 7,541.3
NET SURPLUS/(DEFICIT)	\$ -

**ELEMENTS OF THE 2006-07 FINAL BUDGET**

**The State’s improving economy has had a dramatic impact on K-12 funding, but much of the new money is onetime in nature and limited to specific uses.** The State budget reflects the out-of-court settlement of the *California Teachers Association and O’Connell v. Schwarzenegger* lawsuit, which was intended to provide to public education its “fair share” of increased 2004-05 and 2005-06 State revenues that were initially withheld by the Governor. The strength of California’s economy allowed the Governor to provide \$757 more in ongoing 2006-07 K-12 education funding, \$2.3 billion in onetime 2006-07 funding, and \$2.9 billion in onetime funding to be spread over future years, beginning in 2007-08.

However, while State revenues are substantially greater in 2006-07, the Governor and Legislature have earmarked most of the increase for restricted programs, and for programs funded on a onetime basis. While 2006-07 will be a better year for public education, the categorical nature of most new money limits the District's ability to make optimal use of the increased funds.

**Ongoing unrestricted income has increased, but much of the increase was anticipated in the Provisional Budget.** The State Budget maintains the 5.92% cost of living adjustment (COLA) recommended in the Governor's May Revision to his initial 2006-07 budget proposal, and eliminates the revenue limit deficit factor. It provides an additional \$50 million, for a total of \$350 million statewide, for revenue limit equalization, increasing District discretionary funding by \$4.7 million.

Based on these factors, the 2006-07 base revenue limit, the District's largest single funding source, will be \$5540.48 per unit of Average Daily Attendance (ADA):

	Amount
2005-06 Base Revenue Limit Per ADA	\$ 5,179.66
2006-07 Cost of Living Adjustment (COLA)	308.00
2006-07 Revenue Limit Deficit (eliminated)	0.00
2006-07 Equalization	52.82
2006-07 Base Revenue Limit	\$ 5,540.48

The State Budget eliminates all but \$30 million of the \$164 million proposed in May for 2006-07 mandated cost reimbursements, which results in a \$14.7 million decrease to District funding. This is a State Constitutional requirement that has been unfunded in recent State Budget Acts.

Overall, then, the State Budget results in a net \$10 million reduction to the District's ongoing, unrestricted revenues as compared to the Provisional Budget adopted in June. Even this decrease may be optimistic, since mandate claims are often substantially reduced, or even completely disallowed, through the State audit process. The District has budgeted \$6.3 million in revenues from this source.

Because much of the new discretionary money was anticipated by the District and utilized in its long-term projections, the impact of the new funds is substantially less than might be anticipated. Further, ongoing, unrestricted sources must cover cost increases in areas such as step and column movement of employees along the salary schedules, fuel, utilities, contractual requirements, new school openings, inflation, and any new initiatives. The new revenues do not allow the District to fully fund its priorities.

**District enrollment will decline in 2006-07.** District enrollment, which peaked at 746,831 in 2002-03, is expected to decline by 14,629 in 2006-07 to 712,488. The anticipated decline is comprised of two components: a decrease of 20,386 in regular District schools, partially offset by an increase of 5,757 in fiscally independent charter schools. The reasons for the continuing enrollment decline are complex, but include a long-term decline in births and the high cost of southern California housing, which may be causing families to relocate to more affordable areas.

Because of the District's declining enrollment, it is entitled to receive revenue limit funding based on 2005-06 ADA. Declining enrollment affects both revenue and expenditures, but not equally. For 2006-07, staff projects that lost revenues from declining enrollment will exceed savings from the enrollment loss by some \$71 million. Also negatively affected will be other ADA-based revenue sources, such as special education and California State Lottery.

**Funding for reimbursement of prior years' mandated costs has increased, but is less certain than other sources.** The State Budget provides \$927 million statewide for reimbursement of districts' prior year mandated costs. However, the District budget reflects only \$52.6 million of mandated cost revenues, because mandated cost reimbursements are subject to audit, and substantial disallowances are common for districts statewide.

**Ongoing restricted funds have increased.** The State Budget increases ongoing, categorical funding sources by approximately \$350 million statewide, primarily through increases to the Economic Impact Aid Program. Most other ongoing, restricted programs in the State Budget are continued from the May Revise. Among these are: \$200 million for grade 7-12 academic counselors; \$105 million for an Arts and Music Block Grant; \$100 million for instructional materials, school and classroom library materials, and educational technology; \$40 million for physical education teacher recruitment grants; and \$30 million for English learner supplemental materials. \$426 million for voter-approved Proposition 49 After School Programs is also included in the 2006-07 State Budget.

**Onetime restricted funds are also increased.** The largest single new statewide categorical program is a \$534 million, onetime State Discretionary Block Grant (reduced from the \$1 billion proposed in the Governor's May Revision), of which 75% will flow directly to schools, 25% to districts. An additional \$500 million is placed in a onetime block grant for arts, music, and physical education. Revenue and expenditure estimates are included in the Final Budget for each of these programs.

**Federal education funding is virtually unchanged from 2005-06.** The Title I, Part A budget, which provides approximately \$400 million annually to the District, is reduced by 2.46% in 2006-07; funding for the Individuals with Disabilities Education Act (IDEA) is decreased slightly; most other federal programs are either unchanged or decreased from 2005-06. Reductions in the federal budget will negatively impact some of our most at-risk students.

**The 2006-07 General Fund beginning balance reflects the ending balances of the 2005-06 fiscal year.** When the District closed its 2005-06 fiscal year accounting records, staff identified General Fund ending balances totaling \$434.5 million. The 2005-06 ending balance becomes the beginning balance for the 2006-07 fiscal year.

Much of the ending balance is committed to specific purposes. \$67.6 million represents the Reserve for Economic Uncertainties, and \$285.8 million is restricted by statute or District policy. There is also an \$81.1 million undesignated ending balance.

Maintaining an adequate ending balance is required by the District's Budget and Finance Policy (see Appendix to this document) and is of crucial importance to the District's credit rating, which impacts the interest rate we must pay on debt instruments such as Certificates of Participation. Bond rating agencies have recommended that the District maintain at least a 5% ending balance in order to avoid a downward credit rating adjustment.

**The budget assumes continuation of most 2005-06 programs plus approved changes for 2006-07.** The Final Budget reflects expenditure requirements for the coming fiscal year based on Board actions through August 22, 2006. It makes no assumptions regarding compensation increases for which negotiations have not yet been completed. It includes \$25.5 million in combined onetime and ongoing funds for the opening of new schools during 2006-07, and \$40.2 million in decreased costs resulting from declining enrollment (as compared to \$74.4 million in reduced revenue). The budget fully funds the statutory 1% Reserve for Economic Uncertainties and the required 3% for routine maintenance.

**The budget displays estimated 2006-07 ending balances.** For each Fund and General Fund District Defined Program (DDP), the budget includes an "Authorized" column, reflecting the amounts available for expenditure, and an "Estimated" column, reflecting staff's estimate of expenditures for the coming fiscal year. The difference between the two columns is the amount included as the Reserve for Anticipated Ending Balance. Calculating an ending balance allows the budget to more accurately reflect anticipated expenditure levels, to comply with LACOE's budgeting standards, and to estimate whether the District will achieve the desired 5%+ ending balance, while enabling staff to recommend revisions to areas in which historical expenditure patterns differ from budgeted amounts.

**The budget includes additional funding for high priority needs.** The 2006-07 Final Budget allocates additional general purpose resources to provide enhanced support in the following areas (amounts shown below reflect only increases of more than \$1 million in the areas discussed):

- **Secondary Instruction.** \$16 million in additional onetime funding is provided for instructional and operational assistance for 17 priority high schools, with \$12 million additional for capital improvements. \$3.5 million is set aside for professional development in secondary English Language Arts and Mathematics programs. \$2.4 million is added for secondary history/social studies and mathematics professional development.
- **School Safety.** \$6 million is provided to increase District-funded campus aides from three to eight hours per day and to provide a campus aide for each new secondary school.
- **Textbooks.** \$8.8 million in onetime funding is provided to meet increased textbook needs at all grade levels resulting from *Williams* requirements. An additional \$8.1 million is provided for elementary science textbooks.

**The Budget includes significant nonroutine capital expenditures that will impact the current and future years' budgets.**

- New Schools. The 2006-07 budget includes funding for the opening of 12 new schools. Among the impacts are expected to be the following:
  - The modern, less crowded learning environment of new schools should result in improved services to students. School attendance may increase, leading to improved student achievement.
  - Maintenance costs at new schools should be lower than at older schools. However, the District's overall maintenance needs continue to far exceed the amount available for this purpose.
  - Transportation costs should decrease as more students attend their neighborhood schools.
- New Computer Systems. The budget includes funding to continue development and implementation of the ISIS (Integrated Student Information System) and BTS (Budget Tools for Schools) systems. Among the impacts are expected to be the following:
  - ISIS: Service to students should improve due to improved access to information.
  - BTS: Schools will have an integrated financial system which results in more efficient services to schools. Schools will have easier access to budget and payroll information.

**Short Term Fiscal Issues:**

- Collective Bargaining. As noted above, the District has not yet completed negotiations with any bargaining unit for 2006-07, and 2005-06 negotiations continue. Negotiations are continuing at this time. State law mandates that the District calculate the ongoing cost of all collective bargaining agreements and demonstrate to LACOE that it can absorb those costs and still maintain a positive ending balance for the budget year and two subsequent years.
- Textbook Needs. Recent social studies and science textbook adoptions have been funded, but the demand exceeds the funds currently allocated. The District is seeking additional funding through the legislative process at the State level, and is implementing a textbook inventory system to ensure that available textbooks are distributed to schools on the basis of need.

**Long Term Fiscal Issues:**

- Future funding depends on the strength of the economy. Sources have projected a statewide budget deficit of \$3 to \$5 billion for 2007-08 and 2008-09. If the State cannot balance its books through increased revenue, budget reductions may be necessary, including reductions to K-12 education reductions. The District makes every effort to

budget conservatively, including maintaining a sufficient ending balance, in order to avoid the potentially harsh effects of any financial downturn. The State-mandated 1% Reserve for Economic Uncertainties is fully funded in the budget for this purpose.

- California's education funding continues to lag. Despite the fact that California's cost of living is higher than that for most states, California spends hundreds of dollars per pupil below the national average for K-12 education, and thousands less than the highest spending states. This results largely from State initiative Proposition 13, adopted in 1978, which constitutionally limits property tax revenues (see Appendix D to this document). California school districts have very limited ability to increase their general purpose revenue base, but can levy parcel taxes with 2/3 voter approval. Generally, the District responds to the limited funding level by controlling and prioritizing expenditures.
- Some State categorical programs are underfunded. The K-3 class-size reduction is underfunded and for this District will require an estimated \$80 million in General Program support (known as "encroachment") in 2006-07. The special education program is annually underfunded by an amount in excess of a half-billion dollars. The District would call upon both the State and federal governments to more accurately calculate the costs of proposed new programs, and to fully fund both existing and new programs. In the Final Budget, the District recognizes the importance of meeting special education mandates and reducing class size in primary grades, and has allocated the funds necessary for this purpose. We continue emphasizing through the legislative process our belief that fully funding existing State programs should take priority over creating new categorical programs that may exacerbate the situation as it now exists.
- Schools could better serve the needs of students with more flexibility in the use of State revenues. The State Budget maintains the flexibility of the block grants initially funded in 2005-06, as well as the categorical mega-item flexibility that districts have utilized for many years. However, new categorical programs are intended only for the uses designated by the Governor and the Legislature. In future State budgets, the District would prefer to see a higher percentage of funds provided with at least the same level of flexibility seen in the "flexible four" block grants, and we have attempted, through the District's legislative delegation, to encourage the State Legislature to maximize flexibility in the State Budget and in educational legislation.
- The District must work to resolve issues around its health benefits program for retirees.
- Some costs are increasing faster than the revenues intended to cover them. Health and medical benefit costs continue to outstrip the COLA, and the cost of textbooks continues to increase. These and other cost areas will continue to affect the District budget in 2006-07 and thereafter. As noted above, the District is required to maintain a balanced budget, including all employee salaries and benefits, for the budget year and two years into the future. Staff recognizes that salary and benefit increases must be provided responsibly and in accordance with the State's budgeting requirements. We are seeking additional textbook funding, both within existing General Fund resources and through the flexible use of categorical resources.



- *Year-Round Schools.* The District continues its effort to build new schools, with the aim of returning every child to a single-track, traditional calendar. State Year-Round School Incentive funds will gradually decline as more schools become single-track. Bond measures passed by the District over the past decade are providing a major portion of the funding for this effort.
- *Small Learning Communities.* The District is committed to increasing the number of students served in smaller schools, but cost implications of this instructional design must be recognized and reflected in the District's long-term financial plans. Staff will bring this information to the Superintendent and the Board as it becomes available.

***The District continues to improve the budget document and the budgeting process.***

- *Distribution of costs to schools.* Many school services, including costs of bus drivers, police officers, nurses, utilities, textbooks, etc. are budgeted and controlled centrally. Because of the complexity involved in allocating such costs to individual schools, the Final Budget does not fully compute this allocation by type of school. It is our intention to improve this process in the future, so that costs by school type may be made more complete and accurate.
- *Distribution of employee benefits.* Calculation of employee benefits by individual often yields different results than calculation of benefits for the District as a whole. The magnitude of the difference calls attention to the need to more adequately reconcile the two estimates.
- *“School” vs. “nonschool” data.* In analyzing costs, staff makes many assumptions regarding which expenditures should be considered “school” costs and which are “nonschool.” We will continue our efforts to clarify our understanding and reporting of these costs.

***Conclusion.*** The Final Budget is balanced, and at this time we can also project positive fund balances through 2008-09. However, many challenges remain, both at the State level and within the District itself. New initiatives, changing priorities and the collective bargaining process will need to be addressed. We must, as always, remain attuned to the District's instructional goals, and to the need to utilize our scarce available dollars to support those goals. It will be our aim, as the District's budget process moves forward, to provide the Board and the Superintendent the information necessary to enhance that process.

Sincerely,  
Charles Burbridge  
Chief Financial Officer

Roger Rasmussen  
Budget Director

## **LAUSD'S MISSION, VISION, GUIDING PRINCIPLES, GOALS AND INDICATORS OF PROGRESS**

These pages are intended to synthesize previous goal statements and structure them in order to show more clearly the relationship between our goals and our budget.

### **MISSION**

The mission of the LAUSD is to educate all students to a high level of achievement that will enable them to be responsible individuals and productive members of the greater society. (Board 4/12/05)

### **VISION**

The Los Angeles Unified School District will be known as one of the best urban school districts in this country. We will offer a stellar education to every student within a safe and caring environment. We will be among the first major urban districts to eliminate the achievement gap among all subgroups of our student population. We will dynamically engage parents and the community in the lives of our schools. The District's schools will be the first and best choice of families in the Los Angeles area. (Board, 4/12/05)

### **GUIDING PRINCIPLES**

- Children always come first in our District.
- All students will earn to high levels, maximizing their highest potential.
- All students will have a safe and healthy learning environment.
- Every school will have competent, well-prepared teachers in each classroom and a highly qualified principal as its instructional leader.
- The District will engage parents and community as critical and necessary partners in the success of our students.

## HOW THE BUDGET REFLECTS OUR GOALS

Amounts in \$millions	OPERATING FUNDS 2006-07 Final Estimated Amounts		CAPITAL FUNDS 2006-07 Final Estimated Amounts	
		% of Total		% of Total
<b><u>GOALS ADOPTED BY THE BOARD (4/12/05)</u></b>				
<b>1. Increase academic performance and eliminate the achievement gap.</b>				
Provide rigorous, standards-based teaching and learning opportunities in core curricular areas for all students, pre-kindergarten through adult.	\$3,423.0	45.2%	\$0.0	0.0%
Ensure all students with disabilities have access to the District's core curriculum in order to successfully meet all of the goals of the Modified Consent Decree.	\$1,099.4	14.5%	\$0.0	0.0%
Provide extra resources to low-income, low-achieving students and English language learners to close the achievement gap.	\$947.3	12.5%	\$0.0	0.0%
Recruit and retain highly qualified teachers and instructional leaders.	\$64.4	0.9%	\$0.0	0.0%
Effectively use data to measure student learning, inform instruction, and guide professional development.	\$26.5	0.4%	\$0.0	0.0%
<b>Goal 1 Subtotal</b>	<b>\$5,560.7</b>	<b>73.4%</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>2. Secure a seat for every child.</b>	<b>\$24.4</b>	<b>0.3%</b>	<b>\$2,309.0</b>	<b>93.9%</b>
<b>3. Increase the high school graduation rate.</b>	<b>\$70.0</b>	<b>0.9%</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>4. Provide a modern and safe learning environment.</b>	<b>\$647.7</b>	<b>8.6%</b>	<b>\$112.3</b>	<b>4.6%</b>
<b><i>Subtotal - Goals adopted by the Board</i></b>	<b>\$6,302.8</b>	<b>83.2%</b>	<b>\$2,421.3</b>	<b>98.4%</b>
<b><u>OTHER GOALS</u></b>				
<b>5. Provide resources to advise students and parents regarding students' academic progress and choices, and to provide supportive health and human services.</b>	<b>\$335.1</b>	<b>4.4%</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>6. Provide a nutrition program that allows students to focus on their learning.</b>	<b>\$261.3</b>	<b>3.5%</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>7. Provide transportation to qualified students.</b>	<b>\$186.9</b>	<b>2.5%</b>	<b>\$34.8</b>	<b>1.4%</b>
<b>8. Strengthen parent and community involvement at all schools.</b>	<b>\$70.2</b>	<b>0.9%</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>9. Provide supportive business services that enable schools to function.</b>				
Provide general management to schools and offices.	\$21.6	0.3%	\$0.0	0.0%
Provide data processing services to support all schools and offices.	\$181.6	2.4%	\$3.8	0.2%
Provide fiscal stability so that schools are minimally disrupted by unexpected events and fluctuations in the larger economy.	\$104.7	1.4%	\$0.0	0.0%
Other business functions to support all schools and offices.	\$108.3	1.4%	\$0.0	0.0%
<b>Goal 9 Subtotal</b>	<b>\$416.2</b>	<b>5.5%</b>	<b>\$3.8</b>	<b>0.2%</b>
<b><i>Subtotal - Other Goals</i></b>	<b>\$1,269.7</b>	<b>16.8%</b>	<b>\$38.6</b>	<b>1.6%</b>
<b>TOTAL</b>	<b>\$7,572.4</b>	<b>100.0%</b>	<b>\$2,459.9</b>	<b>100.0%</b>

## **POTENTIAL INDICATORS OF PROGRESS**

### **Student Achievement**

1. Performance on established California learning standards.
2. Academic Performance Index (API) scores
3. Percent of students graduating from high school (drawn from Goal)
4. NAEP scores for 4<sup>th</sup> and 8<sup>th</sup> graders.
5. Percent of students passing the California High School Exit Exam (CAHSEE)

### **Supportive Environment for Students**

1. Percent of students attending a school in their own neighborhood.
2. Percent of students attending a traditional calendar school.
3. Percent of schools with adequate physical education facilities.
4. Percent of high schools with modern, well-equipped science labs.
5. Percent of schools with adequate student support facilities (e.g. eating areas, meeting areas, restrooms, and playground space).
6. Student perceptions that school is safe and supportive.

### **Parent Involvement**

1. Percent of schools that have a parent center.
2. Percent of parents who have visited their child's school this year.
3. Training opportunities for parents to help their children succeed in school.

### **Positive, Stable Work Environment**

1. Stability of resources from year to year, except for District-initiated changes.
2. Percent of experienced employees in each job classification and location.
3. Employee absence rate by job classification and location.
4. Positive employee perceptions of the work environment.

LOS ANGELES UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION REPORT NO.47- 06/07 (Revised)

Budget Services and Financial Planning Division  
For presentation to the Board of Education on August 22, 2006

SUBJECT: ADOPTION OF THE SUPERINTENDENT'S 2006-07 FINAL BUDGET  
INCLUDING POLICIES FOLLOWED IN PREPARING THE SUPERINTENDENT'S  
FINAL BUDGET

A. PROPOSAL

It is proposed that the Superintendent's 2006-07 Final Budget be adopted on August 29, 2006, and be filed as adopted with the County Superintendent of Schools on State Form SACS-2007 in the manner prescribed by law.

It is also proposed that the Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions as necessary to implement the provisions of this report, and that the Budget Policies as set forth in this report be adopted as part of the Superintendent's 2006-07 Final Budget.

B. BACKGROUND

Education Code Section 42127 requires that the Board of Education adopt a budget for each fiscal year prior to July 1, and file the budget with the County Superintendent of Schools. In compliance with this requirement, the Board adopted the District's 2006-07 Provisional Budget on June 29, 2006. Because the District operates on a dual adoption schedule, the Board of Education is also required to adopt an adjusted budget following a public hearing and file it with the Los Angeles County Office of Education (LACOE) no later than September 8 of each fiscal year. The adoption of this report, and filing of an adjusted SACS-2007 report, will enable the District to comply with these requirements.

For all Funds, revenues and beginning balances are sufficient to cover anticipated expenditures for the forthcoming budget year. Revenue estimates are based on State law and on District enrollment projections. Revenue estimates reflect the statutory 5.92 percent Cost of Living Adjustment (COLA) for the Base Revenue Limit, as well as for the State-funded portion of Special Education, and for State-funded categorical programs. There is no COLA on the federally-funded portion of the special education program.

The budget also reflects elimination of the revenue limit deficit factor, which had been 0.892% in 2005-06, and inclusion of equalization funding based on the State's allocation for this purpose and the District's base revenue limit rate as compared to other large unified districts. California State Lottery funding is included at the rate of \$154 per unit of Average Daily Attendance (ADA), of which \$28 per ADA must be utilized for instructional materials, as mandated by Proposition 20.

On the expenditure side, the Superintendent's 2006-07 Final Budget reflects costs identified since adoption of the 2006-07 Provisional Budget and recommended for inclusion in the District's 2006-07 spending plan.

## C. BUDGET POLICIES FOR 2006-07

The Superintendent's 2006-07 Final Budget reflects the following:

1. A 5.92% Cost of Living Adjustment (COLA) for Base Revenue Limit and Special Education, elimination of the revenue limit deficit factor, and funding for equalization.
2. Funding for other federal-, State-, and locally-funded categorical programs for which the District qualifies.
3. A Reserve for Economic Uncertainties totaling \$71.6 million, reflecting the statutory 1.0% requirement for districts over 400,000 ADA.
4. Funding sufficient to cover costs of maintaining employee health and medical benefits in 2006-07 at the 2005-06 service levels, up to the amount agreed to in collective bargaining negotiations.
5. Funding to continue employee compensation increases collectively bargained for units which have settled for 2005-06.
6. Routine repair and general maintenance resources totaling \$209.9 million, reflecting the requirement that 3% of budgeted General Fund expenditures be utilized for this purpose.
7. Inclusion of \$30.7 million for deferred maintenance match.
8. Addition of some costs identified since the Provisional Budget and recommended for inclusion in the Final Budget.
9. Inclusion of 2006-07 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting available ending balances as of June 30, 2006.
10. Estimated ending balances for each District Defined Program and for each Special Fund, reflecting the difference between anticipated revenues and anticipated expenditure levels.
11. Inclusion of reserve accounts for ongoing (\$54.2 million) and onetime (\$16.5 million) uses of available unrestricted balances.
12. Inclusion of proposals developed by the Superintendent, primarily to improve academic performance. (See Attachment A).
13. Inclusion of amounts in the bond measure funds reflecting projected 2006-07 expenditures, as well as long-term contractual costs for programs funded from bond resources.

14. Delegation by the Board of authority to the Superintendent, or his/her designee, to approve school site Discretionary Block Grant plans, in accordance with AB 1802, Section 43(a)(2)(A through G).
15. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2006-07 budget.
16. Authority to accept new 2006-07 grants and increase budgeted appropriations from them, subject to subsequent ratification by the Board of Education.

#### D. DESEGREGATION IMPACT

This report has been reviewed and does not require a desegregation impact statement.

#### E. RECOMMENDATIONS

##### IT IS RECOMMENDED THAT:

1. The Superintendent's 2006-07 Final Budget be adopted at the meeting of the Board of Education on Tuesday, August 29, 2006, and filed as adopted with the County Superintendent of Schools on State Form SACS-2007 following a mandatory public hearing, in the manner prescribed by law.
2. The Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions as necessary to implement the provisions of this report.
3. The policies as set forth in this report be adopted as part of the Superintendent's 2006-07 Final Budget.

Respectfully submitted,

ROY ROMER  
Superintendent of Schools

PREPARED BY:

ROGER RASMUSSEN  
Budget Director

PRESENTED BY:

CHARLES A. BURBRIDGE  
Chief Financial Officer

Attachment A  
**SUMMARY OF PROPOSED NON ROUTINE CHANGES TO THE 2006-07 BUDGET**

Amounts in \$millions

	2006-07 Total Cost	2006-07 GFRP Impact Changes from Provisional	% of Total
<b><u>GOALS ADOPTED BY THE BOARD (4/12/05)</u></b>			
<b>1. Increase academic performance and eliminate the achievement gap.</b>			
Provide rigorous, standards-based teaching and learning opportunities in core curricular areas for all students, pre-kindergarten through adult.	\$15.9	\$15.9	80.6%
Ensure all students with disabilities have access to the District's core curriculum in order to successfully meet all of the goals of the Modified Consent Decree.	\$1.1	\$1.1	5.6%
Provide extra resources to low-income, low-achieving students and English language learners to close the achievement gap.	\$0.0	\$0.0	0.0%
Recruit and retain highly qualified teachers and instructional leaders.	\$0.0	\$0.0	0.0%
Effectively use data to measure student learning, inform instruction, and guide professional development.	\$0.1	\$0.1	0.7%
<b>Goal 1 Subtotal</b>	<b>\$17.2</b>	<b>\$17.2</b>	<b>86.8%</b>
<b>2. Secure a seat for every child.</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>2.6%</b>
<b>3. Increase the high school graduation rate.</b>	<b>\$1.3</b>	<b>\$1.3</b>	<b>6.6%</b>
<b>4. Provide a modern and safe learning environment.</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>0.3%</b>
<b><i>Subtotal - Goals adopted by the Board</i></b>	<b>\$19.0</b>	<b>\$19.0</b>	<b>96.3%</b>
<b><u>OTHER GOALS</u></b>			
<b>5. Provide resources to advise students and parents regarding students' academic progress and choices, and to provide supportive health and human services.</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>6. Provide a nutrition program that allows students to focus on their learning.</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>7. Provide transportation to qualified students.</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>8. Strengthen parent and community involvement at all schools.</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>0.0%</b>
<b>9. Provide supportive business services that enable schools to function.</b>			
Provide general management to schools and offices.	\$0.7	\$0.7	3.7%
Provide data processing services to support all schools and offices.	\$0.0	\$0.0	0.0%
Provide fiscal stability so that schools are minimally disrupted by unexpected events and fluctuations in the larger economy.	\$0.0	\$0.0	0.0%
Other business functions to support all schools and offices.	\$0.0	\$0.0	0.0%
<b>Goal 9 Subtotal</b>	<b>\$0.7</b>	<b>\$0.7</b>	<b>3.7%</b>
<b><i>Subtotal - Other Goals</i></b>	<b>\$0.7</b>	<b>\$0.7</b>	<b>3.7%</b>
<b>TOTAL</b>	<b>\$19.8</b>	<b>\$19.8</b>	<b>100.0%</b>



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## HIGHLIGHTS OF THE SUPERINTENDENT'S 2006-07 FINAL BUDGET

The Highlights section of the Superintendent's 2006-07 Final Budget is intended as a broad overview of the most important aspects of developing and adopting the District's financial plan for the new fiscal year. The key elements of the new budget are:

### **I. The District's Finances**

- The Superintendent's 2006-07 Final Budget is balanced.
- The District projects a positive ending balance for the 2007-08 and 2008-09 fiscal years as well, given current information about revenue and expenditure levels.
- The improving economy, along with the settlement of the lawsuit enforcing Governor Schwarzenegger budget-balancing "deal" with public education, has resulted in increased funding for K-14 education in 2006-07. However, the level of funding falls far short of the amount needed to address the many competing goals of the District and its stakeholders.
  - Although the State Budget Act includes funding for the statutory 5.92% cost of living adjustment, the COLA does not apply to all revenue streams and must cover the increased costs of energy, healthcare and many other items beyond the control of the District.
  - Much of the new unrestricted funding was anticipated by the District in its long-term planning, and therefore does not result in large amounts of unexpected funding.
  - Much of the new money is restricted in nature.
  - Much of the new money is onetime in nature and should not be utilized for ongoing costs such as new positions, on-the-schedule salary increases, etc.
- The District's General Fund beginning balance for 2006-07 is \$434.5 million. This is a \$100 million increase over the previous year's beginning balance.
- The State has provided nearly \$1 billion for districts' compliance with State and court-ordered mandates in past years, but very little money for 2006-07 compliance. All mandated cost reimbursement funding is subject to a stringent audit process that typically denies 80% to 100% of amounts claimed.

## **II. Enrollment Trends**

- District enrollment is expected to be 712,488 in 2006-07, a decline of 14,629 from the previous year. The decline is comprised of a decrease of nearly 20,000 in regular K-12 schools, partially offset by growth of nearly 6,000 in fiscally independent charters.
- As a declining enrollment district, LAUSD is entitled to use 2005-06 ADA in calculating basic 2006-07 funding. This safety net does not fully insulate the District from the squeeze created by attempting to maintain quality instructional services in an environment of tightening resources.

## **III. Priority Areas**

- The District has identified three major areas which will be assigned higher priority, and additional funding, in 2006-07. These areas (described more fully in the Chief Financial Officer's/Budget Director's Message in this document) are:
  - Secondary instruction
  - Student safety
  - Textbooks
- Additionally, the District continues to make significant General Fund capital expenditures that will impact the current year's budget and future years', in the following areas:
  - New schools
  - School-focused student and business management systems.

## **IV. Remaining Financial Issues**

- While the additional funds provided by the State are welcome and will assist the District in approaching its goals, significant issues remain for the State and the District to address in future years. Some of these are:
  - California's spending per child for education is thousands of dollars less than that of other industrialized states, resulting in larger class sizes and other disadvantages for the State's students.
  - The Legislative Analyst's Office (LAO) has warned that the State Budget Act is structurally imbalanced (i.e., the State is spending more than it is taking in), which could lead to the need for budget cuts, possibly impacting public education, in future years.

- Federal education funding is remaining essentially flat with no provision for funding the increased cost of services provided under these programs, and grossly under-funds the effort required to comply with federal rules
- The District has not yet completed collective bargaining negotiations with all units for 2005-06, and has not yet settled with any unit for 2006-07.
- Textbook costs are rising rapidly, and available funding may be insufficient for the District to fully address its needs in this area.
- Some costs, such as employee medical benefits, are increasing faster than the COLA.
- The District must determine and cover the cost of its effort to establish effective small learning communities.

## **V. The Budget Document**

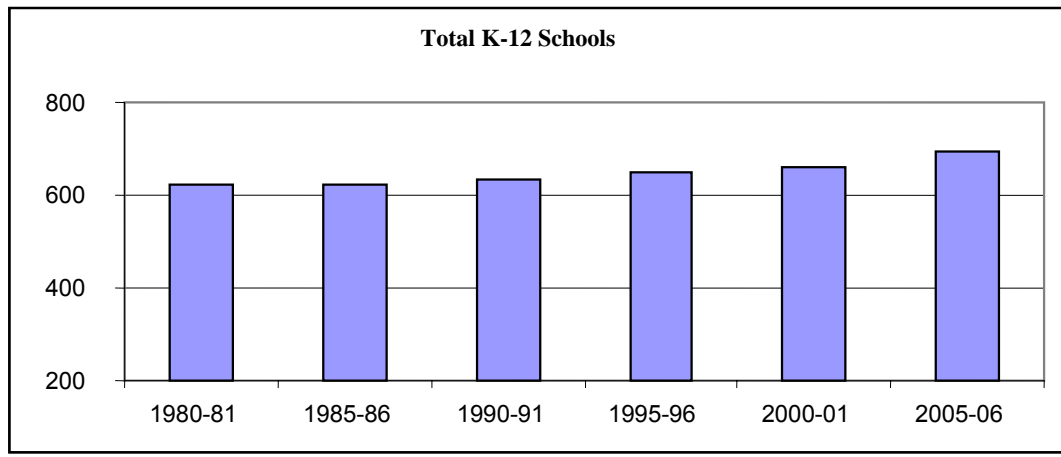
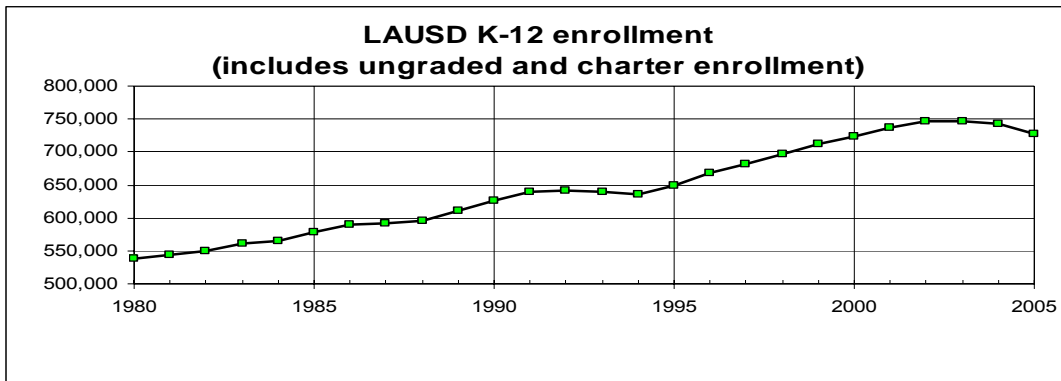
- The District is continuing in its efforts to create a budget document that is informative to all readers, utilizing the recommendations of the Government and Financial Officers Association (GFOA) for excellence in budget presentation. In this effort, new information and graphics pertaining to the following have been incorporated into the Superintendent's 2006-07 Final Budget:
  - The District's Budget and Finance Policies.
  - The District's Debt Policy and debt limitations.
  - The essential elements of California school finance.
  - Expanded descriptions of District Funds.
  - Expanded information about revenue sources.
  - Information about the LAUSD community, our students and employees.
  - Information about staffing, including the numbers of full-time equivalent positions in schools and District offices.
  - Significant trends in enrollment, finance, and student housing.
  - Processes for developing, adopting, and amending the budget.

Budget Services and Financial Planning Division staff remain committed to improving the budget document, and the budget process. These new elements represent a continuation of this effort.

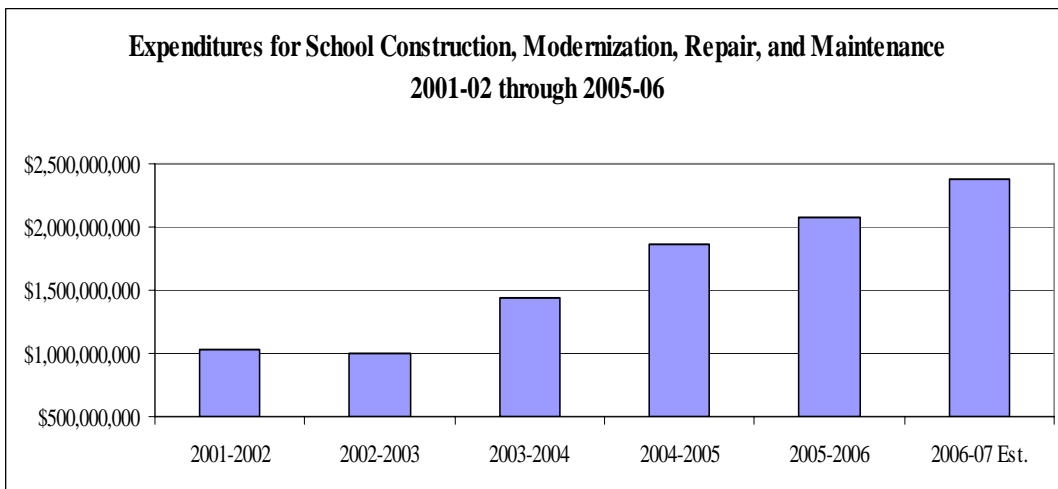
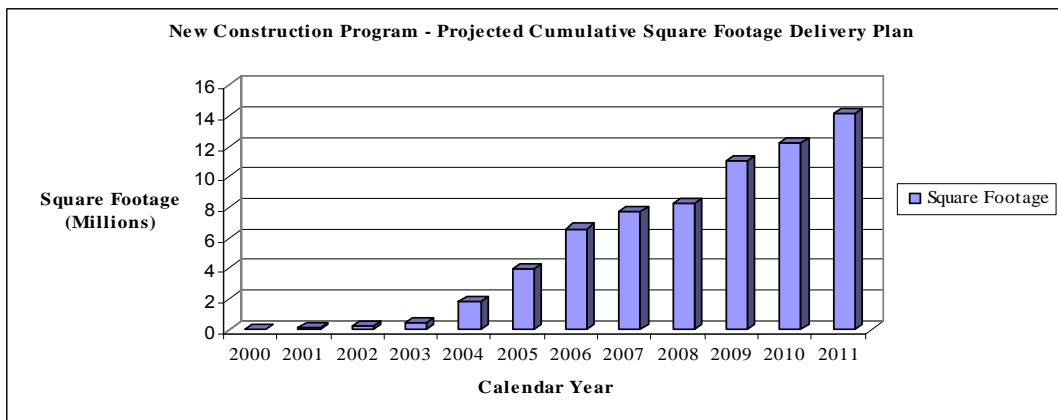
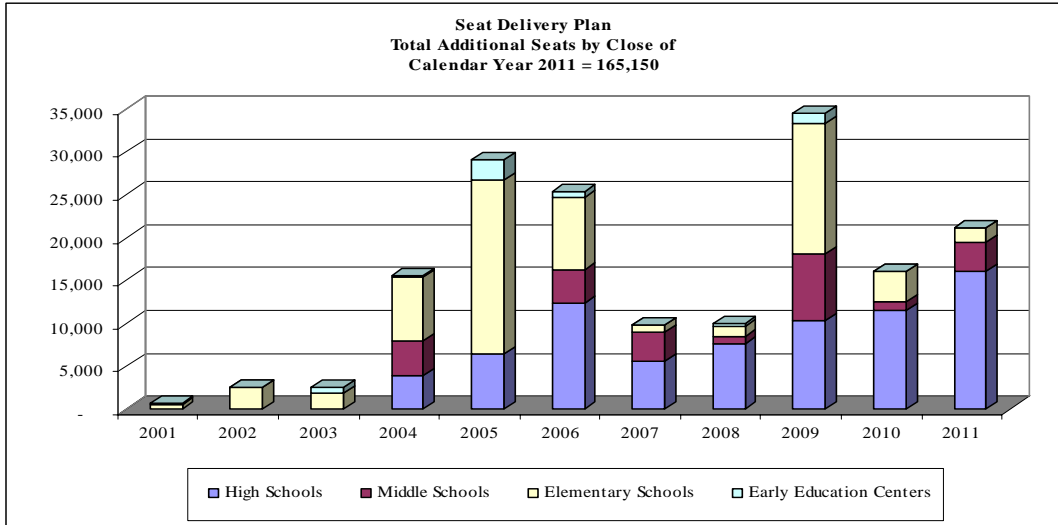
## KEY TRENDS AFFECTING LOS ANGELES UNIFIED SCHOOL DISTRICT BUDGET DEVELOPMENT

The following charts identify and quantify a variety of important financial and demographic trends that significantly impact the District's projected revenues and expenditures for the 2006-07 fiscal year. Many of these trends are discussed in more detail in other sections of the Superintendent's 2006-07 Final Budget:

1. *The District's schools have long been overcrowded.* Since the 1960s, the District has been unable to build schools quickly enough to accommodate enrollment growth, which increased dramatically during the period 1980-2003. Instead, the District has been forced to use other means – primarily year-round calendars and busing of students to less crowded areas – to accommodate its student population.

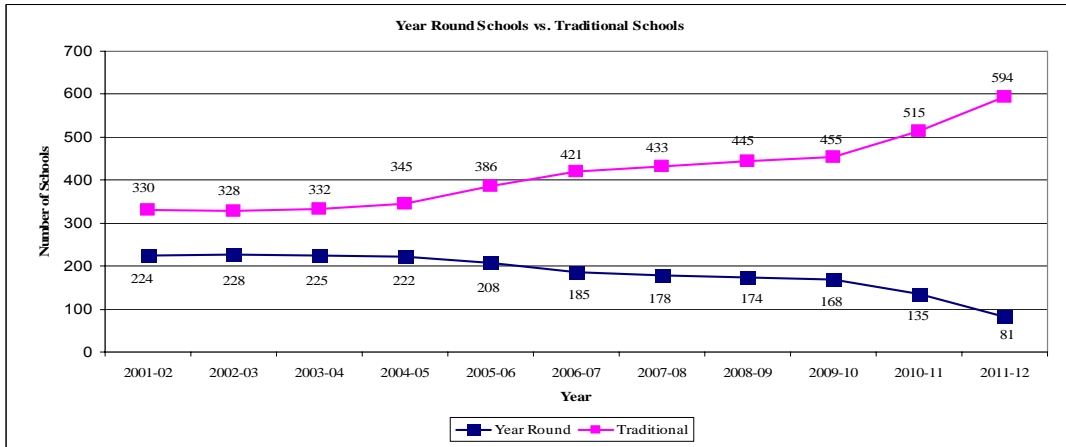


2. *Classroom space is increasing.* In its ongoing effort to reduce overcrowding and return students to single-track calendars in their own neighborhoods, the District is utilizing voter-approved bond revenues to build additional schools, creating additional seats for students.

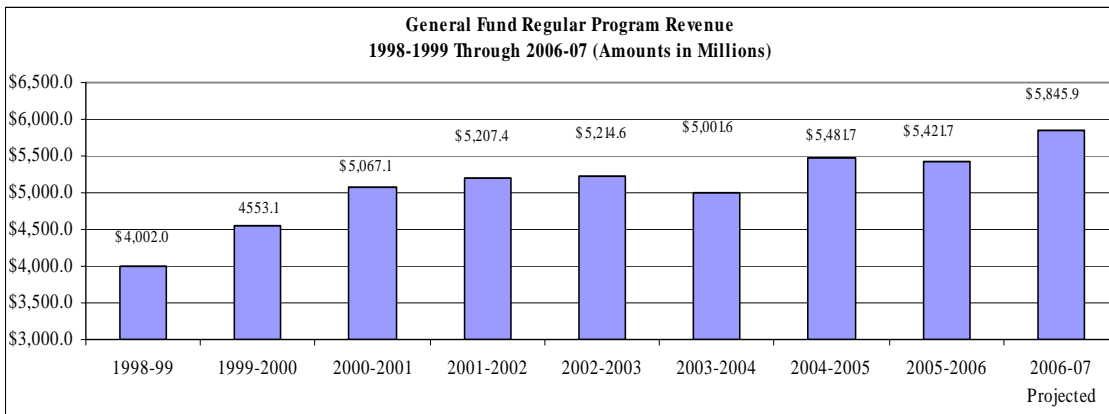


2. Classroom space is increasing (cont'd):
3. The number of students on calendars other than the traditional single-track calendar is decreasing. The District's building program is also resulting in fewer

students assigned to multi-track, year-round schools, returning more students to traditional, single-track calendars.



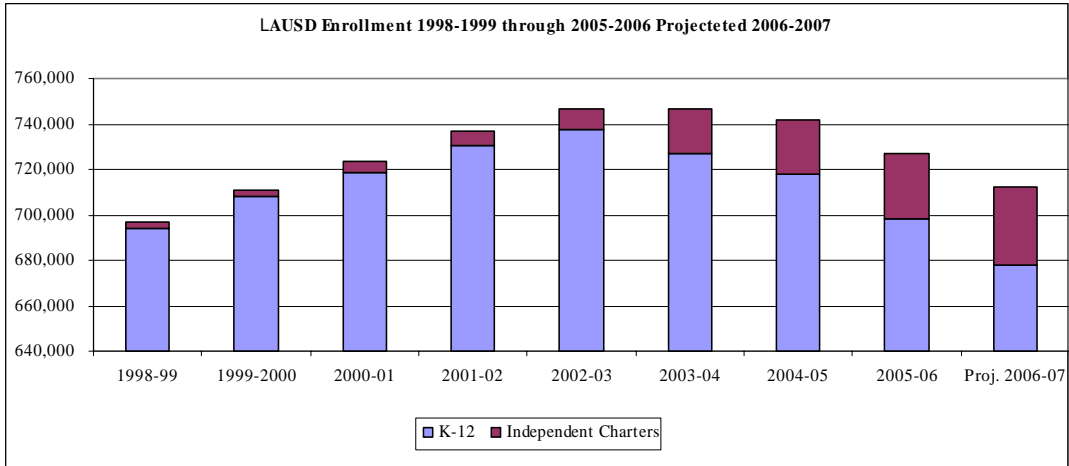
4. *Revenues have begun increasing following the recession of recent years.* In recent years, the State has provided full COLAs while reducing and then eliminating the revenue limit deficit factor, providing equalization funding, and increasing funding for categorical programs. The following graph displays actual General Fund revenues for the past 8 years, along with the estimated revenue level for the 2006-07 fiscal year.



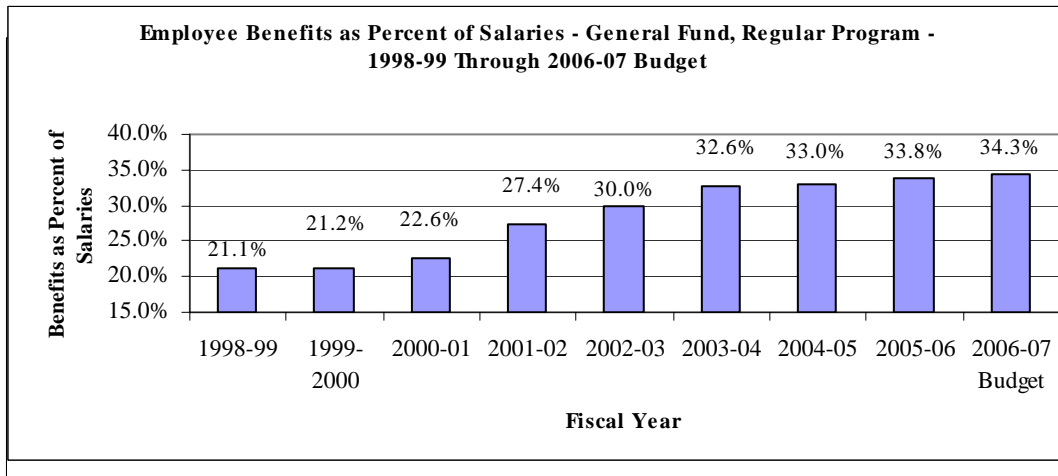
5. *District enrollment affects ongoing revenues and expenditures.* Enrollment peaked in 2002-03 at 746,831, and has declined each year since, due to a variety of complex factors that include the reduced birth rate in Los Angeles County and the increasing cost of living, including housing, in southern California. The enrollment decline does not affect the need for additional schools. Overcrowding remains an issue at many schools, and many students remain on multi-track, year-round schedules. It is the District’s goal to return all students to single-track, traditional calendars in their home neighborhoods.

Declining enrollment affects both revenue and expenditures, but typically causes a more rapid decline in revenues following the first year, in which declining

enrollment districts are essentially “held harmless” for the decline. As the following graph indicates, the expected decline in 2006-07 is comprised of a decrease of approximately 20,000 students in regular K-12 schools, partially offset by an increase of approximately 5,000 in fiscally independent charter schools.



6. Employee health and medical benefits remain an immediate and long-range concern. Benefits continue to increase at a rate exceeding the growth of salaries.



## DISTRICT AND COMMUNITY PROFILE

The Los Angeles Unified School District covers a total of 710 square miles, and encompasses most of the city of Los Angeles, as well as all or part of 31 other cities and portions of unincorporated areas of Los Angeles County. Approximately 4.8 million people live within the District's boundaries, of whom 4.0 million live within Los Angeles City limits.

### District Characteristics

The Los Angeles Unified School District is the nation's second largest school district. Its student population mirrors the ethnic and financial diversity of the communities it serves:

*Enrollment.* The total K-12 enrollment as of October 2005 was 727,117 students, including those attending magnet, opportunity, and continuation schools and centers, charter schools, and schools for the handicapped. Total K-12 enrollment was divided between regular District schools (697,980) and fiscally independent charter schools (29,137). When one includes individuals served through community adult schools, regional occupational centers and programs, skills centers, and early childhood education centers, the District's total enrollment is approximately 877,000.

*Student Characteristics.* The District's students come from a wide variety of backgrounds. According to the most recent (2004-05) survey, at least 88 languages other than English are spoken in LAUSD schools by the District's 315,439 students who were still learning to speak English proficiently, with the primary non-English languages being Spanish (93.7% of English learners), Armenian (1.2%), Korean (1.2%), Tagalog (0.9%), and Cantonese (0.5%). The District's student population can be summarized by ethnicity as follows: Hispanic (72.8%), Black, not Hispanic (11.6%), White, not Hispanic (9.0%), Asian (3.8%), Filipino (2.2%), American Indian/Alaskan Native (0.3%), and Pacific Islander (0.3%). Approximately 77.2% of LAUSD students qualify for special funding under federal poverty guidelines. (Sources – LAUSD Fingertip Facts 2005-06; LAUSD 2006-07 Consolidated Application).

*Structure and Number of Schools.* The District is divided geographically into eight Local Districts which serve elementary, middle, and senior high schools. As of the beginning of the 2005-06 school year, the Local District Offices provided support for 431 elementary schools, 73 middle schools, 54 high schools (including one senior high academy), and 17 multi-grade or "span" schools. As of the 2005-06 school year, there were an additional 556 District school/center sites, which can be summarized as follows:

- 138 Magnet Centers
- 111 Early Education Centers
- 46 State Preschools
- 45 Continuation High Schools
- 30 Opportunity High Schools and Centers
- 26 Primary Centers
- 26 Community Adult Schools
- 22 Fiscally Independent Charter High Schools
- 19 Special Education Schools
- 18 Fiscally Independent Elementary Schools
- 18 Fiscally Independent Charter Span Schools
- 15 Magnet Schools
- 11 Fiscally Independent Charter Middle Schools
- 9 Community Day Schools
- 8 Fiscally Independent Charter Primary Centers
- 5 Regional Occupational Centers
- 5 Skills Centers
- 2 Fiscally Independent Sr. HS Magnet Centers
- 1 Newcomer Center
- 1 Regional Occupational Program

The District continues to build new schools, with the ultimate goal of returning all students to a traditional, single-track school calendar.



*Student Achievement.* The District has accomplished a 6-year record of increasing test scores. At the elementary level, District schools have improved by 196 API points on the standardized statewide examination since 1999, as compared to a 124-point average improvement for elementary students statewide. District middle school scores have improved by 129 points as compared to the statewide increase of 90 points, and District high schools have improved by 90 points compared to 75 points statewide. The District continues to dedicate itself to the improvement of student achievement for all LAUSD students.

*Employees.* As of November 2005, the District had 77,754 regular employees, including 37,026 teachers, 5,234 certificated support personnel (including school psychologists, nurses, counselors, etc.), 2,825 certificated administrators (including school-based, local district, and central office administrators), and 32,669 classified personnel (an employee is “certificated” or “classified” depending upon whether the individual’s position requires a teaching or administrative credential). These employee counts reflect individual employees hired and working as of November 2005; this number is not comparable to the calculated full-time-equivalent (FTE) position counts in the Schools and Divisions section of this document.

### **Community Characteristics**

*Economic Characteristics.* Los Angeles is a large, densely populated area with a highly diversified population. Among the most important industries of the area are manufacturing, entertainment, trade, banking, tourism, and information technology. While the area is home to many large businesses, the largest percentage of property tax revenues are paid by individual citizens. The area’s twenty largest corporate or individual taxpayers pay only 3.05% of total area property taxes.

Southern California’s economy experiences cyclical trends, but currently appears to be strengthening. Los Angeles County’s unemployment rate has decreased from 7.7% in 1995-96 to a 10-year low of 5.2% in 2004-05. The numbers of new single family and multi-family dwellings, which had declined in calendar year 2002 (perhaps as a result of uncertainty following the events of September 11, 2001), more than doubled by 2004, increasing from 1,215 new single family and 6,071 new multi-family dwellings in 2002, to 1,720 new single family and 10,620 new multi-family dwellings in 2004. Much of this growth appears to be occurring in communities outside of the District, which continues to experience declining enrollment.

LOS ANGELES UNIFIED SCHOOL DISTRICT

BUDGET AND FINANCE POLICY

Summary

The District's Budget and Finance Policy, which was adopted by the Board of Education in June 2004, is intended to assist the Board of Education in making sound policy, guide the development of the District's budget, enhance the management of the District's finances, minimize the risk that the District's financial condition will create a need for Los Angeles County Office of Education (LACOE) action, and reduce potential audit concerns. It is through the budget that the Board and Superintendent set priorities and allocate resources.

The Budget and Finance Policy was developed based on standards enumerated in the document "Recommended Budget Practices" developed by the Government Finance Officers Association (GFOA). It is consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current Governmental Accounting Standards Board (GASB) rules and standards. To the extent that LAUSD's budgeting and accounting practices were not in compliance with this policy at the time of its adoption, implementation was to be phased in.

The Finance and Budget Policy is a "living document" which the District expects will evolve over time to best connect District policy, budgeting and financing principles. The Budget and Finance Policy enumerates various broad principles for budgeting and financial operations, as follows:

***Principle One: The budget should be based on the goals of the Board and Superintendent.***

The Board and Superintendent have the primary responsibility for developing and articulating the District's goals consistent with this charge. As the budget is developed and presented, these goals should be considered.

***Principle Two: The budget should be based on sound financial principles.***

LAUSD's budget should keep the District financially viable and able to sustain its key programs over time. The following specific financial principles, which are explained in detail in the full Budget and Finance Policy document, are intended to actualize this principle:

- Balanced Operating Budget
- Appropriate Use of One-Time Revenues
- Alignment of Budget with Expected Expenditures
- Adequate Reserves
- Revenue Maximization
- Revenue Estimation
- Cost Recovery Through Fees and Charges
- Multi-Year Capital Plan and Budget
- Asset Management
- Equipment Replacement
- Prudent Debt Management

- Program Sustainability
- GASB Compliance

***Principle Three: The budget should be clear and easy to understand.***

The budget should be organized and presented in such a way that readers can understand:

- What the District intends to do and how it intends to do it
- The District's overall financial condition
- The historical context for LAUSD programs

Consistent with the GFOA standards, LAUSD has identified guidelines for the presentation of budgets. These standards provided guidance for development of LAUSD's budgets from four perspectives, as a:

- Policy Document
- Financial Plan
- Operations Guide
- Communications Device

***Principle Four: The budget should be timely and easy to manage at the school level.***

The process of managing the budget is easier for schools and offices if they have access to systems and training. The Chief Financial Officer retains responsibility for defining the parameters under which schools and offices are allowed to manage their budgets, as set forth by the Board of Education.

***Principle Five: The budget process should inform stakeholders.***

Prior to the adoption of the final budget, District staff should present the budget to stakeholders. The Board should also conduct a formal public review of the budget, prior to its adoption.

The District's Budget and Finance Policy can be found in its entirety as an Appendix to the Superintendent's 2006-07 Final Budget document.

LOS ANGELES UNIFIED SCHOOL DISTRICT

DEBT MANAGEMENT INFORMATION

Summary

*Debt Management Policy.* In April 2005, the Board of Education approved a Debt Management Policy that established certain guidelines for the issuance of various types of debt instruments and other long-term financial obligations. The Policy requires that the Board review such Policy annually. The Office of the Chief Financial Officer periodically recommends changes to the policy to better serve the District's interests.

- The Policy requires preparation of an annual Debt Report for presentation to the Board. The first such presentation occurred in March 2006.
- The District's actual performance on debt factors, targets, and ceilings are included in the Debt Report to be presented to the Board.
- Leases undertaken through the District's standard procurement process for all equipment with a useful life of less than six years are excluded from the Policy.

The District's Debt Management Policy includes the following general topics:

1. Purpose and Goals of the Debt Management Policy
2. Authorization
  - a. Authority and purposes of the issuance of debt
  - b. Types of debt authorized to be issued
  - c. State law pertaining to debt issuance.
3. Structural Features, Legal and Credit Concerns
  - a. Structure of debt issues
  - b. Sale of securities
  - c. Markets
  - d. Credit enhancements and derivatives
  - e. Impact on operating budget
  - f. Debt limitation
  - g. Debt issued to finance operating costs
  - h. Debt burden ratios and debt affordability criteria
4. Related Issues
  - a. Capital improvement program
  - b. Reporting of debt
  - c. Financial disclosure
  - d. Review of financing proposals
  - e. Establishing financing priorities

- f. Rating agency, bond insurer, and credit enhancer relations
- g. Refunding and restructuring policy
- h. Investment of borrowed proceeds
- i. Federal arbitrage rebate requirement
- j. Transaction records
- k. Financing team members
- l. Special situations

The District’s Debt Management Policy can be found in its entirety as an Appendix to this document.

Debt Limit Information. Education Code §15106 mandates that “any unified school district . . . may issue bonds that . . . may not exceed 2.5 percent of the taxable property of the district as shown by the last equalized assessment of the county or counties in which the district is located.” Based on the District’s 2004-05 Comprehensive Annual Financial Report (pg. 131), the District’s assessed valuation, legal debt limit, and legal debt margin are computed as follows:

**COMPUTATION OF LEGAL LIMIT FOR BONDED INDEBTEDNESS:**

**June 30, 2005 (all amounts in thousands of dollars):**

Assessed valuation (net taxable)	\$ 328,818,215
Plus exempt property	3,106,922
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 331,925,137</b>
Debt limit - 2.5% of Assessed Valuation per Education Code Section 15106 (1)	8,298,128
Bonded Debt:	
General Obligation Bonds	\$ 4,479,633
Assets available for payment of principal:	
Bond Interest & Redemption Fund	(211,449)
Total amount of debt applicable to debt limit	<u>\$ 4,268,184</u>
<b>REMAINING DEBT LIMIT (bonded debt) (2)</b>	<b>\$ 4,029,944</b>

(1) Converted rate from 10% of 25% of full cash value (2.5%) to 2.5% of 100% of full cash value (2.5%).

(2) Based on a recalculation effective June 30, 2003, the computation of legal debt margin excludes Certificates of Participation which are not bonded.

SOURCE: 2004-05 Los angeles County Auditor-Controller "Taxpayers Guide."

Debt Trend. The following table provides summary historical information regarding the District’s ratio of net general bonded debt and certificates of participation (COPs) to assessed value and net debt per capita:

(Dollars in Thousands Except Net Debt per Capita)

Fiscal Year	Population	Total	Debt			Ratio of	Net Debt Per Capita
	Los Angeles Unified*	Assessed Value	Gross Debt (1)	Service Monies Available	Net Debt (1)	Net Debt to Assessed Value	
1995-96	4,431,915	\$ 219,787,167	\$ 193,840	\$ 33,750	\$ 160,090	0.0728%	\$36
1996-97	4,487,919	216,365,812	258,245	59,103	199,142	0.0920%	\$44
1997-98	4,542,361	217,463,962	697,560	116,472	581,088	0.2672%	\$128
1998-99	4,601,269	223,362,436	950,495	61,020	889,475	0.3982%	\$193
1999-2000	4,675,227	237,843,892	1,234,287	81,529	1,152,758	0.4847%	\$247
2000-01	4,636,724	253,940,575	1,790,392	117,148	1,673,244	0.6589%	\$361
2001-02	4,502,647	271,514,926	2,395,127	159,062	2,236,065	0.8236%	\$497
2002-03	4,660,473	287,525,935	5,191,382	211,507	4,979,875	1.7320%	\$1,069
2003-04	4,718,101	308,528,780	5,085,570	208,215	4,877,355	1.5808%	\$1,034
2004-05	4,775,778	331,925,137	5,095,029	224,306	4,870,723	1.4674%	\$1,020

\* Estimate

(1) Includes bonded debts (General Obligation Bonds) and COPs.

Sources: Los Angeles County Auditor-Controller "Taxpayers' Guide."  
Los Angeles County Department of Regional Research Section.  
Office of Education, Information Analysis Unit.

LAUSD

Source: 2004-05 Comprehensive Annual Financial Report, pg. 132.

Scheduled Debt Repayment for 2006-07 by Fund. The following table indicates the amounts included in the 2006-07 Final Budget, by Fund, for the purpose of repayment of major debt. This table excludes such short-term debt as Tax and Revenue Anticipation Notes (TRANS):

Fund	Budgeted Amount (millions)
Bond Interest and Redemption Fund	\$ 404.4
Capital Facilities Account Fund	21.8
Capital Services Fund	10.7
Tax Override Fund	0.3
<b>TOTAL</b>	<b>\$ 437.2</b>

## FUND HIGHLIGHTS

This section provides financial information regarding the District's 2006-07 Final Budget. The following materials are included in this section:

- *Description of "Funds" Utilized by the District.* This describes in narrative form the number and types of "Funds" utilized in accounting for the District's revenues and expenditures. It also includes a definition of the word "Fund" as it is used in California school budgeting.
- *Summary of Revenues by Fund and Graphic Materials.* Provides summary information regarding the amount of income anticipated by the District in 2006-07, by Fund, as well as historical information.
- *Summary of Expenditures by Fund and Graphic Materials.* Provides summary information regarding the level of expenditures anticipated by the District in 2006-07, by Fund, as well as historical information.
- *General Fund District Defined Programs and Graphic Materials.* Provides summary information regarding the programs which comprise the District's General Fund.
- *General Fund, Regular Program Onetime and Ongoing Revenues and Expenditures.* Explains the importance of balancing ongoing revenues to ongoing expenditures, and indicates the District's level of onetime and ongoing resources.

## **DESCRIPTIONS OF “FUNDS” UTILIZED BY THE DISTRICT**

California State law requires school districts to organize their financial reporting by “Funds.” The California School Accounting Manual, which governs school district budgeting and accounting practices in California, defines “Fund” as “an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of an LEA (a Local Educational Agency) in accordance with special regulations, restrictions, or limitations.” (Section 101, December 1998).

LEAs such as the Los Angeles Unified School District are required to budget by Fund. The Superintendent’s Final Budget is comprised of a General Fund and 26 special funds, the uses of which can be summarized as follows (definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and from the District’s 2004-05 Comprehensive Annual Financial Report to reflect specific District usages of individual funds):

### **Operating Funds.**

General Fund is used to account for the basic instructional, support, and administrative operations of the District, including services to regular K-12 schools, the special education program, and other programs described in the General Fund – District Defined Programs section of this document. The General Fund can support and account for both restricted and unrestricted funding sources and expenditures (many of the unrestricted sources and expenses are summarized in the Specially Funded Programs [SFP] pages of this document).

Adult Education Fund is used to account separately for federal, State, and local revenues for adult education programs, as well as for expenditures in support of that program. Expenditures in the Adult Education Fund are limited to those for adult education purposes; moneys received for programs other than adult education may not be expended for adult education purposes (Education Code §52616[b]), nor may adult education revenues be utilized for the operation of District K-12 schools.

Child Development Fund is used to account for federal, State, and local revenues to operate child development programs. In the Los Angeles Unified School District, the Child Development Fund covers the activities of the Early Childhood Education Centers (formerly Children’s Centers) that operate throughout the District. The Child Development Fund may be used only for expenditures for the operation of child development programs, but may be subsidized by the General Fund. In the District, the Child Development Fund provides pre-school, all-day, and after-school programs for children. Fees are based on each family’s ability to pay.

Cafeteria Fund is used to account for federal, State, and local resources to operate the District’s food service program (Education Code §38091 and §38100).

Deferred Maintenance Fund is used to account for State apportionments and the District’s contributions for deferred maintenance purposes (Education Code §§ 17582 through 17587). Expenditures in the Deferred Maintenance Fund are for such major maintenance projects as repair of plumbing, heating, air conditioning, electrical, roofing, floors, and interior or exterior paint. Funding is provided by the State, with a District match required. Deferred maintenance funds can comprise



½% of the District's mandatory 3% Routine Repair and General Maintenance contribution (accounted for in the General Fund).

### **Capital Projects Funds.**

*Building Funds* exist primarily to account for proceeds from the sale of bonds (Education Code §15146). Expenditures are most commonly made against Object 6000 – Capital Outlay accounts. As the result of the passage of multiple bond elections, the District operates five separate Building Funds:

*Building Fund* is used to account for proceeds from the sale of bonds prior to 1997, as well as State allowances and other resources designed for facilities expansion.

*Building Fund – Proposition BB* is used to account for the proceeds resulting from passage of Proposition BB, a local school bond measure approved by the voters in April 1997 for construction of new schools and repair and modernization of existing schools.

*Building Fund – Measure K* is used to account for the proceeds resulting from passage of Measure K, a local school bond measure approved by the voters in November 2002, for new school construction and repair and modernization of existing schools.

*Building Fund – Measure R* is used to account for the proceeds resulting from passage of Measure R, a local school bond measure approved by the voters in March 2004, for new school construction and repairs to existing schools.

*Building Fund – Measure Y* is used to account for the proceeds resulting from passage of Measure Y, a local school bond measure approved by the voters in November 2005, for school construction and modernization, with the goal of returning all schools to a traditional calendar.

*County School Facilities Funds* are used to account for revenues and expenditures resulting from building projects funded primarily or in part from State bond elections or from matching funds. The District operates three separate County School Facilities Funds:

*County School Facilities Fund* is used to account for school construction and modernization funds received from proceeds resulting from the passage of Proposition 1A in 1998, as well as for local matching funds.

*County School Facilities Fund – Proposition 47* is used to account for apportionments received from the State School Facilities Fund. The passage of Proposition 47 in November 2002 authorized the sale of bonds for new school facility construction, modernization projects, and facility hardship grants.

*County School Facilities Fund – Proposition 55* is used to account for the matching funds received as a result of the passage of Measure R. Proposition 55 was passed by the voters in March 2004.

*Capital Facilities Account Fund* is used to account for resources received from developer fees levied upon new residential, commercial or industrial development projects within the District's boundaries

in order to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

State School Building Lease-Purchase Fund is used to account for State apportionments received in accordance with State Education Code §17700-17780, primarily for relief of overcrowding.

Special Reserve Funds for Capital Outlay Projects exist primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code §42840). Transfers authorized by the governing board must be utilized for capital outlay purposes. The District operates four Special Reserve Funds:

Special Reserve Fund is used to account for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

Special Reserve Fund – FEMA – Earthquake is used to account for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994 Northridge Earthquake.

Special Reserve Fund – FEMA – Hazard Mitigation is used to account for funds received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and Early Childhood Education Centers.

Special Reserve Fund – Community Redevelopment Agency is used to account for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

### **Debt Service Funds.**

Bond Interest and Redemption Fund is used to account for the payment of the principal and interest on Proposition BB, Measure K and Measure R bond issues. Revenues are derived from ad valorem taxes levied upon all property subject to tax by the District.

Tax Override Fund is used to account for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionment.

Capital Services Fund is used to account for the accumulation of resources for the repayment of principal and interest on certificates of participation (COPs) and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

### **Internal Service Funds.**

Health and Welfare Benefits Fund was established to pay for claims, administrative costs, insurance premiums and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for

medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

*Workers' Compensation Self-Insurance Fund* was established to pay for claims, excess insurance coverage, administrative costs, and related expenditures. Workers' Compensation claims are administered for the District by an outside claims administrator.

*Liability Self-Insurance Fund* was established to pay for claims, excess insurance coverage, administrative costs, and related expenditures, and to provide funds for insurance deductible amounts. Liability claims are administered for the District by an outside claims administrator.

### **Fiduciary Funds.**

*Annuity Reserve Fund* was established to account for financial resources used to provide vested retirement benefits to certificated employees resulting from the dissolution of the District's teacher retirement system. On November 18, 2003, participants voted to dissolve the Fund and distribute its net assets to the members. The remaining fund balance primarily represents shares of unlocated participants.

*Attendance Incentive Reserve Fund* was established to account for 50% of the salary savings from substitute teacher accounts resulting from reduced costs of absenteeism of UTLA-represented employees. The intent was to reward regular attendance of teachers in order to improve the instructional program.

**Student Body Funds** were established to account for cash held by the District on behalf of student bodies at various school sites. The California School Accounting Manual does not require that Student Body Fund moneys be reported to the California Department of Education as part of the District budget; however, in accordance with The California School Accounting Manual Student Body Fund information is included in the District's Comprehensive Annual Financial Report.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**Unconsolidated Summary of Sources and Uses by Type of Fund**

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Operating Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$693.8	\$659.0	\$376.7	\$458.5	\$458.5	\$629.6	\$629.6
Revenue	\$6,623.2	\$6,382.3	\$7,051.7	\$7,399.7	\$7,192.3	\$7,798.1	\$7,798.1
<b>Total Sources of Funds</b>	<b>\$7,317.0</b>	<b>\$7,041.3</b>	<b>\$7,428.4</b>	<b>\$7,858.2</b>	<b>\$7,650.8</b>	<b>\$8,427.7</b>	<b>\$8,427.7</b>
<i>Uses of Funds</i>							
Expenditure	\$6,658.0	\$6,664.6	\$6,969.9	\$7,303.9	\$7,021.2	\$8,227.9	\$7,623.9
Ending Balance	\$659.0	\$376.7	\$458.5	\$554.3	\$629.6	\$199.8	\$803.8
<b>Total Uses of Funds</b>	<b>\$7,317.0</b>	<b>\$7,041.3</b>	<b>\$7,428.4</b>	<b>\$7,858.2</b>	<b>\$7,650.8</b>	<b>\$8,427.7</b>	<b>\$8,427.7</b>
<b>Capital Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$1,303.5	\$3,521.5	\$3,019.6	\$1,888.5	\$1,867.3	\$1,873.2	\$1,873.2
Revenue	\$3,072.9	\$787.4	\$583.0	\$3,033.3	\$1,909.5	\$4,014.2	\$2,239.2
<b>Total Sources of Funds</b>	<b>\$4,376.4</b>	<b>\$4,308.9</b>	<b>\$3,602.7</b>	<b>\$4,921.8</b>	<b>\$3,776.8</b>	<b>\$5,887.4</b>	<b>\$4,112.4</b>
<i>Uses of Funds</i>							
Expenditure	\$854.9	\$1,289.3	\$1,714.2	\$2,238.3	\$1,903.6	\$5,882.6	\$2,164.0
Ending Balance	\$3,521.5	\$3,019.6	\$1,888.5	\$2,683.5	\$1,873.2	\$4.8	\$1,948.4
<b>Total Uses of Funds</b>	<b>\$4,376.4</b>	<b>\$4,308.9</b>	<b>\$3,602.7</b>	<b>\$4,921.8</b>	<b>\$3,776.8</b>	<b>\$5,887.4</b>	<b>\$4,112.4</b>
<b>Debt Service Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$158.0	\$209.7	\$205.8	\$400.7	\$224.4	\$296.8	\$296.8
Revenue	\$243.7	\$328.6	\$708.2	\$404.4	\$1,246.0	\$459.3	\$459.3
<b>Total Sources of Funds</b>	<b>\$401.7</b>	<b>\$538.2</b>	<b>\$914.0</b>	<b>\$805.1</b>	<b>\$1,470.4</b>	<b>\$756.2</b>	<b>\$756.2</b>
<i>Uses of Funds</i>							
Expenditure	\$192.1	\$332.4	\$513.4	\$434.3	\$1,173.5	\$459.3	\$459.3
Ending Balance	\$209.7	\$205.8	\$400.7	\$370.8	\$296.8	\$296.8	\$296.8
<b>Total Uses of Funds</b>	<b>\$401.7</b>	<b>\$538.2</b>	<b>\$914.0</b>	<b>\$805.1</b>	<b>\$1,470.4</b>	<b>\$756.2</b>	<b>\$756.2</b>
<b>Internal Service Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$24.6	(\$99.0)	(\$138.3)	(\$271.2)	(\$271.3)	(\$164.0)	(\$164.0)
Revenue	\$766.1	\$841.2	\$857.8	\$933.4	\$934.2	\$965.0	\$965.0
<b>Total Sources of Funds</b>	<b>\$790.7</b>	<b>\$742.2</b>	<b>\$719.5</b>	<b>\$662.1</b>	<b>\$662.9</b>	<b>\$801.0</b>	<b>\$801.0</b>
<i>Uses of Funds</i>							
Expenditure	\$757.0	\$880.5	\$990.8	\$933.8	\$827.0	\$950.4	\$950.4
Ending Balance	\$33.7	(\$138.3)	(\$271.3)	(\$271.7)	(\$164.0)	(\$149.4)	(\$149.4)
<b>Total Uses of Funds</b>	<b>\$790.7</b>	<b>\$742.2</b>	<b>\$719.5</b>	<b>\$662.1</b>	<b>\$662.9</b>	<b>\$801.0</b>	<b>\$801.0</b>
<b>Fiduciary Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.4	\$0.5	\$0.5
Revenue	\$0.3	\$0.7	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total Sources of Funds</b>	<b>\$10.5</b>	<b>\$8.5</b>	<b>\$0.7</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>
<i>Uses of Funds</i>							
Expenditure	\$2.8	\$7.8	\$0.3	\$0.5	\$0.1	\$0.1	\$0.1
Ending Balance	\$7.7	\$0.6	\$0.4	\$0.0	\$0.5	\$0.5	\$0.5
<b>Total Uses of Funds</b>	<b>\$10.5</b>	<b>\$8.5</b>	<b>\$0.7</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Summary of Revenues by Fund

		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
Amounts in \$millions								
<b>Operating Funds</b>								
000R	General Fund - Regular Program (000R)	\$5,214.6	\$5,001.6	\$5,474.1	\$5,363.0	\$5,425.0	\$5,845.8	\$5,845.8
000S	General Fund - Specially Funded (000S)	\$869.8	\$874.5	\$974.2	\$1,372.3	\$1,140.5	\$1,260.9	\$1,260.9
029	Adult Education Fund - Regular (029)	\$141.7	\$136.8	\$144.3	\$155.0	\$157.2	\$170.4	\$170.4
029	Adult Education Fund - SFP (029)	\$33.9	\$36.1	\$34.2	\$54.8	\$30.6	\$51.6	\$51.6
011	Child Development Fund - Regular (011)	\$86.4	\$86.0	\$89.3	\$99.9	\$94.9	\$103.6	\$103.6
011	Child Development Fund - SFP (011)	\$12.6	\$14.2	\$20.1	\$26.3	\$17.0	\$38.6	\$38.6
030	Cafeteria Fund (030)	\$234.3	\$241.6	\$261.4	\$268.0	\$263.6	\$262.9	\$262.9
027	Deferred Maintenance Fund (027)	\$29.9	(\$8.3)	\$54.2	\$60.4	\$63.5	\$64.3	\$64.3
<b>Total</b>	<b>Operating Funds</b>	\$6,623.2	\$6,382.3	\$7,051.7	\$7,399.7	\$7,192.3	\$7,798.1	\$7,798.1
<b>Capital Funds</b>								
015	Special Reserve Fund (015)	\$173.6	\$16.0	\$132.0	\$32.5	\$51.9	\$136.7	\$136.7
017	Special Reserve Fund - CRA (017)	\$1.5	\$3.8	\$3.5	\$2.1	\$2.1	\$4.7	\$4.7
022	Special Reserve Fund - FEMA (022)	\$9.2	\$3.8	(\$2.6)	\$11.6	\$7.7	\$6.7	\$6.7
042	Building Fund - Measure Y (042)	\$0.0	\$0.0	\$0.0	\$0.0	\$404.0	\$231.0	\$2.7
043	Building Fund - Measure R (043)	\$0.0	\$0.0	\$228.9	\$1,274.3	\$920.1	\$1,309.7	\$410.4
044	Building Fund - Measure K (044)	\$2,105.1	\$32.4	\$26.0	\$763.6	\$23.6	\$1,155.0	\$507.8
045	Building Fund - Proposition BB (045)	\$519.8	\$6.4	\$10.7	\$3.3	\$10.7	\$4.8	\$4.8
062	Special Reserve Fund - Fema Haz Mit (062)	\$9.6	\$25.7	\$10.8	\$0.5	\$2.0	\$1.4	\$1.4
065	County School Facilities Fund - Prop 1A (065)	\$115.9	\$490.9	(\$0.7)	\$0.0	\$23.1	\$2.7	\$2.7
066	County School Facilities Fund - Prop 47 (066)	\$87.5	\$101.4	\$62.4	\$200.0	\$8.4	\$323.8	\$323.8
067	County School Facilities Fund - Prop 55 (067)	\$0.0	\$0.0	\$37.4	\$692.0	\$365.4	\$759.4	\$759.4
070	Building Fund (070)	\$0.4	\$15.9	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1
073	Capital Facilities Account Fund (073)	\$43.2	\$70.8	\$80.1	\$41.7	\$91.9	\$66.3	\$66.3
074	State School Bldg Lease/Purchase Fund (074)	\$7.1	\$20.3	(\$5.7)	\$11.6	(\$1.4)	\$11.6	\$11.6
<b>Total</b>	<b>Capital Funds</b>	\$3,072.9	\$787.4	\$583.0	\$3,033.3	\$1,909.5	\$4,014.2	\$2,239.2
<b>Debt Service Funds</b>								
004	Bond Interest & Redemption Fund (004)	\$191.5	\$231.9	\$311.2	\$376.0	\$1,034.4	\$418.8	\$418.8
005	Tax Override Fund (005)	\$0.3	\$0.5	\$0.5	\$0.3	\$0.4	\$0.4	\$0.4
071	Capital Services Fund (071)	\$51.9	\$96.2	\$396.5	\$28.2	\$211.2	\$40.2	\$40.2
<b>Total</b>	<b>Debt Service Funds</b>	\$243.7	\$328.6	\$708.2	\$404.4	\$1,246.0	\$459.3	\$459.3
<b>Internal Service Funds</b>								
021	Health & Welfare Benefits Fund (021)	\$583.6	\$649.1	\$660.4	\$750.9	\$715.8	\$776.2	\$776.2
013	Worker's Compensation Fund (013)	\$169.0	\$176.5	\$180.6	\$166.4	\$205.3	\$171.8	\$171.8
016	Liability Self-Insurance Fund (016)	\$13.5	\$15.6	\$16.8	\$16.0	\$13.1	\$17.0	\$17.0
<b>Total</b>	<b>Internal Service Funds</b>	\$766.1	\$841.2	\$857.8	\$933.4	\$934.2	\$965.0	\$965.0
<b>Fiduciary Funds</b>								
023	Annuity Reserve Fund (023)	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
046	Attendance Incentive Reserve Fund (046)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Fiduciary Funds</b>	\$0.3	\$0.7	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total All Funds</b>		\$10,706.2	\$8,340.3	\$9,200.9	\$11,770.9	\$11,282.0	\$13,236.7	\$11,461.8

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Revenue Budget All Funds by Source

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Federal Revenues</b>							
Title 1 Programs	\$475.1	\$590.1	\$684.2	\$902.0	\$770.3	\$823.5	\$823.5
Child Nutrition Program	\$189.2	\$204.1	\$226.6	\$229.2	\$205.7	\$211.8	\$211.8
Special Education	\$84.6	\$99.9	\$115.7	\$116.6	\$121.6	\$121.6	\$121.6
Block Grant CDF	\$21.7	\$19.9	\$21.3	\$0.0	\$15.1	\$15.2	\$15.2
Donated Commodities	\$0.0	\$0.0	\$0.0	\$0.0	\$11.0	\$11.6	\$11.6
Medical Billing Option	\$20.0	\$12.5	\$7.4	\$10.5	\$7.3	\$10.5	\$10.5
Disaster Relief and Mitigation	\$21.0	\$35.4	\$6.0	\$6.3	\$9.5	\$7.7	\$7.7
All Other Federal Revenues	\$2.0	\$17.7	\$1.9	\$2.1	\$2.2	\$3.8	\$3.8
<b>Total Federal Revenues</b>	<b>\$813.6</b>	<b>\$979.7</b>	<b>\$1,063.1</b>	<b>\$1,266.7</b>	<b>\$1,142.9</b>	<b>\$1,205.7</b>	<b>\$1,205.7</b>
<b>State Revenues</b>							
K-12 Revenue Limit (State Portion)	\$2,230.1	\$2,105.4	\$2,592.9	\$2,883.9	\$2,791.7	\$2,880.5	\$2,880.5
School Construction Matching Grants	\$204.2	\$606.4	\$85.8	\$892.0	\$360.9	\$1,050.0	\$1,050.0
Targeted Instrucl Improv Grant (AB825)	\$468.4	\$470.6	\$481.1	\$515.5	\$523.9	\$552.9	\$552.9
Specially Funded Program	\$318.5	\$337.5	\$331.8	\$473.9	\$351.7	\$416.6	\$416.6
Special Education	\$380.3	\$360.6	\$366.4	\$369.3	\$375.1	\$375.2	\$375.2
Class Size Reduction (K-3)	\$214.2	\$204.3	\$212.3	\$200.7	\$195.6	\$204.7	\$204.7
Adult Revenue Limit	\$140.9	\$136.1	\$143.4	\$154.2	\$155.3	\$168.6	\$168.6
California State Lottery	\$99.1	\$98.0	\$113.7	\$110.1	\$119.1	\$116.2	\$116.2
Transportation	\$84.9	\$83.0	\$85.8	\$89.4	\$86.0	\$91.0	\$91.0
Child Centers Apportionment	\$54.7	\$56.0	\$58.3	\$91.0	\$69.2	\$78.8	\$78.8
Year-Round School Operational Grants	\$54.0	\$62.7	\$82.9	\$66.8	\$87.3	\$70.0	\$70.0
ROC/Skills Center Entitlement	\$56.0	\$55.6	\$58.7	\$59.7	\$48.6	\$64.5	\$64.5
Discretionary Block Grant - Sch & District - One Time	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$57.3	\$57.3
Gov Prop - Mandated Cost Reimbursement	\$16.8	\$3.1	\$16.8	\$10.9	\$5.5	\$55.6	\$55.6
School/Library Improvement	\$2.5	\$1.0	\$0.5	\$0.0	\$0.0	\$52.7	\$52.7
Gov Prop - Arts & Music Equip & Supplies Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$51.9	\$51.9
Gov Prop - Instr Materials Block Grant, incl. Williams	\$29.2	\$20.3	\$39.6	\$40.2	\$41.7	\$44.4	\$44.4
Prof Dev Block Grant AB825 & Instr Buyout	\$30.4	\$23.0	\$22.7	\$28.6	\$27.3	\$30.8	\$30.8
Deferred Maintenance	\$27.2	(\$16.5)	\$30.1	\$30.0	\$30.7	\$30.7	\$30.7
Gov Prop - School Counselors Grades 7 - 12	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$20.4	\$20.4
Cafeteria Nutrition Program	\$13.0	\$13.6	\$14.1	\$17.5	\$13.8	\$17.5	\$17.5
Gov Prop - Emergency Repair Program - Williams	\$0.0	\$0.0	\$0.0	\$20.0	\$0.0	\$15.1	\$15.1
English Language Acquisition Program	\$7.9	\$10.9	\$12.4	\$12.7	\$11.9	\$12.6	\$12.6
BTSA Programs	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.6	\$11.6
Teacher Recruitment and Student Support	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.3	\$11.3
Class Size Reduction (9)	\$1.5	\$8.5	\$10.2	\$10.1	\$9.8	\$10.4	\$10.4
Instructional Material Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.4	\$10.4
Gov Prop - Arts & Music Block Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.1	\$10.1
School Safety	\$8.3	\$8.9	\$8.8	\$9.9	\$9.4	\$9.7	\$9.7
Medi-Cal Admin Activity	\$1.1	\$4.8	\$8.5	\$8.4	\$6.2	\$6.5	\$6.5
Gifted and Talented Students	\$6.5	\$5.3	\$5.4	\$5.5	\$5.6	\$5.6	\$5.6
Childcare Facilities Revolving Fund	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$5.5	\$5.5
Pupil Retention Block Grant AB825	\$0.0	\$0.0	\$0.0	\$7.3	\$4.8	\$5.1	\$5.1
Class Size Reduction (Morgan/Hart)	\$4.9	\$4.9	\$4.7	\$4.9	\$4.7	\$4.9	\$4.9
CAHSEE Intensive Instructional Services	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3	\$4.6	\$4.6

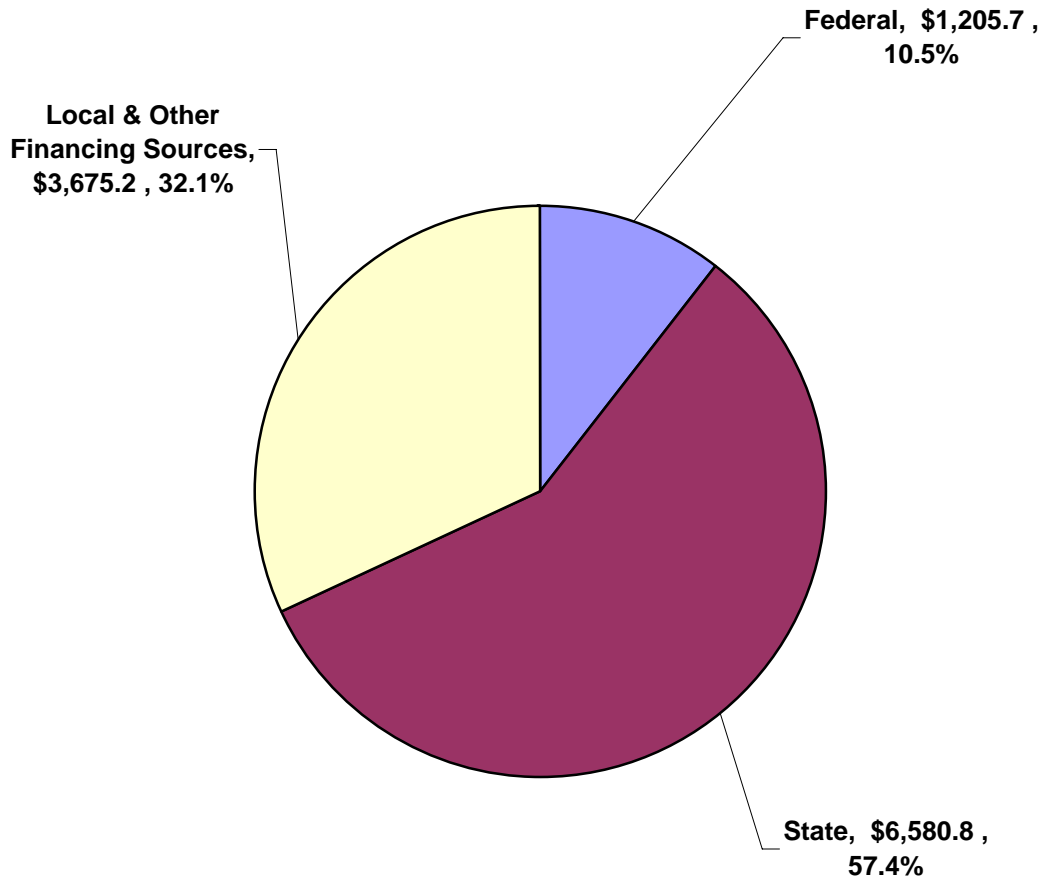
# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Revenue Budget All Funds by Source

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
Amounts in \$millions							
Staff Development - Reading / Math	\$9.8	\$4.7	\$4.9	\$3.8	\$4.4	\$4.4	\$4.4
TRSRLVI Home Exemptions	\$1.2	\$2.4	\$2.8	\$3.2	\$2.7	\$3.9	\$3.9
Pupil Assessment	\$2.0	\$1.5	\$4.9	\$3.3	\$3.3	\$3.2	\$3.2
Peer Assistance & Review Program	\$7.5	\$2.9	\$2.9	\$3.1	\$3.0	\$3.2	\$3.2
Charter Categorical Block Grant	\$5.7	\$1.3	\$2.2	\$2.1	\$2.0	\$3.1	\$3.1
Mental Health Programs	\$0.0	\$0.0	\$0.0	\$3.7	\$3.2	\$3.0	\$3.0
All Other State Revenue, inc remaining Gov Props	\$9.7	\$3.9	\$49.6	\$12.2	\$17.1	\$6.3	\$6.3
<b>Total State Revenues</b>	<b>\$4,490.7</b>	<b>\$4,680.2</b>	<b>\$4,854.4</b>	<b>\$6,143.8</b>	<b>\$5,372.5</b>	<b>\$6,580.8</b>	<b>\$6,580.8</b>
<b>Local Revenues</b>							
Health & Welfare Insurance Premiums	\$759.5	\$837.6	\$847.2	\$926.4	\$912.3	\$941.7	\$941.7
K-12 Revenue Limit (Local portion)	\$1,086.0	\$1,195.4	\$839.0	\$668.0	\$777.6	\$782.3	\$782.3
Property Taxes for Debt Service	\$112.6	\$228.6	\$298.8	\$327.2	\$310.2	\$411.8	\$411.8
Interest	\$135.7	\$42.7	\$95.4	\$55.7	\$152.1	\$144.7	\$144.7
Developer Fees	\$41.7	\$69.7	\$77.5	\$40.0	\$85.1	\$60.0	\$60.0
Cafeteria Sales	\$31.6	\$23.7	\$20.5	\$21.1	\$20.1	\$21.8	\$21.8
Miscellaneous Donations	\$6.5	\$6.9	\$7.9	\$6.0	\$7.9	\$9.0	\$9.0
Local CRA Programs	\$4.3	\$4.3	\$6.1	\$2.0	\$2.2	\$8.4	\$8.4
E-Rate Reimbursement	\$7.7	\$5.8	\$16.3	\$11.5	\$11.0	\$7.8	\$7.8
Charter Sch Funding In-Lieu of Prop Taxes	\$31.9	\$8.9	\$7.6	\$6.0	\$7.2	\$7.7	\$7.7
LA's Best	\$2.2	\$4.3	\$1.9	\$6.0	\$4.5	\$6.6	\$6.6
Ready for School	\$0.0	\$2.1	\$4.3	\$5.3	\$4.3	\$5.8	\$5.8
LA Universal Preschool	\$0.0	\$0.0	\$0.0	\$1.5	\$0.5	\$3.5	\$3.5
Charter - Fee for Service	\$0.0	\$0.0	\$2.4	\$2.7	\$5.2	\$3.3	\$3.3
All Other Local Revenue	\$34.0	\$58.6	\$23.5	\$88.8	\$49.1	\$30.7	\$30.7
<b>Total Local Revenues</b>	<b>\$2,253.7</b>	<b>\$2,488.6</b>	<b>\$2,248.4</b>	<b>\$2,168.2</b>	<b>\$2,349.4</b>	<b>\$2,445.1</b>	<b>\$2,445.1</b>
<b>Other Financing Sources</b>							
Sale of Local Bonds	\$2,607.3	\$0.0	\$228.8	\$2,023.9	\$2,022.7	\$2,674.9	\$900.0
Certificates of Participation	\$272.3	\$0.0	\$212.2	\$10.0	\$10.0	\$113.2	\$113.2
Flexibility Transfers	\$0.0	\$0.0	(\$4.7)	\$7.0	\$1.1	\$7.9	\$7.9
Long Tem Debt Proceeds Capital Leases	\$3.9	\$7.6	\$2.0	\$2.0	\$1.3	\$2.0	\$2.0
Sales of Property	\$0.0	\$11.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
SFP Transfers & District Match	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
All Other Financing Sources	\$0.5	\$0.0	\$6.0	\$1.8	\$11.2	(\$7.9)	(\$7.9)
<b>Total Other Financing Sources</b>	<b>\$2,884.1</b>	<b>\$19.5</b>	<b>\$444.3</b>	<b>\$2,044.7</b>	<b>\$2,046.7</b>	<b>\$2,790.1</b>	<b>\$1,015.2</b>
<b>Other</b>							
Interfund Transfers	\$264.2	\$172.1	\$590.5	\$154.5	\$370.5	\$214.9	\$214.9
Interprogram Support	\$0.0	\$0.0	\$0.0	(\$7.0)	\$0.0	\$0.0	\$0.0
<b>Total Other</b>	<b>\$264.2</b>	<b>\$172.2</b>	<b>\$590.6</b>	<b>\$147.5</b>	<b>\$370.5</b>	<b>\$214.9</b>	<b>\$214.9</b>
<b>Total Revenues All Funds</b>	<b>\$10,706.2</b>	<b>\$8,340.3</b>	<b>\$9,200.9</b>	<b>\$11,770.9</b>	<b>\$11,282.0</b>	<b>\$13,236.7</b>	<b>\$11,461.8</b>

## Estimated Revenue Budget by Source

(Amounts in millions and percent of total)



**Graph reflects unconsolidated budget of \$11,461.8**

*Note: Individual amounts may not add to total due to rounding.*



**SUPERINTENDENT'S 2006-07 FINAL BUDGET**  
**Unconsolidated Summary of Expenditures by Fund**

		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
Amounts in \$millions								
<b>Operating Funds</b>								
000R	General Fund - Regular Program (000R)	\$5,301.1	\$5,251.3	\$5,365.6	\$5,355.5	\$5,363.3	\$6,089.1	\$5,739.4
000S	General Fund - Specially Funded (000S)	\$786.6	\$879.8	\$1,057.1	\$1,373.3	\$1,117.2	\$1,285.2	\$1,254.6
029	Adult Education Fund - Regular (029)	\$143.3	\$141.5	\$138.8	\$144.6	\$145.1	\$189.3	\$167.9
029	Adult Education Fund - SFP (029)	\$33.9	\$36.1	\$34.2	\$54.8	\$30.6	\$51.6	\$51.6
011	Child Development Fund - Regular (011)	\$85.0	\$88.3	\$87.5	\$93.8	\$92.4	\$109.3	\$98.3
011	Child Development Fund - SFP (011)	\$12.2	\$14.3	\$20.1	\$26.7	\$17.1	\$39.0	\$39.0
030	Cafeteria Fund (030)	\$249.4	\$238.2	\$247.9	\$236.4	\$245.7	\$289.5	\$256.5
027	Deferred Maintenance Fund (027)	\$46.5	\$15.2	\$18.7	\$18.7	\$9.8	\$174.9	\$16.7
<b>Total</b>	<b>Operating Funds</b>	<b>\$6,658.0</b>	<b>\$6,664.6</b>	<b>\$6,969.9</b>	<b>\$7,303.9</b>	<b>\$7,021.2</b>	<b>\$8,227.9</b>	<b>\$7,623.9</b>
<b>Capital Funds</b>								
015	Special Reserve Fund (015)	\$214.3	\$141.3	\$115.3	\$119.1	\$151.6	\$364.7	\$216.7
017	Special Reserve Fund - CRA (017)	(\$0.3)	\$0.0	\$0.0	\$2.9	\$0.8	\$16.5	\$1.0
022	Special Reserve Fund - FEMA (022)	\$9.0	\$3.8	(\$2.6)	\$1.4	\$5.8	\$9.1	\$4.4
042	Building Fund - Measure Y (042)	\$0.0	\$0.0	\$0.0	\$0.0	\$235.8	\$399.2	\$146.1
043	Building Fund - Measure R (043)	\$0.0	\$0.0	\$384.1	\$563.5	\$402.8	\$1,652.3	\$582.0
044	Building Fund - Measure K (044)	\$47.5	\$414.0	\$657.1	\$1,021.6	\$691.7	\$1,527.9	\$706.7
045	Building Fund - Proposition BB (045)	\$329.9	\$388.1	\$244.3	\$235.3	\$58.9	\$218.3	\$110.3
062	Special Reserve Fund - Fema Haz Mit (062)	\$10.4	\$25.7	\$8.6	\$2.7	\$2.4	\$1.4	\$0.9
065	County School Facilities Fund - Prop 1A (06)	\$113.3	\$208.1	\$169.0	\$162.3	\$118.8	\$69.4	\$50.4
066	County School Facilities Fund - Prop 47 (06)	\$79.7	\$35.0	\$71.5	\$54.0	\$18.4	\$378.8	\$26.4
067	County School Facilities Fund - Prop 55 (06)	\$0.0	\$0.0	\$18.3	\$18.3	\$161.2	\$982.7	\$222.6
070	Building Fund (070)	\$1.1	\$16.0	\$0.1	\$0.1	\$0.0	\$2.1	\$0.0
073	Capital Facilities Account Fund (073)	\$40.8	\$45.6	\$46.0	\$54.5	\$48.1	\$243.2	\$91.5
074	State School Bldg Lease/Purchase Fund (074)	\$9.2	\$11.8	\$2.4	\$2.4	\$7.4	\$16.9	\$4.9
<b>Total</b>	<b>Capital Funds</b>	<b>\$854.9</b>	<b>\$1,289.3</b>	<b>\$1,714.2</b>	<b>\$2,238.3</b>	<b>\$1,903.6</b>	<b>\$5,882.6</b>	<b>\$2,164.0</b>
<b>Debt Service Funds</b>								
004	Bond Interest & Redemption Fund (004)	\$129.8	\$231.1	\$265.6	\$376.0	\$962.8	\$418.8	\$418.8
005	Tax Override Fund (005)	\$0.5	\$0.4	\$0.4	\$0.3	\$0.4	\$0.4	\$0.4
071	Capital Services Fund (071)	\$61.8	\$100.9	\$247.3	\$58.0	\$210.3	\$40.2	\$40.2
<b>Total</b>	<b>Debt Service Funds</b>	<b>\$192.1</b>	<b>\$332.4</b>	<b>\$513.4</b>	<b>\$434.3</b>	<b>\$1,173.5</b>	<b>\$459.3</b>	<b>\$459.3</b>
<b>Internal Service Funds</b>								
009	Job Cost Fund (009)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
021	Health & Welfare Benefits Fund (021)	\$574.1	\$644.7	\$678.9	\$751.3	\$715.8	\$776.6	\$776.6
013	Worker's Compensation Fund (013)	\$169.3	\$219.9	\$294.7	\$166.4	\$97.6	\$156.8	\$156.8
016	Liability Self-Insurance Fund (016)	\$13.6	\$16.0	\$17.2	\$16.0	\$13.5	\$17.0	\$17.0
<b>Total</b>	<b>Internal Service Funds</b>	<b>\$757.0</b>	<b>\$880.5</b>	<b>\$990.8</b>	<b>\$933.8</b>	<b>\$827.0</b>	<b>\$950.4</b>	<b>\$950.4</b>
<b>Fiduciary Funds</b>								
023	Annuity Reserve Fund (023)	\$2.8	\$7.8	\$0.2	\$0.4	\$0.0	\$0.0	\$0.0
046	Attendance Incentive Reserve Fund (046)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Fiduciary Funds</b>	<b>\$2.8</b>	<b>\$7.8</b>	<b>\$0.3</b>	<b>\$0.5</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>Total All Funds</b>		<b>\$8,464.8</b>	<b>\$9,174.6</b>	<b>\$10,188.5</b>	<b>\$10,910.8</b>	<b>\$10,925.4</b>	<b>\$15,520.3</b>	<b>\$11,197.8</b>

**UNCONSOLIDATED AUTHORIZED EXPENDITURES  
BY TYPE OF EXPENSE\***

	2004-05 Final Budget Authorized \$Millions	2005-06 Final Budget Authorized \$Millions	2006-07 Final Budget Authorized \$Millions	Percent of 2006-07 Total Authorized
<b>AUTHORIZED EXPENDITURES</b>				
<b>School and Office Operating Budgets</b>				
School Budgets	\$6,313.5	\$6,584.4	\$7,091.6	45.7%
Nonschool Budgets (Operational)	\$625.8	\$655.6	\$743.9	4.8%
Nonschool Budgets (Administered)	\$194.1	\$230.3	\$294.8	1.9%
Nonschool Budgets (Capital Expense)	\$0.0	\$2.7	\$4.8	0.0%
Budget for Districtwide Expenditures	\$48.8	\$71.7	\$128.1	0.8%
Authorized Expenditures - Undetermined Type	\$47.1	\$42.7	\$33.0	0.2%
<b>Subtotal</b>	<b>\$7,229.3</b>	<b>\$7,587.3</b>	<b>\$8,296.0</b>	<b>53.5%</b>
<b>Capital Expenditures and Debt Services</b>	<b>\$5,091.7</b>	<b>\$5,055.3</b>	<b>\$5,889.2</b>	<b>37.9%</b>
<b>Miscellaneous Categories of Expense</b>				
Employee Benefit Adjustments	\$880.3	\$747.1	\$801.8	5.2%
Allowance for New Grants (Unimplemented)	\$238.3	\$219.4	\$134.3	0.9%
Certificates of Participation excluding repayment	\$251.4	\$165.7	\$213.7	1.4%
Interfund Transfer	\$205.5	\$154.3	\$184.9	1.2%
Detached Service	\$0.3	\$0.3	\$0.4	0.0%
<b>Subtotal</b>	<b>\$1,575.9</b>	<b>\$1,286.9</b>	<b>\$1,335.1</b>	<b>8.6%</b>
<b>TOTAL AUTHORIZED EXPENDITURES</b>	<b>\$13,896.8</b>	<b>\$13,929.5</b>	<b>\$15,520.3</b>	<b>100.0%</b>
Reserves (General Fund)	\$45.3	\$134.1	\$166.9	
Reserves (Other Funds)	\$0.0	\$0.0	\$185.5	
<b>TOTAL APPROPRIATIONS</b>	<b>\$13,942.1</b>	<b>\$14,063.5</b>	<b>\$15,872.7</b>	

\*All Funds except Fund 007 and 009

Note: Detail may not sum exactly to totals due to rounding.

**SUMMARY OF AUTHORIZED FTEs  
BY TYPE OF EXPENSE \***

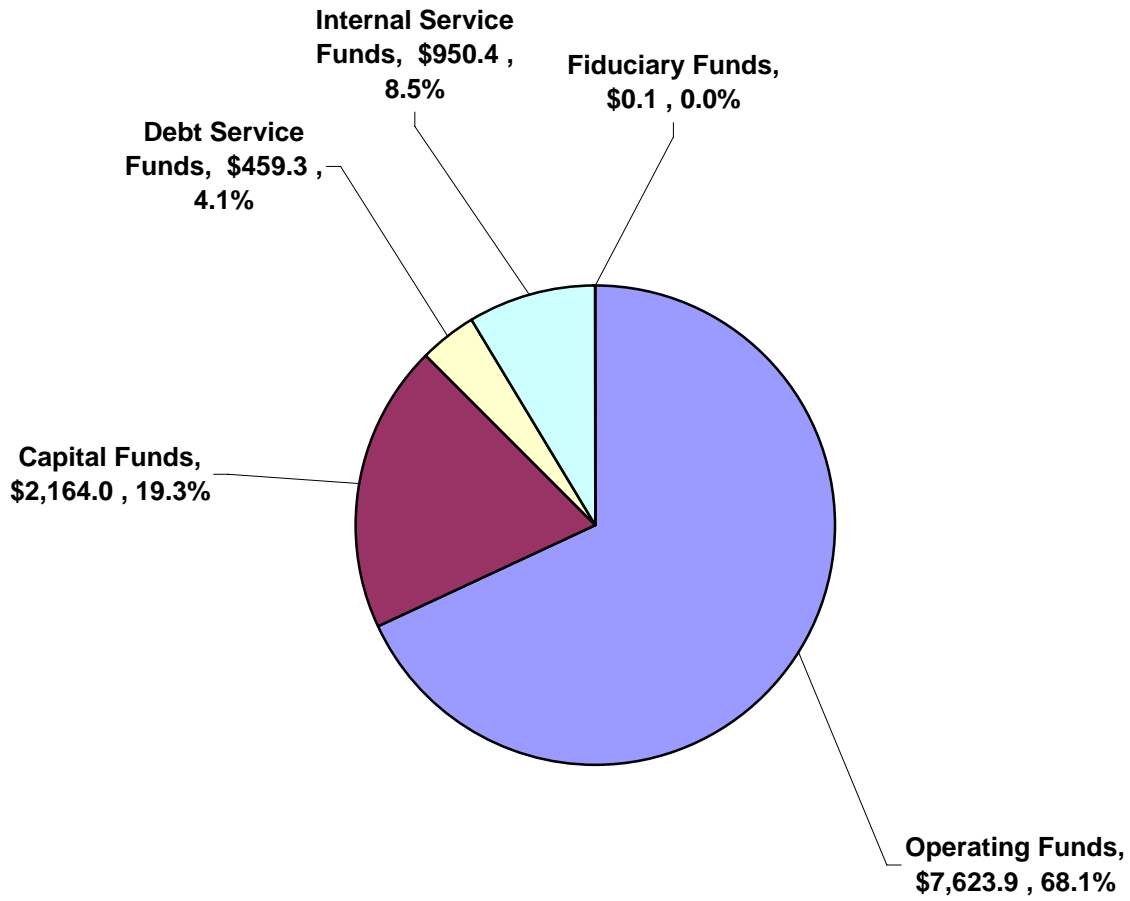
	2004-05 Final Budget Authorized	2005-06 Final Budget Authorized	2006-07 Final Budget Authorized	Percent of 2006-07 Total Authorized
<b>AUTHORIZED FTEs</b>				
<b>School and Office Operating Budgets</b>				
School Budgets	78,851.5	80,556.1	79,511.9	91.1%
Nonschool Budgets (Operational)	5,991.4	6,230.8	6,444.2	7.4%
Nonschool Budgets (Administered)	402.1	464.7	491.4	0.6%
Authorized FTEs - Undetermined Type	250.7	130.8	187.6	0.2%
<b>Subtotal</b>	<b>85,495.7</b>	<b>87,382.5</b>	<b>86,635.1</b>	<b>99.3%</b>
<b>Capital Expenditures and Debt Service</b>	<b>387.7</b>	<b>397.7</b>	<b>373.9</b>	<b>0.4%</b>
<b>Miscellaneous Categories of Expense</b>				
Certificates of Participation excluding repayment	81.9	136.3	248.4	0.3%
<b>Subtotal</b>	<b>81.9</b>	<b>136.3</b>	<b>248.4</b>	<b>0.3%</b>
<b>TOTAL AUTHORIZED FTEs</b>	<b>85,965.3</b>	<b>87,916.4</b>	<b>87,257.4</b>	<b>100.0%</b>

\*All Funds except Fund 007 (Charter Schools Fund)

Note: Detail may not sum exactly to totals due to rounding.

## Estimated Expenditure Budget by Fund

(Amounts in millions and percent of total)



**Graph reflects unconsolidated budget of \$11,197.8 million.**

*Note: Individual amounts may not add to total due to rounding.*



# Review of the Fund and District Defined Program Organization of the Budget

**Distribution of Estimated Expenditures, 2006-07**  
(Dollars in Millions)

**LAUSD**  
Estimated Expenditures  
**\$11,197.8**

Row  
*Totals*

Row A  
*All Funds*

\$11,197.8

<b>General Fund</b> <small>R,SFP</small>	<b>Adult Ed. Fund</b> <small>R,SFP</small>	<b>Child Dev. Fund</b> <small>R,SFP</small>	<b>Cafeteria Fund</b>	<b>Deferred Maint. Fund</b>	<b>Capital Funds</b>	<b>Fiduciary Funds</b>	<b>Intrnl Svcs Funds</b>	<b>Debt Svc. Funds</b>
\$6,993.9M	\$219.5M	\$137.3M	\$256.5M	\$16.7M	\$2,164.0M	\$0.1M	\$950.4M	\$459.3M

Row B  
*Dist. Defined Pgms*

\$6,993.9

<b>General Program</b>	<b>Special Educ.</b>	<b>Options Program</b>	<b>Reserves</b>	<b>Hourly Int/Rmdtn</b>	<b>After School Pgm</b>	<b>TIIG</b>	<b>Regional Occ Ctrs</b>	<b>Cmpstry &amp; Biling. Educ.</b>	<b>Interfund Transfers</b>	<b>Repair/Genl Maint</b>
\$3,950.9M	\$1,318.1M	\$71.5M	\$1.8M	\$72.8M	\$84.1M	\$536.9M	\$78.0M	\$657.3M	\$11.0M	\$211.6M

Row C  
*SFP*

\$1,254.6

<b>Specially Funded</b>	<b>Specially Funded</b>				<b>Specially Funded</b>		<b>Specially Funded</b>	<b>Specially Funded</b>		
\$467.5M	\$20.8M				\$103.9M		\$5.2M	\$657.3M		

Row D  
**GFRP**

\$5,739.4

<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>		<b>Regular Program</b>	<b>Regular Program</b>
\$3,443.1M	\$1,297.3M	\$71.5M	\$1.8M	\$72.8M	\$20.4M	\$536.9M	\$72.9M		\$11.0M	\$211.6M

Note: Not adjusted for interfund transfers. Amounts may not add to totals due to rounding.

## **GENERAL FUND REVENUES AND EXPENDITURES BY DISTRICT** **DEFINED PROGRAMS**

Because the General Fund budget comprises many programs, it is divided into the following District Defined Programs to bring into focus programs of particular interest:

*General Program* includes most positions and other resources providing services directly to regular K-12 classrooms. This section also reflects most school support resources, as well as local district office and central office administrative support positions and expenses.

*Special Education Program* includes positions and other resources providing instructional and support services to students who have special needs because of physical, emotional, intellectual or learning disabilities.

*Options Programs* includes resources for the District's opportunity, continuation, independent study, Alternative Education Work Centers (AEWC) and community day schools.

*Hourly Intervention/Remediation Program* includes resources for remedial and core academic programs, as well as intervention programs for youth at risk of being retained at grade level under the State's Standards Based Promotion guidelines.

*After School Programs* include resources for after school activities at schools throughout the District.

*Targeted Instructional Improvement Grant – Student Integration Program* includes resources intended to help alleviate the harms of racial isolation at schools, as identified in the court order resulting from the Crawford vs. LAUSD lawsuit and subsequent court decisions. Beginning in 2002-03, funding is provided through the Targeted Instructional Improvement Grant (TIIG).

*Regional Occupational Centers/Skills Centers Program* provides classes in a variety of occupations leading to employment of adults and high school youths.

*Interfund Transfers* include amounts budgeted for Certificates of Participation (COPs) and other resources that must, in accordance with District accounting standards, be recognized within the General Fund, then transferred to another Fund.

*Reserves and Resources Allocations* are utilized in the budget as a means of setting aside funds for which the exact usage is not yet known at the time of budget adoption ("Pending Distribution accounts"), or for which Board approval is required before expenditures can occur ("Undistributed Reserves"). Funds in these accounts must be transferred to expendable appropriations before they can be utilized.

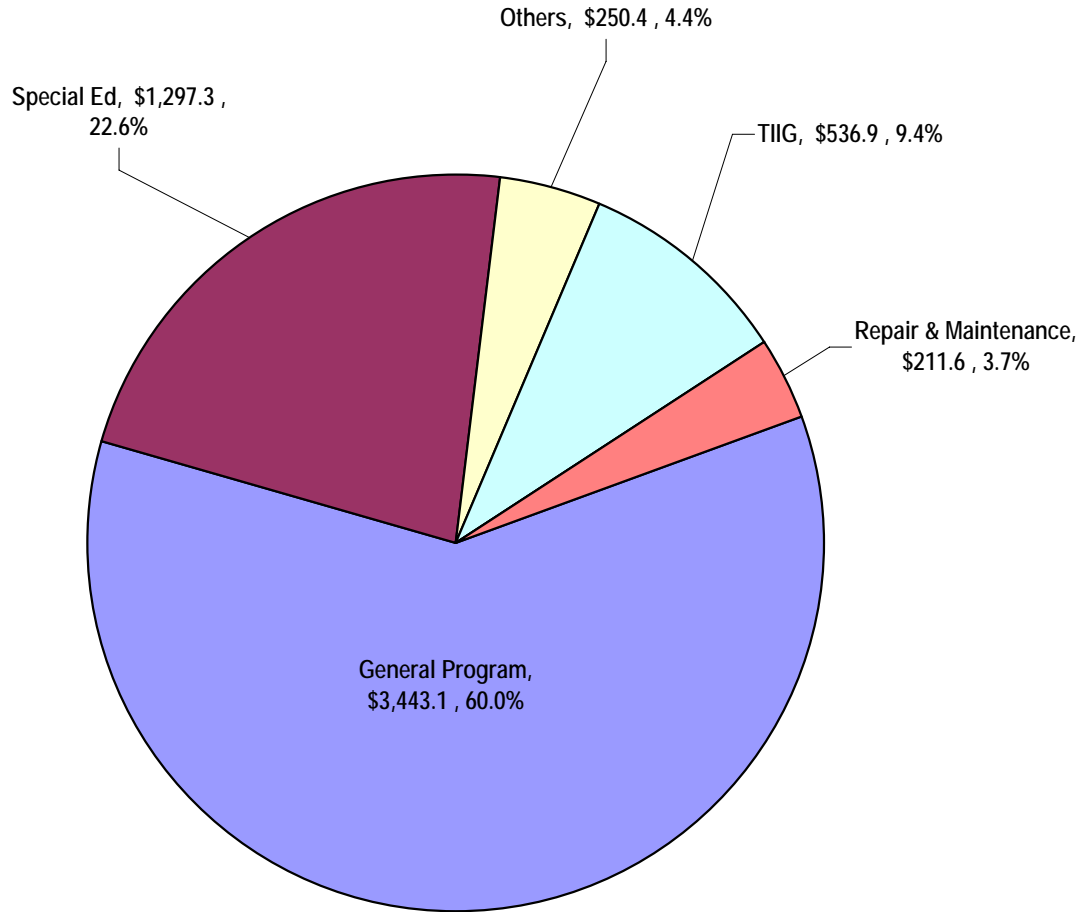
*Routine Repair and General Maintenance Program* reflects funding for basic building repairs and maintenance, in accordance with California Education Code sections pertaining to the State Building Program.

This section also provides budget summaries by General Fund District Defined Programs for the following Specially Funded Programs: *Compensatory and Bilingual Education Program, General/Other Specially Funded Programs, Special Education Program, Regional Occupational Centers/Skills Centers, and After School Programs.*

# Estimated Expenditure Budget by District Defined Programs

(Amounts in millions and percent of total)

## General Fund, Regular Program

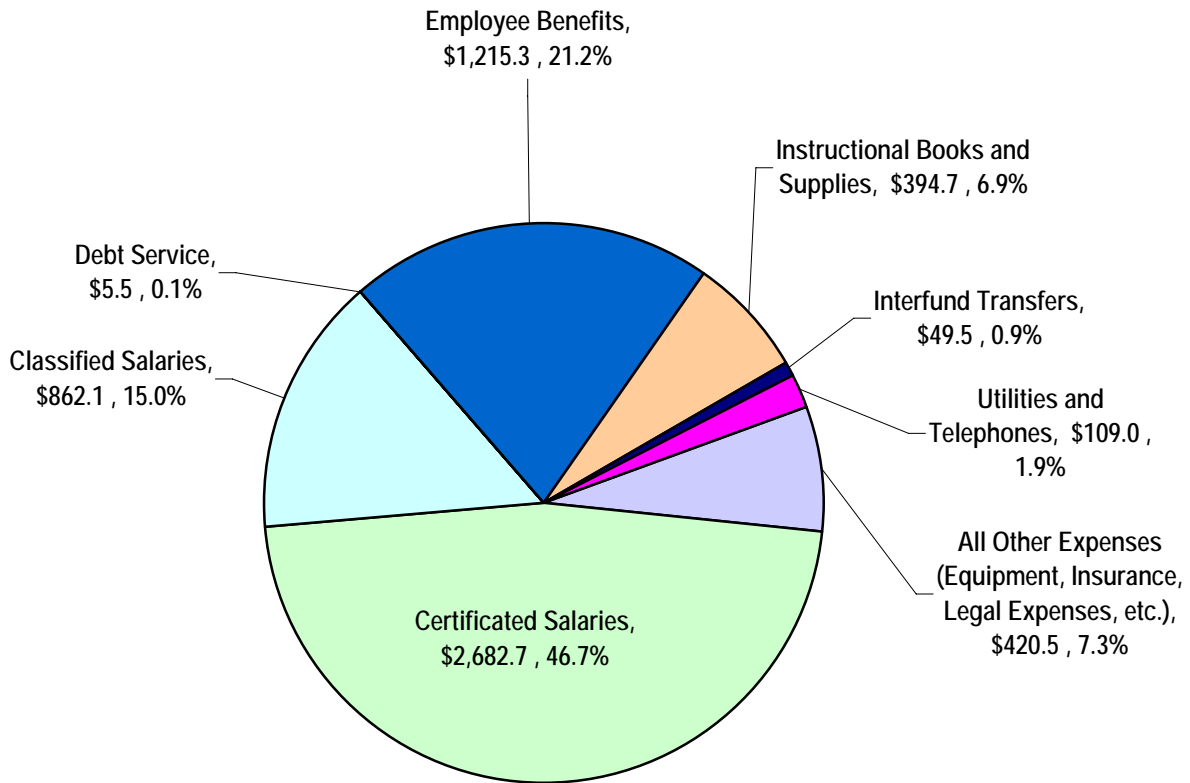


**Total = \$5,739.4**

*Note: Individual amounts may not add to total due to rounding.*

# General Fund Regular Program Estimated Expenditure Budget by Major Object

(Amounts in millions and percent of total)



**Total = \$5,739.4**

*Note: Individual amounts may not add to total due to rounding.*



## General Fund, Regular Program Onetime and Ongoing Revenues and Expenditures

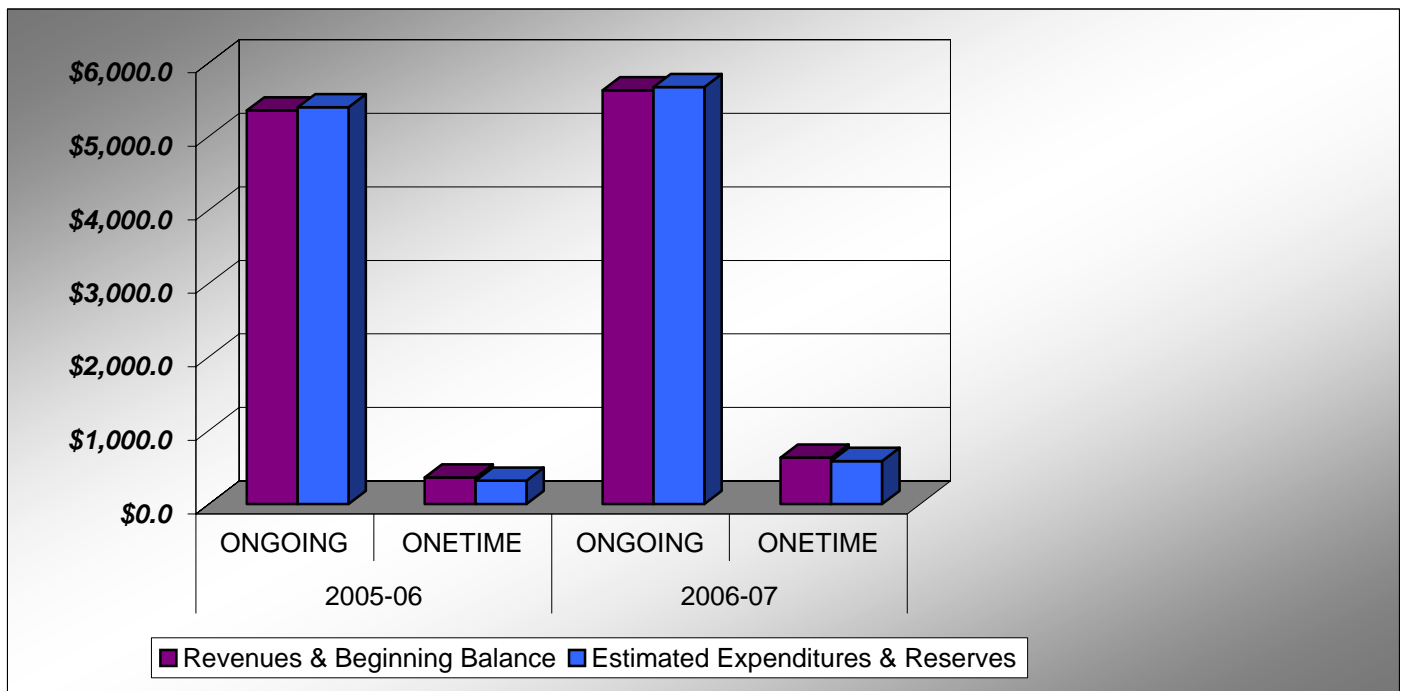
(Amounts in Millions)

The graph below reflects the estimated on-going and one-time General Fund, Regular Program revenues and expenditures in the Superintendent's 2006-07 Final Budget. The balance between ongoing expenditures and revenues is one measure of the sustainability of the District's financial condition over a period of years. Utilizing a significant amount of onetime revenue to cover costs that are ongoing in nature will eventually lead to the need for budget reductions, as revenues utilized to cover ongoing costs become unavailable.

Ongoing Revenue and Expenditure items . In the Los Angeles Unified School District, revenue sources with a history of annual receipt are counted as ongoing. Positions and other cost items serving programs that have no specified ending date in the District's financial records, and those which would not be expected to conclude without concrete Board action, are considered to be ongoing.

Onetime Revenue and Expenditure items . Revenue items that do not have a history of annual receipt by the District, and revenue items specified as onetime in the budget of the entity from which the funds are received, are counted as onetime. Expenditure line items expected to end during the 2006-07 fiscal year due to Board action or based on information received from the State or Federal government, and line-items and programs that are funded from balances carried forward from the previous fiscal year are counted as onetime in nature.

	2005-06			2006-07		
	Ongoing	Onetime	Total	Ongoing	Onetime	Total
Total Revenues and Beginning Balance	\$5,353.2	\$358.1	\$5,711.3	\$5,627.8	\$628.2	\$6,256.0
Total Expenditures and Reserves	5,397.0	314.3	5,711.3	5,672.2	583.8	6,256.0
Excess Expenditures Over Revenues	(\$43.8)	\$43.8	\$0.0	(\$44.4)	\$44.4	\$0.0



**DISTRICT ORGANIZATION**

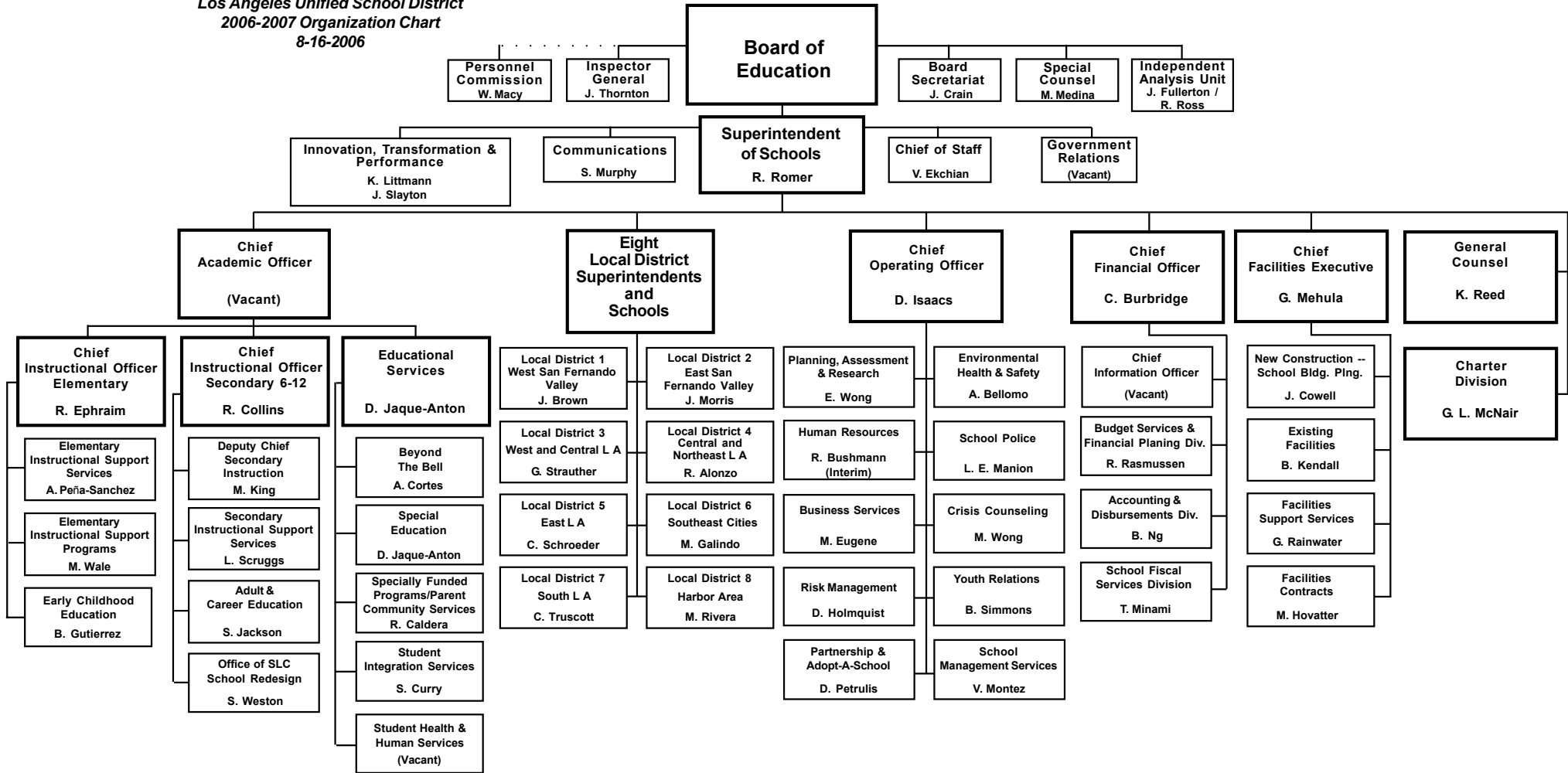
**Introduction**

The organization chart on the following page summarizes the District's reporting relationships as they exist in August 2006. Please see the Schools and Divisions portion of this document for organization charts displaying internal reporting patterns for each individual type of school and District office.

Most District administrative units ultimately report to the Board of Education through the Superintendent, but a number of offices, such as the Personnel Commission, Inspector General, and Independent Analysis Unit report directly to the Board of Education. The schools report to the Board through the Superintendent and the eight Local District Offices.

There was not sufficient time to reorganize the Division summaries and budgets to reflect recent organizational changes.

**Los Angeles Unified School District  
2006-2007 Organization Chart  
8-16-2006**



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*II.*

**BUDGET BY TYPE OF SCHOOL**

This section describes each type of school the District operates and displays the current budget for each.

## Authorized Operating Expenditures by Type of School\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
Elementary Schools	\$2,170.9	\$2,405.0	\$2,651.0
Middle Schools	\$809.6	\$890.3	\$1,011.6
High Schools	\$881.3	\$1,046.1	\$1,222.5
Span Schools	\$100.0	\$115.7	\$115.7
Special Education Schools	\$148.6	\$153.6	\$167.9
Non-Public Schools	\$167.2	\$166.1	\$164.8
Continuation High Schools	\$27.6	\$34.4	\$33.8
Opportunity Schools or Centers	\$18.3	\$18.9	\$19.2
Community Day Schools	\$13.8	\$14.6	\$14.6
Alternative Educ & Work Centers	\$9.3	\$8.2	\$12.4
Beyond the Bell Learning Centers	\$16.2	\$16.2	
Community Adult Schools	\$139.9	\$134.6	\$148.2
Regional Occupational Centers	\$51.6	\$49.4	\$49.1
Skill Centers	\$21.2	\$23.5	\$22.9
Regional Occupational Programs	\$5.8	\$5.6	\$6.1
Children Centers	\$95.7	\$104.4	\$111.8
State Preschool	\$0.4	\$0.5	\$0.5
Health Centers	\$15.3	\$16.4	\$14.9
Independent Charter Schools	\$0.6	\$0.7	\$0.2
School Type Undesignated	\$1,620.2	\$1,380.3	\$1,324.5
<b>Total Schools Budget</b>	<b>\$6,313.5</b>	<b>\$6,584.4</b>	<b>\$7,091.6</b>

\*All Funds except Fund 007 and 009

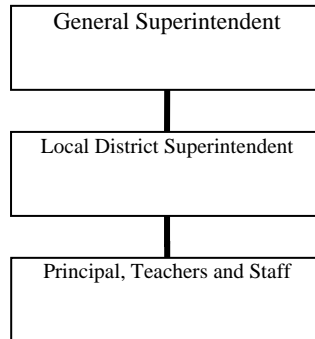
## Authorized Operating FTEs by Type of School\*

	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
Elementary Schools	34,505.6	34,961.0	34,116.9
Middle Schools	12,484.8	12,573.3	12,738.2
High Schools	13,359.1	14,449.2	15,110.8
Span Schools	1,651.0	1,675.0	1,700.2
Special Education Schools	2,526.3	2,371.4	2,318.9
Non-Public Schools	91.6	90.6	81.6
Continuation High Schools	333.7	366.5	378.1
Opportunity Schools or Centers	242.5	241.3	241.8
Community Day Schools	217.4	222.6	238.2
Alternative Educ & Work Centers	190.1	189.0	236.3
Beyond the Bell Learning Centers	52.9	55.7	0.0
Community Adult Schools	1,975.1	1,873.6	1,997.7
Regional Occupational Centers	686.6	607.6	596.4
Skill Centers	314.8	327.4	323.6
Regional Occupational Programs	61.3	58.7	61.0
Children Centers	1,850.3	1,952.0	1,975.9
State Preschool	10.3	10.3	11.6
Health Centers	232.1	237.8	217.0
Independent Charter Schools	5.0	7.0	4.1
School Type Undesignated	8,060.9	8,286.1	7,163.4
<b>Total Schools FTEs</b>	<b>78,851.5</b>	<b>80,556.1</b>	<b>79,511.9</b>

\*All Funds except Fund 007 and 009

## ELEMENTARY SCHOOLS

The District had 459 elementary schools in 2005-06, serving 331,164 students as of October, 2005. 5 new elementary schools are scheduled to open in 2006-07. The District also operates 34 primary centers. 1 new primary center is scheduled to open in 2006-07.



### GOALS:

The District's fundamental goal is to improve student learning to enable all students to achieve high academic standards. It is the District's elementary schools that have the responsibility of setting this foundation. To reach this goal, the division of instruction has adopted the following charge: *"Our charge is to fundamentally improve the interaction between teacher and student to create critical thinkers prepared to participate in a diverse and complex society."* To accomplish this we will:

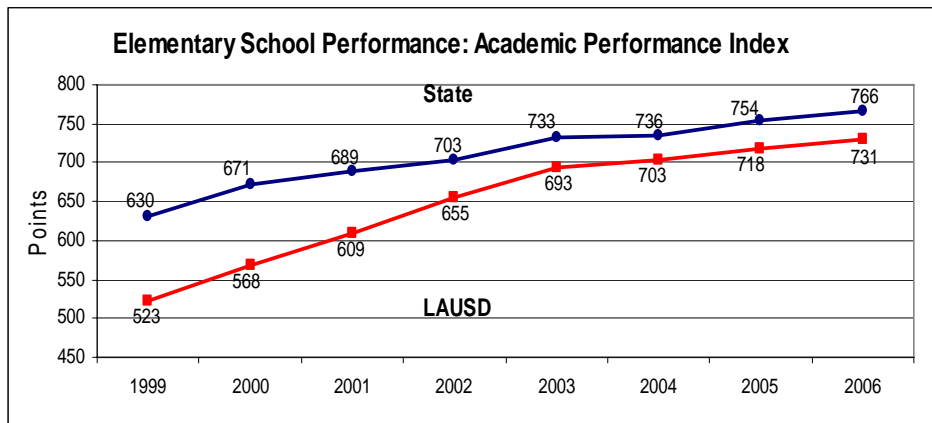
- Provide a safe, secure and respectful environment.
- Ensure all students have access to and engage in a rigorous, culturally relevant, standards-based curriculum delivered by highly qualified teachers in the areas of reading/language arts, mathematics, science, social studies, visual and performing arts, health and physical education, and character education.
- Ensure all students read and write at grade level.
- Ensure all students demonstrate mathematics skills at grade level.
- Ensure English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve content standards in all academic areas.
- Eliminate the achievement gap between students meeting standards and those who are not.
- Ensure students with disabilities receive appropriate services and instruction in order to meet and exceed State standards.
- Provide focused professional development to teachers and administrators as the key to improving classroom practice.
- Provide focused content and cognitive coaching to teachers to improve classroom practice and student achievement.
- Provide meaningful opportunities for parents and community members to actively engage at their local school site as well as participate in local school decision-making.



## ELEMENTARY SCHOOLS (cont'd)

### GROWTH IN STUDENT ACHIEVEMENT:

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. While gaining 208 API points between 1999 and 2006 (growth of 39.8%), the District has decreased the difference between its own API score and that of the State as a whole by 72 points, from a 107-point spread in 1999 to a difference of only 35 points in 2006 (in the following graph, the darker line indicates the State's annual API scores; the lighter line reflects the District's progress).



## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	
<b>Elementary Schools</b>				
1000	Certificated Salaries	\$1,208.5	\$1,325.9	\$1,418.4
2000	Classified Salaries	\$265.5	\$272.5	\$304.8
3000	Employee Benefits	\$499.3	\$601.8	\$586.5
4000	Books and Supplies	\$157.0	\$157.4	\$261.3
5000	Other Operating Expenses	\$22.0	\$19.9	\$73.0
6000	Capital Outlay	\$10.4	\$9.4	\$6.7
7000	Other Outgo	\$8.3	\$18.2	\$0.4
<b>Elementary Schools</b>		<b>\$2,170.9</b>	<b>\$2,405.0</b>	<b>\$2,651.0</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

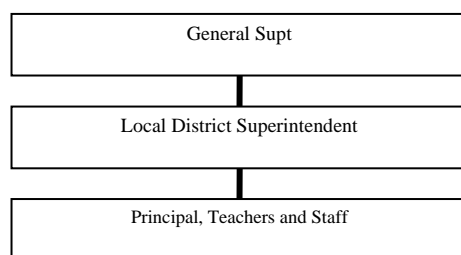
		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Elementary Schools</b>				
1000	Certificated Salaries	24,971.7	25,224.5	24,109.7
2000	Classified Salaries	9,533.9	9,736.4	10,007.2
<b>Elementary Schools</b>		<b>34,505.6</b>	<b>34,961.0</b>	<b>34,116.9</b>

\*All Funds except Fund 007 and 009

## MIDDLE SCHOOLS

The District had 84 middle schools in 2005-06, serving 149,016 students. 1 new middle school is scheduled to open in 2006-07.

The middle schools have been actively engaged in middle grade level reform to address their purpose and function as middle schools and to put students first by meeting the intellectual, social, emotional, moral, and physical developmental needs of young adolescents. LAUSD middle schools serve students in grades six through eight. Middle Schools support student achievement through the following elements: 1) exhibiting a commitment to young adolescents and understanding their developmental nature; 2) sharing a common vision that reflects the best that can be provided for the middle level student including focusing on student achievement, student-teacher relationships and community participation; 3) having high expectations for all including staff, teachers, parents, and the students themselves by engaging them intellectually, emotionally, socially, and physically in becoming responsible citizens; 4) providing personalization of instruction and developing adult advocates for each student in order to provide needed support; 5) developing family and community partnerships in the education of young adolescents through participation in parental and community organizations and local school governance; and 6) providing a positive school climate that ensures that students engage in learning activities in an inviting, clean and safe environment.



### **GOALS:**

Goals for middle schools in California are defined by the State in content standards as measured by The California Standards Test which currently is administered in the areas of English/Language Arts, Mathematics at the 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grade levels. In addition, District middle schools engage in programmatic tenet development including:

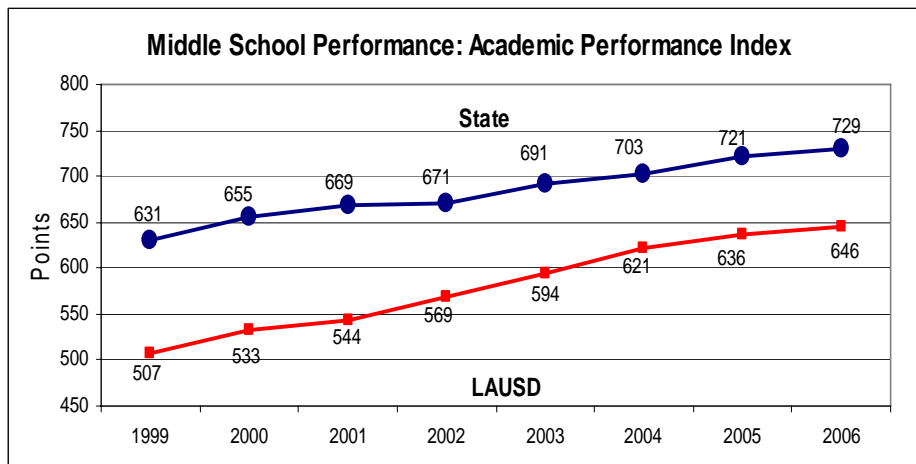
- incorporating standards-based curriculums that are rigorous, integrative, and exploratory;
- providing varied teaching and learning approaches to improve student literacy through providing differentiated instruction and incorporating culturally relevant and responsive pedagogy;
- engaging students in periodic assessments and evaluation opportunities that promote learning;
- providing flexible organizational structures including but not limited to coring, teaming, and developing small learning communities;
- ensuring that programs and policies are in place for fostering student safety, health, and wellness; and
- providing comprehensive guidance and support services.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on results of the California standards Test(s), District middle schools have demonstrated significant academic progress in recent years, both as measured against the District's previous

## MIDDLE SCHOOLS (cont'd)

performance and against the State as a whole. The following chart indicates the progress made by middle schools in meeting the State's content standards over the past seven years:



## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Middle Schools</b>			
1000    Certificated Salaries	\$424.3	\$464.4	\$516.2
2000    Classified Salaries	\$109.0	\$107.9	\$125.5
3000    Employee Benefits	\$191.1	\$227.0	\$231.2
4000    Books and Supplies	\$69.1	\$69.0	\$108.8
5000    Other Operating Expenses	\$10.7	\$13.7	\$27.2
6000    Capital Outlay	\$2.0	\$1.9	\$2.6
7000    Other Outgo	\$3.4	\$6.4	\$0.1
<b>Middle Schools</b>	<b>\$809.6</b>	<b>\$890.3</b>	<b>\$1,011.6</b>

\*All Funds except Fund 007 and 009

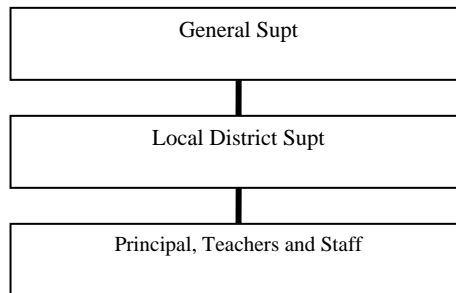
## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Middle Schools</b>				
1000	Certificated Salaries	8,471.4	8,619.9	8,407.6
2000	Classified Salaries	4,013.4	3,953.4	4,330.6
<b>Middle Schools</b>		<b>12,484.8</b>	<b>12,573.3</b>	<b>12,738.2</b>

\*All Funds except Fund 007 and 009

## SENIOR HIGH SCHOOLS

The District's senior high schools serve students in grades 9-12 in a four year program designed to prepare them for success in future studies and careers. The District had 80 senior high schools in 2005-06, serving 181,264 students. 4 new senior high schools are scheduled to open in 2006-07.



### **GOALS:**

The fundamental goal of high schools is to enable all students to acquire the knowledge and skills necessary to successfully compete in higher education and careers. High schools offer a wide variety of “core” courses and electives to achieve this goal. Highest priorities at the high school level are as follows:

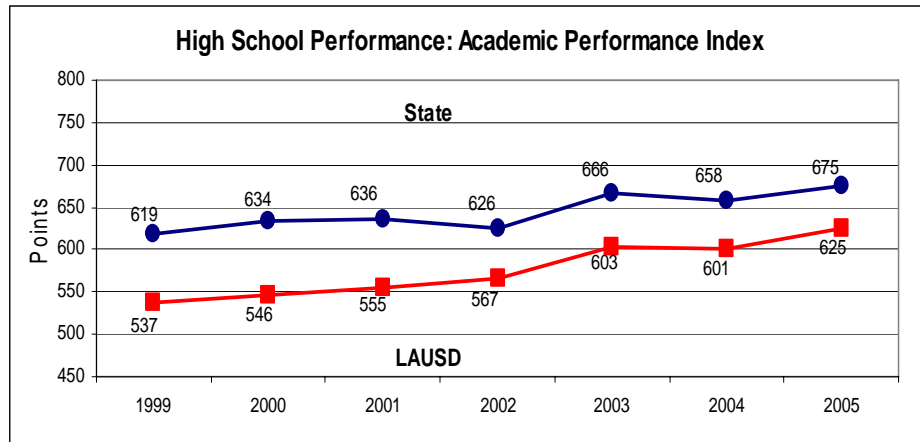
- To ensure that all students have access to and engage in a rigorous standards-based curriculum that is culturally relevant and provides access to a wide range of course offerings along a college and career pathway.
- To ensure that English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve academic success in their classes.
- To provide a safe, secure, and respectful learning environment.
- To eliminate the achievement gap that exists between students.
- To ensure that students with disabilities receive appropriate services and instruction.
- To provide focused professional development to teachers and administrators to improve classroom practice.
- To provide meaningful opportunities for parents and community members to actively engage with their local high schools.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on Academic Performance Index (API) scores since 1999, District senior high schools have demonstrated academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. Senior high schools have improved by 88 API points between 1999 and 2006, an improvement of 16.4%, as compared to the State's overall improvement of 56 points (9.0%). The difference between the District's overall score and that of the State has decreased from 82 points in 1999 to 50 points in 2006 (in the following graph, the darker line indicates the State's annual API scores; the lighter reflects the District's progress).



## SENIOR HIGH SCHOOLS (cont'd)



## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	
<b>High Schools</b>				
1000	Certificated Salaries	\$488.1	\$574.6	\$639.2
2000	Classified Salaries	\$105.2	\$112.3	\$138.4
3000	Employee Benefits	\$204.5	\$259.0	\$271.7
4000	Books and Supplies	\$63.5	\$75.2	\$120.3
5000	Other Operating Expenses	\$14.4	\$14.9	\$38.0
6000	Capital Outlay	\$2.6	\$3.5	\$14.8
7000	Other Outgo	\$2.9	\$6.6	\$0.1
<b>High Schools</b>		<b>\$881.3</b>	<b>\$1,046.1</b>	<b>\$1,222.5</b>

\*All Funds except Fund 007 and 009

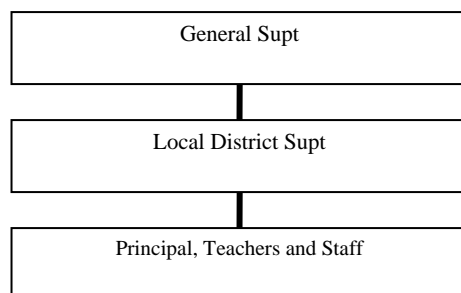
## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>High Schools</b>				
1000	Certificated Salaries	9,467.3	10,315.5	10,404.4
2000	Classified Salaries	3,891.8	4,133.7	4,706.4
<b>High Schools</b>		<b>13,359.1</b>	<b>14,449.2</b>	<b>15,110.8</b>

\*All Funds except Fund 007 and 009

## MULTI-LEVEL SCHOOLS (“SPAN” SCHOOLS)

The District had 36 multi-level or “span” schools in 2005-06, including 7 span magnet schools, serving 23,306 students. 1 new span school is scheduled to open in 2006-07.



### **GOALS:**

The District’s fundamental goal is to improve student learning to enable all students to achieve high academic standards. It is the District’s span schools (K-8) that have the responsibility of setting this foundation. To reach this goal, the highest priorities of span schools are:

- To provide a safe, secure and respectful environment.
- To ensure all students have access to and engage in a rigorous, culturally relevant, standards-based curriculum delivered by highly qualified teachers in the areas of reading/language arts, mathematics, science, social studies, visual and performing arts, health and physical education, and character education.
- To ensure all students read and write at grade level.
- To ensure all students demonstrate mathematics skills at grade level.
- To ensure English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve high content standards in all academic areas.
- To eliminate the achievement gap between students meeting standards and those who are not.
- To ensure students with disabilities receive appropriate services and instruction in order to meet and exceed State standards.
- To provide focused professional development to teachers and administrators as the key to improving classroom practice.
- To provide meaningful opportunities for parents and community members to actively engage at their local school site as well as participate in local school decision-making.

### **GROWTH IN STUDENT ACHIEVEMENT:**

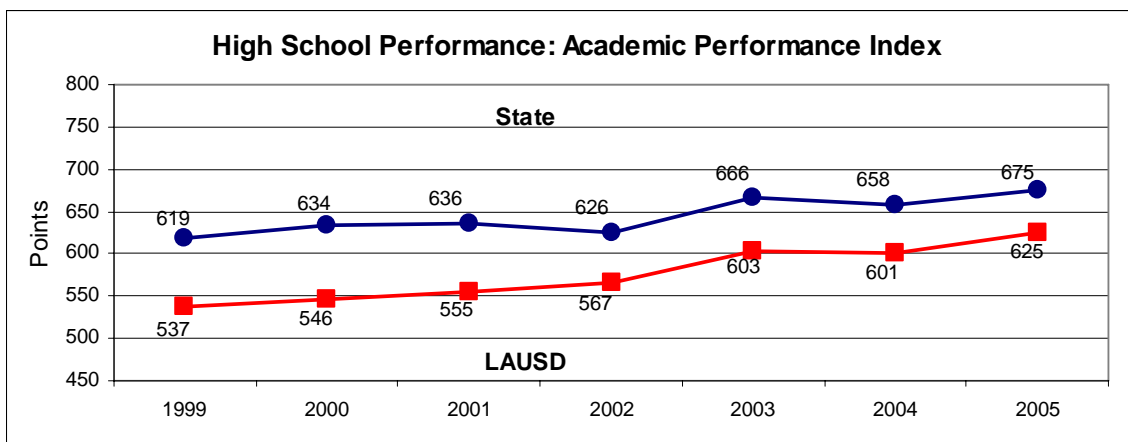
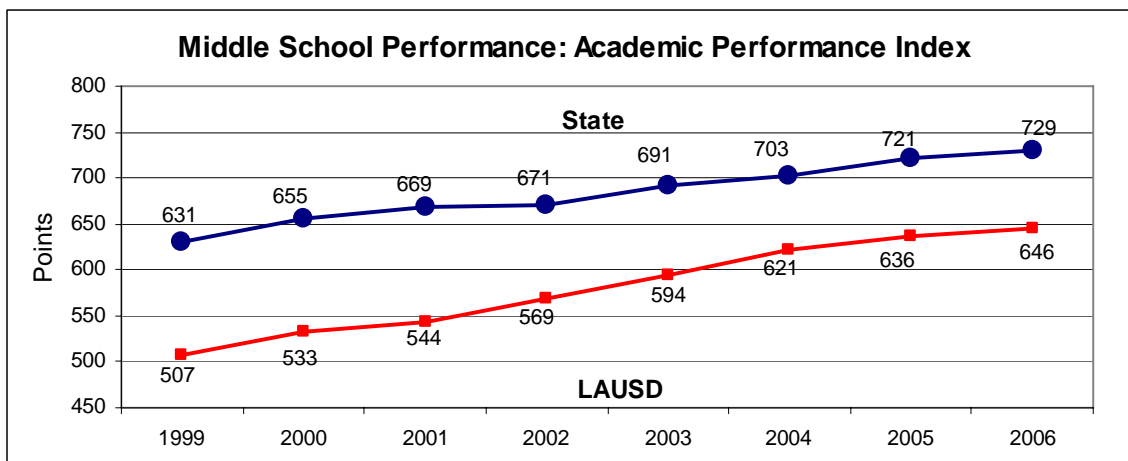
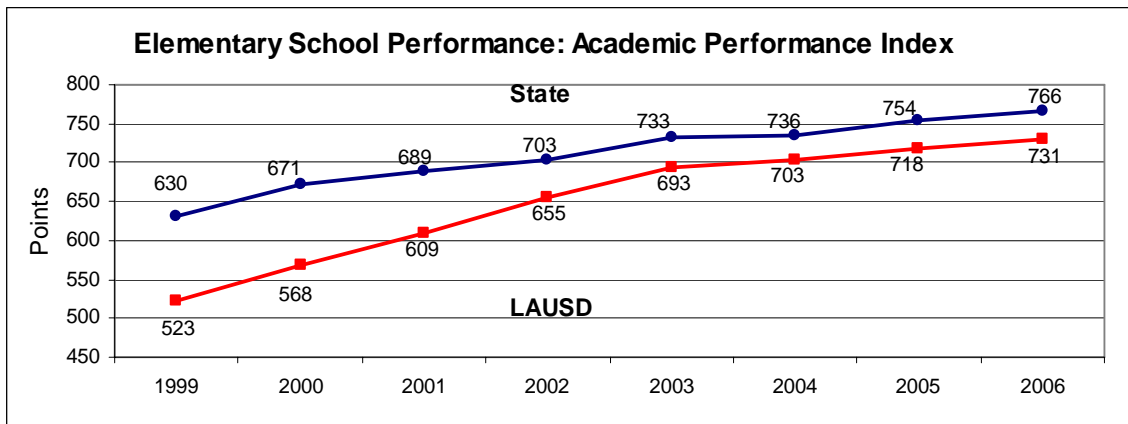
It can be expected that test results for span schools would approximately mirror those of the District’s elementary, middle, and senior high schools. Historical API results for all levels are indicated below.

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress in recent years, both as measured against the District’s previous performance and against the State as a whole. While gaining 208 API points between 1999 and 2006 (growth of 39.8%), the District has decreased the difference between its own API score and that of the State as a whole by 72 points, from a 107-point spread in 1999 to a difference of only 35 points in 2006 (in the following graphs, the darker line indicates the State’s annual API scores; the lighter reflects the District’s progress).

## MULTI-LEVEL SCHOOLS (“SPAN” SCHOOLS) (cont’d)

Middle schools have improved by 139 API points between 1999 and 2006, an improvement of 27.4%, as compared to the State’s overall improvement of 98 points (15.5%). The difference between the District’s overall score and that of the State has decreased from 124 points in 1999 to 83 points in 2006.

High schools have improved by 88 points since 1999, a 16.4% improvement, as compared to the State’s gain of 56 points (9.0%). The difference between the District’s overall score and that of the State has decreased from 82 points in 1999 to 50 points in 2005.



## Authorized Operating Expenditures by Type of School and Major Object\*

<b>Amounts in \$Millions</b>	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Span Schools</b>			
1000    Certificated Salaries	\$56.9	\$65.2	\$68.0
2000    Classified Salaries	\$12.6	\$12.9	\$13.4
3000    Employee Benefits	\$24.0	\$29.6	\$28.8
4000    Books and Supplies	\$4.9	\$5.6	\$4.7
5000    Other Operating Expenses	\$1.0	\$1.3	\$0.6
6000    Capital Outlay	\$0.4	\$0.2	\$0.1
7000    Other Outgo	\$0.3	\$0.8	\$0.0
<b>Span Schools</b>	<b>\$100.0</b>	<b>\$115.7</b>	<b>\$115.7</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Span Schools</b>				
1000	Certificated Salaries	1,188.5	1,204.8	1,213.3
2000	Classified Salaries	462.5	470.2	487.0
<b>Span Schools</b>		<b>1,651.0</b>	<b>1,675.0</b>	<b>1,700.2</b>

\*All Funds except Fund 007 and 009

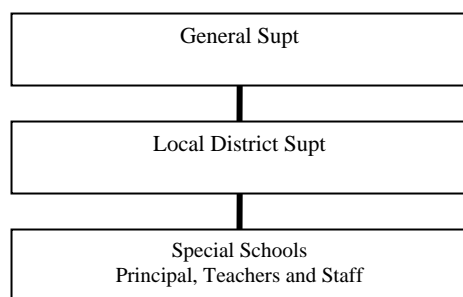
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## **SPECIAL EDUCATION SCHOOLS**

The District's special education schools meet the federal law, Individuals with Disabilities Education Act (IDEA), requirement that each local education agency ensure that a continuum of educational placements is available to meet the needs of students with disabilities. The continuum includes instruction in regular classes, special classes on general education sites and special education schools (as well as home instruction and instruction in hospitals). To the maximum extent appropriate, the majority of students with disabilities are educated on general education sites. Specialized schooling occurs only when the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. Our special education schools serve students with severe to profound developmental and/or physical disabilities. An Individualized Education Program (IEP) team, which includes the parent, has determined that the student's physical and instructional needs cannot be met on a general education site. The District also has two schools which serve a low incidence population: pre-K-6<sup>th</sup> grade elementary school for students who are blind, and a pre-K-12+ span school for students who are deaf. Students at these two schools may be working in either the general education core curriculum or in an alternate curriculum for students who have moderate-severe disabilities

The District has 17 special education schools that are projected to serve 3800 students during the 2006-07 school year. No new special education schools are scheduled to open in 2006-07. All special education schools are part of the Local District and are supervised by Local District Directors.



### **GOALS:**

Special education schools serve students with disabilities whose individualized education programs (IEPs) indicate that they are to be educated at a public school in a more restrictive instructional environment than can be provided at a general education school. Most students in special education schools are working in the Curriculum for Students with Moderate-Severe Disabilities which focuses on providing these students the skills they need to live as independent and fully participating citizens.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on the 2005 test results, the percentage of students with disabilities in the Los Angeles Unified School District who took the CAPA and scored at the proficient or advanced level has improved. The 2005 CAPA report consists of the test results for all students taking the CAPA, including students with severe disabilities on general education sites. *(Please note that the special education school for students who are blind and the school for students who are deaf, serve both students who are working in the Curriculum for Students with Moderate-Severe Disabilities and taking the appropriate level of CAPA as well as students who are working in the general education core curriculum at grade level and are taking the California Standards Test).*

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Special Education Schools</b>			
1000    Certificated Salaries	\$56.0	\$58.2	\$64.7
2000    Classified Salaries	\$40.4	\$37.5	\$36.9
3000    Employee Benefits	\$37.5	\$44.2	\$42.5
4000    Books and Supplies	\$7.2	\$7.1	\$14.2
5000    Other Operating Expenses	\$7.4	\$5.9	\$9.3
6000    Capital Outlay	\$0.3	\$0.3	\$0.3
7000    Other Outgo	(\$0.1)	\$0.4	\$0.0
<b>Special Education Schools</b>	<b>\$148.6</b>	<b>\$153.6</b>	<b>\$167.9</b>

\*All Funds except Fund 007 and 009

**Authorized Operating FTEs by Type of School and Major Object\***

		<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Special Education Schools</b>				
1000	Certificated Salaries	1,021.1	979.9	961.9
2000	Classified Salaries	1,505.3	1,391.5	1,357.0
<b>Special Education Schools</b>		<b>2,526.3</b>	<b>2,371.4</b>	<b>2,318.9</b>

\*All Funds except Fund 007 and 009

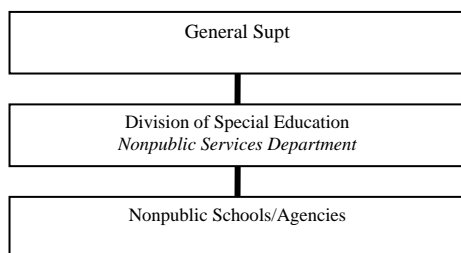
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## NONPUBLIC SERVICES

The Nonpublic Services (NPS) Department's primary responsibilities are: (1) the placement of students whose Individualized Education Program (IEP) indicates the need for a nonpublic school setting and oversight of their program in eighty-nine (89) different nonpublic schools; and (2) oversight of students receiving related services through nonpublic agencies (NPA). The District enters into Master Contracts with approximately 200 NPS/NPA programs throughout the city, as well as NPS programs that are located outside Los Angeles County and the State of California. The NPS Department is also responsible for monitoring all of these programs to ensure compliance with state and federal education codes and Master Contract provisions. The monitoring includes program audits, visitations and participation in the California Department of Education certification process and on-site reviews, as well as District Validation Reviews. The NPS Department acts as a liaison ensuring that the NPS student has equal access to all District resources and programs, and that data on these students is accurately collected and reported in the Welligent IEP System, SIS, CASEMIS, DSS, ISIS and to the Office of Independent Monitor (OIM) for the Modified Consent Decree (MCD).

In contracting with NPS/NPAs to provide numerous specialized educational services for students, the NPS Department is responsible for the development of the Master Contract, the negotiation of fees, and the approval and processing of payments for services and cost recovery through Medi-Cal billing. In addition, the Department provides technical assistance to other District personnel, as well as to a myriad of outside agencies. The NPS Department is also involved in program development, research and evaluation, data collection and development of policies and procedures related to special education.

- 3900 District students with disabilities will be educated in a NPS in 2006-07.
- 6000 District students with disabilities will receive related services by a NPA in 2006-07.



### GOALS:

Nonpublic schools serve students with disabilities whose individualized education programs (IEPs) indicate that they are to be educated in a more restrictive instructional environment than can be provided at a general education school. In accordance with the California Education Code, state certified nonpublic schools must assure that their students have access to educational materials, services, and programs to the extent available at the local education agency (LEA) in which the NPS is located. This would include the standards-based core curriculum and administration of all State mandated testing such as the California Standards Tests (CST), California Achievement Tests (CAT/6), California High School Exit Exam (CAHSEE), and California Alternate Performance Assessment (CAPA). Nonpublic schools administer all of these exams as specified by the District Testing Unit. Nonpublic schools are accountable in achieving the Outcome measures specified in the Modified Consent Decree (MCD).

## Authorized Operating Expenditures by Type of School and Major Object\*

<b>Amounts in \$Millions</b>	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Non-Public Schools</b>			
1000    Certificated Salaries	\$4.6	\$4.7	\$4.4
2000    Classified Salaries	\$0.4	\$0.3	\$0.3
3000    Employee Benefits	\$1.3	\$1.4	\$1.3
4000    Books and Supplies	\$1.7	\$2.4	\$2.1
5000    Other Operating Expenses	\$158.9	\$156.5	\$156.6
6000    Capital Outlay	\$0.2	\$0.2	\$0.1
7000    Other Outgo	\$0.2	\$0.6	
<b>Non-Public Schools</b>	<b>\$167.2</b>	<b>\$166.1</b>	<b>\$164.8</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

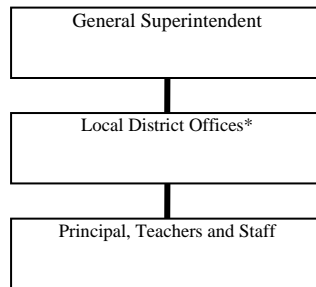
		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Non-Public Schools</b>				
1000	Certificated Salaries	84.2	83.3	75.3
2000	Classified Salaries	7.4	7.3	6.2
<b>Non-Public Schools</b>		<b>91.6</b>	<b>90.6</b>	<b>81.6</b>

\*All Funds except Fund 007 and 009

## CONTINUATION HIGH SCHOOLS

Continuation education is a high school diploma program designed to meet the needs of students sixteen through eighteen years of age (grades 9-12) who have not graduated from high school, are not exempt from compulsory school attendance, and are deemed at risk of not completing their education. Students enrolled in continuation education programs are often credit deficient or in need of a flexible schedule due to employment, family obligations, and/or other critical needs. The District requires students to attend a 250-minute day of instruction.

In addition to providing state mandated academic courses for high school graduation, continuation education emphasizes guidance, career orientation, and/or a work-study schedule. Supplemental programs and services may include independent study, Regional Occupational Centers and Programs, career counseling, job placement, and apprenticeships. The District had 45 continuation high schools in 2005-06, serving 4,457 students. No new continuation high schools are scheduled to open in 2006-07.



\* The local districts supervise forty-four of the district's continuation high schools. Because Central High School is a multi-site school with classrooms in all eight local districts, Central High School is supervised by the Director of Senior High Programs.

### GOALS:

- The District's policy on continuation schools has been to provide small learning environments to students within the attendance area of one of the traditional high school campuses.
- Continuation schools strive to provide a success-oriented learning experience, a course of instruction designed to meet district and state standards, an active participation in educational decisions, and recognition of individual worth.
- The goal of continuation high schools is to graduate or transition students back to a traditional high school.

### GROWTH IN STUDENT ACHIEVEMENT:

- **The primary indicator of success:** for continuation schools is their ability to serve at-risk young people (at any time during the school year) and, with the collaborative efforts of the staff, help students stay in school and begin working towards graduation.



## CONTINUATION HIGH SCHOOLS (cont'd)

- **2005 API Results:** indicate that all continuation schools increased their API scores from 2004.

Average API Score Increase from 2004 to 2005	Number of Schools With API Gains of 100 Points or More	Percent of Schools with Gains of 100 or more points	Highest API Score Increase
59.62	11	37%	+ 183

- **Credit Completion:** is a strong indicator of student progress for at-risk students. 31, or 74% of the schools' students matched or exceeded their average monthly credit completion rate from 2003-04 to 2004-05.
- **CAHSEE Pass Rates:** indicate a school's student success towards fulfilling their graduation goals. Based on the March 2005 CAHSE English Language Arts results, 25% of continuation school students were at or above the District's pass rate. Another 25% of the students were within 2 questions of passing. Based on the March 2005 CAHSE Mathematics Arts results, 9% of the students met or exceeded the District's pass rate score. Another 21% of the students were within 2 questions of passing.
- **Daily Attendance:** Continuation schools overall earned a 96.24% attendance rate in 2004-05. 95% of continuation schools had over 90% attendance, and 72% had attendance rates of 95% or higher.

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	
<b>Continuation High Schools</b>				
1000	Certificated Salaries	\$15.8	\$17.4	\$18.6
2000	Classified Salaries	\$2.9	\$3.2	\$3.3
3000	Employee Benefits	\$6.0	\$7.4	\$7.2
4000	Books and Supplies	\$1.5	\$4.2	\$2.6
5000	Other Operating Expenses	\$1.5	\$1.7	\$2.1
6000	Capital Outlay	(\$0.1)	\$0.1	\$0.1
7000	Other Outgo	\$0.0	\$0.4	
<b>Continuation High Schools</b>		<b>\$27.6</b>	<b>\$34.4</b>	<b>\$33.8</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Continuation High Schools</b>				
1000	Certificated Salaries	242.6	270.0	279.1
2000	Classified Salaries	91.1	96.5	99.0
<b>Continuation High Schools</b>		<b>333.7</b>	<b>366.5</b>	<b>378.1</b>

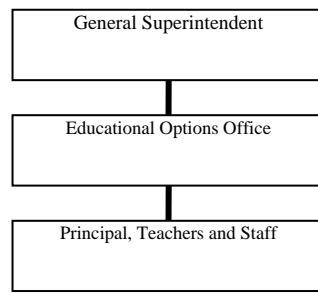
\*All Funds except Fund 007 and 009

## **OPPORTUNITY SCHOOLS**

Opportunity Schools provide grade 7-12 students with serious attendance and behavioral problems a success-oriented learning environment that strengthens basic skills, enhances self-esteem and prepares them for a responsible and satisfying life. Opportunity schools are also designed to educate the at-risk middle school student in a smaller, more personalized and structured learning environment. The philosophy and primary goal of the opportunity schools is to provide a structured and caring educational environment so as to produce positive behavioral changes in students in order to permit the students to return to any program in the community.

Opportunity schools use an open entry enrollment process that enables students to be referred at any time during the school year. There are presently four opportunity schools plus an opportunity unit, which together serve 676 students. At present, there are no plans to new opportunity schools in 2006-07. Three of the schools, Aggeler, Riley, and Youth Opportunities Unlimited, are supervised by their respective local districts (Aggeler operates both an opportunity school and a community day school). The Director of Senior High Programs supervises McAlister High School.

The opportunity schools are very diverse. McAlister and Riley serve pregnant minor students; Aggeler consists of a single classroom of students; and Youth Opportunities Unlimited is a large school with a diverse at-risk student population from many areas throughout the District.



### **GOALS:**

Opportunity schools serve several types of students: middle school and high school students with poor attendance and behavioral problems, pregnant minor students, students on probation, students with poor academic performance in 7-12 grade levels. The unique mission of educational options schools is based on the belief that at-risk students require learning experiences that are engaging and challenging with high expectations in a more personalized, nontraditional and smaller learning environment. Developing positive relationships with caring and knowledgeable adults that students can interact with on a daily basis is essential. All schools have as a main goal to prevent students from dropping out of school.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Students in Opportunity schools must meet the same state and district requirements as other students. Opportunity schools are subject to the STAR Testing, Alternative Schools Accountability Model (ASAM) and, if the student is in grades 10-12, the California High School Exit Exam. While Aggeler and McAlister did not generate sufficient API data in 2004 and/or 2005, Riley and Youth Opportunities Unlimited demonstrated significant academic progress in 2005:

## OPPORTUNITY SCHOOLS (cont'd)

SCHOOL	AYP GOALS	API GOALS		
Aggeler Opportunity	Met 4 of 6 AYP Criteria	This school had fewer than 11 valid Standardized Testing and Reporting (STAR) test scores. *		
McAlister HS	Met 2 of 6 AYP Criteria	The school did not have a valid API score in 2004		
Riley HS	Met 5 of 6 AYP Criteria	2004 API 404	2005 API 515	Growth in the API for 2005 +111
Youth Opportunities Unlimited	Met 1 of 6 AYP Criteria	2004 API 403	2005 API 457	Growth in the API for 2005 +54

\* According to the California Department of Education, "No reliable API can be calculated with so few scores."

**Alternative Schools Accountability Model (ASAM) Local School Indicators.** The purpose of the ASAM was to enable small alternative schools such as opportunity schools to select from a prescribed list the three indicators that best determine and highlight their challenges and successes.

Almost all options schools have selected Local School Indicator, 13B: Credit Completion. This indicator does represent a significant component of student and/or school success. The data below represent a positive academic trend for three of the four schools.

SCHOOL	2003-2004 MONTHLY CREDIT COMPLETION	2004-2005 MONTHLY CREDIT COMPLETION
Aggeler Opportunity	3.6	3.9
McAlister Cyesis HS	2.0	2.0
Riley Cyesis HS	5.0	6.0
Youth Opportunities Unlimited	6.0	6.0

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	
<b>Opportunity Schools or Centers</b>				
1000	Certificated Salaries	\$10.1	\$10.4	\$10.8
2000	Classified Salaries	\$1.5	\$1.5	\$1.5
3000	Employee Benefits	\$3.8	\$4.4	\$4.2
4000	Books and Supplies	\$1.3	\$1.2	\$1.4
5000	Other Operating Expenses	\$1.4	\$1.4	\$1.2
6000	Capital Outlay	\$0.0	\$0.0	\$0.0
7000	Other Outgo		\$0.0	
<b>Opportunity Schools or Centers</b>		<b>\$18.3</b>	<b>\$18.9</b>	<b>\$19.2</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Opportunity Schools or Centers</b>				
1000	Certificated Salaries	187.6	188.0	190.8
2000	Classified Salaries	54.8	53.2	51.0
<b>Opportunity Schools or Centers</b>		<b>242.5</b>	<b>241.3</b>	<b>241.8</b>

\*All Funds except Fund 007 and 009

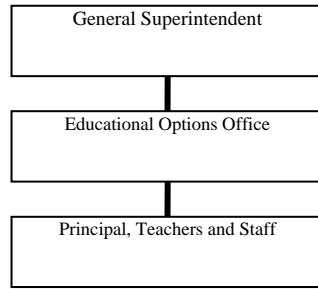
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## COMMUNITY DAY SCHOOLS

Community day schools are designed to educate at-risk elementary, middle, and high school students who have been referred to the program due to 1) expulsion, 2) probation, 3) referral by the School Attendance Review Board, and 4) other District referral. Community day schools receive referrals at any time during the school year.

The District had nine community day schools in 2005-06, serving 1,054 students. No new community day schools are scheduled to open in 2006-07. In 2002, six opportunity high schools were converted to community day schools.



### **GOALS:**

The primary goal of the community day schools is to provide a structured and caring educational environment so as to produce positive behavioral changes in students. These changes will permit the students to return to any program in the community. All schools have as main goals to improve academic and behavioral skills, and prevent students from dropping out of school.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Students in community day schools must meet the same state and district requirements as other students. Community day schools are subject to the STAR Testing, Alternative Schools Accountability Model (ASAM) and, if the student is in grades 10-12, the California High School Exit Exam (CAHSEE).

Of the six community day schools with API results for both 2004 and 2005, five showed increased test scores in 2005. The average increase in API for the six schools was 64 points, or 13.7%. Two community day schools, Ramona and West Hollywood, earned 2005 API scores 100 and 104 points, respectively, above their 2004 scores.

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Community Day Schools</b>			
1000    Certificated Salaries	\$7.4	\$7.8	\$8.2
2000    Classified Salaries	\$1.3	\$1.4	\$1.6
3000    Employee Benefits	\$2.9	\$3.5	\$3.5
4000    Books and Supplies	\$2.0	\$1.4	\$0.4
5000    Other Operating Expenses	\$0.3	\$0.4	\$0.4
6000    Capital Outlay	\$0.0	\$0.0	\$0.4
7000    Other Outgo	\$0.0	\$0.0	
<b>Community Day Schools</b>	<b>\$13.8</b>	<b>\$14.6</b>	<b>\$14.6</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

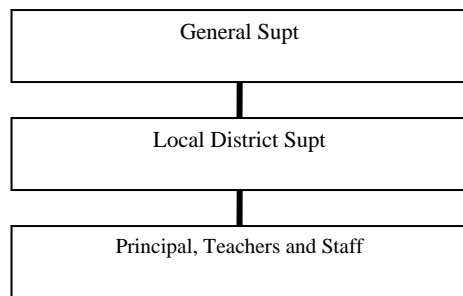
		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Community Day Schools</b>				
1000	Certificated Salaries	171.9	174.9	182.5
2000	Classified Salaries	45.6	47.8	55.7
<b>Community Day Schools</b>		<b>217.4</b>	<b>222.6</b>	<b>238.2</b>

\*All Funds except Fund 007 and 009

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## ALTERNATIVE EDUCATION AND WORK CENTERS

The District's Alternative Education and Work Centers (AEWC) provide students who have left the comprehensive high schools with additional educational opportunities leading to a high school diploma or equivalency, apprenticeship and other career and technical education training programs. AEWC study centers operate on a client-centered basis with individualized educational and career technical training plans. The AEWC program offers competency and standards-based curriculum and courses that meet the A-G requirements. Independent study provides flexible scheduling allowing students to acquire employability skills, or to seek and maintain employment while earning a high school diploma or its equivalent. The District has 25 AEWCs, projected to serve 8000 students during the 2006-07 school year. Three new AEWCs are scheduled to open in 2006-07.



### GOALS:

AEWCs serve out-of-school youth 16-18 in grade levels 9-12 who have experienced barriers to academic or career success and for whom independent study is an appropriate option. Goals for AEWCs are defined by California's Alternative Schools Accountability Model (ASAM) which measures persistence rate, credits completed, and GED pass rate. In addition, content standards are measured by the CAHSEE and California Standards Tests which currently are administered in the areas of English-Language Arts, Math, Science, Social Science in grades 9-12.

### GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the CAHSEE comparisons test(s), District AEWCs have demonstrated significant academic progress in recent years per table below, both as measured against the District's previous performance and against the State as a whole. The following chart(s) indicate the progress made by AEWCs in meeting the State's content standards over the past three years:

	AEWC			LAUSD			California		
	2005	2004	2003	2005	2004	2003	2005	2004	2003
Math									
Tested	842	480	617	68,354	43845	78,393	639,860	447,110	725,123
Passed	283	149	87	33,959	25460	24,860	402,151	329,225	314,540
% pass rate	34%	31%	14%	50%	58%	32%	63%	74%	43%
ELA									
Tested	792	463	538	65,425	44349	57,602	639,329	448,869	574,794
Passed	418	215	319	36,959	27087	34,303	415,856	335,026	377,942
% pass rate	53%	46%	59%	56%	61%	60%	65%	75%	66%

## Authorized Operating Expenditures by Type of School and Major Object\*

<b>Amounts in \$Millions</b>	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Alternative Educ &amp; Work Centers</b>			
1000    Certificated Salaries	\$6.2	\$5.4	\$8.6
2000    Classified Salaries	\$0.4	\$0.3	\$0.6
3000    Employee Benefits	\$1.7	\$1.6	\$2.0
4000    Books and Supplies	\$0.6	\$0.5	\$0.6
5000    Other Operating Expenses	\$0.3	\$0.3	\$0.6
6000    Capital Outlay	\$0.0	\$0.0	\$0.0
7000    Other Outgo		\$0.0	
<b>Alternative Educ &amp; Work Centers</b>	<b>\$9.3</b>	<b>\$8.2</b>	<b>\$12.4</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Alternative Educ &amp; Work Centers</b>				
1000	Certificated Salaries	180.5	177.2	220.6
2000	Classified Salaries	9.6	11.9	15.7
<b>Alternative Educ &amp; Work Centers</b>		<b>190.1</b>	<b>189.0</b>	<b>236.3</b>

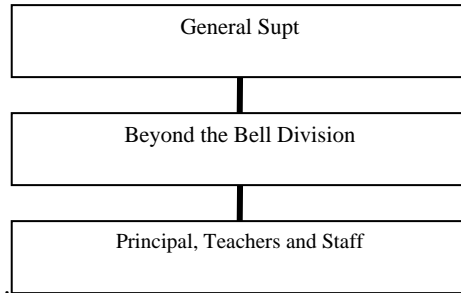
\*All Funds except Fund 007 and 009

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# BEYOND THE BELL LEARNING CENTERS

Will not be in operation in 2006-07.



## Authorized Operating Expenditures by Type of School and Major Object\*

<b>Amounts in \$Millions</b>	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Beyond the Bell Learning Centers</b>			
1000    Certificated Salaries	\$6.3	\$6.6	
2000    Classified Salaries	\$1.4	\$1.4	
3000    Employee Benefits	\$1.3	\$1.5	
4000    Books and Supplies	\$4.1	\$3.6	
5000    Other Operating Expenses	\$1.9	\$1.9	
7000    Other Outgo	\$1.3	\$1.3	
<b>Beyond the Bell Learning Centers</b>	<b>\$16.2</b>	<b>\$16.2</b>	

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Beyond the Bell Learning Centers</b>				
1000	Certificated Salaries	29.2	32.1	0.0
2000	Classified Salaries	23.7	23.7	0.0
<b>Beyond the Bell Learning Centers</b>		<b>52.9</b>	<b>55.7</b>	<b>0.0</b>

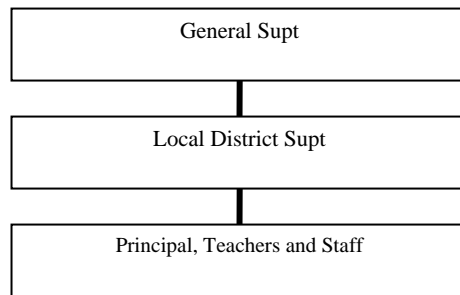
\*All Funds except Fund 007 and 009

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## COMMUNITY ADULT SCHOOLS

The District's 24 community adult schools and numerous branch locations provide instruction in ten state-authorized subject areas. These are:

- Citizenship
- Elementary Basic Skills
- English as a Second Language
- Health and Safety
- Home Economics
- Parent Education
- Programs for Adults with Disabilities
- Programs for Older Adults
- Secondary Basic Skills
- Vocational Education



The Division's community adult schools are projected to serve 239,152 students during the 2006-07 school year.

### **GOALS:**

Community adult schools serve high school students and adults. Goals for community adult schools are defined by the number of adult high school diplomas and GED certificates issued, and by the number of federally-funded CASAS benchmarks (student learning gains) generated.

Additional Division goals include annually increasing the number of high schools students that the Division assists, through the existing Adult Education High School Concurrent Program, in preparing for the California High School Exit Exam (CAHSEE).

### **GROWTH IN STUDENT ACHIEVEMENT**

Students earn CASAS benchmarks as they demonstrate achievement of significant learning gains, as measured by a comparison of the students' pretest and posttest scores during the school year. Over the past five years, CASAS benchmarks have increased on an average of eight percent per year.

Adult high school diplomas and GED certificates issued also have increased on an average of five percent each annually.

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Community Adult Schools</b>			
1000    Certificated Salaries	\$80.5	\$75.6	\$84.0
2000    Classified Salaries	\$19.3	\$18.4	\$20.6
3000    Employee Benefits	\$31.2	\$32.9	\$34.3
4000    Books and Supplies	\$4.0	\$2.6	\$3.8
5000    Other Operating Expenses	\$3.7	\$3.9	\$4.2
6000    Capital Outlay	\$1.0	\$1.1	\$1.3
7000    Other Outgo	\$0.2	\$0.2	\$0.0
<b>Community Adult Schools</b>	<b>\$139.9</b>	<b>\$134.6</b>	<b>\$148.2</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Community Adult Schools</b>				
1000	Certificated Salaries	1,491.0	1,350.2	1,462.1
2000	Classified Salaries	484.1	523.4	535.5
<b>Community Adult Schools</b>		<b>1,975.1</b>	<b>1,873.6</b>	<b>1,997.7</b>

\*All Funds except Fund 007 and 009

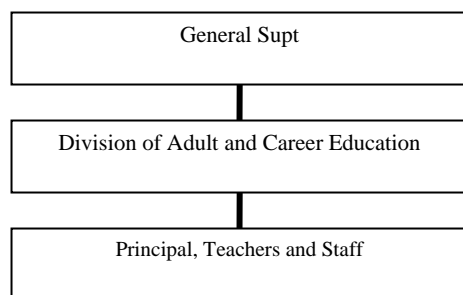
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## REGIONAL OCCUPATIONAL CENTERS

The District's regional occupational centers provide employment training and career technical education programs for high school students and adults. These centers provide student support services such as job placement and employment training through partnerships with local businesses and industries.

The District has five regional occupational centers, projected to serve 95,596 students during the 2006-07 school year.



### **GOALS:**

The State of California defines goals for regional occupational centers through content standards measured by specific career/trade/industry tests.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on the results of the career/trade/industry tests, District regional occupational centers have demonstrated significant academic progress in recent years, as measured against the District's previous performance and against the State as a whole.

The following chart(s) indicate the progress that regional occupational centers have made in meeting the State's content standards over the past two years:

Career Pathways* (Number of Courses as of March 2006)	% of Courses Academically integrated in 2003-2004	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006
Agriculture (6)	0%	100%	100%
Arts and Media (21)	0%	75%	100%
Education and Research (3)	0%	100%	100%
Engineering Technology (67)	0%	50%	100%
Finance (14)	0%	100%	100%
General Business (57)	0%	65%	100%
Health and Medicine (35)	0%	0%	22%
Home Economics (33)	0%	0%	28%
Industrial Technology (69)	0%	0%	9%
Public and Social Services (18)	0%	0%	0%

\* the same as those offered in the skills centers

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	
<b>Regional Occupational Centers</b>				
1000	Certificated Salaries	\$24.4	\$23.0	\$21.6
2000	Classified Salaries	\$7.6	\$6.2	\$6.8
3000	Employee Benefits	\$10.4	\$10.7	\$11.2
4000	Books and Supplies	\$2.7	\$2.1	\$2.2
5000	Other Operating Expenses	\$6.0	\$5.6	\$6.7
6000	Capital Outlay	\$0.4	\$0.5	\$0.6
7000	Other Outgo	\$0.1	\$1.5	
<b>Regional Occupational Centers</b>		<b>\$51.6</b>	<b>\$49.4</b>	<b>\$49.1</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Regional Occupational Centers</b>				
1000	Certificated Salaries	422.7	386.4	352.7
2000	Classified Salaries	263.8	221.2	243.8
<b>Regional Occupational Centers</b>		<b>686.6</b>	<b>607.6</b>	<b>596.4</b>

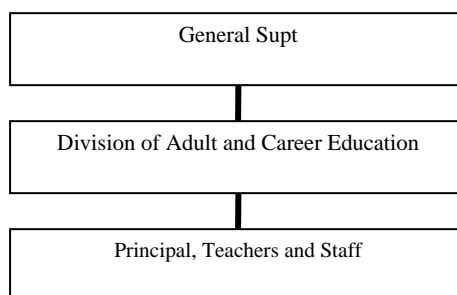
\*All Funds except Fund 007 and 009

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## SKILLS CENTERS

The District's skills centers provide employment training and career technical education programs for high school students and adults. These centers provide student support services such as job placement and employment training through partnerships with local businesses and industries.

The District has six skills centers, projected to serve 45,922 students during the 2006-07 school year.



### **GOALS:**

The State of California defines goals for skills centers through content standards measured by specific career/trade/industry tests.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on the results of the specific career/trade/industry tests, District skills centers have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole.

The following chart(s) indicate the progress made by skills centers in meeting the State's content standards over the past two years:

Career Pathways* (Number of Courses as of March 2006)	% of Courses Academically integrated in 2003-2004	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006
Agriculture (6)	0%	100%	100%
Arts and Media (21)	0%	75%	100%
Education and Research (3)	0%	100%	100%
Engineering Technology (67)	0%	50%	100%
Finance (14)	0%	100%	100%
General Business (57)	0%	65%	100%
Health and Medicine (35)	0%	0%	22%
Home Economics (33)	0%	0%	28%
Industrial Technology (69)	0%	0%	9%
Public and Social Services (18)	0%	0%	0%

\* the same as those offered in the Regional Occupational Centers

## Authorized Operating Expenditures by Type of School and Major Object\*

<b>Amounts in \$Millions</b>	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Skill Centers</b>			
1000    Certificated Salaries	\$12.6	\$13.6	\$13.4
2000    Classified Salaries	\$2.5	\$2.6	\$2.5
3000    Employee Benefits	\$4.7	\$6.0	\$5.8
4000    Books and Supplies	\$1.2	\$1.1	\$1.2
5000    Other Operating Expenses	\$0.1	\$0.1	\$0.1
6000    Capital Outlay	\$0.1	\$0.1	(\$0.1)
7000    Other Outgo	\$0.1	\$0.1	\$0.0
<b>Skill Centers</b>	<b>\$21.2</b>	<b>\$23.5</b>	<b>\$22.9</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Skill Centers</b>				
1000	Certificated Salaries	231.0	238.7	237.1
2000	Classified Salaries	83.8	88.7	86.5
<b>Skill Centers</b>		<b>314.8</b>	<b>327.4</b>	<b>323.6</b>

\*All Funds except Fund 007 and 009

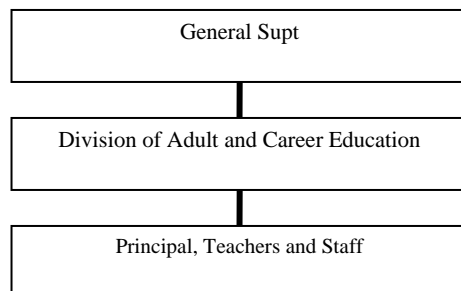
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## REGIONAL OCCUPATIONAL PROGRAMS

The District's regional occupational programs provide state-approved school- and industry-based career technical education training to students age 16 and above, with the emphasis on high school youth. High school students earn elective credits toward high school graduation and acquire current business and industry employment skills.

The District has 1,266 Regional Occupational Program classes providing instruction in 83 different courses. The Regional Occupation Program is projected to serve 32,926 students during the 2006-07 school year. An increase of ten percent in the number of Regional Occupational Program classes is expected for the 2006-07 school year.



### **GOALS:**

Goals for Regional Occupational Programs in California are defined by the State in career preparation and academic content standards as measured and approved by industry/state exams that are competency-based in 15 career technical education clusters at the high school level.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on results of the specific career/trade/industry tests, District Regional Occupational Programs have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole.

The following chart(s) indicate the progress made by Regional Occupational Programs in meeting the State's content standards over the past two years:

Career Pathways (Number of Courses as of March 2006)	% of Courses academically integrated in 2003-2004	% of Courses academically integrated in 2004-2005	% of Courses academically integrated in 2005-2006
Agriculture (5)	0%	100%	100%
Arts and Media (6)	0%	100%	100%
Education and Research (0)	0%	0%	0%
Engineering Technology (3)	0%	100%	100%
Finance (2)	0%	100%	100%
General Business (5)	0%	100%	100%
Health and Medicine (1)	0%	100%	100%
Home Economics (6)	0%	0%	100%
Industrial Technology (2)	0%	0%	0%
Public and Social Services (1)	0%	0%	0%

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Regional Occupational Programs</b>			
1000    Certificated Salaries	\$3.5	\$3.6	\$3.6
2000    Classified Salaries	\$0.3	\$0.3	\$0.4
3000    Employee Benefits	\$1.2	\$1.2	\$1.2
4000    Books and Supplies	\$0.4	\$0.2	\$0.7
5000    Other Operating Expenses	\$0.3	\$0.3	\$0.3
6000    Capital Outlay	\$0.0	\$0.0	\$0.0
<b>Regional Occupational Programs</b>	<b>\$5.8</b>	<b>\$5.6</b>	<b>\$6.1</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Regional Occupational Programs</b>				
1000	Certificated Salaries	51.2	49.6	48.8
2000	Classified Salaries	10.1	9.1	12.2
<b>Regional Occupational Programs</b>		<b>61.3</b>	<b>58.7</b>	<b>61.0</b>

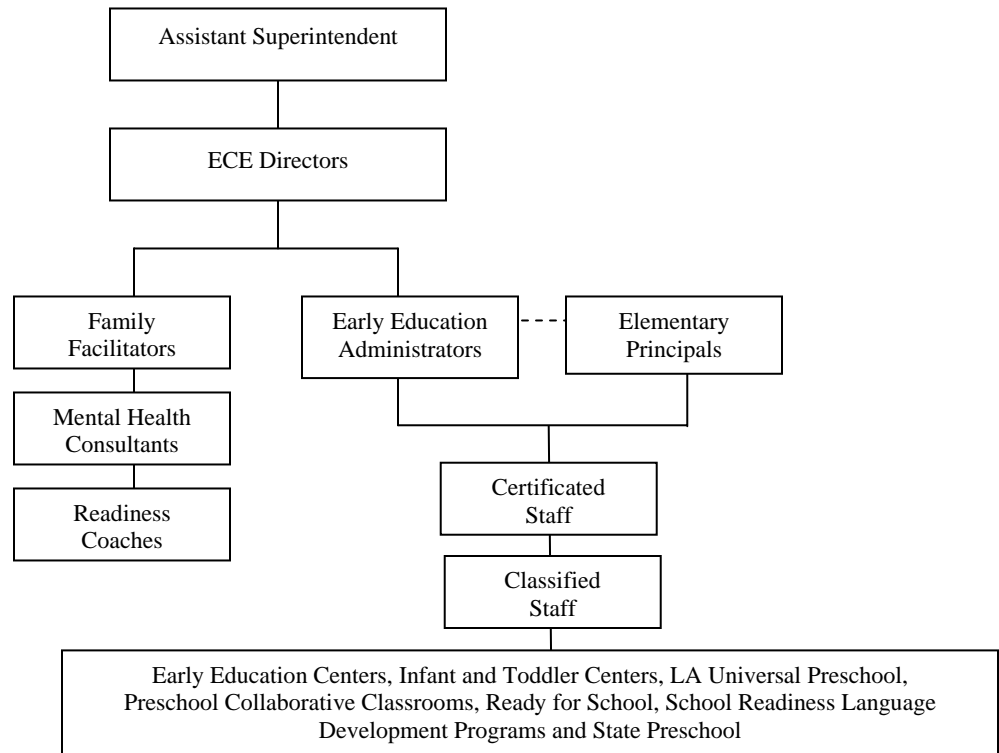
\*All Funds except Fund 007 and 009

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# EARLY EDUCATION PROGRAMS

## MISSION:

To provide a high quality early childhood education program to maximize school readiness.



The District’s early education programs are high quality developmentally appropriate preschool programs that address the social-emotional, physical and cognitive needs of the population served. The mission and beliefs of ECED outlines a commitment and responsibility to the diverse cultural and linguistic needs of children and their families. The District currently has 100 early education centers, 4 infant and toddler centers, 16 Los Angeles Universal Preschool, 120 Preschool Collaborative Classrooms, 9 Ready for School Programs, 106 State Preschool classrooms at 44 elementary schools and 556 School Readiness Language Development classrooms at 326 PHBAO elementary schools.

## FUNCTIONS:

- Supervises and monitors school readiness and student achievement at 4 Infant and Toddler Centers, 9 Ready for School Centers and 60 Preschool Collaborative Classrooms at 100 Early Education Centers.
- Provides tactical support, technical assistance and service to 16 Los Angeles Universal Preschool Enhancement Classrooms, 106 State Preschool Classes, 60 Preschool Collaborative Classrooms in 556 School Readiness Language Development Classes.

## **EARLY EDUCATION PROGRAMS (cont'd)**

### **MAJOR GOALS:**

➤ **Eliminate the achievement gap for all student subgroups.**

The early education programs will:

- Provide high quality early education preschool experience for students identified in the achievement gap, i.e. low income, African Americans, English learners, and children with special needs.

➤ **Secure a seat for every child.**

The early education programs will:

- Expand services to preschool children by maximizing the use of allocated Bond funds for early education facilities.

➤ **Increase the high school graduation and college preparation rate.**

The early education programs will:

- Increase opportunities to teen parents to attend high school, while their infants and toddlers are enrolled in a safe and learning environment.

➤ **Provide a modern and safe learning environment.**

The early education programs will:

- Utilize highly qualified staff to ensure continuous safe learning environment.
- Utilize measure R, K and Y Bond funds to repair and improve the environment of the early education programs.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Based on the results of *Desired Results* test(s), District early education centers have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. As evidence by the *Desired Results Program Summary of Findings and Action Plan* for 2005-2006. Although all areas of the review are in compliance, some areas require ongoing support to ensure high quality standards are maintained:

- Many 3 and 4 years-old students demonstrate emerging skills for language expression and writing skills on the 3 years to Pre-k Desired Results Developmental profile site reports.
- Significant numbers of parents want more information to support their children's school readiness.
- There is a need for ongoing professional development to improve teacher – student interactions in support of language development.

### **Teacher / Child Ratios**

Since the State mandates adult/child and teacher/child ratios for Early Education Programs, it is difficult to reduce costs. The ratios are listed below:

## EARLY EDUCATION PROGRAMS (cont'd)

### Teacher / Child Ratios

<u>Age Range</u>	<u>Adult : Child</u>	<u>Tchr. : Child</u>
Infants (0-18 months)	1 : 3	1 : 18
Toddlers (18-36 months)	1 : 4	1 : 16
Preschool (36months-K)	1 : 8	1 : 24
K-14 years	1 : 14	1 : 28

### Participation in Programs

	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	Estimate 2006-2007
Total Number of Early Education Students	11,481	11,153	11,481	11,485	11,822	11,711	12,470
Total Number of Infant Children (CalSAFE)	108	108	108	108	108	108	108
Total Number of State Preschool Students	3,064	3,111	3,064	3,424	3,643	3,376	3,648
Total Number of SRLDP* Students	16,680	16,650	16,680	16,680	16,680	16,680	16,680
Total Number of LA Universal Preschool Students						541	806
<b>Total Number of Preschool Students</b>	<b>31,333</b>	<b>31,022</b>	<b>31,333</b>	<b>31,697</b>	<b>32,253</b>	<b>32,416</b>	<b>33,712</b>
<b>Total Number of Students on the Waiting List</b>	<b>9,805</b>	<b>7,038</b>	<b>12,638</b>	<b>12,557</b>	<b>9,994</b>	<b>8,433</b>	<b>8,130</b>

\*SRLDP – School Readiness Language Development Program

### Early Education Cost Per Child

	2001-2002	2002-2003	2003-2004	2004-2005	Projected 2005-2006	Estimate 2006-2007
Expenditures	\$82,025,455	\$84,964,131	\$88,335,132	\$87,521,550	\$92,444,711	\$94,755,613
Cost per Enrollment	\$7,489	\$7,682	\$7,820	\$7,781	\$7,947	\$7,952

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	
<b>Children Centers</b>				
1000	Certificated Salaries	\$33.6	\$35.7	\$37.2
2000	Classified Salaries	\$27.8	\$29.5	\$30.7
3000	Employee Benefits	\$24.7	\$32.5	\$32.1
4000	Books and Supplies	\$1.5	\$2.8	\$7.1
5000	Other Operating Expenses	\$2.1	\$2.3	\$2.2
6000	Capital Outlay	\$5.4	\$1.7	\$2.5
7000	Other Outgo	\$0.5		
<b>Children Centers</b>		<b>\$95.7</b>	<b>\$104.4</b>	<b>\$111.8</b>

\*All Funds except Fund 007 and 009



## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Children Centers</b>				
1000	Certificated Salaries	754.9	789.2	794.7
2000	Classified Salaries	1,095.4	1,162.8	1,181.2
<b>Children Centers</b>		<b>1,850.3</b>	<b>1,952.0</b>	<b>1,975.9</b>

\*All Funds except Fund 007 and 009

## Authorized Operating Expenditures by Type of School and Major Object\*

<b>Amounts in \$Millions</b>	<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>State Preschool</b>			
1000    Certificated Salaries	\$0.1	\$0.1	\$0.2
2000    Classified Salaries	\$0.1	\$0.1	\$0.2
3000    Employee Benefits	\$0.1	\$0.2	\$0.2
4000    Books and Supplies	\$0.0	\$0.0	\$0.0
<b>State Preschool</b>	<b>\$0.4</b>	<b>\$0.5</b>	<b>\$0.5</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>State Preschool</b>				
1000	Certificated Salaries	4.2	4.2	4.7
2000	Classified Salaries	6.1	6.1	6.9
<b>State Preschool</b>		<b>10.3</b>	<b>10.3</b>	<b>11.6</b>

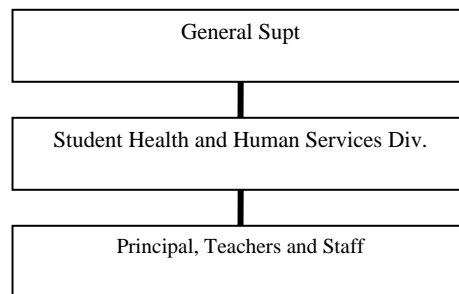
\*All Funds except Fund 007 and 009

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## HEALTH CENTERS

The District's Health Centers provide for a range of services that help ensure our students' entry into school, improved school attendance, and increased access to the instructional program. These services include immunizations, school entry physicals, primary care visits, chronic disease management, vision services, dental services, obesity control, and mental health services. Service is provided to students throughout grades K-12. Some programs also serve LAUSD parents and members of their local school community.

The District has 24 Health Centers, projected to provide in excess of 115,000 healthcare visits during the 2006-07 school year. This year LAUSD has partnered with LA County Department of Health Services to establish the Sun Valley Health Center. NorthEast Valley Health Corporation will provide services at this 18,000+ square foot clinic facility slated to open in FY 07-08.



### **GOALS:**

- To establish and maintain successful partnerships with community-based organizations and agencies that address student health and well-being.
  - Progress in achieving this goal is measured by the number of partnerships with outside organizations which provide school-based, school-linked and mobile van health and mental health services to students.
- To improve student's access to primary care services so they may access the educational curriculum
  - Progress in achieving this goal is currently measured through the district-run clinics, which provide approximately 15,000 encounters annually—this includes well-child exams, immunizations and acute care. Community partner-run clinic encounter numbers are more difficult to report, but it is estimated that community partners provide almost 100,000 health care visits annually. Maintaining the number of encounters would be a reasonable objective as more and more students should have access to health care through traditional health insurance.

### **GROWTH IN STUDENT ACHIEVEMENT:**

Studies suggest that these programs prevent the development of more serious health conditions (including hospital emergency room visits), and lead to decreases in school absenteeism, decreases in the likelihood of school dropout, and increased participation in school activities and learning, all of which bear positively on student achievement. Our programs have documented the detection of serious medical conditions that, if untreated, would have resulted in vision loss, permanent hearing impairment, disability, or death. The numbers of days of school absences attributed to health-related conditions including accessing healthcare services should be shown to be less in schools with school health centers as compared with schools that do not have school health centers.

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Health Centers</b>			
1000    Certificated Salaries	\$10.8	\$11.3	\$10.9
2000    Classified Salaries	\$0.8	\$0.7	\$0.4
3000    Employee Benefits	\$3.4	\$4.1	\$3.4
4000    Books and Supplies	\$0.2	\$0.2	\$0.1
5000    Other Operating Expenses	\$0.1	\$0.1	\$0.1
<b>Health Centers</b>	<b>\$15.3</b>	<b>\$16.4</b>	<b>\$14.9</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

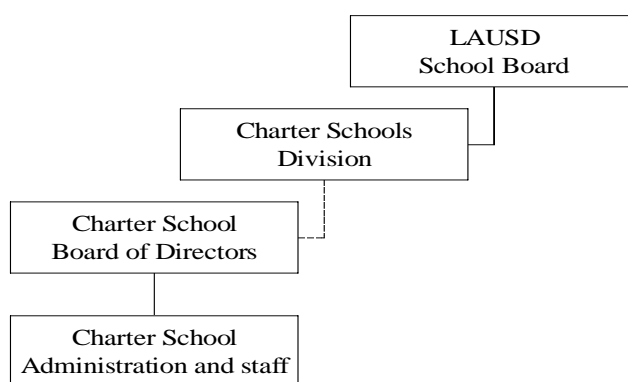
		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Health Centers</b>				
1000	Certificated Salaries	208.1	213.8	206.1
2000	Classified Salaries	24.0	24.0	11.0
<b>Health Centers</b>		<b>232.1</b>	<b>237.8</b>	<b>217.0</b>

\*All Funds except Fund 007 and 009

## FISCALLY INDEPENDENT CHARTER SCHOOLS

The District's fiscally independent charter schools operate with independence under the oversight of the District. Potential charter school operators must submit a petition to the Board of Education to establish and open their charter school. The charter petition contains detailed descriptions of sixteen required elements that are outlined in Education Code § 47605, covering every aspect of the school's functioning such as the instructional program, measurable student outcomes, fiscal management, etc. Once a charter is approved the District is charged with oversight of the charter school. When the term of the charter is nearing its end, the District must make a decision on renewal of the charter for an additional five-year term.

The District has 76 fiscally independent charter schools. The current enrollment of independent charter schools is 29,137. The independent charter school projected student enrollment for the 2006-07 school year is 34,894. Approximately 20 new fiscally independent charter schools may open in 2006-07.



**NOTE:** Fiscally independent charter schools receive their funding directly from the State, rather than through the District, and the District does not control fiscally independent charter schools' budgets. Therefore, the projected revenues and expenditures of fiscally independent charter schools are not reflected in the District's budget document.

### **GOALS:**

Fiscally independent charter schools serve students in grades K-12. Goals for fiscally independent charter schools in California are defined by their charter contracts. Besides any goals specific to the individual charter, each charter school must design an instructional program that leads to student mastery of the California Content Standards. Charter schools must also participate in the State Testing and Reporting program which includes:

- The California Standards Test, administered in grades 2-11;
- The CAT/6 test, administered in grades 3 and 7;
- The California Alternate Performance Assessment, administered to identified severely disabled students in grades 2-11;
- The California High School Exit Exam, administered beginning in grade 10;
- The CELDT test administered to all English Language Learners in grades K-12.



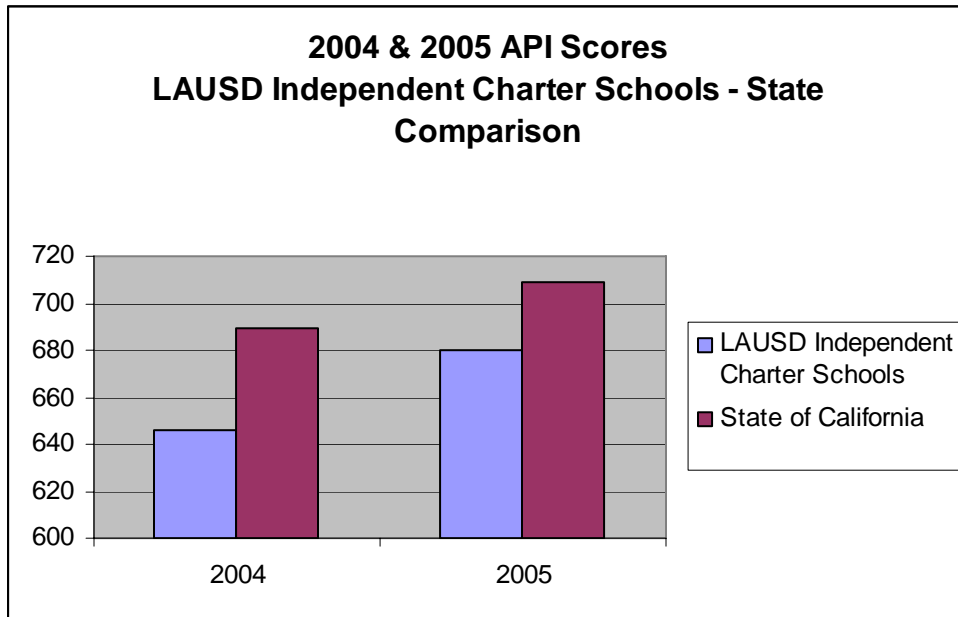
## FISCALLY INDEPENDENT CHARTER SCHOOLS (cont'd)

### GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the California Standards Tests test(s), District-chartered fiscally independent charter schools have demonstrated academic progress in recent years. The following chart shows the average API scores for the past two years for District-sponsored independent charter schools as compared to the state as a whole.

2004 & 2005 API Scores

LAUSD INDEPENDENT CHARTER SCHOOLS – STATE COMPARISON



API Scores		2004	2005
LAUSD Independent Charter Schools		646	680
State of California		689	709

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Independent Charter Schools</b>			
1000    Certificated Salaries	\$0.2	\$0.3	
2000    Classified Salaries	\$0.2	\$0.1	\$0.2
3000    Employee Benefits	\$0.2	\$0.2	\$0.0
4000    Books and Supplies		\$0.0	\$0.0
5000    Other Operating Expenses			\$0.0
<b>Independent Charter Schools</b>	<b>\$0.6</b>	<b>\$0.7</b>	<b>\$0.2</b>

\*All Funds except Fund 007 and 009

**Authorized Operating FTEs by Type of School and Major Object\***

		<b>2004-05 Final Budget</b>	<b>2005-06 Final Budget</b>	<b>2006-07 Final Budget</b>
<b>Independent Charter Schools</b>				
1000	Certificated Salaries	0.0	6.3	0.0
2000	Classified Salaries	5.0	0.8	4.1
<b>Independent Charter Schools</b>		<b>5.0</b>	<b>7.0</b>	<b>4.1</b>

\*All Funds except Fund 007 and 009

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## **SCHOOLS - UNDESIGNATED**

The Schools-Undesignated category comprises budget items which (a) benefit schools but cannot be identified as attributable to a specific type of school, or (b) benefit multiple school types and for which a specific breakdown by type of school is not yet available.

District finance staff is continuing to analyze this category in an effort to fully distribute these budget cost items to specific types of schools. This task is essential to determining the budgeted and actual expenditure levels per student by school type.

### **GOALS:**

It is a goal of the Budget Services and Financial Planning Division to fully attribute these undesignated costs to specific school types in order to enhance the District's ability to identify costs by type of school.

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>School Type Undesignated</b>			
1000    Certificated Salaries	\$380.7	\$256.4	\$194.7
2000    Classified Salaries	\$245.9	\$241.5	\$206.0
3000    Employee Benefits	\$195.5	\$185.0	\$149.4
4000    Books and Supplies	\$336.1	\$359.9	\$462.7
5000    Other Operating Expenses	\$242.5	\$275.2	\$219.2
6000    Capital Outlay	\$23.3	\$68.1	\$84.6
7000    Other Outgo	\$196.1	(\$5.7)	\$8.0
<b>School Type Undesignated</b>	<b>\$1,620.2</b>	<b>\$1,380.3</b>	<b>\$1,324.5</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
		<b>Final</b>	<b>Final</b>	<b>Final</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>School Type Undesignated</b>				
1000	Certificated Salaries	2,980.5	3,514.0	3,129.7
2000	Classified Salaries	5,080.5	4,772.2	4,033.6
<b>School Type Undesignated</b>		<b>8,060.9</b>	<b>8,286.1</b>	<b>7,163.4</b>

\*All Funds except Fund 007 and 009

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### ***III.***

#### **BUDGET BY DIVISION**

This section describes the mission, function, and major goals of each District division and displays the current budget for each. The budget for each division reflects (1) the division's non-school operating budget; (2) the non-school accounts administered by the division for other divisions; (3) the school accounts associated with each division; and (4) full-time equivalent positions (FTEs) for each division.

There was not sufficient time to reorganize the Division summaries and budgets to reflect recent organizational changes.

All dollar amounts on the charts in this section are in millions of dollars. Fiscally independent charter schools ("Fund 7") and job cost amounts ("Fund 9") are not reflected in these pages.

## *Authorized Non-School Operating Expense by Division\**

<b>Amounts in \$Millions</b>		<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<b>Division</b>	<b>Code</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>
Accounting & Disbursements Division	07	\$21.0	\$23.1	\$26.4
Adult & Career Education	31	\$12.9	\$13.2	\$13.0
Board of Education	80	\$4.4	\$5.6	\$6.3
Board Secretariat	09	\$1.0	\$1.0	\$1.2
Budget Services & Financial Planning Div.	04	\$7.7	\$8.7	\$9.7
Business Services	36	\$41.1	\$43.4	\$44.0
Charter Schools Division	15			\$3.5
Chief Operating Officer	25	\$7.9	\$3.4	\$5.4
Deputy Supt - Instructional Services	20	\$1.5	\$5.9	\$3.7
Division of Risk Mgmt. & Insurance Svcs.	39	\$3.9	\$9.3	\$9.2
Early Childhood Education	33	\$6.5	\$7.5	\$9.7
Educational Support Services	70	\$1.4	\$1.6	\$1.3
Environmental Health and Safety Branch	34	\$10.2	\$11.1	\$11.3
Extended Day Programs	35	\$10.4	\$11.7	\$12.0
Facilities Services	37	\$92.7	\$93.9	\$121.7
General Counsel	51	\$30.1	\$28.6	\$33.7
General Superintendent	01	\$5.9	\$8.8	\$10.7
Human Resources	53	\$45.3	\$39.6	\$44.3
Independent Analysis Unit	81	\$0.7	\$0.8	\$0.7
Information Technology Division	06	\$79.0	\$87.3	\$107.7
Inspector General	83	\$6.8	\$7.1	\$7.7
Instructional Supp Svcs - Math/Special Proj	73	\$8.1	\$12.4	\$10.9
Instructional Supp Svcs - Secondary Ed	75	\$18.7	\$22.0	\$26.1
Instructional Svcs - Sec Instruction	24		\$1.2	\$2.4
ISS-Reading/Literacy	79	\$18.3	\$13.3	\$17.1
Local District 1	D1	\$5.7	\$5.9	\$5.8
Local District 2	D2	\$5.8	\$6.5	\$6.2
Local District 3	D3	\$5.4	\$6.0	\$5.7

## *Authorized Non-School Operating Expense by Division\**

<b>Amounts in \$Millions</b>		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>
<i>Division</i>	<i>Code</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
Local District 4	D4	\$5.5	\$6.0	\$5.9
Local District 5	D5	\$5.5	\$6.4	\$6.1
Local District 6	D6	\$5.4	\$5.5	\$5.3
Local District 7	D7	\$5.4	\$6.0	\$5.5
Local District 8	D8	\$5.4	\$6.0	\$6.1
Office of Legislation & Govt. Affairs	02	\$1.0	\$1.3	\$1.8
Office of the Chief Financial Officer	08	\$2.2	\$1.4	\$0.8
Personnel Commission & Staff	91	\$12.5	\$13.1	\$13.9
Planning, Assessment & Research	23	\$21.7	\$19.8	\$22.4
Public Information/Communications	1A	\$9.9	\$9.3	\$10.3
School Fiscal Services	93	\$5.5	\$6.6	\$6.7
School Police	54	\$3.2	\$5.9	\$6.4
Special Education Division	72	\$29.0	\$28.5	\$32.4
Specially Funded & Parent/Com. Prog Div	05	\$21.1	\$22.7	\$21.7
Staff Relations Branch	52	\$0.6		
Student Health & Human Services	40	\$22.7	\$20.9	\$22.6
Support Unit Central-West	R2	\$4.0	\$4.3	\$4.5
Support Unit East	R3	\$4.3	\$4.5	\$4.8
Support Unit North	R1	\$4.9	\$4.9	\$5.2
Support Unit South	R4	\$3.4	\$3.7	\$3.9
Volunteer & Tutorial Programs	55	\$0.1	\$0.1	\$0.1
<b>Non-School Operating Budget, All Divisions</b>		<b>\$625.8</b>	<b>\$655.6</b>	<b>\$743.9</b>

\*All Funds except Fund 007 and 009

## *Authorized Non-School Operating FTEs by Division\**

<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
Accounting & Disbursements Division	07	297.4	307.2	323.6
Adult & Career Education	31	127.0	125.4	119.3
Board of Education	80	38.9	47.0	48.6
Board Secretariat	09	9.7	10.1	11.0
Budget Services & Financial Planning Div.	04	88.7	102.8	104.7
Business Services	36	871.6	889.0	887.0
Charter Schools Division	15	0.0	0.0	24.0
Chief Operating Officer	25	16.0	15.5	13.4
Deputy Supt - Instructional Services	20	6.8	10.8	9.8
Division of Risk Mgmt. & Insurance Svcs.	39	44.8	101.8	111.2
Early Childhood Education	33	30.6	32.0	45.6
Educational Support Services	70	17.2	15.2	12.9
Environmental Health and Safety Branch	34	82.2	85.7	87.4
Extended Day Programs	35	88.3	96.3	110.7
Facilities Services	37	840.6	974.5	1,014.5
General Counsel	51	93.2	96.7	123.5
General Superintendent	01	36.8	39.3	28.7
Human Resources	53	444.1	414.8	441.5
Independent Analysis Unit	81	6.0	5.1	5.5
Information Technology Division	06	598.8	608.9	619.3
Inspector General	83	63.0	63.0	62.8
Instructional Supp Svcs - Math/Special Proj	73	72.1	93.2	85.6
Instructional Supp Svcs - Secondary Ed	75	128.7	140.5	160.5
Instructional Svcs - Sec Instruction	24	0.0	8.4	12.5
ISS-Reading/Literacy	79	136.6	75.0	77.9
Local District 1	D1	55.1	50.7	47.2
Local District 2	D2	53.3	56.3	50.0
Local District 3	D3	52.7	53.7	48.5
Local District 4	D4	51.0	49.9	46.5
Local District 5	D5	47.7	51.0	47.2

## *Authorized Non-School Operating FTEs by Division\**

<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
Local District 6	D6	52.7	50.0	45.9
Local District 7	D7	52.9	53.3	44.8
Local District 8	D8	50.7	51.9	46.2
Office of Legislation & Govt. Affairs	02	7.1	8.1	9.1
Office of the Chief Financial Officer	08	14.0	7.7	5.2
Personnel Commission & Staff	91	165.4	168.5	171.2
Planning, Assessment & Research	23	232.6	204.2	228.5
Public Information/Communications	1A	111.8	112.4	99.4
School Fiscal Services	93	62.0	69.0	71.3
School Police	54	28.5	60.4	61.2
Special Education Division	72	265.9	250.4	291.6
Specially Funded & Parent/Com. Prog Div	05	177.6	180.1	175.7
Student Health & Human Services	40	174.5	204.3	211.3
Support Unit Central-West	R2	46.5	46.0	48.9
Support Unit East	R3	51.0	50.0	52.8
Support Unit North	R1	59.0	54.0	56.8
Support Unit South	R4	39.5	39.5	42.4
Volunteer & Tutorial Programs	55	1.1	1.1	1.1
<b>All Authorized FTEs By Division</b>		<b>5,991.4</b>	<b>6,230.8</b>	<b>6,444.2</b>

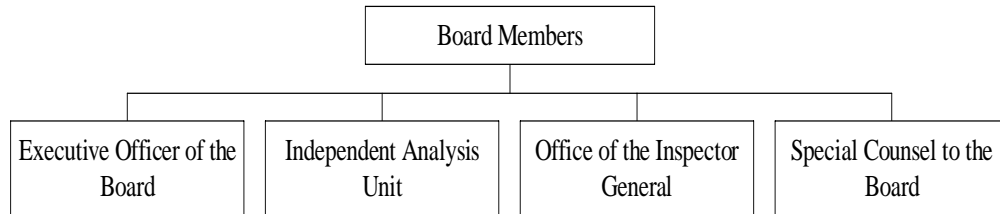
\* All Funds except 007 and 009

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## **BOARD MEMBERS AND STAFF**

### **MISSION:**

To act as the policy making body of the Los Angeles Unified School District, to effectively communicate these policies to the community and to oversee the Superintendent in his or her administration of the policies and the laws governing the District.



### **FUNCTIONS:**

- Governs the District by adopting policies on matters relating to public education within its jurisdiction.
- Appoints the Superintendent of Schools as the chief executive officer of the District.
- Oversees the Superintendent's role of administering the District.
- Reviews administrative procedures, rules and regulations which implement adopted policies and applicable local, state and federal laws and regulations.
- Communicates on public education issues with other government agencies, District staff, parents, students and other community members.

### **MAJOR GOALS:**

- Continue to develop sound policies and set appropriate standards and goals of improved student achievement.
- Through the Superintendent and the Inspector General continue to find ways to reduce waste, fraud, and abuse in District programs and operations and foster integrity in District personnel.
- Continue to improve the economy, efficiency, and effectiveness of District programs and operations.
- Continue to be responsive to the community's need for the best possible schools and highest levels of student achievement.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>80 Board of Education</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.1		
2000    Classified salaries	\$2.3	\$2.7	\$2.8
3000    Employee benefits	\$0.8	\$1.1	\$1.1
4000    Books and supplies	\$0.9	\$1.8	\$2.2
5000    Other operating expense	\$0.3	\$0.1	\$0.1
6000    Capital outlay	\$0.0		
<b>Non-School Operating Budget</b>	<b>\$4.4</b>	<b>\$5.6</b>	<b>\$6.3</b>
<b>80 Board of Education</b>	<b>School Budgets Assigned To This Division</b>		
4000    Books and supplies	\$0.0	\$0.0	
<b>School Budgets Assigned To This Division</b>	<b>\$0.0</b>	<b>\$0.0</b>	
<b>80 Board of Education</b>	<b>Budgets Administered for Districtwide</b>		
5000    Other operating expense	\$1.7	\$3.0	\$3.0
<b>Budgets Administered for Districtwide</b>	<b>\$1.7</b>	<b>\$3.0</b>	<b>\$3.0</b>
<b>80 Board of Education</b>	<b>Other Budget Items</b>		
2000    Classified salaries			\$0.0
3000    Employee benefits			\$0.0
<b>Other Budget Items</b>			<b>\$0.0</b>
<b>80 Board of Education</b>	<b>\$6.1</b>	<b>\$8.6</b>	<b>\$9.3</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>80</b>	<b>Board of Education</b>	<b>Non-School Operating Budget</b>		
1000	Certificated Salaries	1.7	0.0	0.0
2000	Classified Salaries	37.2	47.0	48.6
<b>Non-School Operating Budget</b>		<b>38.9</b>	<b>47.0</b>	<b>48.6</b>
<b>80</b>	<b>Board of Education</b>	<b>Other Budget Items</b>		
2000	Classified Salaries	0.0	0.0	0.5
<b>Other Budget Items</b>		<b>0.0</b>	<b>0.0</b>	<b>0.5</b>
<b>80</b>	<b>Board of Education</b>	<b>38.9</b>	<b>47.0</b>	<b>49.1</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>81 Independent Analysis Unit</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries			\$0.0
2000    Classified salaries	\$0.5	\$0.5	\$0.5
3000    Employee benefits	\$0.2	\$0.2	\$0.2
4000    Books and supplies	\$0.0	\$0.2	\$0.0
5000    Other operating expense	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$0.7</b>	<b>\$0.8</b>	<b>\$0.7</b>
<b>81 Independent Analysis Unit</b>	<b>Budgets Administered for Other Divisions</b>		
7000    Other outgo	\$0.1		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.1</b>		
<b>81 Independent Analysis Unit</b>	<b>\$0.8</b>	<b>\$0.8</b>	<b>\$0.7</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>81</b>	<b>Independent Analysis Unit</b>	<b>Non-School Operating Budget</b>		
	1000    Certificated Salaries	0.0	0.0	0.5
	2000    Classified Salaries	6.0	5.1	5.0
	<b>Non-School Operating Budget</b>	<b>6.0</b>	<b>5.1</b>	<b>5.5</b>
<b>81</b>	<b>Independent Analysis Unit</b>	<b>6.0</b>	<b>5.1</b>	<b>5.5</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>09 Board Secretariat</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$0.5	\$0.5	\$0.6
3000 Employee benefits	\$0.2	\$0.2	\$0.3
4000 Books and supplies	\$0.0	\$0.1	\$0.0
5000 Other operating expense	\$0.3	\$0.3	\$0.3
<b>Non-School Operating Budget</b>	<b>\$1.0</b>	<b>\$1.0</b>	<b>\$1.2</b>
<b>09 Board Secretariat</b>	<b>\$1.0</b>	<b>\$1.0</b>	<b>\$1.2</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>09</b>	<b>Board Secretariat</b>	<b>Non-School Operating Budget</b>		
	2000 Classified Salaries	9.7	10.1	11.0
	<b>Non-School Operating Budget</b>	<b>9.7</b>	<b>10.1</b>	<b>11.0</b>
<b>09</b>	<b>Board Secretariat</b>	<b>9.7</b>	<b>10.1</b>	<b>11.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>83 Inspector General</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$4.1	\$4.1	\$4.4
3000 Employee benefits	\$1.7	\$2.1	\$2.0
4000 Books and supplies	\$0.5	\$0.0	\$0.3
5000 Other operating expense	\$0.5	\$0.8	\$0.9
<b>Non-School Operating Budget</b>	<b>\$6.8</b>	<b>\$7.1</b>	<b>\$7.7</b>
<b>83 Inspector General</b>	<b>School Budgets Assigned To This Division</b>		
2000 Classified salaries			\$0.8
3000 Employee benefits			\$0.3
5000 Other operating expense			\$0.4
<b>School Budgets Assigned To This Division</b>			<b>\$1.5</b>
<b>83 Inspector General</b>	<b>\$6.8</b>	<b>\$7.1</b>	<b>\$9.2</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>83</b>	<b>Inspector General</b>	<b>Non-School Operating Budget</b>		
2000	Classified Salaries	63.0	63.0	62.8
<b>Non-School Operating Budget</b>		<b>63.0</b>	<b>63.0</b>	<b>62.8</b>
<b>83</b>	<b>Inspector General</b>	<b>School Budgets Assigned To This Division</b>		
2000	Classified Salaries	0.0	0.0	10.0
<b>School Budgets Assigned To This Division</b>		<b>0.0</b>	<b>0.0</b>	<b>10.0</b>
<b>83</b>	<b>Inspector General</b>	<b>63.0</b>	<b>63.0</b>	<b>72.7</b>

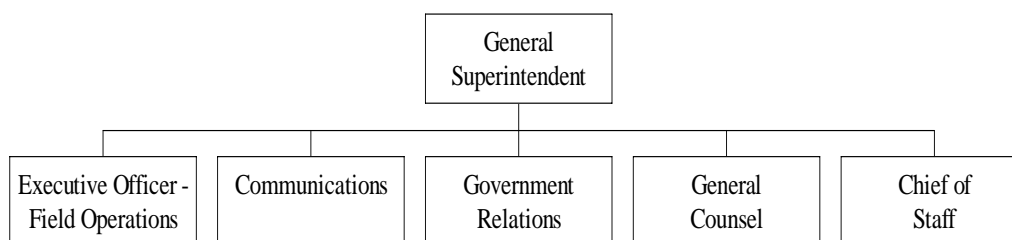
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# **SUPERINTENDENT AND RELATED OFFICES**

## **MISSION:**

The mission of the Los Angeles Unified School District is to educate all students to a high level of achievement that will enable them to be responsible individuals and productive members of the greater society.



## **FUNCTIONS:**

- Provides leadership for all operational and instructional programs.
- Implements, coordinates and communicates policies and procedures.

## **MAJOR GOALS:**

- To increase the mean District API score at each level (i.e., elementary, middle, senior high) by 20 percent or approximately 7 percent of the distance to the State API target of 800 each year.
- To increase the percent of students in grades 2-11 scoring proficient or advanced on the California Standards Tests in English Language Arts and Mathematics by 6 percent or an average of 2 percent per year.
- To reduce the percent of students in grades 2-11 scoring far below basic and below basic on the California Standards Test in English Language Arts and Mathematics by 3 percent or an average of 1 percent per year.
- To decrease the achievement gap between White students and African American and Hispanic students in grades 2-11 on the California Standards Tests in English Language Arts and mathematics by 3 percent or an average of 1 percent per year.
- To meet the goals of the Modified Consent Decree by June 30, 2006, including all the outcomes specified by the Independent Monitor.
- To increase the percent of English Learners scoring early advanced and advanced on the California English Language Development Test (CELDT) by 12 percent or an average of 4 percent per year.
- To increase of the percentage of English Learners annually reclassified as Fluent English speakers by 6 percent, with an average increase of 2 percent per year.
- To increase the percentage of students in the Class of 2006 passing the California High School Exit Examination (CAHSEE) by 15 percent or an average of 5 percent per year.
- To increase the graduation rate by 1.5 percent or an average of 0.5 percent per year.
- To increase student attendance by 1 percent.
- To deliver 66,000 seats over the next three years.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>01 General Superintendent</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$2.5	\$2.8	\$2.2
2000    Classified salaries	\$1.0	\$1.0	\$1.0
3000    Employee benefits	\$0.9	\$1.1	\$0.8
4000    Books and supplies	\$1.1	\$1.5	\$6.1
5000    Other operating expense	\$0.4	\$2.4	\$0.7
6000    Capital outlay	\$0.0	\$0.0	
<b>Non-School Operating Budget</b>	<b>\$5.9</b>	<b>\$8.8</b>	<b>\$10.7</b>
<b>01 General Superintendent</b>	<b>Budgets Administered for Other Divisions</b>		
2000    Classified salaries	\$0.1	\$0.1	\$0.1
3000    Employee benefits	\$0.0	\$0.0	\$0.0
5000    Other operating expense		\$0.1	\$1.0
7000    Other outgo		\$4.2	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.1</b>	<b>\$4.3</b>	<b>\$1.1</b>
<b>01 General Superintendent</b>	<b>School Budgets Assigned To This Division</b>		
4000    Books and supplies	\$0.0	\$0.0	\$0.3
6000    Capital outlay	\$0.0	\$0.0	
<b>School Budgets Assigned To This Division</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.3</b>
<b>01 General Superintendent</b>	<b>Other Budget Items</b>		
1000    Certificated salaries			\$0.1
3000    Employee benefits			\$0.0
<b>Other Budget Items</b>			<b>\$0.1</b>
<b>01 General Superintendent</b>	<b>\$6.0</b>	<b>\$13.2</b>	<b>\$12.2</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>01 General Superintendent</b>	<b>Non-School Operating Budget</b>		
1000 Certificated Salaries	19.3	21.7	18.1
2000 Classified Salaries	17.5	17.6	10.6
<b>Non-School Operating Budget</b>	<b>36.8</b>	<b>39.3</b>	<b>28.7</b>
<b>01 General Superintendent</b>	<b>Budgets Administered for Other Divisions</b>		
2000 Classified Salaries	2.1	2.1	2.1
<b>Budgets Administered for Other Divisions</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>
<b>01 General Superintendent</b>	<b>Other Budget Items</b>		
1000 Certificated Salaries	0.0	0.0	1.0
<b>Other Budget Items</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
<b>01 General Superintendent</b>	<b>38.9</b>	<b>41.4</b>	<b>31.7</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>51 General Counsel</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$1.8	\$1.5	\$3.1
2000    Classified salaries	\$7.0	\$7.8	\$8.9
3000    Employee benefits	\$2.8	\$3.2	\$3.9
4000    Books and supplies	\$0.8	\$0.8	\$0.8
5000    Other operating expense	\$17.6	\$14.7	\$16.2
6000    Capital outlay	\$0.1	\$0.6	\$0.9
<b>Non-School Operating Budget</b>	<b>\$30.1</b>	<b>\$28.6</b>	<b>\$33.7</b>
<b>51 General Counsel</b>	<b>Budgets Administered for Other Divisions</b>		
5000    Other operating expense		\$2.0	
7000    Other outgo	\$0.0	\$0.1	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.0</b>	<b>\$2.1</b>	
<b>51 General Counsel</b>	<b>\$30.1</b>	<b>\$30.6</b>	<b>\$33.7</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>51</b>	<b>General Counsel</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	15.0	13.0	25.9
	2000 Classified Salaries	78.2	83.7	97.7
	<b>Non-School Operating Budget</b>	<b>93.2</b>	<b>96.7</b>	<b>123.5</b>
<b>51</b>	<b>General Counsel</b>	<b>93.2</b>	<b>96.7</b>	<b>123.5</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>1A Public Information/Communications</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.2	\$0.1	\$0.1
2000    Classified salaries	\$5.2	\$5.4	\$5.6
3000    Employee benefits	\$2.1	\$2.3	\$2.5
4000    Books and supplies	\$1.0	\$0.6	\$0.8
5000    Other operating expense	\$0.5	\$0.4	\$0.9
6000    Capital outlay	\$0.9	\$0.6	\$0.4
<b>Non-School Operating Budget</b>	<b>\$9.9</b>	<b>\$9.3</b>	<b>\$10.3</b>
<b>1A Public Information/Communications</b>	<b>Budgets Administered for Other Divisions</b>		
7000    Other outgo	\$0.2	\$0.0	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.2</b>	<b>\$0.0</b>	
<b>1A Public Information/Communications</b>	<b>School Budgets Assigned To This Division</b>		
4000    Books and supplies	\$0.8	\$1.0	\$0.9
<b>School Budgets Assigned To This Division</b>	<b>\$0.8</b>	<b>\$1.0</b>	<b>\$0.9</b>
<b>1A Public Information/Communications</b>	<b>Other Budget Items</b>		
6000    Capital outlay	\$0.6	\$0.0	\$0.0
<b>Other Budget Items</b>	<b>\$0.6</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>1A Public Information/Communications</b>	<b>\$11.4</b>	<b>\$10.4</b>	<b>\$11.3</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>1A</b>	<b>Public Information/Communications</b>	<b>Non-School Operating Budget</b>		
	1000    Certificated Salaries	2.0	1.0	1.0
	2000    Classified Salaries	109.8	111.4	98.4
	<b>Non-School Operating Budget</b>	<b>111.8</b>	<b>112.4</b>	<b>99.4</b>
<b>1A</b>	<b>Public Information/Communications</b>	<b>111.8</b>	<b>112.4</b>	<b>99.4</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>02 Office of Legislation &amp; Govt. Affairs</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$0.5	\$0.6	\$0.7
3000 Employee benefits	\$0.2	\$0.2	\$0.3
4000 Books and supplies	\$0.1	\$0.1	\$0.1
5000 Other operating expense	\$0.2	\$0.4	\$0.7
<b>Non-School Operating Budget</b>	<b>\$1.0</b>	<b>\$1.3</b>	<b>\$1.8</b>
<b>02 Office of Legislation &amp; Govt. Affairs</b>	<b>\$1.0</b>	<b>\$1.3</b>	<b>\$1.8</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>02</b>	<b>Office of Legislation &amp; Govt. Affairs</b>	<b>Non-School Operating Budget</b>		
	2000 Classified Salaries	7.1	8.1	9.1
	<b>Non-School Operating Budget</b>	<b>7.1</b>	<b>8.1</b>	<b>9.1</b>
<b>02</b>	<b>Office of Legislation &amp; Govt. Affairs</b>	<b>7.1</b>	<b>8.1</b>	<b>9.1</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>52 Staff Relations Branch</b>	<b>Non-School Operating Budget</b>		
5000 Other operating expense	\$0.6		
<b>Non-School Operating Budget</b>	<b>\$0.6</b>		
<b>52 Staff Relations Branch</b>	<b>\$0.6</b>		

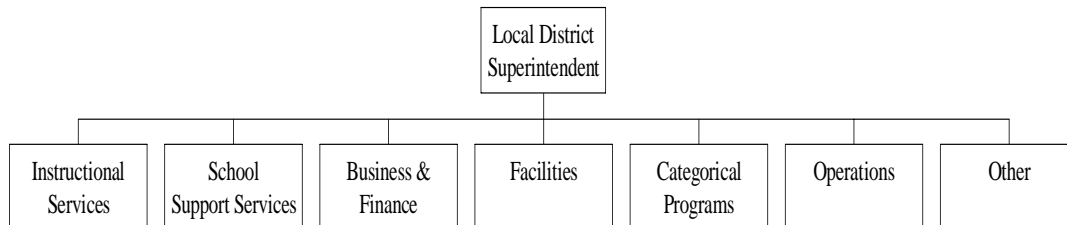
\*All Funds except Fund 007 and 009

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# LOCAL DISTRICTS

## MISSION:

To provide instructional and operational leadership and support to schools within the District to ensure that students meet academic standards; to strengthen the bonds between schools and communities; to hold all employees accountable for the educational progress of students.



## FUNCTIONS:

- Assists schools in interpreting State frameworks and in implementing research based strategies.
- Utilizes student achievement data to focus schools on instructional strengths and needs.
- Assists schools in providing appropriate intervention strategies.
- Coordinates professional development programs.
- Provides technical assistance for special education and categorical programs.
- Assists schools in coordinating all parent involvement and education activities.
- Supports student needs in the health and human service areas.
- Provides line responsibility for the performance of schools.
- Provides teachers with coaches and technical assistance to schools to improve teaching and learning.
- Manages all business, financial and facilities services in the Local District.

## MAJOR GOALS:

- To increase the mean District API score at each level (i.e., elementary, middle, senior high) by 20 percent or approximately 7 percent of the distance to the State API target of 800 each year.
- To increase the percent of students in grades 2-11 scoring proficient or advanced on the California Standards Tests in English Language Arts and Mathematics by 6 percent or an average of 2 percent per year.
- To reduce the percent of students in grades 2-11 scoring far below basic and below basic on the California Standards Test in English Language Arts and Mathematics by 3 percent or an average of 1 percent per year.
- To decrease the achievement gap between White students and African American and Hispanic students in grades 2-11 on the California Standards Tests in English Language Arts and mathematics by 3 percent or an average of 1 percent per year.
- To meet the goals of the Modified Consent Decree by June 30, 2006, including all the outcomes specified by the Independent Monitor.
- To increase the percent of English Learners scoring early advanced and advanced on the California English Language Development Test (CELDT) by 12 percent or an average of 4 percent per year.
- To increase of the percentage of English Learners annually reclassified as Fluent English speakers by 6 percent, with an average increase of 2 percent per year.

## **LOCAL DISTRICTS (cont'd)**

- To increase the percentage of students in the Class of 2006 passing the California High School Exit Examination (CAHSEE) by 15 percent or an average of 5 percent per year.
- To increase the graduation rate by 1.5 percent or an average of 0.5 percent per year.
- To increase student attendance by 1 percent.
- To deliver 66,000 seats over the next three years.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D1 Local District 1</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$3.0	\$3.0	\$3.0
2000    Classified salaries	\$0.8	\$0.8	\$0.8
3000    Employee benefits	\$1.1	\$1.2	\$1.1
4000    Books and supplies	\$0.6	\$0.6	\$0.7
5000    Other operating expense	\$0.1	\$0.2	\$0.2
6000    Capital outlay		\$0.1	\$0.0
<b>Non-School Operating Budget</b>	<b>\$5.7</b>	<b>\$5.9</b>	<b>\$5.8</b>
<b>D1 Local District 1</b>	<b>Budgets Administered for Other Divisions</b>		
1000    Certificated salaries			\$0.2
3000    Employee benefits			\$0.0
7000    Other outgo	\$0.9	\$0.5	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.9</b>	<b>\$0.5</b>	<b>\$0.2</b>
<b>D1 Local District 1</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$324.4	\$372.7	\$374.5
2000    Classified salaries	\$94.4	\$96.1	\$97.0
3000    Employee benefits	\$150.2	\$185.5	\$175.0
4000    Books and supplies	\$28.9	\$29.8	\$29.2
5000    Other operating expense	\$4.0	\$4.5	\$5.3
6000    Capital outlay	\$1.0	\$1.9	\$1.8
7000    Other outgo	\$1.2	\$3.8	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$604.1</b>	<b>\$694.2</b>	<b>\$682.8</b>
<b>D1 Local District 1</b>	<b>Other Budget Items</b>		
1000    Certificated salaries	\$0.0		\$0.5
2000    Classified salaries	\$0.0	\$0.0	\$0.0
3000    Employee benefits	\$0.0	\$0.0	\$0.1
4000    Books and supplies	\$0.0	\$0.0	\$0.0
5000    Other operating expense		\$0.0	\$0.1
6000    Capital outlay	\$0.1	(\$0.1)	\$1.4
7000    Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$0.1</b>	<b>\$0.0</b>	<b>\$2.2</b>
<b>D1 Local District 1</b>	<b>\$610.8</b>	<b>\$700.6</b>	<b>\$691.0</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D1</b>	<b>Local District 1</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	34.1	31.9	30.6
	2000 Classified Salaries	21.0	18.8	16.6
	<b>Non-School Operating Budget</b>	<b>55.1</b>	<b>50.7</b>	<b>47.2</b>
<b>D1</b>	<b>Local District 1</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	0.0	0.0	2.0
	<b>Budgets Administered for Other Divisions</b>	<b>0.0</b>	<b>0.0</b>	<b>2.0</b>
<b>D1</b>	<b>Local District 1</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	6,694.9	6,900.4	6,727.5
	2000 Classified Salaries	3,507.4	3,524.6	3,506.6
	<b>School Budgets Assigned To This Division</b>	<b>10,202.3</b>	<b>10,425.0</b>	<b>10,234.1</b>
<b>D1</b>	<b>Local District 1</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	1.0	0.0	6.0
	2000 Classified Salaries	0.3	0.3	0.0
	<b>Other Budget Items</b>	<b>1.3</b>	<b>0.3</b>	<b>6.0</b>
<b>D1</b>	<b>Local District 1</b>	<b>10,258.7</b>	<b>10,476.0</b>	<b>10,289.3</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D2 Local District 2</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$3.2	\$3.6	\$3.5
2000 Classified salaries	\$0.7	\$0.7	\$0.6
3000 Employee benefits	\$1.1	\$1.3	\$1.1
4000 Books and supplies	\$0.6	\$0.6	\$0.4
5000 Other operating expense	\$0.2	\$0.3	\$0.5
6000 Capital outlay		\$0.0	\$0.1
<b>Non-School Operating Budget</b>	<b>\$5.8</b>	<b>\$6.5</b>	<b>\$6.2</b>
<b>D2 Local District 2</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries			\$0.1
2000 Classified salaries		\$0.1	
3000 Employee benefits		\$0.0	\$0.0
7000 Other outgo	\$0.7	\$0.7	\$0.0
<b>Budgets Administered for Other Divisions</b>	<b>\$0.7</b>	<b>\$0.8</b>	<b>\$0.1</b>
<b>D2 Local District 2</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$307.1	\$338.5	\$339.9
2000 Classified salaries	\$75.3	\$76.2	\$77.5
3000 Employee benefits	\$132.5	\$158.4	\$149.2
4000 Books and supplies	\$27.2	\$29.2	\$30.1
5000 Other operating expense	\$6.1	\$6.6	\$5.3
6000 Capital outlay	\$1.7	\$1.7	\$4.3
7000 Other outgo	\$1.8	\$4.4	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$551.7</b>	<b>\$615.0</b>	<b>\$606.3</b>
<b>D2 Local District 2</b>	<b>Other Budget Items</b>		
1000 Certificated salaries		\$0.0	\$0.9
2000 Classified salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.2
4000 Books and supplies	\$0.1	\$0.0	\$0.0
5000 Other operating expense		\$0.0	\$0.0
6000 Capital outlay	\$0.7	\$0.6	\$0.8
7000 Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$0.8</b>	<b>\$0.7</b>	<b>\$1.9</b>
<b>D2 Local District 2</b>	<b>\$559.0</b>	<b>\$623.0</b>	<b>\$614.5</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>			<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D2</b>	<b>Local District 2</b>		<b>Non-School Operating Budget</b>		
	1000	Certificated Salaries	36.3	39.6	35.7
	2000	Classified Salaries	17.0	16.8	14.3
		<b>Non-School Operating Budget</b>	<b>53.3</b>	<b>56.3</b>	<b>50.0</b>
<b>D2</b>	<b>Local District 2</b>		<b>Budgets Administered for Other Divisions</b>		
	1000	Certificated Salaries	0.0	0.0	1.0
	2000	Classified Salaries	0.0	1.0	0.0
		<b>Budgets Administered for Other Divisions</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>
<b>D2</b>	<b>Local District 2</b>		<b>School Budgets Assigned To This Division</b>		
	1000	Certificated Salaries	6,499.0	6,364.8	6,212.9
	2000	Classified Salaries	2,729.6	2,750.1	2,707.2
		<b>School Budgets Assigned To This Division</b>	<b>9,228.6</b>	<b>9,114.9</b>	<b>8,920.1</b>
<b>D2</b>	<b>Local District 2</b>		<b>Other Budget Items</b>		
	1000	Certificated Salaries	0.0	0.5	10.0
		<b>Other Budget Items</b>	<b>0.0</b>	<b>0.5</b>	<b>10.0</b>
<b>D2</b>	<b>Local District 2</b>		<b>9,281.9</b>	<b>9,172.7</b>	<b>8,981.1</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D3 Local District 3</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$3.1	\$3.3	\$3.2
2000 Classified salaries	\$0.7	\$0.8	\$0.7
3000 Employee benefits	\$1.1	\$1.2	\$1.1
4000 Books and supplies	\$0.5	\$0.3	\$0.3
5000 Other operating expense	\$0.0	\$0.3	\$0.4
6000 Capital outlay		\$0.1	\$0.1
<b>Non-School Operating Budget</b>	<b>\$5.4</b>	<b>\$6.0</b>	<b>\$5.7</b>
<b>D3 Local District 3</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries		\$0.1	\$0.2
3000 Employee benefits		\$0.0	\$0.0
4000 Books and supplies			\$0.0
7000 Other outgo	\$0.7	\$0.4	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.7</b>	<b>\$0.5</b>	<b>\$0.2</b>
<b>D3 Local District 3</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$266.3	\$298.6	\$294.0
2000 Classified salaries	\$70.7	\$71.3	\$71.8
3000 Employee benefits	\$119.0	\$144.2	\$133.1
4000 Books and supplies	\$26.4	\$24.8	\$26.4
5000 Other operating expense	\$6.2	\$8.1	\$5.4
6000 Capital outlay	\$0.9	\$1.5	\$1.3
7000 Other outgo	\$1.5	\$3.0	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$491.1</b>	<b>\$551.4</b>	<b>\$532.2</b>
<b>D3 Local District 3</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.0	\$0.0	\$1.3
2000 Classified salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.3
4000 Books and supplies	\$0.0	\$0.0	\$0.0
5000 Other operating expense		\$0.0	\$0.1
6000 Capital outlay	\$0.1	\$0.1	\$0.0
7000 Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$0.1</b>	<b>\$0.2</b>	<b>\$1.7</b>
<b>D3 Local District 3</b>	<b>\$497.3</b>	<b>\$558.2</b>	<b>\$539.9</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D3</b>	<b>Local District 3</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	35.7	36.0	34.0
	2000 Classified Salaries	17.0	17.7	14.6
	<b>Non-School Operating Budget</b>	<b>52.7</b>	<b>53.7</b>	<b>48.5</b>
<b>D3</b>	<b>Local District 3</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	0.0	1.0	2.0
	<b>Budgets Administered for Other Divisions</b>	<b>0.0</b>	<b>1.0</b>	<b>2.0</b>
<b>D3</b>	<b>Local District 3</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	5,399.6	5,503.1	5,225.2
	2000 Classified Salaries	2,601.9	2,620.0	2,584.1
	<b>School Budgets Assigned To This Division</b>	<b>8,001.6</b>	<b>8,123.1</b>	<b>7,809.3</b>
<b>D3</b>	<b>Local District 3</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	0.0	0.7	14.0
	2000 Classified Salaries	0.0	0.1	0.0
	<b>Other Budget Items</b>	<b>0.0</b>	<b>0.8</b>	<b>14.0</b>
<b>D3</b>	<b>Local District 3</b>	<b>8,054.2</b>	<b>8,178.6</b>	<b>7,873.8</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D4 Local District 4</b>		<b>Non-School Operating Budget</b>		
1000	Certificated salaries	\$3.2	\$3.1	\$3.1
2000	Classified salaries	\$0.7	\$0.7	\$0.7
3000	Employee benefits	\$1.1	\$1.2	\$1.1
4000	Books and supplies	\$0.5	\$0.6	\$0.3
5000	Other operating expense	\$0.0	\$0.4	\$0.7
6000	Capital outlay		\$0.0	\$0.0
<b>Non-School Operating Budget</b>		<b>\$5.5</b>	<b>\$6.0</b>	<b>\$5.9</b>
<b>D4 Local District 4</b>		<b>Budgets Administered for Other Divisions</b>		
1000	Certificated salaries	\$0.1		\$0.1
3000	Employee benefits	\$0.0		\$0.0
7000	Other outgo	\$1.2	\$0.6	\$0.0
<b>Budgets Administered for Other Divisions</b>		<b>\$1.3</b>	<b>\$0.6</b>	<b>\$0.1</b>
<b>D4 Local District 4</b>		<b>School Budgets Assigned To This Division</b>		
1000	Certificated salaries	\$279.9	\$312.8	\$315.4
2000	Classified salaries	\$66.8	\$67.8	\$73.1
3000	Employee benefits	\$119.4	\$143.1	\$136.4
4000	Books and supplies	\$27.5	\$27.6	\$31.4
5000	Other operating expense	\$6.4	\$7.0	\$6.5
6000	Capital outlay	\$1.0	\$0.9	\$4.5
7000	Other outgo	\$1.7	\$4.3	\$0.1
<b>School Budgets Assigned To This Division</b>		<b>\$502.7</b>	<b>\$563.6</b>	<b>\$567.5</b>
<b>D4 Local District 4</b>		<b>Other Budget Items</b>		
1000	Certificated salaries	\$0.1		\$0.5
2000	Classified salaries	\$0.0	\$0.0	\$0.1
3000	Employee benefits	\$0.0	\$0.0	\$0.2
4000	Books and supplies	\$0.0	\$0.1	\$0.0
5000	Other operating expense		\$0.0	\$0.1
6000	Capital outlay	\$0.1	\$0.5	\$0.0
7000	Other outgo		\$0.0	
<b>Other Budget Items</b>		<b>\$0.2</b>	<b>\$0.6</b>	<b>\$0.8</b>
<b>D4 Local District 4</b>		<b>\$509.7</b>	<b>\$570.7</b>	<b>\$574.3</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D4</b>	<b>Local District 4</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	36.0	34.1	32.0
	2000 Classified Salaries	15.0	15.8	14.5
	<b>Non-School Operating Budget</b>	<b>51.0</b>	<b>49.9</b>	<b>46.5</b>
<b>D4</b>	<b>Local District 4</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	1.0	0.0	1.0
	<b>Budgets Administered for Other Divisions</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>D4</b>	<b>Local District 4</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	6,041.4	6,007.8	5,856.2
	2000 Classified Salaries	2,422.4	2,435.9	2,514.7
	<b>School Budgets Assigned To This Division</b>	<b>8,463.8</b>	<b>8,443.7</b>	<b>8,370.9</b>
<b>D4</b>	<b>Local District 4</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	1.0	0.0	5.5
	2000 Classified Salaries	0.6	0.0	2.4
	<b>Other Budget Items</b>	<b>1.6</b>	<b>0.0</b>	<b>7.9</b>
<b>D4</b>	<b>Local District 4</b>	<b>8,517.3</b>	<b>8,493.6</b>	<b>8,426.3</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D5 Local District 5</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$3.0	\$3.4	\$3.4
2000    Classified salaries	\$0.7	\$0.7	\$0.7
3000    Employee benefits	\$1.0	\$1.2	\$1.1
4000    Books and supplies	\$0.6	\$0.7	\$0.8
5000    Other operating expense	\$0.2	\$0.3	\$0.2
<b>Non-School Operating Budget</b>	<b>\$5.5</b>	<b>\$6.4</b>	<b>\$6.1</b>
<b>D5 Local District 5</b>	<b>Budgets Administered for Other Divisions</b>		
7000    Other outgo	\$1.0	\$0.7	
<b>Budgets Administered for Other Divisions</b>	<b>\$1.0</b>	<b>\$0.7</b>	
<b>D5 Local District 5</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$295.6	\$335.5	\$336.5
2000    Classified salaries	\$68.7	\$70.8	\$74.4
3000    Employee benefits	\$123.9	\$152.8	\$143.9
4000    Books and supplies	\$36.0	\$32.9	\$33.3
5000    Other operating expense	\$7.0	\$8.3	\$6.6
6000    Capital outlay	\$1.1	\$0.6	\$2.0
7000    Other outgo	\$3.6	\$4.9	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$536.0</b>	<b>\$605.8</b>	<b>\$596.8</b>
<b>D5 Local District 5</b>	<b>Other Budget Items</b>		
1000    Certificated salaries			\$1.2
2000    Classified salaries	\$0.0	\$0.0	\$0.0
3000    Employee benefits	\$0.0	\$0.0	\$0.3
4000    Books and supplies	\$0.0	\$0.0	\$0.1
5000    Other operating expense		\$0.0	\$0.2
6000    Capital outlay	\$0.0	\$0.8	\$0.1
7000    Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$0.1</b>	<b>\$0.9</b>	<b>\$2.0</b>
<b>D5 Local District 5</b>	<b>\$542.5</b>	<b>\$613.7</b>	<b>\$604.9</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D5</b>	<b>Local District 5</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	32.7	35.7	33.4
	2000 Classified Salaries	15.0	15.3	13.9
	<b>Non-School Operating Budget</b>	<b>47.7</b>	<b>51.0</b>	<b>47.2</b>
<b>D5</b>	<b>Local District 5</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	6,326.1	6,469.5	6,194.8
	2000 Classified Salaries	2,504.2	2,576.5	2,604.4
	<b>School Budgets Assigned To This Division</b>	<b>8,830.3</b>	<b>9,046.0</b>	<b>8,799.2</b>
<b>D5</b>	<b>Local District 5</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	0.0	0.0	14.0
	2000 Classified Salaries	0.9	1.0	0.4
	<b>Other Budget Items</b>	<b>0.9</b>	<b>1.0</b>	<b>14.4</b>
<b>D5</b>	<b>Local District 5</b>	<b>8,878.8</b>	<b>9,098.0</b>	<b>8,860.8</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D6 Local District 6</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$3.2	\$3.2	\$3.0
2000 Classified salaries	\$0.7	\$0.7	\$0.7
3000 Employee benefits	\$1.1	\$1.2	\$1.0
4000 Books and supplies	\$0.3	\$0.3	\$0.4
5000 Other operating expense	\$0.1	\$0.1	\$0.2
6000 Capital outlay		\$0.0	
<b>Non-School Operating Budget</b>	<b>\$5.4</b>	<b>\$5.5</b>	<b>\$5.3</b>
<b>D6 Local District 6</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries			\$0.2
3000 Employee benefits			\$0.0
7000 Other outgo	\$0.9	\$0.6	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.9</b>	<b>\$0.6</b>	<b>\$0.2</b>
<b>D6 Local District 6</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$185.8	\$214.5	\$217.8
2000 Classified salaries	\$38.7	\$40.7	\$42.1
3000 Employee benefits	\$77.0	\$95.5	\$90.0
4000 Books and supplies	\$19.9	\$29.0	\$23.8
5000 Other operating expense	\$3.1	\$3.9	\$2.5
6000 Capital outlay	\$0.8	\$0.9	\$2.3
7000 Other outgo	\$2.2	\$4.4	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$327.5</b>	<b>\$389.0</b>	<b>\$378.4</b>
<b>D6 Local District 6</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.0		\$0.5
2000 Classified salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.1
4000 Books and supplies	\$0.1	\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$0.0	\$0.1
6000 Capital outlay	\$0.2	\$1.6	\$0.1
7000 Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$0.3</b>	<b>\$1.6</b>	<b>\$0.9</b>
<b>D6 Local District 6</b>	<b>\$334.1</b>	<b>\$396.7</b>	<b>\$384.8</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D6</b>	<b>Local District 6</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	35.7	34.2	31.2
	2000 Classified Salaries	17.0	15.8	14.7
	<b>Non-School Operating Budget</b>	<b>52.7</b>	<b>50.0</b>	<b>45.9</b>
<b>D6</b>	<b>Local District 6</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	0.0	0.0	2.0
	<b>Budgets Administered for Other Divisions</b>	<b>0.0</b>	<b>0.0</b>	<b>2.0</b>
<b>D6</b>	<b>Local District 6</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	3,982.5	4,081.2	4,030.4
	2000 Classified Salaries	1,424.7	1,487.5	1,518.1
	<b>School Budgets Assigned To This Division</b>	<b>5,407.1</b>	<b>5,568.7</b>	<b>5,548.5</b>
<b>D6</b>	<b>Local District 6</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	0.0	0.0	6.2
	<b>Other Budget Items</b>	<b>0.0</b>	<b>0.0</b>	<b>6.2</b>
<b>D6</b>	<b>Local District 6</b>	<b>5,459.8</b>	<b>5,618.7</b>	<b>5,602.6</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D7 Local District 7</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$3.1	\$3.1	\$2.8
2000 Classified salaries	\$0.7	\$0.9	\$0.8
3000 Employee benefits	\$1.1	\$1.2	\$1.0
4000 Books and supplies	\$0.4	\$0.3	\$0.6
5000 Other operating expense	\$0.0	\$0.3	\$0.3
6000 Capital outlay		\$0.1	\$0.0
<b>Non-School Operating Budget</b>	<b>\$5.4</b>	<b>\$6.0</b>	<b>\$5.5</b>
<b>D7 Local District 7</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries		\$0.1	\$0.2
3000 Employee benefits		\$0.0	\$0.0
4000 Books and supplies			\$0.0
7000 Other outgo	\$1.0	\$0.5	
<b>Budgets Administered for Other Divisions</b>	<b>\$1.0</b>	<b>\$0.6</b>	<b>\$0.2</b>
<b>D7 Local District 7</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$239.0	\$267.5	\$267.0
2000 Classified salaries	\$54.7	\$55.5	\$56.5
3000 Employee benefits	\$101.3	\$122.3	\$114.1
4000 Books and supplies	\$24.1	\$25.5	\$27.0
5000 Other operating expense	\$7.6	\$8.7	\$6.1
6000 Capital outlay	\$6.7	\$4.4	\$1.5
7000 Other outgo	\$2.8	\$4.2	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$436.2</b>	<b>\$488.1</b>	<b>\$472.3</b>
<b>D7 Local District 7</b>	<b>Other Budget Items</b>		
1000 Certificated salaries		\$0.0	\$0.8
2000 Classified salaries	\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.2
4000 Books and supplies	\$0.0	\$0.0	\$0.0
5000 Other operating expense	(\$0.1)	\$0.1	\$0.2
6000 Capital outlay	\$1.1	\$0.7	\$5.7
7000 Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$1.0</b>	<b>\$0.8</b>	<b>\$7.0</b>
<b>D7 Local District 7</b>	<b>\$443.7</b>	<b>\$495.5</b>	<b>\$485.0</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D7</b>	<b>Local District 7</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	34.9	34.2	29.5
	2000 Classified Salaries	18.0	19.1	15.3
	<b>Non-School Operating Budget</b>	<b>52.9</b>	<b>53.3</b>	<b>44.8</b>
<b>D7</b>	<b>Local District 7</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	0.0	1.0	2.0
	<b>Budgets Administered for Other Divisions</b>	<b>0.0</b>	<b>1.0</b>	<b>2.0</b>
<b>D7</b>	<b>Local District 7</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	5,214.2	5,259.2	5,009.0
	2000 Classified Salaries	1,990.8	2,021.8	1,996.7
	<b>School Budgets Assigned To This Division</b>	<b>7,205.0</b>	<b>7,281.0</b>	<b>7,005.7</b>
<b>D7</b>	<b>Local District 7</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	0.0	0.8	9.0
	<b>Other Budget Items</b>	<b>0.0</b>	<b>0.8</b>	<b>9.0</b>
<b>D7</b>	<b>Local District 7</b>	<b>7,257.9</b>	<b>7,336.1</b>	<b>7,061.5</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D8 Local District 8</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$3.2	\$3.2	\$3.0
2000 Classified salaries	\$0.6	\$0.7	\$0.7
3000 Employee benefits	\$1.1	\$1.2	\$1.0
4000 Books and supplies	\$0.5	\$0.3	\$0.5
5000 Other operating expense	\$0.0	\$0.3	\$0.8
6000 Capital outlay		\$0.2	\$0.0
<b>Non-School Operating Budget</b>	<b>\$5.4</b>	<b>\$6.0</b>	<b>\$6.1</b>
<b>D8 Local District 8</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries		\$0.1	\$0.2
3000 Employee benefits		\$0.0	\$0.0
4000 Books and supplies			\$0.0
7000 Other outgo	\$0.7	\$0.3	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.7</b>	<b>\$0.4</b>	<b>\$0.2</b>
<b>D8 Local District 8</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$248.7	\$278.5	\$282.5
2000 Classified salaries	\$60.4	\$61.6	\$61.3
3000 Employee benefits	\$107.9	\$131.2	\$123.4
4000 Books and supplies	\$21.7	\$22.1	\$23.9
5000 Other operating expense	\$4.3	\$4.8	\$4.5
6000 Capital outlay	\$0.9	\$1.0	\$1.7
7000 Other outgo	\$1.7	\$3.3	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$445.6</b>	<b>\$502.5</b>	<b>\$497.4</b>
<b>D8 Local District 8</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.0	\$0.0	\$0.6
2000 Classified salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.2
4000 Books and supplies	\$0.0	\$0.2	\$0.0
5000 Other operating expense		\$0.1	\$0.1
6000 Capital outlay	\$0.0	\$0.0	
7000 Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$0.1</b>	<b>\$0.4</b>	<b>\$0.9</b>
<b>D8 Local District 8</b>	<b>\$451.8</b>	<b>\$509.4</b>	<b>\$504.6</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>D8</b>	<b>Local District 8</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	36.4	36.0	31.7
	2000 Classified Salaries	14.3	15.9	14.5
	<b>Non-School Operating Budget</b>	<b>50.7</b>	<b>51.9</b>	<b>46.2</b>
<b>D8</b>	<b>Local District 8</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	0.0	1.0	2.0
	<b>Budgets Administered for Other Divisions</b>	<b>0.0</b>	<b>1.0</b>	<b>2.0</b>
<b>D8</b>	<b>Local District 8</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	5,074.5	5,139.2	5,036.4
	2000 Classified Salaries	2,227.6	2,263.3	2,228.2
	<b>School Budgets Assigned To This Division</b>	<b>7,302.1</b>	<b>7,402.6</b>	<b>7,264.6</b>
<b>D8</b>	<b>Local District 8</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	1.1	0.7	7.0
	2000 Classified Salaries	0.0	0.1	0.0
	<b>Other Budget Items</b>	<b>1.1</b>	<b>0.8</b>	<b>7.0</b>
<b>D8</b>	<b>Local District 8</b>	<b>7,353.9</b>	<b>7,456.3</b>	<b>7,319.8</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DA Local District A</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.0		
5000 Other operating expense	\$0.0		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.0</b>		
<b>DA Local District A</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.4		\$0.1
3000 Employee benefits	\$0.1		\$0.0
4000 Books and supplies	\$0.2	\$0.0	
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.7</b>	<b>\$0.0</b>	<b>\$0.1</b>
<b>DA Local District A</b>	<b>\$0.7</b>	<b>\$0.0</b>	<b>\$0.1</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DA Local District A</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated Salaries	4.0	0.0	1.0
<b>School Budgets Assigned To This Division</b>	<b>4.0</b>	<b>0.0</b>	<b>1.0</b>
<b>DA Local District A</b>	<b>4.0</b>	<b>0.0</b>	<b>1.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DB Local District B</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.0		
5000 Other operating expense	\$0.2		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.3</b>		
<b>DB Local District B</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.1		
3000 Employee benefits	\$0.0		
4000 Books and supplies	\$0.7	\$0.2	\$0.0
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.8</b>	<b>\$0.2</b>	<b>\$0.0</b>
<b>DB Local District B</b>	<b>\$1.1</b>	<b>\$0.2</b>	<b>\$0.0</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DB Local District B</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated Salaries	1.0	0.0	0.0
<b>School Budgets Assigned To This Division</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>
<b>DB Local District B</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DC Local District C</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.1		
5000 Other operating expense	\$0.0		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.2</b>		
<b>DC Local District C</b>	<b>School Budgets Assigned To This Division</b>		
2000 Classified salaries	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.3	\$0.0	\$0.0
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.4</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>DC Local District C</b>	<b>Other Budget Items</b>		
4000 Books and supplies	\$0.0		
<b>Other Budget Items</b>	<b>\$0.0</b>		
<b>DC Local District C</b>	<b>\$0.6</b>	<b>\$0.1</b>	<b>\$0.1</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DC Local District C</b>	<b>School Budgets Assigned To This Division</b>		
2000 Classified Salaries	2.0	2.0	2.0
<b>School Budgets Assigned To This Division</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>DC Local District C</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DD Local District D</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.1		
5000 Other operating expense	\$0.0	\$0.0	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.1</b>	<b>\$0.0</b>	
<b>DD Local District D</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies	\$0.6	\$0.0	
5000 Other operating expense	\$0.0		
7000 Other outgo	\$0.9		
<b>School Budgets Assigned To This Division</b>	<b>\$1.5</b>	<b>\$0.0</b>	
<b>DD Local District D</b>	<b>\$1.6</b>	<b>\$0.0</b>	

\*All Funds except Fund 007 and 009

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DE Local District E</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.2		
5000 Other operating expense	\$0.0		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.2</b>		
<b>DE Local District E</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies	\$0.2	\$0.0	
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.2</b>	<b>\$0.0</b>	
<b>DE Local District E</b>	<b>\$0.3</b>	<b>\$0.0</b>	

\*All Funds except Fund 007 and 009

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DF Local District F</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.2	\$0.0	
5000 Other operating expense	\$0.2	\$0.0	
7000 Other outgo	\$0.1		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.5</b>	<b>\$0.0</b>	
<b>DF Local District F</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries			\$0.1
2000 Classified salaries	\$0.1		
3000 Employee benefits	\$0.0		\$0.0
4000 Books and supplies	\$0.3	\$0.2	\$0.1
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.3</b>	<b>\$0.2</b>	<b>\$0.3</b>
<b>DF Local District F</b>	<b>Other Budget Items</b>		
5000 Other operating expense	\$0.0		
<b>Other Budget Items</b>	<b>\$0.0</b>		
<b>DF Local District F</b>	<b>\$0.9</b>	<b>\$0.2</b>	<b>\$0.3</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DF</b>	<b>Local District F</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	0.0	0.0	1.0
	2000 Classified Salaries	2.0	0.0	0.0
	<b>School Budgets Assigned To This Division</b>	<b>2.0</b>	<b>0.0</b>	<b>1.0</b>
<b>DF</b>	<b>Local District F</b>	<b>2.0</b>	<b>0.0</b>	<b>1.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DG Local District G</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.2	\$0.0	
5000 Other operating expense	\$0.0		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.2</b>	<b>\$0.0</b>	
<b>DG Local District G</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies	\$0.7	\$0.0	\$0.1
5000 Other operating expense	\$0.0		
7000 Other outgo	\$0.0	\$0.0	
<b>School Budgets Assigned To This Division</b>	<b>\$0.7</b>	<b>\$0.0</b>	<b>\$0.1</b>
<b>DG Local District G</b>	<b>\$0.9</b>	<b>\$0.0</b>	<b>\$0.1</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DG Local District G</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated Salaries	0.0	0.0	0.0
<b>School Budgets Assigned To This Division</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>DG Local District G</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DH Local District H</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.2		
5000 Other operating expense	\$0.1	\$0.0	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.3</b>	<b>\$0.0</b>	
<b>DH Local District H</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.1	\$0.1	
3000 Employee benefits	\$0.0	\$0.0	
4000 Books and supplies	\$0.7	\$0.0	\$0.0
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.8</b>	<b>\$0.1</b>	<b>\$0.0</b>
<b>DH Local District H</b>	<b>Other Budget Items</b>		
4000 Books and supplies	\$0.0		
<b>Other Budget Items</b>	<b>\$0.0</b>		
<b>DH Local District H</b>	<b>\$1.2</b>	<b>\$0.1</b>	<b>\$0.0</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DH Local District H</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated Salaries	1.0	1.0	0.0
<b>School Budgets Assigned To This Division</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>DH Local District H</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DI Local District I</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.0		
5000 Other operating expense	\$0.1		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.1</b>		
<b>DI Local District I</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies	\$0.3	(\$0.2)	
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.3</b>	<b>(\$0.2)</b>	
<b>DI Local District I</b>	<b>\$0.4</b>	<b>(\$0.2)</b>	

\*All Funds except Fund 007 and 009

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DJ Local District J</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	(\$0.1)		
5000 Other operating expense	\$0.4		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.3</b>		
<b>DJ Local District J</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries		\$0.0	
3000 Employee benefits		\$0.0	
4000 Books and supplies	\$0.7	\$0.1	\$0.0
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.7</b>	<b>\$0.1</b>	<b>\$0.0</b>
<b>DJ Local District J</b>	<b>Other Budget Items</b>		
5000 Other operating expense	\$0.0		
<b>Other Budget Items</b>	<b>\$0.0</b>		
<b>DJ Local District J</b>	<b>\$1.0</b>	<b>\$0.1</b>	<b>\$0.0</b>

\*All Funds except Fund 007 and 009

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>DK Local District K</b>	<b>Budgets Administered for Other Divisions</b>		
4000 Books and supplies	\$0.1		
5000 Other operating expense	\$0.0		
6000 Capital outlay	\$0.0		
7000 Other outgo	\$0.0		
<b>Budgets Administered for Other Divisions</b>	<b>\$0.1</b>		
<b>DK Local District K</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies	\$0.2	\$0.0	
5000 Other operating expense	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$0.2</b>	<b>\$0.0</b>	
<b>DK Local District K</b>	<b>\$0.3</b>	<b>\$0.0</b>	

\*All Funds except Fund 007 and 009

## *Authorized Expenditures by Division\**

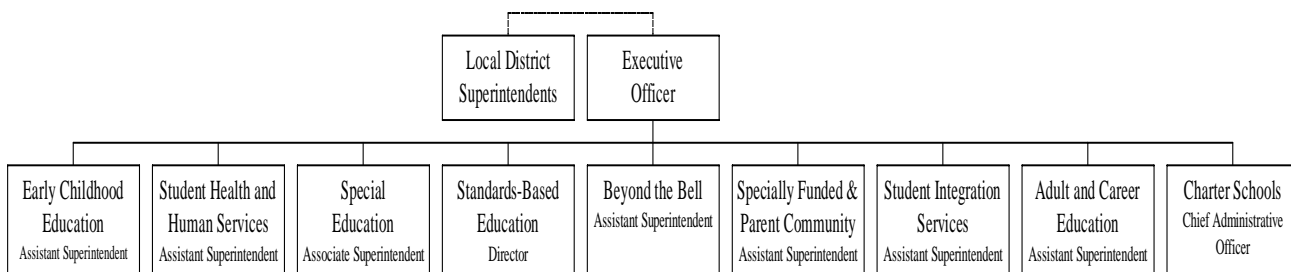
<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>CE Canoga Park/El Camino/Taft Cluster</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies		\$0.0	\$0.0
<b>School Budgets Assigned To This Division</b>		<b>\$0.0</b>	<b>\$0.0</b>
<b>CE Canoga Park/El Camino/Taft Cluster</b>		<b>\$0.0</b>	<b>\$0.0</b>

\*All Funds except Fund 007 and 009

# EDUCATIONAL SERVICES

## MISSION:

The office of Educational Services provides leadership to ensure maximum educational outcomes for all students by working collaboratively with the Local Districts to establish, advocate, and support high standards of teaching and learning.



## FUNCTIONS:

- Provide leadership in collaboration with the Local Districts to support the District’s mission and a standards-based core program in order to increase student performance and close the achievement gap through the following Divisions:
  1. Early Childhood Education
  2. Student Health and Human Services
  3. Special Education
  4. Beyond the Bell
  5. Specially Funded Programs
  6. Student Integration Services
  7. Adult and Career Education
  8. Charter Schools
- Ensure that there is equity and access to a high quality, comprehensive, safe and supervised educational and enrichment program for all students.
- Implement procedures to systematically ensure continuous communication between the Superintendent, Board Members and representative constituents regarding practices and policies that contribute to the improvement of student achievement as assessed by federal, state, and district measures.
- Evaluate the Educational Services Divisions and unit roles, responsibilities, and compliance services as they relate to the Local Districts in order to refine practices that result in improved achievement on a continuous basis.

## MAJOR GOALS:

- Implement integrated and collaborative efforts across the Central Office and Local Districts to provide coherent tactical support and services for accomplishing the District’s Three Year Goals including:



## **EDUCATIONAL SERVICES (cont'd)**

- Develop a comprehensive educational program that provides equal access to standards-based curriculum, culturally relevant and responsive pedagogy, interventions, assessments, and accountability in pre-school, elementary, secondary, and adult school programs in order to:
  1. Increase the mean District Academic Performance Index (API) score at each level by 20%
  2. Increase students scoring proficient or advanced on the California Standards Test (CST) by 6%
  3. Decrease student scoring far below basic and below basic on the CST by 3%
  4. Decrease the achievement gap by 3%
  5. Increase the percent of English Learners scoring early advanced and advanced on the California English Language Development Test by 12%
  6. Increase English Language Learners being reclassified as Fluent English speakers by 6%
  7. Increase the graduation rate by 1.5%  
Increase students passing the California High School Exit Exam by 15%.
- Meet the goals of the Modified Consent Decree by June 30, 2006 and the unmet targeted outcomes will be met by June 30, 2007, including all of the specified outcomes
- Increase school/family/community partnerships
- Increase student attendance by 1%
- Increase the number of adult high school diplomas and GED certificates by 5% each

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>70 Educational Support Services</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.6	\$0.7	\$0.6
2000    Classified salaries	\$0.4	\$0.3	\$0.3
3000    Employee benefits	\$0.2	\$0.2	\$0.2
4000    Books and supplies	\$0.2	\$0.1	\$0.1
5000    Other operating expense	\$0.0	\$0.2	\$0.0
<b>Non-School Operating Budget</b>	<b>\$1.4</b>	<b>\$1.6</b>	<b>\$1.3</b>
<b>70 Educational Support Services</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.1	\$0.0	\$0.0
3000    Employee benefits	\$0.0	\$0.0	\$0.0
4000    Books and supplies	\$0.1	\$1.2	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$0.2</b>	<b>\$1.2</b>	<b>\$0.0</b>
<b>70 Educational Support Services</b>	<b>Other Budget Items</b>		
3000    Employee benefits		\$0.0	\$0.0
<b>Other Budget Items</b>		<b>\$0.0</b>	<b>\$0.0</b>
<b>70 Educational Support Services</b>	<b>\$1.6</b>	<b>\$2.8</b>	<b>\$1.3</b>

\*All Funds except Fund 007 and 009

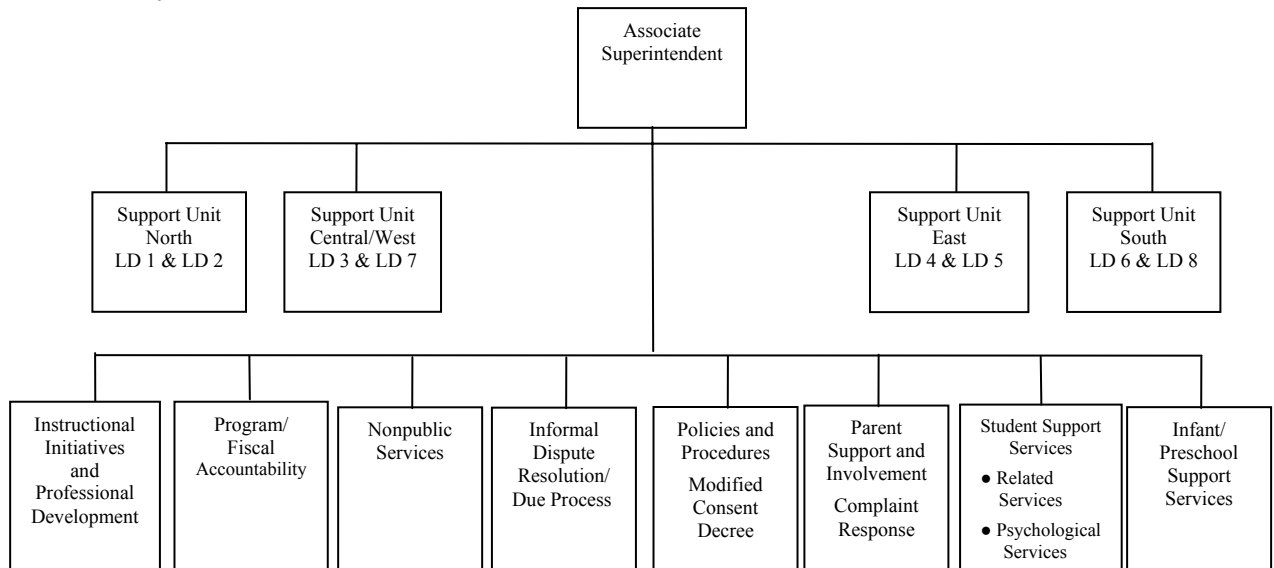
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>70</b>	<b>Educational Support Services</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	10.2	11.6	9.3
	2000 Classified Salaries	7.0	3.6	3.6
	<b>Non-School Operating Budget</b>	<b>17.2</b>	<b>15.2</b>	<b>12.9</b>
<b>70</b>	<b>Educational Support Services</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	2.1	0.2	0.2
	<b>School Budgets Assigned To This Division</b>	<b>2.1</b>	<b>0.2</b>	<b>0.2</b>
<b>70</b>	<b>Educational Support Services</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	0.0	0.0	0.0
	<b>Other Budget Items</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>70</b>	<b>Educational Support Services</b>	<b>19.3</b>	<b>15.5</b>	<b>13.1</b>

# DIVISION OF SPECIAL EDUCATION

## MISSION:

To provide leadership, guidance, and support to the school community in order to maximize learning for all students within an inclusive environment so that each student will contribute to and benefit from our diverse society.



## FUNCTIONS:

- Integrate students with disabilities with their non-disabled peers to the maximum extent appropriate in the least restrictive environment (LRE).
- Develop innovative programs and strategies to meet the needs of students with disabilities.
- Ensure equitable access to services and educational options for students with disabilities within and between Local Districts.
- Implement uniform procedures to ensure appropriate identification and placement.
- Assign appropriate related services to students with disabilities.
- Provide a comprehensive professional development program based on current research and best practices.
- Oversee the implementation of the Modified Consent Decree and Annual Plan.

## MAJOR GOALS:

- Provide accountability for students with disabilities as measured by progress in the general curriculum.
- Increase graduation and completion rates for students with disabilities.
- Increase integration of students with disabilities with non-disabled peers to the maximum extent appropriate in general education classrooms in their home schools.
- Provide appropriate discipline procedures and behavioral support for students with disabilities.
- Prepare students with disabilities for adult living through transition planning.
- Demonstrate measurable improvement toward compliance with federal and state special education regulations, the IDEA (Individuals with Disabilities Education Act) and the Modified Consent Decree.
- Decrease disproportionate representation of students with disabilities ethnically and by eligibility for special education.

## **DIVISION OF SPECIAL EDUCATION (cont'd)**

### **MAJOR GOALS (cont'd):**

- Provide timely response to complaints and IEP disputes.
- Increase parent participation in the IEP process and in activities and organizations related to special education.
- Increase qualified special education providers.
- Monitor provision of compliant procedures, programs and services.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>72 Special Education Division</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$12.1	\$12.2	\$14.4
2000 Classified salaries	\$5.2	\$4.9	\$5.6
3000 Employee benefits	\$5.5	\$5.9	\$6.5
4000 Books and supplies	\$3.8	\$4.2	\$4.0
5000 Other operating expense	\$2.2	\$1.2	\$1.8
6000 Capital outlay	\$0.1	\$0.1	\$0.1
<b>Non-School Operating Budget</b>	<b>\$29.0</b>	<b>\$28.5</b>	<b>\$32.4</b>
<b>72 Special Education Division</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries	\$0.2	\$0.3	
2000 Classified salaries	\$0.3	\$0.3	
3000 Employee benefits	\$0.2	\$0.3	\$0.0
4000 Books and supplies	\$0.0	\$0.2	
5000 Other operating expense		\$1.3	
7000 Other outgo	\$1.6	\$0.0	\$0.6
<b>Budgets Administered for Other Divisions</b>	<b>\$2.3</b>	<b>\$2.4</b>	<b>\$0.6</b>
<b>72 Special Education Division</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$121.3	\$124.1	\$119.2
2000 Classified salaries	\$12.0	\$8.0	\$15.6
3000 Employee benefits	\$38.9	\$41.3	\$35.6
4000 Books and supplies	\$11.9	\$17.9	\$13.9
5000 Other operating expense	\$168.6	\$167.8	\$165.1
6000 Capital outlay	\$0.1	\$0.1	\$0.0
7000 Other outgo	\$0.6	\$5.2	
<b>School Budgets Assigned To This Division</b>	<b>\$353.4</b>	<b>\$364.5</b>	<b>\$349.3</b>
<b>72 Special Education Division</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$1.0	\$0.9	\$0.7
2000 Classified salaries	\$0.5	\$0.4	\$0.4
3000 Employee benefits	\$0.5	\$0.4	\$0.3
4000 Books and supplies	\$0.1	\$0.1	\$0.5
5000 Other operating expense	\$0.1	\$0.2	\$0.2
6000 Capital outlay	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.6	\$0.9	\$0.7
<b>Other Budget Items</b>	<b>\$2.8</b>	<b>\$3.0</b>	<b>\$2.8</b>
<b>72 Special Education Division</b>	<b>\$387.5</b>	<b>\$398.4</b>	<b>\$385.2</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>72</b>	<b>Special Education Division</b>	<b>Non-School Operating Budget</b>		
1000	Certificated Salaries	134.8	130.1	150.2
2000	Classified Salaries	131.1	120.4	141.4
<b>Non-School Operating Budget</b>		<b>265.9</b>	<b>250.4</b>	<b>291.6</b>
<b>72</b>	<b>Special Education Division</b>	<b>Budgets Administered for Other Divisions</b>		
1000	Certificated Salaries	2.0	4.6	0.0
2000	Classified Salaries	9.1	9.1	0.0
<b>Budgets Administered for Other Divisions</b>		<b>11.1</b>	<b>13.7</b>	<b>0.0</b>
<b>72</b>	<b>Special Education Division</b>	<b>School Budgets Assigned To This Division</b>		
1000	Certificated Salaries	1,795.4	2,020.2	1,601.9
2000	Classified Salaries	194.8	239.9	246.8
<b>School Budgets Assigned To This Division</b>		<b>1,990.1</b>	<b>2,260.1</b>	<b>1,848.7</b>
<b>72</b>	<b>Special Education Division</b>	<b>Other Budget Items</b>		
1000	Certificated Salaries	16.4	14.2	11.0
2000	Classified Salaries	13.2	10.6	8.5
<b>Other Budget Items</b>		<b>29.6</b>	<b>24.7</b>	<b>19.5</b>
<b>72</b>	<b>Special Education Division</b>	<b>2,296.8</b>	<b>2,549.0</b>	<b>2,159.8</b>

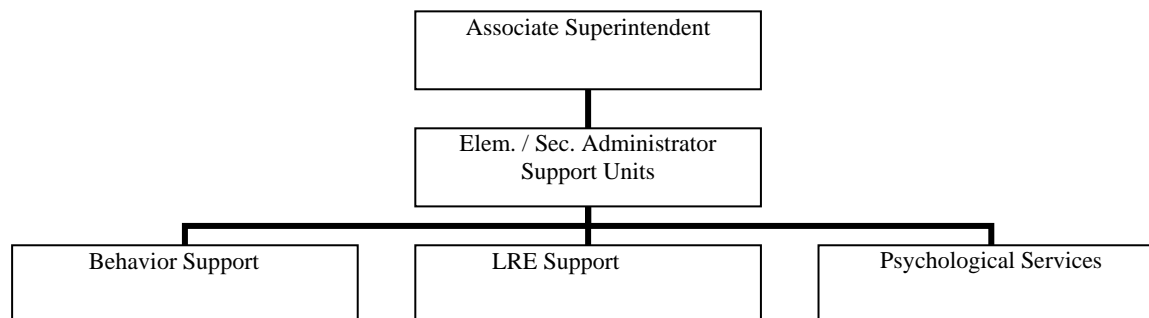
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## **SUPPORT UNITS**

### **MISSION:**

Under the direction of the Division of Special Education, provides leadership, guidance, and support to the school community in order to maximize learning for all students within an inclusive environment so that each student will contribute to and benefit from our diverse society.



### **FUNCTIONS:**

- Integrate students with disabilities with their non-disabled peers, to the maximum extent appropriate, in the least restrictive environment (LRE).
- Ensure equitable access to services and educational options for students with disabilities within and between Local Districts.
- Implement uniform procedures to ensure appropriate identification and placement.
- Address parent concerns and questions related to special education in a timely manner.
- Provide special education technical assistance to school site staff.
- Oversee the implementation of the Modified Consent Decree and Annual Plan.

### **MAJOR GOALS:**

- Increase integration of students with disabilities with non-disabled peers to the maximum extent appropriate in general education classrooms in their home schools.
- Provide appropriate discipline procedures and behavioral support for students with disabilities.
- Decrease disproportionate representation of students with disabilities ethnically and by eligibility for special education.
- Monitor provision of compliant procedures, programs and services.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R1 Support Unit North</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$2.8	\$2.9	\$3.1
2000    Classified salaries	\$0.7	\$0.6	\$0.6
3000    Employee benefits	\$1.2	\$1.2	\$1.2
4000    Books and supplies	\$0.2	\$0.2	\$0.2
5000    Other operating expense	\$0.0	\$0.1	\$0.0
6000    Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$4.9</b>	<b>\$4.9</b>	<b>\$5.2</b>
<b>R1 Support Unit North</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.5	\$0.1	\$0.0
2000    Classified salaries		\$0.0	\$0.0
3000    Employee benefits	\$0.2	\$0.0	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$0.7</b>	<b>\$0.2</b>	<b>\$0.1</b>
<b>R1 Support Unit North</b>	<b>Other Budget Items</b>		
4000    Books and supplies			\$0.0
<b>Other Budget Items</b>			<b>\$0.0</b>
<b>R1 Support Unit North</b>	<b>\$5.6</b>	<b>\$5.1</b>	<b>\$5.3</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R1</b>	<b>Support Unit North</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	35.0	36.0	36.9
	2000 Classified Salaries	24.0	18.0	19.9
	<b>Non-School Operating Budget</b>	<b>59.0</b>	<b>54.0</b>	<b>56.8</b>
<b>R1</b>	<b>Support Unit North</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	9.0	1.0	0.0
	2000 Classified Salaries	0.0	1.0	1.0
	<b>School Budgets Assigned To This Division</b>	<b>9.0</b>	<b>2.0</b>	<b>1.0</b>
<b>R1</b>	<b>Support Unit North</b>	<b>68.0</b>	<b>56.0</b>	<b>57.8</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R2 Support Unit Central-West</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$2.4	\$2.6	\$2.8
2000    Classified salaries	\$0.5	\$0.4	\$0.5
3000    Employee benefits	\$0.9	\$1.0	\$1.0
4000    Books and supplies	\$0.2	\$0.2	\$0.2
5000    Other operating expense	\$0.0	\$0.0	\$0.0
6000    Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$4.0</b>	<b>\$4.3</b>	<b>\$4.5</b>
<b>R2 Support Unit Central-West</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.6	\$0.0	\$0.0
2000    Classified salaries	\$0.0	\$0.1	\$0.1
3000    Employee benefits	\$0.2	\$0.1	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$0.9</b>	<b>\$0.2</b>	<b>\$0.2</b>
<b>R2 Support Unit Central-West</b>	<b>Other Budget Items</b>		
4000    Books and supplies			\$0.0
<b>Other Budget Items</b>			<b>\$0.0</b>
<b>R2 Support Unit Central-West</b>	<b>\$4.9</b>	<b>\$4.4</b>	<b>\$4.7</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R2</b>	<b>Support Unit Central-West</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	30.0	32.0	32.9
	2000 Classified Salaries	16.5	14.0	15.9
	<b>Non-School Operating Budget</b>	<b>46.5</b>	<b>46.0</b>	<b>48.9</b>
<b>R2</b>	<b>Support Unit Central-West</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	12.0	0.5	0.5
	2000 Classified Salaries	1.0	2.0	2.0
	<b>School Budgets Assigned To This Division</b>	<b>13.0</b>	<b>2.5</b>	<b>2.5</b>
<b>R2</b>	<b>Support Unit Central-West</b>	<b>59.5</b>	<b>48.5</b>	<b>51.4</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R3 Support Unit East</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$2.4	\$2.6	\$2.8
2000    Classified salaries	\$0.7	\$0.6	\$0.7
3000    Employee benefits	\$1.0	\$1.1	\$1.1
4000    Books and supplies	\$0.2	\$0.2	\$0.2
5000    Other operating expense	\$0.0	\$0.0	\$0.0
6000    Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$4.3</b>	<b>\$4.5</b>	<b>\$4.8</b>
<b>R3 Support Unit East</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.6	\$0.1	\$0.0
2000    Classified salaries		\$0.0	\$0.0
3000    Employee benefits	\$0.2	\$0.0	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$0.7</b>	<b>\$0.2</b>	<b>\$0.1</b>
<b>R3 Support Unit East</b>	<b>Other Budget Items</b>		
4000    Books and supplies			\$0.0
<b>Other Budget Items</b>			<b>\$0.0</b>
<b>R3 Support Unit East</b>	<b>\$5.0</b>	<b>\$4.7</b>	<b>\$4.9</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R3</b>	<b>Support Unit East</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	30.0	32.0	32.9
	2000 Classified Salaries	21.0	18.0	19.9
	<b>Non-School Operating Budget</b>	<b>51.0</b>	<b>50.0</b>	<b>52.8</b>
<b>R3</b>	<b>Support Unit East</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	10.0	1.0	0.0
	2000 Classified Salaries	0.0	1.0	1.0
	<b>School Budgets Assigned To This Division</b>	<b>10.0</b>	<b>2.0</b>	<b>1.0</b>
<b>R3</b>	<b>Support Unit East</b>	<b>61.0</b>	<b>52.0</b>	<b>53.8</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R4 Support Unit South</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$1.9	\$2.2	\$2.4
2000    Classified salaries	\$0.5	\$0.4	\$0.5
3000    Employee benefits	\$0.8	\$0.9	\$0.9
4000    Books and supplies	\$0.1	\$0.1	\$0.1
5000    Other operating expense	\$0.0	\$0.0	\$0.0
6000    Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$3.4</b>	<b>\$3.7</b>	<b>\$3.9</b>
<b>R4 Support Unit South</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.4	\$0.1	\$0.1
2000    Classified salaries		\$0.0	\$0.0
3000    Employee benefits	\$0.1	\$0.0	\$0.0
4000    Books and supplies		\$0.0	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$0.5</b>	<b>\$0.2</b>	<b>\$0.2</b>
<b>R4 Support Unit South</b>	<b>Other Budget Items</b>		
1000    Certificated salaries		\$0.1	\$0.1
3000    Employee benefits		\$0.0	\$0.0
4000    Books and supplies			\$0.0
<b>Other Budget Items</b>		<b>\$0.2</b>	<b>\$0.2</b>
<b>R4 Support Unit South</b>	<b>\$3.9</b>	<b>\$4.0</b>	<b>\$4.3</b>

\*All Funds except Fund 007 and 009



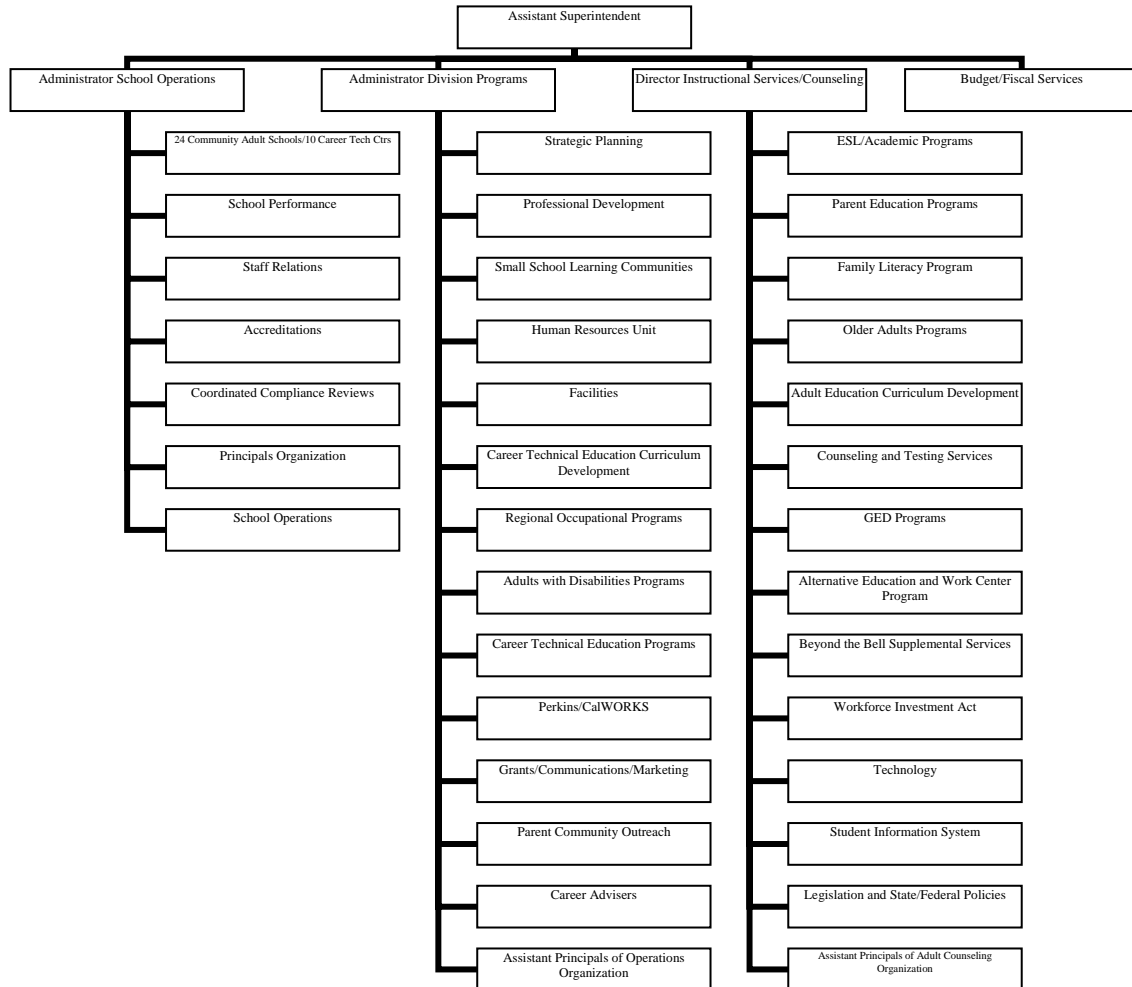
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>R4</b>	<b>Support Unit South</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	24.0	27.0	27.9
	2000 Classified Salaries	15.5	12.5	14.4
	<b>Non-School Operating Budget</b>	<b>39.5</b>	<b>39.5</b>	<b>42.4</b>
<b>R4</b>	<b>Support Unit South</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	7.0	1.0	1.0
	2000 Classified Salaries	0.0	1.0	1.0
	<b>School Budgets Assigned To This Division</b>	<b>7.0</b>	<b>2.0</b>	<b>2.0</b>
<b>R4</b>	<b>Support Unit South</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	0.0	2.0	2.0
	<b>Other Budget Items</b>	<b>0.0</b>	<b>2.0</b>	<b>2.0</b>
<b>R4</b>	<b>Support Unit South</b>	<b>46.5</b>	<b>43.5</b>	<b>46.4</b>

# ADULT AND CAREER EDUCATION

## MISSION:

To provide the diverse population we serve with quality educational opportunities and employment training to assist each student to contribute to and benefit from an ever-changing society.



## FUNCTIONS:

- Administers a large and comprehensive program of adult education and employment training that serves in- and out-of-school youth and adults, and prepares them for successful transition to higher education and success in the workplace.
- Provides an array of educational programs including English as a Second Language, basic education, high school diploma, General Education Development (GED) preparation, as well as classes for adults with disabilities and for older adults.
- Provides employment training programs in career technical areas as well as apprenticeship preparation programs.

## **ADULT AND CAREER EDUCATION (cont'd)**

### **MAJOR GOALS:**

- Maximize the use of Division funds to meet community needs, reach student attendance limits for state-apportioned funds, and meet targeted objectives for federally- and state-funded programs.
- Balance the Division budget to ensure expenses equal revenues.
- Support the District's goal to improve rigorous, standards-based teaching and learning in core curricular areas through Division programs that address instructional/training needs, including the
- Alternative Education and Work Center high school dropout recovery program and programs addressing the impact of the California High School Exit Exam (CAHSEE).
- Expand District parent outreach to educate parents of K-12 students, and strengthen parent engagement in the education of their children as a foundation for the children's success in school.
- Continue preservice requirements for Division teachers which include training in instructional techniques, classroom management, and Division-specific information.
- Continue implementation of a marketing plan for the Division to attract and retain students.
- Pursue additional funding through grants and legislation to enhance program revenues and services.
- Assist in addressing high school overcrowding through the use of Division facilities to build a new elementary school in Local District 5 and a High School #15

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>31 Adult &amp; Career Education</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$4.9	\$5.0	\$4.8
2000    Classified salaries	\$2.2	\$2.3	\$2.3
3000    Employee benefits	\$2.4	\$2.7	\$2.5
4000    Books and supplies	\$1.1	\$1.8	\$2.0
5000    Other operating expense	\$1.7	\$1.4	\$1.4
6000    Capital outlay	\$0.5	\$0.1	\$0.0
<b>Non-School Operating Budget</b>	<b>\$12.9</b>	<b>\$13.2</b>	<b>\$13.0</b>
<b>31 Adult &amp; Career Education</b>	<b>Budgets Administered for Other Divisions</b>		
4000    Books and supplies	\$0.6	\$1.2	\$0.7
5000    Other operating expense	\$0.0	\$0.0	\$0.0
7000    Other outgo	(\$0.1)	\$0.7	\$0.0
<b>Budgets Administered for Other Divisions</b>	<b>\$0.5</b>	<b>\$1.9</b>	<b>\$0.8</b>
<b>31 Adult &amp; Career Education</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$124.3	\$136.7	\$139.8
2000    Classified salaries	\$25.0	\$22.8	\$25.9
3000    Employee benefits	\$47.9	\$54.1	\$55.1
4000    Books and supplies	\$17.5	\$17.4	\$31.7
5000    Other operating expense	\$3.3	\$3.7	\$1.4
6000    Capital outlay	\$0.9	\$0.9	\$1.6
7000    Other outgo	\$0.8	\$2.1	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$219.8</b>	<b>\$237.7</b>	<b>\$255.4</b>
<b>31 Adult &amp; Career Education</b>	<b>Other Budget Items</b>		
1000    Certificated salaries	\$0.2		
2000    Classified salaries	\$0.1	\$0.0	\$0.0
3000    Employee benefits	\$0.1	\$0.0	\$0.0
4000    Books and supplies	\$0.0	\$0.0	\$0.0
5000    Other operating expense	\$0.3	\$0.1	\$0.2
6000    Capital outlay	\$0.4	\$0.3	
7000    Other outgo	\$0.5	\$1.4	\$0.0
<b>Other Budget Items</b>	<b>\$1.6</b>	<b>\$1.9</b>	<b>\$0.2</b>
<b>31 Adult &amp; Career Education</b>	<b>\$234.8</b>	<b>\$254.7</b>	<b>\$269.3</b>

\*All Funds except Fund 007 and 009

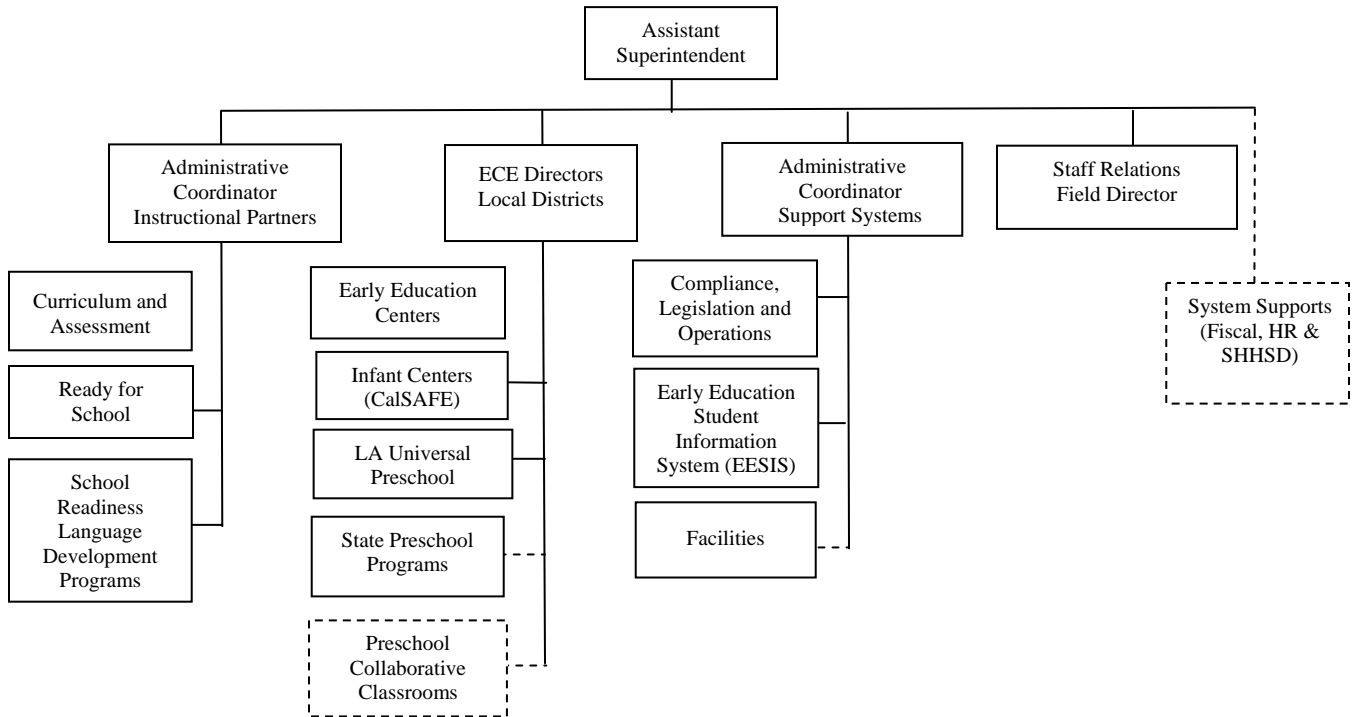
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>31</b>	<b>Adult &amp; Career Education</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	62.7	61.9	56.8
	2000 Classified Salaries	64.3	63.5	62.5
	<b>Non-School Operating Budget</b>	<b>127.0</b>	<b>125.4</b>	<b>119.3</b>
<b>31</b>	<b>Adult &amp; Career Education</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	2,430.7	2,617.3	2,524.7
	2000 Classified Salaries	798.8	805.9	850.6
	<b>School Budgets Assigned To This Division</b>	<b>3,229.5</b>	<b>3,423.2</b>	<b>3,375.4</b>
<b>31</b>	<b>Adult &amp; Career Education</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	2.4	0.0	0.0
	2000 Classified Salaries	1.4	0.9	0.5
	<b>Other Budget Items</b>	<b>3.8</b>	<b>0.9</b>	<b>0.5</b>
<b>31</b>	<b>Adult &amp; Career Education</b>	<b>3,360.2</b>	<b>3,549.4</b>	<b>3,495.2</b>

# EARLY CHILDHOOD EDUCATION DIVISION

## MISSION:

To provide high quality early education programs to maximize school readiness.



## FUNCTIONS:

- Oversees and monitors all early education programs: Early Education Centers, Infant and Toddler Centers, Los Angeles Universal Preschool, Preschool Collaborative Classrooms, Ready for School, School Readiness Language Development Program, and State Preschool programs.
- Designs, develops and delivers policies, procedures and professional development to early education programs District wide.
- Articulates with Elementary Instruction and Elementary Schools to ensure smooth articulation and transition to kindergarten for both preschoolers and their families.
- Collaborates with various agencies, partners and District offices to leverage resources for early learners.

## MAJOR GOALS:

- **Eliminate the achievement gap for all student subgroups.**

The early education programs will through the Desired Results Accountability System:

- Provide high quality early education preschool experience for students identified in the achievement gap, i.e. low income, African Americans, English learners, and children with special needs.

- **Secure a seat for every child.**

## **EARLY CHILDHOOD EDUCATION DIVISION (cont'd)**

The early education programs will through Facilities Accountabilities and space identified at elementary schools by School Management Services:

- Expand services to preschool children by maximizing the use of allocated Bond funds for early education facilities.

➤ **Increase the high school graduation and college preparation rate.**

The early education programs will track students through the EESIS and SIS:

- Increase opportunities to teen parents to attend high school, while their infants and toddlers are enrolled in a safe and learning environment.

➤ **Provide a modern and safe learning environment.**

The early education programs will through Human Resources, Facilities Updates and ECERS:

- Utilize highly qualified staff to ensure continuous safe learning environment.
- Utilize measure R, K and Y Bond funds to repair and improve the environment of the early education programs.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>33 Early Childhood Education</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$1.9	\$1.9	\$2.6
2000    Classified salaries	\$0.4	\$0.4	\$0.7
3000    Employee benefits	\$0.7	\$0.8	\$1.0
4000    Books and supplies	\$0.4	\$0.9	\$2.6
5000    Other operating expense	\$3.1	\$3.4	\$2.5
6000    Capital outlay	\$0.1	\$0.1	\$0.3
<b>Non-School Operating Budget</b>	<b>\$6.5</b>	<b>\$7.5</b>	<b>\$9.7</b>
<b>33 Early Childhood Education</b>	<b>Budgets Administered for Other Divisions</b>		
1000    Certificated salaries		\$0.0	\$0.0
2000    Classified salaries		\$0.0	\$0.0
3000    Employee benefits		\$0.0	\$0.0
4000    Books and supplies			\$0.0
5000    Other operating expense	\$0.8	\$0.1	\$0.0
7000    Other outgo	\$4.0	\$1.7	\$0.7
<b>Budgets Administered for Other Divisions</b>	<b>\$4.8</b>	<b>\$1.8</b>	<b>\$0.7</b>
<b>33 Early Childhood Education</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$38.2	\$38.7	\$40.7
2000    Classified salaries	\$33.4	\$33.3	\$35.1
3000    Employee benefits	\$26.5	\$33.6	\$32.9
4000    Books and supplies	\$4.9	\$7.3	\$11.5
5000    Other operating expense	\$0.2	\$0.2	\$1.0
6000    Capital outlay	\$4.7	\$0.4	\$5.9
7000    Other outgo			\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$107.9</b>	<b>\$113.5</b>	<b>\$127.1</b>
<b>33 Early Childhood Education</b>	<b>Other Budget Items</b>		
2000    Classified salaries	\$0.1	\$0.1	\$0.1
3000    Employee benefits	\$0.0	\$0.0	\$0.0
4000    Books and supplies	\$0.1	\$0.0	\$0.0
5000    Other operating expense	\$0.1	\$0.2	\$0.0
7000    Other outgo	\$0.0	\$0.0	
<b>Other Budget Items</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.2</b>
<b>33 Early Childhood Education</b>	<b>\$119.6</b>	<b>\$123.2</b>	<b>\$137.8</b>

\*All Funds except Fund 007 and 009



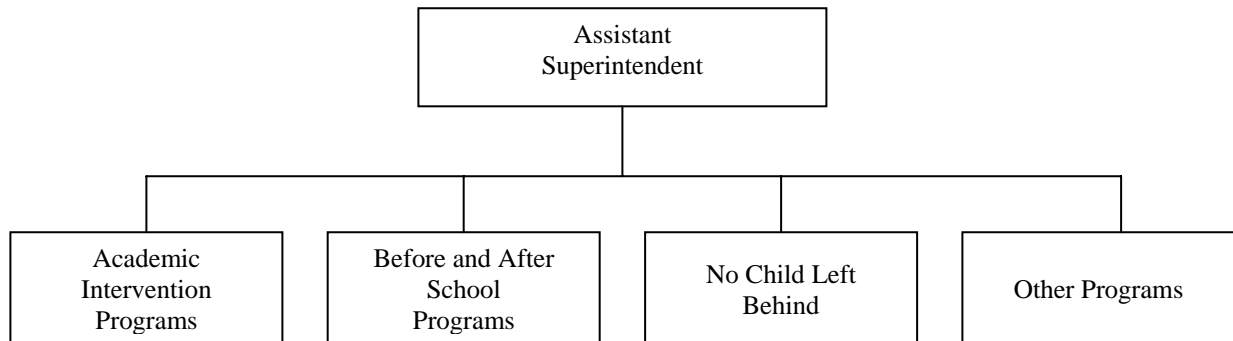
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>33</b>	<b>Early Childhood Education</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	22.3	21.8	28.2
	2000 Classified Salaries	8.4	10.3	17.4
	<b>Non-School Operating Budget</b>	<b>30.6</b>	<b>32.0</b>	<b>45.6</b>
<b>33</b>	<b>Early Childhood Education</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	781.5	791.8	825.7
	2000 Classified Salaries	1,138.6	1,199.9	1,229.6
	<b>School Budgets Assigned To This Division</b>	<b>1,920.1</b>	<b>1,991.8</b>	<b>2,055.3</b>
<b>33</b>	<b>Early Childhood Education</b>	<b>Other Budget Items</b>		
	2000 Classified Salaries	1.0	1.0	1.0
	<b>Other Budget Items</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>33</b>	<b>Early Childhood Education</b>	<b>1,951.8</b>	<b>2,024.8</b>	<b>2,101.8</b>

# BEYOND THE BELL

## MISSION:

In collaboration with community partners and various LAUSD offices, Beyond the Bell ensures that all children and youth in the LAUSD have access to high quality, safe and supervised education, enrichment and recreation programs that engage and inspire learning and achievement beyond the regular school day.



## **FUNCTIONS:**

- Ensures all children and youth in the LAUSD have access to high quality, safe, and supervised education, enrichment, and recreation programs that engage and inspire learning and achievement beyond the regular school day.
- Presides and oversees the following:
  1. After-school permissive recreation programs in almost all elementary and secondary schools
  2. Angel Gate
  3. Comprehensive before and after-school programs with three major components: academic assistance, enrichment activities, and recreation
  4. California High School Exit Exam preparation opportunities
  5. English Language Acquisition Program
  6. Emergency Immigrant Education Program
  7. Extended Day Program
  8. Extended Learning Academies
  9. Extended Learning Programs after school and Saturdays at selected school sites.
  10. Kid CARE.
  11. Migrant Education Program
  12. Outdoor Education
  13. Required Learning Academies
  14. School Volunteer Program
  15. Student Auxiliary Services
  16. Summer School Intersession
  17. Supplemental Educational Services for selected sites as per the No Child Left Behind Act
  18. Tutorial Services Program
  19. All-City Band and Drill Team
- Conducts an annual Quality Review to ensure that all programs meet out-of-school standards. The Review is used with school staffs and out-of-school agency providers to promote continual program improvement.

## **BEYOND THE BELL (cont'd)**

- Collaborates with an array of community partners representing the federal, state, and city government, LAUSD and private/public agencies.

### **GOALS:**

- Continue to grow and enhance out-of-school programs that can attract additional students.
- Implement District-wide comprehensive academic intervention programs for those students needing additional academic assistance as determined by quarterly assessments. This plan is to include Summer School/Intersession.
- Continue implementation of the Extended Learning Academies at secondary multi-track schools
- Continue implementation of the Required Learning Academies at the current Program Improvement 4-5+ schools.
- Write grants that will allow us to bring more elementary, middle schools, and high schools into our after-school programs.
- Expand and enhance Before School Programs.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>35 Extended Day Programs</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$2.3	\$3.8	\$3.4
2000 Classified salaries	\$2.8	\$2.5	\$3.5
3000 Employee benefits	\$1.7	\$2.1	\$2.2
4000 Books and supplies	\$0.8	\$0.6	\$1.1
5000 Other operating expense	\$2.9	\$2.6	\$1.9
<b>Non-School Operating Budget</b>	<b>\$10.4</b>	<b>\$11.7</b>	<b>\$12.0</b>
<b>35 Extended Day Programs</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries	\$0.4	\$0.4	\$0.4
2000 Classified salaries	\$0.4	\$0.7	\$2.5
3000 Employee benefits	\$0.2	\$1.6	\$1.9
4000 Books and supplies	\$0.0	\$0.1	\$0.1
5000 Other operating expense	\$3.2	\$1.4	\$0.9
6000 Capital outlay			\$0.0
7000 Other outgo	\$0.0	\$0.9	\$1.7
<b>Budgets Administered for Other Divisions</b>	<b>\$4.3</b>	<b>\$5.0</b>	<b>\$7.5</b>
<b>35 Extended Day Programs</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$11.8	\$14.7	\$6.9
2000 Classified salaries	\$17.8	\$19.1	\$14.4
3000 Employee benefits	\$3.3	\$5.8	\$3.3
4000 Books and supplies	\$9.3	\$18.3	\$16.3
5000 Other operating expense	\$40.0	\$77.7	\$104.7
6000 Capital outlay	\$1.1	\$1.2	\$1.0
7000 Other outgo	\$4.5	\$4.3	
<b>School Budgets Assigned To This Division</b>	<b>\$87.9</b>	<b>\$141.1</b>	<b>\$146.7</b>
<b>35 Extended Day Programs</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.1	\$0.4	\$0.1
2000 Classified salaries	\$0.4	\$0.7	\$0.4
3000 Employee benefits	\$0.2	\$0.4	\$0.2
4000 Books and supplies	\$0.1	\$0.1	\$0.0
5000 Other operating expense	\$0.3	\$0.3	\$0.2
7000 Other outgo		\$0.0	
<b>Other Budget Items</b>	<b>\$1.1</b>	<b>\$1.8</b>	<b>\$0.9</b>
<b>35 Extended Day Programs</b>	<b>\$103.6</b>	<b>\$159.6</b>	<b>\$167.0</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

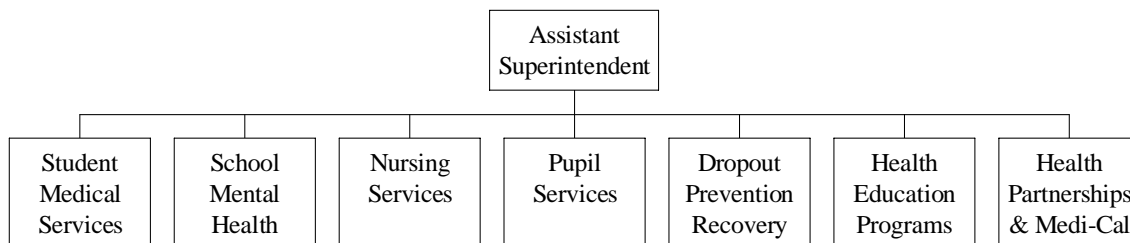
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>35</b>	<b>Extended Day Programs</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	24.8	39.5	35.9
	2000 Classified Salaries	63.5	56.9	74.8
	<b>Non-School Operating Budget</b>	<b>88.3</b>	<b>96.3</b>	<b>110.7</b>
<b>35</b>	<b>Extended Day Programs</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	9.5	4.0	3.4
	2000 Classified Salaries	9.3	16.4	23.3
	<b>Budgets Administered for Other Divisions</b>	<b>18.8</b>	<b>20.4</b>	<b>26.7</b>
<b>35</b>	<b>Extended Day Programs</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	169.5	218.2	128.1
	2000 Classified Salaries	499.2	465.8	365.9
	<b>School Budgets Assigned To This Division</b>	<b>668.7</b>	<b>684.0</b>	<b>494.0</b>
<b>35</b>	<b>Extended Day Programs</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	1.0	1.0	0.0
	2000 Classified Salaries	8.5	15.0	7.0
	<b>Other Budget Items</b>	<b>9.5</b>	<b>16.0</b>	<b>7.0</b>
<b>35</b>	<b>Extended Day Programs</b>	<b>785.2</b>	<b>816.8</b>	<b>638.4</b>

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# STUDENT HEALTH AND HUMAN SERVICES

## MISSION:

To provide a coordinated school health program designed to maximize the academic achievement and well-being of all students by reducing the dropout rate, closing the achievement gap, and delivering services to ensure a whole healthy child in present and physically, mentally and socially ready to achieve academically.



## FUNCTIONS:

- Provide health education—the knowledge, skills, and behaviors needed for healthy living in a culturally relevant and responsive manner.
- Develop and implement a coordinated school health system that promotes children’s health and makes health an important priority in schools.
- Provide teachers with training to promote Assets and Resiliency Skills which foster nurturing, caring attitudes among youth.
- Provide health, mental health and social services to students in order to reduce barriers to learning.
- Monitor and ensure compliance with state and federal mandates regarding health, student attendance, pupil records, student discipline, due process, child welfare and protection, etc.
- Assist schools with infectious disease control and access to local health care.
- Provide medical assessments and assist with medical crises in schools.
- Serve as liaison with public and private agencies, universities, and other licensing and regulatory bodies.
- Provide assessment and counseling for students.

## MAJOR GOALS:

- Reduce the dropout rate.
- Develop health literacy in all students within the context of a coordinated school health system that can lead to lifelong positive outcomes and attitudes related to health.
- Support “Best Practices” related to the delivery of learning support and services to reduce the barriers to learning.
- Seek outside resources and establish collaborative partnerships.
- Increase reimbursement revenues and outreach and enrollment efforts for the Medi-Cal program.
- Collaborate with the Divisions of Early Education and Adult Education in the areas of School Readiness and Health Careers.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>40 Student Health &amp; Human Services</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$6.5	\$6.8	\$7.7
2000    Classified salaries	\$3.8	\$4.6	\$4.6
3000    Employee benefits	\$3.3	\$4.2	\$4.2
4000    Books and supplies	\$5.5	\$1.2	\$2.1
5000    Other operating expense	\$3.6	\$3.8	\$3.9
6000    Capital outlay	\$0.1	\$0.2	\$0.2
<b>Non-School Operating Budget</b>	<b>\$22.7</b>	<b>\$20.9</b>	<b>\$22.6</b>
<b>40 Student Health &amp; Human Services</b>	<b>Budgets Administered for Other Divisions</b>		
4000    Books and supplies	\$2.1	\$1.0	\$0.1
7000    Other outgo	\$4.1	\$2.4	\$0.3
<b>Budgets Administered for Other Divisions</b>	<b>\$6.2</b>	<b>\$3.4</b>	<b>\$0.4</b>
<b>40 Student Health &amp; Human Services</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$44.2	\$41.8	\$43.8
2000    Classified salaries	\$0.9	\$0.9	\$1.0
3000    Employee benefits	\$13.5	\$14.0	\$13.1
4000    Books and supplies	\$1.1	\$3.5	\$8.1
5000    Other operating expense	\$0.1	\$0.3	\$0.5
6000    Capital outlay	\$2.0	\$1.9	\$1.8
7000    Other outgo	\$0.0		
<b>School Budgets Assigned To This Division</b>	<b>\$61.8</b>	<b>\$62.4</b>	<b>\$68.2</b>
<b>40 Student Health &amp; Human Services</b>	<b>Other Budget Items</b>		
1000    Certificated salaries	\$2.0	\$2.3	\$1.3
2000    Classified salaries	\$0.3	\$0.3	\$0.4
3000    Employee benefits	\$0.6	\$0.8	\$0.5
4000    Books and supplies	\$0.1	\$0.1	\$0.1
5000    Other operating expense	\$0.3	\$0.2	\$0.4
6000    Capital outlay	\$0.0		
7000    Other outgo	\$0.0	\$0.0	
<b>Other Budget Items</b>	<b>\$3.3</b>	<b>\$3.8</b>	<b>\$2.7</b>
<b>40 Student Health &amp; Human Services</b>	<b>\$94.0</b>	<b>\$90.4</b>	<b>\$94.0</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>40</b>	<b>Student Health &amp; Human Services</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	74.1	81.5	91.1
	2000 Classified Salaries	100.3	122.8	120.2
	<b>Non-School Operating Budget</b>	<b>174.5</b>	<b>204.3</b>	<b>211.3</b>
<b>40</b>	<b>Student Health &amp; Human Services</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	641.0	614.5	620.7
	2000 Classified Salaries	35.4	35.4	39.3
	<b>School Budgets Assigned To This Division</b>	<b>676.4</b>	<b>649.9</b>	<b>660.0</b>
<b>40</b>	<b>Student Health &amp; Human Services</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	28.0	31.6	16.7
	2000 Classified Salaries	9.3	9.9	11.5
	<b>Other Budget Items</b>	<b>37.3</b>	<b>41.5</b>	<b>28.2</b>
<b>40</b>	<b>Student Health &amp; Human Services</b>	<b>888.2</b>	<b>895.7</b>	<b>899.4</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>41 SHHS-Support Services</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.9		
3000 Employee benefits	\$0.2		
<b>School Budgets Assigned To This Division</b>		<b>\$1.1</b>	
<b>41 SHHS-Support Services</b>		<b>\$1.1</b>	

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

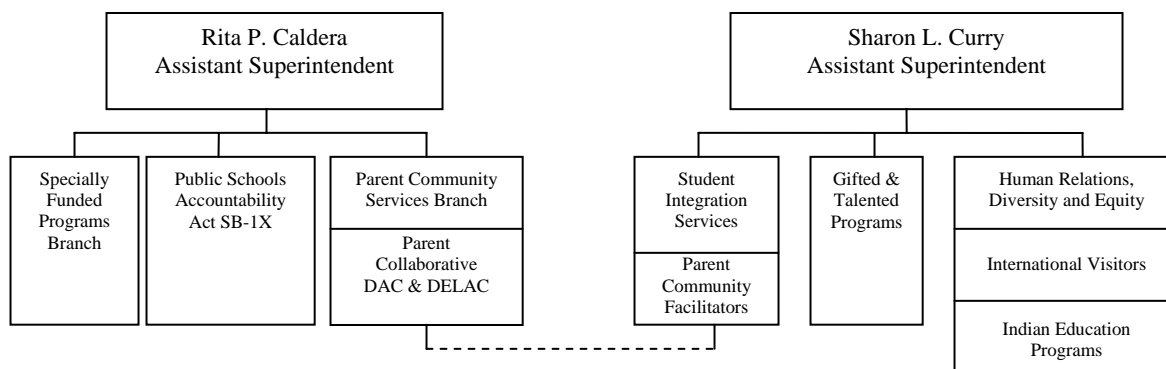
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>41</b>	<b>SHHS-Support Services</b>	<b>School Budgets Assigned To This Division</b>		
	1000    Certificated Salaries	12.0	0.0	0.0
	<b>School Budgets Assigned To This Division</b>	<b>12.0</b>	<b>0.0</b>	<b>0.0</b>
<b>41</b>	<b>SHHS-Support Services</b>	<b>12.0</b>	<b>0.0</b>	<b>0.0</b>

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# SPECIALLY FUNDED PROGRAMS DIVISION

## MISSION:

In collaboration with other Divisions, Specially Funded Programs will provide students with the greatest needs, the support, resources, and services that will ensure fair, equitable, and significant opportunities to obtain a high-quality education, address the harms of racial isolation, and improve student achievement through the implementation of Court-ordered Integration Programs, Title I, and other categorically funded programs.



## MAJOR GOALS:

**GOAL I:** Implement collaborative support systems with the local districts and their schools with the purpose of improving teaching and learning for all pre-K -12 students and their families by providing human, fiscal, and material resources.

**GOAL II:** Collaborate with Divisions receiving resources from the Specially Funded Programs Division to ensure coherence and compliance with District, state and federal mandates and provide students with the greatest needs, equity and access to the District's core and supplemental programs.

## FUNCTIONS:

- **Gifted and Talented Programs Office** provides tactical support and guidance for compliance, policy, and instructional issues to implement AB2313. The program serves students in regular community schools, designated Schools for Advanced Studies and magnets. The District program for gifted and talented students is one of the largest in the nation currently serving over 62,000 identified gifted students. In addition, unidentified students may participate in programs designated for gifted/talented students based on educational needs. Thus, the program serves over 100,000 students in screening programs, honors and advanced placement courses.

Identified Gifted Enrolled Students:

1	18,460
2	8,764
3	9,392
4	6,674
5	5,511
6	3,226
7	3,818
8	6,203
Other	
<b>Total</b>	<b>62,048*</b>

\*As of March 3, 2006

## SPECIALLY FUNDED PROGRAMS DIVISION (cont'd)

### FUNCTIONS: (CONTINUED)

- **The Office of Human Relations, Diversity and Equity** implements strategies that integrate human relations; physical, emotional and psychological safety; teaching, learning, and academic achievement to effectively educate the diverse student population of the District.

The major components are:

- The Human Relations, Diversity and Equity Council
  - The Human Relations, Diversity and Equity Coordinated Services
  - The Student-to-Student Interaction Pilot Extension Program
  - The International Visitor Program
- **The Indian Education Program, Title 7, NCLB**, supports the District's 2,298 American Indian and Alaskan Native students by providing direction and technical assistance congruent with literacy and visual-arts state content standards; applicable Title I elements; and Title VII, Indian Education Act, requirements for local districts and schools toward improving student achievement. The Program offers guidance concerning the unique education and cultural needs of this under-served population and funds culturally related activities for American Indian students at approximately forty-five schools.
  - **The Office of Student Integration Services** funds, coordinates, and supervises programs/activities for compliance within court-ordered and State Controller's guidelines. *The Magnet Program* provides tactical support to 162 magnet schools/centers and 55,000 students. Over 57,359 applications are received annually. Magnet Centers that opened in 2003 and 2004 will add 549 new students in 2006 as the last new grade level is added. Other program student participants include 3,500 in *Permits With Transportation (PWT)* providing integrated choices for District students; the *Medical-Counseling, Organizing and Recruiting (Med-COR) Program*, is a collaboration with the University of Southern California (USC) providing 1,050 students interested in the health care fields with weekend educational sessions. Over 98% of the students participating have been accepted to a four-year college/university. *The Student-To-Student (STS) Interaction Program* serving 7,500 students was approved and mandated by the Court; designed to help those students who attend Predominantly Hispanic, Black, Asian, and Other Non-Anglo (PHBAO) schools and other schools to develop and increase their ability to interact positively and effectively in multimodal format based on human relations camp conferences. The STS Interaction Program promotes individual/group empowerment practices as motivational tools for closing the achievement gap between/among diverse cultural groups. *The Ten Schools Program (TSP)* is composed of 15 schools, which includes 13 elementary and 2 middle schools. Approximately 850 TSP teachers annually participate in 20 days of intense professional development designed to improve student achievement narrowing the achievement gap for approximately 15,000 TSP students.
  - **Parent Community Services Branch** provides District support to ensure parent engagement and school partnerships by:
    - a) Facilitating the on-going monthly District Advisory Committee (DAC), District English Learner Advisory Committee (DELAC), and Parent Collaborative meetings.
    - b) Disseminating information regarding parent involvement through the Parent Press
    - c) Providing support, resources, and training to the local district ombudspersons and parent community facilitators.

## SPECIALLY FUNDED PROGRAMS DIVISION (cont'd)

### FUNCTIONS: (CONTINUED)

- d) Implementing federal requirements for parental involvement activities through the District's Title I Parent Involvement Policy.
  - e) Providing Parent Incentive Grants to establish new parent centers.
  - f) Coordinating the District's Annual Parent Summit for 3,000 parents with the purpose of informing parents about District instructional initiatives, programs, and resources.
  - g) Conducting parent surveys to inform District practice for parental engagement activities.
  - h) Collaborating with other District offices and divisions to provide parent education on topics such as: Child Abuse Prevention, Culturally Relevant and Responsive Education, Stop the Violence, Programs for English Learners, and The Single Plan for Student Achievement.
- **The SB 1X Office** supports supplemental instruction and intervention by providing additional resources to improve academic achievement. Since 2000, the SB 1X Office has procured over \$650 million in competitive state and federal grants for more than 350 schools serving over 300,000 students.

SB 1X schools that fail to make adequate API growth may be deemed state-monitored, by the State Board of Education, becoming School Assistance and Intervention Team (SAIT) schools. The SB 1X Office prepares contracts with state-monitors; provides SAIT reports to the Board of Education, assists schools with budgeting, and is a member on the District School Liaison Team (DSLTL), required by the state, for SAIT schools.

- **Specially Funded Programs Branch** develops recommendations for District policy and provides guidance, technical assistance, and support to local districts to ensure compliance consistent with California Department of Education (CDE) mandates – Economic Impact Aide-State Compensatory Education (EIA-SCE) and School Improvement (SI) and U.S. Department of Education -Title I mandates.

A summary of Los Angeles Unified School District (LAUSD) students receiving Title I, State Compensatory Education (SCE), and School

Improvement (SI) services for the 2005-2006 school year are as follows:

- a) 557,120 students attending LAUSD schools received Title I services.
- b) 14,491 students attending Private School received Title I services.
- c) 547,375 students attending LAUSD schools received State SCE services.
- d) 505,479 students attending LAUSD Title 1-funded schools received SI services.
- e) 52,245 students attending LAUSD non title 1-funded schools received SI services, and
- f) 2,483 neglected or delinquent LAUSD students who are wards of the courts, received Title I services.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>05 Specially Funded &amp; Parent/Com. Prog Div</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$4.1	\$4.8	\$5.5
2000 Classified salaries	\$5.3	\$5.2	\$4.8
3000 Employee benefits	\$3.3	\$3.7	\$3.7
4000 Books and supplies	\$3.2	\$3.8	\$2.8
5000 Other operating expense	\$4.2	\$4.5	\$4.6
6000 Capital outlay	\$1.0	\$0.7	\$0.3
<b>Non-School Operating Budget</b>	<b>\$21.1</b>	<b>\$22.7</b>	<b>\$21.7</b>
<b>05 Specially Funded &amp; Parent/Com. Prog Div</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries		\$0.1	\$0.1
2000 Classified salaries	\$0.0	\$0.1	\$0.1
3000 Employee benefits	\$0.0	\$1.2	\$1.2
4000 Books and supplies	\$0.0		
5000 Other operating expense		\$2.6	
6000 Capital outlay	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$1.4	\$2.3	
<b>Budgets Administered for Other Divisions</b>	<b>\$1.4</b>	<b>\$6.3</b>	<b>\$1.4</b>
<b>05 Specially Funded &amp; Parent/Com. Prog Div</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$17.4	\$17.9	\$13.2
2000 Classified salaries	\$0.9	\$1.4	\$1.3
3000 Employee benefits	\$3.4	\$4.2	\$3.2
4000 Books and supplies	\$2.1	\$3.9	\$12.6
5000 Other operating expense	\$0.7	\$4.2	\$8.6
6000 Capital outlay	\$0.2	\$0.2	\$0.1
7000 Other outgo	\$0.2	\$3.0	
<b>School Budgets Assigned To This Division</b>	<b>\$24.9</b>	<b>\$34.9</b>	<b>\$39.0</b>
<b>05 Specially Funded &amp; Parent/Com. Prog Div</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.0		
2000 Classified salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	(\$1.2)	(\$1.2)
4000 Books and supplies		\$0.0	
<b>Other Budget Items</b>	<b>\$0.1</b>	<b>(\$1.1)</b>	<b>(\$1.1)</b>
<b>05 Specially Funded &amp; Parent/Com. Prog Div</b>	<b>\$47.4</b>	<b>\$62.8</b>	<b>\$61.0</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>05</b>	<b>Specially Funded &amp; Parent/Com. Prog</b>	<b>Non-School Operating Budget</b>		
1000	Certificated Salaries	41.2	47.8	51.6
2000	Classified Salaries	136.5	132.3	124.1
<b>Non-School Operating Budget</b>		<b>177.6</b>	<b>180.1</b>	<b>175.7</b>
<b>05</b>	<b>Specially Funded &amp; Parent/Com. Prog</b>	<b>Budgets Administered for Other Divisions</b>		
1000	Certificated Salaries	0.0	1.0	1.0
2000	Classified Salaries	0.1	5.2	5.2
<b>Budgets Administered for Other Divisions</b>		<b>0.1</b>	<b>6.2</b>	<b>6.2</b>
<b>05</b>	<b>Specially Funded &amp; Parent/Com. Prog</b>	<b>School Budgets Assigned To This Division</b>		
1000	Certificated Salaries	201.9	212.6	126.4
2000	Classified Salaries	21.1	42.0	38.9
<b>School Budgets Assigned To This Division</b>		<b>223.0</b>	<b>254.6</b>	<b>165.4</b>
<b>05</b>	<b>Specially Funded &amp; Parent/Com. Prog</b>	<b>Other Budget Items</b>		
1000	Certificated Salaries	0.7	0.0	0.0
2000	Classified Salaries	1.1	1.1	1.1
<b>Other Budget Items</b>		<b>1.7</b>	<b>1.1</b>	<b>1.1</b>
<b>05</b>	<b>Specially Funded &amp; Parent/Com. Prog Di</b>	<b>402.5</b>	<b>442.0</b>	<b>348.3</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>12 Specially Funded Program Branch</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.0		
2000    Classified salaries	\$0.0		
3000    Employee benefits	\$0.0		
4000    Books and supplies	\$0.0	\$0.0	
<b>School Budgets Assigned To This Division</b>	<b>\$0.1</b>	<b>\$0.0</b>	
<b>12 Specially Funded Program Branch</b>	<b>\$0.1</b>	<b>\$0.0</b>	

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>12</b>	<b>Specially Funded Program Branch</b>	<b>School Budgets Assigned To This Division</b>		
	1000    Certificated Salaries	1.0	0.0	0.0
	2000    Classified Salaries	0.8	0.0	0.0
	<b>School Budgets Assigned To This Division</b>	<b>1.8</b>	<b>0.0</b>	<b>0.0</b>
<b>12</b>	<b>Specially Funded Program Branch</b>	<b>1.8</b>	<b>0.0</b>	<b>0.0</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>55 Volunteer &amp; Tutorial Programs</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>55 Volunteer &amp; Tutorial Programs</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies		\$0.0	
<b>School Budgets Assigned To This Division</b>		<b>\$0.0</b>	
<b>55 Volunteer &amp; Tutorial Programs</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>

\*All Funds except Fund 007 and 009

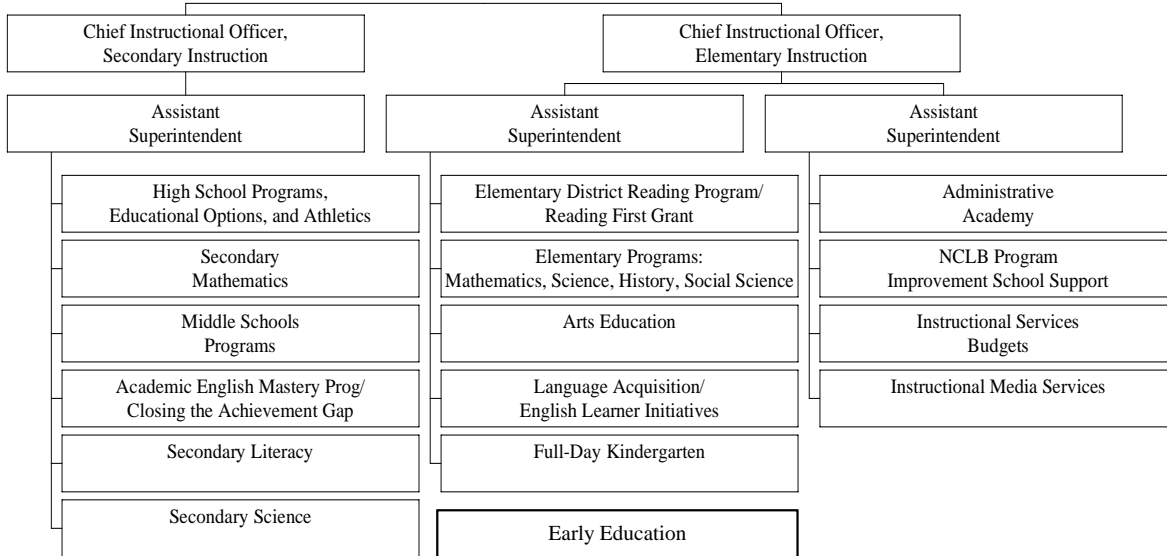
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>55</b>	<b>Volunteer &amp; Tutorial Programs</b>		<b>Non-School Operating Budget</b>	
	2000 Classified Salaries	1.1	1.1	1.1
	<b>Non-School Operating Budget</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>
<b>55</b>	<b>Volunteer &amp; Tutorial Programs</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>

# INSTRUCTIONAL SERVICES

## CHARGE:

“Our charge is to fundamentally improve the interaction between the teacher and the student to create critical thinkers prepared to participate in a diverse and complex society.”



## FUNCTIONS:

The Division accomplishes this mission through the following branches:

1. Early Education
2. Elementary Programs: Literacy, Math, Science and History
3. Reading First
4. Arts Education
5. Language Acquisition and English Learner Initiatives
6. Textbook Services
7. Library and Media Services
8. Full-Day Kindergarten
9. High School Programs
10. Mathematics
11. Middle School Programs
12. Academic English Mastery/Closing the Achievement Gap
13. Secondary Literacy
14. Administrative Academy
15. Charter Schools
16. NCLB School Support Unit
17. Secondary History/Social Science
18. Secondary College/Career Counseling
19. WASC Accreditations

## MAJOR GOALS:

- Develop, coordinate, implement, and monitor instructional programs to improve the academic achievement of all students, with a central focus on embedding culturally relevant and responsive education in all instruction.

## **INSTRUCTIONAL SERVICES (cont'd)**

- Ensure that there is equity and access to a high quality, comprehensive, safe and supervised educational and enrichment program for all students.
- Implement the District's Pre K-12 standards-based literacy and mathematics plans at all schools.
- Close the achievement gap by using strategies to address the needs of all students. Provide research-based professional development activities on rigorous standards-based teaching and learning that support this goal.
- Implement integrated and coordinated efforts to provide tactical support and services for accomplishing the District's educational priorities as specified in the mission statements for the Branches within Instructional Services.

## **INSTRUCTIONAL SUPPORT SERVICES**

**Administrative Academy.** The Administrative Academy provides professional development to all entry-level administrators and first-year principals, through the New Administrator Program and New Principal Academy. It is intended to extend the knowledge and skills outlined in the California Professional Standards for Educational Leaders, and to build a strong knowledge base focused on District-wide instructional priorities and management skills. As a state approved provider, the Administrative Academy is also responsible for delivering training to all K-12 site administrators participating in the Principal Training Program authorized by AB75. The Academy also works with aspiring administrators in the Leadership Excellence through Administrator Development (LEAD) Program, to identify and prepare a pool of administrative candidates to be assigned at high priority schools.

Another program implemented by the Administrative Academy trains potential Assistant Principals, Secondary Counseling Services for readiness to take on this very challenging and crucial position in our secondary schools. Along with this component, Critical Issues Seminars allow new and continuing APSCS practitioners to meet to collaborate around difficult issues with Master Programs and other job specific concerns. The framework for administrator development is aligned to the nine principles of Effort-Based Education. The principles embody the belief that all children, including English language learners, Standard English learners, and students with special needs, can learn when provided a rigorous curriculum aligned to the California State Content Standards. Embedding these principles is the overarching goal of the Administrative Academy.

**Charter Schools Unit.** The Charter Schools Unit is responsible for serving as a link between outside charter school operators, instructional rigor, District policy, and state and federal requirements. The unit will continue to work closely with charter school operators and developers of proposed charter schools to ensure that their proposals will lead to high quality instructional programs for LAUSD children within the requirements imposed by state policy. Further, the unit will continue to propose charter policy recommendations to the Superintendent and the Board. In 2004-2005, there were 68 charter schools in the District.

**NCLB School Support Unit.** The No Child Left Behind Act of 2001 (NCLB) was designed to help create high-performing schools. Its cornerstone accountability is built upon rigorous academic content and achievement standards, and assessments based on those standards. In accordance with the provisions of NCLB, the unit will work collaboratively to develop a program of technical assistance and support for schools identified as Program Improvement Schools according to the State definition of adequate yearly progress. The NCLB School Support Unit works with selected schools to support a strong focus on academics, professional development

## **INSTRUCTIONAL SERVICES (cont'd)**

aligned to the schools identified needs, strong instructional leadership, and an unwavering expectation that all children will achieve.

### **INSTRUCTIONAL SERVICES, ELEMENTARY**

**Elementary Reading.** Utilizing a combination of categorical and general funds, the Elementary Literacy program will continue to focus on K-5 implementation of standards-based language arts during the 2006-07 school year using *Open Court Reading* or *Reading Mastery* (one school). Differentiated professional development continues to be offered to all teachers. Also included in the Plan are 803 reading/literacy coaches, building the capacity of K-5/6 teachers in literacy. Each coach provides on-site professional development for teachers and administrators.

The Reading First grant provides additional teacher training and support for 197 Title I elementary schools serving students with the greatest academic needs. The Elementary Reading program provides common state-adopted and standards-based materials for every teacher.

Additionally, periodic diagnostic assessments are used every six weeks to monitor learning and to guide professional development. Strategies to address the needs of English learners, Standard English learners, students participating in Class Size Reduction and students with disabilities are embedded in all professional development.

**Elementary Mathematics.** The elementary mathematics program will continue to focus on preparing students in Kindergarten through fifth grade to meet or exceed the state content standards and for success in Algebra utilizing a combination of categorical and general funds during the 2006-2007 school year. State-approved textbooks adopted by the district and other research-based instructional materials aligned to the mathematics content standards K-5 continue to be used district-wide.

The District Mathematics Plan calls for a strong, articulated, and ongoing content-based professional development program with the standards at its core; therefore, teachers will continue to receive differentiated professional development in the use of the textbooks and other instructional material as well as instructional strategies. Mathematics Instructional Coaches will participate in Citywide professional development focused on content knowledge, instructional strategies, and cognitive coaching techniques. In excess of 400 Mathematics Instructional Coaches will be assigned to school sites to provide classroom support in delivering a rigorous standards-based mathematics curriculum. Additionally, Mathematics Experts will support professional development for increased student outcomes in the Program Improvement schools.

During 2005-2006, the District's Elementary Mathematics Instructional Guide, which is provided to all elementary teachers, and principals was updated to provide a more balanced standards-based instructional program in which students become proficient in basic computational and procedural skills, develop conceptual understanding, and become adept at problem solving as they move towards achieving or exceeding grade level content standards in mathematics. With assistance from the Institute for Learning, concept lessons have been developed to ensure students understand the important grade level concepts. Professional development on these lessons is scheduled for grades 4 and 5.

We will continue to offer three formative assessments based on identified assessed standards for the grade levels. Data gathered from these assessments will be used to inform staff development topics and classroom practices. Effective mathematics instruction for English learners, Standard



## **INSTRUCTIONAL SERVICES (cont'd)**

English learners, students participating in Class Size Reduction and students with disabilities remain a priority of our instructional program.

**Elementary Science.** The elementary science program uses general funds, categorical funds, and state and federal grant funds to implement a coherent standards-based instructional program in science. The goal of the District's Elementary Science Program is for students to receive rigorous instruction in physical, life, and earth sciences, as well as develop skills in investigation and experimentation. Materials used in the science program are state-adopted. For kindergarten through grade three, standards-based science is integrated into the nonfiction material in the District-adopted Open Court reading/language arts program. Elementary Science Instructional Guides for grades 4 and 5 will continue to serve as a teacher resource to support the implementation of the Science Plan.

Formative assessments will continue to be administered three times during the 2005-06 school year. Teachers in grades 4 and 5 will use periodic formative assessment data to guide instruction and provide diagnostic information throughout the school year. An Elementary Science Specialist assigned to each local district facilitates the implementation of the District's Elementary Science Program. Science Lead Teachers (SLT) for grades 4 and 5 at each elementary school also assist with the implementation of the instructional guide at the school site.

Professional development activities will focus on the implementation of extended investigations called Immersion Units and analysis of periodic assessment data to inform classroom practice. We will continue to develop teachers' understanding of science content standards and the process of inquiry. Several weeklong Science Institutes will provide teachers the opportunity to go deeply into science content and integrate technology into the science curriculum. The Mathematics, Science, and Technology Centers will offer workshops focused on specific grade-level content standards.

Strategies to support the needs of English learners, Standard English learners, and students with disabilities remain a priority of our instructional program.

**Elementary History/Social Science.** Beginning in 2006, new History/Social Science textbooks were adopted. These textbooks are aligned to the State Frameworks and Standards. The Board allowed each local district to select their own textbook. The purpose of the adopted programs is to teach students core knowledge in history/ social science. A new unit was established centrally to work with textbook services to provide local districts with appropriate information regarding the selected publisher materials, textbooks, and ancillary products. The new director of the unit will work with the local districts and publishers to facilitate an initial materials training for the new history/social science adoption for grades third through fifth. Additionally, this unit will define and coordinate an initial plan to support kinder through second grade. More comprehensive professional development will be planned to follow the initial training in order to directly address the history content. The unit will outreach to form partnerships with history/ social science experts at colleges , universities, and other venues (e.g. Huntington Library, Art Collections, and Botanical Gardens: California Council for Social Studies, etc.) These partnerships will afford the unit the expertise to design the professional development workshops that will build teacher content knowledge and skills to meet the needs of all learners. These workshops will also provide teachers the opportunity to study the content standards, relevant pedagogy, instructional materials, and student work. The unit will plan for the development of elementary instructional guides, model lessons and periodic assessments in grades third through fifth grade for the purpose of teaching students how to make informed and reasoned decisions for the public good as citizens of a culturally diverse, democratic society.

## **INSTRUCTIONAL SERVICES (cont'd)**

**Full-Day Kindergarten.** On February 10, 2004 the Board of Education passed a resolution to support full-day kindergarten as a vital component of comprehensive plans to close the achievement gap and to improve the academic success of kindergarten students. The resolution called for the District's 465 elementary schools to offer full-day kindergarten by the 2007-08 school year. In 2006-07, 78 schools will add full-day kindergarten which will bring the number of schools implementing FDK to 457.

The Office of Instructional Support Services provides opportunities for teachers to participate in professional development activities to deepen their knowledge and skills in standards-based curriculum for all content areas. Additionally the office is responsible for coordinating the procurement of furniture and equipment for new full-day kindergarten classrooms using Measure R funding.

**Arts Education.** The LAUSD Arts Education Plan sets out the structure, implementation strategies, curriculum, instructional design and policy components necessary to provide access to a comprehensive, sequential, standards-based dance, music, theatre and visual arts education for all students.

Approved by the Board of Education on July 13, 1999, the plan expanded in 2006-2007 to 310 elementary arts prototype schools and 27 options high school locations. In order to stay on track for the Plan, another 49 elementary schools are proposed to be added with the necessary arts teacher assignments to support that instructional program. All other schools in the District receive per pupil allocations to support their arts education plans and efforts.

**Language Acquisition and English Learner Initiatives.** The ultimate goal of the Language Acquisition Branch is the elimination of the achievement gap between native English-speaking students and English Learners (ELs). The branch's major responsibility is to ensure that ELs gain proficiency in academic English and achieve content standards in all areas, especially in reading and math.

The implementation of the Title III Initiative will continue to provide comprehensive professional development for elementary teachers of English Learners that support their efforts to accelerate the academic English language development of their students. In addition to pursuing deeper implementation of the District's flagship program for secondary English learner literacy, *High Point*, the branch will also provide professional development that will equip secondary content teachers with effective strategies for making rigorous curriculum standards accessible for English Learners.

**Instructional Media Services.** Instructional Media Services coordinates the mission and goals of the following units: Library Services, Textbook Services, and Audiovisual and Software Services.

**Textbook Services.** Textbook Services supports the mission and the District by coordinating the adoption of textbooks. For Grades 9-12, textbook evaluation committees evaluate textbooks for alignment to state-content standards, frameworks, and legal compliance requirements. When the State Board of Education adopts textbooks in the core subjects for Grades K-8, Textbook Services coordinates District wide textbook evaluation committees for the purpose of making recommendations to the Superintendent. Textbook Services provides schools with an electronic format of District-adopted textbooks ordering templates for state-adopted textbooks, and publisher information. The office also maintains a display of District-adopted and state-adopted textbooks

## **INSTRUCTIONAL SERVICES (cont'd)**

both for staff and public use. In addition, Textbooks Services supports Williams legislation compliance by reviewing funding needs and responding to Williams complaints.

**Library Services.** Using a combination of categorical, general, and bond funds, Library Services supports the goals and mission of the District by providing public and nonpublic school students, teachers, and staff with strategies designed to utilize classroom and library media center learning resources and technologies in order to construct knowledge, conduct research, and develop life-long learning skills. Additional resources are provided through the Digital Library with over 70 online reference sources.

Library Services, in connection with ITD with funding from Measure K, is working to implement and maintain the Centralized Library Automation System (CLAS) in all schools in the District. CLAS will centralize into a single database (union catalog) all the bibliographic records of books circulating in District libraries. It will also include library book annotations evaluated by library media teachers and recommended for school use. In conjunction with Measure K and Measure R, Library Services is providing expertise for new schools to develop opening day collections for print and non-print materials, reviews architectural plans, and assist with staffing needs. Professional development is offered to all school site library personnel to assist them in integrating resources and technology into the school's instructional program.

**Audiovisual and Software Services.** Audiovisual Services and Software Services support the mission and goals of the District by providing evaluation of audiovisual materials. Evaluation is done by textbook evaluation committees for Grades 9-12 aligning to state standards, frameworks, and the District curriculum. The online AV Media Library contains over 3,000 titles available for free loan or digital delivery. The database will be included in the CLAS centralized database for an integrated search of instructional materials.

Also, staff provides advice about supplemental software that supports the curriculum and aligns with state content standards, framework, and District curriculum.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>20 Deputy Supt - Instructional Services</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.3	\$0.9	\$0.9
2000    Classified salaries	\$0.3	\$0.4	\$0.3
3000    Employee benefits	\$0.2	\$0.3	\$0.3
4000    Books and supplies	\$0.1	\$0.1	\$0.5
5000    Other operating expense	\$0.6	\$4.2	\$1.7
<b>Non-School Operating Budget</b>	<b>\$1.5</b>	<b>\$5.9</b>	<b>\$3.7</b>
<b>20 Deputy Supt - Instructional Services</b>	<b>School Budgets Assigned To This Division</b>		
4000    Books and supplies	\$0.3	\$1.3	\$0.4
5000    Other operating expense	\$0.1	\$0.1	\$4.4
7000    Other outgo	\$0.1	\$0.1	
<b>School Budgets Assigned To This Division</b>	<b>\$0.5</b>	<b>\$1.5</b>	<b>\$4.7</b>
<b>20 Deputy Supt - Instructional Services</b>	<b>Other Budget Items</b>		
5000    Other operating expense	\$0.2	\$0.2	\$0.0
<b>Other Budget Items</b>	<b>\$0.2</b>	<b>\$0.2</b>	<b>\$0.0</b>
<b>20 Deputy Supt - Instructional Services</b>	<b>\$2.1</b>	<b>\$7.6</b>	<b>\$8.5</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>20</b>	<b>Deputy Supt - Instructional Services</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	2.0	5.0	5.0
	2000 Classified Salaries	4.8	5.8	4.9
	<b>Non-School Operating Budget</b>	<b>6.8</b>	<b>10.8</b>	<b>9.8</b>
<b>20</b>	<b>Deputy Supt - Instructional Services</b>	<b>6.8</b>	<b>10.8</b>	<b>9.8</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>24 Instructional Svcs - Sec Instruction</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries		\$0.7	\$1.0
2000 Classified salaries		\$0.1	\$0.2
3000 Employee benefits		\$0.2	\$0.3
4000 Books and supplies		\$0.2	\$0.2
5000 Other operating expense		\$0.0	\$0.8
<b>Non-School Operating Budget</b>		<b>\$1.2</b>	<b>\$2.4</b>
<b>24 Instructional Svcs - Sec Instruction</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries			\$0.4
2000 Classified salaries			\$0.0
3000 Employee benefits			\$0.2
4000 Books and supplies		\$18.0	\$0.5
<b>School Budgets Assigned To This Division</b>		<b>\$18.0</b>	<b>\$1.2</b>
<b>24 Instructional Svcs - Sec Instruction</b>	<b>Other Budget Items</b>		
4000 Books and supplies			\$0.0
<b>Other Budget Items</b>			<b>\$0.0</b>
<b>24 Instructional Svcs - Sec Instruction</b>		<b>\$19.2</b>	<b>\$3.6</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>24</b>	<b>Instructional Svcs - Sec Instruction</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	0.0	5.6	8.7
	2000 Classified Salaries	0.0	2.8	3.7
	<b>Non-School Operating Budget</b>	<b>0.0</b>	<b>8.4</b>	<b>12.5</b>
<b>24</b>	<b>Instructional Svcs - Sec Instruction</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	0.0	0.0	11.2
	2000 Classified Salaries	0.0	0.0	0.3
	<b>School Budgets Assigned To This Division</b>	<b>0.0</b>	<b>0.0</b>	<b>11.5</b>
<b>24</b>	<b>Instructional Svcs - Sec Instruction</b>	<b>0.0</b>	<b>8.4</b>	<b>23.9</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>73 Instructional Supp Svcs - Math/Special Pro</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$4.2	\$6.7	\$5.0
2000 Classified salaries	\$1.0	\$1.6	\$1.3
3000 Employee benefits	\$1.3	\$2.3	\$1.9
4000 Books and supplies	\$1.0	\$0.8	\$0.6
5000 Other operating expense	\$0.6	\$0.9	\$2.1
6000 Capital outlay	\$0.1	\$0.1	\$0.1
<b>Non-School Operating Budget</b>	<b>\$8.1</b>	<b>\$12.4</b>	<b>\$10.9</b>
<b>73 Instructional Supp Svcs - Math/Special Pro</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries	\$0.2	\$0.1	\$0.1
2000 Classified salaries	\$0.0	\$0.1	
3000 Employee benefits	\$0.1	\$0.1	\$0.0
4000 Books and supplies	\$0.0	\$0.0	
5000 Other operating expense	\$0.6	\$0.9	
6000 Capital outlay		\$0.0	
7000 Other outgo	\$0.5	\$0.4	
<b>Budgets Administered for Other Divisions</b>	<b>\$1.5</b>	<b>\$1.7</b>	<b>\$0.1</b>
<b>73 Instructional Supp Svcs - Math/Special Pro</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$2.4	\$1.1	\$2.2
2000 Classified salaries		\$0.2	\$0.0
3000 Employee benefits	\$0.5	\$0.3	\$0.3
4000 Books and supplies	\$6.1	\$15.1	\$20.0
5000 Other operating expense	\$9.2	\$2.1	\$0.1
6000 Capital outlay		\$0.0	\$1.5
<b>School Budgets Assigned To This Division</b>	<b>\$18.2</b>	<b>\$18.9</b>	<b>\$24.1</b>
<b>73 Instructional Supp Svcs - Math/Special Pro</b>	<b>Other Budget Items</b>		
1000 Certificated salaries			\$0.0
2000 Classified salaries	\$0.0		\$0.2
3000 Employee benefits	\$0.0		\$0.1
4000 Books and supplies	\$0.1	\$0.1	\$0.2
5000 Other operating expense	\$0.0	\$0.0	\$0.2
7000 Other outgo	\$4.3	\$1.7	
<b>Other Budget Items</b>	<b>\$4.5</b>	<b>\$1.8</b>	<b>\$0.7</b>
<b>73 Instructional Supp Svcs - Math/Special Pro</b>	<b>\$32.2</b>	<b>\$34.8</b>	<b>\$35.9</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>73</b>	<b>Instructional Supp Svcs - Math/Special</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	54.8	62.7	54.3
	2000 Classified Salaries	17.2	30.4	31.2
	<b>Non-School Operating Budget</b>	<b>72.1</b>	<b>93.2</b>	<b>85.6</b>
<b>73</b>	<b>Instructional Supp Svcs - Math/Special</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	2.0	1.0	0.7
	2000 Classified Salaries	0.5	3.5	0.0
	<b>Budgets Administered for Other Divisions</b>	<b>2.5</b>	<b>4.5</b>	<b>0.7</b>
<b>73</b>	<b>Instructional Supp Svcs - Math/Special</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	19.5	28.6	20.4
	2000 Classified Salaries	0.0	5.4	1.2
	<b>School Budgets Assigned To This Division</b>	<b>19.5</b>	<b>34.0</b>	<b>21.7</b>
<b>73</b>	<b>Instructional Supp Svcs - Math/Special</b>	<b>Other Budget Items</b>		
	2000 Classified Salaries	1.1	0.0	4.7
	<b>Other Budget Items</b>	<b>1.1</b>	<b>0.0</b>	<b>4.7</b>
<b>73</b>	<b>Instructional Supp Svcs - Math/Special Pr</b>	<b>95.1</b>	<b>131.7</b>	<b>112.7</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>75 Instructional Supp Svcs - Secondary Ed</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$4.7	\$6.5	\$9.5
2000 Classified salaries	\$2.9	\$2.6	\$2.4
3000 Employee benefits	\$2.0	\$2.7	\$3.3
4000 Books and supplies	\$2.7	\$1.8	\$2.4
5000 Other operating expense	\$4.2	\$8.2	\$8.4
6000 Capital outlay	\$2.2	\$0.1	\$0.1
<b>Non-School Operating Budget</b>	<b>\$18.7</b>	<b>\$22.0</b>	<b>\$26.1</b>
<b>75 Instructional Supp Svcs - Secondary Ed</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries	\$1.2	\$0.9	\$0.7
2000 Classified salaries	\$0.2	\$0.1	\$0.1
3000 Employee benefits	\$0.3	\$0.3	\$0.2
4000 Books and supplies	\$0.2	\$0.1	\$0.2
5000 Other operating expense	\$0.3	\$1.5	\$0.4
6000 Capital outlay	\$0.6	\$0.6	\$0.7
7000 Other outgo	\$0.9	\$3.4	\$0.4
<b>Budgets Administered for Other Divisions</b>	<b>\$3.5</b>	<b>\$7.0</b>	<b>\$2.8</b>
<b>75 Instructional Supp Svcs - Secondary Ed</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$4.5	\$3.6	\$11.2
2000 Classified salaries	\$0.6	\$0.8	\$0.8
3000 Employee benefits	\$1.9	\$1.2	\$3.4
4000 Books and supplies	\$8.3	\$23.6	\$13.5
5000 Other operating expense	\$1.9	\$5.7	\$3.0
6000 Capital outlay	\$0.4	\$0.4	\$0.8
7000 Other outgo	\$0.1	\$1.4	
<b>School Budgets Assigned To This Division</b>	<b>\$17.7</b>	<b>\$36.7</b>	<b>\$32.6</b>
<b>75 Instructional Supp Svcs - Secondary Ed</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.5	\$0.5	\$0.2
2000 Classified salaries	\$0.1	\$0.1	\$0.4
3000 Employee benefits	\$0.1	\$0.2	\$0.2
4000 Books and supplies	\$0.6	\$0.0	\$0.4
5000 Other operating expense	\$7.1	\$2.1	\$2.8
6000 Capital outlay	\$0.5	\$1.1	\$3.4
7000 Other outgo	\$0.0	\$0.0	
<b>Other Budget Items</b>	<b>\$8.9</b>	<b>\$4.1</b>	<b>\$7.3</b>
<b>75 Instructional Supp Svcs - Secondary Ed</b>	<b>\$48.8</b>	<b>\$69.7</b>	<b>\$68.7</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>75</b>	<b>Instructional Supp Svcs - Secondary Ed</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	58.8	75.1	103.1
	2000 Classified Salaries	69.9	65.5	57.4
	<b>Non-School Operating Budget</b>	<b>128.7</b>	<b>140.5</b>	<b>160.5</b>
<b>75</b>	<b>Instructional Supp Svcs - Secondary Ed</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	20.2	9.3	6.2
	2000 Classified Salaries	4.0	3.0	3.0
	<b>Budgets Administered for Other Divisions</b>	<b>24.2</b>	<b>12.3</b>	<b>9.2</b>
<b>75</b>	<b>Instructional Supp Svcs - Secondary Ed</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	98.1	67.0	137.5
	2000 Classified Salaries	16.1	13.8	19.8
	<b>School Budgets Assigned To This Division</b>	<b>114.2</b>	<b>80.8</b>	<b>157.3</b>
<b>75</b>	<b>Instructional Supp Svcs - Secondary Ed</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	6.0	6.0	2.0
	2000 Classified Salaries	1.0	2.5	7.6
	<b>Other Budget Items</b>	<b>7.0</b>	<b>8.5</b>	<b>9.6</b>
<b>75</b>	<b>Instructional Supp Svcs - Secondary Ed</b>	<b>274.1</b>	<b>242.1</b>	<b>336.7</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>79 ISS-Reading/Literacy</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$9.2	\$5.1	\$5.6
2000 Classified salaries	\$1.5	\$0.9	\$0.9
3000 Employee benefits	\$2.9	\$1.7	\$1.7
4000 Books and supplies	\$0.7	\$0.8	\$1.3
5000 Other operating expense	\$3.7	\$4.7	\$7.5
6000 Capital outlay	\$0.3	\$0.2	\$0.2
<b>Non-School Operating Budget</b>	<b>\$18.3</b>	<b>\$13.3</b>	<b>\$17.1</b>
<b>79 ISS-Reading/Literacy</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries	\$0.6	\$0.4	\$0.3
2000 Classified salaries	\$0.1		
3000 Employee benefits	\$0.2	\$0.1	\$0.1
4000 Books and supplies	\$0.0	\$0.0	
5000 Other operating expense	\$0.0	\$0.2	
6000 Capital outlay	\$0.0		
7000 Other outgo	\$3.5	\$1.1	\$3.3
<b>Budgets Administered for Other Divisions</b>	<b>\$4.4</b>	<b>\$1.8</b>	<b>\$3.7</b>
<b>79 ISS-Reading/Literacy</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$37.7	\$40.5	\$40.2
2000 Classified salaries	\$0.0	\$0.7	\$0.3
3000 Employee benefits	\$10.0	\$11.0	\$10.7
4000 Books and supplies	\$55.7	\$30.4	\$77.0
5000 Other operating expense	\$22.6	\$11.5	\$13.7
6000 Capital outlay	\$0.1		\$0.0
7000 Other outgo	\$0.2	\$0.4	
<b>School Budgets Assigned To This Division</b>	<b>\$126.3</b>	<b>\$94.5</b>	<b>\$141.9</b>
<b>79 ISS-Reading/Literacy</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$3.7	\$0.0	\$0.1
2000 Classified salaries	\$0.3	\$0.1	\$0.3
3000 Employee benefits	\$1.0	\$0.0	\$0.1
4000 Books and supplies	\$1.9	\$0.9	\$0.9
5000 Other operating expense	\$4.1	\$1.3	\$2.6
6000 Capital outlay	\$0.6	\$0.1	\$0.1
7000 Other outgo	\$0.5	\$0.1	
<b>Other Budget Items</b>	<b>\$12.3</b>	<b>\$2.6</b>	<b>\$4.0</b>
<b>79 ISS-Reading/Literacy</b>	<b>\$161.3</b>	<b>\$112.1</b>	<b>\$166.7</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>79</b>	<b>ISS-Reading/Literacy</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	99.7	56.3	58.4
	2000 Classified Salaries	36.8	18.7	19.5
	<b>Non-School Operating Budget</b>	<b>136.6</b>	<b>75.0</b>	<b>77.9</b>
<b>79</b>	<b>ISS-Reading/Literacy</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	7.0	4.3	1.0
	2000 Classified Salaries	4.0	0.0	0.0
	<b>Budgets Administered for Other Divisions</b>	<b>11.0</b>	<b>4.3</b>	<b>1.0</b>
<b>79</b>	<b>ISS-Reading/Literacy</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	483.9	453.6	470.8
	2000 Classified Salaries	0.6	17.1	5.6
	<b>School Budgets Assigned To This Division</b>	<b>484.6</b>	<b>470.7</b>	<b>476.4</b>
<b>79</b>	<b>ISS-Reading/Literacy</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	44.2	0.0	0.0
	2000 Classified Salaries	5.6	2.0	4.0
	<b>Other Budget Items</b>	<b>49.7</b>	<b>2.0</b>	<b>4.0</b>
<b>79</b>	<b>ISS-Reading/Literacy</b>	<b>681.9</b>	<b>551.9</b>	<b>559.3</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>15 Charter Schools Division</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries			\$1.1
2000    Classified salaries			\$0.8
3000    Employee benefits			\$0.6
4000    Books and supplies			\$0.7
5000    Other operating expense			\$0.3
6000    Capital outlay			\$0.0
<b>Non-School Operating Budget</b>			<b>\$3.5</b>
<b>15 Charter Schools Division</b>			<b>\$3.5</b>

\*All Funds except Fund 007 and 009

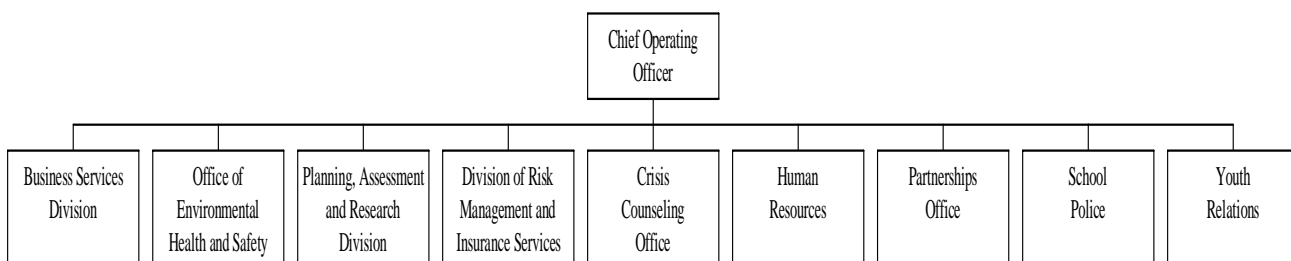
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>15</b>	<b>Charter Schools Division</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	0.0	0.0	11.4
	2000 Classified Salaries	0.0	0.0	12.7
	<b>Non-School Operating Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>24.0</b>
<b>15</b>	<b>Charter Schools Division</b>	<b>0.0</b>	<b>0.0</b>	<b>24.0</b>

# OFFICE OF THE CHIEF OPERATING OFFICER

## MISSION:

The mission of the Office of the Chief Operating Officer is to provide service and assistance to schools, students, parents and staff through the effective management of resources in the areas of Business, Crisis Counseling, Environmental Health and Safety, Human Resources, Partnerships, Planning Assessment and Research, School Police, Risk Management and Youth Relations.



## FUNCTIONS:

- Provide timely support and responses to schools by re-establishing closer ties between Local Districts and central district staff.
- Create and sustain a safe and trusting environment in which resources are maximized to provide an appropriate learning environment for all students, staff and parents.
- Accomplish the mission statement in support of the Superintendent's Strategic Plan.

## MAJOR GOALS:

- Improve **communication** with schools, offices, employees and the public by following proper protocols and channels.
- Ensure that the operations team meets the instructional needs of schools to ensure **credibility** for the central district in the eyes of principals and school staff.
- Create and sustain a safe and trusting environment in which resources are managed **cost-effectively** to provide an appropriate learning environment to support all students, staff, and parents.
- Focus on client and **customer service** by providing courteous and responsive support to the District's educational mission and school staff.
- **Commitment** to accomplish the mission statement in support of the Superintendent's Strategic Plan and Board Policies.
- Provide **on-time** support and responses to schools by re-establishing closer ties between school sites, Local Districts and central district staff, working with administrative organizations.



## OFFICE OF THE CHIEF OPERATING OFFICER (cont'd)

- Develop realistic **objective** measures to support accountability in operational functions.
- Provide management **oversight** for the business, food service, transportation, security, safety, personnel, testing, planning and risk management operations.
- Provide outstanding delivery of services and measurable **outcomes** with transparency, sustainability, and alignment to the Board and Superintendent's strategic plan.
- Implement and communicate programs with **organization** and proper planning to reduce or eliminate unnecessary barriers for schools and to reduce paperwork and tasks for school administrators.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>25 Chief Operating Officer</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.6	\$1.0	\$2.0
2000    Classified salaries	\$0.7	\$0.3	\$0.3
3000    Employee benefits	\$0.3	\$0.4	\$0.6
4000    Books and supplies	\$1.1	\$1.0	\$1.7
5000    Other operating expense	\$5.2	\$0.7	\$0.8
6000    Capital outlay		\$0.0	
<b>Non-School Operating Budget</b>	<b>\$7.9</b>	<b>\$3.4</b>	<b>\$5.4</b>
<b>25 Chief Operating Officer</b>	<b>Budgets Administered for Other Divisions</b>		
7000    Other outgo		\$0.0	
<b>Budgets Administered for Other Divisions</b>		<b>\$0.0</b>	
<b>25 Chief Operating Officer</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries		\$0.3	
2000    Classified salaries	\$0.3	\$0.6	\$0.6
3000    Employee benefits	\$0.1	\$0.5	\$0.3
4000    Books and supplies	\$0.0	\$0.1	\$0.0
<b>School Budgets Assigned To This Division</b>	<b>\$0.4</b>	<b>\$1.4</b>	<b>\$1.0</b>
<b>25 Chief Operating Officer</b>	<b>Other Budget Items</b>		
2000    Classified salaries	\$0.0	\$0.0	\$0.0
3000    Employee benefits	\$0.0	\$0.0	\$0.0
4000    Books and supplies	\$0.0	\$0.0	\$0.0
5000    Other operating expense	\$0.0	\$0.0	\$0.0
<b>Other Budget Items</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>25 Chief Operating Officer</b>	<b>\$8.4</b>	<b>\$4.9</b>	<b>\$6.5</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

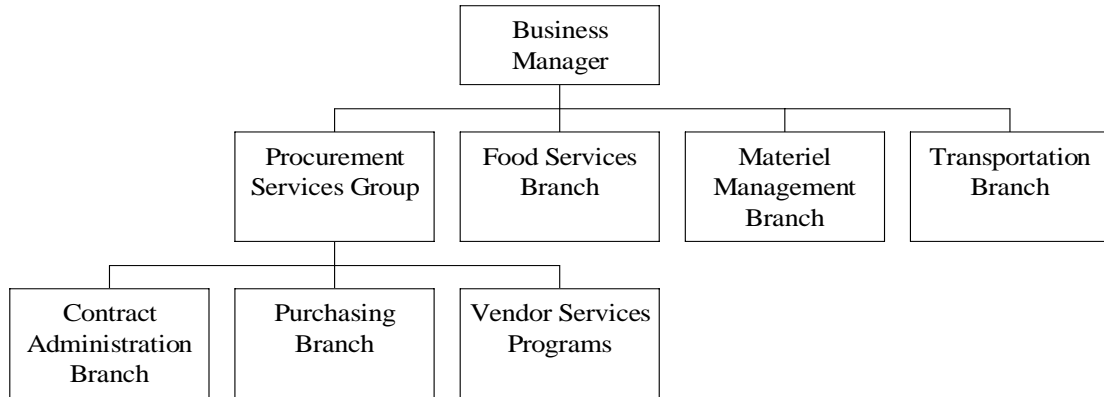
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>25</b>	<b>Chief Operating Officer</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	8.1	9.5	8.4
	2000 Classified Salaries	7.9	6.1	5.0
	<b>Non-School Operating Budget</b>	<b>16.0</b>	<b>15.5</b>	<b>13.4</b>
<b>25</b>	<b>Chief Operating Officer</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	0.0	6.3	0.0
	2000 Classified Salaries	8.0	16.0	16.9
	<b>School Budgets Assigned To This Division</b>	<b>8.0</b>	<b>22.3</b>	<b>16.9</b>
<b>25</b>	<b>Chief Operating Officer</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	1.0	0.0	0.0
	2000 Classified Salaries	1.0	1.0	1.0
	<b>Other Budget Items</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>
<b>25</b>	<b>Chief Operating Officer</b>	<b>26.0</b>	<b>38.8</b>	<b>31.4</b>

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# **BUSINESS SERVICES**

## **MISSION:**

We deliver cost-effective business services that support the educational community.



## **FUNCTIONS:**

- Manage the National School Breakfast and Lunch Programs, Child Care Feeding Programs & After School Snack Programs in the schools.
- Sponsor the Summer Food Service Program and Saturday meals at 228 schools.
- Maintain inventories of supply & equipment, maintenance, and food materials at District operated warehouse facilities.
- Administer mail, salvage, and rubbish operations for the District's schools and offices.
- Oversee the administration of all professional services and other contracts to ensure the District's interests are protected.
- Administer the District's Procurement Card Program, textbook management services program, and non-stock buying function.
- Provide oversight of conference attendance, non-District leasing, and the District's Small Business Enterprise (SBE) Program.
- Manage the District's Vendor Services Program, including the annual Vendor Fair.
- Provide home-to-school and school-to-school busing services for approximately 70,000 students every day on over 2,100 routes.
- Provide other types of bus trips such as field trips, late activities, and athletics.
- Maintain District vehicle fleet.

## **BUSINESS SERVICES (cont'd)**

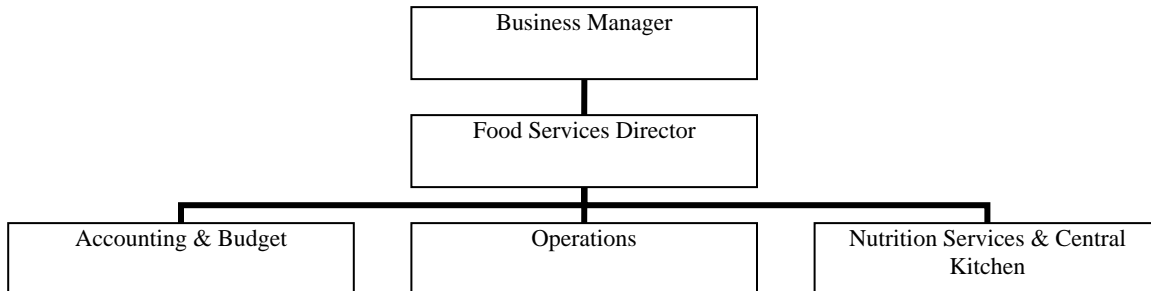
### **MAJOR GOALS:**

- Procure services from high quality, responsible contractors.
- Increase competition by working to reduce the number of RFP waivers granted.
- Maintain a fiscally solvent Food Services operation.
- Improve the accuracy of information from meal applications to ensure that needy students are adequately served.
- Comply with USDA regulations requiring the use of household applications for need status.
- Narrow the ratio between average daily participation (ADP) and average daily attendance (ADA) at satellite kitchen sites compared to onsite kitchens.
- Maximize the number of menu selections near the end of meal periods (in High Schools).
- Increase secondary access to meals.
- Reduce the workload at schools by entering all meal application data centrally.
- Provide constructive feedback to all food services employees through the performance evaluation process.
- Effectively implement technology options to improve operations.
- Improve employee morale and commitment to the organization (Materiel Management Branch)
- Increase sales to school Associated Student Body offices from the District Warehouse.
- Capture Warehouse sales lost to P-Card use.
- Increase the District's ability to identify new sources for contracting and purchasing activities.
- Build a self-supporting Document Production Services Section (DPSS) that delivers quality products in a timely manner.
- Increase the number of formal IFB solicitations including ASB solicitations which will provide an opportunity for ASB to make a reasonable profit while reducing costs to students...
- Streamline the purchasing process by expanding the District's credit card program.
- Enhance textbook inventory and tracking.
- Research electronic Daily Bus Reports (DBR's) and garage labor input systems.
- Modernize the LAUSD bus fleet.
- Continue to review and implement efficiencies and establish a mechanism to reinvest savings in the Transportation Branch.
- Maintain current budgeted staffing levels for both bus operators and fleet maintenance.
- Improve staff attendance in Transportation Branch.

# SCHOOL CAFETERIA OPERATIONS

## MISSION:

Nourishing children to achieve excellence.



## FUNCTIONS:

- To provide breakfast, lunch and snacks, and a la carte service to students.
- To provide and support nutrition education programs in District schools.
- To provide adult meal service at schools.

## MAJOR GOALS:

- To operate school cafeterias within available federal, state and local income in accordance with sound business practices.
- To maximize nutritional value of meals while maximizing student participation in school meal programs.
- To provide a comfortable, pleasant and safe environment for students during breakfast, lunch and break periods.

## PERFORMANCE INDICATORS:

- For FY '06-'07, increase average daily meal participation at the secondary level to 45% of average daily attendance.

The Food Services Branch will continue to increase student access to nutritious meals while maximizing resources.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>36 Business Services</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$23.2	\$24.2	\$24.2
3000 Employee benefits	\$10.3	\$11.3	\$11.4
4000 Books and supplies	\$0.9	\$0.9	\$1.2
5000 Other operating expense	\$6.0	\$6.0	\$5.4
6000 Capital outlay	\$0.6	\$1.0	\$1.9
<b>Non-School Operating Budget</b>	<b>\$41.1</b>	<b>\$43.4</b>	<b>\$44.0</b>
<b>36 Business Services</b>	<b>Budgets Administered for Other Divisions</b>		
2000 Classified salaries	\$3.3	\$3.6	\$3.6
3000 Employee benefits	\$8.0	\$9.1	\$1.6
4000 Books and supplies	\$2.7	\$3.5	\$7.6
5000 Other operating expense	\$1.2	\$6.3	\$3.9
6000 Capital outlay	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.0	\$0.0	
<b>Budgets Administered for Other Divisions</b>	<b>\$15.3</b>	<b>\$22.5</b>	<b>\$16.7</b>
<b>36 Business Services</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.2	\$0.2	
2000 Classified salaries	\$75.4	\$65.9	\$65.2
3000 Employee benefits	\$23.0	\$27.0	\$27.5
4000 Books and supplies	\$129.7	\$143.0	\$150.6
5000 Other operating expense	\$84.6	\$70.5	\$71.6
6000 Capital outlay	\$5.9	\$4.2	\$34.0
7000 Other outgo		\$0.0	
<b>School Budgets Assigned To This Division</b>	<b>\$318.8</b>	<b>\$310.8</b>	<b>\$348.8</b>
<b>36 Business Services</b>	<b>Budgets Administered for Districtwide</b>		
3000 Employee benefits	\$645.1	\$659.0	
5000 Other operating expense	\$693.9	\$747.4	
7000 Other outgo	\$2.8	\$1.5	
<b>Budgets Administered for Districtwide</b>	<b>\$1,341.9</b>	<b>\$1,407.9</b>	
<b>36 Business Services</b>	<b>Other Budget Items</b>		
2000 Classified salaries	\$0.3	\$0.2	\$0.2
3000 Employee benefits	\$0.1	\$0.1	\$0.0
4000 Books and supplies	\$0.3	\$0.5	\$2.6
5000 Other operating expense	\$0.0		
6000 Capital outlay	\$0.4	\$3.7	\$9.9
<b>Other Budget Items</b>	<b>\$1.1</b>	<b>\$4.5</b>	<b>\$12.8</b>



## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>36 Business Services</b>	<b>\$1,718.1</b>	<b>\$1,789.0</b>	<b>\$422.3</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

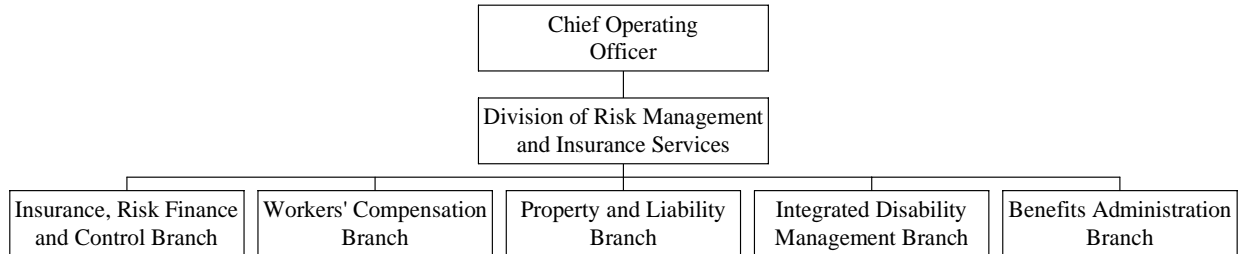
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>36</b>	<b>Business Services</b>	<b>Non-School Operating Budget</b>		
2000	Classified Salaries	871.6	889.0	887.0
<b>Non-School Operating Budget</b>		<b>871.6</b>	<b>889.0</b>	<b>887.0</b>
<b>36</b>	<b>Business Services</b>	<b>Budgets Administered for Other Divisions</b>		
2000	Classified Salaries	59.9	64.1	64.2
<b>Budgets Administered for Other Divisions</b>		<b>59.9</b>	<b>64.1</b>	<b>64.2</b>
<b>36</b>	<b>Business Services</b>	<b>School Budgets Assigned To This Division</b>		
2000	Classified Salaries	1,787.1	1,543.8	1,521.0
<b>School Budgets Assigned To This Division</b>		<b>1,787.1</b>	<b>1,543.8</b>	<b>1,521.0</b>
<b>36</b>	<b>Business Services</b>	<b>Other Budget Items</b>		
2000	Classified Salaries	6.3	4.7	3.5
<b>Other Budget Items</b>		<b>6.3</b>	<b>4.7</b>	<b>3.5</b>
<b>36</b>	<b>Business Services</b>	<b>2,724.9</b>	<b>2,501.5</b>	<b>2,475.8</b>

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# RISK MANAGEMENT AND INSURANCE SERVICES

## MISSION:

To protect the assets of the District by identifying risks, developing and managing programs to control and minimize losses, and promoting safe, healthy, and secure learning and work environments.



## FUNCTIONS:

- Insurance and Risk Finance
  - Insurance
  - Contract Management
  - Owner-Controlled Insurance Program
  - Risk Control Initiatives
- Workers' Compensation
  - Acts of Violence
  - Workers' Compensation Claims Management
  - Litigation Management
- Property & Liability
  - Unemployment Claims
  - Employee Reimbursement Program
  - Restitution
  - Property Claims Management
  - Liability Claims Management
  - Litigation Management
- Integrated Disability Management
  - Reasonable Accommodation
  - PERS and STRS Disability Retirements
  - Stay at Work/Return to Work
  - Absence Management
  - FMLA Leave Compliance
  - Catastrophic Illness Leave Donations
- Benefits Administration
  - Health Benefits
  - Life and Optional Life Insurance
  - 403(b) deferred compensation
  - COBRA
  - Voluntary Benefits Program

## **RISK MANAGEMENT AND INSURANCE SERVICES (cont'd)**

### **MAJOR GOALS:**

- Reduce overall workers' compensation costs; institute accountability, and provide training to achieve results.
- Cost-effectively manage claims with an emphasis on prompt resolution and customer service.
- Procure insurance coverage that will cost effectively protect the District against loss without redundancy in coverage.
- Maximize recovery from responsible parties for damage to District property and injury to our employees.
- Ensure that the District is protected against losses by responsible contractors with minimal financial impact.
- Ensure that the District achieves cost effective legal services in defense of tort and workers' compensation matters.
- Manage a comprehensive stay at work/return to work program provides employees with opportunities to work productively while providing the District with cost savings.
- Expand and enhance the Employee Absence Management program through training and awareness.
- Continue to ensure District-wide FMLA compliance.
- Develop cost-saving strategies to streamline the District's health benefits programs, provide added services and promote customer service for employees, retirees, and dependents.
- Conduct a District-wide benefits fair to promote and assist with open enrollment.
- Offer competitive benefits, such as a deferred compensation program, to promote recruitment and retention.
- Create an atmosphere of professionalism that will lead to a reputation throughout the District for excellence by:
  - Consolidating all District-wide Risk Management functions.
  - Creating awareness throughout the District of the importance of Risk Management.
  - Serving as both a change agent for the District as a whole, and as a knowledgeable resource for all offices within the District.
  - Becoming a one-stop shop for employees.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>39 Division of Risk Mgmt. &amp; Insurance Svcs.</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$2.7	\$5.4	\$5.8
3000 Employee benefits	\$1.0	\$2.5	\$2.7
4000 Books and supplies	\$0.2	\$0.2	\$0.3
5000 Other operating expense	\$0.1	\$1.1	\$0.2
<b>Non-School Operating Budget</b>	<b>\$3.9</b>	<b>\$9.3</b>	<b>\$9.2</b>
<b>39 Division of Risk Mgmt. &amp; Insurance Svcs.</b>	<b>Budgets Administered for Other Divisions</b>		
3000 Employee benefits	\$0.1	\$0.1	
5000 Other operating expense	\$16.8	\$16.8	\$18.1
<b>Budgets Administered for Other Divisions</b>	<b>\$16.9</b>	<b>\$16.9</b>	<b>\$18.1</b>
<b>39 Division of Risk Mgmt. &amp; Insurance Svcs.</b>	<b>Budgets Administered for Districtwide</b>		
3000 Employee benefits	\$156.7	\$156.3	
4000 Books and supplies	\$0.1	\$0.1	
5000 Other operating expense	\$195.6	\$177.5	\$941.0
6000 Capital outlay	\$0.9	\$0.9	\$0.9
<b>Budgets Administered for Districtwide</b>	<b>\$353.3</b>	<b>\$334.8</b>	<b>\$941.9</b>
<b>39 Division of Risk Mgmt. &amp; Insurance Svcs.</b>	<b>\$374.1</b>	<b>\$361.0</b>	<b>\$969.3</b>

\*All Funds except Fund 007 and 009

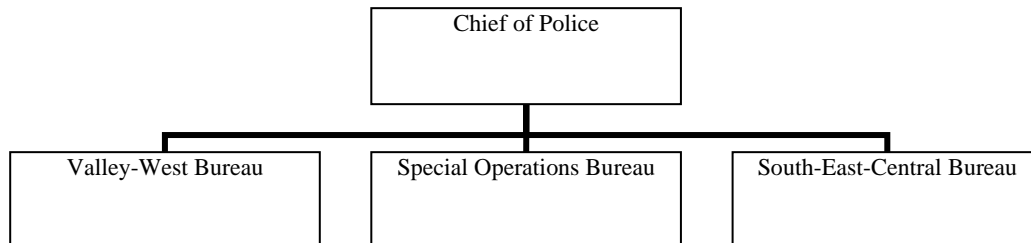
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>39</b>	<b>Division of Risk Mgmt. &amp; Insurance Svc</b>	<b>Non-School Operating Budget</b>		
2000	Classified Salaries	44.8	101.8	111.2
<b>Non-School Operating Budget</b>		<b>44.8</b>	<b>101.8</b>	<b>111.2</b>
<b>39</b>	<b>Division of Risk Mgmt. &amp; Insurance Svcs.</b>	<b>44.8</b>	<b>101.8</b>	<b>111.2</b>

# SCHOOL POLICE

## MISSION:

To promote academic achievement by ensuring a safe educational environment for all students and staff, free from crime and victimization by providing a diverse level of service, utilizing focused problem solving techniques, and embracing lasting partnerships.



## FUNCTIONS:

- Create a safe learning environment by providing Police Officers on secondary school campuses experiencing or threatened by crimes occurring on or around the campuses that adversely affect the safety of students and staff.
- Provide 24-hour patrol police services to elementary, adult, and other LAUSD sites.
- Provide follow-up investigations of crimes committed against students and staff, to include property crimes committed against the District.
- Provide traffic enforcement to deter and prevent accidents and injuries to students and staff.
- Provide effective mentorship and intervention programs for students of the District by Campus Police Officers through the PAL Program and Community Oriented Police (COPS) Grants.
- Provide protection to students and staff by deploying a Mobile Field Force of motorcycle officers and K-9 Units. These Units are directed to emerging problems within the District.

## MAJOR GOALS:

- Continue to enhance partnerships with principals, District officials, community members, parents, and students. Coordinate with school officials and develop strategies to provide our students with a safe learning environment.
- Ensure that campus policing remains our number one priority. Develop patrol objectives that ensure for the safety of students in neighboring communities; collaborate with campus officers, school administrators, and District representatives.
- Continue to develop transparent budgetary projections that proactively address and impact rising service levels, needs, responsibilities, and expectations by identifying needed police officers, support staff, and capital equipment replacement to meet these demands.
- Implement additional training programs that allow campus officers to participate more frequently. Schedule campus/patrol officer meetings that provide personnel with an opportunity to discuss concerns and make suggestions.
- Continue to emphasize the importance of forming partnerships throughout the District, and request supervisory personnel to meet with principals and District representatives regularly.
- Remain consistent with deployment priorities, assign officers/civilian personnel in a manner that addresses the needs of the Department and strives to assist employees with their family/personal responsibilities. Afford personnel the opportunity to develop partnerships by decreasing the frequency of personnel movements.
- Stress the importance of communications skills. Ensure that all Department personnel display a level of professionalism and diplomacy that complements our law enforcement profession.



## **SCHOOL POLICE (cont'd)**

- Enhance the level of service to the District by increasing the number of police officers who protect students, employees, and members of the school community. This goal will be achieved through increasing police officer positions, civilian support staff, grant allocations, and accelerated hiring practices.
- Enhance Community Policing methodologies with set benchmarks for school and community contacts and problem solving of crime trends.
- Enhanced collaboration through existing partnerships with law enforcement partners, including the Los Angeles Police Department, Los Angeles County Sheriff's Department, and other municipal law enforcement agencies that interact with the District.
- Enhance efficiency and effectiveness by implementing a new Computer Aided Dispatch (CAD) system scheduled to be implemented during the 2006-2007 fiscal year.
- Continue to increase technological innovation within the Department to simplify report writing, crime data analysis, communication, and training.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>54 School Police</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$1.3	\$2.7	\$2.8
3000 Employee benefits	\$0.7	\$1.9	\$1.9
4000 Books and supplies	\$0.1	\$0.1	\$0.2
5000 Other operating expense	\$1.1	\$1.1	\$1.3
6000 Capital outlay	\$0.1	\$0.1	\$0.2
<b>Non-School Operating Budget</b>	<b>\$3.2</b>	<b>\$5.9</b>	<b>\$6.4</b>
<b>54 School Police</b>	<b>Budgets Administered for Other Divisions</b>		
2000 Classified salaries	\$4.2	\$4.6	\$6.3
3000 Employee benefits	\$2.3	\$3.1	\$4.3
4000 Books and supplies	\$0.2	\$0.2	\$0.2
5000 Other operating expense	\$0.3	\$0.4	\$0.5
6000 Capital outlay	\$0.2	\$0.2	\$0.2
7000 Other outgo	\$0.1	\$1.3	
<b>Budgets Administered for Other Divisions</b>	<b>\$7.2</b>	<b>\$9.8</b>	<b>\$11.5</b>
<b>54 School Police</b>	<b>School Budgets Assigned To This Division</b>		
2000 Classified salaries	\$22.0	\$21.4	\$20.6
3000 Employee benefits	\$10.3	\$12.1	\$11.4
4000 Books and supplies	(\$0.9)	\$0.0	\$0.6
5000 Other operating expense	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.1	\$0.1	
<b>School Budgets Assigned To This Division</b>	<b>\$31.5</b>	<b>\$33.7</b>	<b>\$32.6</b>
<b>54 School Police</b>	<b>Other Budget Items</b>		
2000 Classified salaries	\$1.2	\$0.9	\$1.0
3000 Employee benefits	\$0.6	\$0.7	\$0.8
5000 Other operating expense	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.7		
<b>Other Budget Items</b>	<b>\$2.5</b>	<b>\$1.7</b>	<b>\$1.8</b>
<b>54 School Police</b>	<b>\$44.4</b>	<b>\$51.1</b>	<b>\$52.3</b>

\*All Funds except Fund 007 and 009

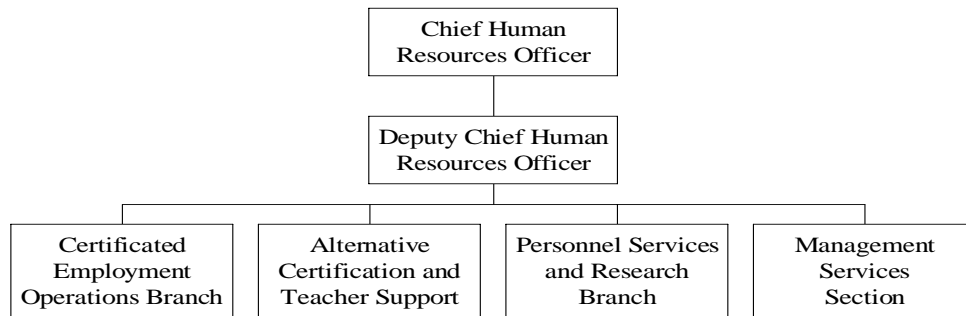
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>54</b>	<b>School Police</b>	<b>Non-School Operating Budget</b>		
	2000 Classified Salaries	28.5	60.4	61.2
	<b>Non-School Operating Budget</b>	<b>28.5</b>	<b>60.4</b>	<b>61.2</b>
<b>54</b>	<b>School Police</b>	<b>Budgets Administered for Other Divisions</b>		
	2000 Classified Salaries	67.0	71.0	102.6
	<b>Budgets Administered for Other Divisions</b>	<b>67.0</b>	<b>71.0</b>	<b>102.6</b>
<b>54</b>	<b>School Police</b>	<b>School Budgets Assigned To This Division</b>		
	2000 Classified Salaries	390.3	360.8	360.2
	<b>School Budgets Assigned To This Division</b>	<b>390.3</b>	<b>360.8</b>	<b>360.2</b>
<b>54</b>	<b>School Police</b>	<b>Other Budget Items</b>		
	2000 Classified Salaries	22.0	20.0	20.9
	<b>Other Budget Items</b>	<b>22.0</b>	<b>20.0</b>	<b>20.9</b>
<b>54</b>	<b>School Police</b>	<b>507.8</b>	<b>512.2</b>	<b>544.9</b>

# HUMAN RESOURCES

## MISSION:

To provide quality services, to recruit, select, and retain the most qualified staff who will effectively and efficiently educate, support and serve as positive role models for our diverse student population.



## FUNCTIONS:

- Develops policies related to the operations of the Human Resources Division.
- Administers all activities related to the recruitment, selection, assignment and compensation of certificated employees.
- Provides technical resource in all areas related to certificated and unclassified personnel matters and support for certificated negotiations.
- Coordinates employee medical clearance processes, discipline, demotion, and dismissal transactions for employees.
- Administers a comprehensive teacher training and support program.

## MAJOR GOALS:

- Continue to increase the number of newly-hired credentialed teachers in under-performing schools, especially in the critical skill areas of math, science and special education.
- Continue to decrease number of provisionally contracted teachers by enrollment in an intern program, or completion of other credential program.
- Continue to improve employment processes, procedures, and practices through enhanced technology and staff development.
- Expand technology uses to improve service to customers and strengthen data resources.

## HUMAN RESOURCES (cont'd)

### TEACHER DEMOGRAPHICS FOR 2001-02 through 2005-06

	2001-02		2002-03		2003-04		2004-05		2005-06	
	Number	%	Number	%	Number	%	Number	%	Number	%
Credentialed / District & University Interns plus subject matter competent "Individualized Interns" <sup>1</sup>	28,651	77	30,026	83	33,624	94	34,423	98	33,990	98
Provisional (not "Highly Qualified")	8,572	23	6,231	17	2,246	6	677	2	620	2
<b>TOTAL</b>	37,223	100	36,257	100	35,870	100	35,100	100	34,610	100

<sup>1</sup> This number includes 600 teachers in 2003-04, 774 teachers in 2004-05, and 315 teachers in 2005-06 who have passed their subject matter exams and will shortly earn their credentials but are not yet deemed "Highly Qualified"

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>53 Human Resources</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$14.4	\$13.4	\$17.2
2000    Classified salaries	\$11.6	\$11.2	\$11.7
3000    Employee benefits	\$7.9	\$8.6	\$9.2
4000    Books and supplies	\$4.6	\$2.1	\$2.0
5000    Other operating expense	\$6.7	\$4.2	\$4.2
6000    Capital outlay	\$0.2		
<b>Non-School Operating Budget</b>	<b>\$45.3</b>	<b>\$39.6</b>	<b>\$44.3</b>
<b>53 Human Resources</b>	<b>Budgets Administered for Other Divisions</b>		
1000    Certificated salaries	\$1.4	\$0.2	\$0.3
2000    Classified salaries		\$0.0	\$0.0
3000    Employee benefits	\$0.3	\$0.0	\$0.1
4000    Books and supplies			\$0.0
5000    Other operating expense		\$0.0	
7000    Other outgo	\$1.0	\$1.9	\$0.4
<b>Budgets Administered for Other Divisions</b>	<b>\$2.7</b>	<b>\$2.2</b>	<b>\$0.7</b>
<b>53 Human Resources</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$3.1	\$2.1	\$7.4
2000    Classified salaries	\$0.0	\$0.0	\$0.1
3000    Employee benefits	\$1.1	\$0.9	\$2.2
4000    Books and supplies	\$4.5	\$5.4	\$8.3
5000    Other operating expense			\$0.5
<b>School Budgets Assigned To This Division</b>	<b>\$8.7</b>	<b>\$8.4</b>	<b>\$18.5</b>
<b>53 Human Resources</b>	<b>Other Budget Items</b>		
1000    Certificated salaries	\$2.5	\$0.0	\$0.0
2000    Classified salaries	\$0.0		\$0.1
3000    Employee benefits	\$0.7	\$0.3	\$0.4
4000    Books and supplies	\$0.1	\$0.0	\$0.3
5000    Other operating expense	\$0.0		\$0.7
7000    Other outgo			\$0.1
<b>Other Budget Items</b>	<b>\$3.2</b>	<b>\$0.4</b>	<b>\$1.6</b>
<b>53 Human Resources</b>	<b>\$60.0</b>	<b>\$50.6</b>	<b>\$65.1</b>

\*All Funds except Fund 007 and 009

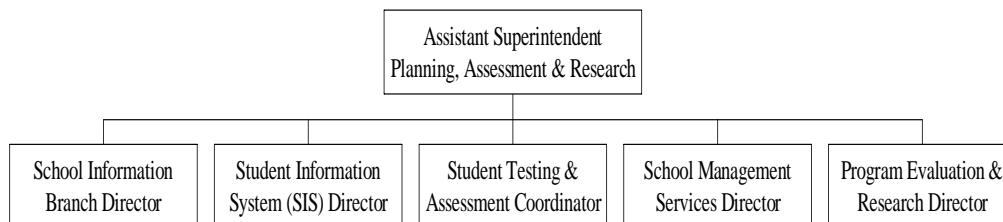
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>53</b>	<b>Human Resources</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	175.8	156.7	180.8
	2000 Classified Salaries	268.2	258.1	260.7
	<b>Non-School Operating Budget</b>	<b>444.1</b>	<b>414.8</b>	<b>441.5</b>
<b>53</b>	<b>Human Resources</b>	<b>Budgets Administered for Other Divisions</b>		
	1000 Certificated Salaries	13.0	1.1	2.1
	2000 Classified Salaries	0.0	0.3	0.3
	<b>Budgets Administered for Other Divisions</b>	<b>13.0</b>	<b>1.3</b>	<b>2.3</b>
<b>53</b>	<b>Human Resources</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	60.2	44.6	74.5
	2000 Classified Salaries	0.0	0.0	1.8
	<b>School Budgets Assigned To This Division</b>	<b>60.2</b>	<b>44.6</b>	<b>76.3</b>
<b>53</b>	<b>Human Resources</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	47.1	0.7	0.0
	2000 Classified Salaries	0.0	0.0	0.1
	<b>Other Budget Items</b>	<b>47.1</b>	<b>0.7</b>	<b>0.1</b>
<b>53</b>	<b>Human Resources</b>	<b>564.4</b>	<b>461.4</b>	<b>520.2</b>

## **PLANNING, ASSESSMENT AND RESEARCH**

### **MISSION:**

To collect, analyze, and evaluate student and school achievement and demographic data to inform instructional practice and the operational aspects that affect the educational environment for all students.



### **FUNCTIONS:**

- Plan and coordinate school calendars, enrollment roadshow, and adequate space for students.
- Administer and coordinate 16 federal, state, and district mandated testing programs.
- Analyze and publish school accountability information and student performance results (e.g., AYP, API, SARC, etc).
- Collect, report, and disseminate federal, state, and district mandated information regarding students, teachers, instructional programs, and schools.
- Develop and implement the policies and procedures to maintain the district's K-12 Student Information Systems that include student demographic, academic, behavioral and special education services data.
- Provide objective information on the implementation and outcomes of major district initiatives and programs through evaluation.

### **MAJOR GOALS:**

- Provide accurate and timely analyses to ensure adequate seats for student enrollment.
- Provide efficient and timely direction to schools to implement state and federal mandated testing programs (e.g., STAR, CAHSEE, CELDT, etc.).
- Create attractive and easy to understand charts, graphs, and other publications to communicate to schools, staffs, and the community.
- Collect all student information electronically to reduce the duplication of effort and to reduce the volume of paperwork at the schools.
- Assist schools in managing their Student Information Systems (SIS), Decision Support System (DSS) and Welligent IEP Management System for efficient and effective use of their time.



## **PLANNING, ASSESSMENT AND RESEARCH (cont'd)**

- Assist schools in ensuring that the data in the SIS, DSS and IEP systems are valid and accurate for mandated reporting, testing programs, and accountability.
- Provide objective and useful evaluation reports to inform instructional policies.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>23 Planning, Assessment &amp; Research</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$5.0	\$3.6	\$4.0
2000 Classified salaries	\$8.2	\$8.1	\$9.4
3000 Employee benefits	\$4.5	\$4.5	\$4.8
4000 Books and supplies	\$2.2	\$1.3	\$1.8
5000 Other operating expense	\$1.9	\$2.2	\$2.4
6000 Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$21.7</b>	<b>\$19.8</b>	<b>\$22.4</b>
<b>23 Planning, Assessment &amp; Research</b>	<b>Budgets Administered for Other Divisions</b>		
2000 Classified salaries	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.1	\$0.0	
<b>Budgets Administered for Other Divisions</b>	<b>\$0.2</b>	<b>\$0.2</b>	<b>\$0.1</b>
<b>23 Planning, Assessment &amp; Research</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.1	\$0.2	\$0.2
2000 Classified salaries		\$0.1	\$0.3
3000 Employee benefits	\$0.1	\$0.1	\$0.1
4000 Books and supplies	\$0.7	\$0.6	\$0.9
5000 Other operating expense	\$1.6	\$1.5	\$1.8
6000 Capital outlay	\$0.4	\$0.4	\$0.5
<b>School Budgets Assigned To This Division</b>	<b>\$2.9</b>	<b>\$2.9</b>	<b>\$3.9</b>
<b>23 Planning, Assessment &amp; Research</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.1	\$0.1
6000 Capital outlay			\$0.1
7000 Other outgo	\$0.0	\$0.0	
<b>Other Budget Items</b>	<b>\$0.0</b>	<b>\$0.1</b>	<b>\$0.2</b>
<b>23 Planning, Assessment &amp; Research</b>	<b>\$24.8</b>	<b>\$23.0</b>	<b>\$26.6</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

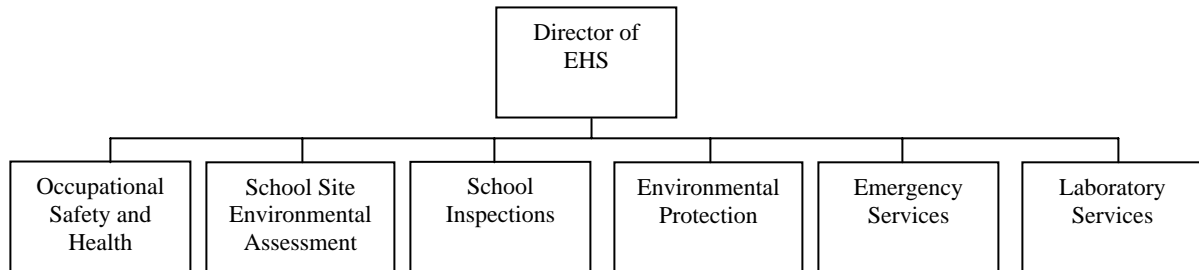
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>23</b>	<b>Planning, Assessment &amp; Research</b>	<b>Non-School Operating Budget</b>		
1000	Certificated Salaries	53.8	38.4	41.1
2000	Classified Salaries	178.8	165.7	187.4
<b>Non-School Operating Budget</b>		<b>232.6</b>	<b>204.2</b>	<b>228.5</b>
<b>23</b>	<b>Planning, Assessment &amp; Research</b>	<b>Budgets Administered for Other Divisions</b>		
2000	Classified Salaries	1.8	3.7	2.2
<b>Budgets Administered for Other Divisions</b>		<b>1.8</b>	<b>3.7</b>	<b>2.2</b>
<b>23</b>	<b>Planning, Assessment &amp; Research</b>	<b>School Budgets Assigned To This Division</b>		
1000	Certificated Salaries	3.1	4.1	4.1
2000	Classified Salaries	0.0	2.9	8.5
<b>School Budgets Assigned To This Division</b>		<b>3.1</b>	<b>7.0</b>	<b>12.6</b>
<b>23</b>	<b>Planning, Assessment &amp; Research</b>	<b>237.5</b>	<b>214.9</b>	<b>243.3</b>

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# ENVIRONMENTAL HEALTH AND SAFETY

## **MISSION:**

The mission of the Office of Environmental Health and Safety (OEHS) is to achieve a safe, healthy and productive learning environment for the employees and students of the Los Angeles Unified School District. This mission is supported through safety inspections of District facilities, emergency planning and preparedness, and environmental review of proposed school sites.



## **FUNCTIONS:**

- Inspect schools and other District facilities to assess regulatory compliance and mitigate health, safety and environmental risks.
- Perform environmental review and secure regulatory approval for proposed new school sites.
- Develop and direct District-wide emergency planning and response capabilities.
- Review and approve chemical products and equipment before use in District facilities.
- Provide technical assistance to District operating divisions on matters related to environmental health and safety.
- Promote new school design criteria and construction practices that reduce environmental risks, conserve energy and enhance the learning environment for students and staff.

## **MAJOR GOALS:**

- Ensure all students are provided a school environment that is safe, healthy and conducive to learning.
- Ensure safe and healthy working conditions for all District employees.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>34 Environmental Health and Safety Branch</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.1	\$0.2	\$0.2
2000    Classified salaries	\$4.5	\$5.0	\$5.2
3000    Employee benefits	\$1.8	\$2.2	\$2.2
4000    Books and supplies	\$1.0	\$1.0	\$1.1
5000    Other operating expense	\$2.5	\$2.5	\$2.5
6000    Capital outlay	\$0.2	\$0.1	\$0.1
<b>Non-School Operating Budget</b>	<b>\$10.2</b>	<b>\$11.1</b>	<b>\$11.3</b>
<b>34 Environmental Health and Safety Branch</b>	<b>Budgets Administered for Other Divisions</b>		
4000    Books and supplies	(\$1.0)		
5000    Other operating expense	(\$0.2)		
7000    Other outgo			\$0.0
<b>Budgets Administered for Other Divisions</b>	<b>(\$1.2)</b>		<b>\$0.0</b>
<b>34 Environmental Health and Safety Branch</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries			\$0.2
3000    Employee benefits			\$0.0
4000    Books and supplies	\$0.0	\$0.0	\$0.0
6000    Capital outlay	\$0.0	(\$0.1)	(\$0.1)
<b>School Budgets Assigned To This Division</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.1</b>
<b>34 Environmental Health and Safety Branch</b>	<b>Other Budget Items</b>		
5000    Other operating expense		\$0.0	\$0.0
<b>Other Budget Items</b>		<b>\$0.0</b>	<b>\$0.0</b>
<b>34 Environmental Health and Safety Branch</b>	<b>\$9.0</b>	<b>\$11.0</b>	<b>\$11.5</b>

\*All Funds except Fund 007 and 009

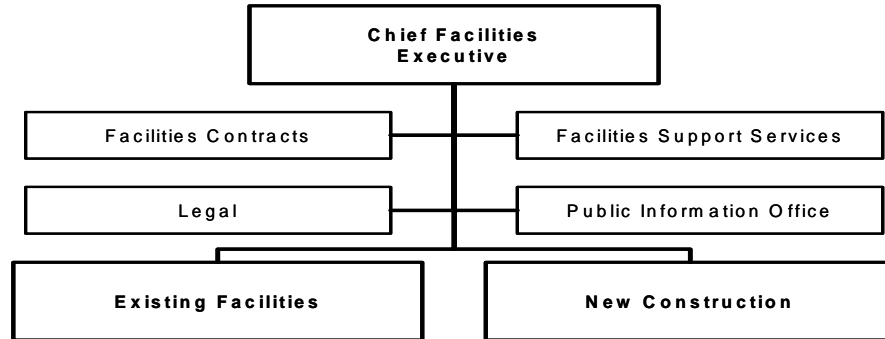
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>34</b>	<b>Environmental Health and Safety Branch</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	1.4	2.0	2.0
	2000 Classified Salaries	80.8	83.7	85.4
	<b>Non-School Operating Budget</b>	<b>82.2</b>	<b>85.7</b>	<b>87.4</b>
<b>34</b>	<b>Environmental Health and Safety Branch</b>	<b>82.2</b>	<b>85.7</b>	<b>87.4</b>

# FACILITIES SERVICES

## MISSION:

To build new, quality schools and make existing school facilities better and safer for our students, while securing and preserving the public's trust.



## FUNCTIONS:

- Manages district-wide facilities programs such as bond-funded new construction and modernization.
- Recommend policies and makes decisions on matters relating to new construction, modernization, maintenance and operations of District facilities.
- Acts as the liaison to the Bond Oversight Committee and the Board of Education's Facilities Committee.
- Provides support and oversight to the Local District facilities staff; manages traveling crews, energy conservation, and delivery of services from the Central Shops.
- Provides support and oversight to the Local District project management teams.

## MAJOR GOALS:

### **I. CAPITAL PROJECTS**

#### ❖ **New School Construction Program**

##### Long Term Goals

- Build new schools in order to eliminate involuntary busing and to return all District schools to a traditional two-semester calendar by 2012.
- Comply with Williams's lawsuit settlement, by removing all schools from Concept 6 calendars by July 1, 2012.

##### Planned Execution in Fiscal Year 2006-07

- Completion of 65 projects (all types) including 20 new schools.

#### ❖ **Modernization of Schools**

##### Long Term Goals



- Maintain, operate, and modernize District school facilities.
- Continue increasing modernization project throughput through overall program management, project management and execution.
- Utilize best practices in facilities management, program and project management, quality assurance, and project inspection.

Planned Execution in Fiscal Year 2006-07

- Complete 2,777 projects valued at \$811 million.
- Start 2,935 projects valued at \$886 million.
- Develop projects for over \$600 million in unallocated Bond funds.

❖ **Other Capital Projects**

Long Term Goals

- Administer programs for Adult Education, Early Childhood, and Charter Schools in accordance with the New Construction and Existing Facilities Strategic Execution Plans.

**II. MAJOR FACILITIES SERVICES DIVISION SERVICES**

❖ **Maintenance**

Long Term Goals / Scope of Work

- Perform general maintenance, repair, and renovation of school facilities.
- Develop a replacement strategy for chronic malfunctioning building systems.
- Establish a sustainment model to project capital renewal rates.
- Maintain schools at 800 sites located throughout 704 square miles of the Los Angeles metropolitan area including over 13,000 structures with 72 million square feet of area with an average age of permanent structures is 46 years.
- Monitor the District Facilities Condition Index. The overall current rating is critical with a score of 28%, requiring an investment of \$5.8 billion (program costs) to bring all buildings to a condition of Fair.
- Measure facilities capital investment against a benchmark of \$443 million annual capital renewal rate required based on an industry standard of 2.74% of Current Replacement Value.

Planned Execution in Fiscal Year 2006-07

- Complete over 250,000 trouble calls.
- Reduce trouble call backlog by 10%.

❖ **Deferred Maintenance**

Long Term Goals / Scope of Work

- Perform major repair or replacement of existing school building components.
- Develop the resources to execute Deferred Maintenance projects in the year they are funded.
- Establish a schedule which allows for the initiation of project designs prior to the year designated for execution.
- Reduce the total backlog of deferred maintenance which is currently at \$6.4 billion.

- Fund work with a combination of State and District funds, provides for eligible projects include the restoration or replacement of deteriorated or damaged plumbing, heating, air conditioning, electrical systems, roofing, asphalt paving, interior and exterior painting, and flooring.
- Maximize use of total expected annual funding for deferred maintenance at ½ of 1% of the GF budget. With State match, this is approximately \$60 million per year.
- Perform any adjunct work necessary to detect and abate asbestos and lead-containing materials (i.e., sampling, analysis, removal).

Planned Execution in Fiscal Year 2006-07

- Execute over 400 projects amounting to over \$60 million.

❖ **Operations**

Long Term Goals / Scope of Work

- Perform custodial, gardening, landscaping, tree trimming, and pest management services.
- Implement the policies and standards adopted by the board to establish uniform custodial and grounds-keeping practices throughout the District.
- Perform daily and regular services and activities necessary to keep the schools and offices open and in appropriate operating condition.
- Perform the daily housekeeping tasks required to maintain a clean, sanitary and comfortable environment that supports the educational program as defined by the Superintendent and adopted by the board.

❖ **Lease Asset Management**

Long Term Goals

- Manage district wide facilities. Programs in this category are used to fund rents, leases, parking and other capital expenditures at schools and offices.
- Manage the leasing of District assets to fully account for actual costs and maximize revenue within Board policy and Code.
- Move all users of leased facilities to District owned properties wherever feasible

Planned Execution in Fiscal Year 2006-07

- Manage the District's approximately 500 existing leases as landlord in a manner that maximizes revenue while minimizing the impact to the instructional program.
- Manage the approximately 250 leases as tenant in a manner that best supports the instructional program while minimizing costs and moving to District-owned sites wherever possible.
- Manage new requests from user groups for space as effectively as possible through the leasing and Board approval process.
- Fulfill Proposition 39 Charter allocation agreements and other leases of District property in a manner that ensure cost recovery and maximization of revenue.

❖ **Division Management Support**

- Provide general administration/operational support for districtwide functions.

❖ **Utilities**

- Pay the cost of utilities in schools and administrative sites.

- Reduce the district's energy costs through better energy utilization and management and through implementation of energy savings programs.

❖ **Others**

- Perform Non-Maintenance and Operations, Child Development Alterations and Improvements (A&I), Safety and Emergency Equipment, Barrier Removal Alterations and Repair, and Equipment Repair. This category includes programs such as: A&I, fire damage repairs, fees and permits, equipment and facilities schools rentals, Alternative Education and Work Center (AEWC) costs, and repairs of equipment (schools).

The following tables identify the resources to execute our Capital Projects goals and Facilities Division Service Categories for Fiscal Year 2006-07.

**Fiscal Year 2006-07 Capital Funds Budget**  
(\$ in Millions)

	<b>Local Bond Funds</b> (Prop BB, Meas K, R, Y)	<b>State Bond Funds</b> (Props. 1A, 47, 55)	<b>Others</b> (Spec Res, CRA, FEMA, Haz Mit, Bldg, Cap Fac Funds)	<b>Total</b>	% to FSD BDGT	
Build New Schools	1,344.07	656.60	212.73	2,213.40		
Modernize Schools	1,890.65	786.39	121.04	2,798.08		
Support to Other Division Programs	264.44	4.99	11.26	280.69		
<b>Total</b>	<b>3,499.16</b>	<b>1,447.97</b>	<b>345.03</b>	<b>5,292.17</b>		89%

**Fiscal Year 2006-07 General, Other, and Deferred Maintenance Budgets**  
(\$ in Millions)

	GF - Unrestricted	GF-Restricted	RRGM	Def Maint Fund	Other Funds	<b>TOTAL</b>	% to FSD BDGT
Maintenance Programs	6.68	0.71	205.45	176.64	9.80	399.28	
Operations Program	60.63	8.09	-	-	1.55	70.27	
Lease Asset Mgmt	39.92	5.36	-	-	4.93	50.20	
Div Mgmt Support	8.00	-	-	-	-	8.00	
Utilities	73.69	8.78	-	-	5.88	88.34	
Others	11.66	4.75	-	-	1.70	18.12	
<b>Total</b>	<b>200.58</b>	<b>27.69</b>	<b>205.45</b>	<b>176.64</b>	<b>23.86</b>	<b>634.21</b>	

<b>Total Facilities Services Division Budget</b>	<b>5,926.40</b>	<b>100%</b>
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## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>37 Facilities Services</b>	<b>Non-School Operating Budget</b>		
1000    Certificated salaries	\$0.1	\$0.0	
2000    Classified salaries	\$46.9	\$55.5	\$59.9
3000    Employee benefits	\$19.6	\$24.7	\$26.2
4000    Books and supplies	\$3.7	\$2.6	\$1.5
5000    Other operating expense	\$17.1	\$8.0	\$30.6
6000    Capital outlay	\$5.3	\$3.1	\$3.5
<b>Non-School Operating Budget</b>	<b>\$92.7</b>	<b>\$93.9</b>	<b>\$121.7</b>
<b>37 Facilities Services</b>	<b>Budgets Administered for Other Divisions</b>		
2000    Classified salaries	\$7.3	\$11.2	\$11.3
3000    Employee benefits	\$5.6	\$6.0	\$6.1
4000    Books and supplies	\$2.9	\$1.5	\$1.2
5000    Other operating expense	\$54.1	\$57.0	\$41.5
6000    Capital outlay	\$12.1	\$12.4	\$24.3
7000    Other outgo		\$0.0	
<b>Budgets Administered for Other Divisions</b>	<b>\$82.0</b>	<b>\$88.1</b>	<b>\$84.3</b>
<b>37 Facilities Services</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$0.7		
2000    Classified salaries	\$134.6	\$137.7	\$140.7
3000    Employee benefits	\$61.2	\$67.4	\$67.7
4000    Books and supplies	\$26.4	\$105.2	\$89.8
5000    Other operating expense	\$457.7	\$350.6	\$405.6
6000    Capital outlay	\$4,347.8	\$4,234.8	\$4,883.1
7000    Other outgo	\$18.7	\$11.4	
<b>School Budgets Assigned To This Division</b>	<b>\$5,047.2</b>	<b>\$4,907.1</b>	<b>\$5,587.0</b>
<b>37 Facilities Services</b>	<b>Other Budget Items</b>		
2000    Classified salaries	\$1.2	\$2.5	\$5.2
3000    Employee benefits	\$0.6	\$1.2	\$1.9
4000    Books and supplies	\$0.2	\$0.4	\$0.3
5000    Other operating expense	\$0.6	\$0.5	\$0.5
6000    Capital outlay	\$91.5	\$76.2	\$128.7
<b>Other Budget Items</b>	<b>\$94.1</b>	<b>\$80.8</b>	<b>\$136.5</b>
<b>37 Facilities Services</b>	<b>\$5,316.0</b>	<b>\$5,169.8</b>	<b>\$5,929.5</b>

\*All Funds except Fund 007 and 009

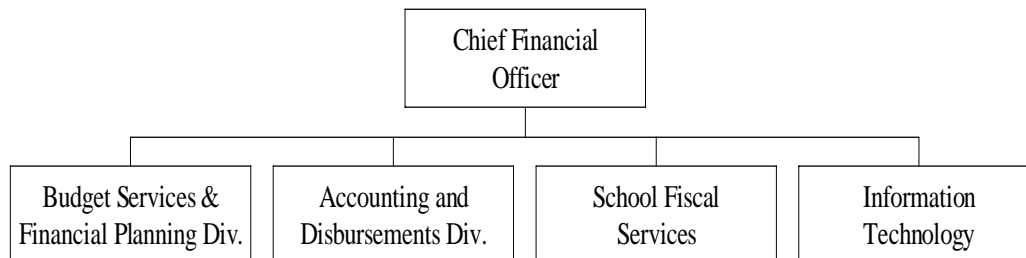
## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>37</b>	<b>Facilities Services</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	1.0	0.2	0.0
	2000 Classified Salaries	839.6	974.4	1,014.5
	<b>Non-School Operating Budget</b>	<b>840.6</b>	<b>974.5</b>	<b>1,014.5</b>
<b>37</b>	<b>Facilities Services</b>	<b>Budgets Administered for Other Divisions</b>		
	2000 Classified Salaries	165.1	233.3	234.3
	<b>Budgets Administered for Other Divisions</b>	<b>165.1</b>	<b>233.3</b>	<b>234.3</b>
<b>37</b>	<b>Facilities Services</b>	<b>School Budgets Assigned To This Division</b>		
	2000 Classified Salaries	2,656.7	2,675.5	2,705.3
	<b>School Budgets Assigned To This Division</b>	<b>2,656.7</b>	<b>2,675.5</b>	<b>2,705.3</b>
<b>37</b>	<b>Facilities Services</b>	<b>Other Budget Items</b>		
	2000 Classified Salaries	20.5	42.8	89.3
	<b>Other Budget Items</b>	<b>20.5</b>	<b>42.8</b>	<b>89.3</b>
<b>37</b>	<b>Facilities Services</b>	<b>3,683.1</b>	<b>3,926.2</b>	<b>4,043.5</b>

# FINANCIAL SERVICES

## MISSION:

The Office of the Chief Financial Officer partners with all other LAUSD groups to support the District's academic objectives while also maintaining the appropriate fiduciary roles expected by the District's taxpayers.



Note: Beginning in May 2006, Information Technology Division (ITD) began reporting to the Chief Financial Officer (CFO). See the ITD page in this document for a more detailed division organization chart and the mission, functions, and goals, of the ITD.

## FUNCTIONS:

- Assists schools in the management of school financial activities, including student body stores, imprest funds, cafeteria funds, and trusts.
- Administers and directs District budget preparation and administration activities.
- Administers and directs collection, control, and reporting of information related to student enrollment and attendance.
- Supervises multi-year District financial forecasting activities.
- Supervises the District's information technology function.
- Receives, disburses, and accounts for funds used in meeting students' educational needs.
- Monitors the District's financial performance, including reporting financial results of investments and controlling the District's financial resources.

## MAJOR GOALS:

### Accounting and Disbursements Division:

- Increase efficiency in fee collection/refunds; improve staff-developer communications.
- Increase efficiency, timeliness, and accuracy of the various payment systems.
- Enable schools to access accounting reports locally.
- Maximize reimbursements for services performed under Medi-Cal and State mandates.
- Address the requirements of GASB 45.
- Deploy resources more effectively in the treasury through implementation of the District's investment policy and restructuring of the Controller's Office.
- Increase interest earnings while safeguarding the District's funds.

## **FINANCIAL SERVICES (cont'd)**

### **MAJOR GOALS (cont'd):**

#### Budget Services and Financial Planning Division:

- Improve the budget process by better communicating with schools.
- Improve the format, content, and accuracy of the annual budget. Our aim is to earn the Government and Financial Officers Association's Distinguished Budget Presentation award.
- Make the budget development process easy to understand and implement.
- Make it easy for schools to manage their budgets.
- Improve shareholder access to financial information by augmenting printed budget material and expanding use of the web.
- Streamline the budget transfer process.
- Bring budget solutions to Board earlier through the Budget and Finance Committee process.

#### School Fiscal Services Division:

- Improve grant management.
- Implementation of improved data collection and processing system for student body funds.
- Expedite the availability of funds to schools.

#### Information Technology Division:

- Maintain effective information technology systems and improve upon systems in order to improve the District's overall efficiency.
- Improve access to technology for schools and offices.
- Implement Budget Tools for Schools (BTS), Document Imaging, and ISIS.
- Maintain and improve upon existing effective control systems and implement more effective controls where necessary.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>08 Office of the Chief Financial Officer</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$1.0	\$0.7	\$0.6
3000 Employee benefits	\$0.4	\$0.3	\$0.2
4000 Books and supplies	\$0.8	\$0.1	\$0.0
5000 Other operating expense	\$0.1	\$0.3	\$0.0
<b>Non-School Operating Budget</b>	<b>\$2.2</b>	<b>\$1.4</b>	<b>\$0.8</b>
<b>08 Office of the Chief Financial Officer</b>	<b>Budgets Administered for Other Divisions</b>		
2000 Classified salaries			\$0.1
3000 Employee benefits			\$0.1
4000 Books and supplies			\$0.0
5000 Other operating expense		\$4.1	\$6.5
<b>Budgets Administered for Other Divisions</b>		<b>\$4.1</b>	<b>\$6.8</b>
<b>08 Office of the Chief Financial Officer</b>	<b>Other Budget Items</b>		
2000 Classified salaries			\$0.0
3000 Employee benefits			\$0.0
<b>Other Budget Items</b>			<b>\$0.0</b>
<b>08 Office of the Chief Financial Officer</b>	<b>\$2.2</b>	<b>\$5.5</b>	<b>\$7.6</b>

\*All Funds except Fund 007 and 009



## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>08</b>	<b>Office of the Chief Financial Officer</b>	<b>Non-School Operating Budget</b>		
2000	Classified Salaries	14.0	7.7	5.2
<b>Non-School Operating Budget</b>		<b>14.0</b>	<b>7.7</b>	<b>5.2</b>
<b>08</b>	<b>Office of the Chief Financial Officer</b>	<b>Budgets Administered for Other Divisions</b>		
2000	Classified Salaries	0.0	0.0	2.0
<b>Budgets Administered for Other Divisions</b>		<b>0.0</b>	<b>0.0</b>	<b>2.0</b>
<b>08</b>	<b>Office of the Chief Financial Officer</b>	<b>Other Budget Items</b>		
2000	Classified Salaries	0.0	0.0	0.3
<b>Other Budget Items</b>		<b>0.0</b>	<b>0.0</b>	<b>0.3</b>
<b>08</b>	<b>Office of the Chief Financial Officer</b>	<b>14.0</b>	<b>7.7</b>	<b>7.5</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>04 Budget Services &amp; Financial Planning Div.</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$0.0	\$0.0	
2000 Classified salaries	\$5.0	\$5.7	\$6.1
3000 Employee benefits	\$2.1	\$2.4	\$2.7
4000 Books and supplies	\$0.3	\$0.4	\$0.7
5000 Other operating expense	\$0.1	\$0.1	\$0.2
6000 Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$7.7</b>	<b>\$8.7</b>	<b>\$9.7</b>
<b>04 Budget Services &amp; Financial Planning Div.</b>	<b>Budgets Administered for Other Divisions</b>		
1000 Certificated salaries	\$0.4	\$0.4	\$0.4
2000 Classified salaries	\$0.5	\$0.5	\$0.6
3000 Employee benefits	\$3.3	(\$7.2)	(\$9.0)
4000 Books and supplies	(\$0.2)	\$5.0	\$11.7
5000 Other operating expense	\$1.2	\$1.9	\$2.2
7000 Other outgo	(\$10.8)	(\$6.2)	(\$19.6)
<b>Budgets Administered for Other Divisions</b>	<b>(\$5.6)</b>	<b>(\$5.7)</b>	<b>(\$13.7)</b>
<b>04 Budget Services &amp; Financial Planning Div.</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$0.4	\$8.3	\$63.7
2000 Classified salaries	\$4.7	\$3.8	\$4.5
3000 Employee benefits	\$17.7	\$20.2	\$33.8
4000 Books and supplies	\$4.5	(\$9.0)	\$47.2
5000 Other operating expense		\$0.0	\$0.5
6000 Capital outlay	\$6.5	\$3.7	\$2.4
7000 Other outgo	\$245.9	\$385.2	\$418.9
<b>School Budgets Assigned To This Division</b>	<b>\$279.6</b>	<b>\$412.3</b>	<b>\$570.9</b>
<b>04 Budget Services &amp; Financial Planning Div.</b>	<b>Budgets Administered for Districtwide</b>		
1000 Certificated salaries	\$58.1	\$38.6	\$78.1
2000 Classified salaries	\$35.9	\$22.6	\$55.7
3000 Employee benefits	(\$645.7)	(\$854.2)	(\$92.3)
4000 Books and supplies	(\$15.4)	(\$53.8)	\$14.3
5000 Other operating expense	\$10.7	(\$99.3)	\$118.8
6000 Capital outlay	\$11.0	\$3.8	\$23.2
7000 Other outgo	\$115.9	\$322.8	\$6.0
<b>Budgets Administered for Districtwide</b>	<b>(\$429.5)</b>	<b>(\$619.5)</b>	<b>\$203.9</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>04 Budget Services &amp; Financial Planning Div.</b>	<b>Other Budget Items</b>		
2000 Classified salaries	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.6	\$0.9	\$1.2
4000 Books and supplies		\$0.0	\$2.2
5000 Other operating expense	\$0.9	\$0.5	\$0.0
6000 Capital outlay	\$5.0		\$3.1
7000 Other outgo	(\$1.4)	\$0.0	\$2.6
<b>Other Budget Items</b>	<b>\$5.2</b>	<b>\$1.5</b>	<b>\$9.2</b>
<b>04 Budget Services &amp; Financial Planning Div.</b>	<b>(\$142.6)</b>	<b>(\$202.7)</b>	<b>\$780.0</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>04</b>	<b>Budget Services &amp; Financial Planning D</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	0.4	0.4	0.0
	2000 Classified Salaries	88.3	102.4	104.7
	<b>Non-School Operating Budget</b>	<b>88.7</b>	<b>102.8</b>	<b>104.7</b>
<b>04</b>	<b>Budget Services &amp; Financial Planning D</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries		0.0	0.0
	2000 Classified Salaries	114.2	114.7	70.5
	<b>School Budgets Assigned To This Division</b>	<b>114.2</b>	<b>114.7</b>	<b>70.5</b>
<b>04</b>	<b>Budget Services &amp; Financial Planning Div</b>	<b>202.8</b>	<b>217.5</b>	<b>175.2</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>07 Accounting &amp; Disbursements Division</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$13.4	\$14.2	\$15.1
3000 Employee benefits	\$6.2	\$7.1	\$7.3
4000 Books and supplies	\$0.5	\$0.8	\$2.8
5000 Other operating expense	\$0.8	\$1.0	\$1.3
6000 Capital outlay	\$0.0	\$0.0	(\$0.1)
<b>Non-School Operating Budget</b>	<b>\$21.0</b>	<b>\$23.1</b>	<b>\$26.4</b>
<b>07 Accounting &amp; Disbursements Division</b>	<b>Budgets Administered for Other Divisions</b>		
2000 Classified salaries	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.2	\$0.4	\$0.1
5000 Other operating expense	\$0.9	\$0.6	\$22.2
6000 Capital outlay		\$13.2	\$90.5
7000 Other outgo	\$1.1	\$2.6	\$9.9
<b>Budgets Administered for Other Divisions</b>	<b>\$2.3</b>	<b>\$16.8</b>	<b>\$122.9</b>
<b>07 Accounting &amp; Disbursements Division</b>	<b>School Budgets Assigned To This Division</b>		
1000 Certificated salaries	\$20.3	\$24.4	\$24.2
2000 Classified salaries			\$0.1
3000 Employee benefits	\$2.9	\$3.7	\$3.2
4000 Books and supplies	(\$8.7)	\$0.1	\$0.2
5000 Other operating expense	\$0.6	\$0.5	\$0.7
6000 Capital outlay		\$1.0	\$10.6
7000 Other outgo	\$79.2	\$54.8	\$65.4
<b>School Budgets Assigned To This Division</b>	<b>\$94.4</b>	<b>\$84.5</b>	<b>\$104.3</b>
<b>07 Accounting &amp; Disbursements Division</b>	<b>Budgets Administered for Districtwide</b>		
3000 Employee benefits	(\$11.9)	\$46.4	\$9.0
5000 Other operating expense		\$10.0	\$18.4
7000 Other outgo	\$209.4	\$150.0	\$184.9
<b>Budgets Administered for Districtwide</b>	<b>\$197.6</b>	<b>\$206.4</b>	<b>\$212.3</b>
<b>07 Accounting &amp; Disbursements Division</b>	<b>Other Budget Items</b>		
3000 Employee benefits		\$2.0	\$0.0
4000 Books and supplies			\$0.1
6000 Capital outlay	\$6.5	\$4.5	\$0.0
7000 Other outgo	\$58.9	\$33.4	\$6.0
<b>Other Budget Items</b>	<b>\$65.5</b>	<b>\$39.9</b>	<b>\$6.1</b>
<b>07 Accounting &amp; Disbursements Division</b>	<b>\$380.7</b>	<b>\$370.8</b>	<b>\$472.0</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>07</b>	<b>Accounting &amp; Disbursements Division</b>	<b>Non-School Operating Budget</b>		
2000	Classified Salaries	297.4	307.2	323.6
<b>Non-School Operating Budget</b>		<b>297.4</b>	<b>307.2</b>	<b>323.6</b>
<b>07</b>	<b>Accounting &amp; Disbursements Division</b>	<b>Budgets Administered for Other Divisions</b>		
2000	Classified Salaries	24.5	23.9	25.9
<b>Budgets Administered for Other Divisions</b>		<b>24.5</b>	<b>23.9</b>	<b>25.9</b>
<b>07</b>	<b>Accounting &amp; Disbursements Division</b>	<b>School Budgets Assigned To This Division</b>		
2000	Classified Salaries	0.0	0.0	1.0
<b>School Budgets Assigned To This Division</b>		<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
<b>07</b>	<b>Accounting &amp; Disbursements Division</b>	<b>321.9</b>	<b>331.1</b>	<b>350.6</b>

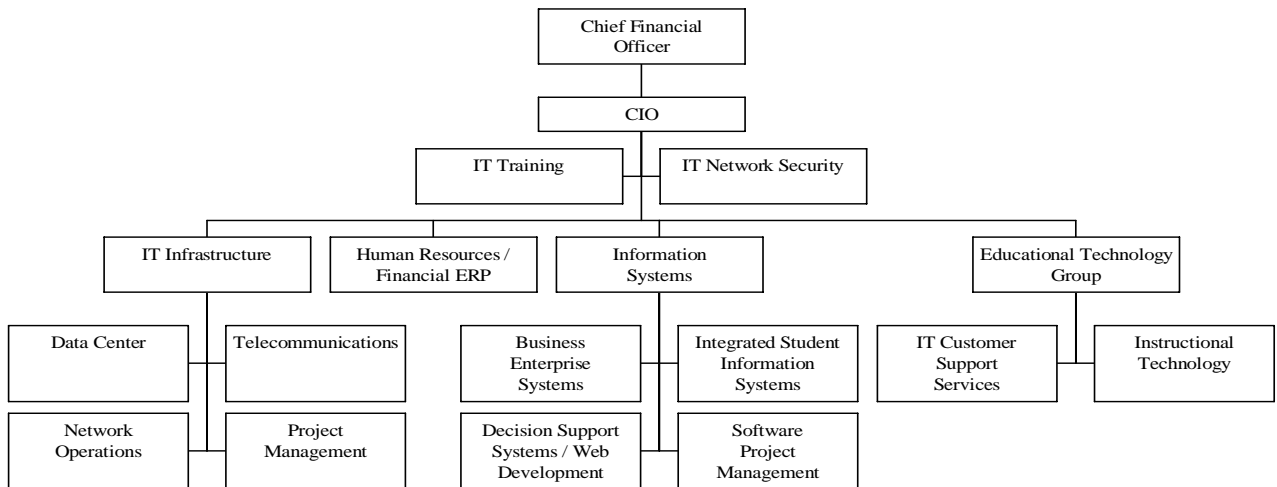
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# INFORMATION TECHNOLOGY

## MISSION:

To collaborate with schools and offices to identify, implement and maintain information solutions that enhance their efficiency and effectiveness in achieving their goals, while assuring the availability, timeliness, and integrity of information used for decision-making and reporting.

Note: Beginning in May 2006, Information Technology Division (ITD) was transitioned from the Office of the Chief Operating Officer (COO) to the Office of the Chief Financial Officer (CFO). The organizational chart below reflects the ITD organization as of July 1, 2006. The CFO will review the organization of ITD during the 2006-2007 fiscal year, and will make alterations as appropriate to assure that the division is positioned to provide the best possible service to schools in support of their instructional mission.



## FUNCTIONS:

- Plans, develops, implements and maintains Information Technology (IT) systems to provide timely and accurate student, human resource and financial information to facilitate informed decision making at all levels
- Provides technical, administrative, and instructional support to schools and instructional offices to promote the effective integration of technology into the instructional program
- Installs, upgrades, and maintains computer network, public address, and telecommunications infrastructures to facilitate effective and efficient communications within the District and with the District's business partners and community stakeholders
- Provides training and customer support for IT systems and services to empower employees to operate efficiently, communicate effectively, and promote the instructional mission
- Leverages external Federal, State, Local and private IT funding (such as Federal E-rate funding) to provide the most effective educational IT infrastructure possible, while minimizing general fund expenditures for central IT support
- Develops and maintains hardware, software, and process standards to assure efficient IT operations, compliance with District policies, and compliance with legislation, regulation, and external oversight as appropriate

## MAJOR GOALS:

- Implement and support the Phase 2 (Human Resource/Payroll) and Phase 3 (Procurement) releases of the Business Tools for Schools (BTS) system, in order to radically improve the efficiency of District operations and provide better data for decision makers and stakeholders at all levels.



## **INFORMATION TECHNOLOGY (cont'd)**

### **MAJOR GOALS: (Continued)**

- Implement and support the Phase 2 (enrollment, counseling, discipline and assessment) release of the Integrated Student Information System (ISIS), and expand its use to all secondary schools to provide more timely and accurate student information to District personnel
- Implement a new document imaging system to improve the efficiency of accounts payable processes, and improve District performance in providing timely payment to business partners
- Upgrade District food service applications to provide more accurate data regarding Federal meal eligibility to maximize funding tied to District-wide eligibility levels
- Train Information Technology personnel supporting legacy systems and applications to transition to supporting new enterprise information systems
- Establish a Business Continuity plan to assure that vital information systems are available to District decision makers in a timely manner following a local or wide-spread emergency
- Expand the tools, training, and guidance provided to school principals to assure that information technology more effectively supports the instructional mission
- Establish a more formal, collaborative relationship with user groups to enhance the effectiveness of existing technology deployments
- Determine the strategic direction for future technology initiatives

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>06 Information Technology Division</b>	<b>Non-School Operating Budget</b>		
1000 Certificated salaries	\$3.4	\$4.3	\$4.6
2000 Classified salaries	\$27.4	\$28.9	\$29.4
3000 Employee benefits	\$11.7	\$14.0	\$13.9
4000 Books and supplies	\$5.7	\$4.5	\$7.3
5000 Other operating expense	\$23.6	\$32.5	\$36.2
6000 Capital outlay	\$7.3	\$3.2	\$16.2
<b>Non-School Operating Budget</b>	<b>\$79.0</b>	<b>\$87.3</b>	<b>\$107.7</b>
<b>06 Information Technology Division</b>	<b>Budgets Administered for Other Divisions</b>		
3000 Employee benefits		\$0.2	\$0.4
4000 Books and supplies	\$3.8	\$2.7	\$1.3
5000 Other operating expense	\$22.1	\$15.7	\$11.9
6000 Capital outlay	\$10.5	\$17.6	\$19.8
7000 Other outgo	\$1.4	\$0.3	
<b>Budgets Administered for Other Divisions</b>	<b>\$37.7</b>	<b>\$36.6</b>	<b>\$33.4</b>
<b>06 Information Technology Division</b>	<b>School Budgets Assigned To This Division</b>		
2000 Classified salaries	\$0.5	\$0.5	\$2.0
3000 Employee benefits	\$0.2	\$0.1	\$0.7
4000 Books and supplies	\$18.6	\$13.1	\$2.5
5000 Other operating expense	\$8.9	\$6.1	\$6.1
6000 Capital outlay	\$57.8	\$93.2	\$196.1
<b>School Budgets Assigned To This Division</b>	<b>\$86.1</b>	<b>\$113.0</b>	<b>\$207.4</b>
<b>06 Information Technology Division</b>	<b>Other Budget Items</b>		
1000 Certificated salaries	\$0.3	\$1.0	\$1.4
2000 Classified salaries	\$4.4	\$6.3	\$10.6
3000 Employee benefits	\$1.5	\$2.7	\$4.5
4000 Books and supplies	(\$4.3)	\$0.0	(\$11.0)
5000 Other operating expense	\$8.9	\$30.0	\$40.5
6000 Capital outlay	\$71.8	\$0.5	\$3.8
7000 Other outgo		\$0.1	
<b>Other Budget Items</b>	<b>\$82.6</b>	<b>\$40.6</b>	<b>\$49.9</b>
<b>06 Information Technology Division</b>	<b>\$285.4</b>	<b>\$277.5</b>	<b>\$398.5</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>06</b>	<b>Information Technology Division</b>	<b>Non-School Operating Budget</b>		
	1000 Certificated Salaries	44.2	46.5	52.9
	2000 Classified Salaries	554.7	562.4	566.4
	<b>Non-School Operating Budget</b>	<b>598.8</b>	<b>608.9</b>	<b>619.3</b>
<b>06</b>	<b>Information Technology Division</b>	<b>School Budgets Assigned To This Division</b>		
	2000 Classified Salaries	9.9	9.4	31.1
	<b>School Budgets Assigned To This Division</b>	<b>9.9</b>	<b>9.4</b>	<b>31.1</b>
<b>06</b>	<b>Information Technology Division</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	2.8	9.9	13.5
	2000 Classified Salaries	58.5	85.1	152.7
	<b>Other Budget Items</b>	<b>61.4</b>	<b>94.9</b>	<b>166.2</b>
<b>06</b>	<b>Information Technology Division</b>	<b>670.0</b>	<b>713.3</b>	<b>816.6</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>93 School Fiscal Services</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$3.6	\$4.3	\$4.5
3000 Employee benefits	\$1.6	\$1.8	\$1.8
4000 Books and supplies	\$0.3	\$0.3	\$0.2
5000 Other operating expense	\$0.0	\$0.1	\$0.1
6000 Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$5.5</b>	<b>\$6.6</b>	<b>\$6.7</b>
<b>93 School Fiscal Services</b>	<b>Budgets Administered for Other Divisions</b>		
7000 Other outgo		\$0.0	
<b>Budgets Administered for Other Divisions</b>		<b>\$0.0</b>	
<b>93 School Fiscal Services</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies		\$0.6	\$0.0
<b>School Budgets Assigned To This Division</b>		<b>\$0.6</b>	<b>\$0.0</b>
<b>93 School Fiscal Services</b>	<b>\$5.5</b>	<b>\$7.2</b>	<b>\$6.7</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>93</b>	<b>School Fiscal Services</b>		<b>Non-School Operating Budget</b>	
	2000 Classified Salaries	62.0	69.0	71.3
	<b>Non-School Operating Budget</b>	<b>62.0</b>	<b>69.0</b>	<b>71.3</b>
<b>93</b>	<b>School Fiscal Services</b>	<b>62.0</b>	<b>69.0</b>	<b>71.3</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>2X School Staff Allocation</b>	<b>Budgets Administered for Other Divisions</b>		
1000    Certificated salaries	(\$1.0)	(\$1.0)	
3000    Employee benefits	(\$0.1)	(\$0.1)	
7000    Other outgo			\$1.3
<b>Budgets Administered for Other Divisions</b>	<b>(\$1.1)</b>	<b>(\$1.1)</b>	<b>\$1.3</b>
<b>2X School Staff Allocation</b>	<b>School Budgets Assigned To This Division</b>		
1000    Certificated salaries	\$253.6	\$86.3	\$181.7
2000    Classified salaries	\$11.2	\$17.9	\$35.0
3000    Employee benefits	\$58.7	\$31.6	\$50.3
4000    Books and supplies	\$175.8	\$124.5	\$293.3
5000    Other operating expense	\$4.2	\$0.0	\$3.7
6000    Capital outlay	\$3.1	\$25.1	\$3.2
7000    Other outgo	\$82.5	(\$48.1)	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$589.0</b>	<b>\$237.3</b>	<b>\$567.3</b>
<b>2X School Staff Allocation</b>	<b>Budgets Administered for Districtwide</b>		
3000    Employee benefits	(\$103.2)	(\$147.0)	\$0.1
4000    Books and supplies			(\$6.5)
5000    Other operating expense			(\$107.1)
6000    Capital outlay			\$0.0
7000    Other outgo	\$7.0	\$2.8	\$1.4
<b>Budgets Administered for Districtwide</b>	<b>(\$96.3)</b>	<b>(\$144.2)</b>	<b>(\$112.0)</b>
<b>2X School Staff Allocation</b>	<b>Other Budget Items</b>		
1000    Certificated salaries	\$0.4		
2000    Classified salaries		\$0.2	
3000    Employee benefits	(\$2.4)	(\$3.4)	
4000    Books and supplies			(\$0.4)
5000    Other operating expense			(\$3.1)
6000    Capital outlay	\$0.0	\$0.5	\$1.3
7000    Other outgo	\$7.9	\$20.8	
<b>Other Budget Items</b>	<b>\$6.0</b>	<b>\$18.2</b>	<b>(\$2.2)</b>
<b>2X School Staff Allocation</b>	<b>\$497.5</b>	<b>\$110.1</b>	<b>\$454.3</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>2X</b>	<b>School Staff Allocation</b>	<b>School Budgets Assigned To This Division</b>		
	1000 Certificated Salaries	198.6	1,013.6	1,439.0
	2000 Classified Salaries	-5.5	-103.7	413.1
	<b>School Budgets Assigned To This Division</b>	<b>193.1</b>	<b>909.9</b>	<b>1,852.1</b>
<b>2X</b>	<b>School Staff Allocation</b>	<b>Other Budget Items</b>		
	1000 Certificated Salaries	11.2	0.0	0.0
	<b>Other Budget Items</b>	<b>11.2</b>	<b>0.0</b>	<b>0.0</b>
<b>2X</b>	<b>School Staff Allocation</b>	<b>204.3</b>	<b>909.9</b>	<b>1,852.1</b>

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>1X Central Office Allocation</b>	<b>Budgets Administered for Other Divisions</b>		
1000    Certificated salaries			\$0.2
2000    Classified salaries			\$1.7
3000    Employee benefits			\$0.0
4000    Books and supplies	\$0.0		\$0.0
5000    Other operating expense			\$0.0
<b>Budgets Administered for Other Divisions</b>	<b>\$0.0</b>		<b>\$1.9</b>
<b>1X Central Office Allocation</b>	<b>School Budgets Assigned To This Division</b>		
4000    Books and supplies	(\$1.5)	(\$6.8)	\$0.4
6000    Capital outlay	\$0.3	\$8.2	\$0.3
7000    Other outgo	\$21.4	(\$13.7)	
<b>School Budgets Assigned To This Division</b>	<b>\$20.2</b>	<b>(\$12.3)</b>	<b>\$0.7</b>
<b>1X Central Office Allocation</b>	<b>Budgets Administered for Districtwide</b>		
3000    Employee benefits	\$4.2	\$4.2	
<b>Budgets Administered for Districtwide</b>	<b>\$4.2</b>	<b>\$4.2</b>	
<b>1X Central Office Allocation</b>	<b>Other Budget Items</b>		
4000    Books and supplies		\$0.0	
5000    Other operating expense			\$0.7
7000    Other outgo	\$0.7	\$0.2	
<b>Other Budget Items</b>	<b>\$0.7</b>	<b>\$0.2</b>	<b>\$0.7</b>
<b>1X Central Office Allocation</b>	<b>\$25.0</b>	<b>(\$7.9)</b>	<b>\$3.3</b>

\*All Funds except Fund 007 and 009

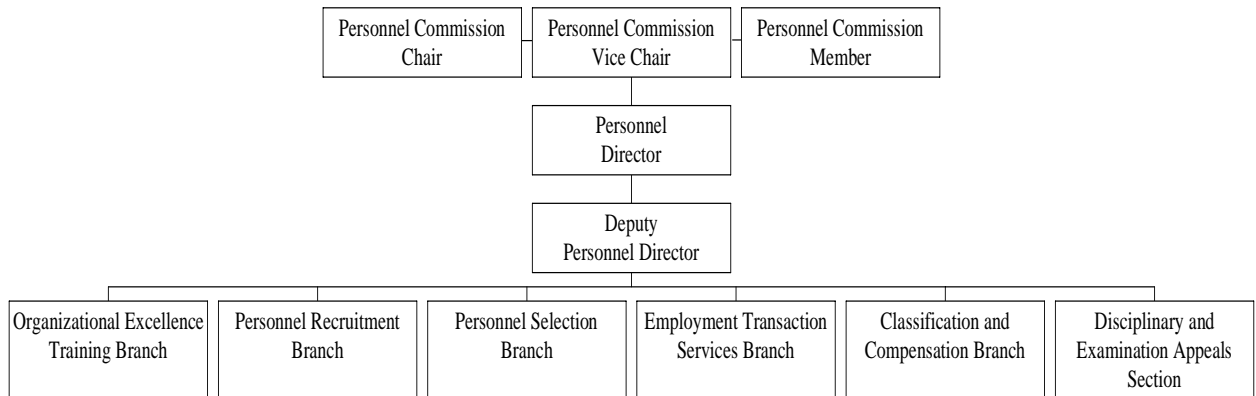


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# PERSONNEL COMMISSION

## MISSION:

The Personnel Commission is responsible for the administration of an effective and efficient merit system of employment for classified employees in order to provide students and the community with a quality workforce that furthers the educational program.



## FUNCTIONS:

- Create new job classifications and reclassify existing classes by conducting job analysis and auditing positions.
- Determine salary allocation of new classifications.
- Recommend salary adjustments for classifications and those exempt from collective bargaining.
- Conduct special salary and benefits studies.
- Identify, develop, and utilize recruitment sources and strategies that attract and retain highly qualified job applicants from diverse segments of the population.
- Construct, administer, and analyze job related employment and promotional assessment procedures that are in compliance with State and federal laws, regulations, guidelines, and professional standards.
- Develop and administer proficiency tests that assess fluency in a wide variety of foreign languages and high school equivalency for use by the District and clients.
- Design and deliver staff development to enhance the technical, communication, and customer service skills of classified employees.
- Ensure compliance with the No Child Left Behind Act.
- Coordinate mentor programs for school offices.
- Manage tuition reimbursement programs.
- Process employment, transfer, promotion, leaves of absence, and other classified personnel transactions in accordance with applicable laws, rules, and policies.
- Process teacher assistant candidates for employment.
- Initiate the annual performance appraisal process.
- Represent the District in administrative hearings.
- Serve as a neutral resource for the District and employee organizations in negotiating sessions.
- Establish and recommend procedural rules.
- Adjudicate appeals of suspension, demotion, dismissal, selection examination matters, and medical disqualification.

## **PERSONNEL COMMISSION (cont'd)**

### **MAJOR GOALS:**

- Ensure that all candidates on classified employment eligible lists are highly qualified.
- Retain a stellar classified workforce.
- Ensure that all classifications are reflective of the work being performed by incumbents.
- Provide classified employees with opportunities to acquire skills and abilities that the District will need in the Classified Service in the future.
- Cause LAUSD to be considered “An Employer of Choice.”
- Assist business units to be organized in the most effective manner.
- Promote a climate of trust, inclusiveness, fairness, and open communication.
- Provide all Personnel Commission services in an efficient, effective, timely, and customer service manner.

## *Authorized Expenditures by Division\**

<i>Division Name</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>91 Personnel Commission &amp; Staff</b>	<b>Non-School Operating Budget</b>		
2000 Classified salaries	\$7.9	\$8.1	\$8.3
3000 Employee benefits	\$3.6	\$4.0	\$4.1
4000 Books and supplies	\$0.6	\$0.6	\$1.1
5000 Other operating expense	\$0.4	\$0.4	\$0.5
6000 Capital outlay	\$0.0	\$0.0	\$0.0
<b>Non-School Operating Budget</b>	<b>\$12.5</b>	<b>\$13.1</b>	<b>\$13.9</b>
<b>91 Personnel Commission &amp; Staff</b>	<b>Budgets Administered for Other Divisions</b>		
5000 Other operating expense	\$0.1	\$0.1	\$0.1
<b>Budgets Administered for Other Divisions</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>91 Personnel Commission &amp; Staff</b>	<b>School Budgets Assigned To This Division</b>		
4000 Books and supplies	\$0.0	\$0.0	\$0.1
<b>School Budgets Assigned To This Division</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.1</b>
<b>91 Personnel Commission &amp; Staff</b>	<b>Other Budget Items</b>		
2000 Classified salaries	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.0	\$0.0	\$0.0
<b>Other Budget Items</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>91 Personnel Commission &amp; Staff</b>	<b>\$12.7</b>	<b>\$13.3</b>	<b>\$14.2</b>

\*All Funds except Fund 007 and 009

## *Authorized FTEs by Division (All Funds)*

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>
<b>91</b>	<b>Personnel Commission &amp; Staff</b>	<b>Non-School Operating Budget</b>		
2000	Classified Salaries	165.4	168.5	171.2
<b>Non-School Operating Budget</b>		<b>165.4</b>	<b>168.5</b>	<b>171.2</b>
<b>91</b>	<b>Personnel Commission &amp; Staff</b>	<b>Other Budget Items</b>		
2000	Classified Salaries	1.0	1.0	1.0
<b>Other Budget Items</b>		<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>91</b>	<b>Personnel Commission &amp; Staff</b>	<b>166.4</b>	<b>169.5</b>	<b>172.2</b>

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***IV.***  
**FINANCIAL DETAILS**

**Introduction**

The Financial Details section presents District budget information that is more detailed than the summary and graphic information presented in the Fund Highlights and Schools and Divisions sections of this document.

This section includes tables for revenue and expenditures by fund, and General Fund details.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$100.1	\$81.1	\$81.1
	Designated Beginning Balance	\$443.8	\$368.9	\$158.0	\$189.0	\$189.0	\$245.8	\$245.8
	Inventories etc.	\$12.8	\$14.3	\$18.9	\$26.1	\$26.1	\$15.6	\$15.6
	Economic Uncertainties	\$94.8	\$87.9	\$31.7	\$33.3	\$33.3	\$67.6	\$67.6
	Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$576.2</b>	<b>\$489.6</b>	<b>\$240.0</b>	<b>\$348.5</b>	<b>\$348.5</b>	<b>\$410.2</b>	<b>\$410.2</b>
Revenue	Revenue Limit Revenues	\$3,316.1	\$3,300.8	\$3,431.9	\$3,551.9	\$3,569.3	\$3,662.8	\$3,662.8
	Federal Revenues	\$128.7	\$154.4	\$133.5	\$137.6	\$131.2	\$134.2	\$134.2
	State Revenues	\$1,499.8	\$1,434.6	\$1,587.9	\$1,566.1	\$1,593.0	\$1,886.8	\$1,886.8
	Local Revenues	\$92.9	\$65.9	\$73.8	\$60.6	\$88.2	\$81.7	\$81.7
	Interfund Transfers In	\$8.8	\$8.3	\$28.3	\$36.5	\$34.7	\$78.3	\$78.3
	Other Financing Sources	\$187.9	\$19.5	\$215.5	\$3.3	\$1.4	(\$5.9)	(\$5.9)
	Interprogram Transfers	\$0.0	\$13.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Local Miscellaneous	(\$19.5)	\$4.4	\$3.2	\$7.0	\$7.2	\$7.9	\$7.9
<b>Total</b>	<b>Revenue</b>	<b>\$5,214.6</b>	<b>\$5,001.6</b>	<b>\$5,474.1</b>	<b>\$5,363.0</b>	<b>\$5,425.0</b>	<b>\$5,845.8</b>	<b>\$5,845.8</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$5,790.8</b>	<b>\$5,491.2</b>	<b>\$5,714.1</b>	<b>\$5,711.5</b>	<b>\$5,773.5</b>	<b>\$6,256.0</b>	<b>\$6,256.0</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$2,563.3	\$2,542.5	\$2,554.4	\$2,589.2	\$2,605.1	\$2,721.4	\$2,682.7
	Classified Salaries	\$793.5	\$794.6	\$774.4	\$806.9	\$797.6	\$885.7	\$862.1
	Employee Benefits	\$1,006.2	\$1,087.0	\$1,097.8	\$1,189.4	\$1,150.9	\$1,215.3	\$1,215.3
	Books & Supplies	\$214.1	\$175.1	\$192.2	\$193.7	\$237.2	\$588.1	\$394.7
	Other Operating Expense	\$463.2	\$489.3	\$452.3	\$500.7	\$468.3	\$575.8	\$526.2
	Capital Outlay	\$44.5	\$32.4	\$26.5	\$22.6	\$23.0	\$90.1	\$43.0
	Other Outgo	\$216.3	\$130.4	\$268.0	\$53.0	\$81.3	\$12.7	\$15.3
<b>Total</b>	<b>Expenditure</b>	<b>\$5,301.1</b>	<b>\$5,251.3</b>	<b>\$5,365.6</b>	<b>\$5,355.5</b>	<b>\$5,363.3</b>	<b>\$6,089.1</b>	<b>\$5,739.4</b>
Ending Balance	Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$63.8	\$81.1	\$69.7	\$69.7
	Designated Ending Balance	\$368.9	\$158.0	\$189.0	\$0.0	\$245.8	\$10.0	\$10.0
	Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$26.1	\$15.6	\$15.6	\$15.6
	Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$67.6	\$71.5	\$71.5
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$198.5	\$0.0	\$0.0	\$349.8
<b>Total</b>	<b>Ending Balance</b>	<b>\$489.6</b>	<b>\$240.0</b>	<b>\$348.5</b>	<b>\$356.0</b>	<b>\$410.2</b>	<b>\$166.9</b>	<b>\$516.7</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$5,790.8</b>	<b>\$5,491.2</b>	<b>\$5,714.1</b>	<b>\$5,711.5</b>	<b>\$5,773.5</b>	<b>\$6,256.0</b>	<b>\$6,256.0</b>

\* It is estimated that the 2006-07 General Fund, Regular Program ending balance will increase from \$410.2 million in 2005-06 to \$516.7 million in 2006-07, an increase of \$106.5 million (26.0%). The projected increase is based upon trend analysis utilizing several past years' data, as well as a review of revenue sources and expenditure needs for the new fiscal year. Much of the increase will be in categorical (restricted) programs over which the Board exercises little or no authority. Under current law, the Board would have authority to allocate unrestricted balances largely at its discretion.



# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

General Fund - Specially Funded is the fund used for K-12 grants, including Title I and Economic Impact Aid.

### Specially Funded Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$4.8	\$89.4	\$84.0	\$1.1	\$1.1	\$24.3	\$24.3
	Audit Adjustments	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$6.2</b>	<b>\$89.4</b>	<b>\$84.0</b>	<b>\$1.1</b>	<b>\$1.1</b>	<b>\$24.3</b>	<b>\$24.3</b>
Revenue	Federal Revenues	\$452.7	\$565.8	\$663.4	\$877.3	\$751.9	\$801.9	\$801.9
	State Revenues	\$296.3	\$314.4	\$303.3	\$428.8	\$328.6	\$387.5	\$387.5
	Local Revenues	\$13.0	\$12.2	\$11.9	\$33.1	\$9.8	\$23.9	\$23.9
	Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$40.1	\$57.3	\$47.7	\$47.7
	Other Financing Sources	\$88.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Interprogram Transfers	\$0.0	(\$13.5)	\$0.0	(\$7.0)	\$0.0	\$0.0	\$0.0
	Local Miscellaneous	\$19.5	(\$4.4)	(\$4.4)	\$0.0	(\$7.2)	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$869.8</b>	<b>\$874.5</b>	<b>\$974.2</b>	<b>\$1,372.3</b>	<b>\$1,140.5</b>	<b>\$1,260.9</b>	<b>\$1,260.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$876.0</b>	<b>\$963.9</b>	<b>\$1,058.2</b>	<b>\$1,373.3</b>	<b>\$1,141.5</b>	<b>\$1,285.2</b>	<b>\$1,285.2</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$336.6	\$376.9	\$422.9	\$487.4	\$445.8	\$459.6	\$454.5
	Classified Salaries	\$82.6	\$85.8	\$96.5	\$110.7	\$100.3	\$116.3	\$109.0
	Employee Benefits	\$90.9	\$109.5	\$130.5	\$157.3	\$141.3	\$134.0	\$132.5
	Books & Supplies	\$158.5	\$177.1	\$176.5	\$238.8	\$198.7	\$290.7	\$277.6
	Other Operating Expense	\$84.0	\$85.4	\$113.2	\$157.1	\$148.6	\$211.4	\$207.6
	Capital Outlay	\$9.1	\$12.0	\$16.1	\$16.5	\$40.1	\$33.7	\$33.7
	Other Outgo	\$24.8	\$33.2	\$101.5	\$205.6	\$42.4	\$39.6	\$39.6
<b>Total</b>	<b>Expenditure</b>	<b>\$786.6</b>	<b>\$879.8</b>	<b>\$1,057.1</b>	<b>\$1,373.3</b>	<b>\$1,117.2</b>	<b>\$1,285.2</b>	<b>\$1,254.6</b>
Ending Balance	Designated Ending Balance	\$88.8	\$84.0	\$1.1	\$0.0	\$24.3	\$0.0	\$30.7
	Reserve for Anticipated Balances	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$89.4</b>	<b>\$84.0</b>	<b>\$1.1</b>	<b>\$0.0</b>	<b>\$24.3</b>	<b>\$0.0</b>	<b>\$30.7</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$876.0</b>	<b>\$963.9</b>	<b>\$1,058.2</b>	<b>\$1,373.3</b>	<b>\$1,141.5</b>	<b>\$1,285.2</b>	<b>\$1,285.2</b>

\* It is estimated that the 2006-07 General Fund, Specially Funded Programs ending balance will increase from \$24.3 million in 2005-06 to \$30.7 million in 2006-07, an increase of \$6.4 million (26.3%). The projected increase results largely from significantly increased State Economic Impact Aid revenue.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Child Development Fund - Regular (011)

Child Development Fund provides pre-school, all-day, and after-school programs for children. Fees are based on each family's ability to pay.

### Regular Program

Regular Program		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
Amounts in \$millions								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$2.4	\$3.9	\$1.4	\$3.3	\$3.3	\$5.7	\$5.7
	Inventories etc.	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Beginning Balance</b>	<b>\$2.5</b>	<b>\$4.0</b>	<b>\$1.7</b>	<b>\$3.4</b>	<b>\$3.4</b>	<b>\$5.8</b>	<b>\$5.8</b>
Revenue	Federal Revenues	\$21.7	\$19.9	\$21.3	\$0.0	\$15.1	\$15.2	\$15.2
	State Revenues	\$54.8	\$56.1	\$58.3	\$91.0	\$69.3	\$78.8	\$78.8
	Local Revenues	\$1.5	\$1.5	\$1.6	\$1.7	\$1.6	\$1.8	\$1.8
	Interfund Transfers In	\$8.5	\$8.4	\$8.1	\$7.3	\$8.8	\$7.9	\$7.9
<b>Total</b>	<b>Revenue</b>	<b>\$86.4</b>	<b>\$86.0</b>	<b>\$89.3</b>	<b>\$99.9</b>	<b>\$94.9</b>	<b>\$103.6</b>	<b>\$103.6</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$89.0</b>	<b>\$90.0</b>	<b>\$90.9</b>	<b>\$103.3</b>	<b>\$98.3</b>	<b>\$109.4</b>	<b>\$109.4</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$30.7	\$30.8	\$31.4	\$32.6	\$32.7	\$35.5	\$34.6
	Classified Salaries	\$27.5	\$27.3	\$28.1	\$29.9	\$29.3	\$32.3	\$30.6
	Employee Benefits	\$20.1	\$22.2	\$21.8	\$23.6	\$23.6	\$24.0	\$24.0
	Books & Supplies	\$2.3	\$2.7	\$1.9	\$2.6	\$2.3	\$9.0	\$4.7
	Other Operating Expense	\$2.6	\$3.6	\$2.7	\$2.9	\$2.4	\$4.1	\$2.3
	Capital Outlay	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$2.4	\$0.1
	Other Outgo	\$1.6	\$1.5	\$1.4	\$2.2	\$2.0	\$2.0	\$2.0
<b>Total</b>	<b>Expenditure</b>	<b>\$85.0</b>	<b>\$88.3</b>	<b>\$87.5</b>	<b>\$93.8</b>	<b>\$92.4</b>	<b>\$109.3</b>	<b>\$98.3</b>
Ending Balance	Designated Ending Balance	\$3.9	\$1.4	\$3.3	\$0.0	\$5.7	\$0.0	\$0.0
	Inventories, Cash, Other	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$9.4	\$0.0	\$0.0	\$11.1
<b>Total</b>	<b>Ending Balance</b>	<b>\$4.0</b>	<b>\$1.7</b>	<b>\$3.4</b>	<b>\$9.5</b>	<b>\$5.8</b>	<b>\$0.1</b>	<b>\$11.1</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$89.0</b>	<b>\$90.0</b>	<b>\$90.9</b>	<b>\$103.3</b>	<b>\$98.3</b>	<b>\$109.4</b>	<b>\$109.4</b>

\* It is estimated that the 2006-07 Child Development Fund, Regular Program ending balance will increase from \$5.8 million in 2005-06 to \$11.1 million in 2006-07, an increase of \$5.3 million (91.4%). The projected increase is based upon trend analysis utilizing several past years' data, as well as a review of revenue sources and expenditure needs for the new fiscal year.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Child Development Fund - SFP (011)

Child Development Fund provides pre-school, all-day, and after-school programs for children. Fees are based on each family's ability to pay.

### Specially Funded Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$0.0	\$0.5	\$0.5	\$0.4	\$0.4	\$0.0	\$0.0
	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.4</b>
Revenue	Federal Revenues	\$0.0	\$0.1	\$0.1	\$0.5	\$0.2	\$0.5	\$0.5
	State Revenues	\$11.0	\$11.5	\$15.2	\$15.1	\$11.5	\$27.3	\$27.3
	Local Revenues	\$1.1	\$2.6	\$4.8	\$10.2	\$5.3	\$10.9	\$10.9
	Other Financing Sources	\$0.5	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$12.6</b>	<b>\$14.2</b>	<b>\$20.1</b>	<b>\$26.3</b>	<b>\$17.0</b>	<b>\$38.6</b>	<b>\$38.6</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$12.6</b>	<b>\$14.7</b>	<b>\$20.5</b>	<b>\$26.7</b>	<b>\$17.4</b>	<b>\$39.0</b>	<b>\$39.0</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$4.5	\$4.8	\$5.4	\$5.7	\$5.9	\$8.0	\$8.0
	Classified Salaries	\$3.8	\$4.5	\$4.9	\$5.4	\$4.4	\$7.5	\$7.5
	Employee Benefits	\$2.3	\$2.4	\$3.0	\$4.7	\$3.2	\$5.7	\$5.7
	Books & Supplies	\$0.4	\$1.2	\$1.6	\$1.6	\$0.9	\$8.9	\$8.9
	Other Operating Expense	\$0.5	\$1.0	\$2.1	\$2.3	\$1.9	\$5.1	\$5.1
	Capital Outlay	\$0.2	\$0.0	\$2.4	\$2.5	\$0.0	\$2.5	\$2.5
	Other Outgo	\$0.5	\$0.4	\$0.7	\$4.5	\$0.7	\$1.2	\$1.2
<b>Total</b>	<b>Expenditure</b>	<b>\$12.2</b>	<b>\$14.3</b>	<b>\$20.1</b>	<b>\$26.7</b>	<b>\$17.1</b>	<b>\$39.0</b>	<b>\$39.0</b>
Ending Balance	Designated Ending Balance	\$0.5	\$0.5	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.4</b>	<b>\$0.0</b>	<b>\$0.4</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$12.6</b>	<b>\$14.7</b>	<b>\$20.5</b>	<b>\$26.7</b>	<b>\$17.4</b>	<b>\$39.0</b>	<b>\$39.0</b>

\* It is estimated that the 2006-07 Child Development Fund, Specially Funded Program ending balance will decrease from \$0.4 million in 2005-06 to \$0.0 million in 2006-07, a decrease of \$0.4 million (100%). The projected decrease is based upon the assumption that all Specially Funded Program moneys in this Fund will be expended in 2006-07. Because these are restricted funds, expenditure of all revenues in this category creates no ongoing financial implications for the 2006-07 fiscal year.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Deferred Maintenance Fund (027)

Deferred Maintenance Fund provides for major maintenance projects including repair of plumbing, heating, air conditioning, electrical, roofing, floors, and interior or exterior paint. Funding half from the State and half from the District.

### Regular Program

Amounts in \$millions

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
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#### Sources of Funds

<b>Beginning Balance</b>	Designated Beginning Balance	\$61.7	\$45.0	\$21.5	\$56.9	\$56.9	\$110.6	\$110.6
<hr/>								
<b>Total</b>	<b>Beginning Balance</b>	\$61.7	\$45.0	\$21.5	\$56.9	\$56.9	\$110.6	\$110.6
<hr/>								
<b>Revenue</b>	State Revenues	\$27.2	(\$16.5)	\$30.1	\$30.0	\$30.7	\$30.7	\$30.7
	Local Revenues	\$0.6	\$0.1	\$0.8	\$0.4	\$2.8	\$3.0	\$3.0
	Interfund Transfers In	\$2.1	\$8.1	\$23.3	\$30.0	\$30.0	\$30.7	\$30.7
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<hr/>								
<b>Total</b>	<b>Revenue</b>	\$29.9	(\$8.3)	\$54.2	\$60.4	\$63.5	\$64.3	\$64.3
<hr/>								
<b>Total</b>	<b>Sources of Funds</b>	\$91.6	\$36.7	\$75.6	\$117.3	\$120.4	\$174.9	\$174.9

#### Uses of Funds

<b>Expenditure</b>	Classified Salaries	\$8.2	\$4.2	\$4.2	\$4.2	\$3.2	\$11.0	\$3.2
	Employee Benefits	\$3.2	\$2.1	\$1.7	\$1.8	\$1.3	\$1.8	\$1.8
	Books & Supplies	\$4.0	\$0.9	\$1.1	\$1.5	\$0.7	\$32.9	\$0.4
	Other Operating Expense	\$22.9	\$9.4	\$10.2	\$9.7	\$3.5	\$129.2	\$11.3
	Capital Outlay	\$8.3	(\$1.3)	\$1.5	\$1.5	\$1.1	\$0.0	\$0.0
<hr/>								
<b>Total</b>	<b>Expenditure</b>	\$46.5	\$15.2	\$18.7	\$18.7	\$9.8	\$174.9	\$16.7
<hr/>								
<b>Ending Balance</b>	Designated Ending Balance	\$45.0	\$21.5	\$56.9	\$0.0	\$110.6	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$98.6	\$0.0	\$0.0	\$158.2
<hr/>								
<b>Total</b>	<b>Ending Balance</b>	\$45.0	\$21.5	\$56.9	\$98.6	\$110.6	\$0.0	\$158.2
<hr/>								
<b>Total</b>	<b>Uses of Funds</b>	\$91.6	\$36.7	\$75.6	\$117.3	\$120.4	\$174.9	\$174.9

\* It is estimated that the 2006-07 Deferred Maintenance Fund ending balance will increase from \$110.6 million in 2005-06 to \$158.2 million in 2006-07, an increase of \$47.6 million (43%). The projected increase results from a combination of anticipated District contribution for deferred maintenance and corresponding State match, and anticipated expenditures in the Fund that are below the level of the new available resources.

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# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Adult Education Fund - Regular (029)

The Adult Education Fund mainly operates Community Adult Schools that serve adults and a small number of concurrently enrolled students.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$4.4	\$1.4	\$0.0	\$5.1	\$5.1	\$8.6	\$8.6
	Designated Beginning Balance	\$2.9	\$4.3	\$1.0	\$1.7	\$1.7	\$10.3	\$10.3
	Inventories etc.	\$0.4	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2
<b>Total</b>	<b>Beginning Balance</b>	<b>\$7.7</b>	<b>\$6.1</b>	<b>\$1.4</b>	<b>\$7.0</b>	<b>\$7.0</b>	<b>\$19.1</b>	<b>\$19.1</b>
Revenue	Revenue Limit Revenues	\$140.9	\$136.1	\$143.4	\$154.2	\$155.3	\$168.6	\$168.6
	Local Revenues	\$0.8	\$0.8	\$0.9	\$0.8	\$1.9	\$1.8	\$1.8
<b>Total</b>	<b>Revenue</b>	<b>\$141.7</b>	<b>\$136.8</b>	<b>\$144.3</b>	<b>\$155.0</b>	<b>\$157.2</b>	<b>\$170.4</b>	<b>\$170.4</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$149.4</b>	<b>\$142.9</b>	<b>\$145.7</b>	<b>\$162.0</b>	<b>\$164.2</b>	<b>\$189.5</b>	<b>\$189.5</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$89.0	\$86.3	\$82.4	\$83.8	\$84.8	\$98.3	\$86.9
	Classified Salaries	\$13.6	\$13.1	\$14.2	\$14.7	\$13.8	\$17.1	\$16.9
	Employee Benefits	\$28.7	\$29.7	\$30.4	\$33.9	\$32.4	\$36.1	\$36.1
	Books & Supplies	\$1.2	\$1.3	\$1.6	\$1.4	\$2.5	\$16.2	\$9.6
	Other Operating Expense	\$2.8	\$2.7	\$4.0	\$3.8	\$5.2	\$12.5	\$12.5
	Capital Outlay	\$0.2	\$0.5	\$0.3	\$0.5	\$0.1	\$3.5	\$0.3
	Other Outgo	\$7.9	\$7.9	\$5.8	\$6.5	\$6.2	\$5.7	\$5.7
<b>Total</b>	<b>Expenditure</b>	<b>\$143.3</b>	<b>\$141.5</b>	<b>\$138.8</b>	<b>\$144.6</b>	<b>\$145.1</b>	<b>\$189.3</b>	<b>\$167.9</b>
Ending Balance	Undesignated Ending Balance	\$1.4	\$0.0	\$5.1	\$0.0	\$8.6	\$0.0	\$0.0
	Designated Ending Balance	\$4.3	\$1.0	\$1.7	\$0.0	\$10.3	\$0.0	\$0.0
	Inventories, Cash, Other	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$17.2	\$0.0	\$0.0	\$21.4
<b>Total</b>	<b>Ending Balance</b>	<b>\$6.1</b>	<b>\$1.4</b>	<b>\$7.0</b>	<b>\$17.4</b>	<b>\$19.1</b>	<b>\$0.2</b>	<b>\$21.6</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$149.4</b>	<b>\$142.9</b>	<b>\$145.7</b>	<b>\$162.0</b>	<b>\$164.2</b>	<b>\$189.5</b>	<b>\$189.5</b>

\* It is estimated that the 2006-07 Adult Education Fund, Regular Program ending balance will increase from \$19.1 million in 2005-06 to \$21.6 million in 2006-07, an increase of \$2.5 million (13.1%). The projected increase is based upon trend analysis utilizing several past years' data, as well as a review of revenue sources and expenditure needs for the new fiscal year. Because Adult Education Fund does not interact with the General Fund, there is no General Fund impact of this increase.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Adult Education Fund - SFP (029)

The Adult Education Fund mainly operates Community Adult Schools that serve adults and a small number of concurrently enrolled students.

### Specially Funded Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Revenue	Federal Revenues	\$22.4	\$24.3	\$20.7	\$24.2	\$19.0	\$23.7	\$23.7
	State Revenues	\$11.3	\$11.5	\$13.3	\$30.0	\$11.5	\$27.4	\$27.4
	Local Revenues	\$0.1	\$0.2	\$0.2	\$0.6	\$0.2	\$0.5	\$0.5
<b>Total Revenue</b>		<b>\$33.9</b>	<b>\$36.1</b>	<b>\$34.2</b>	<b>\$54.8</b>	<b>\$30.6</b>	<b>\$51.6</b>	<b>\$51.6</b>
<b>Total Sources of Funds</b>		<b>\$33.9</b>	<b>\$36.1</b>	<b>\$34.2</b>	<b>\$54.8</b>	<b>\$30.6</b>	<b>\$51.6</b>	<b>\$51.6</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$12.9	\$14.1	\$14.3	\$11.3	\$13.0	\$23.1	\$23.1
	Classified Salaries	\$6.8	\$6.7	\$7.6	\$7.1	\$7.1	\$13.6	\$13.6
	Employee Benefits	\$5.3	\$6.4	\$6.9	\$3.0	\$6.5	\$9.0	\$9.0
	Books & Supplies	\$6.9	\$6.8	\$3.9	\$26.6	\$2.8	\$2.1	\$2.1
	Other Operating Expense	\$1.5	\$1.3	\$1.0	\$1.5	\$0.7	\$1.3	\$1.3
	Capital Outlay	\$0.1	\$0.3	\$0.3	\$0.9	\$0.1	\$0.8	\$0.8
	Other Outgo	\$0.3	\$0.3	\$0.3	\$4.3	\$0.3	\$1.7	\$1.7
<b>Total Expenditure</b>		<b>\$33.9</b>	<b>\$36.1</b>	<b>\$34.2</b>	<b>\$54.8</b>	<b>\$30.6</b>	<b>\$51.6</b>	<b>\$51.6</b>
<b>Total Uses of Funds</b>		<b>\$33.9</b>	<b>\$36.1</b>	<b>\$34.2</b>	<b>\$54.8</b>	<b>\$30.6</b>	<b>\$51.6</b>	<b>\$51.6</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Cafeteria Fund (030)

Cafeteria Fund provides all school nutrition programs in elementary and secondary schools.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$23.4	\$10.0	\$0.5	\$1.0	\$1.0	\$0.6	\$0.6
	Designated Beginning Balance	\$6.2	\$6.3	\$19.2	\$32.6	\$32.6	\$26.0	\$26.0
	Inventories etc.	\$9.9	\$8.0	\$8.0	\$7.6	\$7.6	\$32.6	\$32.6
<b>Total</b>	<b>Beginning Balance</b>	<b>\$39.5</b>	<b>\$24.3</b>	<b>\$27.7</b>	<b>\$41.2</b>	<b>\$41.2</b>	<b>\$59.2</b>	<b>\$59.2</b>
Revenue	Federal Revenues	\$189.2	\$204.1	\$226.6	\$229.2	\$216.7	\$223.4	\$223.4
	State Revenues	\$13.0	\$13.6	\$14.1	\$17.5	\$13.8	\$17.5	\$17.5
	Local Revenues	\$32.0	\$23.8	\$20.6	\$21.3	\$20.8	\$21.9	\$21.9
	Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0
	Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$234.3</b>	<b>\$241.6</b>	<b>\$261.4</b>	<b>\$268.0</b>	<b>\$263.6</b>	<b>\$262.9</b>	<b>\$262.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$273.8</b>	<b>\$265.9</b>	<b>\$289.1</b>	<b>\$309.2</b>	<b>\$304.9</b>	<b>\$322.0</b>	<b>\$322.0</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$99.7	\$91.4	\$88.6	\$89.6	\$86.2	\$93.0	\$86.7
	Employee Benefits	\$41.2	\$39.2	\$38.0	\$40.6	\$40.5	\$37.3	\$37.3
	Books & Supplies	\$96.5	\$96.8	\$112.4	\$95.9	\$109.9	\$140.7	\$115.8
	Other Operating Expense	\$8.4	\$8.0	\$7.6	\$8.7	\$9.1	\$11.3	\$9.5
	Capital Outlay	\$1.1	\$0.1	\$0.0	\$0.0	\$0.0	\$7.3	\$7.3
	Other Outgo	\$2.5	\$2.6	\$1.3	\$1.7	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$249.4</b>	<b>\$238.2</b>	<b>\$247.9</b>	<b>\$236.4</b>	<b>\$245.7</b>	<b>\$289.5</b>	<b>\$256.5</b>
Ending Balance	Undesignated Ending Balance	\$10.0	\$0.5	\$1.0	\$0.0	\$0.6	\$0.0	\$0.0
	Designated Ending Balance	\$6.3	\$19.2	\$32.6	\$19.2	\$26.0	\$0.0	\$0.0
	Inventories, Cash, Other	\$8.0	\$8.0	\$7.6	\$7.6	\$32.6	\$32.6	\$32.6
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$46.0	\$0.0	\$0.0	\$33.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$24.3</b>	<b>\$27.7</b>	<b>\$41.2</b>	<b>\$72.8</b>	<b>\$59.2</b>	<b>\$32.6</b>	<b>\$65.5</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$273.8</b>	<b>\$265.9</b>	<b>\$289.1</b>	<b>\$309.2</b>	<b>\$304.9</b>	<b>\$322.0</b>	<b>\$322.0</b>

\* It is estimated that the 2006-07 Cafeteria Fund ending balance will increase from \$59.2 million in 2005-06 to \$65.5 million in 2006-07, an increase of \$6.3 million (10.6%). The projected increase is based upon trend analysis utilizing several past years' data, as well as a review of revenue sources and expenditure needs for the new fiscal year.



# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Special Reserve Fund (015)

This fund mainly provides for buildings and capital improvements to relieve overcrowded schools.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$477.1	\$436.4	\$311.1	\$327.8	\$327.8	\$228.0	\$228.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$477.1</b>	<b>\$436.4</b>	<b>\$311.1</b>	<b>\$327.8</b>	<b>\$327.8</b>	<b>\$228.0</b>	<b>\$228.0</b>
Revenue	Federal Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$4.8	\$0.0	\$0.0
	State Revenues	\$0.0	\$0.0	\$0.0	\$20.0	\$0.0	\$20.6	\$20.6
	Local Revenues	\$4.8	\$3.0	\$4.3	\$2.5	\$9.6	\$3.0	\$3.0
	Interfund Transfers In	\$168.8	\$13.0	\$127.7	\$0.0	\$27.4	\$0.0	\$0.0
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$10.0	\$10.0	\$113.2	\$113.2
<b>Total</b>	<b>Revenue</b>	<b>\$173.6</b>	<b>\$16.0</b>	<b>\$132.0</b>	<b>\$32.5</b>	<b>\$51.9</b>	<b>\$136.7</b>	<b>\$136.7</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$650.7</b>	<b>\$452.4</b>	<b>\$443.1</b>	<b>\$360.3</b>	<b>\$379.6</b>	<b>\$364.7</b>	<b>\$364.7</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.9	\$1.5	\$1.5	\$1.7	\$1.3	\$6.5	\$2.4
	Employee Benefits	\$1.0	\$0.6	\$0.6	\$0.7	\$0.5	\$2.5	\$2.5
	Books & Supplies	\$0.9	\$0.1	\$0.0	\$0.0	\$0.2	\$0.9	\$0.1
	Other Operating Expense	\$13.1	\$1.9	(\$0.3)	\$2.0	\$0.2	\$0.0	\$0.0
	Capital Outlay	\$204.3	\$116.5	\$67.6	\$49.7	\$92.0	\$260.9	\$117.8
	Other Outgo	(\$5.9)	\$20.6	\$46.0	\$65.0	\$57.3	\$94.0	\$94.0
<b>Total</b>	<b>Expenditure</b>	<b>\$214.3</b>	<b>\$141.3</b>	<b>\$115.3</b>	<b>\$119.1</b>	<b>\$151.6</b>	<b>\$364.7</b>	<b>\$216.7</b>
Ending Balance	Designated Ending Balance	\$436.4	\$311.1	\$303.4	\$24.4	\$228.0	\$0.0	\$0.0
	ERP COPS	\$0.0	\$0.0	\$24.4	\$0.0	\$0.0	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$216.8	\$0.0	\$0.0	\$148.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$436.4</b>	<b>\$311.1</b>	<b>\$327.8</b>	<b>\$241.2</b>	<b>\$228.0</b>	<b>\$0.0</b>	<b>\$148.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$650.7</b>	<b>\$452.4</b>	<b>\$443.1</b>	<b>\$360.3</b>	<b>\$379.6</b>	<b>\$364.7</b>	<b>\$364.7</b>

\* It is estimated that the 2006-07 Special Reserve Fund ending balance will decrease from \$228.0 million in 2005-06 to \$148.0 million in 2006-07, a decrease of \$80 million (35.1%). The projected decrease results largely from increased use of funds made available through Certificates of Participation for approved building projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Special Reserve Fund - CRA (017)

This fund is used for school construction projects paid from Community Redevelopment Agency Funds.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$1.3	\$3.1	\$6.9	\$10.5	\$10.5	\$11.7	\$11.7
<b>Total</b>	<b>Beginning Balance</b>	<b>\$1.3</b>	<b>\$3.1</b>	<b>\$6.9</b>	<b>\$10.5</b>	<b>\$10.5</b>	<b>\$11.7</b>	<b>\$11.7</b>
Revenue	Local Revenues	\$0.0	\$0.0	\$3.5	\$2.1	\$2.1	\$4.7	\$4.7
	Interfund Transfers In	\$1.4	\$3.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$1.5</b>	<b>\$3.8</b>	<b>\$3.5</b>	<b>\$2.1</b>	<b>\$2.1</b>	<b>\$4.7</b>	<b>\$4.7</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$2.8</b>	<b>\$6.9</b>	<b>\$10.5</b>	<b>\$12.6</b>	<b>\$12.5</b>	<b>\$16.5</b>	<b>\$16.5</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0
	Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Books & Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Operating Expense	(\$0.3)	\$0.0	\$0.0	\$2.9	\$0.1	\$0.2	\$0.0
	Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.6	\$16.2	\$1.0
<b>Total</b>	<b>Expenditure</b>	<b>(\$0.3)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$2.9</b>	<b>\$0.8</b>	<b>\$16.5</b>	<b>\$1.0</b>
Ending Balance	Designated Ending Balance	\$3.1	\$6.9	\$10.5	\$0.0	\$11.7	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$9.7	\$0.0	\$0.0	\$15.5
<b>Total</b>	<b>Ending Balance</b>	<b>\$3.1</b>	<b>\$6.9</b>	<b>\$10.5</b>	<b>\$9.7</b>	<b>\$11.7</b>	<b>\$0.0</b>	<b>\$15.5</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$2.8</b>	<b>\$6.9</b>	<b>\$10.5</b>	<b>\$12.6</b>	<b>\$12.5</b>	<b>\$16.5</b>	<b>\$16.5</b>

\* It is estimated that the 2006-07 Special Reserve Fund – CRA ending balance will increase from \$11.7 million in 2005-06 to \$15.5 million in 2006-07, an increase of \$3.8 million (32.5%). The projected increase results largely from increased 2006-07 beginning balances and increasing interest rates, which result in higher levels of interest income.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Special Reserve Fund - FEMA (022)

This fund is for funds received from the Federal Emergency Management Agency, mainly to repair earthquake damage from the 1994 Northridge earthquake.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.2	\$0.5	\$0.5	\$0.5	\$0.5	\$2.4	\$2.4
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.2</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$2.4</b>	<b>\$2.4</b>
Revenue	Federal Revenues	\$0.0	\$0.0	(\$2.6)	\$5.8	\$2.6	\$6.3	\$6.3
	State Revenues	\$0.0	\$0.0	\$0.0	\$3.8	\$2.8	\$0.4	\$0.4
	Local Revenues	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Interfund Transfers In	\$9.2	\$3.8	\$0.0	\$2.1	\$2.2	\$0.0	\$0.0
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$9.2</b>	<b>\$3.8</b>	<b>(\$2.6)</b>	<b>\$11.6</b>	<b>\$7.7</b>	<b>\$6.7</b>	<b>\$6.7</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$9.4</b>	<b>\$4.3</b>	<b>(\$2.1)</b>	<b>\$12.0</b>	<b>\$8.1</b>	<b>\$9.1</b>	<b>\$9.1</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.9	\$0.4	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0
	Employee Benefits	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
	Books & Supplies	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Operating Expense	\$3.0	(\$0.2)	(\$4.0)	(\$9.5)	\$1.5	\$6.6	\$3.2
	Capital Outlay	\$3.8	\$2.8	\$0.9	\$10.1	\$3.5	\$2.5	\$1.2
	Other Outgo	\$0.9	\$0.6	\$0.2	\$0.5	\$0.5	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$9.0</b>	<b>\$3.8</b>	<b>(\$2.6)</b>	<b>\$1.4</b>	<b>\$5.8</b>	<b>\$9.1</b>	<b>\$4.4</b>
Ending Balance	Designated Ending Balance	\$0.5	\$0.5	\$0.5	\$0.0	\$2.4	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$10.6	\$0.0	\$0.0	\$4.7
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$10.6</b>	<b>\$2.4</b>	<b>\$0.0</b>	<b>\$4.7</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$9.4</b>	<b>\$4.3</b>	<b>(\$2.1)</b>	<b>\$12.0</b>	<b>\$8.1</b>	<b>\$9.1</b>	<b>\$9.1</b>

\* It is estimated that the 2006-07 Special Reserve Fund – FEMA ending balance will increase from \$2.4 million in 2005-06 to \$4.7 million in 2006-07, an increase of \$2.3 million (95.8%). The projected increase results largely from a reduced expenditure level, as the repair work related to the 1994 earthquake nears completion.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Building Fund - Measure Y (042)

This fund is used for school construction and modernization, with a goal of returning all schools to a traditional calendar. Measure Y was a local bond issue passed by voters in November 2005. Most construction projects also receive a State match.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$168.2	\$168.2
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$168.2</b>	<b>\$168.2</b>
Revenue	Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$3.0	\$2.7	\$2.7
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$401.0	\$228.3	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$404.0</b>	<b>\$231.0</b>	<b>\$2.7</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$404.0</b>	<b>\$399.2</b>	<b>\$170.9</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
	Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Books & Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.4
	Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$6.7	\$0.0	\$0.0
	Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$20.4	\$363.0	\$110.0
	Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$208.6	\$35.7	\$35.7
<b>Total</b>	<b>Expenditure</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$235.8</b>	<b>\$399.2</b>	<b>\$146.1</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$168.2	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$24.8
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$168.2</b>	<b>\$0.0</b>	<b>\$24.8</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$404.0</b>	<b>\$399.2</b>	<b>\$170.9</b>

\* It is estimated that the 2006-07 Building Fund – Measure Y ending balance will decrease from \$168.2 million in 2005-06 to \$24.8 million in 2006-07, a decrease of \$143.4 million (85.3%). The projected decrease results largely from the escalating use of bond funds for approved building projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Building Fund - Measure R (043)

This fund is used for new school construction and repairs to existing schools. Measure R was a local bond measure passed by voters in March 2004. Most projects also receive State matchir funds.

### Regular Program

Amounts in \$millions

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
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#### Sources of Funds

Beginning Balance	Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	(\$174.8)	\$0.0	\$0.0
	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	(\$155.3)	\$0.0	\$342.5	\$342.5
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$155.3)</b>	<b>(\$174.8)</b>	<b>\$342.5</b>	<b>\$342.5</b>
Revenue	Local Revenues	\$0.0	\$0.0	\$0.0	\$6.8	\$15.4	\$10.4	\$10.4
	Interfund Transfers In	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
	Other Financing Sources	\$0.0	\$0.0	\$228.8	\$1,267.5	\$904.7	\$1,299.3	\$400.0
<b>Total</b>	<b>Revenue</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$228.9</b>	<b>\$1,274.3</b>	<b>\$920.1</b>	<b>\$1,309.7</b>	<b>\$410.4</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$228.9</b>	<b>\$1,119.0</b>	<b>\$745.3</b>	<b>\$1,652.3</b>	<b>\$752.9</b>

#### Uses of Funds

Expenditure	Classified Salaries	\$0.0	\$0.0	\$9.1	\$10.7	\$16.7	\$27.8	\$21.4
	Employee Benefits	\$0.0	\$0.0	\$3.6	\$4.4	\$6.7	\$11.6	\$11.6
	Books & Supplies	\$0.0	\$0.0	\$2.5	\$6.2	\$4.4	\$0.0	\$0.0
	Other Operating Expense	\$0.0	\$0.0	\$7.8	\$26.9	\$18.5	\$18.5	\$12.4
	Capital Outlay	\$0.0	\$0.0	\$211.1	\$515.4	\$356.5	\$1,594.3	\$536.5
	Other Outgo	\$0.0	\$0.0	\$150.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$384.1</b>	<b>\$563.5</b>	<b>\$402.8</b>	<b>\$1,652.3</b>	<b>\$582.0</b>
Ending Balance	Undesignated Ending Balance	\$0.0	\$0.0	(\$155.3)	\$0.0	\$0.0	\$0.0	\$0.0
	Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$342.5	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$555.5	\$0.0	\$0.0	\$171.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$155.3)</b>	<b>\$555.5</b>	<b>\$342.5</b>	<b>\$0.0</b>	<b>\$171.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$228.9</b>	<b>\$1,119.0</b>	<b>\$745.3</b>	<b>\$1,652.3</b>	<b>\$752.9</b>

\* It is estimated that the 2006-07 Building Fund – Measure R ending balance will decrease from \$342.5 million in 2005-06 to \$171.0 million in 2006-07, a decrease of \$171.5 million (50%). The projected decrease results largely from the use of bond funds for approved building projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Building Fund - Measure K (044)

This fund is used for new school construction and repair and modernization of existing schools. Measure K was a local bond issue passed by voters in November 2002. Most projects also receive a State match.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$2,057.5	\$1,676.0	\$1,044.9	\$1,041.0	\$372.9	\$372.9
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$2,057.5</b>	<b>\$1,676.0</b>	<b>\$1,044.9</b>	<b>\$1,041.0</b>	<b>\$372.9</b>	<b>\$372.9</b>
Revenue	Local Revenues	\$5.1	\$32.4	\$26.0	\$7.2	\$23.6	\$7.8	\$7.8
	Other Financing Sources	\$2,100.0	\$0.0	\$0.0	\$756.4	\$0.0	\$1,147.3	\$500.0
<b>Total</b>	<b>Revenue</b>	<b>\$2,105.1</b>	<b>\$32.4</b>	<b>\$26.0</b>	<b>\$763.6</b>	<b>\$23.6</b>	<b>\$1,155.0</b>	<b>\$507.8</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$2,105.1</b>	<b>\$2,090.0</b>	<b>\$1,702.0</b>	<b>\$1,808.5</b>	<b>\$1,064.6</b>	<b>\$1,527.9</b>	<b>\$880.6</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.4	\$14.3	\$25.5	\$26.1	\$28.7	\$30.2	\$24.1
	Employee Benefits	\$0.2	\$5.8	\$9.4	\$9.5	\$7.5	\$12.9	\$12.9
	Books & Supplies	\$0.0	\$1.3	\$3.2	\$6.2	\$6.3	\$19.0	\$15.2
	Other Operating Expense	\$10.7	\$56.9	\$14.1	\$24.1	\$12.7	\$26.1	\$20.9
	Capital Outlay	\$36.2	\$335.6	\$604.9	\$955.7	\$636.4	\$1,439.7	\$633.6
<b>Total</b>	<b>Expenditure</b>	<b>\$47.5</b>	<b>\$414.0</b>	<b>\$657.1</b>	<b>\$1,021.6</b>	<b>\$691.7</b>	<b>\$1,527.9</b>	<b>\$706.7</b>
Ending Balance	Designated Ending Balance	\$2,057.5	\$1,676.0	\$1,044.9	\$0.0	\$372.9	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$786.9	\$0.0	\$0.0	\$174.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$2,057.5</b>	<b>\$1,676.0</b>	<b>\$1,044.9</b>	<b>\$786.9</b>	<b>\$372.9</b>	<b>\$0.0</b>	<b>\$174.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$2,105.1</b>	<b>\$2,090.0</b>	<b>\$1,702.0</b>	<b>\$1,808.5</b>	<b>\$1,064.6</b>	<b>\$1,527.9</b>	<b>\$880.6</b>

\* It is estimated that the 2006-07 Building Fund – Measure K ending balance will decrease from \$372.9 million in 2005-06 to \$174.0 million in 2006-07, a decrease of \$198.9 million (53.3%). The projected decrease results largely from the increased use of bond funds for approved building projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Building Fund - Proposition BB (045)

This fund is used for construction of new schools and repair and modernization of existing schools, often with state matching funds. Proposition BB was a local bond issue approved by vote in April 1997.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$669.9	\$860.2	\$483.3	\$255.1	\$257.4	\$213.5	\$213.5
	Inventories etc.	(\$2.5)	\$17.5	\$12.7	\$7.3	\$7.3	\$3.0	\$3.0
	Audit Adjustments	\$20.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$687.8</b>	<b>\$877.7</b>	<b>\$496.0</b>	<b>\$262.5</b>	<b>\$264.8</b>	<b>\$216.5</b>	<b>\$216.5</b>
Revenue	Local Revenues	\$12.4	\$6.4	\$10.7	\$3.3	\$10.7	\$4.8	\$4.8
	Other Financing Sources	\$507.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$519.8</b>	<b>\$6.4</b>	<b>\$10.7</b>	<b>\$3.3</b>	<b>\$10.7</b>	<b>\$4.8</b>	<b>\$4.8</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$1,207.6</b>	<b>\$884.1</b>	<b>\$506.8</b>	<b>\$265.8</b>	<b>\$275.4</b>	<b>\$221.3</b>	<b>\$221.3</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$14.6	\$17.9	\$11.3	\$11.2	\$6.6	\$14.0	\$7.0
	Employee Benefits	\$6.4	\$6.7	\$4.5	\$4.4	\$2.7	\$3.1	\$3.1
	Books & Supplies	\$4.2	\$4.2	\$1.5	\$2.0	\$0.6	\$0.0	\$0.0
	Other Operating Expense	\$127.7	\$125.6	\$28.1	(\$31.4)	\$8.7	\$148.1	\$75.2
	Capital Outlay	\$176.9	\$233.7	\$198.8	\$253.8	\$40.3	\$53.1	\$25.0
	Other Outgo	\$0.0	\$0.0	\$0.0	(\$4.6)	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$329.9</b>	<b>\$388.1</b>	<b>\$244.3</b>	<b>\$235.3</b>	<b>\$58.9</b>	<b>\$218.3</b>	<b>\$110.3</b>
Ending Balance	Designated Ending Balance	\$860.2	\$483.3	\$255.1	\$0.0	\$213.5	\$0.0	\$0.0
	Inventories, Cash, Other	\$17.5	\$12.7	\$7.3	\$7.3	\$3.0	\$3.0	\$3.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$23.1	\$0.0	\$0.0	\$108.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$877.7</b>	<b>\$496.0</b>	<b>\$262.5</b>	<b>\$30.4</b>	<b>\$216.5</b>	<b>\$3.0</b>	<b>\$111.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$1,207.6</b>	<b>\$884.1</b>	<b>\$506.8</b>	<b>\$265.8</b>	<b>\$275.4</b>	<b>\$221.3</b>	<b>\$221.3</b>

\* It is estimated that the 2006-07 Building Fund – Proposition BB ending balance will decrease from \$216.5 million in 2005-06 to \$111.0 million in 2006-07, a decrease of \$105.5 million (48.7%). The projected decrease results largely from use of remaining Proposition BB bond funds for approved building projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Special Reserve Fund - Fema Haz Mit (062)

This fund is used for funds received from the Federal Emergency Management Agency to reduce hazards. District matching funds are required. In the past, these funds have been used mainly to replace pendant lighting and suspended ceilings in schools.

### Regular Program

Amounts in \$millions

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
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#### Sources of Funds

	Beginning Balance		Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$2.2	\$2.2	\$1.8	\$1.8
			Designated Beginning Balance	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>			\$0.8	\$0.0	\$0.0	\$2.2	\$2.2	\$1.8	\$1.8
	Revenue		Federal Revenues	\$0.0	\$0.0	\$8.6	\$0.5	\$2.0	\$1.4	\$1.4
			Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
			Interfund Transfers In	\$9.6	\$25.7	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>			\$9.6	\$25.7	\$10.8	\$0.5	\$2.0	\$1.4	\$1.4
<b>Total</b>	<b>Sources of Funds</b>			\$10.4	\$25.7	\$10.8	\$2.7	\$4.2	\$3.2	\$3.2

#### Uses of Funds

	Expenditure		Classified Salaries	\$1.1	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
			Employee Benefits	\$0.2	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
			Books & Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
			Other Operating Expense	\$3.6	\$21.5	\$12.7	\$0.3	\$0.1	\$0.0	\$0.0
			Capital Outlay	\$4.6	\$3.4	(\$4.5)	\$0.1	\$0.1	\$1.4	\$0.9
			Other Outgo	\$0.7	\$0.3	\$0.1	\$2.3	\$2.2	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>			\$10.4	\$25.7	\$8.6	\$2.7	\$2.4	\$1.4	\$0.9
	Ending Balance		Undesignated Ending Balance	\$0.0	\$0.0	\$2.2	\$0.0	\$1.8	\$1.8	\$1.8
			Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5
<b>Total</b>	<b>Ending Balance</b>			\$0.0	\$0.0	\$2.2	\$0.0	\$1.8	\$1.8	\$2.3
<b>Total</b>	<b>Uses of Funds</b>			\$10.4	\$25.7	\$10.8	\$2.7	\$4.2	\$3.2	\$3.2

\* It is estimated that the 2006-07 Special Reserve Fund – FEMA – Hazard Mitigation ending balance will increase from \$1.8 million in 2005-06 to \$2.3 million in 2006-07, an increase of \$0.5 million (27.8%). The projected increase results largely from a reduced expenditure level, as the District's program to address earthquake-related school safety issues nears completion.



# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## County School Facilities Fund - Prop 1A (065)

This fund is used for school construction and modernization projects funded in part by Proposition 1A. Local matching funds are required.

### Regular Program

Amounts in \$millions

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
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#### Sources of Funds

Beginning Balance	Designated Beginning Balance	\$46.8	\$49.3	\$332.1	\$162.3	\$162.3	\$66.6	\$66.6
<b>Total</b>	<b>Beginning Balance</b>	\$46.8	\$49.3	\$332.1	\$162.3	\$162.3	\$66.6	\$66.6
Revenue	State Revenues	\$115.9	\$490.9	(\$0.7)	\$0.0	(\$0.1)	\$0.0	\$0.0
	Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$23.1	\$2.7	\$2.7
<b>Total</b>	<b>Revenue</b>	\$115.9	\$490.9	(\$0.7)	\$0.0	\$23.1	\$2.7	\$2.7
<b>Total</b>	<b>Sources of Funds</b>	\$162.7	\$540.2	\$331.4	\$162.3	\$185.4	\$69.4	\$69.4

#### Uses of Funds

Expenditure	Classified Salaries	\$1.0	\$1.5	\$1.0	\$0.0	\$0.8	\$0.0	\$0.0
	Employee Benefits	\$0.4	\$0.5	\$0.4	\$0.0	\$0.3	\$0.0	\$0.0
	Books & Supplies	\$0.3	\$0.3	\$0.2	\$0.0	\$0.3	\$0.0	\$0.0
	Other Operating Expense	\$6.6	\$3.0	(\$0.1)	\$0.0	\$0.3	\$0.0	\$0.0
	Capital Outlay	\$105.0	\$202.8	\$167.5	\$162.3	\$114.1	\$69.4	\$50.4
	Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$3.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	\$113.3	\$208.1	\$169.0	\$162.3	\$118.8	\$69.4	\$50.4
Ending Balance	Designated Ending Balance	\$49.3	\$332.1	\$162.3	\$0.0	\$66.6	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$19.0
<b>Total</b>	<b>Ending Balance</b>	\$49.3	\$332.1	\$162.3	\$0.0	\$66.6	\$0.0	\$19.0
<b>Total</b>	<b>Uses of Funds</b>	\$162.7	\$540.2	\$331.4	\$162.3	\$185.4	\$69.4	\$69.4

\* It is estimated that the 2006-07 County School Facilities Fund – Proposition IA ending balance will decrease from \$66.6 million in 2005-06 to \$19.0 million in 2006-07, a decrease of \$47.6 million (71.5%). The projected decrease results largely from spending down of program balances as approved construction and modernization projects are completed.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## County School Facilities Fund - Prop 47 (066)

This fund is used for school construction and modernization projects financed in part by Proposition 47. A local match is required.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$7.8	\$74.1	\$65.0	\$65.0	\$55.0	\$55.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$7.8</b>	<b>\$74.1</b>	<b>\$65.0</b>	<b>\$65.0</b>	<b>\$55.0</b>	<b>\$55.0</b>
Revenue	State Revenues	\$87.3	\$101.1	\$62.4	\$200.0	\$2.1	\$315.0	\$315.0
	Local Revenues	\$0.2	\$0.2	\$0.0	\$0.0	\$6.3	\$8.8	\$8.8
<b>Total</b>	<b>Revenue</b>	<b>\$87.5</b>	<b>\$101.4</b>	<b>\$62.4</b>	<b>\$200.0</b>	<b>\$8.4</b>	<b>\$323.8</b>	<b>\$323.8</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$87.5</b>	<b>\$109.2</b>	<b>\$136.5</b>	<b>\$265.0</b>	<b>\$73.4</b>	<b>\$378.8</b>	<b>\$378.8</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.8	\$0.4	\$1.4	\$1.5	\$1.7	\$0.3	\$0.0
	Employee Benefits	\$0.2	\$0.1	\$0.5	\$0.5	\$0.7	\$0.0	\$0.0
	Books & Supplies	\$0.1	\$0.0	\$0.2	\$0.1	\$0.1	\$0.0	\$0.0
	Other Operating Expense	\$2.8	\$2.9	\$0.7	\$1.8	\$1.3	\$0.0	\$0.0
	Capital Outlay	\$75.8	\$31.6	\$68.7	\$50.1	\$14.7	\$378.5	\$26.4
<b>Total</b>	<b>Expenditure</b>	<b>\$79.7</b>	<b>\$35.0</b>	<b>\$71.5</b>	<b>\$54.0</b>	<b>\$18.4</b>	<b>\$378.8</b>	<b>\$26.4</b>
Ending Balance	Designated Ending Balance	\$7.8	\$74.1	\$65.0	\$0.0	\$55.0	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$211.0	\$0.0	\$0.0	\$352.4
<b>Total</b>	<b>Ending Balance</b>	<b>\$7.8</b>	<b>\$74.1</b>	<b>\$65.0</b>	<b>\$211.0</b>	<b>\$55.0</b>	<b>\$0.0</b>	<b>\$352.4</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$87.5</b>	<b>\$109.2</b>	<b>\$136.5</b>	<b>\$265.0</b>	<b>\$73.4</b>	<b>\$378.8</b>	<b>\$378.8</b>

\* It is estimated that the 2006-07 County School Facilities Fund – Proposition 47 ending balance will increase from \$55.0 million in 2005-06 to \$352.4 million in 2006-07, an increase of \$297.4 million (540.7%). The projected increase is brought about by the increased State matching applications for multi-year projects.

## SUPERINTENDENT'S 2006-07 FINAL BUDGET

### County School Facilities Fund - Prop 55 (067)

This fund is used for school construction and modernization projects financed in part by Proposition 55, a State bond issue approved by the voters in 2004. A local match is required.

#### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$19.1	\$19.1	\$223.3	\$223.3
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$19.1</b>	<b>\$19.1</b>	<b>\$223.3</b>	<b>\$223.3</b>
Revenue	State Revenues	\$0.0	\$0.0	\$37.4	\$692.0	\$360.2	\$735.0	\$735.0
	Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$5.2	\$24.4	\$24.4
<b>Total</b>	<b>Revenue</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$37.4</b>	<b>\$692.0</b>	<b>\$365.4</b>	<b>\$759.4</b>	<b>\$759.4</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$37.4</b>	<b>\$711.1</b>	<b>\$384.5</b>	<b>\$982.7</b>	<b>\$982.7</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Books & Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Capital Outlay	\$0.0	\$0.0	\$18.3	\$18.3	\$161.1	\$982.7	\$222.6
<b>Total</b>	<b>Expenditure</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$18.3</b>	<b>\$18.3</b>	<b>\$161.2</b>	<b>\$982.7</b>	<b>\$222.6</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$19.1	\$0.0	\$223.3	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$692.8	\$0.0	\$0.0	\$760.1
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$19.1</b>	<b>\$692.8</b>	<b>\$223.3</b>	<b>\$0.0</b>	<b>\$760.1</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$37.4</b>	<b>\$711.1</b>	<b>\$384.5</b>	<b>\$982.7</b>	<b>\$982.7</b>

\* It is estimated that the 2006-07 County School Facilities Fund – Proposition 55 ending balance will increase from \$223.3 million in 2005-06 to \$760.1 million in 2006-07, an increase of \$536.8 million (240.4%). The projected increase is brought about by the increased State matching applications for multi-year projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Building Fund (070)

The Building Fund is used to account for proceeds from the sale of bonds, state allowances and other resources designated for facility expansion.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$2.4	\$1.7	\$1.7	\$1.8	\$1.8	\$2.0	\$2.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$2.4</b>	<b>\$1.7</b>	<b>\$1.7</b>	<b>\$1.8</b>	<b>\$1.8</b>	<b>\$2.0</b>	<b>\$2.0</b>
Revenue	Federal Revenues	\$0.0	\$15.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Local Revenues	\$0.4	\$0.1	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1
<b>Total</b>	<b>Revenue</b>	<b>\$0.4</b>	<b>\$15.9</b>	<b>\$0.2</b>	<b>\$0.1</b>	<b>\$0.2</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$2.8</b>	<b>\$17.6</b>	<b>\$1.9</b>	<b>\$1.9</b>	<b>\$2.0</b>	<b>\$2.1</b>	<b>\$2.1</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.2	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Employee Benefits	\$0.1	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Books & Supplies	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Operating Expense	\$0.3	\$7.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Capital Outlay	\$0.4	\$7.1	\$0.0	\$0.1	\$0.0	\$2.1	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$1.1</b>	<b>\$16.0</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.0</b>	<b>\$2.1</b>	<b>\$0.0</b>
Ending Balance	Designated Ending Balance	\$1.7	\$1.7	\$1.8	\$0.0	\$2.0	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$1.8	\$0.0	\$0.0	\$2.1
<b>Total</b>	<b>Ending Balance</b>	<b>\$1.7</b>	<b>\$1.7</b>	<b>\$1.8</b>	<b>\$1.8</b>	<b>\$2.0</b>	<b>\$0.0</b>	<b>\$2.1</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$2.8</b>	<b>\$17.6</b>	<b>\$1.9</b>	<b>\$1.9</b>	<b>\$2.0</b>	<b>\$2.1</b>	<b>\$2.1</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Capital Facilities Account Fund (073)

This fund is used to account for developer fees levied on new residential, commercial or industrial projects within the District's boundaries. Funds are used for the construction of new sch facilities.

### Regular Program

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
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### Sources of Funds

Beginning Balance	Designated Beginning Balance	\$71.5	\$73.8	\$99.1	\$133.1	\$133.1	\$176.9	\$176.9
	Inventories etc.	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Beginning Balance</b>		<b>\$71.4</b>	<b>\$73.8</b>	<b>\$99.1</b>	<b>\$133.1</b>	<b>\$133.1</b>	<b>\$176.9</b>	<b>\$176.9</b>
Revenue	Local Revenues	\$43.2	\$70.8	\$80.1	\$41.7	\$91.9	\$66.3	\$66.3
<b>Total Revenue</b>		<b>\$43.2</b>	<b>\$70.8</b>	<b>\$80.1</b>	<b>\$41.7</b>	<b>\$91.9</b>	<b>\$66.3</b>	<b>\$66.3</b>
<b>Total Sources of Funds</b>		<b>\$114.6</b>	<b>\$144.6</b>	<b>\$179.1</b>	<b>\$174.8</b>	<b>\$225.0</b>	<b>\$243.2</b>	<b>\$243.2</b>

### Uses of Funds

Expenditure	Classified Salaries	\$0.6	\$0.4	\$0.7	\$0.8	\$0.6	\$0.3	\$0.1
	Employee Benefits	\$0.3	\$0.2	\$0.3	\$0.4	\$0.2	\$0.1	\$0.1
	Books & Supplies	\$0.1	\$0.1	\$0.3	\$1.2	\$0.2	\$1.7	\$0.5
	Other Operating Expense	\$3.1	\$1.8	\$1.3	\$5.2	\$1.4	\$23.0	\$6.3
	Capital Outlay	\$12.7	\$14.1	\$11.8	\$12.9	\$24.1	\$184.3	\$50.7
	Other Outgo	\$24.0	\$29.0	\$31.7	\$34.1	\$21.6	\$33.7	\$33.7
<b>Total Expenditure</b>		<b>\$40.8</b>	<b>\$45.6</b>	<b>\$46.0</b>	<b>\$54.5</b>	<b>\$48.1</b>	<b>\$243.2</b>	<b>\$91.5</b>
Ending Balance	Designated Ending Balance	\$73.8	\$99.1	\$133.1	\$0.0	\$176.9	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$120.3	\$0.0	\$0.0	\$151.7
<b>Total Ending Balance</b>		<b>\$73.8</b>	<b>\$99.1</b>	<b>\$133.1</b>	<b>\$120.3</b>	<b>\$176.9</b>	<b>\$0.0</b>	<b>\$151.7</b>
<b>Total Uses of Funds</b>		<b>\$114.6</b>	<b>\$144.6</b>	<b>\$179.1</b>	<b>\$174.8</b>	<b>\$225.0</b>	<b>\$243.2</b>	<b>\$243.2</b>

\* It is estimated that the 2006-07 Capital Facilities Account Fund ending balance will decrease from \$176.9 million in 2005-06 to \$151.7 million in 2006-07, a decrease of \$25.2 million (14.2%). The projected decrease results largely from a decreased level of anticipated developer fee revenue, and increased expenditures for funded projects.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## State School Bldg Lease/Purchase Fund (074)

This fund is used for school construction projects to relieve overcrowding.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$15.8	\$13.7	\$22.2	\$14.1	\$14.1	\$5.4	\$5.4
<b>Total</b>	<b>Beginning Balance</b>	<b>\$15.8</b>	<b>\$13.7</b>	<b>\$22.2</b>	<b>\$14.1</b>	<b>\$14.1</b>	<b>\$5.4</b>	<b>\$5.4</b>
Revenue	State Revenues	\$1.0	\$14.4	(\$13.3)	\$0.0	(\$1.4)	\$0.0	\$0.0
	Local Revenues	\$0.0	\$0.2	\$0.0	\$0.2	\$0.0	\$0.2	\$0.2
	Interfund Transfers In	\$6.1	\$5.7	\$7.6	\$11.4	\$0.0	\$11.4	\$11.4
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$7.1</b>	<b>\$20.3</b>	<b>(\$5.7)</b>	<b>\$11.6</b>	<b>(\$1.4)</b>	<b>\$11.6</b>	<b>\$11.6</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$22.9</b>	<b>\$34.0</b>	<b>\$16.5</b>	<b>\$25.7</b>	<b>\$12.8</b>	<b>\$16.9</b>	<b>\$16.9</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
	Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Books & Supplies	\$0.3	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0
	Other Operating Expense	\$0.6	\$0.0	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
	Capital Outlay	\$8.3	\$11.7	\$2.1	\$2.2	\$4.6	\$16.9	\$4.9
	Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$2.6	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$9.2</b>	<b>\$11.8</b>	<b>\$2.4</b>	<b>\$2.4</b>	<b>\$7.4</b>	<b>\$16.9</b>	<b>\$4.9</b>
Ending Balance	Designated Ending Balance	\$13.7	\$22.2	\$14.1	\$0.0	\$5.4	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$23.3	\$0.0	\$0.0	\$12.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$13.7</b>	<b>\$22.2</b>	<b>\$14.1</b>	<b>\$23.3</b>	<b>\$5.4</b>	<b>\$0.0</b>	<b>\$12.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$22.9</b>	<b>\$34.0</b>	<b>\$16.5</b>	<b>\$25.7</b>	<b>\$12.8</b>	<b>\$16.9</b>	<b>\$16.9</b>

\* It is estimated that the 2006-07 State School Building Lease-Purchase Fund ending balance will increase from \$5.4 million in 2005-06 to \$12.0 million in 2006-07, an increase of \$6.6 million (122.2%). The projected increase is based upon trend analysis utilizing several past years' data, as well as a review of revenue sources and expenditure needs for the new fiscal year.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Bond Interest & Redemption Fund (004)

This fund provides principal and interest payments on outstanding local bonds approved by voters.

### Regular Program

Amounts in \$millions

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
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#### Sources of Funds

Beginning Balance	Designated Beginning Balance	\$103.2	\$165.0	\$165.8	\$211.4	\$211.4	\$283.0	\$283.0
<b>Total</b>	<b>Beginning Balance</b>	\$103.2	\$165.0	\$165.8	\$211.4	\$211.4	\$283.0	\$283.0
Revenue	State Revenues	\$1.2	\$2.4	\$2.8	\$3.2	\$2.7	\$3.9	\$3.9
	Local Revenues	\$190.4	\$229.6	\$308.4	\$372.7	\$314.7	\$414.9	\$414.9
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$717.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	\$191.5	\$231.9	\$311.2	\$376.0	\$1,034.4	\$418.8	\$418.8
<b>Total</b>	<b>Sources of Funds</b>	\$294.7	\$396.9	\$477.1	\$587.4	\$1,245.8	\$701.8	\$701.8

#### Uses of Funds

Expenditure	Other Outgo	\$129.8	\$231.1	\$265.6	\$376.0	\$962.8	\$418.8	\$418.8
<b>Total</b>	<b>Expenditure</b>	\$129.8	\$231.1	\$265.6	\$376.0	\$962.8	\$418.8	\$418.8
Ending Balance	Designated Ending Balance	\$165.0	\$165.8	\$211.4	\$211.4	\$283.0	\$283.0	\$283.0
<b>Total</b>	<b>Ending Balance</b>	\$165.0	\$165.8	\$211.4	\$211.4	\$283.0	\$283.0	\$283.0
<b>Total</b>	<b>Uses of Funds</b>	\$294.7	\$396.9	\$477.1	\$587.4	\$1,245.8	\$701.8	\$701.8

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Tax Override Fund (005)

This fund repays indebtedness resulting from earlier tax levies.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.3</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
Revenue	State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Local Revenues	\$0.3	\$0.4	\$0.5	\$0.3	\$0.4	\$0.4	\$0.4
<b>Total</b>	<b>Revenue</b>	<b>\$0.3</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.3</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.4</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.4</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>
<b>Uses of Funds</b>								
Expenditure	Other Outgo	\$0.5	\$0.4	\$0.4	\$0.3	\$0.4	\$0.4	\$0.4
<b>Total</b>	<b>Expenditure</b>	<b>\$0.5</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.3</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.4</b>
Ending Balance	Designated Ending Balance	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.4</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>



# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Capital Services Fund (071)

This funds is used to repay principal and interest on Certificates of Participation and lease-purchase agreements for financing capital projects.

### Regular Program

Amounts in \$millions

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
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#### Sources of Funds

Beginning Balance	Designated Beginning Balance	\$54.6	\$44.6	\$39.9	\$189.2	\$12.9	\$13.8	\$13.8
<b>Total</b>	<b>Beginning Balance</b>	\$54.6	\$44.6	\$39.9	\$189.2	\$12.9	\$13.8	\$13.8
Revenue	Local Revenues	\$2.2	\$0.9	\$3.2	\$1.0	\$1.2	\$1.1	\$1.1
	Interfund Transfers In	\$49.7	\$95.3	\$393.3	\$27.2	\$31.5	\$33.4	\$33.4
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$178.6	\$5.7	\$5.7
<b>Total</b>	<b>Revenue</b>	\$51.9	\$96.2	\$396.5	\$28.2	\$211.2	\$40.2	\$40.2
<b>Total</b>	<b>Sources of Funds</b>	\$106.4	\$140.8	\$436.4	\$217.3	\$224.1	\$53.9	\$53.9

#### Uses of Funds

Expenditure	Other Outgo	\$61.8	\$100.9	\$247.3	\$58.0	\$210.3	\$40.2	\$40.2
<b>Total</b>	<b>Expenditure</b>	\$61.8	\$100.9	\$247.3	\$58.0	\$210.3	\$40.2	\$40.2
Ending Balance	Designated Ending Balance	\$44.6	\$39.9	\$189.2	\$159.3	\$13.8	\$13.8	\$13.8
<b>Total</b>	<b>Ending Balance</b>	\$44.6	\$39.9	\$189.2	\$159.3	\$13.8	\$13.8	\$13.8
<b>Total</b>	<b>Uses of Funds</b>	\$106.4	\$140.8	\$436.4	\$217.3	\$224.1	\$53.9	\$53.9

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Worker's Compensation Fund (013)

This internal service fund makes payments to employees who were injured in the course of their employment with the District, plus the necessary costs of administering the fund.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	(\$290.6)	\$0.0	\$0.0	\$0.0
	Designated Beginning Balance	\$0.7	\$0.4	\$0.2	\$2.0	\$0.0	\$0.0	\$0.0
	Inventories etc.	\$1.2	\$1.2	\$2.0	\$0.0	\$2.0	\$2.0	\$2.0
	Restatement of beg balance	\$0.0	(\$132.8)	(\$176.8)	\$0.0	(\$290.6)	(\$182.9)	(\$182.9)
<b>Total</b>	<b>Beginning Balance</b>	<b>\$1.9</b>	<b>(\$131.2)</b>	<b>(\$174.5)</b>	<b>(\$288.6)</b>	<b>(\$288.6)</b>	<b>(\$180.9)</b>	<b>(\$180.9)</b>
Revenue	Local Revenues	\$4.5	\$3.0	\$8.4	\$6.0	\$205.3	\$171.8	\$171.8
	Interfund Transfers In	\$164.6	\$173.5	\$172.2	\$160.4	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$169.0</b>	<b>\$176.5</b>	<b>\$180.6</b>	<b>\$166.4</b>	<b>\$205.3</b>	<b>\$171.8</b>	<b>\$171.8</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$170.9</b>	<b>\$45.4</b>	<b>\$6.1</b>	<b>(\$122.2)</b>	<b>(\$83.3)</b>	<b>(\$9.2)</b>	<b>(\$9.2)</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Classified Salaries	\$2.4	\$3.1	\$3.5	\$4.3	\$4.0	\$4.4	\$4.4
	Employee Benefits	\$0.9	\$1.2	\$1.6	\$1.9	\$1.8	\$2.0	\$2.0
	Books & Supplies	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
	Other Operating Expense	\$165.9	\$215.4	\$289.4	\$160.1	\$91.7	\$150.2	\$150.2
<b>Total</b>	<b>Expenditure</b>	<b>\$169.3</b>	<b>\$219.9</b>	<b>\$294.7</b>	<b>\$166.4</b>	<b>\$97.6</b>	<b>\$156.8</b>	<b>\$156.8</b>
Ending Balance	Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	(\$290.6)	\$0.0	\$0.0	\$0.0
	Designated Ending Balance	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Inventories, Cash, Other	\$1.2	\$2.0	\$2.0	\$2.0	\$2.0	\$0.0	\$0.0
	Restatement of Ending Balance	\$0.0	(\$176.8)	(\$290.6)	\$0.0	(\$182.9)	(\$165.9)	(\$165.9)
<b>Total</b>	<b>Ending Balance</b>	<b>\$1.6</b>	<b>(\$174.5)</b>	<b>(\$288.6)</b>	<b>(\$288.6)</b>	<b>(\$180.9)</b>	<b>(\$165.9)</b>	<b>(\$165.9)</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$170.9</b>	<b>\$45.4</b>	<b>\$6.1</b>	<b>(\$122.2)</b>	<b>(\$83.3)</b>	<b>(\$9.2)</b>	<b>(\$9.2)</b>

\* It is estimated that the 2006-07 Workers' Compensation Self-Insurance Fund ending balance will improve from (\$180.9 million) in 2005-06 to (\$165.9 million) in 2006-07, an improvement of \$15 million (8.3%). The projected improvement results largely from the District's ongoing effort to decrease the negative balance projected for this Fund.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Liability Self-Insurance Fund (016)

This fund provides resources for liability claims and judgements against the District, as well as the cost of administering these claims and judgements.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$5.9	\$5.4	\$5.0	\$5.0
	Inventories etc.	\$6.7	\$6.7	\$6.3	\$0.0	\$0.5	\$0.5	\$0.5
<b>Total</b>	<b>Beginning Balance</b>	<b>\$6.7</b>	<b>\$6.7</b>	<b>\$6.3</b>	<b>\$5.9</b>	<b>\$5.9</b>	<b>\$5.5</b>	<b>\$5.5</b>
Revenue	Local Revenues	\$0.3	\$0.0	\$0.3	\$0.2	\$13.1	\$17.0	\$17.0
	Interfund Transfers In	\$13.2	\$15.6	\$16.4	\$15.8	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$13.5</b>	<b>\$15.6</b>	<b>\$16.8</b>	<b>\$16.0</b>	<b>\$13.1</b>	<b>\$17.0</b>	<b>\$17.0</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$20.3</b>	<b>\$22.3</b>	<b>\$23.1</b>	<b>\$21.9</b>	<b>\$19.1</b>	<b>\$22.5</b>	<b>\$22.5</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
	Classified Salaries	\$0.3	\$0.6	\$0.8	\$1.6	\$1.3	\$1.8	\$1.8
	Employee Benefits	\$0.1	\$0.2	\$0.4	\$0.8	\$0.6	\$0.8	\$0.8
	Books & Supplies	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1	\$0.1
	Other Operating Expense	\$13.1	\$15.0	\$15.7	\$13.4	\$11.4	\$14.2	\$14.2
<b>Total</b>	<b>Expenditure</b>	<b>\$13.6</b>	<b>\$16.0</b>	<b>\$17.2</b>	<b>\$16.0</b>	<b>\$13.5</b>	<b>\$17.0</b>	<b>\$17.0</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$5.9	\$5.0	\$5.0	\$5.0
	Inventories, Cash, Other	\$6.7	\$6.3	\$5.9	\$0.0	\$0.5	\$0.5	\$0.5
<b>Total</b>	<b>Ending Balance</b>	<b>\$6.7</b>	<b>\$6.3</b>	<b>\$5.9</b>	<b>\$5.9</b>	<b>\$5.5</b>	<b>\$5.5</b>	<b>\$5.5</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$20.3</b>	<b>\$22.3</b>	<b>\$23.1</b>	<b>\$21.9</b>	<b>\$19.1</b>	<b>\$22.5</b>	<b>\$22.5</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Health & Welfare Benefits Fund (021)

This fund provides insurance or reimbursement for medical, dental and vision care for qualified LAUSD employees, plus the necessary costs of administering the fund.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$0.0	\$0.0	\$10.0	\$0.4	\$0.4	\$0.4	\$0.4
	Designated Beginning Balance	\$16.0	\$21.4	\$10.5	\$0.0	\$0.0	\$0.0	\$0.0
	Inventories etc.	\$0.0	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$11.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$16.0</b>	<b>\$25.4</b>	<b>\$29.9</b>	<b>\$11.4</b>	<b>\$11.4</b>	<b>\$11.4</b>	<b>\$11.4</b>
Revenue	Local Revenues	\$1.9	\$0.6	\$1.8	\$0.8	\$715.8	\$776.2	\$776.2
	Interfund Transfers In	\$581.7	\$648.5	\$658.6	\$750.1	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$583.6</b>	<b>\$649.1</b>	<b>\$660.4</b>	<b>\$750.9</b>	<b>\$715.8</b>	<b>\$776.2</b>	<b>\$776.2</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$599.5</b>	<b>\$674.5</b>	<b>\$690.3</b>	<b>\$762.3</b>	<b>\$727.2</b>	<b>\$787.6</b>	<b>\$787.6</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$1.0	\$1.1	\$1.1	\$1.4	\$1.4	\$1.7	\$1.7
	Employee Benefits	\$0.4	\$0.6	\$0.6	\$0.7	\$0.9	\$0.7	\$0.7
	Books & Supplies	\$0.1	\$0.1	\$0.2	\$0.5	\$0.1	\$0.1	\$0.1
	Other Operating Expense	\$572.6	\$642.8	\$677.0	\$748.6	\$713.4	\$774.1	\$774.1
<b>Total</b>	<b>Expenditure</b>	<b>\$574.1</b>	<b>\$644.7</b>	<b>\$678.9</b>	<b>\$751.3</b>	<b>\$715.8</b>	<b>\$776.6</b>	<b>\$776.6</b>
Ending Balance	Undesignated Ending Balance	\$0.0	\$10.0	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
	Designated Ending Balance	\$21.4	\$10.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Inventories, Cash, Other	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$11.0	\$11.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$25.4</b>	<b>\$29.9</b>	<b>\$11.4</b>	<b>\$11.0</b>	<b>\$11.4</b>	<b>\$11.0</b>	<b>\$11.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$599.5</b>	<b>\$674.5</b>	<b>\$690.3</b>	<b>\$762.3</b>	<b>\$727.2</b>	<b>\$787.6</b>	<b>\$787.6</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Annuity Reserve Fund (023)

This fund holds amounts deposited after the dissolution of the District's teacher retirement system in 1972. The amounts have been or will be distributed to qualified employees.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.4	\$0.5	\$0.5
<b>Total</b>	<b>Beginning Balance</b>	\$10.2	\$7.7	\$0.6	\$0.4	\$0.4	\$0.5	\$0.5
Revenue	Local Revenues	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Sources of Funds</b>	\$10.5	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5
<b>Uses of Funds</b>								
Expenditure	Other Operating Expense	\$2.6	\$7.6	\$0.2	\$0.4	\$0.0	\$0.0	\$0.0
	Other Outgo	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	\$2.8	\$7.8	\$0.2	\$0.4	\$0.0	\$0.0	\$0.0
Ending Balance	Designated Ending Balance	\$7.7	\$0.6	\$0.4	\$0.0	\$0.5	\$0.5	\$0.5
<b>Total</b>	<b>Ending Balance</b>	\$7.7	\$0.6	\$0.4	\$0.0	\$0.5	\$0.5	\$0.5
<b>Total</b>	<b>Uses of Funds</b>	\$10.5	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Attendance Incentive Reserve Fund (046)

This funds provides rewards to UTLA-represented employees with good attendance in accordance with an agreement with UTLA.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Sources of Funds</b>								
Revenue	Local Revenues	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total	Revenue	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total	Sources of Funds	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Uses of Funds</b>								
Expenditure	Other Operating Expense	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
	Other Outgo	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total	Expenditure	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total	Uses of Funds	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1

## **General Fund Budget Details**

## SUPERINTENDENT'S 2006-07 FINAL BUDGET

### Unconsolidated Revenue Budget General Fund Regular Program by Source

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Federal Revenues</b>							
Special Education	\$84.6	\$99.9	\$115.7	\$116.6	\$121.6	\$121.6	\$121.6
Medical Billing Option	\$20.0	\$12.5	\$7.4	\$10.5	\$7.3	\$10.5	\$10.5
Disaster Relief and Mitigation	\$21.0	\$35.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
All Other Federal Revenues	\$2.0	\$1.8	\$1.9	\$2.1	\$2.2	\$2.1	\$2.1
<b>Total Federal Revenues</b>	<b>\$127.6</b>	<b>\$149.7</b>	<b>\$125.0</b>	<b>\$129.2</b>	<b>\$131.2</b>	<b>\$134.2</b>	<b>\$134.2</b>
<b>State Revenues</b>							
K-12 Revenue Limit (State Portion)	\$2,230.1	\$2,105.4	\$2,592.9	\$2,883.9	\$2,791.7	\$2,880.5	\$2,880.5
Targeted Instrucl Improv Grant (AB825)	\$468.4	\$470.6	\$481.1	\$515.5	\$523.9	\$552.9	\$552.9
Special Education	\$380.3	\$360.6	\$366.4	\$369.3	\$375.1	\$375.2	\$375.2
Class Size Reduction (K-3)	\$214.2	\$204.3	\$212.3	\$200.7	\$195.6	\$204.7	\$204.7
California State Lottery	\$99.1	\$98.0	\$113.7	\$110.1	\$119.1	\$116.2	\$116.2
Transportation	\$84.9	\$83.0	\$85.8	\$89.4	\$86.0	\$91.0	\$91.0
Year-Round School Operational Grants	\$54.0	\$62.7	\$82.9	\$66.8	\$87.3	\$70.0	\$70.0
ROC/Skills Center Entitlement	\$56.0	\$55.6	\$58.7	\$59.7	\$48.6	\$64.5	\$64.5
Discretionary Block Grant - Sch & District - One Time	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$57.3	\$57.3
Gov Prop - Mandated Cost Reimbursement	\$16.8	\$3.1	\$16.8	\$10.9	\$5.5	\$55.6	\$55.6
School/Library Improvement	\$2.5	\$1.0	\$0.5	\$0.0	\$0.0	\$52.7	\$52.7
Gov Prop - Arts & Music Equip & Supplies Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$51.9	\$51.9
Gov Prop - Instr Materials Block Grant, incl. Williams	\$29.2	\$20.3	\$39.6	\$40.2	\$41.7	\$44.4	\$44.4
Prof Dev Block Grant AB825 & Instr Buyout	\$30.4	\$23.0	\$22.7	\$28.6	\$27.3	\$30.8	\$30.8
Gov Prop - School Counselors Grades 7 - 12	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$20.4	\$20.4
English Language Acquisition Program	\$7.9	\$10.9	\$12.4	\$12.7	\$11.9	\$12.6	\$12.6
Class Size Reduction (9)	\$1.5	\$8.5	\$10.2	\$10.1	\$9.8	\$10.4	\$10.4
Instructional Material Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.4	\$10.4
Gov Prop - Arts & Music Block Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.1	\$10.1
School Safety	\$8.3	\$8.9	\$8.8	\$9.9	\$9.4	\$9.7	\$9.7
Medi-Cal Admin Activity	\$1.1	\$4.8	\$8.5	\$8.4	\$6.2	\$6.5	\$6.5
Gifted and Talented Students	\$6.5	\$5.3	\$5.4	\$5.5	\$5.6	\$5.6	\$5.6
Pupil Retention Block Grant AB825	\$0.0	\$0.0	\$0.0	\$7.3	\$4.8	\$5.1	\$5.1
Class Size Reduction (Morgan/Hart)	\$4.9	\$4.9	\$4.7	\$4.9	\$4.7	\$4.9	\$4.9
CAHSEE Intensive Instructional Services	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3	\$4.6	\$4.6
Staff Development - Reading / Math	\$9.8	\$4.7	\$4.9	\$3.8	\$4.4	\$4.4	\$4.4
Pupil Assessment	\$2.0	\$1.5	\$4.9	\$3.3	\$3.3	\$3.2	\$3.2
Peer Assistance & Review Program	\$7.5	\$2.9	\$2.9	\$3.1	\$3.0	\$3.2	\$3.2
Charter Categorical Block Grant	\$5.7	\$1.3	\$2.2	\$2.1	\$2.0	\$3.1	\$3.1
Mental Health Programs	\$0.0	\$0.0	\$0.0	\$3.7	\$3.2	\$3.0	\$3.0
Childcare Facilities Revolving Fund	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
All Other State Revenue, inc remaining Gov Props	\$9.7	\$3.8	\$49.5	\$8.4	\$13.6	\$2.3	\$2.3
<b>Total State Revenues</b>	<b>\$3,731.0</b>	<b>\$3,544.8</b>	<b>\$4,188.1</b>	<b>\$4,458.3</b>	<b>\$4,384.7</b>	<b>\$4,767.3</b>	<b>\$4,767.3</b>



**SUPERINTENDENT'S 2006-07 FINAL BUDGET**  
**Unconsolidated Revenue Budget General Fund Regular Program by Source**

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Local Revenues</b>							
K-12 Revenue Limit (Local portion)	\$1,086.0	\$1,195.4	\$839.0	\$668.0	\$777.6	\$782.3	\$782.3
Interest	\$25.6	\$18.2	\$28.2	\$22.9	\$35.8	\$41.2	\$41.2
Miscellaneous Donations	\$6.5	\$6.9	\$7.9	\$6.0	\$7.9	\$9.0	\$9.0
E-Rate Reimbursement	\$7.7	\$5.8	\$16.3	\$11.5	\$11.0	\$7.8	\$7.8
Charter Sch Funding In-Lieu of Prop Taxes	\$31.9	\$8.9	\$7.6	\$6.0	\$7.2	\$7.7	\$7.7
Charter - Fee for Service	\$0.0	\$0.0	\$2.4	\$2.7	\$5.2	\$3.3	\$3.3
Local CRA Programs	\$1.4	\$3.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Property Taxes for Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
All Other Local Revenue	\$19.9	\$22.4	\$11.3	\$11.5	\$21.1	\$12.7	\$12.7
<b>Total Local Revenues</b>	<b>\$1,178.9</b>	<b>\$1,261.3</b>	<b>\$912.8</b>	<b>\$728.6</b>	<b>\$865.8</b>	<b>\$864.0</b>	<b>\$864.0</b>
<b>Other Financing Sources</b>							
Flexibility Transfers	\$0.0	\$4.6	\$0.0	\$7.0	\$7.0	\$7.9	\$7.9
Long Tem Debt Proceeds Capital Leases	\$3.9	\$7.6	\$2.0	\$2.0	\$1.3	\$2.0	\$2.0
Certificates of Participation	\$184.0	\$0.0	\$212.2	\$0.0	\$0.0	\$0.0	\$0.0
Sales of Property	\$0.0	\$11.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
SFP Transfers & District Match	(\$19.5)	(\$0.2)	(\$0.2)	\$0.0	\$0.1	\$0.0	\$0.0
All Other Financing Sources	\$0.0	\$0.0	\$6.0	\$1.3	\$0.1	(\$7.9)	(\$7.9)
<b>Total Other Financing Sources</b>	<b>\$168.3</b>	<b>\$23.9</b>	<b>\$220.0</b>	<b>\$10.3</b>	<b>\$8.5</b>	<b>\$2.0</b>	<b>\$2.0</b>
<b>Other</b>							
Interfund Transfers	\$8.8	\$8.3	\$28.3	\$36.5	\$34.7	\$78.3	\$78.3
Interprogram Support	\$0.0	\$13.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Other</b>	<b>\$8.8</b>	<b>\$21.9</b>	<b>\$28.3</b>	<b>\$36.5</b>	<b>\$34.7</b>	<b>\$78.3</b>	<b>\$78.3</b>
<b>Total Revenues General Fund Regular Program</b>	<b>\$5,214.6</b>	<b>\$5,001.6</b>	<b>\$5,474.1</b>	<b>\$5,363.0</b>	<b>\$5,425.0</b>	<b>\$5,845.8</b>	<b>\$5,845.8</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

### Expenditures by Sub-Object

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Regular Program</b>								
Amounts in \$millions								
<b>Certificated Salaries</b>								
1100	Salaries - Teachers	\$2,124.3	\$2,128.8	\$2,135.9	\$2,151.2	\$2,167.7	\$2,205.1	\$2,201.5
1200	Salaries - School Administrators	\$156.5	\$155.9	\$169.7	\$184.6	\$174.0	\$180.1	\$173.4
1300	Salaries - Supervisors	\$48.0	\$45.7	\$48.7	\$48.8	\$49.6	\$69.1	\$52.2
1400	Salaries - Librarians	\$12.7	\$9.3	\$9.7	\$10.2	\$10.0	\$11.5	\$11.0
1500	Salaries - Counselors	\$122.1	\$111.2	\$100.3	\$103.8	\$105.1	\$132.0	\$138.0
1600	Salaries - Nurses & Health Employees	\$44.2	\$43.9	\$43.7	\$42.9	\$44.2	\$47.0	\$45.2
1700	Salaries - Superintendents	\$3.3	\$2.6	\$2.4	\$2.3	\$2.5	\$2.6	\$2.6
1800	Salaries - Nonschool Administrators	\$20.8	\$19.1	\$19.8	\$18.1	\$22.5	\$20.4	\$24.1
1900	Other Certificated Employees	\$31.4	\$26.0	\$24.2	\$27.2	\$29.7	\$53.6	\$34.7
<b>Total</b>	<b>Certificated Salaries</b>	<b>\$2,563.3</b>	<b>\$2,542.5</b>	<b>\$2,554.4</b>	<b>\$2,589.2</b>	<b>\$2,605.1</b>	<b>\$2,721.4</b>	<b>\$2,682.7</b>
<b>Classified Salaries</b>								
2100	Instructional Aides	\$206.5	\$202.2	\$201.3	\$202.0	\$205.7	\$231.4	\$216.6
2200	Classified Administrators	\$19.0	\$21.1	\$19.5	\$18.9	\$19.6	\$20.9	\$19.8
2300	Clerical and Office Employees	\$232.2	\$231.4	\$223.2	\$229.2	\$227.9	\$255.8	\$248.6
2400	Maintenance & Operations Employees	\$225.4	\$234.0	\$232.7	\$249.2	\$245.6	\$262.0	\$270.3
2500	Food Service Employees	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2600	Transportation Employees	\$66.5	\$64.1	\$61.4	\$62.5	\$60.3	\$67.8	\$60.7
2900	Other Classified Employees	\$43.9	\$41.8	\$36.3	\$45.1	\$38.4	\$47.7	\$46.0
<b>Total</b>	<b>Classified Salaries</b>	<b>\$793.5</b>	<b>\$794.6</b>	<b>\$774.4</b>	<b>\$806.9</b>	<b>\$797.6</b>	<b>\$885.7</b>	<b>\$862.1</b>
<b>Employee Benefits</b>								
3100	State Teachers Retirement System	\$204.4	\$206.5	\$206.1	\$205.1	\$209.3	\$221.7	\$221.7
3200	Public Employees Retirement System	\$38.7	\$94.5	\$93.1	\$95.7	\$90.7	\$102.2	\$102.2
3300	Social Security, Medicare, PARS	\$91.6	\$91.5	\$91.5	\$101.0	\$94.2	\$102.8	\$102.8
3400	Benefits - Employee Health Benefits	\$342.5	\$376.1	\$379.8	\$426.3	\$406.9	\$443.2	\$443.2
3500	Benefits - Unemployment Insurance	\$4.0	\$10.0	\$21.7	\$21.8	\$15.7	\$1.8	\$1.8
3600	Benefits - Workers Compensation	\$133.2	\$139.6	\$135.5	\$145.3	\$147.7	\$137.7	\$137.7
3700	Benefits - Retiree Health Benefits	\$148.6	\$160.4	\$162.9	\$182.7	\$174.4	\$190.0	\$190.0
3800	Benefits - PERS Recapture	\$43.3	\$8.3	\$7.1	\$12.8	\$11.2	\$12.9	\$12.9
3900	Benefits - General	\$0.0	\$0.0	\$0.1	(\$1.3)	\$0.7	\$3.0	\$3.0
<b>Total</b>	<b>Employee Benefits</b>	<b>\$1,006.2</b>	<b>\$1,087.0</b>	<b>\$1,097.8</b>	<b>\$1,189.4</b>	<b>\$1,150.9</b>	<b>\$1,215.3</b>	<b>\$1,215.3</b>
<b>Books &amp; Supplies</b>								
4100	Textbooks	\$58.8	\$36.0	\$45.6	\$54.7	\$79.7	\$85.3	\$127.2
4200	Other Books	\$20.3	\$7.6	\$11.0	\$10.8	\$3.3	\$6.9	\$1.3
4300	Instructional Materials	\$34.0	\$36.7	\$42.6	\$30.5	\$46.4	\$295.4	\$97.0
4400	Non-Capitalized Equipment	\$18.6	\$18.8	\$17.9	\$20.0	\$18.3	\$41.0	\$59.4
4500	General Supplies	\$73.2	\$68.0	\$65.5	\$66.6	\$80.1	\$147.4	\$96.8
4600	Pupil Transportation Supplies	\$9.1	\$7.8	\$9.5	\$11.1	\$9.4	\$12.1	\$13.0
4700	Food Services Supplies	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Books &amp; Supplies</b>	<b>\$214.1</b>	<b>\$175.1</b>	<b>\$192.2</b>	<b>\$193.7</b>	<b>\$237.2</b>	<b>\$588.1</b>	<b>\$394.7</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

### Expenditures by Sub-Object

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Other Operating Expense</b>								
5100	Instructional Consultants	\$12.9	\$9.9	\$10.3	\$19.4	\$15.4	\$16.6	\$23.7
5200	Travel & Conference Expense	\$5.0	\$4.8	\$4.9	\$5.0	\$5.6	\$23.3	\$6.5
5300	Dues and Memberships	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.5	\$0.4
5400	Insurance	\$14.0	\$15.4	\$16.8	\$14.7	\$12.8	\$17.6	\$13.1
5500	Utilities & Housekeeping Services	\$71.1	\$75.7	\$71.8	\$64.7	\$79.4	\$89.5	\$92.7
5600	Rentals, Leases & Repairs	\$58.2	\$63.8	\$60.0	\$65.0	\$56.5	\$72.8	\$63.2
5800	Other Services & Operating Expense	\$278.1	\$302.0	\$273.1	\$317.3	\$282.6	\$340.3	\$310.3
5900	Telephone, Pager & Postage	\$23.6	\$17.4	\$15.2	\$14.4	\$15.6	\$15.2	\$16.3
<b>Total</b>	<b>Other Operating Expense</b>	<b>\$463.2</b>	<b>\$489.3</b>	<b>\$452.3</b>	<b>\$500.7</b>	<b>\$468.3</b>	<b>\$575.8</b>	<b>\$526.2</b>
<b>Capital Outlay</b>								
6100	Sites & Improvement of Sites	\$3.5	\$1.9	\$1.2	\$0.7	\$1.1	\$1.4	\$3.5
6200	Buildings & Improvement of Buildings	\$15.9	\$11.7	\$8.4	\$14.5	\$11.9	\$50.9	\$13.1
6300	Books & Media for Libraries	\$0.0	\$0.0	\$1.3	\$2.5	\$3.5	\$0.0	\$5.0
6400	Equipment	\$25.0	\$18.7	\$15.5	\$4.0	\$6.0	\$37.3	\$20.8
6500	Equipment Replacement	\$0.2	\$0.0	\$0.1	\$0.9	\$0.6	\$0.5	\$0.6
<b>Total</b>	<b>Capital Outlay</b>	<b>\$44.5</b>	<b>\$32.4</b>	<b>\$26.5</b>	<b>\$22.6</b>	<b>\$23.0</b>	<b>\$90.1</b>	<b>\$43.0</b>
<b>Other Outgo</b>								
7100	Tuition	\$0.5	\$0.7	\$0.8	\$0.7	\$0.8	\$0.7	\$0.8
7200	Other Transfers Out	\$0.0	\$41.9	\$36.5	\$58.8	\$40.9	\$7.7	\$7.7
7300	Interprogram Support Costs	(\$31.1)	(\$40.2)	(\$45.9)	(\$53.1)	(\$49.6)	(\$48.2)	(\$48.2)
7600	Interfund Transfers	\$237.3	\$114.2	\$270.2	\$46.7	\$83.7	\$52.5	\$55.0
7700	Other Uses	\$9.7	\$13.8	\$6.4	\$0.0	\$5.5	\$0.0	\$0.0
<b>Total</b>	<b>Other Outgo</b>	<b>\$216.3</b>	<b>\$130.4</b>	<b>\$268.0</b>	<b>\$53.0</b>	<b>\$81.3</b>	<b>\$12.7</b>	<b>\$15.3</b>
<b>Total Expenditures</b>		<b>\$5,301.1</b>	<b>\$5,251.3</b>	<b>\$5,365.6</b>	<b>\$5,355.5</b>	<b>\$5,363.3</b>	<b>\$6,089.1</b>	<b>\$5,739.4</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

### Expenditures by Sub-Object

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Specially Funded Program</b>								
Amounts in \$millions								
<b>Certificated Salaries</b>								
1100	Salaries - Teachers	\$195.5	\$223.2	\$236.7	\$256.6	\$243.1	\$272.1	\$267.0
1200	Salaries - School Administrators	\$3.2	\$3.9	\$4.3	\$4.9	\$4.6	\$4.6	\$4.6
1300	Salaries - Supervisors	\$32.8	\$45.3	\$47.8	\$71.9	\$62.7	\$68.5	\$68.5
1400	Salaries - Librarians	\$0.2	\$0.4	\$0.8	\$1.0	\$1.0	\$0.1	\$0.1
1500	Salaries - Counselors	\$30.1	\$31.9	\$52.3	\$56.0	\$51.2	\$41.3	\$41.3
1600	Salaries - Nurses & Health Employees	\$11.5	\$12.9	\$14.3	\$15.5	\$15.0	\$13.6	\$13.6
1700	Salaries - Superintendents	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
1800	Salaries - Nonschool Administrators	\$0.9	\$1.4	\$1.8	\$2.5	\$2.5	\$2.7	\$2.7
1900	Other Certificated Employees	\$62.3	\$57.9	\$64.8	\$78.9	\$65.6	\$56.6	\$56.6
<b>Total</b>	<b>Certificated Salaries</b>	<b>\$336.6</b>	<b>\$376.9</b>	<b>\$422.9</b>	<b>\$487.4</b>	<b>\$445.8</b>	<b>\$459.6</b>	<b>\$454.5</b>
<b>Classified Salaries</b>								
2100	Instructional Aides	\$15.0	\$14.8	\$14.4	\$16.7	\$14.8	\$13.6	\$6.3
2200	Classified Administrators	\$0.6	\$1.0	\$1.7	\$2.6	\$2.0	\$2.9	\$2.9
2300	Clerical and Office Employees	\$25.4	\$26.8	\$32.8	\$38.9	\$36.3	\$61.5	\$61.5
2400	Maintenance & Operations Employees	\$2.7	\$3.5	\$4.1	\$5.3	\$3.3	\$3.4	\$3.4
2500	Food Service Employees	\$0.2	\$0.3	\$0.3	\$0.7	\$0.4	\$0.1	\$0.1
2600	Transportation Employees	\$1.5	\$1.6	\$2.4	\$2.5	\$2.0	\$0.0	\$0.0
2900	Other Classified Employees	\$37.2	\$37.8	\$41.0	\$44.0	\$41.5	\$34.8	\$34.8
<b>Total</b>	<b>Classified Salaries</b>	<b>\$82.6</b>	<b>\$85.8</b>	<b>\$96.5</b>	<b>\$110.7</b>	<b>\$100.3</b>	<b>\$116.3</b>	<b>\$109.0</b>
<b>Employee Benefits</b>								
3100	State Teachers Retirement System	\$22.9	\$24.4	\$30.4	\$120.5	\$32.0	\$56.4	\$56.4
3200	Public Employees Retirement System	\$2.5	\$6.5	\$7.0	\$2.4	\$6.9	\$13.1	\$13.1
3300	Social Security, Medicare, PARS	\$11.0	\$11.8	\$13.2	\$2.5	\$13.7	\$11.8	\$11.8
3400	Benefits - Employee Health Benefits	\$24.5	\$32.2	\$38.3	\$49.6	\$43.1	\$21.0	\$21.0
3500	Benefits - Unemployment Insurance	\$0.5	\$1.3	\$3.3	\$0.5	\$2.4	\$1.3	\$1.3
3600	Benefits - Workers Compensation	\$15.7	\$18.9	\$21.1	\$3.2	\$23.4	\$9.2	\$9.2
3700	Benefits - Retiree Health Benefits	\$10.5	\$13.8	\$16.4	\$19.4	\$18.5	\$18.4	\$18.4
3800	Benefits - PERS Recapture	\$3.4	\$0.6	\$0.8	\$1.7	\$1.2	\$1.4	\$1.4
3900	Benefits - General	\$0.0	\$0.0	\$0.0	(\$42.5)	\$0.0	\$1.4	\$0.0
<b>Total</b>	<b>Employee Benefits</b>	<b>\$90.9</b>	<b>\$109.5</b>	<b>\$130.5</b>	<b>\$157.3</b>	<b>\$141.3</b>	<b>\$134.0</b>	<b>\$132.5</b>
<b>Books &amp; Supplies</b>								
4100	Textbooks	\$3.8	\$1.7	\$0.8	\$0.9	\$0.1	\$0.5	\$0.5
4200	Other Books	\$14.6	\$8.1	\$5.2	\$6.5	\$15.0	\$1.4	\$1.4
4300	Instructional Materials	\$55.8	\$104.1	\$108.7	\$139.0	\$96.6	\$227.5	\$214.4
4400	Non-Capitalized Equipment	\$47.1	\$33.3	\$32.7	\$54.8	\$50.4	\$9.7	\$9.7
4500	General Supplies	\$36.6	\$29.0	\$28.1	\$36.7	\$35.6	\$51.6	\$51.6
4600	Pupil Transportation Supplies	\$0.1	\$0.2	\$0.2	\$0.3	\$0.2	(\$0.1)	(\$0.1)
4700	Food Services Supplies	\$0.5	\$0.7	\$0.6	\$0.6	\$0.8	\$0.2	\$0.2
<b>Total</b>	<b>Books &amp; Supplies</b>	<b>\$158.5</b>	<b>\$177.1</b>	<b>\$176.5</b>	<b>\$238.8</b>	<b>\$198.7</b>	<b>\$290.7</b>	<b>\$277.6</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

### Expenditures by Sub-Object

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Other Operating Expense</b>								
5100	Instructional Consultants	\$49.2	\$54.2	\$75.0	\$106.5	\$93.7	\$191.2	\$191.2
5200	Travel & Conference Expense	\$4.6	\$5.1	\$6.4	\$8.7	\$7.3	\$8.5	\$8.5
5300	Dues and Memberships	\$0.1	\$0.1	\$0.3	\$0.2	\$0.1	\$0.0	\$0.0
5400	Insurance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5500	Utilities & Housekeeping Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5600	Rentals, Leases & Repairs	\$14.1	\$14.9	\$16.0	\$19.6	\$18.1	\$17.6	\$17.6
5800	Other Services & Operating Expense	\$15.0	\$9.7	\$14.3	\$20.1	\$28.1	(\$7.8)	(\$11.6)
5900	Telephone, Pager & Postage	\$0.9	\$1.3	\$1.2	\$2.0	\$1.2	\$1.8	\$1.8
<b>Total</b>	<b>Other Operating Expense</b>	<b>\$84.0</b>	<b>\$85.4</b>	<b>\$113.2</b>	<b>\$157.1</b>	<b>\$148.6</b>	<b>\$211.4</b>	<b>\$207.6</b>
<b>Capital Outlay</b>								
6100	Sites & Improvement of Sites	\$0.5	\$1.1	\$0.1	\$0.4	\$0.1	(\$0.1)	(\$0.1)
6200	Buildings & Improvement of Buildings	\$4.9	\$3.5	\$3.1	\$5.0	\$1.6	\$9.5	\$9.5
6400	Equipment	\$3.8	\$7.4	\$12.9	\$10.8	\$38.5	\$24.0	\$24.0
6500	Equipment Replacement	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.2	\$0.2
<b>Total</b>	<b>Capital Outlay</b>	<b>\$9.1</b>	<b>\$12.0</b>	<b>\$16.1</b>	<b>\$16.5</b>	<b>\$40.1</b>	<b>\$33.7</b>	<b>\$33.7</b>
<b>Other Outgo</b>								
7200	Other Transfers Out	\$0.0	(\$0.1)	\$0.0	\$153.3	\$0.0	\$0.0	\$0.0
7300	Interprogram Support Costs	\$24.8	\$33.3	\$37.0	\$52.3	\$42.4	\$39.6	\$39.6
7600	Interfund Transfers	\$0.0	\$0.0	\$64.5	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Other Outgo</b>	<b>\$24.8</b>	<b>\$33.2</b>	<b>\$101.5</b>	<b>\$205.6</b>	<b>\$42.4</b>	<b>\$39.6</b>	<b>\$39.6</b>
<b>Total Expenditures</b>		<b>\$786.6</b>	<b>\$879.8</b>	<b>\$1,057.1</b>	<b>\$1,373.3</b>	<b>\$1,117.2</b>	<b>\$1,285.2</b>	<b>\$1,254.6</b>

## SUPERINTENDENT'S 2006-07 FINAL BUDGET

### General Fund - Summary of Expenditures by District-Defined Program

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>General Fund - Regular Program (000R)</b>							
General Program (A)	\$3,002.0	\$3,053.5	\$3,038.9	\$3,121.9	\$3,117.8	\$3,708.3	\$3,443.1
Special Education (D)	\$1,203.1	\$1,247.5	\$1,228.7	\$1,290.1	\$1,281.6	\$1,328.6	\$1,297.3
Options Programs (S)	\$64.9	\$66.2	\$68.9	\$70.8	\$71.1	\$77.7	\$71.5
Intervention - Hourly (C)	\$74.3	\$69.0	\$73.4	\$74.3	\$74.3	\$75.4	\$72.8
After School Programs (L)	\$23.3	\$21.4	\$19.3	\$19.5	\$20.2	\$20.4	\$20.4
Targeted Instructional Improvement Grant (G)	\$492.5	\$477.2	\$496.8	\$502.9	\$511.4	\$552.2	\$536.9
ROC/ROP (J)	\$67.0	\$71.0	\$70.5	\$73.4	\$65.0	\$81.3	\$72.9
Interfund Transfers (@)	\$223.8	\$92.4	\$212.8	\$5.4	\$42.7	\$11.0	\$11.0
Reserves (P)	\$4.7	\$0.0	\$0.0	\$2.4	\$0.0	\$1.8	\$1.8
Maintenance (\$)	\$145.5	\$153.1	\$156.3	\$194.7	\$179.2	\$232.4	\$211.6
<b>Total General Fund - Regular Program (000R)</b>	<b>\$5,301.1</b>	<b>\$5,251.3</b>	<b>\$5,365.6</b>	<b>\$5,355.5</b>	<b>\$5,363.3</b>	<b>\$6,089.1</b>	<b>\$5,739.4</b>
<b>General Fund - Specially Funded (000S)</b>							
SFP - Compensatory (SFPA)	\$340.2	\$417.3	\$499.4	\$684.6	\$608.6	\$687.9	\$657.3
SFP - General (SFPB)	\$424.6	\$417.7	\$507.9	\$633.5	\$461.2	\$507.8	\$507.8
SFP - Special Ed (SFPC)	\$16.5	\$19.9	\$22.2	\$23.3	\$20.4	\$20.8	\$20.8
SFP - ROC (SFPE)	\$5.2	\$5.5	\$5.1	\$3.6	\$3.9	\$5.2	\$5.2
After School (SFPL)	\$0.0	\$19.4	\$22.6	\$28.3	\$23.1	\$63.6	\$63.6
<b>Total General Fund - Specially Funded (000S)</b>	<b>\$786.6</b>	<b>\$879.8</b>	<b>\$1,057.1</b>	<b>\$1,373.3</b>	<b>\$1,117.2</b>	<b>\$1,285.2</b>	<b>\$1,254.6</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>General Program (A)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$100.1	\$81.1	\$81.1
	Designated Beginning Balance	\$429.0	\$354.2	\$131.7	\$171.7	\$171.7	\$203.0	\$203.0
	Inventories etc.	\$12.8	\$14.3	\$18.9	\$26.1	\$26.1	\$15.6	\$15.6
	Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$466.6</b>	<b>\$387.1</b>	<b>\$182.0</b>	<b>\$297.9</b>	<b>\$297.9</b>	<b>\$299.7</b>	<b>\$299.7</b>
Revenue	Revenue Limit Revenues	\$3,043.7	\$3,023.6	\$3,131.5	\$3,246.9	\$3,257.3	\$3,323.0	\$3,323.0
	Federal Revenues	\$23.1	\$19.1	\$17.8	\$21.0	\$9.6	\$12.6	\$12.6
	State Revenues	\$534.5	\$491.2	\$625.1	\$570.5	\$578.7	\$842.9	\$842.9
	Local Revenues	\$92.1	\$65.2	\$73.1	\$59.9	\$86.6	\$80.3	\$80.3
	Interfund Transfers In	\$1.8	\$1.1	\$26.2	\$34.5	\$2.7	\$46.3	\$46.3
	Other Financing Sources	\$3.9	\$19.5	\$3.3	\$3.3	\$1.4	(\$5.9)	(\$5.9)
	Interprogram Transfers	(\$756.9)	(\$771.2)	(\$725.3)	(\$878.7)	(\$816.7)	(\$805.2)	(\$805.2)
	Local Miscellaneous	(\$19.5)	(\$0.2)	\$3.2	(\$1.5)	\$0.1	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$2,922.5</b>	<b>\$2,848.4</b>	<b>\$3,154.9</b>	<b>\$3,055.8</b>	<b>\$3,119.6</b>	<b>\$3,493.9</b>	<b>\$3,493.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$3,389.1</b>	<b>\$3,235.5</b>	<b>\$3,336.9</b>	<b>\$3,353.7</b>	<b>\$3,417.5</b>	<b>\$3,793.6</b>	<b>\$3,793.6</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$1,766.2	\$1,760.5	\$1,752.4	\$1,768.4	\$1,786.1	\$1,871.8	\$1,841.9
	Classified Salaries	\$370.2	\$375.1	\$367.3	\$381.3	\$383.1	\$421.9	\$415.3
	Employee Benefits	\$625.7	\$668.7	\$672.4	\$720.8	\$712.1	\$762.9	\$762.9
	Books & Supplies	\$158.9	\$123.9	\$144.8	\$147.5	\$175.2	\$476.5	\$321.2
	Other Operating Expense	\$211.5	\$215.8	\$210.8	\$232.3	\$209.7	\$304.2	\$251.3
	Capital Outlay	\$39.8	\$27.8	\$23.8	\$18.2	\$18.6	\$60.7	\$37.6
	Other Outgo	(\$170.3)	(\$118.2)	(\$132.6)	(\$146.5)	(\$167.1)	(\$189.8)	(\$187.2)
<b>Total</b>	<b>Expenditure</b>	<b>\$3,002.0</b>	<b>\$3,053.5</b>	<b>\$3,038.9</b>	<b>\$3,121.9</b>	<b>\$3,117.8</b>	<b>\$3,708.3</b>	<b>\$3,443.1</b>
Ending Balance	Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$63.8	\$81.1	\$69.7	\$69.7
	Designated Ending Balance	\$354.2	\$131.7	\$171.7	\$0.0	\$203.0	\$0.0	\$0.0
	Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$26.1	\$15.6	\$15.6	\$15.6
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$141.9	\$0.0	\$0.0	\$265.2
<b>Total</b>	<b>Ending Balance</b>	<b>\$387.1</b>	<b>\$182.0</b>	<b>\$297.9</b>	<b>\$231.8</b>	<b>\$299.7</b>	<b>\$85.3</b>	<b>\$350.5</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$3,389.1</b>	<b>\$3,235.5</b>	<b>\$3,336.9</b>	<b>\$3,353.7</b>	<b>\$3,417.5</b>	<b>\$3,793.6</b>	<b>\$3,793.6</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>General Program (A)</b>								
<b>001 General Fund - Unrestricted</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$100.1	\$81.1	\$81.1
	Designated Beginning Balance	\$255.6	\$227.9	\$82.3	\$104.7	\$104.7	\$134.4	\$134.4
	Inventories etc.	\$12.3	\$13.9	\$18.3	\$9.4	\$9.4	\$14.8	\$14.8
	Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$292.7</b>	<b>\$260.3</b>	<b>\$132.0</b>	<b>\$214.2</b>	<b>\$214.2</b>	<b>\$230.3</b>	<b>\$230.3</b>
Revenue	Revenue Limit Revenues	\$3,043.7	\$3,023.6	\$3,131.5	\$3,246.9	\$3,257.3	\$3,323.0	\$3,323.0
	Federal Revenues	\$3.1	\$6.6	\$10.4	\$10.5	\$2.2	\$2.1	\$2.1
	State Revenues	\$420.4	\$396.1	\$454.4	\$394.4	\$412.8	\$455.3	\$455.3
	Local Revenues	\$87.3	\$59.2	\$70.8	\$58.2	\$81.1	\$79.3	\$79.3
	Interfund Transfers In	\$1.8	\$1.1	\$25.9	\$34.5	\$2.7	\$46.3	\$46.3
	Other Financing Sources	\$3.9	\$19.5	\$2.0	\$2.0	\$1.3	\$2.0	\$2.0
	Interprogram Transfers	(\$748.0)	(\$714.4)	(\$713.1)	(\$848.9)	(\$815.5)	(\$798.1)	(\$798.1)
	Local Miscellaneous	(\$19.5)	(\$0.2)	\$4.1	(\$1.5)	\$0.1	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$2,792.6</b>	<b>\$2,791.4</b>	<b>\$2,985.9</b>	<b>\$2,896.0</b>	<b>\$2,942.0</b>	<b>\$3,109.9</b>	<b>\$3,109.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$3,085.2</b>	<b>\$3,051.7</b>	<b>\$3,117.9</b>	<b>\$3,110.2</b>	<b>\$3,156.3</b>	<b>\$3,340.1</b>	<b>\$3,340.1</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$1,739.4	\$1,743.9	\$1,739.0	\$1,731.5	\$1,743.7	\$1,786.0	\$1,744.2
	Classified Salaries	\$356.8	\$362.0	\$358.1	\$370.4	\$373.2	\$404.8	\$402.1
	Employee Benefits	\$616.1	\$659.7	\$665.6	\$713.3	\$696.7	\$727.7	\$727.7
	Books & Supplies	\$62.8	\$48.0	\$55.6	\$68.3	\$70.9	\$188.9	\$114.7
	Other Operating Expense	\$200.3	\$208.2	\$198.3	\$211.6	\$197.8	\$290.7	\$235.2
	Capital Outlay	\$23.7	\$21.5	\$20.1	\$14.4	\$10.3	\$49.0	\$25.6
	Other Outgo	(\$174.1)	(\$123.7)	(\$132.9)	(\$143.1)	(\$167.7)	(\$191.4)	(\$188.8)
<b>Total</b>	<b>Expenditure</b>	<b>\$2,824.9</b>	<b>\$2,919.7</b>	<b>\$2,903.7</b>	<b>\$2,966.3</b>	<b>\$2,924.9</b>	<b>\$3,255.6</b>	<b>\$3,060.6</b>
Ending Balance	Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$63.8	\$81.1	\$69.7	\$69.7
	Designated Ending Balance	\$227.9	\$82.3	\$104.7	\$0.0	\$135.5	\$0.0	\$0.0
	Inventories, Cash, Other	\$13.9	\$18.3	\$9.4	\$9.4	\$14.8	\$14.8	\$14.8
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$70.7	\$0.0	\$0.0	\$195.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$260.3</b>	<b>\$132.0</b>	<b>\$214.2</b>	<b>\$143.9</b>	<b>\$231.4</b>	<b>\$84.5</b>	<b>\$279.5</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$3,085.2</b>	<b>\$3,051.7</b>	<b>\$3,117.9</b>	<b>\$3,110.2</b>	<b>\$3,156.3</b>	<b>\$3,340.1</b>	<b>\$3,340.1</b>



# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>General Program (A)</b>								
<b>003 General Fund - Restricted</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$173.4	\$126.4	\$49.4	\$67.0	\$67.0	\$68.6	\$68.6
	Inventories etc.	\$0.5	\$0.4	\$0.6	\$16.7	\$16.7	\$0.8	\$0.8
<b>Total</b>	<b>Beginning Balance</b>	<b>\$173.9</b>	<b>\$126.8</b>	<b>\$50.0</b>	<b>\$83.7</b>	<b>\$83.7</b>	<b>\$69.5</b>	<b>\$69.5</b>
Revenue	Federal Revenues	\$20.0	\$12.5	\$7.4	\$10.5	\$7.3	\$10.5	\$10.5
	State Revenues	\$114.0	\$95.1	\$170.7	\$176.1	\$165.9	\$387.6	\$387.6
	Local Revenues	\$4.8	\$6.0	\$2.3	\$1.7	\$5.5	\$1.0	\$1.0
	Interfund Transfers In	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
	Other Financing Sources	\$0.0	\$0.0	\$1.3	\$1.3	\$0.1	(\$7.9)	(\$7.9)
	Interprogram Transfers	(\$8.9)	(\$56.7)	(\$12.2)	(\$29.8)	(\$1.3)	(\$7.1)	(\$7.1)
	Local Miscellaneous	\$0.0	\$0.0	(\$1.0)	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$129.9</b>	<b>\$57.0</b>	<b>\$168.9</b>	<b>\$159.8</b>	<b>\$177.6</b>	<b>\$384.0</b>	<b>\$384.0</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$303.8</b>	<b>\$183.8</b>	<b>\$218.9</b>	<b>\$243.5</b>	<b>\$261.3</b>	<b>\$453.5</b>	<b>\$453.5</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$26.7	\$16.6	\$13.4	\$36.9	\$42.5	\$85.8	\$97.7
	Classified Salaries	\$13.4	\$13.1	\$9.2	\$10.9	\$10.0	\$17.2	\$13.3
	Employee Benefits	\$9.6	\$8.9	\$6.8	\$7.5	\$15.4	\$35.2	\$35.2
	Books & Supplies	\$96.2	\$75.8	\$89.2	\$79.2	\$104.3	\$287.6	\$206.5
	Other Operating Expense	\$11.2	\$7.6	\$12.5	\$20.7	\$11.9	\$13.4	\$16.0
	Capital Outlay	\$16.1	\$6.3	\$3.7	\$3.8	\$8.3	\$11.8	\$12.1
	Other Outgo	\$3.8	\$5.4	\$0.3	(\$3.4)	\$0.6	\$1.6	\$1.6
<b>Total</b>	<b>Expenditure</b>	<b>\$177.1</b>	<b>\$133.8</b>	<b>\$135.2</b>	<b>\$155.7</b>	<b>\$192.9</b>	<b>\$452.6</b>	<b>\$382.4</b>
Ending Balance	Designated Ending Balance	\$126.4	\$49.4	\$67.0	\$0.0	\$67.5	\$0.0	\$0.0
	Inventories, Cash, Other	\$0.4	\$0.6	\$16.7	\$16.7	\$0.8	\$0.8	\$0.8
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$71.2	\$0.0	\$0.0	\$70.2
<b>Total</b>	<b>Ending Balance</b>	<b>\$126.8</b>	<b>\$50.0</b>	<b>\$83.7</b>	<b>\$87.9</b>	<b>\$68.3</b>	<b>\$0.8</b>	<b>\$71.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$303.8</b>	<b>\$183.8</b>	<b>\$218.9</b>	<b>\$243.5</b>	<b>\$261.3</b>	<b>\$453.5</b>	<b>\$453.5</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Special Education (D)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$2.9	\$6.9	\$5.5	\$6.1	\$6.1	\$5.1	\$5.1
<b>Total</b>	<b>Beginning Balance</b>	<b>\$2.9</b>	<b>\$6.9</b>	<b>\$5.5</b>	<b>\$6.1</b>	<b>\$6.1</b>	<b>\$5.1</b>	<b>\$5.1</b>
Revenue	Revenue Limit Revenues	\$165.3	\$163.3	\$167.3	\$168.3	\$172.3	\$195.4	\$195.4
	Federal Revenues	\$84.6	\$99.9	\$115.7	\$116.6	\$121.6	\$121.6	\$121.6
	State Revenues	\$422.0	\$402.3	\$410.8	\$420.0	\$428.7	\$426.1	\$426.1
	Local Revenues	\$0.3	\$0.1	\$0.1	\$0.1	\$0.9	\$0.8	\$0.8
	Interfund Transfers In	\$2.5	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Interprogram Transfers	\$532.4	\$578.0	\$535.4	\$601.0	\$550.0	\$571.7	\$571.7
	Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$8.5	\$7.0	\$7.9	\$7.9
<b>Total</b>	<b>Revenue</b>	<b>\$1,207.1</b>	<b>\$1,246.2</b>	<b>\$1,229.3</b>	<b>\$1,314.5</b>	<b>\$1,280.6</b>	<b>\$1,323.5</b>	<b>\$1,323.5</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$1,210.0</b>	<b>\$1,253.1</b>	<b>\$1,234.8</b>	<b>\$1,320.6</b>	<b>\$1,286.7</b>	<b>\$1,328.6</b>	<b>\$1,328.6</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$404.3	\$413.8	\$418.1	\$428.1	\$430.9	\$436.8	\$433.7
	Classified Salaries	\$237.6	\$232.7	\$233.2	\$237.4	\$235.9	\$264.3	\$246.5
	Employee Benefits	\$223.5	\$250.2	\$249.7	\$272.7	\$257.6	\$263.0	\$263.0
	Books & Supplies	\$13.0	\$8.8	\$8.5	\$11.1	\$15.6	\$22.1	\$16.1
	Other Operating Expense	\$190.0	\$208.0	\$183.8	\$208.3	\$198.7	\$209.3	\$205.4
	Capital Outlay	\$0.4	\$0.3	\$0.1	\$0.1	\$0.3	\$0.7	\$0.3
	Other Outgo	\$134.2	\$133.7	\$135.4	\$132.3	\$142.5	\$132.3	\$132.3
<b>Total</b>	<b>Expenditure</b>	<b>\$1,203.1</b>	<b>\$1,247.5</b>	<b>\$1,228.7</b>	<b>\$1,290.1</b>	<b>\$1,281.6</b>	<b>\$1,328.6</b>	<b>\$1,297.3</b>
Ending Balance	Designated Ending Balance	\$6.9	\$5.5	\$6.1	\$0.0	\$5.1	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$30.5	\$0.0	\$0.0	\$31.3
<b>Total</b>	<b>Ending Balance</b>	<b>\$6.9</b>	<b>\$5.5</b>	<b>\$6.1</b>	<b>\$30.5</b>	<b>\$5.1</b>	<b>\$0.0</b>	<b>\$31.3</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$1,210.0</b>	<b>\$1,253.1</b>	<b>\$1,234.8</b>	<b>\$1,320.6</b>	<b>\$1,286.7</b>	<b>\$1,328.6</b>	<b>\$1,328.6</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03	2003-04	2004-05	2005-06	2005-06	2006-07	2006-07
		Actual	Actual	Actual	Jan 31	Actual	Authorized	Estimated
		Amounts	Amounts	Amounts	Est Budget	Amounts	Amounts	Amounts
<b>Options Programs (S)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$1.7	\$0.8	\$2.0	\$2.6	\$2.6	\$2.8	\$2.8
<b>Total</b>	<b>Beginning Balance</b>	<b>\$1.7</b>	<b>\$0.8</b>	<b>\$2.0</b>	<b>\$2.6</b>	<b>\$2.6</b>	<b>\$2.8</b>	<b>\$2.8</b>
Revenue	Revenue Limit Revenues	\$48.1	\$49.3	\$53.2	\$52.9	\$48.9	\$51.8	\$51.8
	State Revenues	\$0.1	\$0.6	\$0.1	\$0.4	\$0.5	\$0.4	\$0.4
	Interprogram Transfers	\$15.8	\$17.5	\$16.2	\$17.3	\$21.9	\$22.8	\$22.8
<b>Total</b>	<b>Revenue</b>	<b>\$63.9</b>	<b>\$67.4</b>	<b>\$69.4</b>	<b>\$70.7</b>	<b>\$71.3</b>	<b>\$74.9</b>	<b>\$74.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$65.6</b>	<b>\$68.2</b>	<b>\$71.4</b>	<b>\$73.3</b>	<b>\$73.9</b>	<b>\$77.7</b>	<b>\$77.7</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$42.7	\$43.1	\$44.4	\$44.9	\$45.3	\$48.3	\$45.3
	Classified Salaries	\$5.7	\$5.9	\$6.0	\$6.1	\$6.1	\$6.2	\$6.4
	Employee Benefits	\$12.2	\$13.5	\$14.6	\$15.9	\$15.2	\$15.1	\$15.1
	Books & Supplies	\$1.7	\$1.1	\$1.2	\$0.9	\$1.5	\$7.8	\$1.5
	Other Operating Expense	\$2.4	\$2.6	\$2.7	\$2.9	\$3.0	\$0.3	\$3.2
	Capital Outlay	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
<b>Total</b>	<b>Expenditure</b>	<b>\$64.9</b>	<b>\$66.2</b>	<b>\$68.9</b>	<b>\$70.8</b>	<b>\$71.1</b>	<b>\$77.7</b>	<b>\$71.5</b>
Ending Balance	Designated Ending Balance	\$0.8	\$2.0	\$2.6	\$0.0	\$2.8	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$2.5	\$0.0	\$0.0	\$6.2
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.8</b>	<b>\$2.0</b>	<b>\$2.6</b>	<b>\$2.5</b>	<b>\$2.8</b>	<b>\$0.0</b>	<b>\$6.2</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$65.6</b>	<b>\$68.2</b>	<b>\$71.4</b>	<b>\$73.3</b>	<b>\$73.9</b>	<b>\$77.7</b>	<b>\$77.7</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Intervention - Hourly (C)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.6	\$0.0	\$0.0	\$0.3	\$0.3	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.6</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.3</b>	<b>\$0.3</b>	<b>\$0.0</b>	<b>\$0.0</b>
Revenue	Revenue Limit Revenues	\$45.9	\$51.1	\$66.7	\$70.6	\$77.2	\$78.9	\$78.9
	State Revenues	\$7.9	\$10.9	\$12.2	\$0.0	\$11.9	\$0.0	\$0.0
	Interprogram Transfers	\$20.1	\$6.9	(\$5.2)	\$3.4	(\$15.1)	(\$3.5)	(\$3.5)
<b>Total</b>	<b>Revenue</b>	<b>\$73.8</b>	<b>\$69.0</b>	<b>\$73.8</b>	<b>\$74.0</b>	<b>\$74.0</b>	<b>\$75.4</b>	<b>\$75.4</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$74.3</b>	<b>\$69.0</b>	<b>\$73.8</b>	<b>\$74.3</b>	<b>\$74.3</b>	<b>\$75.4</b>	<b>\$75.4</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$57.4	\$48.7	\$54.1	\$59.3	\$54.2	\$48.7	\$54.1
	Classified Salaries	\$3.3	\$3.9	\$3.2	\$2.6	\$3.8	\$3.6	\$4.0
	Employee Benefits	\$9.8	\$9.0	\$10.2	\$11.4	\$10.6	\$8.2	\$8.2
	Books & Supplies	\$3.2	\$2.3	\$1.8	(\$3.2)	\$3.6	\$12.5	\$4.4
	Other Operating Expense	\$0.6	\$5.1	\$4.2	\$4.4	\$2.0	\$2.4	\$2.1
	Other Outgo	\$0.0	\$0.0	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$74.3</b>	<b>\$69.0</b>	<b>\$73.4</b>	<b>\$74.3</b>	<b>\$74.3</b>	<b>\$75.4</b>	<b>\$72.8</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.6
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.3</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$2.6</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$74.3</b>	<b>\$69.0</b>	<b>\$73.8</b>	<b>\$74.3</b>	<b>\$74.3</b>	<b>\$75.4</b>	<b>\$75.4</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>After School Programs (L)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$0.1	\$0.0	\$0.1	\$0.1	\$0.2	\$0.2
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.1</b>	<b>\$0.0</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.2</b>	<b>\$0.2</b>
Revenue	Interprogram Transfers	\$23.4	\$21.4	\$19.3	\$20.4	\$20.2	\$20.3	\$20.3
<b>Total</b>	<b>Revenue</b>	<b>\$23.4</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.4</b>	<b>\$20.2</b>	<b>\$20.3</b>	<b>\$20.3</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$23.4</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.5</b>	<b>\$20.3</b>	<b>\$20.4</b>	<b>\$20.4</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
	Classified Salaries	\$18.2	\$17.5	\$15.4	\$15.1	\$16.1	\$16.2	\$16.4
	Employee Benefits	\$3.8	\$2.8	\$2.6	\$2.7	\$2.9	\$2.9	\$2.9
	Books & Supplies	\$0.4	\$0.4	\$0.5	\$0.8	\$0.5	\$0.8	\$0.6
	Other Operating Expense	\$0.4	\$0.3	\$0.3	\$0.3	\$0.2	\$0.2	\$0.2
	Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$23.3</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$19.5</b>	<b>\$20.2</b>	<b>\$20.4</b>	<b>\$20.4</b>
Ending Balance	Designated Ending Balance	\$0.1	\$0.0	\$0.1	\$0.0	\$0.2	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.1</b>	<b>\$0.0</b>	<b>\$0.1</b>	<b>\$1.0</b>	<b>\$0.2</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$23.4</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.5</b>	<b>\$20.3</b>	<b>\$20.4</b>	<b>\$20.4</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Targeted Instructional Improvement Grant</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$1.1	\$1.1	\$9.8	\$9.8
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1.1</b>	<b>\$1.1</b>	<b>\$9.8</b>	<b>\$9.8</b>
Revenue	State Revenues	\$468.4	\$470.6	\$481.1	\$515.5	\$520.2	\$552.9	\$552.9
	Interprogram Transfers	\$24.1	\$2.0	\$16.7	\$0.6	\$0.0	(\$0.5)	(\$0.5)
	Local Miscellaneous	\$0.0	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$492.5</b>	<b>\$477.2</b>	<b>\$497.8</b>	<b>\$516.1</b>	<b>\$520.2</b>	<b>\$552.4</b>	<b>\$552.4</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$492.5</b>	<b>\$477.2</b>	<b>\$497.8</b>	<b>\$517.1</b>	<b>\$521.2</b>	<b>\$562.2</b>	<b>\$562.2</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$258.0	\$241.7	\$252.0	\$254.2	\$259.7	\$277.7	\$274.4
	Classified Salaries	\$74.1	\$72.6	\$69.2	\$69.2	\$67.7	\$79.3	\$71.8
	Employee Benefits	\$90.2	\$97.9	\$106.1	\$114.7	\$108.5	\$112.3	\$112.3
	Books & Supplies	\$7.8	\$8.9	\$10.5	\$10.3	\$11.7	\$18.9	\$13.6
	Other Operating Expense	\$37.5	\$35.9	\$32.8	\$28.0	\$33.2	\$37.2	\$38.1
	Capital Outlay	\$1.0	\$0.5	\$0.2	\$0.2	\$0.2	\$0.5	\$0.4
	Other Outgo	\$23.8	\$19.8	\$26.1	\$26.4	\$30.3	\$26.3	\$26.3
<b>Total</b>	<b>Expenditure</b>	<b>\$492.5</b>	<b>\$477.2</b>	<b>\$496.8</b>	<b>\$502.9</b>	<b>\$511.4</b>	<b>\$552.2</b>	<b>\$536.9</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$1.1	\$0.0	\$9.8	\$10.0	\$10.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$14.2	\$0.0	\$0.0	\$15.3
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1.1</b>	<b>\$14.2</b>	<b>\$9.8</b>	<b>\$10.0</b>	<b>\$25.3</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$492.5</b>	<b>\$477.2</b>	<b>\$497.8</b>	<b>\$517.1</b>	<b>\$521.2</b>	<b>\$562.2</b>	<b>\$562.2</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03	2003-04	2004-05	2005-06	2005-06	2006-07	2006-07
		Actual	Actual	Actual	Jan 31	Actual	Authorized	Estimated
		Amounts	Amounts	Amounts	Est Budget	Amounts	Amounts	Amounts
<b>ROC/ROP (J)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$2.5	\$2.9	\$1.8	\$4.5	\$4.5	\$2.3	\$2.3
<b>Total</b>	<b>Beginning Balance</b>	<b>\$2.5</b>	<b>\$2.9</b>	<b>\$1.8</b>	<b>\$4.5</b>	<b>\$4.5</b>	<b>\$2.3</b>	<b>\$2.3</b>
Revenue	Revenue Limit Revenues	\$13.2	\$13.4	\$13.1	\$13.1	\$13.6	\$13.9	\$13.9
	State Revenues	\$56.0	\$55.6	\$58.7	\$59.7	\$48.6	\$64.5	\$64.5
	Local Revenues	\$0.5	\$0.5	\$0.6	\$0.7	\$0.7	\$0.7	\$0.7
	Interprogram Transfers	(\$2.3)	\$0.4	\$0.7	(\$1.4)	\$0.0	(\$0.1)	(\$0.1)
<b>Total</b>	<b>Revenue</b>	<b>\$67.4</b>	<b>\$69.9</b>	<b>\$73.1</b>	<b>\$72.1</b>	<b>\$62.8</b>	<b>\$78.9</b>	<b>\$78.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$69.9</b>	<b>\$72.8</b>	<b>\$74.9</b>	<b>\$76.5</b>	<b>\$67.3</b>	<b>\$81.3</b>	<b>\$81.3</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$34.1	\$34.3	\$33.0	\$33.8	\$28.4	\$37.8	\$33.0
	Classified Salaries	\$9.7	\$11.5	\$11.5	\$12.4	\$11.7	\$11.8	\$12.2
	Employee Benefits	\$12.5	\$14.0	\$14.3	\$15.7	\$13.3	\$16.2	\$16.2
	Books & Supplies	\$1.8	\$2.0	\$1.2	\$0.1	\$0.9	\$3.9	\$1.0
	Other Operating Expense	\$6.1	\$6.4	\$7.3	\$8.0	\$7.7	\$8.9	\$8.2
	Capital Outlay	\$0.3	\$0.1	\$0.2	\$0.2	\$0.1	\$0.4	\$0.1
	Other Outgo	\$2.6	\$2.7	\$3.0	\$3.2	\$2.8	\$2.3	\$2.3
<b>Total</b>	<b>Expenditure</b>	<b>\$67.0</b>	<b>\$71.0</b>	<b>\$70.5</b>	<b>\$73.4</b>	<b>\$65.0</b>	<b>\$81.3</b>	<b>\$72.9</b>
Ending Balance	Designated Ending Balance	\$2.9	\$1.8	\$4.5	\$0.0	\$2.3	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$3.1	\$0.0	\$0.0	\$8.4
<b>Total</b>	<b>Ending Balance</b>	<b>\$2.9</b>	<b>\$1.8</b>	<b>\$4.5</b>	<b>\$3.1</b>	<b>\$2.3</b>	<b>\$0.0</b>	<b>\$8.4</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$69.9</b>	<b>\$72.8</b>	<b>\$74.9</b>	<b>\$76.5</b>	<b>\$67.3</b>	<b>\$81.3</b>	<b>\$81.3</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Interfund Transfers (@)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Revenue	Federal Revenues	\$21.0	\$35.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	State Revenues	\$0.0	\$3.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Financing Sources	\$184.0	\$0.0	\$212.2	\$0.0	\$0.0	\$0.0	\$0.0
	Interprogram Transfers	\$18.8	\$53.5	\$0.6	\$5.4	\$42.7	\$11.0	\$11.0
<b>Total</b>	<b>Revenue</b>	<b>\$223.8</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$5.4</b>	<b>\$42.7</b>	<b>\$11.0</b>	<b>\$11.0</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$223.8</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$5.4</b>	<b>\$42.7</b>	<b>\$11.0</b>	<b>\$11.0</b>
<b>Uses of Funds</b>								
Expenditure	Other Outgo	\$223.8	\$92.4	\$212.8	\$5.4	\$42.7	\$11.0	\$11.0
<b>Total</b>	<b>Expenditure</b>	<b>\$223.8</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$5.4</b>	<b>\$42.7</b>	<b>\$11.0</b>	<b>\$11.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$223.8</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$5.4</b>	<b>\$42.7</b>	<b>\$11.0</b>	<b>\$11.0</b>



# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Reserves (P)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.9	\$0.0	\$0.0	\$2.7	\$2.7	\$0.0	\$0.0
	Economic Uncertainties	\$94.8	\$87.9	\$31.7	\$33.3	\$33.3	\$67.6	\$67.6
<b>Total</b>	<b>Beginning Balance</b>	<b>\$95.7</b>	<b>\$88.0</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$36.0</b>	<b>\$67.7</b>	<b>\$67.7</b>
Revenue	State Revenues	\$11.0	\$0.0	\$0.0	\$0.0	\$4.5	\$0.0	\$0.0
	Interprogram Transfers	(\$14.0)	(\$56.3)	\$4.3	\$34.0	\$27.2	\$5.7	\$5.7
<b>Total</b>	<b>Revenue</b>	<b>(\$3.1)</b>	<b>(\$56.3)</b>	<b>\$4.3</b>	<b>\$34.0</b>	<b>\$31.7</b>	<b>\$5.7</b>	<b>\$5.7</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$92.6</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$70.0</b>	<b>\$67.7</b>	<b>\$73.4</b>	<b>\$73.4</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Books & Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.8	\$1.8
	Other Operating Expense	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Outgo	\$0.0	\$0.0	\$0.0	\$2.4	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$4.7</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$2.4</b>	<b>\$0.0</b>	<b>\$1.8</b>	<b>\$1.8</b>
Ending Balance	Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Designated Ending Balance	\$0.0	\$0.0	\$2.7	\$0.0	\$0.0	\$0.0	\$0.0
	Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$67.6	\$71.5	\$71.5
<b>Total</b>	<b>Ending Balance</b>	<b>\$88.0</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$67.6</b>	<b>\$67.7</b>	<b>\$71.6</b>	<b>\$71.6</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$92.6</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$70.0</b>	<b>\$67.7</b>	<b>\$73.4</b>	<b>\$73.4</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

Amounts in Millions		2002-03	2003-04	2004-05	2005-06	2005-06	2006-07	2006-07
		Actual	Actual	Actual	Jan 31	Actual	Authorized	Estimated
		Amounts	Amounts	Amounts	Est Budget	Amounts	Amounts	Amounts
<b>Maintenance (\$)</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$6.2	\$4.0	\$16.9	\$0.0	\$0.0	\$22.6	\$22.6
<b>Total</b>	<b>Beginning Balance</b>	<b>\$6.2</b>	<b>\$4.0</b>	<b>\$16.9</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$22.6</b>	<b>\$22.6</b>
Revenue	Interfund Transfers In	\$4.5	\$4.6	\$2.1	\$2.0	\$32.0	\$32.0	\$32.0
	Interprogram Transfers	\$138.8	\$161.3	\$137.3	\$198.0	\$169.8	\$177.9	\$177.9
<b>Total</b>	<b>Revenue</b>	<b>\$143.3</b>	<b>\$165.9</b>	<b>\$139.4</b>	<b>\$200.0</b>	<b>\$201.8</b>	<b>\$209.9</b>	<b>\$209.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$149.5</b>	<b>\$169.9</b>	<b>\$156.3</b>	<b>\$200.0</b>	<b>\$201.8</b>	<b>\$232.4</b>	<b>\$232.4</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$74.6	\$75.5	\$68.6	\$82.9	\$73.2	\$82.3	\$89.5
	Employee Benefits	\$28.6	\$31.1	\$28.0	\$35.5	\$30.6	\$34.7	\$34.7
	Books & Supplies	\$27.1	\$27.7	\$23.7	\$26.2	\$28.1	\$43.6	\$34.3
	Other Operating Expense	\$10.1	\$15.2	\$10.6	\$16.5	\$13.6	\$13.4	\$17.8
	Capital Outlay	\$2.9	\$3.6	\$2.1	\$3.6	\$3.6	\$27.7	\$4.6
	Other Outgo	\$2.1	\$0.0	\$23.3	\$30.0	\$30.0	\$30.7	\$30.7
<b>Total</b>	<b>Expenditure</b>	<b>\$145.5</b>	<b>\$153.1</b>	<b>\$156.3</b>	<b>\$194.7</b>	<b>\$179.2</b>	<b>\$232.4</b>	<b>\$211.6</b>
Ending Balance	Designated Ending Balance	\$4.0	\$16.9	\$0.0	\$0.0	\$22.6	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$5.3	\$0.0	\$0.0	\$20.8
<b>Total</b>	<b>Ending Balance</b>	<b>\$4.0</b>	<b>\$16.9</b>	<b>\$0.0</b>	<b>\$5.3</b>	<b>\$22.6</b>	<b>\$0.0</b>	<b>\$20.8</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$149.5</b>	<b>\$169.9</b>	<b>\$156.3</b>	<b>\$200.0</b>	<b>\$201.8</b>	<b>\$232.4</b>	<b>\$232.4</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

General Fund - Specially Funded is the fund used for K-12 grants, including Title I and Economic Impact Aid.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>SFP - Compensatory (SFPA)</b>								
<b>Specially Funded Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$21.0	\$21.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$21.0</b>	<b>\$21.0</b>
Revenue	Federal Revenues	\$246.8	\$315.4	\$385.2	\$547.0	\$489.6	\$469.9	\$469.9
	State Revenues	\$74.2	\$101.9	\$114.2	\$128.7	\$139.7	\$197.0	\$197.0
	Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$8.8	\$0.3	\$0.0	\$0.0
	Local Miscellaneous	\$19.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$340.2</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$684.6</b>	<b>\$629.6</b>	<b>\$666.9</b>	<b>\$666.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$340.2</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$684.6</b>	<b>\$629.6</b>	<b>\$687.9</b>	<b>\$687.9</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$168.4	\$210.6	\$231.6	\$203.7	\$269.6	\$281.4	\$276.3
	Classified Salaries	\$32.9	\$35.3	\$38.4	\$43.6	\$42.8	\$46.7	\$39.4
	Employee Benefits	\$45.9	\$59.4	\$68.5	\$68.3	\$81.1	\$73.8	\$72.4
	Books & Supplies	\$56.3	\$67.3	\$98.3	\$130.9	\$122.3	\$160.4	\$147.3
	Other Operating Expense	\$23.9	\$28.3	\$40.2	\$101.2	\$66.0	\$103.5	\$99.8
	Capital Outlay	\$0.9	\$0.9	\$3.2	\$1.4	\$2.2	\$0.5	\$0.5
	Other Outgo	\$11.9	\$15.5	\$19.4	\$135.4	\$24.5	\$21.5	\$21.5
<b>Total</b>	<b>Expenditure</b>	<b>\$340.2</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$684.6</b>	<b>\$608.6</b>	<b>\$687.9</b>	<b>\$657.3</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$21.0	\$0.0	\$30.7
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$21.0</b>	<b>\$0.0</b>	<b>\$30.7</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$340.2</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$684.6</b>	<b>\$629.6</b>	<b>\$687.9</b>	<b>\$687.9</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

General Fund - Specially Funded is the fund used for K-12 grants, including Title I and Economic Impact Aid.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>SFP - General (SFPB)</b>								
<b>Specially Funded Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$4.2	\$88.8	\$84.0	\$1.1	\$1.1	\$3.4	\$3.4
	Restatement of beg balance	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Audit Adjustments	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$6.1</b>	<b>\$88.8</b>	<b>\$84.0</b>	<b>\$1.1</b>	<b>\$1.1</b>	<b>\$3.4</b>	<b>\$3.4</b>
Revenue	Federal Revenues	\$184.6	\$227.9	\$255.2	\$306.1	\$240.3	\$275.4	\$275.4
	State Revenues	\$201.1	\$192.6	\$166.3	\$270.4	\$166.0	\$128.1	\$128.1
	Local Revenues	\$9.1	\$10.8	\$8.2	\$32.6	\$8.9	\$12.9	\$12.9
	Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$40.1	\$57.3	\$47.7	\$47.7
	Other Financing Sources	\$88.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Interprogram Transfers	\$24.3	(\$13.7)	(\$0.2)	(\$16.8)	(\$1.6)	\$0.0	\$0.0
	Local Miscellaneous	\$0.0	(\$4.6)	(\$4.7)	\$0.0	(\$7.4)	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$507.3</b>	<b>\$412.9</b>	<b>\$424.9</b>	<b>\$632.5</b>	<b>\$463.5</b>	<b>\$464.1</b>	<b>\$464.1</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$513.4</b>	<b>\$501.7</b>	<b>\$509.0</b>	<b>\$633.5</b>	<b>\$464.6</b>	<b>\$467.5</b>	<b>\$467.5</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$157.6	\$153.7	\$178.5	\$272.2	\$164.6	\$167.3	\$167.3
	Classified Salaries	\$46.8	\$37.7	\$43.1	\$54.4	\$43.2	\$44.7	\$44.7
	Employee Benefits	\$41.6	\$44.4	\$55.6	\$82.6	\$53.9	\$52.6	\$52.6
	Books & Supplies	\$101.2	\$107.3	\$75.6	\$104.0	\$74.5	\$97.7	\$97.7
	Other Operating Expense	\$57.1	\$47.6	\$61.8	\$38.6	\$71.1	\$58.9	\$58.9
	Capital Outlay	\$8.1	\$11.0	\$13.0	\$15.0	\$37.9	\$33.1	\$33.1
	Other Outgo	\$12.1	\$16.1	\$80.4	\$66.7	\$16.0	\$13.1	\$13.1
<b>Total</b>	<b>Expenditure</b>	<b>\$424.6</b>	<b>\$417.7</b>	<b>\$507.9</b>	<b>\$633.5</b>	<b>\$461.2</b>	<b>\$467.5</b>	<b>\$467.5</b>
Ending Balance	Designated Ending Balance	\$88.8	\$84.0	\$1.1	\$0.0	\$3.4	\$0.0	\$0.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$88.8</b>	<b>\$84.0</b>	<b>\$1.1</b>	<b>\$0.0</b>	<b>\$3.4</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$513.4</b>	<b>\$501.7</b>	<b>\$509.0</b>	<b>\$633.5</b>	<b>\$464.6</b>	<b>\$467.5</b>	<b>\$467.5</b>

## SUPERINTENDENT'S 2006-07 FINAL BUDGET

### General Fund - Specially Funded (000S)

General Fund - Specially Funded is the fund used for K-12 grants, including Title I and Economic Impact Aid.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>SFP - Special Ed (SFPC)</b>								
<b>Specially Funded Program</b>								
<b>Sources of Funds</b>								
Revenue	Federal Revenues	\$14.7	\$17.9	\$20.1	\$21.6	\$20.0	\$19.6	\$19.6
	State Revenues	\$1.8	\$2.0	\$2.1	\$0.9	\$1.2	\$1.1	\$1.1
	Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.7	(\$0.8)	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$16.5</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$23.3</b>	<b>\$20.4</b>	<b>\$20.8</b>	<b>\$20.8</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$16.5</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$23.3</b>	<b>\$20.4</b>	<b>\$20.8</b>	<b>\$20.8</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$7.9	\$9.6	\$9.7	\$9.2	\$9.3	\$8.8	\$8.8
	Classified Salaries	\$2.2	\$2.9	\$3.4	\$2.8	\$2.9	\$1.9	\$1.9
	Employee Benefits	\$2.6	\$3.5	\$3.7	\$3.9	\$3.6	\$3.3	\$3.3
	Books & Supplies	\$0.4	\$0.7	\$1.1	\$2.6	\$0.8	\$2.4	\$2.4
	Other Operating Expense	\$2.7	\$2.4	\$3.4	\$2.8	\$2.9	\$2.9	\$2.9
	Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
	Other Outgo	\$0.6	\$0.8	\$0.9	\$2.0	\$0.9	\$1.4	\$1.4
<b>Total</b>	<b>Expenditure</b>	<b>\$16.5</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$23.3</b>	<b>\$20.4</b>	<b>\$20.8</b>	<b>\$20.8</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$16.5</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$23.3</b>	<b>\$20.4</b>	<b>\$20.8</b>	<b>\$20.8</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

General Fund - Specially Funded is the fund used for K-12 grants, including Title I and Economic Impact Aid.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>SFP - ROC (SFPE)</b>								
<b>Specially Funded Program</b>								
<b>Sources of Funds</b>								
Beginning Balance	Designated Beginning Balance	\$0.6	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Restatement of beg balance	(\$0.5)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Beginning Balance</b>	<b>\$0.1</b>	<b>\$0.6</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Revenue	Federal Revenues	\$2.1	\$1.6	\$1.5	\$1.6	\$1.1	\$3.2	\$3.2
	State Revenues	\$2.3	\$2.2	\$2.3	\$1.6	\$1.5	\$1.7	\$1.7
	Local Revenues	\$1.0	\$0.8	\$1.0	\$0.4	\$0.4	\$0.3	\$0.3
	Interprogram Transfers	\$0.1	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
	Local Miscellaneous	\$0.2	\$0.2	\$0.2	\$0.0	\$0.2	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$5.7</b>	<b>\$4.9</b>	<b>\$5.1</b>	<b>\$3.6</b>	<b>\$4.0</b>	<b>\$5.2</b>	<b>\$5.2</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$5.8</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.6</b>	<b>\$3.9</b>	<b>\$5.2</b>	<b>\$5.2</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$2.6	\$2.6	\$2.6	\$1.6	\$1.8	\$1.6	\$1.6
	Classified Salaries	\$0.7	\$0.8	\$0.9	\$0.6	\$0.9	\$0.8	\$0.8
	Employee Benefits	\$0.8	\$0.8	\$0.9	\$0.7	\$0.9	\$0.7	\$0.7
	Books & Supplies	\$0.5	\$0.8	\$0.4	\$0.3	\$0.1	\$1.2	\$1.2
	Other Operating Expense	\$0.3	\$0.3	\$0.1	\$0.1	\$0.0	\$0.7	\$0.7
	Capital Outlay	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Outgo	\$0.2	\$0.2	\$0.2	\$0.4	\$0.2	\$0.2	\$0.2
<b>Total</b>	<b>Expenditure</b>	<b>\$5.2</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.6</b>	<b>\$3.9</b>	<b>\$5.2</b>	<b>\$5.2</b>
Ending Balance	Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Reserve for Anticipated Balances	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$0.6</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$5.8</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.6</b>	<b>\$3.9</b>	<b>\$5.2</b>	<b>\$5.2</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## General Fund - Specially Funded (000S)

General Fund - Specially Funded is the fund used for K-12 grants, including Title I and Economic Impact Aid.

Amounts in Millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>After School (SFPL)</b>								
<b>Specially Funded Program</b>								
<b>Sources of Funds</b>								
Revenue	Federal Revenues	\$4.5	\$3.0	\$1.3	\$1.0	\$0.9	\$33.7	\$33.7
	State Revenues	\$17.0	\$15.7	\$18.4	\$27.1	\$20.2	\$59.6	\$59.6
	Local Revenues	\$2.9	\$0.5	\$2.7	\$0.0	\$0.6	\$10.7	\$10.7
	Interprogram Transfers	(\$24.3)	\$0.2	\$0.2	\$0.2	\$1.5	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$0.0</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$28.3</b>	<b>\$23.1</b>	<b>\$103.9</b>	<b>\$103.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$0.0</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$28.3</b>	<b>\$23.1</b>	<b>\$103.9</b>	<b>\$103.9</b>
<b>Uses of Funds</b>								
Expenditure	Certificated Salaries	\$0.0	\$0.4	\$0.5	\$0.7	\$0.6	\$0.5	\$0.5
	Classified Salaries	\$0.0	\$9.1	\$10.8	\$9.3	\$10.4	\$22.4	\$22.4
	Employee Benefits	\$0.0	\$1.4	\$1.7	\$1.8	\$1.9	\$3.5	\$3.5
	Books & Supplies	\$0.0	\$0.9	\$1.0	\$1.1	\$0.9	\$29.0	\$29.0
	Other Operating Expense	\$0.0	\$6.9	\$7.8	\$14.2	\$8.5	\$45.2	\$45.2
	Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Outgo	\$0.0	\$0.6	\$0.7	\$1.2	\$0.8	\$3.4	\$3.4
<b>Total</b>	<b>Expenditure</b>	<b>\$0.0</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$28.3</b>	<b>\$23.1</b>	<b>\$103.9</b>	<b>\$103.9</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$0.0</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$28.3</b>	<b>\$23.1</b>	<b>\$103.9</b>	<b>\$103.9</b>

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## **V.**

### **SPECIALLY FUNDED PROGRAMS**

#### **Introduction**

This section provides information regarding the District's Specially Funded Programs (SFP), which are generally referred to as "categorical" programs. Categorical programs can be defined as activities funded by Federal, State, or other sources which are supplemental to the District's basic educational services. The amounts reflected in this section reflect the best available revenue and expenditure information as of the date of this document's publication.

**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

	SUPERINTENDENT'S 2006-2007 FINAL BUDGET									District Defined Prog
	2004-2005	2005-06	2005-2006	2005-2006	2006-2007	2005-2006	2006 - 2007			
	Actual Budget	Final Budget	Adjustment	Adj Budget as of 06-30-06	Beg Balance	Carryover	Grant	TOTAL		Code
COMPENSATORY & BILINGUAL EDUCATION	\$ 668,197,317	\$ 671,463,753	\$ 23,854,502	\$ 695,318,255	\$ 20,975,555	\$ 64,721,602	\$ 602,225,676	\$ 687,922,833		A
GENERAL PROGRAM	674,447,052	600,124,392	1,279,522	601,403,914	3,368,765	179,823,795	284,266,226	467,458,786		B
SPECIAL EDUCATION	25,894,027	22,455,526	1,713,066	24,168,592	0	2,650,918	18,110,845	20,761,763		C
ROC/SKILLS CENTERS	6,127,248	3,210,060	114,012	3,324,072	0	412,482	4,747,903	5,160,385		E
AFTER SCHOOL PROGRAMS	<u>67,777,540</u>	<u>117,008,356</u>	<u>14,599,507</u>	<u>131,607,863</u>	<u>0</u>	<u>13,466,432</u>	<u>90,475,502</u>	<u>103,941,934</u>		L
<b>GENERAL FUND</b>	<b>\$ 1,442,443,184</b>	<b>\$ 1,414,262,087</b>	<b>\$ 41,560,609</b>	<b>\$ 1,455,822,696</b>	<b>\$ 24,344,320</b>	<b>\$ 261,075,229</b>	<b>\$ 999,826,152</b>	<b>\$ 1,285,245,701</b>		
<b>ADULT EDUCATION FUND</b>	<b>\$ 46,751,593</b>	<b>\$ 54,772,656</b>	<b>\$ (3,120,799)</b>	<b>\$ 42,812,054</b>	<b>\$ 0</b>	<b>\$ 8,868,913</b>	<b>\$ 42,708,323</b>	<b>\$ 51,577,236</b>		<b>D</b>
<b>CHILD DEVELOPMENT FUND</b>	<b>\$ 23,732,170</b>	<b>\$ 26,687,741</b>	<b>\$ (4,054,288)</b>	<b>\$ 22,633,453</b>	<b>\$ 352,828</b>	<b>\$ 931,540</b>	<b>\$ 37,705,911</b>	<b>\$ 38,990,279</b>		<b>F</b>
<b>GENERAL, ADULT AND CHILD DEVELOPMENT FUND</b>										
<b>TOTAL SPECIALLY FUNDED PROGRAMS</b>	<b>\$ 1,512,926,947</b>	<b>\$ 1,495,722,484</b>	<b>\$ 34,385,522</b>	<b>\$ 1,521,268,203</b>	<b>\$ 24,697,148</b>	<b>\$ 270,875,682</b>	<b>\$ 1,080,240,386</b>	<b>\$ 1,375,813,216</b>		

(A) Compensatory Education  
(B) General Program  
(C) Special Education  
(D) Adult Education

(E) ROC/Skills Center  
(F) Child Development  
(G) Fiscally Ind Charter School  
(L) After School Programs

**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

					SUPERINTENDENT'S 2006-2007 FINAL BUDGET				District Defined Prog Code
	2004-2005 Actual Budget	2005-2006 Final Budget	2005-2006 Add'l Funds	2005-2006 Adj Budget As of 06-30-06	2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total	
<b>FEDERAL INCOME</b>									
8182 FOCUS MONITORING & TECH ASST	\$ 7,296	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
IDEA ACT-LOCAL STAFF DEV	\$ 552,032	\$ 162,190	\$ 70,072	\$ 232,262	\$ 0	\$ 44,480	\$ 0	\$ 44,480	C
IDEA INTERPRET CERTFCN-PART B	\$ 39,516	\$ 18,363	\$ 19,200	\$ 37,563	\$ 0	\$ 17,200	\$ 0	\$ 17,200	C
IDEA-PRESCH DESIRED RESULTS	\$ 100,000	\$ 93,780	\$ 0	\$ 93,780	\$ 0	\$ 10,740	\$ 200,000	\$ 210,740	C
IDEA-PERFORM PIN SMPLING PILOT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 10,000	C
INFANT DISCRETIONARY	\$ 237,581	\$ 259,835	\$ (71,988)	\$ 187,847	\$ 0	\$ 0	\$ 61,165	\$ 61,165	C
PART C-INF/TODD-EARLY INTVN.	\$ 1,178,112	\$ 1,204,156	\$ (1,204,156)	\$ 0	\$ 0	\$ 0	\$ 1,177,169	\$ 1,177,169	C
PRESCHOOL LOCAL ENTL IDEA-VARIOUS	\$ 21,212,434	\$ 19,679,589	\$ (5,347,328)	\$ 14,332,261	\$ 0	\$ 2,146,648	\$ 15,746,429	\$ 17,893,077	C
PROJ PLUS-CAL ST LA/HARRISON	\$ 33,558	\$ 1,915	\$ (1,915)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PRESCHOOL EXPANSION GRANT	\$ 0	\$ 0	\$ 5,452,857	\$ 5,452,857	\$ 0	\$ 0	\$ 0	\$ 0	C
EARLY INTERVENTION	\$ 0	\$ 0	\$ 1,182,267	\$ 1,182,267	\$ 0	\$ 0	\$ 0	\$ 0	C
8210 DRUG & VIOLENCE PRVN COORD M S	\$ 5,930	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T 1V-SAFE & DRUG FREE SCH&COMM	\$ 4,809,002	\$ 5,708,919	\$ 88,033	\$ 5,796,952	\$ 0	\$ 2,090,884	\$ 3,904,218	\$ 5,995,102	B
8240 VEA-PERKINS-SEC INSTR - VARIOUS	\$ 8,921,131	\$ 9,545,910	\$ 398,484	\$ 9,944,394	\$ 0	\$ 648,842	\$ 9,290,637	\$ 9,939,479	B
8281 FED REV FEMA-HAZARD MITGATION	\$ 0	\$ 0	\$ 102,127	\$ 102,127	\$ 0	\$ 99,070	\$ 98,593	\$ 197,663	B
FEMA-1577 DR2005 WINTER STORMS	\$ 0	\$ 0	\$ 1,162,746	\$ 1,162,746	\$ 0	\$ 1,145,940	\$ 1,148,141	\$ 2,294,081	B
8290 2004 NCCEP/SBC-GEAR UP-MADISON	\$ 73,700	\$ 83,758	\$ (83,758)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
21ST CNTRY COMM LRNG-T7B - VARIOUS	\$ 31,675,010	\$ 36,367,988	\$ 7,520,709	\$ 43,888,697	\$ 0	\$ 6,866,396	\$ 26,814,890	\$ 33,681,286	L
AFTER SCHOOL LEARNING CENTERS	\$ 83,251	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
BILINGUAL EDUCATION - HILLCREST	\$ 367,973	\$ 400,020	\$ (400,020)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
BPA-SOURCE PROGRAM SUPPORT	\$ 0	\$ 0	\$ 24,505	\$ 24,505	\$ 0	\$ 7,780	\$ 0	\$ 7,780	B
BOYS AND GIRLS CLUB	\$ 0	\$ 0	\$ 60,000	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL EARLY START PERSNNEL DEV	\$ 3,700	\$ 5,705	\$ (2,100)	\$ 3,605	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL NUTRITION NETWORK - VARIOUS	\$ 9,882,881	\$ 10,631,609	\$ (282,636)	\$ 10,348,973	\$ 0	\$ 3,511,953	\$ 7,986,439	\$ 11,498,392	B
CAL SERVE - VARIOUS	\$ 471,259	\$ 215,853	\$ 133,363	\$ 349,216	\$ 0	\$ 285,615	\$ 0	\$ 285,615	B
CAL STATE GEAR UP - VARIOUS	\$ 110,377	\$ 34,061	\$ 15,000	\$ 49,061	\$ 0	\$ 9,297	\$ 0	\$ 9,297	B
CAREER TCH ED(CTEI-IBC)BUSINESS	\$ 2,926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CARSON GUID:-BASIC	\$ 24,774	\$ 25,455	\$ 7,555	\$ 33,010	\$ 0	\$ 8,679	\$ 0	\$ 8,679	B
CCSSO/MCAULIFFE PROF DEV PROG	\$ 55,500	\$ 3,500	\$ 0	\$ 3,500	\$ 0	\$ 3,500	\$ 0	\$ 3,500	B
CE-NCLB T1 SCHOOLS -VARIOUS	\$ 508,257,376	\$ 523,519,406	\$ 2,405,133	\$ 525,924,539	\$ 0	\$ 53,751,702	\$ 396,513,000	\$ 450,264,702	A
CE-NCLB TI PT.D-DELINQUENT	\$ 2,176,536	\$ 1,749,522	\$ 181,646	\$ 1,931,168	\$ 0	\$ 1,147,807	\$ 1,124,330	\$ 2,272,137	A
CE-PROGRAM IMPROVEMENT IN CA	\$ 1,220,859	\$ 0	\$ 35,607	\$ 35,607	\$ 0	\$ 16,516	\$ 0	\$ 16,516	A
CHARTER SCHOOLS GRANT-BALD HLL	\$ 78,040	\$ 694	\$ 0	\$ 694	\$ 0	\$ 694	\$ 0	\$ 694	B
CHICANA SVCS ACTION CTR	\$ 0	\$ 0	\$ 49,441	\$ 49,441	\$ 0	\$ 0	\$ 0	\$ 0	B
CHILDREN COLLECTIVE YOU PROGRAM	\$ 0	\$ 0	\$ 169,944	\$ 169,944	\$ 0	\$ 133,613	\$ 170,000	\$ 303,613	E
CIVICONNECTION LRN&SERV-NCSS	\$ 7,500	\$ 7,500	\$ (5,526)	\$ 1,974	\$ 0	\$ 0	\$ 0	\$ 0	B
CMNTY SVC GRNT-ALTRNTV TO SUSP	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
COMM BASED IN-HOME ASTHMA(EPA)	\$ 119,711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ARTS PARTNERSHIP	\$ 117,814	\$ 8,110	\$ 0	\$ 8,110	\$ 0	\$ 0	\$ 0	\$ 0	B
COMPRESCH REFORM COHORT -VAR	\$ 25,158,820	\$ 4,728,527	\$ 7,407,093	\$ 12,135,620	\$ 0	\$ 0	\$ 13,333,712	\$ 13,333,712	B
COPS IN SCHOOLS PROGRAM	\$ 3,750,000	\$ 3,750,000	\$ 0	\$ 3,750,000	\$ 0	\$ 3,217,253	\$ 0	\$ 3,217,253	B
COPS UNIVERSAL HIRING PROGRAM	\$ 1,135,281	\$ 7,068	\$ 0	\$ 7,068	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BRD-COMM SRVC-04	\$ 1,574,285	\$ 2,370,274	\$ (510,338)	\$ 1,859,936	\$ 0	\$ 1,289,012	\$ 0	\$ 1,289,012	B
CRISIS COUNSELING-SAMHSA	\$ 572,794	\$ 410,565	\$ (164,000)	\$ 246,565	\$ 0	\$ 37,944	\$ 0	\$ 37,944	B
DROPOUT PREVENTION RECOV MODEL PROG	\$ 0	\$ 0	\$ 18,580	\$ 18,580	\$ 0	\$ 0	\$ 0	\$ 0	B
EDD WEST VALLEY OC CTR-VARIOUS	\$ 167,575	\$ 212,018	\$ (212,018)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
EDD-TRA-EAST LA SKILL CTR	\$ 0	\$ 0	\$ 276,552	\$ 276,552	\$ 0	\$ 173,280	\$ 206,000	\$ 379,280	E
ENHNC ED THRU TCH-C(1 TIME FG)	\$ 675,621	\$ 675,621	\$ 0	\$ 675,621	\$ 0	\$ 298,173	\$ 0	\$ 298,173	B
EPA INDR AIRQUALTY TOOLS F/SCH	\$ 64,951	\$ 54,549	\$ (946)	\$ 53,603	\$ 0	\$ 16,367	\$ 0	\$ 16,367	B
ESEA-ARTS IN EDUC. -AIM PROJ	\$ 0	\$ 0	\$ 244,190	\$ 244,190	\$ 0	\$ 215,092	\$ 268,372	\$ 483,464	B

(A) Compensatory Education (E) ROC Skills Centers  
 (B) General Program (L) After School Programs  
 (C) Special Education

**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

						SUPERINTENDENT'S 2006-2007 FINAL BUDGET				District Defined Prog Code
	2004-2005 Actual Budget	2005-2006 Final Budget	2005-2006 Add'l Funds	2005-2006 Adj Budget As of 06-30-06	2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total		
EVENSTART FMLY LIT- VARIOUS	\$ 688,736	\$ 290,177	\$ (234,600)	\$ 55,577	\$ 0	\$ 0	\$ 0	\$ 0	B	
FED SCH RENOVATION TECH(SRTG)	\$ 259	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
FOREIGN LANGUAGE ASSISTANCE -VAR	\$ 601,897	\$ 793,544	\$ (90,334)	\$ 703,210	\$ 0	\$ 438,515	\$ 409,000	\$ 847,515	B	
GEAR UP- VARIOUS	\$ 3,106,245	\$ 1,938,359	\$ 5,977,592	\$ 7,915,951	\$ 0	\$ 3,395,446	\$ 4,843,741	\$ 8,239,187	B	
8290 HAZARDOUS MATRL EMERGENCY PREP	\$ 32,000	\$ 44,804	\$ (20,000)	\$ 24,804	\$ 0	\$ 0	\$ 0	\$ 0	B	
HSPSA PLANNING GRANT-PHASE 1	\$ 141,912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
IMPROVE HTH ED&WBEING YNGPEOPL	\$ 340,018	\$ 130,325	\$ 950,079	\$ 1,076,983	\$ 0	\$ 195,672	\$ 731,900	\$ 927,572	B	
INDIAN EDUC ACT 05 -VARIOUS	\$ 364,312	\$ 351,902	\$ (99)	\$ 351,803	\$ 0	\$ 86,462	\$ 246,648	\$ 333,110	B	
GAINING EARLY AWARENESS & READINESS	\$ 0	\$ 0	\$ 277,096	\$ 277,096	\$ 0	\$ 0	\$ 0	\$ 0	B	
KLCS-DIGITAL DISTRIBUTION FUND	\$ 46,902	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	\$ 343,776	\$ 310,152	\$ (175,000)	\$ 135,152	\$ 0	\$ 10,038	\$ 0	\$ 10,038	E	
LA CNTY VOC NURSING EDUC SVCS	\$ 298,889	\$ 180,711	\$ 0	\$ 180,711	\$ 0	\$ 0	\$ 0	\$ 0	B	
LA COUNTY DPSS-GAIN-VOC ED	\$ 28,836	\$ 10,066	\$ (10,066)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
LA EARLY DECIDERS TEACHER RECRUITMENT	\$ 0	\$ 0	\$ 624,961	\$ 624,961	\$ 0	\$ 503,579	\$ 728,593	\$ 1,232,172	B	
LA'S BEST AFT SCH ENRCH-OCJP-VAR	\$ 2,228,334	\$ 816,866	\$ 199,665	\$ 1,016,531	\$ 0	\$ 0	\$ 0	\$ 0	L	
M. WATERS DENTL ASST TRNG PROJ	\$ 198,700	\$ 198,700	\$ 0	\$ 198,700	\$ 0	\$ 2,542	\$ 0	\$ 2,542	B	
MAGNET SCHS ASSISTANCE	\$ 2,275,794	\$ 1,357,026	\$ 0	\$ 1,357,026	\$ 0	\$ 444,142	\$ 0	\$ 444,142	B	
MCKINNEY HOMELESS	\$ 198,324	\$ 175,000	\$ 0	\$ 175,000	\$ 0	\$ 27	\$ 175,000	\$ 175,027	B	
MIGRANT EDUC PROG-VARIOUS	\$ 716,444	\$ 816,423	\$ 4,000	\$ 820,423	\$ 0	\$ 623	\$ 1,006,869	\$ 1,007,492	B	
NATL SC FND-URBN SYSTMIC INIT -VAR	\$ 3,852,875	\$ 786,883	\$ 5,231,442	\$ 6,018,325	\$ 0	\$ 3,519,094	\$ 0	\$ 3,519,094	B	
NBPTS-LA EDU'L PARTNERSHIP	\$ 100,181	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
NCCEP/SBC 2004 GEAR UP GRANT	\$ 50,000	\$ 21,635	\$ (21,635)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
NCLB-T2A TEACHER QUALITY	\$ 54,782,770	\$ 56,101,624	\$ 339,499	\$ 56,441,123	\$ 0	\$ 2,101,358	\$ 57,837,869	\$ 59,939,227	B	
NCLB-T2B-CA MATH & SCI PRNTRS	\$ 941,514	\$ 512,364	\$ 850,000	\$ 1,362,364	\$ 0	\$ 432,431	\$ 0	\$ 432,431	B	
NCLB-T2D ENHANCE ED THRU TECH-VAR	\$ 8,683,085	\$ 11,121,778	\$ 8,564,713	\$ 19,686,491	\$ 0	\$ 12,543,888	\$ 3,393,934	\$ 15,937,822	B	
NCLB-T5 ADMINSTRATION - VARIOUS	\$ 47,942,143	\$ 36,757,511	\$ (2,734,389)	\$ 34,023,122	\$ 0	\$ 5,943,579	\$ 5,617,924	\$ 11,561,503	B	
NCLB-T7 COMP SCH - VARIOUS	\$ 2,998,955	\$ 1,460,648	\$ 572,234	\$ 2,032,882	\$ 0	\$ 4,551	\$ 0	\$ 4,551	B	
NCLB-TI-PROG IMPRVMT DIST INT	\$ 6,950,000	\$ 6,950,000	\$ 6,120,000	\$ 13,070,000	\$ 0	\$ 5,847,005	\$ 0	\$ 5,847,005	A	
NEGLECTED CHILDREN	\$ 3,769,241	\$ 4,224,307	\$ (691,325)	\$ 3,532,982	\$ 0	\$ 592,660	\$ 1,592,243	\$ 2,184,903	A	
NSF-SYSWIDE CHGE F/LEARNERS ED	\$ 795,000	\$ 1,134	\$ (1,134)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PACOIMA SKILL CTR-TRA-EDD	\$ 20,856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
PROG 4 OCCPTNL WORK ED REFRL	\$ 101,500	\$ 0	\$ 91,350	\$ 91,350	\$ 0	\$ 0	\$ 0	\$ 0	E	
PROJPLUS -CAL STATE-UAS	\$ 52,744	\$ 88,156	\$ 1,915	\$ 90,071	\$ 0	\$ 0	\$ 0	\$ 0	C	
PROJSAFE SCH-YTH VIOLENCE PREV	\$ 156,588	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PUBLIC TELECOM FACILITIES PROG-VAR	\$ 124,000	\$ 186,000	\$ (124,000)	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 62,000	B	
RAND-CHLDNRN EXPSD TO VIOLENCE PROG	\$ 0	\$ 0	\$ 53,088	\$ 53,088	\$ 0	\$ 0	\$ 0	\$ 0	B	
READ FLNCY & ASSESS PROJ-CSUAS	\$ 34,232	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C	
READING FIRST SUBGRANT-T1-RD1-VAR	\$ 73,776,870	\$ 48,379,723	\$ (4,821,250)	\$ 43,558,473	\$ 0	\$ 153,603	\$ 42,920,000	\$ 43,073,603	B	
REFUGEE STUDENT ASST PROG	\$ 0	\$ 0	\$ 59,332	\$ 59,332	\$ 0	\$ 59,332	\$ 0	\$ 59,332	B	
REHAB TRANS PART GREATER LA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,047,470	\$ 1,047,470	E	
ROC WORKABILITY II	\$ 543,458	\$ 723,961	\$ (723,961)	\$ 0	\$ 0	\$ 0	\$ 540,000	\$ 540,000	E	
ROC-HEA T1 COLLEGE WORK STUDY	\$ 250,482	\$ 0	\$ 210,239	\$ 210,239	\$ 0	\$ 0	\$ 255,000	\$ 255,000	E	
SAFE & DRUG FREE SCH & COMMTY -VAR	\$ 1,440,492	\$ 1,420,181	\$ (243,100)	\$ 1,177,081	\$ 0	\$ 520,166	\$ 1,466,744	\$ 1,986,910	B	
SCH ASST & INTRVNTN TEAM(SAIT)	\$ 2,615,050	\$ 7,486,951	\$ 2,686,516	\$ 10,173,467	\$ 0	\$ 3,365,912	\$ 5,980,900	\$ 9,346,812	A	
SCH HLTH PROG PREV & IMPRV EDU	\$ 699,619	\$ 389,974	\$ (389,974)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
SCHOOL SAFE TRAFFIC ZONE	\$ 237,096	\$ 41,877	\$ 242,325	\$ 284,202	\$ 0	\$ 90,751	\$ 113,262	\$ 204,013	B	
SMALLER COMM GRANT-PLNG -VARIOUS	\$ 337,630	\$ 254,936	\$ 146,624	\$ 401,560	\$ 0	\$ 16,643	\$ 0	\$ 16,643	B	
SMALLER LRNG COMM -VARIOUS	\$ 6,408,575	\$ 6,434,524	\$ 8,595,811	\$ 15,030,335	\$ 0	\$ 11,516,126	\$ 0	\$ 11,516,126	B	
STATE OF REHAB-WRK BASED ASSMNT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 352,898	\$ 352,898	E	
SOUTHEAST LA WATTS(ONE-STOP)	\$ 178,020	\$ 178,000	\$ (178,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
T2D-ENHNC ED THRU TCH-COMPETT-VAR	\$ 3,966,652	\$ 682,197	\$ 0	\$ 682,197	\$ 0	\$ 838	\$ 0	\$ 838	B	
T3A-LEP-LIMITED ENG PROFNCY -VAR	\$ 43,156,569	\$ 51,937,790	\$ 684,070	\$ 52,621,860	\$ 0	\$ 28,417,903	\$ 24,604,800	\$ 53,022,703	B	

(A) Compensatory Education (E) ROC Skills Centers  
(B) General Program (L) After School Programs  
(C) Special Education

**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2006-2007 FINAL BUDGET									District Defined Prog Code
	2004-2005	2005-2006	2005-2006	2005-2006						
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-06	2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total		
T3-IMMIGRANT STDNT-SET-ASIDE -VAR	\$ 4,126,034	\$ 5,433,720	\$ 509,628	\$ 5,943,348	\$ 0	\$ 2,997,705	\$ 439,563	\$ 3,437,268		B
T4 COMMSERV GRDT/SUSPND STDNT	\$ 83,553	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
TCHG. AMERICAN HISTORY (TAH)-VAR	\$ 1,242,297	\$ 1,317,001	\$ 0	\$ 1,317,001	\$ 0	\$ 798,001	\$ 938,582	\$ 1,736,583		B
TEACHER RECRUITMENT GRANTS	\$ 1,012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
TECH LITERACY CHALLENGE GRANT -VAR	\$ 350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
8290 TLC-FOCUS ON ACHIEVEMENT PRJT	\$ 10,535	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
TRAUMA SCH ADAPTATION-SAMHSA	\$ 0	\$ 0	\$ 599,814	\$ 599,814	\$ 0	\$ 354,584	\$ 600,000	\$ 954,584		B
UNIMPLEMENTED GEN-FED PROG	\$ 0	\$ 3,940,850	\$ (3,940,850)	\$ 0	\$ 0	\$ 0	\$ 4,787,041	\$ 4,787,041		B
US EPA TRAINING GRANT	\$ 3,032	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
WELFARE TO WORK-CITY CARSON	\$ 55,889	\$ 38,692	\$ 17,289	\$ 55,981	\$ 0	\$ 0	\$ 55,558	\$ 55,558		B
WIA - EL PROYECTO (SOUTH) -VARIOUS	\$ 100,000	\$ 100,000	\$ (100,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
WIA-FOSTER-YOUTH SPECIAL NEEDS	\$ 0	\$ 0	\$ 3,600	\$ 3,600	\$ 0	\$ 0	\$ 0	\$ 0		B
WIA - HWTC NURSE ASST-VARIOUS	\$ 0	\$ 0	\$ 33,000	\$ 33,000	\$ 0	\$ 0	\$ 0	\$ 0		E
WIA O4-05 - UCLA CENTRAL AREA	\$ 75,000	\$ 67,000	\$ (67,000)	\$ 0	\$ 0	\$ 0	\$ 66,869	\$ 66,869		B
WIA O4-05 - WLCAC (SOUTH AREA)	\$ 102,900	\$ 50,000	\$ (50,000)	\$ 0	\$ 0	\$ 0	\$ 49,522	\$ 49,522		B
WIA -UCLA-WEST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
WIA OUT-OF-SCHOOL YOUTH	\$ 12,362	\$ 12,500	\$ (8,800)	\$ 3,700	\$ 0	\$ 0	\$ 0	\$ 0		B
WIA-URBAN LEAGUE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
WIA YOUTH OPPORTUNITY SYS -VARIOUS	\$ 167,639	\$ 167,500	\$ (22,834)	\$ 144,666	\$ 0	\$ 0	\$ 100,000	\$ 100,000		B
WIA YOUTH PROGRAM -VARIOUS	\$ 32,000	\$ 0	\$ 32,000	\$ 32,000	\$ 0	\$ 0	\$ 0	\$ 0		E
WIA YOUTH SERVICES (AYE)	\$ 90,000	\$ 90,000	\$ (9,000)	\$ 81,000	\$ 0	\$ 0	\$ 80,056	\$ 80,056		B
WIA-COLLABORATING PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000		E
WIA-HUB CITIES CONSORT-ELASC	\$ 50,000	\$ 50,000	\$ 120,000	\$ 170,000	\$ 0	\$ 0	\$ 50,000	\$ 50,000		E
WIA-ONE STOP CAREER CTR	\$ 0	\$ 0	\$ 150,515	\$ 150,515	\$ 0	\$ 0	\$ 168,000	\$ 168,000		E
WIA-YOUTH CITY OF LA - HARBOR	\$ 768,000	\$ 694,398	\$ 0	\$ 694,398	\$ 0	\$ 0	\$ 703,885	\$ 703,885		B
WIA-YTH OPPORTNTY SYS-SMMER	\$ 0	\$ 516,569	\$ 48,432	\$ 565,001	\$ 0	\$ 0	\$ 0	\$ 0		B
WIA-YOUTH PROGRAM -SUMMER WORK EXP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		E
WIA-YOUTH SKILLS CTR	\$ 0	\$ 0	\$ 20,000	\$ 20,000	\$ 0	\$ 0	\$ 96,000	\$ 96,000		E
WRKFRCE INVEST ACT- VARIOUS	\$ 1,054,915	\$ 1,054,000	\$ (799,780)	\$ 254,220	\$ 0	\$ 0	\$ 130,281	\$ 130,281		B
YOUTH BUILD PROG-C P D C -VARIOUS	\$ 310,000	\$ 9,377	\$ 0	\$ 9,377	\$ 0	\$ 5,126	\$ 0	\$ 5,126		E
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 909,888,199</b>	<b>\$ 879,034,276</b>	<b>\$ 47,298,073</b>	<b>\$ 926,328,928</b>	<b>\$ 0</b>	<b>\$ 161,614,779</b>	<b>\$ 640,213,247</b>	<b>\$ 801,828,026</b>		
<b>STATE INCOME</b>										
8344 SCHOOL IMPROV REG SCHOOLS	\$ 72,135,097	\$ 34,312,492	\$ (34,312,492)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
8346 CE-EIA STATE COMP ED (SCE)SCHS-VAR	\$ 12,156,469	\$ 10,311,205	\$ 1,201,218	\$ 11,512,423	\$ 1,464,942	\$ 0	\$ 18,077,003	\$ 19,541,945		A
CE-EIA/DISRICT BILINGUAL SCHOOLS-VAR	\$ 97,617,592	\$ 92,929,136	\$ 35,104,183	\$ 128,033,319	\$ 13,760,681	\$ 0	\$ 162,693,025	\$ 176,453,706		A
CE-EIA-EDU'L DISADV-G-CNTRL OFF	\$ 33,014,194	\$ 24,293,226	\$ (24,293,226)	\$ 0	\$ 5,749,932	\$ 0	\$ 14,009,957	\$ 19,759,889		A
EIA/LEP-MULTI TEACHER CAREER	\$ 420,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 353,484	\$ 353,484		A
8419 SB 1882 CA PROFESSIONAL DVLOPM	\$ 135,542	\$ 102,957	\$ 0	\$ 102,957	\$ 50,265	\$ 0	\$ 0	\$ 50,265		B
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	\$ 57,141	\$ 18,347	\$ (18,347)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
EDUC TECH STAFF DEV GRADES 4-8	\$ 0	\$ 514	\$ (514)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	\$ 1,836,771	\$ 1,438,633	\$ 4,008,920	\$ 5,447,553	\$ 0	\$ 3,207,924	\$ 989,059	\$ 4,196,983		B
8581 HEALTHY START-OPERATIONAL-VARIOUS	\$ 549,563	\$ 87,835	\$ 0	\$ 87,835	\$ 0	\$ 7,150	\$ 0	\$ 7,150		B
8590 03-04 AGRI VOC ED INCENTV GRNT	\$ 67,239	\$ 11,026	\$ 3,602	\$ 14,628	\$ 0	\$ 3,351	\$ 0	\$ 3,351		B
05-06 AGRI VOC ED INCENT GRANT	\$ 0	\$ 0	\$ 35,210	\$ 35,210	\$ 0	\$ 10,376	\$ 0	\$ 10,376		B
2005-06 PERSONNEL STAFF DEV.	\$ 0	\$ 0	\$ 236,608	\$ 236,608	\$ 0	\$ 117,493	\$ 0	\$ 117,493		C
AAIA - VARIOUS	\$ 6,025	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
AB 2741 COACHING EDUCATION	\$ 1,588	\$ 403	\$ 0	\$ 403	\$ 0	\$ 403	\$ 0	\$ 403		B
AB1115-INSTRUCTIONAL MATERIAL	\$ 113,105	\$ 59,457	\$ 0	\$ 59,457	\$ 59,457	\$ 0	\$ 0	\$ 59,457		B
ACAD VOLUNTEER & MENTOR SVCS -VAR	\$ 18,187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
AFT SCH LRN&SAF-19R2K3-006 -VAR	\$ 22,143,743	\$ 28,831,589	\$ (1,708,358)	\$ 27,123,231	\$ 0	\$ 5,357,587	\$ 53,137,732	\$ 58,495,319		L

(A) Compensatory Education (E) ROC Skills Centers  
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 (C) Special Education

**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	SUPERINTENDENT'S 2006-2007 FINAL BUDGET								District Defined Prog Code
	2005-2006				2006-2007				
	2004-2005 Actual Budget	2005-2006 Final Budget	2005-2006 Add'l Funds	2005-2006 Adj Budget As of 06-30-06	2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total	
AIAA 03-04 - VARIOUS	\$ 592,755	\$ 6,125	\$ 0	\$ 6,125	\$ 6,107	\$ 0	\$ 0	\$ 6,107	B
AIAA 03-04(HARBOR)	\$ 0	\$ 25,353	\$ 0	\$ 25,353	\$ 14,858	\$ 0	\$ 0	\$ 14,858	B
AIAA 03-04(VALLEY)	\$ 0	\$ 20,333	\$ 0	\$ 20,333	\$ 4,787	\$ 0	\$ 0	\$ 4,787	B
8590 ALTN EDUC OUTREACH	\$ 51,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51,000	\$ 51,000	E
ALTRNTV CERT PROG- VARIOUS	\$ 4,243,044	\$ 1,615,365	\$ 505,147	\$ 2,120,512	\$ 0	\$ 881,465	\$ 1,075,000	\$ 1,956,465	B
ALTRNTV CERT PROG-LISTOS	\$ 0	\$ 1,712,500	\$ (186,647)	\$ 1,525,853	\$ 0	\$ 58,778	\$ 1,394,882	\$ 1,453,660	B
BEAUTIFY WALL-CALTRANS-SOTO EL	\$ 216,478	\$ 208,573	\$ 0	\$ 208,573	\$ 0	\$ 208,494	\$ 0	\$ 208,494	B
BEF SCH LRN&SAF-19R2K3-004 -VAR	\$ 1,187,307	\$ 955,483	\$ 1,094,005	\$ 2,049,488	\$ 0	\$ 0	\$ 0	\$ 0	L
BEFSCH LRN&SAF-19-R2004-466 -VAR	\$ 1,656,183	\$ 1,537,127	\$ (1,309,605)	\$ 227,522	\$ 0	\$ 713,901	\$ 0	\$ 713,901	L
STAFF DEV-BTSA	\$ 0	\$ 7,237,442	\$ 0	\$ 7,237,442	\$ 2,544,650	\$ 0	\$ 0	\$ 2,544,650	B
BTSA / CSUN - VARIOUS	\$ 10,705,560	\$ 4,282,490	\$ (473,895)	\$ 3,808,595	\$ 0	\$ 50,848	\$ 11,614,325	\$ 11,665,173	B
CALIFORNIA ENDOWMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,750	\$ 113,750	B
CAL PARTNERSHIP ACADEMIES - VARIOUS	\$ 3,713,436	\$ 3,175,530	\$ 759,309	\$ 3,934,839	\$ 0	\$ 1,287,157	\$ 1,200,000	\$ 2,487,157	B
CAL PRE-INTERNSHIP PROG AB 351	\$ 2,328,740	\$ 1,739,221	\$ 0	\$ 1,739,221	\$ 0	\$ 1,223,234	\$ 0	\$ 1,223,234	B
CAL SERVE-CENTRAL DISTRICT	\$ 0	\$ 0	\$ 152,637	\$ 152,637	\$ 0	\$ 28,427	\$ 0	\$ 28,427	B
CAL TECH ASST PJ(CTAP)-CLUSTER	\$ 804,378	\$ 11,082	\$ 10,000	\$ 21,082	\$ 0	\$ 9,435	\$ 0	\$ 9,435	B
CALWORKS ACAD ENRICHMNT COMP-VAR	\$ 11,178,698	\$ 9,577,035	\$ (8,477,035)	\$ 1,100,000	\$ 0	\$ 0	\$ 0	\$ 0	B
CALWORKS-WELFARE-2-WORK VOUCHR	\$ 0	\$ 8,177,035	\$ 0	\$ 8,177,035	\$ 0	\$ 0	\$ 2,071,477	\$ 2,071,477	B
CAREER TECHNICAL EDUCATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,100,000	\$ 1,100,000	B
CAREER TECH EDUC EQUIPMENT & MAT'LS BG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,400,000	\$ 4,400,000	B
CENTINELA YOUTH SVC GRNT-OCJP	\$ 78,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CESAR CHAVEZ DAY OF SVC GRANT	\$ 41,037	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHLD HLTH OUTREACH INITIATIVES	\$ 171,200	\$ 150,000	\$ 2,299	\$ 152,299	\$ 0	\$ 0	\$ 150,000	\$ 150,000	B
CHILD PASSENGER SAFETY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 225,000	\$ 225,000	B
COMM. SRVCS BLOCK GRDT-CSBG	\$ 18,873	\$ 9,622	\$ 0	\$ 9,622	\$ 0	\$ 0	\$ 12,000	\$ 12,000	E
COMMUNITY CHALLENGE GRANT - VARIOUS	\$ 191,778	\$ 169,003	\$ (125,000)	\$ 44,003	\$ 0	\$ 6,553	\$ 0	\$ 6,553	B
COMPREHENSIVE TCHRS ED INST	\$ 104,550	\$ 104,550	\$ 0	\$ 104,550	\$ 0	\$ 0	\$ 0	\$ 0	E
CPA NATURAL RSRC & EVRMNT SCI	\$ 2,603	\$ 1,319	\$ (1,319)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CSBG-MWEP	\$ 0	\$ 0	\$ 5,942	\$ 5,942	\$ 0	\$ 4,922	\$ 7,125	\$ 12,047	B
DEPT. OF REHAB	\$ 0	\$ 0	\$ 352,898	\$ 352,898	\$ 0	\$ 0	\$ 0	\$ 0	B
DIGITAL HIGH SCH TECH -1 & 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
DIGITAL HIGH SCH TECH GRANT -VARIOUS	\$ 1,339,464	\$ 404,513	\$ 0	\$ 404,513	\$ 307,671	\$ 11,336	\$ 0	\$ 319,007	B
DIRECT SUPP PROF(DSP)CERT PG	\$ 233,416	\$ 184,610	\$ 98,503	\$ 283,113	\$ 0	\$ 59,147	\$ 219,273	\$ 278,420	E
DROPOUT PREV-RECOV MDL PROG-	\$ 125,347	\$ 14,000	\$ (14,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EARLY MENTAL HLT-EMHI- VARIOUS	\$ 303,437	\$ 30,159	\$ 168,741	\$ 198,900	\$ 0	\$ 2,450	\$ 316,099	\$ 318,549	B
EDU TECH STAFF DEV-2001-02	\$ 0	\$ 428,146	\$ 0	\$ 428,146	\$ 353,511	\$ 0	\$ 0	\$ 353,511	B
EDUC TECH STAFF DEV -VARIOUS	\$ 656,500	\$ 37,589	\$ 18,861	\$ 56,450	\$ 27,459	\$ 0	\$ 0	\$ 27,459	B
EDUCATIONAL CLINIC PROGRAM	\$ 166,063	\$ 34,222	\$ 0	\$ 34,222	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT EXP ENHMNT	\$ 0	\$ 0	\$ 750,000	\$ 750,000	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT INITIATIVE	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 0	\$ 0	\$ 810,000	\$ 810,000	B
GANG RISK INTERV PROG(GRIP) - VAR	\$ 48,028	\$ 0	\$ 125,000	\$ 125,000	\$ 0	\$ 25,088	\$ 0	\$ 25,088	B
GROUND MAINT TRNG-CALWORKS	\$ 41,060	\$ 0	\$ 41,060	\$ 41,060	\$ 0	\$ 0	\$ 42,000	\$ 42,000	E
HIGH-TECH HS GRDTE CONCERT PRO	\$ 62,495	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HOME INSTR PG PRE-SCH YNGSTERS-VAR	\$ 2,770	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HPSG-HIGH PRIORITY(IJUSP CIII) - VAR	\$ 103,573,646	\$ 101,820,223	\$ (7,091,119)	\$ 94,729,104	\$ 0	\$ 38,290,544	\$ 4,448,115	\$ 42,738,659	B
IDEA EARLY INTERVENTION-STATE	\$ 204,693	\$ 4,726	\$ (4,726)	\$ 0	\$ 0	\$ 4,527	\$ 0	\$ 4,527	C
INFANT DISCRETIONARY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,672	\$ 61,165	\$ 123,837	C
INFO TCHLGY CAREER ACADEMY	\$ 47,478	\$ 17,628	\$ 0	\$ 17,628	\$ 0	\$ 17,618	\$ 0	\$ 17,618	B
INTERV/UNDERF SCH IMPL COHORT -VAR	\$ 18,903,544	\$ 7,356,614	\$ 945,640	\$ 8,302,254	\$ 0	\$ 1,935,509	\$ 1,304,526	\$ 3,240,035	B
KLCS-EMERGENCY SERVICES	\$ 27,552	\$ 12,237	\$ 0	\$ 12,237	\$ 0	\$ 12,237	\$ 0	\$ 12,237	B
LA CNTY DPSS-AFT SCH ENRICH PG	\$ 1,443,965	\$ 1,443,965	\$ 10,066	\$ 1,454,031	\$ 0	\$ 0	\$ 366,692	\$ 366,692	L
LACO-CALWORKS COORDINTN SVCS -VAR	\$ 1,200,000	\$ 0	\$ 1,200,000	\$ 1,200,000	\$ 0	\$ 0	\$ 1,204,922	\$ 1,204,922	E

(A) Compensatory Education (E) ROC Skills Centers  
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**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2006-2007 FINAL BUDGET								District Defined Prog Code
	2004-2005	2005-2006	2005-2006	2005-2006					
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-06	2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total	
LA'S BEST-AB 326	\$ 1,502,486	\$ 1,502,484	\$ (1,502,484)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LA COMMUNITY REDEV	\$ 0	\$ 0	\$ 1,104,196	\$ 1,104,196	\$ 0	\$ 0	\$ 0	\$ 0	L
LAUSD DEV PROJ	\$ 0	\$ 0	\$ 808,971	\$ 808,971	\$ 0	\$ 0	\$ 0	\$ 0	B
LA WATERSHED ANALYSIS	\$ 0	\$ 0	\$ 6,703	\$ 6,703	\$ 0	\$ 4,769	\$ 0	\$ 4,769	B
LEP-VESL CLERICAL SKILLS TRNING-VARIOUS	\$ 1,060,520	\$ 0	\$ 19,395	\$ 19,395	\$ 0	\$ 0	\$ 0	\$ 0	E
LEP-VESL/CHILD DAY CARE WRKER	\$ 0	\$ 947,328	\$ (947,328)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
LT FMLY SLF-SUFFNT - VARIOUS	\$ 4,703	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	\$ 3,666,599	\$ 3,720,000	\$ (780,000)	\$ 2,940,000	\$ 0	\$ 65,000	\$ 2,500,000	\$ 2,565,000	B
NELL SOTO PAR INVOLVM PROG -VAR	\$ 157,386	\$ 68,404	\$ 0	\$ 68,404	\$ 0	\$ 40,275	\$ 1,650,000	\$ 1,690,275	B
NUTRITION-LINK EDU,ACTY & FOOD	\$ 261,349	\$ 76,722	\$ (76,722)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
PHYSICAL EDUCATION GRANTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,200,000	\$ 2,200,000	B
PARAPROF TEACHER TRAINING GRN -VAR	\$ 1,662,268	\$ 1,140,901	\$ 90,000	\$ 1,230,901	\$ 0	\$ 39,778	\$ 1,400,000	\$ 1,439,778	B
PERSONNEL STAFF DEVELOPMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 236,436	\$ 236,436	B
PRE-INTERN PRORAM	\$ 260,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8590 PUPIL MOTIVTN & MAINTNCE O3-04	\$ 2,019,398	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
REHAB-TRANS PART-GREATER LA	\$ 876,520	\$ 850,000	\$ (2,812)	\$ 847,188	\$ 0	\$ 0	\$ 0	\$ 0	C
SAFE SCH& VIOLENCE PRVT_NEW -VARIOUS	\$ 25,432	\$ 22,625	\$ 2,568	\$ 25,193	\$ 0	\$ 20,204	\$ 0	\$ 20,204	B
SCHOOL ASST & INTERVN TEAM (SAIT)	\$ 0	\$ 0	\$ 1,104,750	\$ 1,104,750	\$ 0	\$ 0	\$ 2,235,218	\$ 2,235,218	A
SB 65 PUPIL OUTREACH CONSULT	\$ 144,523	\$ 117,987	\$ 51,000	\$ 168,987	\$ 0	\$ 0	\$ 396,375	\$ 396,375	B
SCH COMM PLICING PRTRNSHP-VARIOUS	\$ 3,441,809	\$ 2,090,728	\$ 1,787,469	\$ 3,878,197	\$ 0	\$ 2,329,072	\$ 276,875	\$ 2,605,947	B
SCHOOL GARDEN SUPPLIES & EQUIPMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	B
SCH MNTL HLT CLNC MEDI-CAL 97	\$ 4,084,935	\$ 4,263,778	\$ 1,334,557	\$ 5,598,335	\$ 0	\$ 3,708,990	\$ 2,800,000	\$ 6,508,990	B
SCH READ INIT (FIRST5LA/CFGC)	\$ 50,274	\$ 55,107	\$ 0	\$ 55,107	\$ 0	\$ 6,191	\$ 46,960	\$ 53,151	E
SCH TO CAREER LOC PARTNERSHIP	\$ 144,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCHOOL & LIBRARY IMPROVEMENT	\$ 0	\$ 46,786,632	\$ 30,216,735	\$ 77,003,367	\$ 0	\$ 12,468,667	\$ 0	\$ 12,468,667	B
SRVC TO AT-RISK YOUTH-CHPT157- VARIOUS	\$ 1,049,290	\$ 316,522	\$ 0	\$ 316,522	\$ 0	\$ 0	\$ 0	\$ 0	B
SSP-REAL.COM TCH - VARIOUS	\$ 52,490	\$ 27,381	\$ 200,000	\$ 227,381	\$ 0	\$ 123,645	\$ 0	\$ 123,645	B
ST DEPT OF REHAB-ON D JOB TRNG	\$ 362,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
STATE LOW INCIDENCE ENTITLEMNT	\$ 143,886	\$ 0	\$ 149,748	\$ 149,748	\$ 0	\$ 0	\$ 0	\$ 0	C
TCHR & PRINCIPAL RECRUIT INCT PROG GRDT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,500,000	\$ 5,500,000	B
T HAYDEN COMMU BASED PAR INLV	\$ 270	\$ 171	\$ 0	\$ 171	\$ 0	\$ 0	\$ 0	\$ 0	B
T HUGHES FAM-SCH PARTNRSHP PRG	\$ 31,649	\$ 15,592	\$ 0	\$ 15,592	\$ 0	\$ 8,916	\$ 0	\$ 8,916	B
TEACHER RECRUIT INCT PROG GRDT-VAR	\$ 15,335	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TEACHER RECRUIT & STUDENT SUPPORT	\$ 0	\$ 0	\$ 11,286,995	\$ 11,286,995	\$ 0	\$ 11,286,995	\$ 0	\$ 11,286,995	B
TRACK & RECREAT'L SURFACING - VARIOUS	\$ 35,304	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000	\$ 0	\$ 100,000	B
TUPE 9-12 FY2004-07 -VARIOUS	\$ 2,242,667	\$ 3,544,472	\$ (3,544,472)	\$ 0	\$ 0	\$ 0	\$ 192,248	\$ 192,248	B
UNIFIED STRATEGY GRNT-ED6-03-5	\$ 38,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
UNIMPLEMENTED GEN STATE PROG	\$ 0	\$ 10,407,836	\$ (10,407,836)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
VISUAL & PERFORMING ARTS - VARIOUS	\$ 36,271	\$ 716,082	\$ (716,082)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WORKABILITY I STATE FUNDS	\$ 866,719	\$ 92,816	\$ 1,233,324	\$ 1,326,140	\$ 0	\$ 247,158	\$ 854,917	\$ 1,102,075	C
YOUTH OPPORTUNITY INTN SV	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 25,087	\$ 0	\$ 25,087	E
YOUTH SOCCER	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000	B
<b>TOTAL STATE INCOME</b>	<b>\$ 430,173,441</b>	<b>\$ 421,664,208</b>	<b>\$ 723,270</b>	<b>\$ 423,196,449</b>	<b>\$ 24,344,320</b>	<b>\$ 85,073,373</b>	<b>\$ 302,383,156</b>	<b>\$ 411,800,849</b>	
<b>LOCAL INCOME</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
8690 CRISIS COUNSELLING-JOHNSON	\$ 574	\$ 139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8699 03 CRAILJOHNSON-HLTHY START	\$ 36,151	\$ 25,000	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	B
A&K DOUGLAS PLAYGRND-EL SERENO	\$ 16,709	\$ 0	\$ 845,872	\$ 845,872	\$ 0	\$ 631,038	\$ 750,000	\$ 1,381,038	B
ACAD MOTION PIC & ARTS	\$ 16,236	\$ 0	\$ 34,661	\$ 34,661	\$ 0	\$ 0	\$ 0	\$ 0	B
AFT SCH ENRCH -LA COMM REDVPMT	\$ 2,978,628	\$ 0	\$ 0	\$ 0	\$ 0	\$ 528,548	\$ 3,508,415	\$ 4,036,963	L
ANNENBERG FNDN-VAR	\$ 1,167,837	\$ 1,247,038	\$ (103,617)	\$ 1,143,421	\$ 0	\$ 430,491	\$ 0	\$ 430,491	B

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**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2006-2007 FINAL BUDGET								District Defined Prog Code
	2004-2005	2005-2006	2005-2006	2005-2006					
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-06	2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total	
AUDITORY-ORAL PROJECT	\$ 0	\$ 0	\$ 60,350	\$ 60,350	\$ 0	\$ 0	\$ 0	\$ 0	B
ASTHMA & ALLERGY FNDTN AMERICA	\$ 7,500	\$ 7,500	\$ 0	\$ 7,500	\$ 0	\$ 1,816	\$ 0	\$ 1,816	B
BEST FRIENDS-KAISER	\$ 2,281	\$ 246	\$ (246)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL COMMUNITY FOUNDATION	\$ 199,313	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL ENDOWMNT-PROJECT REACH -VAR	\$ 22,697	\$ 2,188	\$ 599,976	\$ 602,164	\$ 0	\$ 163,470	\$ 113,750	\$ 277,220	B
CAL HEALTHCARE FOUNDATION	\$ 2,361	\$ 2,361	\$ 0	\$ 2,361	\$ 0	\$ 22,358	\$ 0	\$ 22,358	B
CARNEGIE TNE INITIATIVE	\$ 0	\$ 0	\$ 9,989	\$ 9,989	\$ 0	\$ 1,707	\$ 0	\$ 1,707	B
CARSON GUID.EXP-COORD.COUNCIL	\$ 6,688	\$ 40,000	\$ 0	\$ 40,000	\$ 0	\$ 2,115	\$ 40,000	\$ 42,115	B
CDLP VIDEO SUPPORT GRANT	\$ 75,000	\$ 100,942	\$ (15,000)	\$ 85,942	\$ 0	\$ 24,663	\$ 40,000	\$ 64,663	B
CHAMPION YOUTH NUTRN & FITNSS	\$ 916	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHLD HLTH&ACSS MDCAL PG(CHAMP	\$ 13,502	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CITY OF LA-LEARN & EARN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 175,000	\$ 175,000	B
CLERICAL CERT. PROGRAM	\$ 0	\$ 0	\$ 95,000	\$ 95,000	\$ 0	\$ 0	\$ 100,000	\$ 100,000	B
COMMNTY OUTREACH-KLCS-WILAND	\$ 982	\$ 584	\$ (584)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY TECH CENTER/LAEP	\$ 39,127	\$ 58	\$ 0	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	B
CONNECTION PROJ-COUER D ALLEN	\$ 253,529	\$ 269,866	\$ (55,000)	\$ 214,866	\$ 0	\$ 146,392	\$ 0	\$ 146,392	B
COUNTY GRANT-CHILD HEALTH OUTREACH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000	B
CRAILJOHNSON-MENTL HLTH SVC-VAR	\$ 37,133	\$ 11,090	\$ 0	\$ 11,090	\$ 0	\$ 11,090	\$ 40,000	\$ 51,090	B
CRAIL JOHNSON-PROJECT PLUS	\$ 0	\$ 0	\$ 39,995	\$ 39,995	\$ 0	\$ 4,194	\$ 0	\$ 4,194	B
DANA PROG FOR ARTS EDUCATION	\$ 1,520	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8699 DISNEY AMERICAN TEACHER AWARD	\$ 2,105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
DIVERSITY IN ED TRNG-HWLT PCKK	\$ 50,256	\$ 46,848	\$ 0	\$ 46,848	\$ 0	\$ 44,443	\$ 0	\$ 44,443	B
DWP-YOUTH SERVICES ACADEMY	\$ 500,000	\$ 600,172	\$ (172)	\$ 600,000	\$ 0	\$ 0	\$ 600,000	\$ 600,000	B
EAST MEETS WEST-IVANHOE ARTS	\$ 98	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
ENRICHED STUDIES-LA CENTER	\$ 99,745	\$ 12,282	\$ 0	\$ 12,282	\$ 0	\$ 12,282	\$ 0	\$ 12,282	B
EVALUATION/PRE-K READING PROG	\$ 10,748	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT SUPPORT NETWORK	\$ 30,500	\$ 2,756	\$ 5,630	\$ 8,386	\$ 0	\$ 0	\$ 0	\$ 0	E
FIRST 5-INTERAGNCY SPCL NEEDS	\$ 103,300	\$ 124,817	\$ 345	\$ 125,162	\$ 0	\$ 0	\$ 125,162	\$ 125,162	E
FMLY LIT. EXP ENHNMNT	\$ 314,566	\$ 87,018	\$ 160,446	\$ 247,464	\$ 0	\$ 13,610	\$ 121,482	\$ 135,092	B
FMLY LIT. EXP ENHNMNT-RESEDA -VAR	\$ 836,955	\$ 153,148	\$ (153,148)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
GENERAL FUND SUMMER YOUTH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 562,189	\$ 562,189	B
GOOD NEIGHBOR GRNT-ALL STATE	\$ 1,231	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 148,662	\$ 148,662	B
GREENING PROJECT	\$ 133,750	\$ 127,014	\$ 21,648	\$ 148,662	\$ 0	\$ 148,662	\$ 0	\$ 148,662	B
HARBOR TEACHER PREP(HTP 8518)	\$ 91,800	\$ 21,377	\$ 0	\$ 21,377	\$ 0	\$ 902	\$ 19,486	\$ 20,388	B
HEALTHY START PROBATION PROG	\$ 0	\$ 0	\$ 67,970	\$ 67,970	\$ 0	\$ 3,462	\$ 0	\$ 3,462	B
HIGH TECH HIGH-VARIOUS FNDTNS	\$ 2,021,872	\$ 251,255	\$ 0	\$ 251,255	\$ 0	\$ 0	\$ 0	\$ 0	B
HP-HANDS ON SCIENC-M ARTS CLST	\$ 38,542	\$ 38,542	\$ 0	\$ 38,542	\$ 0	\$ 38,541	\$ 0	\$ 38,541	B
HWTC-VOC NURSING EDUC SVCS	\$ 231,000	\$ 118,518	\$ 360,000	\$ 478,518	\$ 0	\$ 314,975	\$ 0	\$ 314,975	B
INTEL TCH TO FUTURE/GATES FNDN	\$ 5,782	\$ 3,520	\$ 0	\$ 3,520	\$ 0	\$ 1,258	\$ 0	\$ 1,258	B
INTERAGENCY SPCL NEEDS RESRC	\$ 66,053	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
INTL DOCUMENTARY ASSO (IDA)	\$ 3,754	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
KAISER PERM-CHAMP PROGRAM -VAR	\$ 125,336	\$ 8,474	\$ 115,246	\$ 123,720	\$ 0	\$ 80,445	\$ 80,000	\$ 160,445	B
KOREAN HEALTH INSURANCE CHAMP	\$ 0	\$ 0	\$ 31,000	\$ 31,000	\$ 0	\$ 3,913	\$ 0	\$ 3,913	B
L.A. CARE HEALTH EXPRESS -VAR	\$ 358,108	\$ 274,647	\$ 55,557	\$ 330,204	\$ 0	\$ 114,977	\$ 30,000	\$ 144,977	B
LA TRUST FOR CHILDREN'S HLTH	\$ 13,000	\$ 403	\$ 45,000	\$ 45,403	\$ 0	\$ 17,623	\$ 0	\$ 17,623	B
LA COUNTY SUMMER YOUTH PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 686,000	\$ 686,000	B
LACO ALLIANCE-STUDENT ACHVMNT	\$ 137,302	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA'S BEST- VARIOUS	\$ 2,878,633	\$ 4,592,433	\$ 835,302	\$ 5,427,735	\$ 0	\$ 0	\$ 6,648,043	\$ 6,648,043	L
MERCK CHILDHOOD ASTHLM NTWK-MCAN	\$ 0	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 437,533	\$ 500,000	\$ 937,533	B
NURSE ASST/LT CARE-VARIOUS	\$ 64,717	\$ 0	\$ 3,683	\$ 3,683	\$ 0	\$ 0	\$ 0	\$ 0	B
ORFALEA-SCH MENTAL HLTH SRVS	\$ 49,500	\$ 66,918	\$ (49,500)	\$ 17,418	\$ 0	\$ 0	\$ 0	\$ 0	B
PACKARD (PHI) K-2 READING PROG	\$ 43,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B

(A) Compensatory Education (E) ROC Skills Centers  
 (B) General Program (L) After School Programs  
 (C) Special Education



**SUPERINTENDENT'S 2006-2007 FINAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2006-2007 FINAL BUDGET								District Defined Prog Code
	2004-2005	2005-2006	2005-2006	2005-2006	2006-2007			Total	
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-06	Beg Balance	Carryover	Grant		
PROF DEV-OPEN WIDE&TREK INSIDE	\$ 7,200	\$ 7,200	\$ 0	\$ 7,200	\$ 0	\$ 0	\$ 0	\$ 0	B
PROJECT GRAD-LA	\$ 764,204	\$ 326,936	\$ 236,859	\$ 563,795	\$ 0	\$ 0	\$ 263,811	\$ 263,811	B
PROP 10 COMM-CDI-SMALL GRDT -VAR	\$ 12,581	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
PROP K-LA FOR KIDS PROG -VAR	\$ 1,464,229	\$ 1,120,937	\$ (50,000)	\$ 1,070,937	\$ 0	\$ 1,026,313	\$ 986,947	\$ 2,013,260	B
PROP K - MAINTENANCE FUND	\$ 0	\$ 0	\$ 61,199	\$ 61,199	\$ 0	\$ 0	\$ 150,992	\$ 150,992	B
PSYCHTRIC SOC WORKR-BARTON EL	\$ 60,000	\$ 30,345	\$ 0	\$ 30,345	\$ 0	\$ 0	\$ 0	\$ 0	B
PUENTE PROJECTS-U C REGENT	\$ 15,037	\$ 7,104	\$ (4,500)	\$ 2,604	\$ 0	\$ 0	\$ 0	\$ 0	B
RFK INST.-SCH BASED MEDICAL	\$ 8,018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
RIORDAN FNDN-WATERFORD EVAL -VAR	\$ 18,043	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH BASED HLTH CLINIC-SPPT FND	\$ 239,511	\$ 3,350	\$ 11,965	\$ 15,315	\$ 0	\$ 15,315	\$ 33,876	\$ 49,191	B
SCH READINESS INITIATIVE-CCRC -VAR	\$ 150,000	\$ 94,548	\$ 0	\$ 94,548	\$ 0	\$ 0	\$ 91,218	\$ 91,218	E
SOUTH GATE INTL LRNG COMMUNITY	\$ 0	\$ 0	\$ 90,000	\$ 90,000	\$ 0	\$ 78,121	\$ 0	\$ 78,121	B
SPACE SCI ACCLRTD MAGNET PROG	\$ 3,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TAPER FOUNDTN-MENTAL HLTH PROF	\$ 67,500	\$ 67,500	\$ 0	\$ 67,500	\$ 0	\$ 16,442	\$ 13,500	\$ 29,942	B
THE CAL ENDOWMNT-CHILD OBESITY	\$ 113,750	\$ 113,750	\$ (113,750)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
THE CALIFORNIA ENDOWMENT-FY 05	\$ 782,856	\$ 597,476	\$ (597,476)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TOSHIBA AMERICA FOUNDATION	\$ 2,162	\$ 529	\$ 0	\$ 529	\$ 0	\$ 0	\$ 0	\$ 0	B
URBAN LEARNING CTR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,745	\$ 0	\$ 4,745	B
UAW-LETC-MANUAL ARTS -VAR	\$ 39,959	\$ 40,000	\$ (5,000)	\$ 35,000	\$ 0	\$ 0	\$ 40,000	\$ 40,000	E
UNIMPLEMENTED GEN LOCAL PROG	\$ 0	\$ 18,765,416	\$ (18,765,416)	\$ 0	\$ 0	\$ 0	\$ 264,883	\$ 264,883	B
8699 URBAN LEARNING CTR	\$ 4,745	\$ 4,745	\$ 0	\$ 4,745	\$ 0	\$ 0	\$ 0	\$ 0	B
VISION PROJ PROG-QUEENS CARE	\$ 113,964	\$ 173,964	\$ 0	\$ 173,964	\$ 0	\$ 86,834	\$ 60,000	\$ 146,834	B
V-TEL DISTANCE LEARNING PROGRA	\$ 11,259	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WCH HLTHY START-PROBATION PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WEINGART FDTN-PLUS COUNSELLING	\$ 50,000	\$ 5,811	\$ 0	\$ 5,811	\$ 0	\$ 0	\$ 0	\$ 0	B
WILDLANDS ENDWMNT-VAR	\$ 2,957,059	\$ 2,893,097	\$ 0	\$ 2,893,097	\$ 0	\$ 2,791,137	\$ 0	\$ 2,791,137	B
WOMEN'S ONE STOP-CHICANA SRVC	\$ 1,704	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
YOUTH DEVELOPMENT (NFL)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 333,333	\$ 333,333	B
8971 03A COPS-ENT SFTWR SYS-ISIS	\$ 82,403,061	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
<b>TOTAL LOCAL INCOME</b>	<b>\$ 102,381,544</b>	<b>\$ 32,489,862</b>	<b>\$ (15,625,716)</b>	<b>\$ 16,864,007</b>	<b>\$ 0</b>	<b>\$ 7,219,415</b>	<b>\$ 16,676,749</b>	<b>\$ 23,896,164</b>	
<b>8912 INTERFUND TRANSFERS FOR SRF COPS</b>	<b>\$ 0</b>	<b>\$ 40,113,320</b>	<b>\$ 0</b>	<b>\$ 40,113,320</b>	<b>\$ 0</b>	<b>\$ 7,167,662</b>	<b>\$ 40,553,000</b>	<b>\$ 47,720,662</b>	<b>B</b>
<b>TOTAL LOCAL INCOME</b>	<b>\$ 102,381,544</b>	<b>\$ 32,489,862</b>	<b>\$ (15,625,716)</b>	<b>\$ 16,864,007</b>	<b>\$ 0</b>	<b>\$ 7,219,415</b>	<b>\$ 16,676,749</b>	<b>\$ 23,896,164</b>	
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 909,888,199</b>	<b>\$ 879,034,276</b>	<b>\$ 47,298,073</b>	<b>\$ 926,328,928</b>	<b>\$ 0</b>	<b>\$ 161,614,779</b>	<b>\$ 640,213,247</b>	<b>\$ 801,828,026</b>	
<b>TOTAL STATE INCOME</b>	<b>\$ 430,173,441</b>	<b>\$ 421,664,208</b>	<b>\$ 723,270</b>	<b>\$ 423,196,449</b>	<b>\$ 24,344,320</b>	<b>\$ 85,073,373</b>	<b>\$ 302,383,156</b>	<b>\$ 411,800,849</b>	
<b>TOTAL INCOME</b>	<b>\$ 1,442,443,184</b>	<b>\$ 1,373,301,666</b>	<b>\$ 32,395,627</b>	<b>\$ 1,406,502,704</b>	<b>\$ 24,344,320</b>	<b>\$ 261,075,229</b>	<b>\$ 999,826,152</b>	<b>\$ 1,285,245,701</b>	

(A) Compensatory Education (E) ROC Skills Centers  
 (B) General Program (L) After School Programs  
 (C) Special Education

**SUPERINTENDENT'S 2006- 2007 FINAL BUDGET**

**DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS**

**ADULT EDUCATION FUND**

	2004-05 Actual Budget	2005-2006 Final Budget	2005-2006 Adjustment	2005-06 Adj Budget as of 06-30-06	SUPERINTENDENT'S 2006-2007 FINAL BUDGET				District Defined Prog Code
					2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total	
<b><u>FEDERAL INCOME</u></b>									
8240 ADULT EDUC SVC-SMARTLABS (DHS)	\$ 1,145,385	\$ 45,155	\$ 75,813	\$ 120,968	\$ 0	\$ 0	\$ 0	\$ 0	D
COUNTY OF LA/DHS/SEIU	201,747	75,813	(75,813)	0	0	0	0	0	D
PATIENT & HLTH CARE SET ED SVC.	1,554,810	2,903,637	(1,554,810)	1,348,827	0	0	1,500,000	1,500,000	D
PERKINS POST SECONDARY - VARIOUS	3,149,963	3,009,025	(3,009,025)	0	0	0	2,561,959	2,561,959	D
T1C-SEC 132 PKN (INSTRUCTION)	1,431,961	1,298,688	2,872,435	4,171,123	0	522,178	1,102,864	1,625,042	D
WIA-231 TECH/AUGMTN/PERF-VARIOUS	917,415	1,000,000	(1,000,000)	0	0	0	0	0	D
WIA-ENG SECOND LANGUAGE	0	0	0	0	0	0	800,000	800,000	D
8290 ADULT ED-ESL-CITIZENSHIP	13,191,784	12,528,810	62,200	12,591,010	0	64,700	12,500,000	12,564,700	D
CNTY LA COMM DEV BLOCK GRANT	20,000	20,000	(2,100)	17,900	0	0	20,000	20,000	D
ENG LIT AND CIVIC ED GRNT-ADLT	1,356,125	1,309,848	88,925	1,398,773	0	19,780	1,400,000	1,419,780	D
LA COUNTY-GAIN BASIC ED SKL-AD	8,273	7,411	0	7,411	0	1,509	0	1,509	D
REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	1,280,968	1,032,274	(81,698)	950,576	0	0	500,000	500,000	D
STAR STUDENT ACVMNT IN READING	0	0	10,500	10,500	0	0	0	0	D
WIA T2-ADLT ED-EL CIVICS 03-04	221,050	1,797	803,925	805,722	0	1,088	0	1,088	D
UNIMPLEMENTED -FEDERAL	0	2,700,000	(2,700,000)	0	0	0	2,700,000	2,700,000	D
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 24,479,481</b>	<b>\$ 25,932,458</b>	<b>\$ (4,509,648)</b>	<b>\$ 21,422,810</b>	<b>\$ 0</b>	<b>\$ 609,255</b>	<b>\$ 23,084,823</b>	<b>\$ 23,694,078</b>	
<b><u>STATE INCOME</u></b>									
8590 ADULT ED PROG-SITE M I S	\$ 77,903	\$ 18,298	\$ 0	\$ 18,298	\$ 0	\$ 18,298	\$ 0	\$ 18,298	D
CALPRO II PROJECT	85,000	99,479	0	99,479	0	0	84,499	84,499	D
CAL-WORKS-ADULT-SUPPORT SVCS	29,264	0	1,317	1,317	0	0	0	0	D
COMMNTY BASED ENGL TUTORL PG	17,569,295	15,807,160	1,082,325	16,889,485	0	8,153,375	10,000,000	18,153,375	D
EVEN START ADULT	6,334	6,500	(20)	6,480	0	0	6,509	6,509	D
GENERAL RELIEF OPP FOR WORK-GROW	4,122,311	4,722,243	(594,552)	4,127,691	0	0	2,500,000	2,500,000	D
UNIMPLEMENTED-STATE	0	7,600,000	1,239,803	0	0	0	6,600,492	6,600,492	D
<b>TOTAL STATE INCOME</b>	<b>\$ 21,890,107</b>	<b>\$ 28,253,680</b>	<b>\$ 1,728,873</b>	<b>\$ 21,142,750</b>	<b>\$ 0</b>	<b>\$ 8,171,673</b>	<b>\$ 19,191,500</b>	<b>\$ 27,363,173</b>	
<b><u>LOCAL INCOME</u></b>									
8699 CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 9,777	\$ 1,358	\$ 0	\$ 1,358	\$ 0	\$ 152	\$ 0	\$ 152	D
BIENVENIDOS SCH READINESS PROG	21,000	21,000	(7,824)	13,176	0	0	43,240	43,240	D
FAM LIT-ENRICH-AMADO FNDN-99	1,515	0	0	0	0	0	0	0	D
FAMILY LIT ADVCTS-GARFIELD CAS	42,715	43,000	(43,000)	0	0	0	0	0	D
GED TEST PREPARATION-GOODWILL	1,596	0	0	0	0	0	0	0	D
GLUCK-FAMILY LIT EL/ADT ASC PART - VARIOUS	145,092	100,534	0	100,534	0	53,060	0	53,060	D
TOYOTA FAMILIES IN SCH PG	32,787	15,663	0	15,663	0	13,895	11,000	24,895	D
TOYOTA NATIONAL CTR FAMILY LIT -ADULT	110,999	90,981	10,800	101,781	0	12,243	100,000	112,243	D
TRAINING 4 EVALUATION PJ-NCFL	16,524	13,982	0	13,982	0	8,635	0	8,635	D
UNIMPLEMENTED-LOCAL	0	300,000	(300,000)	0	0	0	277,760	277,760	D
<b>TOTAL LOCAL INCOME</b>	<b>\$ 382,005</b>	<b>\$ 586,518</b>	<b>\$ (340,024)</b>	<b>\$ 246,494</b>	<b>\$ 0</b>	<b>\$ 87,985</b>	<b>\$ 432,000</b>	<b>\$ 519,985</b>	
<b>TOTAL INCOME</b>	<b>\$ 46,751,593</b>	<b>\$ 54,772,656</b>	<b>\$ (3,120,799)</b>	<b>\$ 42,812,054</b>	<b>\$ 0</b>	<b>\$ 8,868,913</b>	<b>\$ 42,708,323</b>	<b>\$ 51,577,236</b>	

(D) Adult Education

**SUPERINTENDENT'S 2006-2007 FINAL BUDGET**

**DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS**

**CHILD DEVELOPMENT FUND**

	2004-2005 Actual Budget	2005-2006 Final Budget	2005-2006 Adjustment	2005-2006 Adj Budget as of 06-30-06	SUPERINTENDENT'S 2006-2007 FINAL BUDGET				District Defined Prog Code
					2006-2007 Beg Balance	2005-2006 Carryover	2006-2007 Grant	Total	
<b>FEDERAL INCOME</b>									
8290 CCDF CAPACITY PROJECT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
CCDF SCHOOL AGE RESOURCE	31,696	0	74,004	74,004	0	0	0	0	F
CCDF - CAPACITY PROJ 2004-05	39,456	0	0	0	0	0	0	0	F
CDFS-INSTRUCTIONAL MATERIALS	0	0	0	0	0	0	0	0	F
INFANT/TODLR CHILD CARE RSRC PROG	0	0	113,253	113,253	0	0	0	0	F
CIMS-INSTRUCTIONAL MATERIAL	19,300	0	18,379	18,379	0	0	0	0	F
UNIMPLEMENTED-FEDERAL	0	500,000	(500,000)	0	0	0	500,000	500,000	F
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 90,452</b>	<b>\$ 500,000</b>	<b>(294,364)</b>	<b>\$ 205,636</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>500,000</b>	<b>500,000</b>	
<b>STATE INCOME</b>									
8530 STATE LATCHKEY PROGRAM	\$ 733,285	\$ 737,390	31,192	\$ 768,582	\$ 0	\$ 0	\$ 768,582	\$ 768,582	F
8590 CAL-SAFE CHILD CARE	780,420	821,227	(197)	821,030	0	0	821,030	821,030	F
CCD SVCS PLAYGROUND COMPLIANCE	4,217,310	0	295,122	295,122	0	0	0	0	F
CDD PREKINDER RSRC AWARDS	0	0	0	0	0	0	0	0	F
EARLY INTERV SCH SUCC-MUR-CC	0	0	0	0	0	0	0	0	F
EISS - PRE-SCH CONFERENCE	0	0	0	0	0	0	0	0	F
GENERAL FD-PRE KINDER RESOURCE	160,106	0	0	0	0	0	0	0	F
RENOVATION AND REPAIR - CHLD CTR	148,694	0	0	0	0	0	0	0	F
STATE PRE-SCHOOL REVENUE	11,644,842	11,774,940	498,080	12,273,020	0	0	12,273,020	12,273,020	F
UNIMPLEMENTED-STATE	0	2,800,000	(2,800,000)	0	0	0	13,417,492	13,417,492	F
<b>TOTAL STATE INCOME</b>	<b>\$ 17,684,657</b>	<b>\$ 16,133,557</b>	<b>(1,975,803)</b>	<b>\$ 14,157,754</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>27,280,124</b>	<b>27,280,124</b>	
<b>LOCAL INCOME</b>									
8699 CHILDREN'S CENTERS (LATCHKEY)	\$ 525,000	\$ 500,000	(500,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
KIDCARE SERVICE FEES	0	0	0	0	0	0	0	0	F
READY FOR SCHOOLS	4,936,694	5,046,407	368,699	5,415,106	0	0	6,424,871	6,424,871	F
L.A. UNIVERSAL PRE SCH	0	1,144,515	330,236	1,474,751	0	931,540	1,303,572	2,235,112	F
STATE LATCH KEY PROGRAM	0	0	521,577	521,577	0	0	500,916	500,916	F
SCH READINESS INITIATIVE	0	3,000,000	(3,000,000)	0	0	0	0	0	F
UNIMPLEMENTED-LOCAL	0	0	0	0	0	0	1,696,428	1,696,428	F
<b>TOTAL LOCAL INCOME</b>	<b>\$ 5,461,694</b>	<b>\$ 9,690,922</b>	<b>(2,279,488)</b>	<b>\$ 7,411,434</b>	<b>\$ 0</b>	<b>\$ 931,540</b>	<b>9,925,787</b>	<b>10,857,327</b>	
<b>OTHER SOURCES</b>									
8979 CC FACILITIES REVOLVING FUNDS	\$ 495,367	\$ 363,262	495,367	\$ 858,629	\$ 352,828	\$ 0	\$ 0	\$ 352,828	F
<b>TOTAL INCOME</b>	<b>\$ 23,732,170</b>	<b>\$ 26,687,741</b>	<b>(4,054,288)</b>	<b>\$ 22,633,453</b>	<b>\$ 352,828</b>	<b>\$ 931,540</b>	<b>37,705,911</b>	<b>38,990,279</b>	

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## VI.

### HUMAN RESOURCES

#### INTRODUCTION

This section of the budget provides information regarding District staffing. It is divided into two sections. The first primarily addresses certificated personnel issues while the second focuses on classified staffing.

**Annual Assessment of Human Resources - Certificated.** These pages provide detailed information regarding the District's certificated personnel policies and needs. Certificated personnel include teachers, school administrators, central and local district staff, and others for whom a credential is required.

**Annual Assessment of Human Resources - Classified.** These pages provide detailed information regarding the District's classified personnel policies and needs. Classified positions are those which do not require a teaching or administrative credential. Classified positions may serve in the classroom, provide school non-classroom services, or work in central or local district offices.

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**Annual Assessment of Human Resources**  
 For *Principle Six* of the  
**Principles for the LAUSD Budget and Finance Policy**  
**August 2006**

The following information provides an overview of Certificated Human Resources in the areas of Demographics and Budget; Workforce Qualifications and Experience; Staff Development; and Recruitment. Most information in this report reflects Norm Day 2005-2006 data. However, some data reflect more recent or earlier research as noted, and totals may not be consistent.

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**Annual Assessment of Human Resources**  
For Principle Six, of  
**Principles for the LAUSD Budget and Finance Policy**

**Part I: Demographics and Budget**

Displayed below are the numbers of certificated employees paid from the General Fund in 2005-2006 (excludes employees from some adult school, early education and specially funded programs). This table shows the total salary and benefits as well as the share of the General Fund budget dedicated to the salaries of certificated personnel, by type of employee. Teachers' salaries account for 85% of the total budgeted for certificated salaries and benefits.

**CERTIFICATED EMPLOYEE COUNTS, SALARIES AND BENEFITS  
PAID FROM THE GENERAL FUND IN 2005-2006\***

(Excludes employees not paid from the General Fund, such as some adult school and early education employees, and those paid from specially funded programs)

<b>Certificated Employees</b>	<b>FTE</b>	<b>Salary and Benefits</b>	<b>Percent of General Fund's "Salaries &amp; Benefits of Certificated Employees"</b>
Teachers	36,351	\$2,584,891,874	84.78
Administrators	2,358	266,641,972	8.75
Special Services	1,987	173,038,318	5.67
Unclassified	282	24,420,119	0.80
<b>TOTAL</b>	<b>40,978</b>	<b>\$3,048,992,283</b>	<b>100.00</b>

\*Data provided by Budget Services.

**Part II: Workforce Qualifications and Experience**

*Teacher*

The following table compares the status of teachers employed in LAUSD during February 2004, November 2004, and November 2005. For each status, the number of employees and percent of all teachers are displayed during all time periods. It is noteworthy that the percentage of credentialed teachers increased from 84.6% in February 2004 to 92.6% in November 2005. Conversely, the percentage of emergency permits declined from 1.8% in February 2004 to 0.7% in November 2005.

**TEACHERS BY STATUS  
FEBRUARY 2004, NOVEMBER 2004 AND NOVEMBER 2005**

<b>Type of Teacher</b>	<b>Number Employed at LAUSD Feb 2004</b>	<b>Percent of All Teachers</b>	<b>Number Employed at LAUSD Nov 2004</b>	<b>Percent of All Teachers</b>	<b>Number Employed at LAUSD Nov 2005</b>	<b>Percent of All Teachers</b>
Credentialed	30,617	84.6	31,310	89.2	32,050	92.6
University Intern	2,213	6.1	1,741	5.0	1,030	3.0
District Intern	958	2.6	598	1.7	449	1.3
Individualized Intern	830	2.4	774	2.2	461	1.3
Short-term Staff Permit	0	0	0	0	127	0.4
Provisional Intern	0	0	0	0	230	0.7
Pre-Intern	943	2.5	189	0.5	19	0.1
Emergency Permit/Waiver	642	1.8	488	1.4	244	0.7

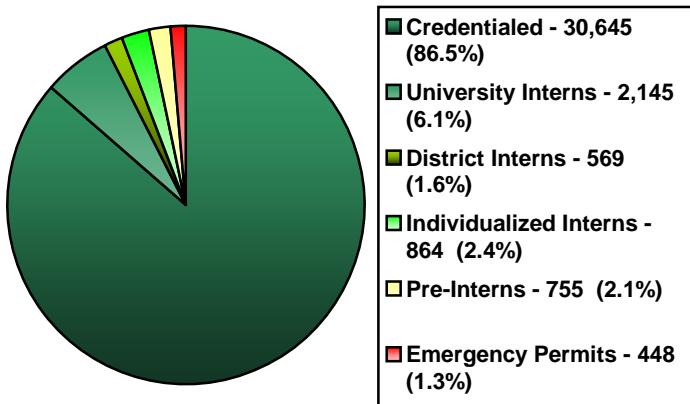
Sources: Feb 2004: Certificated Recruitment Branch hire data. Nov. 2004 and Nov. 2005: LAUSD Teacher Demographics.



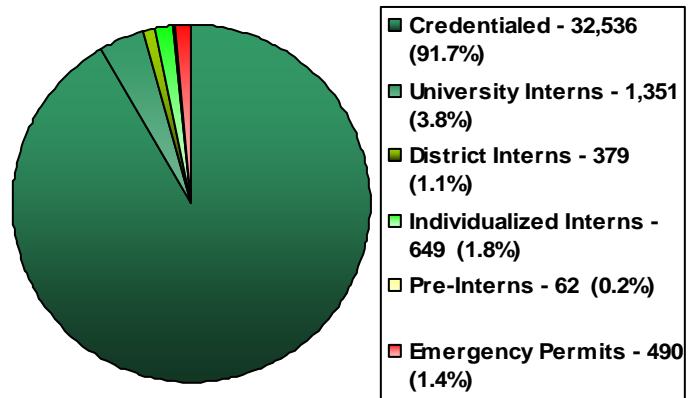
The qualifications of teachers in May 2004, May 2005, and May 2006 are displayed in the pie charts and tables below for each type of status: credentialed, university intern, District intern, individualized intern, pre-intern, and emergency permit.

### NUMBERS AND PERCENTAGES OF TEACHERS BY STATUS MAY 2004 – MAY 2006

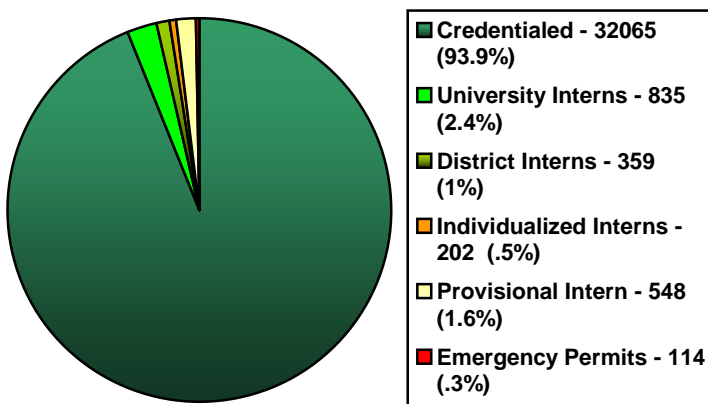
**May 2004**



**May 2005**



**May 2006**



The following table displays the percentage of credentialed, university intern, District Intern, individualized intern, and emergency permit teachers in May 2004, May 2005, and May 2006. It should be noted that the percentage of credentialed teachers has consistently increased from 86.5% in May 2004, to 93.9% in May 2006.

**PERCENTAGES OF TEACHERS BY STATUS  
MAY 2005 – MAY 2005**

	<b>May 2004</b>	<b>May 2005</b>	<b>May 2006</b>
Credentialed	86.5%	91.7%	93.9%
Univ. Interns	6.1%	3.8%	2.4%
District Interns	1.6%	1.1%	1.0%
Individualized Interns	2.4%	1.8%	0.5%
Pre-Interns	2.1%	0.2%	0%
Provisional Interns	0%	0%	1.6%
Emergency Permits	1.3%	1.4%	0.3%

*Administrator*

Principal experience level (years of experience as a principal in the District) by Local District as of May 2006 is displayed in the table below. The number of principals and the average years of principal experience in the District are reported by Local District.

**PRINCIPAL AVERAGE YEARS OF EXPERIENCE\*  
BY LOCAL DISTRICT  
MAY 2006**

	<b>Local District</b>								<b>Adult</b>	<b>Total</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Number of Principals</b>	125	95	100	103	98	48	65	89	33	756
<b>Average Years of Experience as a Principal in LAUSD</b>	6.3	6.2	6.5	8.3	6.3	6.7	6.7	7.1	6.8	6.8

\*Principal experience includes service in any principal classification in LAUSD.

In order to ensure the quality, competency, and excellence of the District's certificated administrators, the Personnel Research & Assessment section of Human Resources develops, validates, and conducts selection examinations for school-based administrators (Principals and Assistant Principals). During the 2005-2006 school year, the exam has been gradually modified to make the transition from a paper-based test and interview to an electronic-based assessment center. The final transition will be accomplished with the exams to be held during the 2006-2007 school year.

### **Part III: Staff Development**

Employee skill enhancement is a high priority for the District. Certificated teachers are developed in a number of ways. For administrators, several programs are also offered through the Division of Instructional Services' Administrative Academy to provide a career path and on-going professional development.

#### ***Teacher Skill Enhancement***

In order to support newly hired provisionally credentialed teachers, the Alternative Certification and Teacher Support (ACTS) Branch offers classroom management courses and subject matter preparation as a condition of employment. The Alternative Certification and Teacher Support Branch implements a variety of programs to ensure that teachers meet full certification requirements, subject matter test preparation and training to earn English Learner (EL) certification.

#### **Teacher Training Academy (TTA)**

The TTA provides 40 hours of pre-service training for all newly employed teachers who begin their assignments without full certification. Teachers receive an overview of District priorities and District policies and guidelines. Special education and substitute teachers receive additional training in appropriate accommodations and modifications for students with special needs.

#### **Subject Matter Preparation Program**

The Subject Matter Preparation Program is designed to allow teachers to comply with the stringent requirements of the *No Child Left Behind (NCLB) Act*. This program provides them with preparation courses for the subject matter exams required by *NCLB* for teachers at all schools by the end of the 2005-06 school year. Subject matter preparation is offered year-round to pre-intern, emergency permit, waiver, and fully credentialed teachers. This program also provides exam preparation for out-of-state Early Contract recruits who will need to meet California standards.

#### **District Interns**

Any new LAUSD teacher who is not fully credentialed must attend a six-week Pre-Service Orientation Training to ensure they have the requisite knowledge and skills in District instructional priorities, policies and procedures, and classroom management. After the six-week Pre-Service, the District Interns continue their credential program in one of the following areas: Multiple Subject (Elementary and Elementary Bilingual), Single Subject (Math, English, and Science) leading to the California Preliminary Credential. After the preliminary credential, interns transition into the District Intern BTSA Induction Program leading to the California Professional Clear Credential.

The Early Completion Option (ECO) is designed for Multiple Subject and Single Subject candidates who bring a background of teaching experience to the District. Successful completion of ECO provides candidates the opportunity to earn the California Preliminary Credential in a year or less.

The Education Specialist Program includes the Mild/Moderate Program, Moderate/Severe Program, and the Credentialed Educators New To Special Education (CENTSE) Program. The CENTSE Program is specifically geared to general education credentialed teachers who desire a specialty in Special Education. The Education Specialist (Special Education) completes a three-year program and earns the California Professional Clear Education Specialist Mild/Moderate Level I and Level II (K-12) credential or the California Professional Clear Education Specialist Moderate/Severe Level I and Level II (K-12) credential. The CENTSE Interns earn the Mild/Moderate Level I and Level II (K-12) credential in two years.

### University Interns

University Interns are required to complete three weeks of the Pre-service Training Orientation. As with District Interns, it focuses on District instructional priorities and Culturally Responsive Teaching strategies. This training provides opportunities to observe outstanding practitioners and participate in student teaching.

### Teacher Support

The Teacher Support Unit coordinates several programs that enhance the skills and abilities of LAUSD teachers. They include:

*The LAUSD Beginning Teacher Support and Assessment (BTSA)* is state funded and supports professional development for beginning credentialed teachers. Completion of the LAUSD BTSA Induction Program fulfills the requirements for a Professional Clear Teaching Credential.

*Design for Excellence: Linking Teacher and Achievement (DELTA)* offers alternative certification and teacher induction while providing training and support to teachers and within the Los Angeles Unified School District.

*Peer Assistance and Review (PAR)* is state-funded with a two-fold purpose of assisting permanent teachers who have received an unsatisfactory evaluation, and assisting new teachers in low performing schools.

### National Board Certification (NBC) Support Network

Through collaboration between the District and UTLA, the Support Network provides guidance and professional development to teachers who are preparing for National Board Certification.

### Professional Development for Experienced Teachers

LAUSD provides several professional development opportunities for experienced teachers. The Professional Development Program maintains an extensive list of professional development classes and workshops for District teachers. Salary point classes are available through local district and central offices. Uniting Professional Development and Technology for Education (UPDATE) are salary point courses conducted either face-to-face or online delivery. Online education is also available through Online Professional Development (OPD) for Educators.

*Changes In Staffing Requirements*

Changes in staffing requirements for the new fiscal year and the implications of these changes for workforce experience and skills were evaluated. It is of primary interest to know why employees are leaving the District.

According to the *2003-2004 Confidential Separation Questionnaire Results*, which listed the reasons why teachers are leaving employment with LAUSD, the survey (based on 1,120 questionnaires with 391 indicating retirement) found that the most frequent reasons for separation from the District **for all respondents** are “retirement” and “moving”. The top three reasons for all respondents are the following:

1	Retirement	35%
2	Moving	24%
3	Paperwork/record keeping	15%

The most frequent responses from respondents **other than retirees** as to why they are separating from the District include “moving” and “better employment opportunity in education”. The three highest ranked reasons given by teachers who are not retirees are the following:

1	Moving	34%
2	Better employment in education	20%
3	Personal reasons	18%

When reviewing the responses from **retirees only**, “relaxation” and “paperwork” were the most frequent reasons for leaving the District. The three highest ranked responses by retirees are the following:

1	Desire to rest/relax	32%
2	Paperwork/record keeping	20%
3	Many meetings	16%

Staffing Requirements

The Certificated Recruitment and Selection Section continues to recruit credentialed teachers and interns to improve student achievement and meet the *No Child Left Behind* mandates. As evidenced by the chart below, District recruitment efforts have been very successful in providing a high percentage of qualified new hires. The percentage of newly-hired credentialed teachers and interns was 93% in 2004-2005, and 91% in 2005-2006. The staffing process has not changed appreciably in the past few years. The District continues to follow the Rodriguez Consent Decree, and the Modified Consent Decree. In addition, the District also follows the Office of Civil Rights guidelines to ensure that teaching staffs are integrated.

The *No Child Left Behind (NCLB) Act* and the *Williams* legislation play an integral role in the staffing of schools. The District will continue to hire fully credentialed and *NCLB* compliant intern teachers and assist those teachers who are not yet “highly qualified” to become compliant.

Provisional contract teachers hired in shortage fields who are not fully credentialed must meet subject matter competence, or must be in preparation programs to meet subject matter competence. Pre-service training is provided to all teachers hired with alternative certification. Teachers who are not considered “highly qualified” are provided with subject matter preparation to assist them in being successful on the CSET examination.

**Credentialed & Intern\* New Hires  
By Local District  
Two-Year Comparison: 2004-2005 and 2005-2006**

<b>Local District</b>	<b>% Cred &amp; Interns Hired For 2004-2005 School Year</b>	<b>% Cred &amp; Interns Hired For 2005-2006 School Year</b>
1	92%	94%
2	93%	91%
3	94%	92%
4	93%	96%
5	91%	85%
6	94%	90%
7	93%	92%
8	90%	92%
<b>District</b>	<b>93%</b>	<b>91%</b>

*\*All Interns meet NCLB requirements.*

**Road Show Data**

The most significant changes for the new fiscal year at the “road show” were: the decline in student enrollment at the elementary level; the process of reconfiguration due to the opening of new schools; and the uncertainty of counseling positions due to budget constraints.

As a result of loss of enrollment at the elementary level, displacement of teachers occurred, as well as the closing of teaching positions. This is a very disruptive process for principals as well as the teachers. Displacement procedures follow the District/UTLA agreement requirements. The Personnel Specialist spends many extra hours working with principals and Staff Relations making sure displacement rules and process are uniformly applied. This process determines which employees remain at the school and those who will be displaced.

As outlined in the "State of the Schools" address by Superintendent Roy Romer, the District plans to build 160 new schools by the year 2012, and with 32 new schools opened in the 2005-2006 school year. This will eventually relieve the overcrowded conditions in LAUSD. However, as a result of the opening of new schools, Personnel Specialists must now initiate the process of reconfiguration. This is a tedious process that is also defined in the District/UTLA agreement. It takes hundreds of hours and a mass of paper work to determine which staff will follow students and then the additional task of filling additional vacancies.

## *No Child Left Behind (NCLB)*

### Federal Requirements Regarding the Hiring of New Teachers

*NCLB* requires that all new teachers hired after July 1, 2002 and assigned to Title I Schools in core academic subjects meet *NCLB* "Highly Qualified" requirements for each academic subject taught. Recruitment staff must monitor teacher qualifications upon selection and hiring. Continued staffing of schools and re-contracting of teachers must also be monitored to assure compliance with *NCLB* "Highly Qualified" requirements. For example, provisional employees who have not satisfied the subject matter competence requirement under *NCLB* can only be re-contracted with the Local District Superintendent's approval. Support and test preparation for current teachers is currently being provided.

### Current *NCLB* Teacher Compliance:

All current teachers have been assessed in regards to *NCLB* compliance. Teachers not yet designated as "highly qualified" are given assistance to become *NCLB* compliant.

## **Part IV: Recruitment**

### *Recruitment Of High Quality Teachers*

#### Recruitment Plan

The following are highlights from the LAUSD 2006-07 Recruitment Plan:

#### Goals

The District will hire approximately 2,500 teachers by norm day of 2006. Of this total, 75% of the total hires will be credentialed and 23% will be interns. In Special Education the District will hire approximately 409 teachers by norm day of 2006. Of this total, 55% of the new hires will be credentialed and 37% will be interns. LAUSD will also hire District and university interns through our targeted recruitment efforts and our continued partnerships with Troops to Teachers and Teach for America. It is expected that approximately 66% of the interns will be University or Individualized Interns and the remaining 33% will be District Interns.

#### Initiatives

##### *Acute Shortage Areas:*

In the areas of Mathematics, Science and Special Education, several initiatives will be implemented in order to successfully ameliorate teacher shortages. The District will continue to explore companies that are downsizing in order to attract candidates from the health care fields, engineering, and other related fields, and to recruit at statewide, regional and national conferences. The District will collaborate with universities and the District Intern Program in the shortage areas of Math, Science and Special Education, and will target mid-career changes and those from other countries. The District's annual Special Education Fair will be expanded to the Eastern United States and the Midwest. Canadian

recruitment will be expanded to include Occupational Therapy programs. Recruiters will visit schools to observe best practices at all school levels, and they will participate in Professional Development.

#### *Building Diversity:*

A satellite office will open at Cal State University, Los Angeles, to recruit and interview prospective teachers as well as provide service to existing LAUSD teachers attending CSULA. Student teachers will be targeted for issuance of Early Entry Contracts. The Certificated Recruitment and Selection Section will continue to work closely with the Subject Matter Preparation Program staff in order to publicize the pre-employment subject matter exam (CSET) classes for prospective teachers. Recruitment will be geared towards organizations and universities that work with diverse populations, such as the Hispanic Association of Colleges and Universities (HACU), the Asian Pacific Conference, and the National Alliance of Black Educators and Historically Black Colleges and Universities Tour. Advertising will be included in publications and Internet sites that target diverse populations, along with visible outreach to the community through the billboard campaign, radio and newspaper ads. Recruitment will likewise work aggressively with the student leadership from diverse groups on university campuses to recruit students that reflect the District's community; work with the Career Ladder staff to make presentations at senior high schools; use interview questions linked to the California Standards for the Teaching Profession (CSTP); and conduct outreach at selected universities.

#### Career Ladder Office

The primary function of the Career Ladder Office is to develop and implement long-term strategies for recruitment of teachers from the community. These strategies include high school Teacher Career Academies, the Paraeducator Career Ladder, and university partnerships. As a result of the efforts of the Career Ladder Office, over 3,000 teachers have been developed in the last ten years. These teachers are 89% minority and have a five-year retention rate of 86%.

#### Priority Staffing Program (PSP) and Teacher Recruitment and Student Support Grant (TRSS) Program

*PSP:* The PSP is designed to meet the staffing needs of 22 Program Improvement 4 and 5 senior high schools and their feeder middle schools, as well as provide support to new teachers in these schools. The program goals are to strengthen recruitment and hiring practices, provide support for teachers, and increase retention rates of teachers. The two programs provided under PSP are the PSP Teacher Adviser Program, and the PSP Incentive Substitute Program.

#### Priority Staffing Program (PSP) Teacher Adviser Program

- Supports the 22 Program Improvement 4 and 5 senior high schools and their feeder middle schools
- 22 Teacher Advisers assigned to assist, recruit and support new teachers at their school site
- Works in concert with the Local District Superintendents to help build school stability and support to increase teacher retention



## Priority Staffing Program (PSP) Incentive Substitute Program

- Supports the 22 Program Improvement 4 and 5 senior high schools and their feeder middle schools
- 5 Incentive Substitutes at each of the 22 target schools will substitute for absent teachers and will provide stability and continuity at the school
- Incentive substitutes report directly to their assigned school each day
- Incentive substitutes attend staff meetings and participate in staff development activities, Back to School Night, Open House and other activities determined by the principal

*TRSS*: LAUSD recently implemented the new TRSS Program to reinforce District efforts to recruit and retain highly qualified math, science and special education teachers for deciles 1, 2 and 3 schools that are also designated as Program Improvement schools. The various program incentives to recruit and retain math, science and special education (including itinerant providers) teachers include the following:

- \$5,000 Recruitment Incentive
- \$5,000 Retention Incentive
- Up to \$5,000 Reimbursement for educational expenses for a Master's Degree and for non-shortage field teachers to earn credentials in math, science and special education
- An additional \$1,000 Recruitment Incentive for new Special Education Teachers
- An additional yearly \$1,000 stipend for special education teachers
- School Achievement Grants: \$20 per student for achieving Adequate Yearly Progress (AYP) for two consecutive years

To be eligible for these incentives, teachers must:

- Serve as a mathematics, science or special education teacher
- Hold a regular credential in the appropriate subject area that they are teaching
- Serve at decile 1, 2 or 3 schools that are also designated as Program Improvement
- Have English Learner (EL) state authorization on file with the District

## Use of Technology

Technology continues to be used in teacher recruitment. The Virtual Resume web-based system is being expanded to all schools in the District with an emphasis on deciles 1, 2 and 3 schools to meet the staffing requirements of the *Williams* legislation. The use of an e-mail "interest campaign" targets university staff throughout California and the nation. Video cams are used by recruitment teams to videotape candidates with early entry contracts and offers of employment. These video logs and the candidate's resume are available on any web-based browser for principals to view and schedule interviews with applicants of interest. The Gallup Teacher Perceiver Instrument is used to determine priority for interviewing with elementary applicants. Online applications use a search process to maximize recruitment trips. Internet postings at universities and commercial sites are increased to attract career change candidates. The electronic recruitment calendar is interactive for recruitment staff and prospective candidates to facilitate interview scheduling at offsite events. Remote data entry capabilities enable recruiters to enter interview data from outside the office to enhance the rapid approvals for employment.

**ANNUAL ASSESSMENT OF HUMAN RESOURCES - CLASSIFIED  
PERSONNEL COMMISSION  
July 2006**

**National Workforce Trends Impacting Staffing, Training and, Retention Efforts**

Technology:

- One in four newly created jobs is impacted by technology. Even jobs that have not traditionally been associated with electronic technology are becoming increasingly more dependent on computers and electronic devices.
- The skills gap between the existing workforce and the technological skills demanded by today's jobs is widening at an escalating rate.
- There is a shortage of highly qualified IT professionals coupled with a rapidly escalating demand for their services.

Workers:

- "Baby Boomers," who comprise over 30% of the current workforce, have begun to retire, taking with them institutional memory. This is expected to peak within four to six years.
- Today's workforce is expected to change career tracks at least three times and work for between eight to ten employers throughout a career.
- Professionals seek out employers who provide for continuous staff development and growth opportunities.
- Workers seek "family friendly" employers, i.e., employers who support child and elder care issues.
- Workers seek flexible work schedules and work hours.
- Workers seek a stable environment. (Recent reductions-in-force in both the public and private sectors have made stable organizations more attractive.)
- Workers are retiring at earlier ages to pursue different careers or personal interests.

Employer Needs:

- Today's job assignments require adaptable employees willing and able to thrive on change, continuously update competencies, and work on a wide-range of activities.
- Job responsibilities typically require a broad range of basic competencies; strong "soft skills" including ethics, reliability, team orientation, and flexibility; as well as the ability to learn and apply state-of-the art procedures rapidly.

Economic Issues:

- Outsourcing higher paying jobs is becoming more common.
- Inability of public school employers to keep pace with competitors' wage increases coupled with fear of reductions-in-force cause highly skilled employees to accept employment with competitors.

- The rising cost of housing and transportation in the greater Los Angeles area limits applicant populations.
- Applicants are drawn to employers who offer attractive benefit packages. The cost of benefits, however, is becoming prohibitive for many employers.
- A consistent salary philosophy, e.g., setting all salaries at the 50<sup>th</sup> or the 95<sup>th</sup> percentile of market rates, influences the caliber of applicants attracted to an employer.
- The average employer invests approximately 2.5% of payroll costs on staff. LAUSD spends less than 0.2% of payroll costs on classified staff development.

Image:

- Most large employers use a “brand” throughout their organization that clearly communicates their mission, vision, and credo to their customers, the public, applicants, and employees. LAUSD has various, inconsistent brands.
- Unions, boards of directors, managers, and the press impact the image that potential applicants have of employers.
- Highly sought after talent seeks out employers whose images parallel their self concept.
- Recent college graduates seek employers with progressive yet stable images, e.g., employers who embrace best practices and provide secure employment.

HR Role:

- The role of HR is evolving to one of a strategic partner and “internal consultant” in such areas as succession planning, performance management, cost containment, conflict resolution, and competency modeling.
- Legislative actions and court decisions continue to influence the role of HR, e.g., FLSA, FMLA, AB1825, ADA, sexual harassment cases, etc.
- Technology is dramatically influencing the manner by which HR delivers its services, e.g., web-based employee files, manager self-service, employee self-service, automated applicant tracking, on-line recruitment, and employment testing, etc.

Staff Relations:

- Employee representatives are frequently entering into partnerships with management to resolve common issues, e.g., absence management, benefit cost containment, and employee communications.
- “Me-Too” clauses at times disturb the competitive recruitment advantage for hard-to-recruit-for classes.

**LAUSD Specific Classified Concerns**

Staffing:

- The passage of Measures BB, K, M, R and Y have required the immediate staffing of many professional and support positions in the Facilities and IT Divisions.

- LAUSD continues to need employees with skills that have become scarce, e.g., bus drivers that can drive buses with both manual and automatic transmissions, secretaries that can take shorthand, and technicians that can repair outdated equipment.
- Recent legislation, e.g., NCLB and requirements for Sign Language Interpreters to demonstrate higher skill levels, place greater demands on Classified training and recruitment activities.
- Salaries for some classifications have become non-competitive as a result of negotiated “me-too” clauses, and higher increases offered by other employers.
- Clerical and secretarial training is no longer offered at the high school level. Consequently, increasing numbers of entry-level clerical applicants do not possess the basic skills needed for successful job performance. This is placing increased demands on recruitment and training efforts.

### **Current/Future Workforce Trends Nationwide Impacting Recruitment and Training Efforts**

- HR projects created by frequent reorganizations are placing continuous demands on the classification, recruitment, selection, training, and assignment staffs.
- Jobs throughout the District are being impacted by technological advances, e.g., clerical, warehousing, repair technicians, and police officers. This requires continuous retraining.
- Technical components of jobs and the skills of the current labor force mandate continuous retraining.
- A dedicated IT recruiter is needed to address the shortage of qualified IT professional applicants.
- A large number of highly qualified employees are beginning to retire. This trend will peak within four years resulting in an escalating need to recruit and train new employees to fill their jobs. These retirements represent a significant loss of “institutional memory.” A succession plan that includes a training component is needed.
- LAUSD has hired some employees on a contractual basis and is in the process of transitioning many into the regular workforce. A plan to address a future stable workforce is needed.
- The nature of work assignment in LAUSD now requires more adaptable employees who are willing and able to acclimate to change and to continuously update competencies to enable them to work on a larger range of job assignments.
- There is less stability in the classified workforce than in the past. Employees are more mobile and willing to accept positions with other employers rather than to wait for promotional opportunities to open in LAUSD.
- Current research reports that the most critical needs concerning workforce development include ensuring that employees possess a strong foundation of basic competencies; a continual effort to upgrade competencies and “soft skills” including competencies relating to a strong work ethic, reliability, team-orientation, and greater flexibility; and a need for customized training to ensure that new employees can begin their jobs with enough skills to immediately be productive workers. This is true at LAUSD and places a greater demand on staff development.

- The economic upturn in the private sector has not translated into fiscal recovery for tax-supported public school districts. This coupled with recent State fiscal priorities has resulted in lack of competitiveness and a siphoning of talented employees. LAUSD needs to continue to attempt to address this issue.
- Rapidly increasing benefit costs pose the risk of lowered coverage, higher deductibles, and/or higher co-payments, contributing to the lack of competitiveness as an employer-of-choice in the public sector.
- “Me-too” settlements in collective bargaining contracts ignore the special recruitment difficulties for certain job classifications. If not addressed, positions in these classes must be outsourced.
- A consistent salary philosophy, e.g., setting salaries at the 75<sup>th</sup> or 90<sup>th</sup> percentile of market rates is needed to position LAUSD to attract talented employees at the desired level.

### **Specific Issues Impacting Recruitment and Training Efforts**

- There is a need to quickly hire a large number of Facilities, IT, and other professionals as a result of multiple bond issues (BB, K, M, and R). This will escalate with the passage of the newly proposed bond.
- There is a need to focus on hiring individuals to fill hard-to-recruit-for positions such as Bus Drivers who can drive both buses with manual and automatic transmission, secretaries who take dictation, structural engineers, interpreters for the hard of hearing, etc.
- Periodic departmental restructuring and annual reductions-in-force place unprecedented demands on training and retraining programs and efforts.
- Organizations need the infusion of new employees especially at the managerial level. However layoffs, and retirements are causing the District to lose a significant amount of “institutional memory” and talent. Succession planning combined with staff development and pre-planned recruitment efforts are needed.
- The District needs to develop a multi-purpose institutional brand that can be used for many District purposes including recruitment.
- The District needs to publicize its appreciation of the value of diversity in the workforce and to insure that employees are representative of the communities they serve.
- In order to attract top talent, unions, the Board of Education, management, and employees need to continually remind the public of recent positive results and state-of-the-art projects being introduced at LAUSD. This includes communicating that LAUSD values all of its employees.
- Employees need to receive meaningful yearly performance appraisals based on competencies and goal attainment.
- Employees need to be recognized for their accomplishments.
- Increased automation support and the replacement of obsolete automated programs are needed to enable staffing functions to be expedited.
- The escalating cost of housing and transportation in the greater Los Angeles metropolitan area, the continuous salary increases provided by other major local public sector employers, current and projected reductions in force (based on seniority), unavailability

of funding for classified staff development, and the potential of rising benefit costs to the employee create recruitment challenges particularly at the college level.

- Supervisory employees must be required to attend staff development classes related to legal mandates, e.g., Cal-OSHA, sexual harassment prevention, diversity, and performance management. To do otherwise results in costly legal settlements and court cases.

### **Suggested Strategies for Meeting Recruitment Challenges**

#### **Employ More Creative and Comprehensive Recruitment Strategies to Identify Key Talent**

- Increase use of internet/electronic media to advertise LAUSD as an employer-of-choice.
- Continue efforts to expand relationships with local colleges and universities, our own high schools, technical/vocational schools, and other agencies as avenues to source talent. Match projected staffing needs to specific organizations from which candidates may be found.
- Institute an employee referral program. Consider a signing bonus and expand the use of relocation allowances for hard-to-staff classifications.
- Include representatives from all classified unions, the Human Resources Committee of the Board of Education, the Personnel Commission, and the administration in an effort to develop a marketing campaign that sells LAUSD as an Employer-of-Choice by heralding its achievements.

#### **Continue Emphasis on Proactive Recruitment Strategies**

- Use continuous recruitment rather than discrete filing periods to recruit for school-based positions and hard-to-recruit-for positions.
- Maintain a database of highly talented potential applicants, enabling the identification of strong candidates immediately rather than having to conduct a full recruitment campaign for each vacancy.
- Work more closely with internal customers and operating department managers to proactively identify future recruitment needs and to contribute to recruitment campaigns. For divisions such as Facilities that have considerable continuous recruitment needs, assign a Key Recruiter to serve as a liaison to the Personnel Commission.

#### **Improve Customer Service Efforts to Retain Interest in LAUSD as an Employer-of-Choice**

- Employ sufficient recruitment staff to keep candidates informed of their status in the recruitment process with LAUSD, e.g., via website, phone calls, written correspondence, and continuous contact with “superstars.”
- Upgrade the on-line application process.

## Streamline Processes to Shorten the Time it Takes to Hire an Individual

- Utilize computerized testing as often as possible. Develop a bank of candidates' written test scores to avoid retesting. Create a mobile recruitment and testing unit that recruits and tests for multiple classifications simultaneously.
- Shorten time needed to process employees.
- Enable immediate hiring offers to be made at job fairs.

## Create an Internal Recruitment Pool

- Invest in employees by offering staff development programs including management development so that the District can attract individuals interested in continuous growth and promote highly talented internal employees rather than emphasizing recruitment from the outside as the primary source for talent.
- Host promotional job-fairs; encourage employees to enter new careers within the District rather than with different employers.
- Negotiate contracts that enable shortage fields to be exempt from "me-to" collective bargaining clauses.

## **Implications of Trends on Training Efforts**

- As District jobs become more technical and more complicated, the level of technical skills and expertise required for these jobs will continue to increase. Skills training must be provided to current and newly hired employees who will most likely lack the full range of skills necessary to perform these jobs.
- There is a critical need to prepare current employees through training to assume additional or new roles, e.g., School Administrative Assistants (SAA) should be required to earn an SAA certificate prior to being assigned as SAAs.
- There is an increased need for employees who are adaptable, who are continuous learners, and who possess a wide range of basic, technical, and soft skills.
- Legislation such as No Child Left Behind and laws mandating higher levels of skills for Sign Language Interpreters require more training for affected LAUSD employees.
- There is an immediate, pressing need to deliver training classes on a wide range of Human Resources and the Law topics to comply with current State and federal laws and to be more effective in performance management. These classes should be mandated.

## **Suggested Strategies for Meeting Training Challenges**

- Require all employees to attend comprehensive orientation programs immediately upon entry to the District. These programs need to address District strategic goals, key policies, required technical knowledge/skills, District resources, Human Resources and the Law provisions, and performance management for supervisory/management staff.
- Encourage or require managers to grant release time during work hours for mission-critical professional development and training.

- Coordinate/offer programs for employees lacking basic skills necessary for performance on the job, e.g., offer clerical skills courses, English-as-a-second language classes, and writing skills classes. Incorporate these as performance appraisal goals.
- Coordinate on-site Bachelor's and Master's degree programs by cultivating relationships with local colleges/universities.
- Develop training and staff development competency plans that correspond to all existing classifications and are a required performance component for employees. Tie successful completion of courses with promotional opportunities.
- Expand the school office procedures program to ensure that all school-based support staff are fully trained.
- Continue to offer training to LAUSD paraeducators and Sign Language Interpreters to develop skills required by legislation.
- Coordinate comprehensive Human Resources and the Law training to address relevant Human Resources issues including sexual harassment prevention, leaves/absence management, EEO and diversity issues, FLSA, and ADA and require attendance by all supervisors.
- Deliver training programs that are designed specifically to develop the adaptability, creativity, problem solving, and ingenuity of District employees.
- Offer technology programs that provide continual updating of employees' knowledge and competencies.
- Support continuous process improvement programs that assist work teams in identifying and streamlining their respective department procedures and operations.
- Utilize virtual training programs that integrate e-learning, distance learning, classroom learning, video-conferencing, and other training delivery modes in order to provide "just-in-time" learning opportunities to address immediate and emerging needs.
- Support efforts to prepare employees to assume higher-level positions by offering a comprehensive management development program.
- Require all employees in computer related classifications to maintain their skills through continuous learning.

### **Personnel Commission Technology Needs**

- The current DOS-based applicant processing system is outdated. It is no longer maintained by the vendor. An up-to-date, functional system is needed.
- A dedicated systems analyst is needed to enable continuously updated WebPages, provide for self service hiring processes, provide for on-line testing and performance appraisal systems, and develop a recruitment data base and electronic employee folders.



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## VII.

### APPENDICES

#### INTRODUCTION

This Section provides information related to a number of areas of importance with regard to the District's budget for the coming fiscal year. Included in this Section are the following:

**Appendix A – Structure of the Budget Document.** This section explains the overall structure of the Superintendent's 2006-07 Final Budget, including changes from previous budgets.

**Appendix B – Budget Principles and Process.** This section explains the general principles used by the District in preparing its budget, and the process for developing and amending the budget.

**Appendix C – Budget Development Calendar.** Appendix A provides information regarding key dates in the District's budget-development cycle for the forthcoming fiscal year.

**Appendix D – How Education is Funded in California.** This section presents an overview of California's complex funding mechanisms, and summarizes significant legislation that has impacted K-12 funding since the 1970s.

**Appendix E – Average Daily Attendance (ADA).** These pages provide Average Daily Attendance (ADA) which is the basis utilized by the State to allocate many funding sources to local school districts. ADA is based almost entirely on actual in-seat attendance, without reference to most excused absences. The page provided reflects information regarding estimated 2006-07 ADA data.

**Appendix F – Revenue Limit Information.** The Revenue Limit is the single largest funding source for California school districts. These pages provide information regarding revenue limit rates per-ADA for the various District programs funded on the basis of the Revenue Limit.

**Appendix G – Major Revenue Streams.** This section provides narrative and historical information regarding the most important revenue sources of the General Fund and other District Funds.

**Appendix H - School Staff and Resources.** These pages provide information related to the staffing of District schools, based on existing allocation formulas. This information is provided for elementary and secondary schools, magnet schools, options schools, special education schools and programs, adult schools, regional occupational centers and programs, and other District schools for which the allocation of positions and other resources occurs. Information is also provided regarding the allocation of support staff, instructional materials, and other supplies to District schools.

**Appendix I – Enrollment.** The District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant information, to project enrollment. Estimated enrollments in grades 1 through 12 for the 2006-07 through 2010-11 school years are calculated using various scenarios, generally involving weighted and true averages. The grade retention ratio uses past trends to estimate student progress from grade level to grade level. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier. Separate Enrollment charts are provided for regular District schools, fiscally independent charter schools and total districtwide enrollment.

**Appendix J – Budget and Finance Policy.** These pages provide the complete text of the District’s Budget and Finance Policy, as adopted by the Board of Education in June 2004.

**Appendix K – District Debt Management Policy.** These pages provide the complete text of the District’s Debt Management Policy, as adopted by the Board of Education in April 2005 and adjusted by the Board in February 2006.

**Appendix L – Government and Finance Officers Association (GFOA) Budgeting Standards.** Since 1984, the Government Finance Officers Association (GFOA) has encouraged and recognized exemplary budgeting practices among governmental entities in the United States and Canada. Appendix J indicates the GFOA’s standards for budget display, which the District is utilizing in its efforts to create a more transparent budget document.

**Appendix M - Notes.** These pages provide information regarding a number of items throughout the budget.

**Appendix N - Glossary and Acronyms.** These pages provide definitions of terms and abbreviations appearing throughout the budget document.

## Appendix A

### Structure of the Budget Document

**The format of the Final Budget is changed from previous years.** The 2006-07 Preliminary Budget was significantly changed from past years in order to bring improved transparency to the budget process and to achieve the budgeting standards recommended by the Government and Financial Officers Association (GFOA). The published document included substantially increased text and more summary charts and graphics. A Schools and Divisions section provided financial data by type of school and by unit, explaining each type of school's or operating unit's functions and goals. The Final Budget maintains these revisions, and continues the process of improving the document's readability and accessibility by the public. GFOA standards for governmental budget development are summarized in an Appendix to this document.

The Final Budget continues the revisions introduced in the Preliminary and Provisional Budgets, in the ongoing effort to enhance decision-making by improving budget transparency. Further, additional changes are incorporated in the Final Budget that were not included in either of the earlier documents. The key changes can be summarized as:

**Increased text.** Narrative in the budget is expanded in order to better explain the meaning of budget data.

**Basic District information.** A new section describes the District, its community, and its population.

**The "Fund Highlights" Section: More summaries, history, and graphics.** The "Fund Highlights" section provides summary tables and graphs intended to facilitate understanding of the data. Many tables now provide three years of historical data, plus current year and budget year projections. We will add one year of historical data annually to the tables in the budget until they reflect five years of history.

**The Schools and Divisions Section.** The Schools and Divisions Section, previously published as a separate document, is now an important component of the budget document. It explains the functions and goals, and expenditure and personnel data of the District's schools and operating divisions. The subobject detail of the budget document has always indicated *how* the District's funds are expended; the Schools and Division Section explains *where and for what purposes* expenditures occur.

Recognizing that more than 90% of all District expenditures occur at or on behalf of schools, staff has greatly expanded the Schools section in order to provide information for each type of instructional setting. In text and tables, this section indicates for the various types of schools the budgeted funding (including all Funds). This section also provides valuable contextual information, such as:

- Prior year budget
- Budgeted cost per pupil for each type of school
- Percent of total authorized expenditures represented by individual expenditure lines

The “Financial Details” Section and Appendices. These sections include much of the data that comprised the District’s previous budget documents, including more detailed tables such as the All-Funds Summaries breakdowns and District Defined Program summaries. The Glossary and Abbreviations pages have been updated to explain budget terminology not included in previous appendices.

Increased Revenue Information. The “Major Revenue Streams” discussion (Appendix G) has been enhanced through the addition of discussions regarding underlying assumptions for the current year revenue estimates and significant revenue trends.

Debt Obligations and Legal Debt Limits. In compliance with the GFOA standard for effective budget presentation, a discussion of the District’s debt obligations and legal debt limits is incorporated in an Appendix to this document.

Personnel/Position/FTE Counts. The 2006-07 Final Budget incorporates full-time equivalent data for schools by type, for divisions, and for the District as a whole.

## Appendix B

# BUDGET PRINCIPLES AND PROCESS

## A. Principles of Budgeting and Accounting

The California School Accounting Manual and the California Education Code govern budget development for California school districts, and their standards form the basis for development of the District's Final Budget. Among these standards are:

*Basis for Accounting.* The California School Accounting Manual mandates that districts use either the accrual basis or the modified accrual basis in accounting for revenues and expenditures. The difference between the two is as follows:

- In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis in accounting for governmental funds such as the General Fund and Adult Education Fund.
- In the Accrual Basis, revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis in proprietary funds such as the Cafeteria and Self-Insurance Funds, and fiduciary funds such as the Annuity Reserve Fund.

*Basis for Budgeting.* The California School Accounting Manual also mandates the basis for school district budgeting. It requires that “generally, for California (school districts), the basis of budgeting should be the same as the basis of accounting used in the audited financial statements. Budgetary accounting must conform to the account codes in the standardized account code structure.” California school districts are required to display their budgets by fund, by object, and by function.

Budgetary accounts are “projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency’s (LEA’s) goals.” In general, budgetary accounts have two purposes: (1) to record the estimated revenues of a fund by source and amount, and (2) to record and control the limits that are set on the expenditure levels by the appropriations. The recording of actual revenue and expenditures allows a comparison to the amounts that are available to be committed or expended within the limits set by law or by the governing board.

*Revenue Budget.* For each fund, the revenue budget anticipates all income from federal, state, and local sources, as well as the anticipated beginning balance. The total of beginning balance and income is the maximum amount a school district may legally budget to spend for any fund.

Expenditure Budget. Each fund has an expenditure budget reflecting the fund's authorized costs, and, for most Funds, the anticipated expenditure level.

Budget by General Fund District Defined Program. Because the General Fund budget comprises many programs, it is divided into District Defined Programs such as Special Education, Regional Occupational Centers/Skills Centers, etc., to bring into focus programs of particular interest.

## **B. The budget process**

Budget Preparation. The first step in preparing the budget is to determine the cost to continue the existing program. Enrollment-related costs are adjusted for projected changes. Costs not directly controllable by the District, such as utilities, retirement contributions, insurance, continuing contractual obligations, and legal costs are adjusted to reflect estimated expenditures for the coming fiscal year.

Estimates of income are developed based on a review of federal and State statutory provisions and local revenue sources. Beginning balance amounts for the budget year are calculated utilizing a comparison of anticipated revenues and expenditures for the current year. The projected beginning balances and revenues are compared to the cost of continuing current programs to determine whether budget reductions may be necessary or whether unanticipated amounts may be available for allocation.

Board and public participation. Board meetings are scheduled for discussion of proposed budget changes. These are public meetings that can be attended in-person or viewed on the District's television station at scheduled times. Members of the public may contact the District to speak on individual budget items or on the budget as a whole. A public hearing, at which any member of the public may address the Board regarding the District's proposed budget, is mandated prior to Board adoption of the Final Budget.

## **C. Budget revision process**

The Budget Services and Financial Planning Division either receives or initiates well over 20,000 requests annually to adjust or revise the adopted budget. Generally speaking, a budget adjustment (B.A.) enables a school or office to substitute a new use for funds previously budgeted for a particular purpose.

Certain limitations apply to B.A.s. For example, schools or offices may not transfer funds from a restricted program into an unrestricted one (e.g., transfers from Gifted and Talented Education or from Title I into a District-funded school instructional materiel account would not be permitted).

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling by staff, or "non-routine," requiring formal approval by the Board of Education.



Categories of “non-routine” B.A.s are determined by the Board, and are currently defined as follows:

- A. All B.A.s from object of expenditure 7900 – Undistributed Reserves.
- B. All B.A.s which increase the total number of regular, non-school-based budgeted positions, except for those that are fully funded from the budgeted resources of the requesting office (“cost-neutral” budget adjustments).
- C. All B.A.s which change the total amount budgeted for the Student and Staff Integration/Targeted Instructional Improvement Grant (TIIG) Program.
- D. All B.A.s that shift funds from school to non-school locations, except in those cases in which such a transfer directly benefits the schools.

In addition to the above, California Education Code §42602 authorizes Boards of Education to increase income to reflect unanticipated new revenues during the course of the fiscal year.

In response to the Board’s request, staff provides a periodic report of B.A.s processed, including such information as the number of B.A.s processed by month, the amount of the transfers by Fund, and examples of B.A. line-item transfers in excess of \$1 million.

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**APPENDIX C**

**2006-07 BUDGET DEVELOPMENT CALENDAR  
FINAL BUDGET**

**2005**

- December 13* - Board of Education – Regular Meeting – First Interim Report
- December 15* - First Interim Report to Los Angeles County Office of Education (LACOE)

**2006**

- January 10* - Governor's Proposed 2006-07 Budget released
- March 14* - Board of Education – Regular Meeting - Second Interim Report
- March 15* - Second Interim Report to LACOE
- April 4 or 6* - Board discussion of Preliminary 2006-07 Budget
- April 25* - Board adopts any significant changes to Preliminary Budget
- Mid-May* - May Revision to Governor's Proposed 2006-07 Budget released
- June 15* - Constitutional deadline for legislative adoption of State Budget Act
- June 13* - 2006-07 Provisional Budget to Board
- June 27* - 2006-07 Provisional Budget adopted
- June 30* - Constitutional deadline for Governor to sign State Budget Act
- June 30* - 2006-07 Provisional Budget submitted to LACOE
- July-August* - Board of Education considers changes to the Provisional Budget based upon State Budget Act and other information.
- August 22* - 2006-07 Final Budget to Board
- August 29* - 2006-07 Final Budget adopted by Board following mandatory public hearing
- September 8* - 2006-07 Final Budget submitted to LACOE

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## APPENDIX D

### HOW EDUCATION IS FUNDED IN CALIFORNIA

Until the 1970s, local property taxes were the major source of funding for public schools, with property tax rates set by local school boards, other local officials, or directly by the citizens. This led to dramatic differences in school district funding, usually depending on the relative property wealth of the surrounding community. During the 1970s and 1980s, courts in many states, including California, ruled that these wealth-related differentials in school support needed to be eradicated. In California, this led to a series of funding actions aimed at reducing the dramatic differences in school district funding levels.

As a result, California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues, but also from local property taxes that are collected at the local level but distributed by the State. Income and sales taxes are more volatile revenue sources than property taxes; during periods of financial downturns, employees may be laid off and securities values may decline, leading to fewer purchases, and less income and capital gains available to be taxed. Since the establishment of limitations on property taxes in California, the per-pupil funding for education has declined relative to other states.

California school districts therefore face dramatic cyclical funding variations as the economy rises and falls. Further, California's Governor and State Legislature, whose vote on the State Budget Act determines how State funds may be spent, have enormous control over the ability of local school districts to utilize funding to meet the specific needs of their students. It is estimated that approximately 60% of all school district funds in California are general purpose in nature; the remaining 40% are restricted to specific purposes, such as the needs of special education students, low income students, limited English-proficient students, and specific grade levels. This greatly constrains local boards of education in their spending decisions. They are further constrained in their ability to raise taxes independently of the State. Bond issues, usually limited to building programs, require a 55% vote for passage; parcel tax measures require a 2/3 vote.

The following provides information on past legislation and court rulings that have greatly affected California's educational funding (many of these rulings have been amended by subsequent legislation):

**Senate Bill 90 (1972)** – In 1972, the Legislature established revenue limits for California public schools, placing ceilings on the amount of tax money each district could receive per pupil. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit. This was the beginning of the shift from local to State control of school finance in California.

**Serrano v. Priest (1976)** – This is the 1976 California Supreme Court decision that found the existing system of financing schools 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 (the "Serrano band"). This allowable difference in revenue limits has subsequently been adjusted for inflation. In equalizing funding, districts are divided into three types: elementary, high school, and unified. They are then further divided into small and large districts to ensure that appropriate funding comparisons are made. Special purpose or "categorical" funds are excluded from this calculation.

**Assembly Bill 65 (1977)** – In response to the *Serrano* decision, the California State Legislature passed AB 65, creating an annual inflation adjustment based on a sliding scale in order to equalize revenue

limits among districts over time. Higher inflation increases were provided to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue districts.

**Proposition 13 (1978)** – This constitutional amendment (the “Jarvis Amendment”) approved by California voters in 1978 limits property taxes to 1% of a property’s assessed value, and caps increases in assessed value at 2% annually or the percentage growth in the Consumer Price Index, whichever is less. It also mandated a 2/3 vote for approval of new taxes, such as parcel taxes.

**Assembly Bill 8 (1978)** – In response to Proposition 13, the Legislature established a formula for dividing property taxes among cities, counties, and school districts. This shielded schools from some of the measure’s effects. In the process, the State replaced the lost property taxes and effectively took control of school district funding.

**Gann Limit (Proposition 4, 1979)** – Proposition 4 created a constitutional limit on government spending at every level in the State, including school districts. No agency’s expenditures can exceed its Gann Limit, which is adjusted annually for inflation and population increase.

**Senate Bill 813 (1983)** – SB 813 provided additional money to school districts through equalization of revenue limits and new categorical programs, longer school day/year, and higher beginning teachers’ salaries. It also established statewide model curriculum standards.

**Lottery Initiative (1984)** – In November 1984, voters approved Proposition 37, a constitutional amendment establishing the California State Lottery. Provisions guarantee that a minimum of 34% of total lottery receipts be distributed to public schools, colleges, and universities. Funds are to supplement, not replace, State support for education. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Under Proposition 20, passed in March 2000, 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials.

**Proposition 98 (1988)** – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor’s signature are required to suspend Proposition 98 for a year.

**Proposition 111 (1990)** – This constitutional amendment changed the inflation index for the Gann Limit calculation, effectively raising the limit. Additionally, the minimum Proposition 98 funding guarantee was changed to reflect the growth of California’s overall economy. It did so by shifting the adjustment from the growth of per capita personal income (which historically has tended to be a lower amount) to the growth in State per capita General Fund revenues plus one-half percent.

**Assembly Bill 1200 (1991)** – AB 1200 established a system for school district accounting practices that specifies how districts must report their revenues and expenditures. It requires that districts project their fiscal solvency two years out, and provide the State with Board-approved financial interim reports twice annually. County offices of education are made responsible for monitoring and providing technical assistance to their districts.

**Class Size Reduction, K-3 (SB 1777, 1996)** – This legislation provided incentives for districts to reduce K-3 classes to a pupil-teacher ratio of no more than 20 to 1, and provided additional funding to districts that met these ratios. A one-time allocation of \$25,000 per added classroom was also made available.

**Senate Bill 1468 (1997)** – This legislation changed the way average daily attendance (ADA) is counted, largely eliminating the concept of “excused absences” and basing ADA on students who are actually at school. To ensure that districts did not lose a large proportion of their revenue, the per-pupil revenue limit rate was adjusted by the average attendance rates of each individual school district.

**Assembly Bill 1600 (1999)** – This bill gave charter schools the option to receive funding directly from the State, rather than from their local district, in the form of a block grant.

**Assembly Bill 2756 (2004)** – This bill added to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

*Source:* This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, and from *EdSource*.

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**APPENDIX E**

**AVERAGE DAILY ATTENDANCE**

**General Description**

Average Daily Attendance (A.D.A.) is a measure of pupil attendance that is used as the basis for providing revenue to school districts and as a measure of unit costs.

Only actual in-seat attendance is counted in computing A.D.A. Prior to 1998-1999, excused absences were counted towards A.D.A. Generally, A.D.A. is calculated by totaling, for a given period of time, the number of pupil days of actual attendance, and dividing this by the number of days actually taught during that period of time. Exceptions to this procedure involve the use of fixed divisors (in place of the number of days taught) in calculating A.D.A. for Adult Education and Regional Occupational Centers and Programs. Summer school A.D.A. is based on hours of attendance.

A.D.A. is reported to the State three times annually:

**First Period (P-1)**

**A.D.A.:** This reporting period extends from July 1 through the school month ending on or before December 31. Summer school A.D.A. is counted as part of this period.

This report is used to estimate the amount that will be required for the State to provide the legally authorized revenues to school districts and as a basis for State progress payments to districts during the second semester.

**Second Period (P-2)**

**A.D.A.:** This reporting period extends from July 1 through the school month ending on or before April 15. Intersession A.D.A. realized after the close of Summer School is counted during this period. This report is used by the State to apportion most budget year revenues to school districts.

**Annual A.D.A.:** This report covers the period from July 1 through June 30 of the year being reported. Annual A.D.A. is used primarily to develop unit program costs. Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Day School Additional Funding, Special Education Nonpublic Schools, and Lottery are apportioned revenues based on annual A.D.A.

**NOTES TO AVERAGE DAILY ATTENDANCE TABLE**

Revenue Average Daily Attendance reflects the Average Daily Attendance (A.D.A.) used to calculate the district's revenue. For all Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Special Education Nonpublic Schools, and Community Day Schools, revenue is earned on annual A.D.A. Summer School is calculated using hours of attendance. All other programs earn revenue based on Second Period A.D.A.

Annual Average Daily Attendance shows the A.D.A., which results when all days of apportionment attendance are divided by the number of teaching days in the school year. The A.D.A. is used to calculate unit costs.

Special Education A.D.A. includes only those pupils who attend Special Day Classes in Special Education schools or regular schools, and those attending Nonpublic schools. A.D.A. for pupils in regular classes who receive special education services on a part-time basis is included in Regular K-12 A.D.A.

For 2006-07, the revenue for hourly programs is calculated separating the Core Academic Program, the Mandated Remedial Program for Grades 7-12, the Mandated Retention Program for Grades 2-9, and the Supplemental Instruction Programs for Grades 2-6.

In the Adult Education Program, only those units of A.D.A. earned in classes that fall under the legislatively authorized programs may be included in revenue calculations. This table does not include any A.D.A. generated in non-authorized classes. The Adult Education and ROC A.D.A. shown are the maximum for which the State will provide funding.

Revenue for Regional Occupational Centers was capped at 1981-82 Annual A.D.A. plus the growth factors permitted in the following budget acts. The 2006-07 State Budget provides for statutory growth. Statute gives first priority to full funding of base A.D.A. before funding growth A.D.A.

## AVERAGE DAILY ATTENDANCE TABLE

	Revenue Average Daily Attendance		
	2004-05	2005-06	2006-07
	Actual*	Actual*	Budgeted
<b>Regular Program</b>			
Regular - K-12	637,497	627,980	604,432
Fiscally Independent Charter Schools - K-12	22,408	27,342	32,880
<b>Total Regular Program</b>	<b>659,905</b>	<b>655,322</b>	<b>637,312</b>
<b>Special Education Schools &amp; Classes</b>			
Regular Classes	28,775	27,949	30,629
Regular Classes-Fiscally Independent Charter Schools	234	249	261
Nonpublic Schools**	3,368	2,957	3,328
Extended Session	2,250	1,717	1,305
Extended Session-Fiscally Independent Charter Schools	21	12	30
<b>Total Special Education Schools</b>	<b>34,648</b>	<b>32,884</b>	<b>35,553</b>
<b>Total Regular Program</b>	<b>694,553</b>	<b>688,206</b>	<b>672,865</b>
<b>Adult Education &amp; Regional Occupational Ctr/Prog***</b>			
Adult Education Program			
Adult Students	61,751	63,313	64,792
Concurrently Enrolled Secondary Students	5,446	5,886	6,024
Total Adult Education Program	<b>67,197</b>	<b>69,199</b>	<b>70,816</b>
Regional Occupational Centers/Programs			
Adult Students	9,237	5,095	6,826
Concurrently Enrolled Secondary Students	9,737	9,300	12,463
Total ROC/P	<b>18,974</b>	<b>14,395</b>	<b>19,289</b>
<b>Total Adult Education Prog/ROC/P</b>	<b>86,171</b>	<b>83,594</b>	<b>90,105</b>
<b>Total Average Daily Attendance</b>	<b>780,724</b>	<b>771,800</b>	<b>762,970</b>
<b>Hourly Programs</b>			
Regular Schools:			
Core Academic Program	903,481	1,215,633	1,353,481
Remedial Program - Grades 7-12	11,024,097	12,846,266	11,575,302
Recommended for Retention - Grades 2-9	6,949,994	6,929,270	7,297,494
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	-	-	-
Remedial Program - Grades 2-6 - Low STAR Score	-	-	-
K-4 Intensive Reading Program	-	-	-
Algebra - Grades 7-8	-	-	-
Fiscally Independent Charter Schools:			
Core Academic Program	314,061	518,542	926,135
Remedial Program - Grades 7-12	217,528	181,772	343,830
Recommended for Retention - Grades 2-9	123,652	186,108	111,001
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	116,622	203,391	146,943
Remedial Program - Grades 2-6 - Low STAR Score	204,474	173,708	241,708
K-4 Intensive Reading Program	-	-	-
Algebra - Grades 7-8	-	-	-
* Reflects adjustments according to declining enrollment formula for regular programs			
** Revenue A.D.A. is based on annual A.D.A.			
*** Revenue A.D.A. is based on annual A.D.A. considering caps on base and growth revenue limit A.D.A.			

## NUMBER OF SCHOOLS AND CENTERS

### School Sites

The table on the following page shows the preliminary number of schools and centers budgeted for operation for the 2006-07 school year. Generally, Continuation High Schools and Magnet Centers share sites with a regular school. Most Community Adult Schools use regular secondary school facilities in late afternoon and evenings. Regional Occupational Centers are separate sites. The Regional Occupational Programs/Centers consists of a series of individual work locations identified as one school location for purpose of attendance and expenditure reporting.

### Grade Level Configuration

Elementary and secondary schools have been organized with grade levels of kindergarten through fifth grade in elementary schools, sixth through eighth grade in middle schools, and ninth through twelfth grade in senior high schools. One senior high school includes grades seven through twelve. Some magnet schools follow a traditional grade configuration while others include kindergarten through the twelfth grade. A few "span" schools include combinations of elementary and secondary grades.

### School Size

Individual schools vary widely in enrollment. Elementary schools range from less than 200 to more than 1,900 pupils. Middle schools and senior high schools range from less than 900 to more than 3,600 and from less than 1,000 to more than 4,900, respectively. Magnet schools range from less than 400 to more than 1,700 pupils. Some Magnet Centers serve less than 30 pupils although other magnet centers enroll 800 or more.

Most Special Education Schools and Opportunity High Schools have enrollments of between 50 and 400 pupils. Continuation High Schools generally have fewer than 100 pupils.

## NUMBER OF SCHOOLS AND CENTERS

	<b>TOTAL</b>	<b>MULTI-TRACK</b>	<b>SINGLE TRACK</b>	
K-12 Separate School Campus				<u>Continuous</u>
Primary School Centers	27	14	13	
Elementary Schools	437	129	308	
Middle Schools	74	16	58	
Senior High Schools	61	16	45	
Option Schools	59	0	48	11
Magnet Schools	22	1	21	
Multi-level Schools	10	5	5	
Newcomer Schools	1	1	0	
Special Education Schools	17	0	17	
Sub Total	<u>708</u>	<u>182</u>	<u>515</u>	<u>11</u>
K-12 Magnet Centers (on regular school campuses)				
Elementary	44	16	28	
Middle	43	7	36	
Senior	51	14	37	
Sub Total	<u>138</u>	<u>37</u>	<u>101</u>	<u>0</u>
Other Schools				
Community Adult Schools	24	0	24	
Regional Occupational Centers/Program	6	0	6	
Skills Centers	5	0	5	
Early Education Centers	100	0	100	
Sub Total	<u>135</u>	<u>0</u>	<u>135</u>	<u>0</u>
<b>TOTAL</b>	<u>981</u>	<u>219</u>	<u>751</u>	<u>11</u>
Fiscally Independent Charter Schools				
Primary School Centers	2	0	2	
Elementary Schools	27	4	23	
Middle Schools	15	0	15	
Senior High Schools	35	0	35	
Multi-level Schools	22	0	22	
Total Charter Schools	<u>101</u>	<u>4</u>	<u>97</u>	<u>0</u>
<b>GRAND TOTAL SCHOOLS AND CENTERS</b>	<u>1082</u>	<u>223</u>	<u>848</u>	<u>11</u>

## **NEW SCHOOLS OPENING IN 2006-07**

### ***Elementary Schools (5) & Primary Centers (1):***

4th St New PC # D5  
Banning New ES # 1 # D8  
Belmont New ES # 6 # D4  
Cahuenga New ES # 1 #D4  
Hungtington Park New ES#7 #D6  
Wilshire Park ES #D3

### ***Middle Schools (1):***

Central LA Area New MS # 4 #D5

### ***Senior High Schools (8):***

Miguel Contreras Lrng Cmplx #D4  
Arleta HS #D2  
Panorama HS #D1  
East Valley Area New HS #1B(NOHO) #D2  
High Tech SH @ Jefferson SH #D5  
High Tech SH @ Arleta SH #D2  
High Tech SH @ C. LA New SH #D4  
High Tech SH @ Jordan SH #D7

### ***Multi Level School (1):***

Hesby SPAN #D1

## **Fiscally Independent Charter Schools**

### ***Elementary Schools (5):***

Crescendo Charter Academy  
Crescendo Charter Conservatory  
Garr Aca of Math & Entrepreneurial Studies  
Los Feliza Charter Schools for Arts  
Wisdom Academy for Young Scientists

### ***Middle Schools (3):***

Excel Charter Academy  
Frederick Douglas Academy Middle School  
Charter Academy Middle School

### ***Senior High Schools (11):***

Animo Ralph Bunche  
Animo Jackie Robinson  
Animo Jefferson HS #3  
Animo Film & Theater Arts  
Animo Pat Brown  
Charter Academy HS  
College Ready Academy HS #4  
College Ready Academy HS #6  
College Ready-Math and Science  
New Village Charter HS  
Frederick Douglas Academy HS

### ***Multi-level Schools (3):***

Aspire LA Seconday  
New Heights Charter School  
Bright Star Secondary Academy

**APPENDIX F**

**REVENUE LIMIT INFORMATION**

**General Description**

The revenue limit is the basic financial support for District activities. The total amount generated from the revenue limit is calculated using Average Daily Attendance (A.D.A.) of pupils and a unit rate amount expressed as dollars per unit of A.D.A.

There are two sources for revenue limit income, State income and local property taxes. The State portion is determined by calculating the total revenue limit, then subtracting the amount available from local property taxes. For the District in 2006-07, it is calculated that State income comprises 77.85% of the total.

**Revenue Limit Calculations**

The revenue limit calculations in this document are based on current law, and the State Adopted Budget.

**K-12 Revenue Limit:** The 2006-07 State Budget Act calls for a cost of living adjustment (COLA) of 5.92%, an increase of 1.69% from the 2005-06 statutory COLA of 4.23%. The State Budget Act also calls for the elimination of the deficit factor, which decreased revenue limit finding by 0.892% from the District's statutory entitlement in 2005-06.

The revenue limit rate per A.D.A. is calculated as follows:

2005-06 Base Revenue Limit Per A.D.A.	\$ 5,179.66
2006-07 COLA (5.18%)	+ 308.00
2006-07 Equalization	+ 52.82
2006-07 Revenue Limit Deficit (0.299% Deficit)	- 0.00
2006-07 Base Revenue Limit	<u>\$ 5,540.48</u>

**Special Education:** The base revenue limit per A.D.A. for Special Education provides for 5.92% COLA. Most funding for special education is provided through the AB 602 formula, which bases special education funding on total District A.D.A. Only the State portion of Special Education funding receives the 5.92% COLA, creating a "bifurcated" COLA for 2006-07.

**Hourly Programs:** SB 813 provides a formula beginning in 1984-85 for funding Summer School programs based on hours of attendance rather than A.D.A. for proficiency classes, math, science, and other academic courses. Since these programs may be offered at various times during the school year, and not just during summer, they are now referred to as "Hourly Programs."

**REVENUE LIMIT INFORMATION**

**Revenue Limit Calculations**  
(Continued)

**Hourly Programs:**

<u>Program</u>	<u>Funded Hours</u>	<u>Rate</u>
<i>Capped Programs:</i>		
Core	Actual hours of attendance	3.90
Grades 2-6 (Deficiency Low STAR Scores and at risk of retention)	Actual hours of attendance	3.90
<i>Uncapped Programs:</i>		
Grades 7-12 (for High School Exit Exam)	Actual hours of attendance	\$3.90
Grades 2-9 (Retained, and recommended for retention)	Actual hours of attendance	\$3.90

**Meals for Needy  
Pupils Program  
Allowance:**

The 2006-07 rate is \$0.1901 per participating pupil.

**Apprentice  
Programs:**

The 2006-07 State Budget Act funds Apprentice Programs at \$4.86 per hour.

**Regional Occupational  
Programs/Centers/  
Skills Centers:**

The 2006-07 State Budget Act provides for 5.92% COLA. The statewide growth revenue limit rate per A.D.A. is estimated at \$3,445.80.

The ROC revenue limit rate per A.D.A. is calculated as follows:

2005-06 Weighted Average Base Revenue Limit Rate Per A.D.A.	\$ 2,977.26
2006-07 COLA @ 5.92%	<u>192.59</u>
2006-07 Base Revenue Limit Rate	<u>\$ 3,169.85</u>

The 2006-07 State Budget Act did provide for A.D.A. growth.

**Adult Revenue Limit:**

The 2006-07 State Budget Act provides for 5.92% COLA and growth. The revenue limit rate is estimated at \$2,530.66 per A.D.A.



**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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**APPENDIX G**

**MAJOR REVENUE STREAMS IN THE 2006-07 FINAL BUDGET**

**I. GENERAL FUND, REGULAR PROGRAM**

The District's General Fund, Regular Program revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2005-06, Federal funding represented approximately 2.41% of total General Fund, Regular Program income sources, State funding (including State-apportioned local property taxes) approximately 94.82%, and local sources (including other financing sources such as certificates of participation) approximately 2.77%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2006-07 revenues and trend data. Overall, the revenue sources cited below in Section I represent approximately 97.5% of the District's total General Fund, Regular Program revenues and other financing sources.

The most important single funding source in the General Fund, Regular Program is the K-12 Revenue Limit, which in 2006-07 is expected to provide 62.7 % of total General Fund, Regular Program revenues. The Targeted Instructional Improvement (T.I.I.G.) Block Grant is the second largest source at 9.5% while Federal and State Special Education sources are third at 8.6%. A wide variety of General Fund, Regular Program sources provide the remaining 19.2%.

**K-12 REVENUE LIMIT**

Source: Revenue Limit funding is comprised of a combination of State revenues and Local Property Tax revenues which are allocated by the State.

Percent of Total General Fund Income: The Revenue Limit is the largest single General Fund revenue item. It provides 62.7% of the total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Revenue Limit funds are general purpose revenues which are distributed to school districts on the basis of Average Daily Attendance (A.D.A.). Until 1998-99, excused absences were included in the computation of A.D.A.; however, with the passage of SB 727, most excused absences were eliminated from revenue A.D.A., and the amount per A.D.A. was increased to offset the loss of revenue previously resulting from excused absences.

Onetime/Ongoing: Revenue Limit funding is ongoing, but as with all State funding sources, the statutory COLA may be reduced, withheld, or even deficated during periods of economic downturn.

Underlying Assumptions: Because the District's enrollment is expected to decline in 2006-07, it is allowed to utilize 2005-06 A.D.A. in calculating its revenue limit entitlement. The calculation of 2006-07 revenue limit funds therefore includes consideration of the 5.92% State cost of living adjustment (COLA), elimination of the revenue limit deficit factor, equalization income for which the District is eligible because its revenue limit per A.D.A. is lower than that of the average large unified district, and A.D.A. based on 2005-06 attendance.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$3,300,783,881	\$3,431,892,953	\$3,569,303,385	\$3,662,817,925

**TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT**

Source: Targeted Instructional Improvement Block Grant revenue is provided by the State.

Percent of Total General Fund Income: Targeted Instructional Improvement Block Grant revenue comprises 9.5% of total General Fund, Regular Program income in the 2006-07 Final Budget.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Allocation Basis/Limitations on Use: Targeted Instructional Improvement Block Grant funding is comprised of amounts previously provided to districts under the State-funded Targeted Instructional Improvement Program (T.I.I.G.), and the Supplemental Grants Program. Funding is allocated to local districts on the basis of amounts previously received from these programs, adjusted for growth and the statutory cost of living adjustment (C.O.L.A.). T.I.I.G. replaced the former mandated cost reimbursement for court-ordered and voluntary desegregation activities in 2002-03, with T.I.I.G. revenue provided as a State grant. By statute, T.I.I.G. money was intended (1) to maintain District court-ordered and voluntary desegregation efforts; and (2) if additional funds are available, to meet needs of underachieving schools. Supplemental Grants funding had been provided as a means of improving the equity in categorical funding across school districts. The Los Angeles Unified School District did not participate in Supplemental Grant funding. NOTE: The 2003-04 and 2004-05 actual amounts shown below reflect T.I.I.G. funding; 2005-06 and 2006-07 reflect the T.I.I.G. Block Grant.

Onetime/Ongoing: The Targeted Instructional Improvement Block Grant is an ongoing funding source.

Underlying Assumptions: The TIIG Block Grant increases annually to reflect the statewide COLA.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$470,622,104	\$481,126,259	\$520,178,351	\$552,888,852

**SPECIAL EDUCATION**

Source: Special Education revenues are provided through a combination of federal and state funds. Because the combined federal and state funding stream are insufficient to cover the excess costs of the special education program, general program support (“encroachment”) is essential to the maintenance of the special education program in the Los Angeles Unified School District, and in all districts statewide.

Percent of Total General Fund Income: Special Education revenue comprises 8.6% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Assembly Bill (AB) 602, which became law in 1997, fundamentally revised the State’s basis for funding special education. Whereas the Instructional Personnel Services Unit (I.P.S.U.) approach utilized under the former Special Education Master Plan provided funding based on the numbers of identified special education students, AB 602 provides funding on the basis of districtwide average daily attendance (A.D.A.). Additional funding streams are provided for extremely high-cost nonpublic school students, for districts with high percentages of other unusually high-cost special education students, and for students requiring special equipment or supplies to compensate for low-incidence handicapping conditions. Amounts shown below do not include special education transportation revenues, which are included in the Transportation category.

Onetime/Ongoing: Special Education income is an ongoing funding source.

Underlying Assumptions: The State’s 5.92% COLA was applied only to the State portion of total special education 2006-07 funding, resulting in a “bifurcated” COLA. No COLA was applied to the federal portion. Because the special education student population is relatively static despite the District’s overall enrollment decline, special education continues to increase.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$463,399,609	\$485,049,818	\$499,741,785	\$505,444,379

**CLASS SIZE REDUCTION – GRADES K-3 (K-3 CSR)**

Source: Class Size Reduction funding for Grades K-3 is provided by the State.

Percent of Total General Fund Income: Class Size Reduction – K-3 revenue comprises 3.5% of total General Fund, Regular Program income in the 2006-07 Final Budget.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Allocation Basis/Limitations on Use: Districts receive an amount per student for grade K-3 classrooms operating with 20 or fewer students, computed on an annualized basis by classroom. Legislation eliminating the “all-or-nothing” penalty for exceeding a 20.44:1 pupil: teacher ratio allows districts to receive a portion of K-3 CSR funding for classes up to 21.84:1. The K-3 Class Size Reduction Program is funded at a level substantially lower than the cost of the program, resulting in a requirement for General Program support (“encroachment”) totaling more than \$80 million annually.

Onetime/Ongoing: Class-Size Reduction – K-3 income is an ongoing funding source.

Underlying Assumptions: K-3 CSR funding received the 5.92% State COLA. The number of students in District schools in grades K-3 is expected to decline by more than 42,000 between 2005-06 and 2006-07.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$205,924,740	\$202,453,408	\$195,570,461	\$204,672,064

**CALIFORNIA STATE LOTTERY**

Source: The California State Lottery was created when the voters of California passed Proposition 37 on November 6, 1984. California State Lottery is a State funding source.

Percent of Total General Fund Income: California State Lottery revenue comprises 2.0% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Funds are provided to local school districts on the basis of lottery sales and prior year A.D.A. 50% of the purchase price of each lottery ticket is returned to players in the form of prize money; a maximum of 16% can be utilized for administration of the lottery. The remaining amount is allocated on a quarterly basis to school districts. Lottery funds must be expended for instructional uses, and may not be used for land, building repair, construction, or research. Under Proposition 20, passed by the voters in March 2000, fifty percent of new lottery revenues above the 1997-98 level must be utilized for purchase of instructional materials.

Onetime/Ongoing: California State Lottery is considered an ongoing source of revenue. However, it is more subject than many revenue sources to upward and downward swings, as individuals decide whether and at what level to participate in lottery games.

Underlying Assumptions: The District assumes that lottery funding will be received at the rate of \$154 per ADA in 2006-07. Of this amount, Proposition 20 guidelines require that \$28 per ADA be utilized for instructional materials.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$97,995,076	\$113,663,890	\$119,066,086	\$116,194,485

**TRANSPORTATION**

Source: This is a State funding source, provided to partially offset the cost of home-to-school transportation of students.

Percent of Total General Fund Income: Transportation revenue comprises 1.6% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Transportation funding is provided on the basis of the prior year funding level adjusted for growth and COLA. These are general purpose funds.

Onetime/Ongoing: Transportation funding is an ongoing revenue source.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Underlying Assumptions: A 5.92% COLA was applied to this funding source in the State Budget.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$82,985,890	\$85,793,217	\$85,956,037	\$91,044,634

**INTERFUND TRANSFERS BETWEEN GENERAL FUND AND VARIOUS OTHER FUNDS**

Source: This revenue item results from transfers of funds to the General Fund from other District funds. The source of funding for the transfers is a combination of Federal, State, and local revenues.

Percent of Total General Fund Income: Interfund Transfers comprise 1.3% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: This item is comprised of transfers to the General Fund from three other District funds:

- Building Fund – Measure Y: To reflect the utilization of Measure Y revenues, rather than General Fund resources, to provide the required match for the State Deferred Maintenance allocation.
- Child Development Fund: To reimburse the General Fund for routine repair and general maintenance services provided to children’s centers through the use of General Fund revenues.
- Special Reserve Fund: Funds are transferred between the General Fund and the Special Reserve Fund as required by the *California School Accounting Manual*.

Onetime/Ongoing: The Interfund transfer is a onetime revenue source.

Underlying Assumptions: The need for Interfund transfers is determined based upon State law and the financial status of the individual Funds.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$925,719	\$26,165,647	\$34,744,787	\$85,424,732

**YEAR-ROUND SCHOOL OPERATIONAL GRANTS**

Source: This is a State funding source, intended to provide additional funds to districts that utilize year-round calendars to increase the number of classroom seats available, thereby reducing the need for the State to fund the construction of additional schools.

Percent of Total General Fund Income: Year-Round School Operational Grant revenue comprises 1.2% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided on the basis of a complex excess capacity calculation that includes consideration of projected enrollment, school site acreage, and other factors. Year-Round School Operational Grants are considered to be an unrestricted funding source. A portion of the funding is allocated to schools for additional custodial time, resources for traveling teachers, supplemental discretionary allocations, and other purposes; the remainder is treated as general purpose revenue.

Onetime/Ongoing: Year-Round School Operational Grant funding is an ongoing revenue source.

Underlying Assumptions: Year-Round School Operational Grant funding received the 5.92% COLA for 2006-07. Submission of a grant application is required.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$62,701,473	\$82,874,648	\$87,278,459	\$70,000,000

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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**ROC/SKILLS CENTERS ENTITLEMENT**

Source: This is a State funding source, which provides the basic support for the District's Regional Occupational Centers/Skills Centers program.

Percent of Total General Fund Income: ROC/Skills Centers revenue comprises 1.1% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Funds are allocated on a per-ADA basis, with additional funding provided for ROC-Handicapped and Apprenticeship program (based on hours). Maximum ADA is capped, and ADA beyond the cap is not funded. Funds are intended to be utilized for ROP and ROC/Skills Centers. This also reflects the \$10.6 million subsidy from Adult Education Funds, as authorized by Education Code §52501.5 (b).

Onetime/Ongoing: The ROC/P and Skills Center entitlement is an ongoing revenue source.

Underlying Assumptions: ROC/P revenue limit funds received the statutory 5.92% State COLA. The 2006-07 allocation assumes that the District will receive the ADA "cap" for this program.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$68,955,781	\$71,826,786	\$62,120,676	\$64,509,329

**DISCRETIONARY BLOCK GRANT**

Source: This is a State funding source.

Percent of Total General Fund Income: Discretionary Block Grant revenue comprises approximately 1% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Discretionary Block Grant funding is provided on the basis of 2006-07 CBEDS enrollment. School sites receive 75% of the funds; the remaining 25% is provided to districts. The funds can be used for any of the following: Instructional materials; classroom and laboratory supplies and materials; school and classroom library materials; educational technology; deferred maintenance; professional development; or other onetime uses designed to close the achievement gap. Districts may also use the funds for home-to-school transportation or other outstanding onetime fiscal obligations. Each school site must develop a plan, with approval by the school site or advisory council, and adoption by the Board.

Onetime/Ongoing: Discretionary Block Grant funding is an ongoing revenue source.

Underlying Assumptions: Districts receive approximately \$56 per 2006-07 CBEDS enrollment (plus ROC/P and Adult Education ADA) for school sites, plus \$19 per enrollment as the district portion.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$57,331,350

**SCHOOL AND LIBRARY IMPROVEMENT BLOCK GRANT**

Source: This is a State funding source.

Percent of Total General Fund Income: School and Library Improvement Block Grant comprises 0.9% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: School and Library Improvement Block Grant funding is provided on the basis of the prior year's enrollment.

Onetime/Ongoing: School and Library Improvement Block Grant funding is a onetime revenue source.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Underlying Assumptions: This funding source is provided at the rate of approximately \$15 per student, based on the prior year's CBEDS enrollment.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$52,651,584

**STATE MANDATE REIMBURSEMENTS**

Source: This is a State funding source.

Percent of Total General Fund Income: State Mandate Reimbursements comprise 1.0% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: The State Constitution requires that local governmental units be reimbursed for the costs of complying with State and court-ordered mandates. In recent years, however, the State Budget has failed to provide funding to cover these costs. In the 2006-07 State Budget, reimbursement is provided for prior years' mandate claims, but only \$30 million is provided for claims resulting from compliance in the budget year. Because State Mandate Reimbursement funding is subject to an audit process that typically has denied 80% to 100% of claims, it is a less certain funding source than most of those in the Final Budget.

Onetime/Ongoing: The portion of the reimbursement covering past compliance with mandates is onetime in nature; the portion covering compliance with 2006-07 mandates is expected to continue into future years and can be considered an ongoing revenue source.

Underlying Assumptions: The budgeted amount reflects previously unfunded past District claims that have passed the audit process or for which the statutory timeframe for audit has elapsed, plus a small amount for anticipated 2006-07 claims reimbursement. The District recognizes that the stringent audit procedures applied to mandate claims often results in sizable disallowances, and has noted several times in this document that caution should be utilized in budgeting and expenditures based on this funding source.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$115,503	\$13,934,182	\$2,517,901	\$52,643,687

**ARTS, MUSIC, AND PHYSICAL EDUCATION IMPROVEMENT BLOCK GRANT**

Source: This is a State funding source.

Percent of Total General Fund Income: Arts, Music, and Physical Education Improvement Block Grant revenue comprises 0.9% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Arts, Music, and Physical Education Improvement Block Grant revenue can be used only for equipment and supplies for the specified programs.

Onetime/Ongoing: This is a onetime revenue source.

Underlying Assumptions: Funds are provided at approximately \$82 per ADA, with a minimum of \$2,500 per school.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$51,942,513

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**INTEREST INCOME**

Source: Interest income is considered a local funding source. It represents the interest earned on cash surpluses throughout the fiscal year.

Percent of Total General Fund Income: Interest revenue comprises 0.7% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: The use of these funds is controlled by the source of the cash on which the interest was earned. Interest earned on available textbook money, for example, is limited to the purchase of textbooks. Much of the interest income earned by the District is general purpose in nature.

Onetime/Ongoing: Interest income is an ongoing revenue source.

Underlying Assumptions: The amount of interest income is dependent upon the day-by-day level of cash invested and the prevailing interest rates. It is assumed that interest rates will increase in 2006-07.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$18,219,345	\$28,164,795	\$35,840,317	\$41,201,954

**INSTRUCTIONAL MATERIALS (IMA) BLOCK GRANT**

Source: This is a State funding source. In 2002-03, in order to increase expenditure flexibility, the State folded a variety of resources provided for textbooks, library books and materials into a single block grant appropriation. The IMA Block Grant replaced the following programs:

- Grades K-12 Schiff-Bustamente Standards-Based Instructional Materials Program
- State Instructional Materials Program K-8
- State Instructional Materials Program 9-12
- Classroom Library Materials Act of 1999, K-4.

Percent of Total General Fund Income: Instructional Materials Block Grant revenue comprises 0.7% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Allocation is based on the total State allocation in any year, divided by the statewide K-12 A.D.A. Funds are limited to the purchase of instructional materials, including textbooks, library books, and classroom materials.

Onetime/Ongoing: Instructional Materials Block Grant funding is an ongoing revenue source.

Underlying Assumptions: Funding is provided by the State at the estimated rate of \$55.92 per prior year CBEDS.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$20,274,201	\$39,629,147	\$41,711,338	\$38,677,068

**PROFESSIONAL DEVELOPMENT BLOCK GRANT**

Source: This is a State funding source. In 2005-06, three State-funded programs were consolidated into a single Professional Development Block Grant. These programs were:

- Instructional Time and Staff Development Reform (“Staff Development Buyback”)
- Teaching as a Priority
- Intersegmental Programs (College Readiness, Comprehensive Teacher Education Institutes).

**SUPERINTENDENT’S 2006-07 FINAL BUDGET**

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Funding is based on the number of certificated teachers employed by districts in the previous fiscal year, adjusted for growth and COLA.

Percent of Total General Fund Income: The Professional Development Block Grant comprises 0.5% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: The Professional Development Block Grant is intended to provide K-6 teachers with “opportunities to participate in professional development activities in reading/language arts/English language development.” This block grant is one of the “flexible four” block grants which allow transfers in of up to 20% of the funded level, and transfers out of up to 15% to any block grant program or to any State stand-alone categorical program.

Onetime/Ongoing: The Professional Development Block Grant is an ongoing revenue source.

Underlying Assumptions: The statewide 5.92% COLA was applied to these funds. Funding to local districts is based upon their proportionate share of teachers statewide, as long as each K-6 teacher receives “opportunities to participate in professional development activities in reading/language arts/English language development.”

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$26,481,493	\$28,049,197

**SCHOOL COUNSELORS**

Source: This is a State funding source.

Percent of Total General Fund Income: School Counselors revenue comprises 0.4% of total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Allocations are on the basis of number and enrollment at sites serving grades 7-12. Counselors are required to review individual student records, meet with pupils and parents to explain student records, educational options, coursework, progress, and needs related to the California High School Exit Examination (CAHSEE), and perform other tasks related to academic counseling.

Onetime/Ongoing: School Counselors funding is an ongoing revenue source.

Underlying Assumptions: School Counselors funding provides minimum grants of \$5,000 to \$30,000, depending on the size of the site.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$20,441,600

**II. GENERAL FUND, SPECIALLY FUNDED PROGRAMS (SFP)**

The District’s General Fund, Specially Funded Programs revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2005-06, Federal funding represented approximately 66% of total General Fund, SFP income sources, State funding approximately 29%, and local sources (including other financing sources such as certificates of participation) approximately 2%. The remaining 3% is comprised of Certificates of Participation (COPs).

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2006-07 revenues and trend data. Overall, the revenue sources cited below represent approximately \_\_\_% of the District’s total General Fund, SFP revenues and other financing sources.

**ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE I – Basic and Neglected**



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Source: ESEA – Title I funding is a federal funding source. ESEA was amended by the No Child Left Behind Act of 2001.

Percent of Total General Fund SFP Income: ESEA – Title I is the largest General Fund, SFP revenue source. It provides 52% of the total General Fund, SFP income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title I funding is provided to the District based on U.S. Census poverty data. The District then allocates these resources to schools based primarily on the number and percentage of students eligible for free and reduced price meals. Federal guidelines require that these funds be expended only for qualifying students, and prohibit using Title I revenues to supplant District funding.

Onetime/Ongoing: ESEA – Title I funding is onetime in nature, but federal statutes permit districts to carry forward a maximum of 15% of their year-end balance into the subsequent fiscal year for reallocation.

Underlying Assumptions: The federal budget provided 2.46% less funding for Title I, Part A in 2006-07 than was provided in 2005-06. The District's eligibility for funding was determined based upon the available federal dollars and the number of District students qualifying under program criteria.

	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Entitlement	\$330,300,803	\$364,933,016	\$399,314,758	\$398,105,305
Carryover	122,577,495	147,211,602	130,142,763	54,344,362
Total	\$452,878,298	\$512,144,618	\$529,457,521	\$452,449,667

**ECONOMIC IMPACT AID (EIA)**

Source: Economic Impact Aid is a State funding source. The District allocates its EIA resources between State Compensatory Education programs, which are similar in nature to Title I, services for Limited English Proficient and Economically Disadvantaged students.

Percent of Total General Fund SFP Income: Economic Impact Aid is the largest General Fund, SFP State revenue source. It provides 25% of the total General Fund, SFP income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Economic Impact Aid funding is provided to the District based on the same poverty criteria utilized for ESEA – Title I funding. State guidelines generally require that these funds be restricted to qualifying students, and prohibit supplanting of District funding.

Onetime/Ongoing: Economic Impact Aid funding is ongoing in nature.

Underlying Assumptions: The State Budget Act provided substantially increased Economic Impact Aid funding, allocating \$350 million for this program in addition to the continuing allocation. The District's share of this additional funding is estimated to be \$77.7 million. Additionally, a 5.92% COLA was applied to the continuing level of Economic Impact Aid funding.

	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Entitlement	\$90,334,384	\$98,524,064	\$110,536,240	\$194,779,985
Carryover	101,918,445	37,930,644	29,009,503	20,975,555
Total	\$192,252,829	\$136,454,708	\$139,545,743	\$215,755,540

**ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE IIA – High Quality Teachers**

Source: ESEA – Title IIA funding is a federal funding source.

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Percent of Total General Fund SFP Income: ESEA – Title IIA provides 7% of the total General Fund, SFP income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title IIA funding is provided to the District based on 2001-02 class size reduction and professional development funding levels, as well as poverty and census data. It is limited to teacher and principal training and recruitment programs. However, under federal flexibility provisions, up to 30% of the District's Title II funding may be transferred to other federal compensatory education programs. ESEA funds may not supplant District funding.

Onetime/Ongoing: ESEA – Title IIA funding is onetime in nature, but.

Underlying Assumptions: The federal budget provided 2.07% less funding for Title I, Part A in 2006-07 than was provided in 2005-06. The District's revenue projection is based upon the number of qualifying students and the amount of funding made available in the 2006-07 federal education budget.

	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Entitlement	\$57,748,282	\$57,672,738	\$58,157,737	\$57,837,869
Transfer Out	-	(28,836,369)	(17,447,321)	-
Transfer In	10,315,518	-	-	-
Carryover	11,000,140	24,863,709	15,730,707	2,101,358
Total	\$79,063,940	\$53,700,078	\$56,441,123	\$59,939,227

**ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE III – Limited English Proficient Students**

Source: ESEA – Title III funding is a federal funding source.

Percent of Total General Fund SFP Income: ESEA – Title III provides 6% of the total General Fund, Regular Program income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title III funding is provided to the District based on the number of limited English proficient students. Funds may be used for English language development instruction and professional development. Unlike Title IIA, Title III is not subject to federal flexibility provisions.

Onetime/Ongoing: ESEA – Title III funding is onetime in nature.

Underlying Assumptions: The federal budget for ESEA – Title III is unchanged in 2006-07 from the amount provided in 2005-06. The District's revenue projection is based upon the number of qualifying students and the amount of funding made available in the 2006-07 federal education budget.

	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Entitlement	\$22,835,351	\$26,946,137	\$26,290,310	\$24,604,800
Carryover	11,378,300	16,213,372	26,331,550	28,417,903
Total	\$34,213,651	\$43,159,509	\$52,621,860	\$53,022,703

**READING FIRST**

Source: Reading First is a federal funding source.

Percent of Total General Fund SFP Income: Reading First provides 5% of the total General Fund, SFP income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Funds must be used to establish high-quality, comprehensive reading instruction in kindergarten through grade 3.

Onetime/Ongoing: Reading First funds are onetime in nature.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Underlying Assumptions:

	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Entitlement	\$46,755,250	\$52,680,000	\$42,920,000	\$42,920,000
Carryover	33,249,888	21,096,870	638,473	153,603
Total	\$80,005,138	\$73,776,870	\$43,558,473	\$43,073,603

**AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (ASES)**

Source: ASES is a State funding source, which will be fully funded in 2006-07 in accordance with the provisions of Proposition 49. The application for the ASES program will not be released until legislation is passed by the Legislature and signed by the Governor. S.B. 638 has been drafted and introduced for this purpose.

Percent of Total General Fund SFP Income: ASES is approximately 4.5% of the total General Fund, Specially Funded Programs budget.

Allocation Basis/Limitations on Use: If enacted into law, SB 638 will implement the provisions of Proposition 49, and the California Department of Education will release a Request for Applications based on the provisions of the act. ASES programs may serve pupils in kindergarten and grades 1 through 9 at participating elementary, middle, junior high, and charter schools. When selecting schools to participate, the CDE must consider percentage of pupils receiving free and reduced-price lunch, and other indicators of need such as percentage of limited-English-speaking families and availability of programs in the community.

Onetime/Ongoing: ASES programs established under SB 638 may receive a three-year renewable grant.

Underlying Assumptions: The District estimates that between 150 and 220 schools will be awarded ASES funding, and that the District match may include use of District facilities.

	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Entitlement	\$19,802,479	\$21,895,915	\$15,400,762	\$53,819,945
Carryover	3,513,704	5,227,316	6,212,495	6,071,488
Total	\$23,316,183	\$27,123,231	\$21,613,257	\$59,891,433

**III. OTHER FUNDS**

The District's other Funds revenue budgets are comprised of a variety of federal, state, and local resources. Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues. Overall, the revenue sources cited below, combined with the General Fund, Regular Program and General Fund, SFP sources described above, represent approximately \_\_\_% of the District's total 2006-07 budget.

**OPERATING FUNDS**

**ADULT EDUCATION FUND – Revenue Limit**

Source: Revenue Limit in the Adult Education Fund is a State funding source.

Percent of Total Adult Education Fund Income: Revenue Limit funds provide 99% of total Adult Education Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Adult Education Fund Revenue Limit funds are provided to the District based on A.D.A. earned in the Adult Education Program. By State law, Adult Education Fund revenues cannot be utilized to support any other Fund of the District, nor can the General Fund support the Adult Education Fund. The net

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amount budgeted for Adult Education Fund Revenue Limit revenue reflects a \$10.6 million subsidy to the General Fund (ROC/P) charged to the Adult Education Fund, as authorized by Education Code §52501.5(b).

Onetime/Ongoing: Adult Education Fund Revenue Limit funds are ongoing in nature.

Underlying Assumptions: Adult Education Fund Revenue Limit funds received the statutory 5.92% State COLA. The 2006-07 allocation assumes that the District will achieve the ADA “cap” for this program.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$136,055,422	\$143,363,737	\$155,296,330	\$168,611,472

**CAFETERIA FUND – Federal Special Assistance Program**

Source: Cafeteria Fund – Federal Special Assistance Program is a federal funding source.

Percent of Total Cafeteria Fund Income: Federal Special Assistance Program funds provide 80.5% of total Cafeteria Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Cafeteria Fund Federal Special Assistance Program funds are provided to the District based on free, reduced price, and full price meals claimed under the National School Lunch and School Breakfast Programs. Funds shall be used only for the operation and improvement of the District’s child nutrition programs.

Onetime/Ongoing: Federal Special Assistance Program funds are ongoing in nature.

Underlying Assumptions: Federal Special Assistance Program funds are based on an anticipated decline in overall participation in the National School Lunch and School Breakfast Programs due to a decline in the District’s enrollment. The federal reimbursement rates reflect a 3.16% increase in the CPI.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$195,842,427	\$202,933,006	\$196,854,248	\$202,529,425

**CAFETERIA FUND – Food Service Sales**

Source: Cafeteria Fund – Food Service Sales are considered a local funding source.

Percent of Total Cafeteria Fund Income: Food Service Sales provide 8.7% of total Cafeteria Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Food Service Sales are retained within the Cafeteria Fund for the purpose of child nutrition in District schools.

Onetime/Ongoing: Food Service Sales funds are ongoing in nature.

Underlying Assumptions: Food Service Sales funds reflect an increase in sales from students in the reduced and full price eligibility categories.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$23,671,956	\$20,391,184	\$20,134,259	\$21,760,009

**CAFETERIA FUND – State Child Nutrition Program**

Source: Cafeteria Fund – State Child Nutrition Program is a State funding source.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

Percent of Total Cafeteria Fund Income: State Child Nutrition Program funds provide 6.8% of total Cafeteria Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided to the District based on free, reduced price, and full price meals claimed under the Child and Adult Care Food Program. Funds are to be used only for administrative and operational costs associated with the program.

Onetime/Ongoing: Cafeteria Fund State Child Nutrition Program funds are ongoing in nature.

Underlying Assumptions: Cafeteria Fund State Child Nutrition Program funds reflect an additional ten cents reimbursement for every breakfast claimed under the California Fresh Start Pilot Program.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$13,208,753	\$13,658,423	\$14,461,611	\$17,060,116

**CHILD DEVELOPMENT FUND – Early Education Centers Apportionments**

Source: Early Education Center Apportionments are a State funding source.

Percent of Total Child Development Fund Income: Early Education Center Apportionments are the largest Child Development Fund revenue source. It provides 76% of total Child Development Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Apportionments are provided to the District based on Child Days of Enrollment (CDE).

Onetime/Ongoing: Early Education Center Apportionments are ongoing in nature.

Underlying Assumptions: The State Budget provided a 5.92% COLA for Early Education Center Apportionments. Child Days of Attendance for purposes of this apportionment are expected to total 2,535,569 in 2006-07.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$56,114,356	\$58,299,388	\$69,333,649	\$78,766,086

**CHILD DEVELOPMENT FUND – Federal Block Grant**

Source: Early Education Center Federal Block Grant funds are a federal funding source.

Percent of Total Child Development Fund Income: Federal Block Grant funds provide 14.7% of total Child Development Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Federal Block Grant funds are provided to the District based on Child Days of Enrollment.

Onetime/Ongoing: Children’s Center Federal Block Grant funds are ongoing in nature.

Underlying Assumptions: The State Budget provided a 5.92% COLA for Early Education Center federal apportionments. Child Days of Attendance for purposes of this apportionment are expected to total 504,352 in 2006-07.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$22,448,914	\$21,284,484	\$15,149,903	\$15,150,726

**DEFERRED MAINTENANCE FUND – State Deferred Maintenance Allowance**

Source: Deferred Maintenance Fund – State Deferred Maintenance Allowance is a State funding source.

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Percent of Total Deferred Maintenance Fund Income: State Deferred Maintenance Allowance provides 48.2% of total Deferred Maintenance Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: State Deferred Maintenance Allowance is retained within the Deferred Maintenance Fund for the purpose of funding major maintenance projects in District schools.

Onetime/Ongoing: State Deferred Maintenance Allowance funds are ongoing in nature.

Underlying Assumptions: State Deferred Maintenance Allowance funds are allocated in the State Budget subject to a dollar-for-dollar District matching effort.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
(\$15,536,994)	\$30,104,385	\$30,660,394	\$30,660,394

**DEFERRED MAINTENANCE FUND – Other Financing Sources – Interfund Transfers**

Source: Deferred Maintenance Fund – Other Financing Sources – Interfund Transfers are considered a local funding source.

Percent of Total Deferred Maintenance Fund Income: Interfund Transfers provide 47.1% of total Deferred Maintenance Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the District matching portion of the Deferred Maintenance Fund. Their use is limited to funding major maintenance projects in District schools.

Onetime/Ongoing: Interfund Transfers are ongoing in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of a 100% match to State deferred maintenance allowances. Amounts not utilized during the fiscal year are retained in the County Treasury, and may be used in subsequent years to reduce the District’s General Fund matching requirement.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$8,140,090	\$23,300,000	\$30,000,000	\$30,660,394

**CAPITAL PROJECTS FUNDS**

**BUILDING FUND – MEASURE K – Proceeds From Sales of Bonds**

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure K Income: Proceeds from Sales of Bonds provide 42.3% of total Building Fund – Measure K income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure K may be used only for construction projects to be funded from Measure K funds, and for administration of Measure K construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure K.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$500,000,000

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**BUILDING FUND – MEASURE R – Advances Against Bond Proceeds**

Source: Advances Against Bond Proceeds are considered an Other Financing Source.

Percent of Total Building Fund – Measure R Income: Advances Against Bond Proceeds provide 82.7% of total Building Fund – Measure R income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure R funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated cost of long-term contracts which may be encumbered against Measure R funds during the new fiscal year.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$228,782,186	\$0	\$899,331,804

**BUILDING FUND – MEASURE R – Proceeds From Sales of Bonds**

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure R Income: Proceeds from Sales of Bonds provide 16.9% of total Building Fund – Measure R income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure R may be used only for construction projects to be funded from Measure R funds, and for administration of Measure R construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure R.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$228,782,186	\$904,721,029	\$400,000,000

**BUILDING FUND – MEASURE Y – Advances Against Bond Proceeds**

Source: Advances Against Bond Proceeds are considered an Other Financing Source.

Percent of Total Building Fund – Measure Y Income: Advances Against Bond Proceeds provide 99% of total Building Fund – Measure Y income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure Y funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated amount which may be needed for long-term contracts which may result in encumbrances against Measure Y funds during the coming fiscal year.

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2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$228,330,000

**CAPITAL FACILITIES ACCOUNT FUND – Developer Fees**

Source: Developer Fees are a local revenue source.

Percent of Total Capital Facilities Account Fund income: Developer Fees provide 90.5% of total Capital Facilities Account Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Developer Fees are limited to expenditure for the District's construction program.

Onetime/Ongoing: Developer fee funds are ongoing in nature.

Underlying Assumptions: The amount budgeted for Developer Fees reflects the estimated amount of available cash that will be available during the fiscal year for investment, and the prevailing interest rates that will be applied to the available cash invested.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$69,722,419	\$77,480,432	\$85,122,482	\$60,000,000

**COUNTY SCHOOL FACILITIES FUND – PROPOSITION 47 – School Facilities Apportionments**

Source: Proceeds from School Facilities Apportionments are considered a State revenue source.

Percent of Total County School Facilities Fund – Proposition 47 income: School Facilities Apportionments provide 97.3% of total County School Facilities Fund – Proposition 47 income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: School Facilities Apportionments for the County School Facilities Fund – Proposition 47 are limited to expenditure for new school facility construction, modernization projects, and facility hardship grants specifically funded through voter-approved Proposition 47.

Onetime/Ongoing: School Facilities Apportionments are onetime in nature.

Underlying Assumptions: The amount budgeted for School Facilities Apportionments reflect the estimated amount that will be required during the budget year for the cost of projects funded through Proposition 47.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$101,113,920	\$62,435,194	\$2,120,020	\$315,000,000

**COUNTY SCHOOL FACILITIES FUND – PROPOSITION 55 – School Facilities Apportionments**

Source: Proceeds from School Facilities Apportionments are considered a State revenue source.

Percent of Total County School Facilities Fund – Proposition 55 income: School Facilities Apportionments provide 96.8% of total County School Facilities Fund – Proposition 55 income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: School Facilities Apportionments for the County School Facilities Fund – Proposition 55 are limited to expenditure for new school facility construction, modernization projects, and facility hardship grants specifically funded through voter-approved Proposition 55.

Onetime/Ongoing: School Facilities Apportionments are onetime in nature.



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Underlying Assumptions: The amount budgeted for School Facilities Apportionments reflect the estimated amount that will be required during the budget year for the cost of projects funded through Proposition 55.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$37,360,435	\$360,214,178	\$735,000,000

**SPECIAL RESERVE FUND – Certificates of Participation (COPs) Proceeds**

Source: COPs Proceeds are considered a State funding source.

Percent of Total Special Reserve Fund Income: COPs Proceeds provide 83% of total Special Reserve Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: COPs proceeds reflect revenue from sales of bonds for the purpose of funding specific capital projects. Use of COPs proceeds is limited to the projects for which the bonds have been issued.

Onetime/Ongoing: COPs Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for COPs Proceeds reflects the estimated level of COPs bond sales for the budget year, based on information received from Accounting and Disbursements Division.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$113,200,000

**SPECIAL RESERVE FUND – Williams Facilities**

Source: Special Reserve Fund – Williams Facilities are considered a State funding source.

Percent of Total Special Reserve Fund Income: Special Reserve Fund – Williams Facilities funds provide 11% of total Special Reserve Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Special Reserve Fund – Williams Facilities funds are provided for reimbursement of emergency repairs at decile 1-3 schools. They are not to supplant existing maintenance funds. Eligible “emergency facilities needs” are defined as conditions that pose a threat to the health and safety of pupils or staff while at school. Examples of eligible projects are: gas leaks; nonfunctioning heating, ventilation, fire sprinkler, or air conditioning systems; electrical power failure; major sewer line stoppage; etc.

Onetime/Ongoing: Special Reserve Fund – Williams Facilities funds are onetime in nature.

Underlying Assumptions: Beginning in 2005-06, the annual Budget Act began transferring a minimum of \$100 million annually to a statewide account for Williams repairs. The Legislature may also transfer onetime Proposition 98 funds. Funds will continue to be transferred until \$800 million has been allocated for this purpose. The 2006-07 budget allocation reflects the District’s estimated usage of these resources.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$0	\$0	\$0	\$15,067,690

**DEBT SERVICE FUNDS**

**BOND INTEREST AND REDEMPTION FUND – District Taxes**

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Source: District Taxes are considered a local revenue source, provided through ad valorem taxes levied on all property subject to tax by the District.

Percent of Total Bond Interest and Redemption Fund: District Taxes provide 94.8% of total Bond Interest and Redemption Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: District Tax Revenues to the Bond Interest and Redemption Fund are utilized to pay principal and interest on Proposition BB, Measure K, and Measure R bond issues.

Onetime/Ongoing: District Tax Revenues for purposes of the Bond Interest and Redemption Fund are primarily onetime in nature.

Underlying Assumptions: The amount budgeted for Bond Interest and Redemption Fund taxes reflects the estimated amount of tax revenues that will be generated on behalf of the Fund during the budget year.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$231,912,170	\$311,232,367	\$317,353,164	\$411,480,431

**CAPITAL SERVICES FUND – Interfund Transfers**

Source: Capital Services Fund – Other Financing Sources – Interfund Transfers are considered an Other Financing Source.

Percent of Total Capital Services Fund Income: Interfund Transfers provide 83.1% of total Capital Services Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the amount transferred from other Funds of the District to cover principal and interest on certificates of participation (COPs) and long-term capital lease agreements. .

Onetime/Ongoing: Interfund Transfers for purposes of the Capital Services Fund are onetime in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of the estimated amount required for scheduled repayment of principal and interest.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$95,322,836	\$400,866,176	\$210,067,942	\$33,377,403

**INTERNAL SERVICE FUNDS**

**HEALTH AND WELFARE BENEFITS FUND – Self-Insurance Contributions/Premiums**

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Health and Welfare Benefits Fund income: Self-Insurance Fund Contributions/Premiums provide 99.6% of total Health and Welfare Benefits Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for medical and dental claims, vision services, optional life insurance, insurance coverage, administrative costs, and related expenditures to the District's Health and Welfare Self-Insurance Program. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$648,473,197	\$658,588,334	\$711,842,535	\$773,403,528

**LIABILITY SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums**

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Liability Self-Insurance Fund income: Self-Insurance Fund Contributions/Premiums provide 95.9% of total Liability Self-Insurance Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for liability claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$15,561,903	\$16,439,146	\$12,151,071	\$16,300,000

**WORKERS' COMPENSATION SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums**

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Workers' Compensation Self-Insurance Fund income: Self-Insurance Fund Contributions/Premiums provide 88.5% of total Workers' Compensation Self-Insurance Fund income in the 2006-07 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for workers' compensation claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition. In the case of the Workers' Compensation Self-Insurance Fund, in which a negative ending balance is being abated over time, the Self-Insurance Contributions/Premiums are charged at a level higher than necessary to maintain the existing condition of the Fund.

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
\$173,489,501	\$172,194,199	\$188,302,944	\$151,984,863

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## APPENDIX H

### SCHOOL STAFF AND RESOURCES

#### Introduction

The School Staff and Resources section indicates the staff and non-staff allocations made to schools based on Board-approved allocation rates or “norms.” Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, special education schools, adult schools, regional occupational centers (ROC), and skills centers.

Personnel resources provided on a “norm” basis are such positions as teachers, principals and assistant principals, librarians, instructional aides, and clerical and other office personnel. Staffing allocations are also provided for such non-classroom support personnel as guidance, welfare, and attendance personnel, physical and mental health personnel, and maintenance and operations staff.

A separate listing is provided indicating materiel and supplies allocation rates, which cover such needs as basic instructional materiel, textbooks, custodial, gardening, and operational supplies, and school-community advisory committee expenses.

**APPENDIX H**

**SCHOOL STAFF AND RESOURCES**

**School Staff**

**Regular Elementary Schools**

Staffing of elementary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. For certain positions, enrollment is weighted or adjusted to reflect extraordinary need. In addition to norm tables, other District policies allocate off-norm positions to schools with identified special needs.

**ELEMENTARY NORMS – 2006-07**

**CERTIFICATED** - Based on District Norm Charts

- 1 teacher per 20 students in Kindergarten
- 1 teacher per 20 students in grades 1-3
- 1 teacher per 39 students in grades 4-6\*

For special education classes, see Special Education norms.

- 1 principal per school
- 1 assistant principal for schools with 950 to 1,649 students
- 2 assistant principals for schools with 1,650 to 2,199 students
- 3 assistant principals for schools with 2,200 or more students

**CLASSIFIED**

- 1 school administrative assistant per school, plus:
- 1 clerk for schools with enrollments up to 999
- 1.5 clerks for schools with enrollments of 1,000 to 1,199
- 2 clerks for schools with enrollments of 1,200 to 1,350
- 3 clerks for schools with enrollments of 1,351 to 1,850
- 4 clerks for schools with enrollments of 1,851 to 2,350
- 5 clerks for schools with enrollments of 2,351 and above

\* - *Designated schools involved in the court-ordered integration program received additional positions to provide an overall ratio of one teacher for every 30.5 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 36.0 in grades 4-6 for Desegregated/Receiver schools.*

**APPENDIX H**

**SCHOOL STAFF AND RESOURCES**

**School Staff** *(Continued)*

**Regular Secondary Schools**

Staffing of secondary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level, teacher norm tables are modified to provide only five teaching periods. For certain positions, enrollments are weighted to reflect extraordinary needs. For example, for clerical positions enrollment is weighted to reflect transiency. In addition, other District policies allocate off-norm positions to schools with identified special needs.

**SECONDARY NORMS – 2006-07**

**CERTIFICATED** - Based on District Norm Charts

- 1 teacher per 40.5 students in middle schools\*
- 1 teacher per 40.5 students in senior high schools\*\*
- 1 principal per school
- 1 assistant principal, secondary counseling services per school with enrollment of 550 to 949
- 1 assistant principal per school with enrollment of 950 to 1,299
- 1 assistant principal per school with enrollment of 1,300 to 1,599
- 1 assistant principal, secondary student services per school with enrollment of 1,600 to 3,499
- 1 assistant principal per school with enrollment of at least 3,500 for single track schools or 2,500 for year round schools in senior high schools
- 1 assistant principal per school with enrollment of 3,500 in middle schools
- 1 librarian per school

**CLASSIFIED**

- 1 school administrative assistant per school, plus:
- 4 clerical positions for middle schools with enrollments of 1,400 or less plus 1 additional for each additional 400 students over 1,400
- 6 clerical positions for senior high schools with enrollments of less than 1,900, plus 1 additional position for each additional 300 students up to 3,100, and plus 1 additional position for each additional 400 students over 3,100
- 1 financial manager per middle school
- 1 senior financial manager per senior high school

\* - Designated middle schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 32.0 students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 37.5 students in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 2002-03 school year, Economic Impact Aid funds have been used to lower class size in 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> graders in the Developing Readers and Writers Courses to one teacher for every 25 students.

\*\* *Designated senior high schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for 32.0 9th and 10th grade students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 37.5 9th and 10th grade students in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 1998-1999 fiscal year, Morgan-Hart Class Size Reduction funds have been used to lower class size in 9th grade English and/or ESL 3/4 classes to one teacher for every 20 students.*



**APPENDIX H**

**SCHOOL STAFF AND RESOURCES**

**School Staff** *(Continued)*

**Magnet Schools**

Several Magnet Schools have been established which provide services for both elementary and secondary students. Basic teacher allocations are determined by the magnet and alternative school norm tables for total enrollment. Other staff is based on District policy.

<u><b>MAGNET NORMS – 2006-07</b></u>	
Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students:	
1	teacher per 20.0 students in grades K-3
1	teacher per 30.5 students in grades 4-5
1	teacher per 32.0 students in grades 6-12
All other magnet schools and centers:	
1	teacher per 20.0 students in grades K-3
1	teacher per 34.0 students in grades 4-5
1	teacher per 34.5 students in grades 6-12

**Options Schools**

A number of schools have been established to serve the needs of students for whom placement in the regular school environment is not in the best interest of the students. Because these students require an individualized program to meet their unique academic and behavior needs, a lower pupil/teacher norm is provided.

<u><b>OPPORTUNITY AND CONTINUATION NORMS – 2006-07</b></u>	
3	teachers per continuation school*
1	teacher per 17 students in opportunity schools
1	assistant principal, secondary counseling services per opportunity school
1	principal per opportunity school/center
1	principal per continuation school
1	clerk per continuation school*
	(No norm exists for clerks at opportunity schools)
<u><b>COMMUNITY DAY SCHOOLS</b></u>	
1	teacher per 17 students
1	principal per stand alone community day school
1	school administrative assistant per stand alone community day school
2	principals (for 52 sites)
1	school administrative assistant (for 52 sites)
1	clerk (for 52 sites)

\* - *Except Metropolitan, Whitman, Central Continuation, East Valley New Continuation, Ellington, Grey, Lewis,Odyssey, and Jefferson Continuation High Schools which are larger facilities.*

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Special Education Programs & Special Education Schools

**Special Day Programs** serve pupils whose nature or severity of disability precludes participation in a regular school program for a majority of the school day.

**Resource Specialist Programs** provide instructional service for individuals with exceptional needs in regular schools. Resource specialist students are assigned to their regular classroom for a majority of the school day and receive services from the resource specialist teacher either directly in a collaborative basis with the regular classroom teacher or a Learning Center Model.

**Designated Instruction and Services** are provided to special education students and students who are assigned to regular classroom teachers for a majority of the school day, but require assistance in a particular area, such as language, speech, audiology, mobility, adaptive physical education, vision, etc.

**SPECIAL EDUCATION NORMS – 2006-07**

**Special Day Programs** - Class size varies depending on type of program. Special day programs have one baseline trainee/assistant except for Autism (AUT) and Emotionally Disturbed (ED) which have 2 baseline trainees/assistants. Special Education Schools have specific student/assistant ratio based on students' eligibilities.

**Designated Instruction and Services** – Student/teacher ratios vary by type of service, except for language, speech, and hearing which may not exceed a caseload of 55 students. There are no trainees/assistants for this program.

**Special Education Schools**

- 1 principal per school
- 1 asst. principal at large enrollment schools
  
- A. Elementary Schools
  - 1 school administrative assistant, E Basis
  - 2 office technicians, B Basis
  
- B. Secondary or K-12 Schools
  - 1 school administrative assistant, E Basis
  - 1 senior office technician, B Basis
  - 1 office technician, B Basis

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Community Adult Schools

Community Adult Schools (CAS) are staffed based on established staffing guidelines for administrative and classified personnel. Because of wide variances in the programs offered at each site, teacher hours are allocated based on A.D.A., average school-wide class size index, as well as more subjective criteria. In addition, other District policies allocate additional positions to schools with identified special needs.

**COMMUNITY ADULT SCHOOL NORMS – 2006-07**

Teacher hours are allocated annually based on prior year's A.D.A., class-size index, and expected growth.

**CERTIFICATED**

- 1 Principal
- 1 assistant principal, operations
- 1 assistant principal, adult counseling services
- 1 3<sup>rd</sup> assistant principal (operations or adult counseling services) per school with A.D.A. of more than 2,250.
- 1 4<sup>th</sup> assistant principal (operations or adult counseling services) or cost equivalent classified positions for schools with A.D.A. of more than 4,500 and at least 3 sites with an A.D.A. of 375 or more at each site.\*

**CLASSIFIED**

- 1 school administrative assistant
- 2 office technicians per school with A.D.A. of 1,200 or less, plus 1 additional office technician for every 675 A.D.A. in excess of the first 1,200 A.D.A.\*
- 1 financial manager
- 1 school office computer coordinator

\*Subject to availability of funds.

**APPENDIX H**

**SCHOOL STAFF AND RESOURCES**

**School Staff** *(Continued)*

**Regional Occupational Centers (ROC)/Skills Centers (SC)**

Regional Occupational Centers (ROC)/Skills Centers (SC) are staffed based on established staffing guidelines for administrative and classified personnel. Because of wide variances in the programs offered at each site, teacher hours are allocated based on A.D.A., average school-wide class size index, as well as more subjective criteria. In addition, other District policies allocate additional positions to schools with identified special needs.

<b><u>ROC/SKILLS CENTERS NORMS – 2006-07</u></b>	
Teacher hours are allocated annually based on prior year's A.D.A., class-size index, expected growth rate, and type of programs offered.	
<b><u>CERTIFICATED</u></b>	
1	principal
1	assistant principal
1	assistant principal, adult counseling services
1	3 <sup>rd</sup> assistant principal (operations or adult counseling services) per school with A.D.A. of more than 2,250.
1	4 <sup>th</sup> assistant principal (operations or adult counseling services) or cost equivalent classified positions for schools with A.D.A. of more than 4,500 and at least 3 sites with an A.D.A. of 375 or more at each site.*
<b><u>CLASSIFIED</u></b>	
1	school administrative assistant
6	office technicians per ROC with A.D.A. of 2,400 or less, plus 1 additional office technician for every 675 A.D.A. in excess of the first 2,400 A.D.A.*
2	office technicians per SC with A.D.A. of 1,200 or less, plus 1 additional office technician for every 675 A.D.A. in excess of the first 1,200 A.D.A.*
1	occupational center financial manager per ROC
1	financial manager per skills center
1	school office computer coordinator
1	toolkeeper for every two laboratories utilizing a tool room

\*Subject to availability of funds.

**Regional Occupational Program**

Regional Occupational Program is staffed based on the same staffing guidelines as community adult schools, regional occupational centers, and skills centers. Additional staff may be allocated based on the needs of the secondary schools that the program serves.

**Alternative Education & Work Centers**

Alternative Education and Work Centers (AEWC) which are associated with community adult schools, regional occupational centers, or skills centers are located at 25 sites. AEWC provides students, who left the comprehensive high schools, with additional educational opportunities leading to a high school diploma or equivalency, apprenticeship, and other career and technical education training programs. An AEWC site is under the principal of a community adult school, regional occupational center, or skills center. A typical AEWC sites has the following staff: 1 outreach consultant, 2-4 teachers, 4-7 teacher assistants, 1 clerical staff, and 1 school safety officer.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Support Personnel

**SUPPORT ALLOCATIONS – 2006-07**

Custodial personnel are allocated to schools based on a complex formula involving enrollment, building area, grounds, service to teachers, etc.

District-funded nurses are allocated as follows:

- Elementary Schools – 1 day per week
- Middle Schools – 2 days per week
- Senior High Schools – 3 days per week

School Psychologists and related personnel are allocated to schools based primarily on size and type of school and need for those services in the school population.

School-based Pupil Services and Attendance Counselors are purchased directly by schools based on both the need for child welfare and attendance services in the school population and the schools' ability to fund the positions from categorical funds.

**APPENDIX H**

**SCHOOL STAFF AND RESOURCES**

**School Resources**

**Materiel and Supplies Allocation Rates**

In addition to the position resources detailed on the preceding pages, instructional materiel, school advisory committee expense funds, and various operational supplies are allocated to schools according to fixed formulas.

**INSTRUCTIONAL MATERIEL**

<u>Program</u>	<u>2005-06 Rate</u>	<u>2006-07 Rate</u>
Regular - K-6	\$ 24.00 per Enrl.	\$ 24.00 per Enrl.
7-8	29.00 per Enrl.	29.00 per Enrl.
9-12	33.00 per Enrl.	33.00 per Enrl.
Instructional Materials Block Grant	*	*
Community Adult School	22.00 per ADA	23.00 per ADA
Options Programs	1,159.00 per Teacher	1,159.00 per Teacher
Integration - Year-Round School – Continuing	1.87 per Enrl.	1.87 per Enrl.
Year-Round School – New	9.33 per Enrl.	9.33 per Enrl.
ROC	32.00 per ADA	32.00 per ADA
ROP	(see note below)+	(see note below)+
Special Education – Special Day Classes –		
Special Education Schools –		
New	2,487.00 per Class	2,487.00 per Class
Continuing	995.00 per Class	995.00 per Class
Regular Schools –		
New	27.00 per Enrl.	27.00 per Enrl.
Continuing	27.00 per Enrl.	27.00 per Enrl.

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+ - Rates vary depending on type of class offered.  
 \* - Allocations are determined based on schools' need.

**APPENDIX H**

**SCHOOL STAFF AND RESOURCES**

**School Resources (Continued)**

**Material and Supplies Allocation Rates**

**OPERATIONAL SUPPLIES**

<b><u>Type</u></b>	<b><u>2005-06 Rate</u></b>	<b><u>2006-07 Rate</u></b>
Custodial, Gardening, and Other Operational Supplies –		
Adult Schools	\$ 107.10 per custodial hour (separate site) +1.65 per enrolled student (all sites)	\$ 107.10 per custodial hour (separate site) +3.65 per enrolled student (all sites)
Continuation Schools	\$ 32.65 per custodial hour +5.20 per enrolled student	\$ 32.65 per custodial hour +7.20 per enrolled student
Opportunity Schools	\$ 75.50 per custodial hour +3.90 per enrolled student	\$ 75.50 per custodial hour +5.90 per enrolled student
Regular Schools	\$ 132.60 per custodial hour +1.65 per enrolled student	\$ 132.60 per custodial hour +3.65 per enrolled student
ROC and Skills Centers	\$ 132.60 per custodial hour +1.65 per enrolled student	\$ 132.60 per custodial hour +3.65 per enrolled student
Special Education	\$ 53.95 per custodial hour +6.70 per enrolled student	\$ 53.95 per custodial hour +8.70 per enrolled student
Administrative Sites	\$ 204.00 per custodial hour	\$ 204.00 per custodial hour

**OTHER**

<b><u>Type</u></b>	<b><u>2005-06 Rate</u></b>	<b><u>2006-07 Rate</u></b>
School Community Advisory Council Expenses –		
Regional Occupational Centers	\$ 260.00 per School	\$ 260.00 per School
All Other Schools (Excluding Magnet Centers)	\$ 36.75 per School	\$ 36.75 per School

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## APPENDIX I

### THE DISTRICT'S STUDENTS

#### Introduction

This section provides information and data related to the numbers of students served in the District's schools. The following information is provided in this section:

**Appendix I- Enrollment and Enrollment Projections.** The Los Angeles Unified School District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant factors, to project enrollment. Estimated enrollments in grades 1 through 12 for the 2006-07 through 2009-10 school years are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier.

In an attempt to convey the impact of fiscally independent charter schools on district enrollment, the enrollment projections differentiate students in fiscally independent charter and non-charter locations. The fiscally independent charter school data include both schools that have converted from non-charter to fiscally independent charter school status ("conversion charters") and schools that have begun their existence as fiscally independent charter schools ("start-up charters").

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**APPENDIX I**

**ENROLLMENT PROJECTIONS**

**Norm Day Enrollment - Including Independent Charters**

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
<b>LA County - Live Births Lagged 5 Years</b>	<b>168,973</b>	<b>162,036</b>	<b>158,604</b>	<b>156,153</b>	<b>157,391</b>	<b>153,523</b>	<b>151,167</b>	<b>152,192</b>	<b>151,504</b>

**Graded Enrollment**

Kindergarten	57,641	57,228	55,351	55,234	54,462	53,206	52,426	52,435	52,095
Grade 1	63,721	62,924	61,248	58,610	56,872	56,543	55,228	54,454	54,817
Grade 2	68,797	65,226	62,115	59,632	56,097	55,031	54,713	53,440	52,691
Grade 3	62,221	64,609	62,210	59,254	56,530	53,344	52,330	52,028	51,404
Grade 4	57,007	61,469	62,551	60,288	56,568	54,366	51,303	51,022	50,727
Grade 5	60,056	56,197	59,688	60,604	57,531	54,414	52,297	49,891	49,618
Grade 6	56,329	57,083	52,972	56,117	56,262	53,773	50,860	49,318	47,049
Grade 7	51,729	55,404	55,794	51,906	53,815	54,519	52,107	49,771	48,263
Grade 8	49,947	50,856	54,370	54,524	50,262	52,387	53,072	51,148	48,856
Grade 9	62,893	67,744	67,397	70,477	71,056	65,570	68,342	69,236	66,726
Grade 10	47,043	47,539	50,374	50,266	52,045	52,707	48,638	51,598	52,273
Grade 11	34,662	36,912	37,299	39,514	40,303	41,279	41,804	38,175	40,499
Grade 12	27,097	26,302	27,452	28,596	29,090	30,131	30,860	31,551	28,813
<b>Total graded enrollment</b>	<b>699,143</b>	<b>709,493</b>	<b>708,821</b>	<b>705,022</b>	<b>690,893</b>	<b>677,270</b>	<b>663,980</b>	<b>654,067</b>	<b>643,831</b>

K-5 enrollment	369,443	367,653	363,163	353,622	338,060	326,904	318,297	313,270	311,352
6-8 enrollment	158,005	163,343	163,136	162,547	160,339	160,679	156,039	150,237	144,168
9-12 enrollment	171,695	178,497	182,522	188,853	192,494	189,687	189,644	190,560	188,311
<b>Total graded enrollment</b>	<b>699,143</b>	<b>709,493</b>	<b>708,821</b>	<b>705,022</b>	<b>690,893</b>	<b>677,270</b>	<b>663,980</b>	<b>654,067</b>	<b>643,831</b>

**Ungraded enrollment**

Special day classes in regular schools	28,104	28,670	29,008	28,526	27,876	27,102	26,570	26,174	25,764
Special day classes in special ed schools	4,376	4,392	4,209	4,040	3,948	3,838	3,763	3,707	3,649
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,376	4,254	4,171	4,109	4,045
Nonpublic schools	21	27	30	24	23	22	22	22	22
<b>Total ungraded enrollment</b>	<b>37,532</b>	<b>37,338</b>	<b>37,789</b>	<b>37,068</b>	<b>36,224</b>	<b>35,218</b>	<b>34,527</b>	<b>34,012</b>	<b>33,479</b>

<b>Total graded and ungraded enrollment</b>	<b>736,675</b>	<b>746,831</b>	<b>746,610</b>	<b>742,090</b>	<b>727,117</b>	<b>712,488</b>	<b>698,507</b>	<b>688,079</b>	<b>677,310</b>
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**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**APPENDIX I**

**ENROLLMENT PROJECTIONS**

**Norm Day Enrollment - Independent Charters Only**

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
<b>LA County - Live Births Lagged 5 Years</b>	<b>168,973</b>	<b>162,036</b>	<b>158,604</b>	<b>156,153</b>	<b>157,391</b>	<b>153,523</b>	<b>151,167</b>	<b>152,192</b>	<b>151,504</b>

**Graded Enrollment**

Kindergarten	854	1,307	1,717	2,059	2,357	2,652	2,947	3,242	3,537
Grade 1	901	1,196	1,610	1,836	2,125	2,420	2,715	3,010	3,305
Grade 2	854	1,130	1,471	1,640	1,952	2,177	2,402	2,627	2,852
Grade 3	760	1,062	1,440	1,580	1,890	2,185	2,480	2,775	3,070
Grade 4	773	1,039	1,373	1,548	1,803	2,098	2,393	2,688	2,983
Grade 5	766	997	1,482	1,755	1,844	2,039	2,234	2,429	2,624
Grade 6	680	897	1,029	1,760	2,270	2,685	3,100	3,515	3,930
Grade 7	328	832	1,001	1,197	1,781	2,196	2,611	3,026	3,441
Grade 8	120	399	823	1,054	1,180	1,595	2,010	2,425	2,840
Grade 9	0	171	2,815	3,987	4,771	5,471	6,171	6,871	7,571
Grade 10	0	0	1,845	2,377	3,436	4,336	5,236	6,136	7,036
Grade 11	0	0	1,404	1,706	2,073	2,973	3,873	4,773	5,673
Grade 12	0	0	1,166	1,125	1,387	1,787	2,187	2,587	2,987
<b>Total graded enrollment</b>	<b>6,036</b>	<b>9,030</b>	<b>19,176</b>	<b>23,624</b>	<b>28,869</b>	<b>34,614</b>	<b>40,359</b>	<b>46,104</b>	<b>51,849</b>
K-5 enrollment	4,908	6,731	9,093	10,418	11,971	13,571	15,171	16,771	18,371
6-8 enrollment	1,128	2,128	2,853	4,011	5,231	6,476	7,721	8,966	10,211
9-12 enrollment	0	171	7,230	9,195	11,667	14,567	17,467	20,367	23,267
<b>Total graded enrollment</b>	<b>6,036</b>	<b>9,030</b>	<b>19,176</b>	<b>23,624</b>	<b>28,869</b>	<b>34,614</b>	<b>40,359</b>	<b>46,104</b>	<b>51,849</b>

**Ungraded enrollment**

Special day classes in regular schools	18	62	301	228	268	280	293	305	320
Special day classes in special ed schools									
Continuation and opportunity schools									
Nonpublic schools									
<b>Total ungraded enrollment</b>	<b>18</b>	<b>62</b>	<b>301</b>	<b>228</b>	<b>268</b>	<b>280</b>	<b>293</b>	<b>305</b>	<b>320</b>
<b>Total graded and ungraded enrollment</b>	<b>6,054</b>	<b>9,092</b>	<b>19,477</b>	<b>23,852</b>	<b>29,137</b>	<b>34,894</b>	<b>40,652</b>	<b>46,409</b>	<b>52,169</b>

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**APPENDIX I**

**ENROLLMENT PROJECTIONS**

**Norm Day Enrollment - Excluding Independent Charters**

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
<b>LA County - Live Births Lagged 5 Years</b>	<b>168,973</b>	<b>162,036</b>	<b>158,604</b>	<b>156,153</b>	<b>157,391</b>	<b>153,523</b>	<b>151,167</b>	<b>152,192</b>	<b>151,504</b>

**Graded Enrollment**

Kindergarten	56,787	55,921	53,634	53,175	52,105	50,554	49,479	49,193	48,558
Grade 1	62,820	61,728	59,638	56,774	54,747	54,123	52,513	51,444	51,512
Grade 2	67,943	64,096	60,644	57,992	54,145	52,854	52,311	50,813	49,839
Grade 3	61,461	63,547	60,770	57,674	54,640	51,159	49,850	49,253	48,334
Grade 4	56,234	60,430	61,178	58,740	54,765	52,268	48,910	48,334	47,744
Grade 5	59,290	55,200	58,206	58,849	55,687	52,375	50,063	47,462	46,994
Grade 6	55,649	56,186	51,943	54,357	53,992	51,088	47,760	45,803	43,119
Grade 7	51,401	54,572	54,793	50,709	52,034	52,323	49,496	46,745	44,822
Grade 8	49,827	50,457	53,547	53,470	49,082	50,792	51,062	48,723	46,016
Grade 9	62,893	67,573	64,582	66,490	66,285	60,099	62,171	62,365	59,155
Grade 10	47,043	47,539	48,529	47,889	48,609	48,371	43,402	45,462	45,237
Grade 11	34,662	36,912	35,895	37,808	38,230	38,306	37,931	33,402	34,826
Grade 12	27,097	26,302	26,286	27,471	27,703	28,344	28,673	28,964	25,826
<b>Total graded enrollment</b>	<b>693,107</b>	<b>700,463</b>	<b>689,645</b>	<b>681,398</b>	<b>662,024</b>	<b>642,656</b>	<b>623,621</b>	<b>607,963</b>	<b>591,982</b>

K-5 enrollment	364,535	360,922	354,070	343,204	326,089	313,333	303,126	296,499	292,981
6-8 enrollment	156,877	161,215	160,283	158,536	155,108	154,203	148,318	141,271	133,957
9-12 enrollment	171,695	178,326	175,292	179,658	180,827	175,120	172,177	170,193	165,044
<b>Total graded enrollment</b>	<b>693,107</b>	<b>700,463</b>	<b>689,645</b>	<b>681,398</b>	<b>662,024</b>	<b>642,656</b>	<b>623,621</b>	<b>607,963</b>	<b>591,982</b>

**Ungraded enrollment**

Special day classes in regular schools	28,086	28,608	28,707	28,298	27,608	26,822	26,277	25,869	25,444
Special day classes in special ed schools	4,376	4,392	4,209	4,040	3,948	3,838	3,763	3,707	3,649
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,376	4,254	4,171	4,109	4,045
Nonpublic schools	21	27	30	24	23	22	22	22	22
<b>Total ungraded enrollment</b>	<b>37,514</b>	<b>37,276</b>	<b>37,488</b>	<b>36,840</b>	<b>35,956</b>	<b>34,938</b>	<b>34,234</b>	<b>33,707</b>	<b>33,159</b>

<b>Total graded and ungraded enrollment</b>	<b>730,621</b>	<b>737,739</b>	<b>727,133</b>	<b>718,238</b>	<b>697,980</b>	<b>677,594</b>	<b>657,855</b>	<b>641,670</b>	<b>625,141</b>
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# LAUSD BUDGET AND FINANCE POLICY

## Purpose of the Budget and Finance Policy

The California School Accounting Manual, the State's financial guide for school districts, defines a budget as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose". It is through the budget that the Board and Superintendent set priorities and allocate resources.

With regard to the budget process, California school districts, including LAUSD, are bound by legal requirements, administrative regulations, and oversight processes. These include:

### Legal Requirements for Budget

- Budgets must show a plan for all proposed expenditures of the school district and of all estimated revenues for the fiscal year (Education Code 42122).
- School districts must choose either a single or dual budget adoption schedule. Single-adoption districts must approve a "final budget" by June 30, but may continue to amend the budget throughout the fiscal year as needed. Dual-adoption districts approve a preliminary budget by June 30 and a final budget by September 8, but may continue to amend the budget throughout the fiscal year as needed.
- School districts may not spend more than authorized in the adopted Final Budget as adjusted during the fiscal year (Education Code 42600).

### Administrative Regulations for Budget

- The California School Accounting Manual, published by the State Department of Education, provides detailed definitions of income and expenditure categories together with approved budget and accounting practices.
- Each year the Superintendent of Public Instruction issues budget and expenditure documents which specify the income and expenditure categories to be reflected in each school district budget.

### Oversight Processes for Budget

- The Los Angeles County Office of Education (LACOE) is primarily charged with monitoring the financial health of the District with oversight and review from the Superintendent of Public Instruction (Education Code 33127, 33128, 42120 et. seq., 42637).
- Should a district's financial condition deteriorate below the State's standards, the LACOE is authorized to take corrective action including assuming management of that District's financial affairs (Education Code 42127.3).

The District is also bound to comply with the accounting standards and rules promulgated by the Governmental Accounting Standards Board (GASB). Further, the Government Finance Officers Association (GFOA) promulgates best practices for finance, accounting, and budgeting by government agencies.

## LAUSD BUDGET AND FINANCE POLICY

Consistent with State law and regulation, the LAUSD budget is developed, adopted, refined and reviewed on a timely basis, through an annual cycle, as highlighted by the table below.

### Timetable of LAUSD Budget Process

Timing	Activity
December	<ul style="list-style-type: none"> <li>• First Interim Report released -projects current year revenues, expenditures, &amp; balances.</li> </ul>
January	<ul style="list-style-type: none"> <li>• Governor proposes State Budget for next fiscal year to the Legislature</li> <li>• District Staff analyzes Governor's Proposed State Budget for Board</li> <li>• District staff presents enrollment projections to Board</li> </ul>
March	<ul style="list-style-type: none"> <li>• Controller presents Second Interim Report projecting current year revenues, expenditures, &amp; balances</li> <li>• Budget Services &amp; Financial Planning Division presents District's 3-year financial forecast to Board</li> <li>• Board discusses recommendations for Budget Issues</li> <li>• Regular Program funding levels presented</li> </ul>
April	<ul style="list-style-type: none"> <li>• Board receives input from stakeholders regarding next year's budget</li> <li>• Board votes on adoption of Budget Issues for next year's budget</li> </ul>
May	<ul style="list-style-type: none"> <li>• Governor releases May Revision of proposed State Budget</li> <li>• Categorical Funding levels presented</li> <li>• Monies allocated to multi-track year round schools</li> </ul>
June	<ul style="list-style-type: none"> <li>• Board adopts Provisional Budget for coming year</li> </ul>
June / July	<ul style="list-style-type: none"> <li>• State budget adopted</li> <li>• If necessary, Board holds special meetings to consider changes to Provisional Budget</li> <li>• Monies allocated to single-track schools</li> </ul>
August	<ul style="list-style-type: none"> <li>• If necessary, Board holds special meetings to consider changes to Provisional or Final Budget</li> <li>• Board votes on any changes to the Provisional Budget. Final Budget presented to Board for adoption following public hearing</li> </ul>

## LAUSD BUDGET AND FINANCE POLICY

### Finance and Budget Policy

To assist the Board of Education in making sound policy, guide the development of the District's budget, enhance the management of the District's finances, minimize the risk of LACOE action, and reduce potential audit concerns, the Board has adopted this Finance and Budget Policy which is based on five core principles. The budget should:

1. Reflect District policies and goals.
2. Be based on sound financial principles.
3. Be clear and easy to understand.
4. Be timely, and easy to manage at the school level.
5. Be based on a process that informs stakeholders.

This policy was developed after reviewing the document "Recommended Budget Practices" developed by the Government Finance Officers Association and is consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current GASB rules and standards. To the extent that LAUSD's current budgeting and accounting practices are not in compliance with this policy, implementation of this policy is to be phased in.

The Finance and Budget Policy is a "living document." LAUSD expects that it will evolve over time to best connect District policy, budgeting and financing principles.

#### ***Principle One: The budget should be based on the goals of the Board and Superintendent.***

All units of government are charged with fulfilling their programmatic mission while maintaining fiscal integrity. The Board and Superintendent have the primary responsibility for developing and articulating the District's goals consistent with this charge. As the budget is developed and presented, these goals should be considered.

#### ***Principle Two: The budget should be based on sound financial principles.***

LAUSD's budget should be based on financial principles that will keep the District financially viable and able to sustain its key programs over time. The following specific financial principles, based on law, expert advice and experience, are offered to this end.

- a) Balanced Operating Budget
- b) Appropriate Use of One-Time Revenues
- c) Alignment of Budget with Expected Expenditures
- d) Adequate Reserves
- e) Revenue Maximization
- f) Revenue Estimation
- g) Cost Recovery Through Fees and Charges
- h) Multi-Year Capital Plan and Budget

## LAUSD BUDGET AND FINANCE POLICY

- i) Asset Management
- j) Equipment Replacement
- k) Prudent Debt Management
- l) Program Sustainability
- m) GASB Compliance

### A) **BALANCED OPERATING BUDGET**

LAUSD should have a balanced budget because it is sound financial policy and because it is required by law. State law requires the Superintendent to annually prepare and recommend a balanced budget where operating revenues are equal to, or exceed, operating expenditures (Education Code Sections 42100, 42127.5). Any year-end operating surpluses will be used in the following year to maintain reserve levels set by policy for equipment and/or other “one-time only” General Fund expenditures. Any exception to this policy shall be clearly identified in the proposed budget, showing the magnitude of the exception and the reason for it.

LAUSD shall manage the operating budget in a manner that balances revenues and expenditures under normal operating conditions. Annual appropriations shall be made to responsibly address all identified liabilities, including pension, vacation accrual, workers’ compensation and asset replacement needs.

The District shall strive to adopt a “pay-as-you-go” approach to balancing its current expense budget and limit debt financing to capital items.

The Office of the Chief Financial Officer shall prepare the First Period Interim Financial Report and the Second Period Interim Financial Report in accordance with the law and shall make appropriate recommendations to the Board if financial adjustments are necessary.

### B) **APPROPRIATE USE OF ONE-TIME REVENUES**

Ongoing expenditures of LAUSD should not exceed ongoing revenues. To the extent feasible, one-time revenues will be applied toward one-time expenditures. By definition, one-time revenues cannot be relied on in future budget periods. This policy on the use of one-time revenues provides guidance to minimize disruptive effects on services due to non-recurrence of these sources. The Chief Financial Officer shall be responsible for identifying one-time revenues and expenditures and for making recommendations regarding their use.

Any new or unanticipated unrestricted revenues recognized during the fiscal year should be applied to reduce any operating imbalance, before being used for other purposes.



## LAUSD BUDGET AND FINANCE POLICY

### C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

It is expected that actual expenditures will closely approximate the appropriation. To the extent that funding is required for expenditures that span fiscal years, appropriate financial techniques should be identified and employed.

### D) ADEQUATE RESERVES

LAUSD shall strive to maintain certain reserve funds to provide financial stability and accounts to provide for replacement of depreciated equipment. These reserve funds shall be for operations or for liabilities, and shall include:

Operating Reserves: The purpose of operating reserves is to set aside monies for current year obligations. These reserves include:

- Reserve for Anticipated Balances
- Emergency Reserve
- Reserve for Economic Uncertainties
- Reserves for Revolving Cash, Stores, and Prepaid Expenditures

Liability Reserves: The purpose of the Liability Reserves is to set aside monies for legally mandated, but currently unfunded obligations of the District. Liability reserves include:

- Liability Self-Insurance Account
- Workers Compensation Fund – Unfunded Liability
- Health & Welfare Fund - Retirement Benefits for Active Employees
- Health & Welfare Fund – Retirement Benefits for Retired Employees

Other reserves may be created as necessary. When a reserve is created, the Board will be informed of the reason for it and how it will ultimately be used. Newly established reserves shall be phased-in over a period of years to be determined.

#### **Operating Reserves:**

The purpose of the operating reserves is to stabilize the District's operating budget in the face of uncertainties. Ideally the Board, Superintendent and Chief Financial Officer shall strive to fund the combination of operating reserves identified above at a level which is 5% or more of General Fund Regular Program revenues. This level is consistent with the bond rating criteria of Fitch Ratings, Moody's Investors Service, and Standard and Poor's. Funding levels of reserves shall be reviewed annually and adjusted as appropriate.

## LAUSD BUDGET AND FINANCE POLICY

Reserve for Anticipated Balances: At the time the final budget is adopted, District staff will provide estimates of unexpended appropriation authority within the General Fund Regular Program. These estimates will be used to create an expenditure budget that more accurately reflects the District's actual expenditure expectations and expectations regarding the ending balance. The reserve for anticipated balances that is created by this process shall be in addition to other reserves noted in this section and cannot be made available for any other use unless the underlying appropriation authority is reduced. These reserves should be funded at an aggregate, major object code level of appropriation (e.g., 1000 – Certificated Salaries, 2000 – Classified Salaries, 3000 – Employee Benefits, 5000 – Services, 6000 – Capital Outlay, 7000 – Other Outgo).

Emergency Reserve: LAUSD will strive to maintain a General Fund Regular Program emergency reserve in years of good funding. The minimum funding goal of this reserve is 2% General Fund Regular Program revenues. The Emergency Reserve is available to fund one-time emergency, unanticipated expenditure requirements or offset unanticipated revenue fluctuations occurring within a fiscal year. The Board may approve withdrawal of funds from the emergency reserve after the Chief Financial Officer finds that the General Fund's budgeted balances will be exhausted during the fiscal year. The emergency reserve will only be accessed when the result of emergency expenditures or an unexpected revenue reduction would be that the General Fund would likely end the fiscal year with a negative ending fund balance. Restoration of the Emergency Reserves will begin the fiscal year following their use. The Chief Financial Officer will recommend an appropriate level of funding to the Board. This planned reserve is intended to be in addition to the reserve for economic uncertainty.

Reserve For Economic Uncertainties: This General Fund Regular Program reserve is required by State law. The minimum funding of this reserve is 1% of General Fund Regular Program appropriations. The Reserve For Economic Uncertainties will be budgeted and appropriated annually to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budget. (For 2003-04 and 2004-05, districts have been allowed to reduce this reserve to 0.5% of the General Fund Regular Program budget.)

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

It is the District's current accounting practice to establish a reserve for revolving cash, stores, and prepaid expenditures. This reserve will be continued as an operating reserves under the proposed policy.

**Liability Reserves:**

The purpose of the Liability Reserves is to set aside monies for legally mandated, future obligations of the District. Fully funding these reserves over time can prevent disruptive reductions to LAUSD operating programs that would occur if the liabilities were funded rapidly at their due dates.

## LAUSD BUDGET AND FINANCE POLICY

Liability Self Insurance Fund: The General Fund shall make annual contributions to the Liability Self Insurance Fund to set aside resources for potential costs not covered by the District's other insurance programs. Historically, the Liability Self Insurance Fund has covered legal liability settlements other than workers compensation. It has not covered settlements and judgments associated with school construction (which are covered elsewhere), or major costs associated with disasters or other fiscally negative events that are not reimbursable from insurance or from the Federal or State government. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Liability Self Insurance Fund. The Board will strive to maintain the Fund in an amount consistent with uninsured obligations.

Workers Compensation Fund: An employee who is injured on the job may receive medical treatment and partial replacement of lost income for a short time or a period of many years, depending on the nature of the injury. The total cost of workers compensation claims should be estimated and funded in the year the claim is incurred. This fund should equal the actuarially determined liability associated with workers compensation claims. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Workers Compensation Fund.

Health & Welfare Fund: Retirement Benefits for Active Employees: Most active LAUSD employees have the prospect of receiving medical, dental and vision benefits after retirement. Historically, LAUSD has funded these benefits on a pay-as-you-go basis. New accounting rules require that the District estimate and fully disclose the amount these benefits are likely to cost in the future. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Health & Welfare Fund. The Board will strive to accumulate resources over time with the ultimate goal of fully reserving the amount needed for these benefits.

Health & Welfare Fund: Retirement Benefits for Retired Employees: Most retired LAUSD employees receive District-funded medical, dental and vision benefits, coordinated with federal Medicare benefits. Historically, LAUSD has funded these benefits on a pay-as-you-go basis. New accounting rules require that we estimate and fully disclose the amount these benefits are likely to cost in the future. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Health & Welfare Fund. The Board will strive to accumulate resources over time with the ultimate goal of fully reserving the amount needed for these benefits.

### **E) SPECIAL RESERVE FUND FOR EQUIPMENT REPLACEMENT**

A means is needed to replace aging vehicles, computers and other equipment which have reached the end of their useful lives. To this end, there should be a Special Reserve Fund for Equipment Replacement which is maintained at a rate based on accumulated depreciation determined by the Chief Financial Officer.

### **F) REVENUE MAXIMIZATION**

## **LAUSD BUDGET AND FINANCE POLICY**

LAUSD receives the preponderance of its funding from the State of California. To supplement these funds LAUSD shall seek additional revenue from a variety of sources including the Federal Government, Foundations, Corporations, parent and community organizations and through changes to legislation. These additional resources should be for purposes which are consistent with the District's goals and objectives and which complement the LAUSD's resources. LAUSD shall also seek the approval of granting agencies to provide flexibility in the use of scarce resources. In addition, LAUSD shall aggressively pursue reimbursement for state-mandated costs.

### **G) REVENUE ESTIMATION**

Developing a revenue budget is complicated by the fact that there may be significant delays between the time the District develops an expectation that it will receive revenue, the time a specific commitment is made to provide the revenue, and the time the revenue is actually received. It is appropriate to include revenue in the budget before a specific funding commitment is made and the funds are actually received. However, it may be necessary to withhold the authority to spend part or all of the budgeted revenue until there is more certainty about its receipt.

The Chief Financial Officer shall strive to include in the budget all revenues that can reasonably be expected for the fiscal year. The Chief Financial Officer shall appropriate funds for expenditure based on a prudent assessment of the risks associated with each revenue source.

### **H) COST RECOVERY THROUGH FEES AND CHARGES**

LAUSD may charge fees to recover costs of certain services, such as those provided to charter schools. LAUSD shall set fees so that they cover the entire cost of the service provided. All costs (direct and indirect) shall be considered in establishing the appropriate fee. The amount of a fee will be set by the LAUSD at its discretion and shall cover all appropriate costs subject to any legal restrictions.

### **I) MULTI-YEAR CAPITAL PLAN AND BUDGET**

In addition to its ongoing operating programs for instruction and support, LAUSD conducts a very sizable program to build and refurbish facilities and systems. Consistent with this responsibility, LAUSD will strive to provide comprehensive planning and budgeting for its capital needs by:

- Developing, on a periodic basis, a Statement of Need for capital programs.
- Adopting annually a multi-year capital budget that identifies the projects that are planned, the estimated cost of each project, the expected sources of revenue for each project, and the fiscal year or years in which project funds must be committed.
- Presenting annually an analysis of the future operational impact of the capital projects.

## **LAUSD BUDGET AND FINANCE POLICY**

### **J) ASSET MANAGEMENT**

The District shall:

- Budget appropriate amounts so that physical assets are properly maintained and replaced when needed.
- Maintain inventories of assets and the condition of major assets assessed on a regular basis to develop appropriate replacement and maintenance programs.
- Prepare a maintenance plan that identifies the commitment needed to maintain the value of its assets and protect the health and safety of students and employees.
- Estimate and set aside annually resources for preventative maintenance.

### **K) PRUDENT DEBT MANAGEMENT**

LAUSD shall adhere to the Debt Management Policy as adopted by the Board of Education.

### **L) PROGRAM SUSTAINABILITY**

LAUSD's mission is long-term and ongoing. To meet its near and longer-term goals, the District should plan and budget resources and commitments in a way that provides a sustainable approach to its mission. To achieve this sustainability, LAUSD should strive to:

- Link multi-year programs to multi-year funding. When funding is non-continuous, the program should be identified as non-sustainable.
- Set parameters for multi-year programs and offices by identifying specific "sunset dates" for program termination as well as the ending date for personnel assignments funded in the program.
- Identify programs as either mandatory or discretionary. If mandatory, there will be disclosure of the legal source to the mandate.
- Make defined fiscal commitments rather than open-ended commitments (e.g. fund health benefits at a specific cost level rather than a specific service level).
- Identify impact on the budget of unfunded mandates and other spending pressures.

### **M) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING**

The Governmental Accounting Standards Board promulgates rules governing financial accounting and reporting. LAUSD shall strive to comply with these rules. It will be an ongoing goal of LAUSD to strive to receive the GFOA Certificate for Excellence in Financial Reporting each year.

For example, in order to comply with the requirements of the Governmental Accounting Standards Board, the District will soon be required to disclose the amount we owe our

## LAUSD BUDGET AND FINANCE POLICY

employees for vacation or sick time they have not yet used. It is prudent to book this liability as an expense annually.

***Principle Three: The budget should be clear and easy to understand.***

LAUSD's budget and related financial documents are relied upon for crucial financial information by a broad cross-section of stakeholders in the District, including administrators, teachers, parents, community groups and oversight bodies. LAUSD's budget should be organized and presented in such a way that both lay persons and experts can understand:

- What the District intends to do and how it intends to do it
- The District's overall financial condition
- The historical context for LAUSD programs

The budget must meet requirements under State statute including those related to structure, presentation, and form. In addition LAUSD should strive to develop its annual budget in a manner consistent with the GFOA standards for budget presentation. These guidelines are established to provide appropriate disclosure of financial information to the public and other interested parties, while facilitating management decisions on program expenditures.

Consistent with the GFOA standards, LAUSD has identified guidelines for the presentation of budgets. These standards provided guidance for development of LAUSD's budgets from four perspectives, as a:

1. Policy Document
2. Financial Plan
3. Operations Guide
4. Communications Device

### **A) GUIDELINES FOR LAUSD BUDGET AS A POLICY DOCUMENT**

LAUSD's budget should include an overview message that articulates priorities and issues for the budget for the new fiscal year, as well as provide a clear statement of organization-wide financial and programmatic policies and goals that address long-term concerns and issues. The budget should describe the District's short-term financial and operational policies that guide the development of the budget for the upcoming year.

### **B) GUIDELINES FOR LAUSD BUDGET AS A FINANCIAL PLAN**

As a blueprint for the financial implications of LAUSD's annual plan, the budget should provide fiscal information such as the following:

- Present a summary of major revenues and expenditures, as well as other sources and uses, to provide an overview of total resources budgeted by the organization.
- Include summaries of revenues, other resources, and expenditures for the prior year, current year and budget year.

## **LAUSD BUDGET AND FINANCE POLICY**

- Identify self-funded enterprise operations and set goals for their level of financial self-sufficiency.
- Explain the underlying assumptions for the revenue estimates and discuss significant revenue trends.
- Identify funding by:
  - Source, including Federal, State, Local, Non-Profit, or other.
  - Type, including general fund, special fund-restricted by external agency, special fund-restricted by LAUSD policy, or other.
- Estimate projected changes in fund balances and fund balances available for appropriation.
- Include or be accompanied by a budget for capital expenditures and a list of major capital projects for the budget year and describe the impact of capital spending on the current and future operating budgets.
- Include financial data on current debt obligations and the relationship between current debt levels and statutory limitations.

### **C) GUIDELINES FOR LAUSD BUDGET AS AN OPERATIONS GUIDE**

The budget, once adopted will become a key guide to LAUSD's operations. The budget should:

- Describe activities, services or functions carried out by organizational unit and by program. (This information need not be in the main budget document but should be accessible to all operating units of the District and any person interested in the District's finances.)
- Include an organization chart for the entire organization.
- Provide a schedule or summary tables of personnel or position counts for the prior and current budget years, including description of significant changes.

### **D) GUIDELINES FOR LAUSD BUDGET AS A COMMUNICATION DEVICE**

One of LAUSD's budget's most important role is as a communications tool. It is a document that must meet the needs of a wide and varied audience. The budget should:

#### Provide Context

- Provide a summary information, including issues, trends and choices as executive summary or "Popular Budget".
- Describe the process for preparing, reviewing and adopting the budget for the coming fiscal year.
- Include statistical and supplemental demographic data to describe the LAUSD and the community it serves.

#### Include Visual Aids

## LAUSD BUDGET AND FINANCE POLICY

- Offer visually inviting graphs, charts and formatting to enhance understanding and usability of the document.
- Include a glossary for any terminology not readily understood by a reasonably informed lay reader.
- Provide the document in electronic form on the District website.

***Principle Four: The budget should be timely and easy to manage at the school level.***

Budgeting is a dynamic process that includes a development period and an implementation period, each of which may require a series of adjustments. The process of managing the budget is easier for schools and offices if they have access to systems and training. The Chief Financial Officer retains responsibility for defining the parameters under which schools and offices are allowed to manage their budgets, as set forth by the Board of Education.

***Principle Five: The budget process should inform stakeholders.***

Prior to the adoption of the final budget, District staff should present the budget to stakeholders. The Board should also conduct a formal public review of the budget, prior to its adoption.



## **APPENDIX K**

### **LAUSD Debt Management Policy**

LOS ANGELES UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION REVISED REPORT NO. 290-05/06

Office of the Chief Financial Officer  
for presentation to the Board of Education on February 28, 2006

**SUBJECT: ANNUAL DEBT MANAGEMENT POLICY ADOPTION**

**A. PROPOSAL**

It is proposed that the Board of Education adopts the attached Policy (Attachment A) approving Debt Management Policy (“the Policy”) of the District and directing certain actions in connection therewith.

**B. BACKGROUND**

In April 2005, The Board approved a Debt Management Policy that established certain guidelines for the issuance of various types of debt instruments and other long-term financial obligations. The Policy requires that the Board reviews such Policy annually. The Office of the Chief Financial Officer recommends certain changes to the policy to better serve the District’s interests. These changes are as follows:

1. The Policy requires preparation of an annual Debt Report which will be presented for the first time to the Board in March 2006
2. Debt factors, targets, and ceilings that involve COPs debt service remain unchanged except for technical correction related to District’s variable rate exposure
3. The District’s actual performance on debt factors, targets, and ceilings are included in the Debt Report to be presented to the Board in March
4. Added an exception for leases undertaken through the District’s standard procurement process for all equipment with a useful life of less than six years

**C. POLICY IMPLICATIONS**

Adoption of this report and the Policy will revise the current Debt Management Policy adopted by the Board in April 2005.

**D. BUDGET IMPLICATIONS**

There are no budget implications for this action.

**E. DESEGREGATION IMPACT STATEMENT**

This action has been reviewed and does not require a desegregation impact statement.

**F. RECOMMENDATIONS**

It is recommended that the Board of Education adopts the attached Policy and approving certain actions in connection therewith.

Respectfully Submitted,

PREPARED BY:

ROY ROMER  
Superintendent of Schools



BETTY T. NG  
Controller

PRESENTED BY:



CHARLES A. BURBRIDGE  
Chief Financial Officer

# Attachment A

## Los Angeles Unified School District DEBT MANAGEMENT POLICY

Prepared by:

**The Office of the Chief Financial Officer**

March 2006

## DEBT MANAGEMENT POLICY

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The policies set forth in this Debt Management Policy (the “Policy”) have been developed to provide guidelines for the issuance of general obligation bonds, certificates of participation (“COPs) and other forms of indebtedness by the Los Angeles Unified School District. While the issuance of debt can be an appropriate method of financing capital projects, careful and consistent monitoring of such debt issuance is required to preserve the District’s credit strength and budget and financial flexibility. These guidelines will serve the District in determining the appropriate uses for debt financing and debt structures as well as establishing prudent debt management goals.

## Background

The District enjoys some of the highest credit ratings of any major urban school district in the nation. The District’s general obligation bonds are rated Aa3 by Moody’s Investors Service, AA- by Standard & Poor’s Corporation and A+ by Fitch Ratings. The District’s COPs ratings for non-abatement leases are A1 (Moody’s), A+ (Standard & Poor’s) and A- (Fitch). These high credit ratings reduce the interest costs paid by the District on the amounts borrowed. Lower interest costs result in lower tax rates paid by the District’s taxpayers and a reduced burden on the General Fund. These debt management policies are intended to maintain the District’s high ratings so that access to borrowed funds is provided at the lowest possible interest rates. Additionally, these policies are intended to set forth selection criteria for certain financial consultants and attorneys which will ensure a fair and open selection process, provide opportunities for all firms, including small business enterprises, to participate in District contracts, and result in the selection of the best qualified advisors.

The District faces continuing capital infrastructure and cash requirements. In particular, the District is presently engaged in building new schools and modernizing schools with Facilities Improvement Program to be completed over the next several years. The costs of these requirements will be met, in large part, through the issuance of various types of debt instruments and other long-term financial obligations. Under “Proposition BB”, “Measure K”, “Measure R”, and “Measure Y” adopted by the voters in April 1997, November 2002, March 2004 and November 2005, respectively, the District has already raised a combined \$13.605 billion in general obligation bond authorization for its Facilities Improvement Program and other capital and General Fund relief projects. Consequently, the District needs to anticipate increases in historical levels of such debt and other obligations, some of which may be repaid from the District’s General Fund.<sup>1</sup>With these increases, the effects of decisions regarding type of issue, method of sale, and payment structure become ever more critical to the District’s fiscal health. To help ensure the District’s creditworthiness, an established policy of managing the District’s debt is essential. To this end, the Board of Education of the District (the “Board”) recognizes this Policy to be financially prudent and in the District’s best economic interest.

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<sup>1</sup> For purposes of this policy, long-term obligations such as lease payments in support of certificates of participation (COPs) will be considered “debt.”

Article I. **Purpose and Goals**

The purpose of the Policy is to provide a functional tool for debt management and capital planning, as well as to enhance the District's ability to manage its debt and lease financings in a conservative and prudent manner. In following this Policy, the District shall pursue the following goals:

- The District shall strive to fund capital improvements from referendum-approved bond issues to preserve the availability of its General Funds for District operating purposes and other purposes that cannot be funded by such bond issues.
- The District shall endeavor to attain the best possible credit rating for each debt issue (with or without bond insurance) in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
- The District shall take all practical precautions and proactive measures to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
- The District shall remain mindful of debt limits in relation to assessed value growth within the school district and the tax burden needed to meet long-term capital requirements.
- The District shall consider market conditions and District cash flows when timing the issuance of debt.
- The District shall determine the amortization (maturity) schedule which will best fit with the overall debt structure of the District at the time the new debt is issued.
- The District shall give consideration to matching the term of the issue to the useful lives of assets whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- The District shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt and the financing plans of local, state and other governments which overlap with the District.
- The District shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible categorical grants, revolving loans or other State/federal aid, so as to minimize the encroachment on the District's General Fund.
- The District shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in an efficient and economical manner.

The key financial management tools and goals that are intrinsic to the Policy include:

A. Fund Balance Policy: The District recognizes the importance of emergency reserves that can provide a financial cushion in years of poor revenue receipts. A Reserve Fund Policy has been adopted by the Board.

B. Capital Financing Plan: The Office of the Chief Financial Officer will prepare a 5 year Capital Financing Plan in conjunction with the capital budget. The Plan will detail the sources of financing for all facilities in the capital budget, establish funding priorities and review the impact of all borrowings on the District's long-term debt affordability ratios. The Plan will consider all potential sources of financing, including non-debt options and ensure that these financing sources are in accordance with the goals of this policy. The Office of the Chief Financial Officer will revise the Plan annually. See Articles III and IV herein.

C. Annual Debt Report: The Chief Financial Officer will annually prepare for and submit to the Superintendent and the Board a Debt Report which reviews the outstanding debt of the District as further described under Section 3.08(c) herein.



## Article II. **Authorization**

### Section 2.01 **Authority and Purposes of the Issuance of Debt**

The laws of the State of California authorize the issuance of debt by the District, and confer upon it the power and authority to make lease payments, contract debt, borrow money, and issue bonds for public improvement projects. Under these provisions, the District may contract debt to pay for the cost of acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and equipping such projects, or to refund existing debt or to provide for cash flow needs.

### Section 2.02 **Types of Debt Authorized to be Issued**

A. **Short-Term:** The District may issue fixed-rate and/or variable rate short-term debt which may include tax and revenue anticipation notes (“TRANS”) when such instruments allow the District to meet its cash-flow requirements. However, the District shall generally manage its cash position in a manner so that internally generated cash flow is sufficient to meet expenditures. The District may also issue commercial paper in the context of providing funding of shorter term acquisitions, such as equipment, or interim funding for capital costs that will ultimately be replaced with certificates of participation (“COPs”). The District may also participate in an annual pooled financing of delinquent property taxes to the extent that the Chief Financial Officer determines such financing produces significant benefit to the District.

B. **Long-Term:** Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. In so doing, the District recognizes that future taxpayers who will benefit from the investment will pay a share of its cost. Projects which are not appropriate for spreading costs over future years will not be debt financed. Long-term debt will, under no circumstances, be used to fund District operations. The District may issue long-term debt which may include, but is not limited to general obligation bonds (“G. O. Bonds”), including general obligation bonds issued pursuant to Proposition 39. The District may also enter into long-term leases and/or COPs for public facilities, property, and equipment.

C. **Equipment Financing:** Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on debt capacity and budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. With the exception of leases undertaken through the District’s standard procurement process, all equipment with a useful life of less than six years shall be funded on a pay-as-you-go basis unless the following conditions are met:

- i. In connection with the proposed District budget, the Superintendent makes the finding that there is an “economic necessity” based on a significant economic downturn, earthquake or other natural disaster and there are no other viable sources of funds to fund the equipment purchase.

- ii. The Board concurs with the Superintendent's finding in the adoption of the budget.
  - iii. The various debt ceilings in Section 3.08 of this Policy are not exceeded.
- D. Lease Financing of Real Property: Lease financing for facilities is appropriate for facilities for which there is insufficient time to obtain voter approval or in instances where obtaining voter approval is not feasible. Such financings will be structured in accordance with Section 3.01 of the Policy. If and when voter approved debt proceeds become available subsequently, the District will use such proceeds to take out the financing where appropriate.
- E. Identified Repayment Source: The District will, when feasible, issue debt with a defined revenue source in order to preserve the use of General Fund supported debt for projects with no stream of user-fee revenues. Examples of revenue sources include voter-approved taxes that repay general obligation or special tax bonds.
- F. Use of General Obligation Bonds: Voter-approved general obligation bonds typically provide the lowest cost of borrowing. General obligation bond debt to the extent authorized for the District requires either two-thirds approval of the voters (in the case of traditional general obligation bonds) or 55% approval of the voters (in the case of general obligation bonds issued pursuant to Proposition 39). In recognition of the difficulty in achieving the required two-thirds voter-approval or 55% voter approval, as the case may be, to issue general obligation bonds, such bonds will be generally limited to facilities and projects that provide wide public benefit and for which broad public support has been generated.
- G. Use of Revenue Bonds: Revenue bonds supported solely from fees are not included when bond rating agencies calculate debt ratios. Repayment of such bonds would rely on dedicated, pledged funds such as developer fees and/or redevelopment agency pass-throughs. Accordingly, in order to preserve General Fund debt capacity and budget flexibility, revenue bonds will be preferred to General Fund supported debt when a distinct and identifiable revenue stream can be identified to support the issuance of bonds.
- H. Use of Asset Transfer COPs: The District will restrict the use of an "asset transfer" COPs to finance emergency capital needs for which there are no other viable financing options. Additionally, asset transfer COPs may be used if significant savings in financing costs can be generated compared to other financing alternatives.
- I. Pay-As-You-Go Financing: Except in extenuating circumstances, the District will fund routine maintenance projects in each year's capital program with pay-as-you-go financing. Extenuating circumstances may include unusually large and non-recurring budgeted expenditures, or when depleted reserves and weak revenues would require the delay or deletion of necessary capital projects.

Pursuant to the State law, the District can issue either fixed-rate, variable rate or capital appreciation debt, depending on the applicable law.

### Section 2.03      **State Law**

Section 18 of Article XVI of the State Constitution contains the basic “debt limitation” formula applicable to the District.

Sections 1(b)(2) and 1(b)(3) of Article XIII A of the State Constitution allow the District to issue traditional general obligation bonds and Proposition 39 bonds, respectively. The statutory authority for issuing general obligation bonds is contained in Section 15000 *et seq.* of the Education Code. Additional provisions applicable only to Proposition 39 general obligation bonds are contained in Section 15264 *et seq.* of the Education Code. An alternative procedure for issuing general obligation bonds is also available in Section 53506 *et seq.* of the Government Code.

The statutory authority for issuing TRANs is contained in Section 53850 *et seq.* of the Government Code. Authority for lease financings is found in Section 17455 *et seq.* of the Education Code and additional authority is contained in Sections 17400 *et seq.*, 17430 *et seq.* and 17450 *et seq.* of the Education Code. The District may also issue Mello-Roos bonds pursuant to Section 53311 *et seq.* of the Government Code.

### Section 2.04      **Annual Review**

The Policy shall be reviewed and updated at least annually and presented to the Board for approval as necessary. The Chief Financial Officer is the designated administrator of the Policy and has overall responsibility, with the Board’s approval, for decisions related to the structuring of all District debt issues. The Chief Financial Officer may delegate the day-to-day responsibility for managing the District’s debt and lease financings. The Board is the obligated issuer of all District debt and awards all purchase contracts for bonds, COPs, TRANs and any other debt issuances.

Article III. **Structural Features, Legal and Credit Concerns**

Section 3.01 **Structure of Debt Issues**

A. Maturity of Debt: The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. The final maturity of the debt shall be equal to or less than the useful life of the assets being financed, and the average life of the financing shall not exceed 120% of the average life of the assets being financed.

- i. General Obligation Bonds: The final maturity of General Obligation bonds will be limited to the shorter of the average useful life of the asset financed or 25 years when such bonds are issued pursuant to the Education Code. General Obligation bonds may be structured with a term to maturity no longer than 40 years if issued pursuant to the Government Code; however, the selected term to maturity would have to be appropriate relative to the average useful lives of the assets financed. General Obligation bond issues will generally be sized to the amount reasonably expected to be required for two year's commitments.
- ii. Lease-Purchase Obligations: The final maturity of equipment obligations will be limited to the average useful life of the equipment to be financed. The final maturity of real property obligations will be determined by the size of the financing, 15 years for small issues, 20 years for large issues and 30 years for exceptional projects.
- iii. Mello-Roos Obligations and Revenue Bonds: These obligations, although repaid through additional taxes levied on a discrete group of taxpayers or from pledged developer fees and/or redevelopment funds, constitute overlapping indebtedness of the District and have an impact on the overall level of debt affordability. The District will develop separate guidelines for the issuance of such obligations as the need arises.

B. Debt Service Structure: The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its credit for future use. Annual debt service payments will generally be amortized on a level basis per component financed; however, slower principal amortization may occur where permissible to meet debt repayment goals.

C. Capitalized Interest: Unless required for structuring purposes, the District will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense. Certain types of financings such as COPs may require that interest on the debt be paid from capitalized interest until the District has use and possession of the underlying project. However, the District may pledge assets (and has done so on many COPs financings in the past) as collateral for the issue in order to eliminate the need for capitalized interest.

D. Call Provisions: The Chief Financial Officer and Controller, based upon analysis from the financial advisors of the economics of callable versus non-callable features, shall set forth call provisions for each issue.

### Section 3.02 **Sale of Securities**

There are three methods of sale: competitive, negotiated and private placement. All three methods of sale shall be considered for all issuance of debt to the extent allowed by law, as each method has the potential to achieve the lowest financing cost given the right conditions. Any award through negotiation shall be subject to approval by the District, generally the Chief Financial Officer or other person designated by the Chief Financial Officer, to ensure that interest costs are in accordance with comparable market interest rates. When a competitive bidding process is deemed the most advantageous method of sale for the District, award will be based upon, among other factors, the lowest offered True Interest Cost ("TIC"). While not used as frequently as negotiated or competitive sale methods, a private placement sale would be appropriate when the financing can or must be structured for a single or limited number of purchasers, such as occurred when the District's QZAB programs were structured in 2000 and 2005 and when the 2001 Series C COPs were structured in 2001.

### Section 3.03 **Markets**

The District shall consider products and conditions in both domestic and international capital markets in meeting the District's financing needs. When practical in its financing program, the District shall consider local and regional markets as well as retail and institutional investors.

### Section 3.04 **Credit Enhancements and Derivatives**

The District may enter into credit enhancement agreements such as municipal bond insurance and letters of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the issuance. The District shall use a competitive process to select providers of such products to the extent applicable.

The District may also undertake hedging strategies in connection with its debt issues. The Chief Financial Officer will develop an appropriate policy regarding interest rate swaps, interest rate caps and collars, rate locks and other derivatives for approval by the Board. Such policy, if approved, will be integrated into this Policy.

### Section 3.05 **Impact on Operating Budget**

When considering any debt issuance, the potential impact of debt service and additional operating costs induced by new projects on the operating budget of the District, both short and long-term, will be evaluated. The ratio of annual debt service to General Fund expenditures is one method. The cost of debt issued for major capital repairs or replacements should be judged against the potential cost of delaying such repairs.

### Section 3.06 **Debt Limitation**

Section 15106 of the Education Code limits the District's total outstanding debt (i.e., the principal portion only) to 2.5% of the assessed valuation of the taxable property of the District. TRANs and lease payment obligations in support of COPs generally do not count against this limit except as provided in Section 17422 of the Education Code.

### Section 3.07 **Debt Issued to Finance Operating Costs**

The District cannot finance general operating costs from debt having maturities greater than thirteen months. However, the District may deem it necessary to finance cash flow requirements under certain conditions. Such cash flow borrowing must be payable from taxes, income, revenue, cash receipts and other moneys attributable to the fiscal year in which the debt is issued. General operating costs include, but may not be limited to, those items normally funded in the District's annual operating budget and having a useful life of less than one year.

### Section 3.08 **Debt Burden Ratios and Debt Affordability Criteria**

A. Debt Burden Ratios: The following debt burden ratios should be considered in developing debt issuance plans:

- Ratio of Outstanding Debt to Assessed Value. The formula for this computation is contained in Section 15106 of the Education Code. The ratio shall be calculated for both "Direct Debt (G.O.s)" and "Combined Direct Debt (G.Os and COPs) or Overall Debt Burden" typically contained in the Overlapping Debt Statement prepared by California Municipal Statistics.
- Ratio of Outstanding Debt Per Capita. The formula for this computation is Outstanding Debt divided by the population residing within the District, based upon the most recent estimates as determined by the United States Bureau of the Census. Ratios shall be computed for both "Direct Debt Per Capita" and "Overall Debt Per Capita".
- Ratio of Annual Lease Debt Service to General Funds Expenditures. The formula for this computation is annual lease debt service expenditures divided by General Funds (i.e., General, Special, and Debt Service Funds) expenditures (excluding certain interfund transfers) as determined in the most recent CAFR.
- Proportion of Fixed-Rate and Variable-Rate COPs Issues. The District can benefit from some variable rate exposure in its portfolio of COPs issues. However, the District shall keep its variable rate exposure, to the extent not hedged or swapped to fixed rate, at or below 20% of the total principal of outstanding COPs or \$100 million, whichever is less. Under no circumstances will the District issue variable rate debt for arbitrage purposes. If variable rate debt is used, the Chief Financial Officer will periodically, but at least annually, determine whether it is appropriate to convert the debt to fixed interest rates.

B. Debt Affordability: The determination of how much indebtedness the District should incur will be based on a Capital Financing Plan (the "Plan") that is currently being developed by the Office of the Chief Financial Officer, which analyzes the long-term infrastructure needs of the District, and the impact of planned debt issuances on the long-term affordability of all

outstanding debt. The Plan will be based on the District's current five-year capital plan and will include all District financings to be repaid from the General Fund or special funds. The affordability of the incurrence of debt will be determined by calculating various debt ratios (itemized below) which would result after issuance of the debt and analyzing the trends over time.

C. Targets and Ceilings for Debt Affordability: One of the factors contributing to the District's high credit ratings is its moderate General Fund-supported debt level relative to other large issuers and as compared to the resources available to repay the debt. The issuance of debt to be repaid from the General Fund and other internal District resources (typically, the District's certificates of participation) must be carefully monitored to maintain a balance between debt and said resources.

The District's credit environment is also affected by the District's issuance of its general obligation bonds paid from voter approved tax levies as well as the debt issuance activities of other agencies (for example, the City of Los Angeles, the County of Los Angeles and the Los Angeles Community College District) whose jurisdictions overlap those of the District. It is important for the District to examine debt burden ratios for such debt as well, even though such debt is not paid from the District's General Fund or other internal resources. Further, the tax receipts used to repay the Districts general obligation bonds are levied and collected by the County of Los Angeles and are not controlled by the District..

Table 1 provides a listing of the debt burden factors that will be monitored by the Chief Financial Officer in the case of debt to be repaid from the General Fund or other District resources. The measured debt factors will be compared to targeted and maximum levels for those factors. The targets and ceilings are intended to guide policy. The targets and ceilings do not mean that debt issuance is automatically approved if there is room under a particular target or ceiling. On the contrary, each and every proposed debt issuance must be individually presented to and approved by the Board of Education.

Table 2 indicates the benchmark debt burden ratios to be monitored by the Chief Financial Officer that recognize the combined direct debt and overall debt of the District, as applicable. The Office of the Chief Financial Officer shall annually prepare or cause to be prepared a Debt Report providing details of the calculations of debt ratios and projections of the impact of future debt issuance on the District's direct debt. The Office of the Chief Financial Officer shall also develop appropriate appendices to the Debt Report containing relevant information on any rating agency and/or GFOA debt policy guidelines with respect to debt burden ratios.

- i. Debt Ratios: The following table sets forth the debt ratios to be monitored under the Policy and their targeted levels and Policy ceilings, if applicable.

**Table 1**

<b>Debt Factor</b>	<b>Target</b>	<b>Ceiling</b>
COP Debt Service Limit (gross)	2.0% of General Fund Expenditures	2.5% of General Fund Expenditures
COP Gross Debt Service Cap	\$105 Million	

**Table 2**

<b>Debt Burden Ratio</b>	<b>Benchmark</b>
Direct Debt to Assessed Value	Moody’s Median for Aa Rated School Districts With Student Population Above 200,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000
Overall Debt to Assessed Valuation	Moody’s Median for Aa Rated School Districts With Student Population Above 200,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000
Direct Debt Per Capita	Standard & Poor’s Median for AA Rated School Districts With Student Population Above 150,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000
Overall Debt Per Capita	Standard & Poor’s Median for AA Rated School Districts With Student Population Above 150,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000

“Direct Debt” includes all debt that is repaid from the General Fund or from any tax revenues deposited into special funds not supporting revenue bonds.

“Overall Debt” includes any debt that is paid from general tax revenues and special assessments by residents in the District. This includes debt issued by other agencies whose taxing boundaries overlap the District, such as the City of Los Angeles, the County of Los Angeles and the Metropolitan Water District, but excludes revenue bonds.



D. Monitor Impact on District Taxpayer of Voter-Approved Taxes: In addition to the analysis of the District's debt affordability, the Plan will review the impact of debt issuance on District taxpayers. This analysis will incorporate the District's general obligation bond tax levies as well as tax rates imposed by overlapping jurisdictions as reported in the District's Comprehensive Annual Financial Report (CAFR). In addition, the District will monitor the performance of the actual tax levy rate per \$100,000 of assessed value for each general obligation bond authorization versus what the tax levy rate was expected to be at the time of the original bond election and include said performance in the Debt Report. The Measure K, Measure R and Measure Y Bonds were each authorized with a tax levy limitation of \$60 per \$100,000 of assessed value to repay bonds issued under each authorization (Measure).

### **Section 3.09 Use of Corporations as Lessor for COPs Issues**

The District has established two special purpose corporations to assist in COPs financings as lessor: the LAUSD Financing Corporation and the LAUSD Administration Building Financing Corporation. The District shall use these corporations rather than private corporations as lessor whenever feasible. The District shall maintain proper records relating to the corporations and prepare audits as required.

Article IV. **Related Issues**

Section 4.01 **Capital Improvement Program**

Planning and management of the District's Capital Improvement Program rests primarily with the Facilities Services Division under the Superintendent's direction, subject to review by the Bond Oversight Committee and approval by the Board of Education. The Facilities Master Plan and Strategic Execution Plans provide an overall description of the District's current Facilities Improvement Program. The Facilities Services Division will, as appropriate, supplement and revise these plans in keeping with the District's current needs for the acquisition, development and/or improvement of District's real estate and facilities. The plans must include a summary of total cost of each project, schedules for the projects, the expected quarterly cash requirements, and annual appropriations, in order for the projects to be completed.

The Office of the Chief Financial Officer shall prepare the annual Capital Financing Plan and a capital program budget as part of the annual budget for the District. The capital program budget shall identify all appropriations for the capital program, sources of funds, uses of funds, future funding requirements for project completion and an estimate of the capital program's impact on subsequent operating budgets. The District Board, upon advice from the Chief Financial Officer, may consider incurring subsequent debt to fund multiple phases of the Facilities Improvement Program.

Section 4.02 **Reporting of Debt**

The Comprehensive Annual Financial Report will serve as the repository for statements of indebtedness. The annual debt statement certifies the amount of (i) new debt issued, (ii) debt outstanding, (iii) debt authorized but not issued, (iv) assessed valuation and (v) outstanding debt expressed as a percentage of assessed valuation, each as of the end of the fiscal year to which the CAFR relates. The CAFR will be posted on the District's website as well as the District's dissemination agent's website.

Section 4.03 **Financial Disclosure**

The District shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government, the State of California, rating agencies, bond insurers, underwriters, bond counsel, investors, taxpayers, and other persons or entities entitled to disclosure to ensure compliance with applicable laws and regulations and agreements to provide ongoing disclosure.

The District shall make available its annual CAFRs, budgets and Official Statements on the official District website or on the dissemination agent's website so that interested persons have a convenient way to locate major financial reports and documents pertaining to the District's finances and debt.

#### **Section 4.04 Review of Financing Proposals**

All capital financing proposals involving a pledge of the District's credit through the sale of securities, execution of loans or lease agreements or otherwise directly or indirectly the lending or pledging of the District's credit initially shall be referred to the Chief Financial Officer who shall determine the financial feasibility of such proposal and make recommendations accordingly to the Board.

#### **Section 4.05 Establishing Financing Priorities**

The Chief Financial Officer shall administer and coordinate the Policy and the District's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue and marketing strategies. The Chief Financial Officer shall, as appropriate, report to the Superintendent and the Board regarding the status of the current and future year programs and make specific recommendations.

#### **Section 4.06 Rating Agency, Bond Insurer and Credit Enhancer Relations**

The District shall endeavor to maintain effective relations with the rating agencies, bond insurers and credit enhancers. The Chief Financial Officer along with the District's financial advisors shall meet with, make presentations to, or otherwise communicate with the rating agencies, bond insurers and credit enhancers on a consistent and regular basis in order to keep the agencies informed concerning the District's capital plans, debt issuance program, and other appropriate financial information.

#### **Section 4.07 Investment Community Relations**

The District shall endeavor to maintain a positive relationship with the investment community. The Chief Financial Officer shall, as necessary, prepare reports and other forms of communication regarding the District's indebtedness, as well as its future financing plans. This includes information presented to the media and other public sources of information. To the extent applicable, such communications shall be posted on the District's website.

#### **Section 4.08 Refunding and Restructuring Policy**

Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for structuring. The Chief Financial Officer shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding. The target net present value savings as a percentage of the refunded aggregate principal amount shall be no less than 3% per maturity unless, at the discretion of the Chief Financial Officer, a lower percentage is more applicable, such as, for transactions with only a few years until maturity or for COPs being defeased or redeemed from proceeds of G.O. Bonds.

The Chief Financial Officer shall be empowered to restructure escrow funds for the District's refunded Bonds and COPs from time to time when savings can be achieved. The Chief Financial Officer shall review a savings analysis of any proposed restructuring in order to make a determination regarding its cost-effectiveness. The target net savings shall be no less than \$1.0

million unless, at the discretion of the Chief Financial Officer, a lower amount is more appropriate given the nature of the particular escrow fund. Any savings from such restructuring shall be applied in accordance with legal and tax considerations and legal analysis at the time such savings are available.

#### **Section 4.09 Investment of Borrowed Proceeds**

The District acknowledges its on-going fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with California law governing the investment of public funds and with the permitted securities covenants of related bond documents executed by the District. Where applicable, the District's official investment policy shall govern specific methods of investment of bond related proceeds. The District shall competitively bid the purchase of investment securities, investment contracts, float contracts, forward purchase agreements and any other investments pertaining to its tax-exempt debt issues. An independent broker, registered investment advisor or the County of Los Angeles shall solicit bids for investment products. The District's underwriters, but not its financial advisors, may bid on investment products. Preservation of principal will be the primary goal of any investment strategy followed by the availability of funds, followed by return on investment.

The management of public funds shall enable the District to respond to changes in markets or changes in payment or construction schedules so as to (i) ensure liquidity and (ii) minimize risk.

#### **Section 4.10 Federal Arbitrage Rebate Requirement**

The District shall maintain or cause to be maintained an appropriate system of accounting to calculate bond investment arbitrage earnings in accordance with the Tax Reform Act of 1986, as amended or supplemented and applicable United States Treasury regulations related thereto.

#### **Section 4.11 Transaction Records**

The Chief Financial Officer or designee shall maintain complete records of decisions made in connection with each financing, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers and selection of investment products. Each transaction file shall include the official transcript for the financing, the final number runs and a post-pricing summary of the debt issue. The Chief Financial Officer shall timely provide a summary of each financing to the Board.

#### **Section 4.12 Financing Team Members**

##### **A. Retention of Consultants**

- i. General: All financial advisors, bond counsel, disclosure counsel and underwriters will be selected from a pool to be created through a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances. In isolated instances, such contracts may be awarded on a sole source basis if it is clear that an RFP/RFQ process would not be feasible or in the District's interests. The District's contracting policies will apply to all contracts with finance professionals. Generally, contracts for financial advisor and bond

counsel will be for one year with two one-year renewal options. In the event that the District issues bonds through a negotiated sale, the selection of underwriters will generally be for a single transaction. Underwriters may be selected for multiple transactions if multiple issuances are planned for the same project.

- ii. General Financial Advisor: The District will retain a general financial advisory team to provide general advice on the District's debt management program, financial condition, budget options and bond rating agency relations. Additionally, the general financial advisor will structure the District's General Obligation bond issuances and may be used on an as-needed basis to structure bond issuances that do not fall into the other categories of District debt obligations.
- iii. As-Needed Bond Counsel: The District will select a bond counsel team to be used on an as-needed basis to structure bond issuances which do not fall into the other categories of District debt obligations. Additionally, one or more of the firms will be selected to provide general legal advice on debt financing.
- iv. Other District Bond Programs: Financial advisory and bond counsel teams will be selected for the District's general lease financings, TRANs, Mello-Roos, special revenue bonds and any other bond program which may be created. Depending on particular expertise and consultant availability, some firms may be used on more than one program. However, efforts will be made to establish different teams to provide a number of firms the opportunity to participate in District contracts.

B. Use of Independent Financial Advisors

- i. Use of Independent Financial Advisors on Competitive Sales: The District will strive to hire financial advisors who do not participate in the underwriting or trading of bonds or other securities. Under certain circumstances, however, it may be in the District's interests to hire an investment banking firm to act as financial advisor on specific bond issues. In the event that a financial advisor working for the District does underwrite, the firm will, under no circumstances, be permitted to lead a syndicate which is bidding on the project for which the firm is acting as financial advisor. In some circumstances, such as a very routine financings and financings for which the financial advisor did not play a lead role in structuring the transaction and upon request of the firm, the District may allow the firm to participate in a bidding syndicate in a non-book running role.
- ii. Use of Independent Financial Advisors on Negotiated Sales: In recognition of the fact that in a negotiated sale the goals of the underwriters and the issuer are inherently in conflict, the District will hire financial advisors who do not participate in the underwriting or trading of bonds or other securities to represent the District. The only exception to this policy would be that if all independent financial advisory firms which responded to the RFP are found to be unqualified. In this event, the District may hire an underwriter to act as financial advisor to the

District. However, the underwriter would be prevented from participating in the underwriting of the transaction, and no firm which had any profit sharing or other type of agreement with any member of the underwriting team for the transaction in question or any other transaction for any issuer would be allowed to serve as financial advisor.

- iii. Use of Investment Advisors for Investment Advice: Although, in most instances, the Office of the Chief Financial Officer will make all investment decisions relative to temporary investments pending the expenditure of bond proceeds, a registered investment advisor may provide investment advice on refundings and other transactions with specialized investment needs.

C. Disclosure by Financing Team Members; Ethics

All financing team members will be required to provide full and complete disclosure, under penalty of perjury, relative to any and all agreements with other financing team members and outside parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which would compromise a firm's ability to provide independent advice which is solely in the best interests of the District, or which could reasonably be perceived as a conflict of interest. All financing team members shall abide by the Board's code of ethics.

**Section 4.13 Special Situations**

Changes in the capital markets, District programs and other unforeseen circumstances may from time to time produce situations that are not covered by the Policy. These situations may require modifications or exceptions to achieve policy goals. Management flexibility is appropriate and necessary in such situations, provided specific authorization is received from the Board.

PASSED AND ADOPTED this \_\_\_\_\_ day of March, 2006 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

.....

Executive Officer of the Board of Education  
of the Los Angeles Unified School District

Amends/Rescinds:

Cross References:

Legal References:

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## Appendix L GFOA BUDGETING STANDARDS

Since 1984, the Government Finance Officers Association (GFOA) has encouraged and recognized exemplary budgeting practices among governmental entities in the United States and Canada. In its 2006 publication *Preparing High Quality Budget Documents*, GFOA has assembled 27 rating criteria for outstanding budget documents, and presented dozens of examples from budget documents submitted for the GFOA's prestigious Distinguished Budget Presentation Awards Program.

GFOA's analysis of budget presentations considers the budget as having four major functions. A budget is: (1) a policy document; (2) a financial plan; (3) a financial operations guide; and (4) a communications device. Separate recommendations are provided for each major budget function. Recommendations are either "mandatory" (i.e., omitting the item from the document will disqualify the governmental entity from consideration for the GFOA award, or "not mandatory."

Recognizing the need for ever greater budget transparency, the District has undertaken in the Superintendent's 2006-07 Final Budget to implement each of the "mandatory" GFOA recommendations, and as many of the "not mandatory" recommendations as were possible, given the available information and timeframe. It will be the goal of the Budget Services and Financial Planning Division to qualify for the award, and, ultimately, to meet each of the GFOA's recommendations.

The following display summarizes GFOA's recommendations, indicates whether they are or are not "mandatory" for awards consideration, and indicates the related questions utilized by GFOA in determining whether the recommendations have been satisfied. Some changes have been made to GFOA's specific language in order to align the recommendations more closely with California budgeting requirements (e.g., since California school districts are required by law to submit budgets annually, GFOA references to biennial budgets have been omitted).

### **I. BUDGET AS A POLICY DOCUMENT**

**Policy Document Criterion #1 (Mandatory):** The document should include a coherent statement of entity-wide, long-term financial policies.

#### Related Questions:

1. Is there a summary of financial policies and goals?
2. Do the financial policies include the entity's definition of a balanced budget?
3. Are all financial policies presented in one place?

**Policy Document Criterion #2 (Not Mandatory):** The document should include a coherent statement of entity-wide, non-financial goals and objectives that addresses long-term concerns and issues.

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**GFOA BUDGETING STANDARDS**

Related Questions:

1. Are non-financial policies/goals included?
2. Are these policies/goals included together in the budget message or in another section that is separate from the departmental sections?

**Policy Document Criterion #3 (Not Mandatory):** The document should describe the entity's short-term initiatives that guide the development of the budget for the upcoming year.

Related Questions:

1. Are short-term initiatives included?
2. Does the document discuss how the short-term initiatives guided the development of the annual budget?
3. Are changes in staffing levels for the budget year explained?
4. If there are no changes in staffing levels, is that item noted?

**Policy Document Criterion #4 (Mandatory):** The document shall include a budget message that articulates priorities and issues for the budget for the new year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).

Related Questions:

1. Does the message highlight the principal issues facing the governing body in developing the budget (e.g., policy issues, economic factors, regulatory, and legislative challenges)?
2. Does the message describe the action to be taken to address these issues?
3. Does the message explain how the priorities for the budget year differ from the priorities of the current year?
4. Is the message comprehensive enough to address the entire entity?

**Policy Document Criterion #5 (Not Mandatory):** The document should include clearly stated goals and objectives of organizational units.

Related Questions:

1. Are unit goals and objectives identified?
2. Are unit goals clearly linked to the overall goals of the entity?
3. Are short-term objectives quantifiable?

**Appendix L**  
**GFOA BUDGETING STANDARDS**

**II. BUDGET AS A FINANCIAL PLAN**

**Financial Plan Criterion #1 (Not Mandatory)**: The document should include and describe all funds that are subject to appropriation.

Related Questions:

1. Is a narrative or graphic overview of the entity's budgetary fund structure included in the document?
2. Does the document indicate which funds are appropriated? (Other funds for which financial plans are prepared also may be included in the document.)
3. Does the document include a description of each individual major fund included in the document?
4. If additional or fewer funds are included in the audited financial statements, does the document indicate this fact?

**Financial Plan Criterion #2 (Mandatory)**: The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.

Related Questions:

1. Does the document include an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds?
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule or (2) in separate but adjacent/sequential schedules or (3) in a matrix?
3. Are revenues presented by major type in this schedule?
4. Are expenditures presented by function, organizational unit, or object in this schedule?

**Financial Plan Criterion #3 (Mandatory)**: The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.

Related Questions:

1. Are the revenues, other financing sources, expenditures, and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedule(s) presented on adjacent/sequential pages?
2. Is this information presented for the appropriated funds in total (or for the entity as a whole if no appropriated funds are included)?

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**GFOA BUDGETING STANDARDS**

3. Is this information also presented for each major fund and for other funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)?

**Financial Plan Criterion #4 (Mandatory)**: The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

**Related Questions:**

1. Are individual revenue sources described?
2. Do the revenue sources that are described represent at least 75% of the total revenues of all appropriated funds?
3. Are the methods used to estimate revenues for the budget year described (e.g., trend analysis, estimates from another government or consulting firm)?
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described?

**Financial Plan Criterion #5 (Mandatory)**: The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation.

**Related Questions:**

1. Does the document include the entity's definition of "fund balance"?
2. Is the fund balance information presented for the budget year?
3. Is there a schedule showing (1) beginning fund balances, (2) increases and decreases in total fund balances (reported separately), and (3) ending fund balances for appropriated governmental funds?
4. Is this information presented for each fund?
5. If fund balances are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balances?

**Financial Plan Criterion #6 (Not Mandatory)**: The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

**Related Questions:**

1. Does the document define "capital expenditures"?
2. Does the document indicate the total dollar amount of capital expenditures for the budget year?
3. Are significant nonroutine capital expenditures described along with dollar amounts? (Information in a separate CIP document does not satisfy this criterion).

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**GFOA BUDGETING STANDARDS**

4. If the entity has no significant nonroutine capital expenditures, is that fact clearly stated in the document?

**Financial Plan Criterion #7 (Not Mandatory)**: The document should describe if and to what extent significant nonroutine capital expenditures will affect the entity's current and future operating budget and the services that the entity provides.

**Related Questions:**

1. Are anticipated operating costs associated with significant nonroutine capital expenditures described and quantified (e.g., additional personnel costs, additional maintenance costs, additional utility costs, etc.)?
2. Are anticipated savings or revenues expected to result from significant nonroutine capital expenditures described and quantified (e.g., reduced utility costs, lower maintenance costs)?

**Financial Plan Criterion #8 (Mandatory)**: The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.

**Related Questions:**

1. Is the entity's debt policy described?
2. If the entity has legal debt limits:
  - a. Are debt limits described?
  - b. Are the amounts of debt limits expressed in terms of total dollars, millage rates or percentages of assessed value?
  - c. Are the amounts of debt subject to debt limits identified in the same terms used to describe the debt limits themselves?
3. If the entity has no legal debt limits, is that fact clearly stated within the budget document?
4. If the entity does not have and does not intend to issue debt, is that fact clearly stated?
5. Is the amount of principal and interest payments for the budget year shown for each fund?

**Fiscal Plan Criterion #9 (Mandatory)**: The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

**Related Questions:**

1. Is the basis of budgeting defined (e.g., modified accrual, cash, or accrual) for all funds included in the document?
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated?

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**GFOA BUDGETING STANDARDS**

3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described?

**III. BUDGET AS AN OPERATIONS GUIDE**

**Operations Guide Criterion #1 (Mandatory)**: The document shall describe activities, services, or functions carried out by organizational units.

**Related Questions:**

1. Does the document clearly present the organizational units (e.g., divisions, departments, offices, agencies, or programs)?
2. Does the document provide descriptions of each organizational unit?

**Operations Guide Criterion #2 (Not Mandatory)**: The document should provide objective measures of progress toward accomplishing the government's mission, as well as goals and objectives for specific units and programs.

**Related Questions:**

1. Are performance data for individual departments included in the document?
2. Are performance data directly related to the stated goals and objectives of the unit?
3. Do performance measures focus on results and accomplishments (e.g., output measures, efficiency and effectiveness measures) rather than inputs (e.g., dollars spent)?

**Operations Guide Criterion #3 (Mandatory)**: The document shall include an organizational chart for the entire entity.

**Related Question:**

1. Is an organizational chart provided which shows the entire entity?

**Operations Guide Criterion #4 (Mandatory)**: A schedule or summary table of personnel or position counts for prior, current, and budgeted years shall be provided.

**Related Questions:**

1. Is a summary table of position counts provided for the entire entity?
2. Does the table include the prior year, the current year, and budget year position counts?

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**GFOA BUDGETING STANDARDS**

**IV. BUDGET AS A COMMUNICATIONS DEVICE**

**Communication Device Criterion #1 (Not Mandatory)**: The document should provide summary information, including an overview of significant budgetary issues, trends, and resource choices. Summary information should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or other overview sections, or as a separate budget-in-brief document.

**Related Questions:**

1. Is summary information contained in the budget message/transmittal letter, overview section, or in a separate budget-in-brief document?
2. Is summary information on significant budgetary issues conveyed in an easy-to-read format?
3. Is summary information on budgetary trends provided?

**Communication Device Criterion #2 (Not Mandatory)**: The document should explain the effect, if any, of other planning processes (e.g., strategic plans, long-range financial plans, and capital improvement plans) upon the budget and the budget process.

**Related Questions:**

1. Are other planning processes (e.g., strategic plans, long-range financial plans, and capital improvement plans) identified?
2. Are the effects of other planning processes on the current budget explained?
3. Are the long-term implications of other planning processes discussed?

**Communication Device Criterion #3 (Mandatory)**: The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It shall also describe the procedures for amending the budget after adoption.

**Related Questions:**

1. Is a description of the process used to develop, revise, and adopt the budget included in the document?
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process?
3. Is a discussion of how the budget is amended provided in the budget document available to the public (including the budgetary level of control)?

**Communication Device Criterion #4 (Mandatory)**: Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.

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Related Questions:

1. Are charts and graphs used in the document to convey essential information (e.g., key policies, trends, choices, impacts)?
2. Do the graphics supplement the information contained in the narratives?

**Communication Device Criterion #5 (Not Mandatory):** The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

Related Question:

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated?

**Communication Device Criterion #6 (Mandatory):** The document shall include a table of contents to make it easy to locate information in the document.

Related Questions:

1. Is a comprehensive table of contents provided to help the reader locate information in the document?
2. Are all pages in the document numbered or otherwise identified?
3. Do the page number references in the table of contents agree with the related page numbers?

**Communication Device Criterion #7 (Not Mandatory):** A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.

Related Questions:

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity, included in the document?
2. Are acronyms or abbreviations used in the document defined in the glossary?
3. Is the glossary written in non-technical language?

**Communication Device Criterion #8 (Not Mandatory):** The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the service provided.



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Related Questions:

1. Is statistical information that defines the community included in the document (e.g., population, composition of population, land area, and average household income)?
2. Is supplemental information on the local economy included in the document (e.g., major industries, top taxpayers, employment levels, and comparisons to other local communities)?
3. Is other pertinent information on the community (e.g., local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure) included in the document?

**Communication Device Criterion #9 (Not Mandatory):** The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs.

Related Questions:

1. Is page formatting consistent?
2. Are the main sections of the document easily identifiable?
3. Is the level of detail appropriate?
4. Are text, tables, and graphs legible?
5. Are budget numbers in the document accurate and consistent throughout the document?

Source: *Preparing a High Quality Budget Document*, by John Fishbein, GFOA

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**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**APPENDIX M**

**NOTES**

**NOTE 1 - LONGER SCHOOL DAY**

The annual minimum number of instructional minutes required are as follows:

<u>Grade Level</u>	<u>State Minutes Offered Requirement</u>	<u>District Actual Minutes Offered</u>
Kindergarten	36,000	36,000
Grades 1 to 3	50,400	55,100
Grades 4 to 5/6	54,000	55,100
Grades 6 to 8	54,000	62,160 to 65,300
Grades 9 to 12	64,800	65,300

**NOTE 2 - SUMMARY OF ALL FUNDS**

<u>Interfund Adjustments</u>	<u>2002-03 Actual Revenue and Expenditures</u>	<u>2003-04 Actual Revenue and Expenditures</u>	<u>2004-05 Actual Revenue and Expenditures</u>	<u>2005-06 Actual Revenue and Expenditures</u>	<u>2005-06 Budgeted Revenues and Expenditures</u>	<u>2006-07 Budgeted Revenues and Expenditures</u>	<u>2006-07 Estimated Revenues and Expenditures</u>
General Fund	8,790,584	8,345,690	28,237,838	92,056,834	76,428,589	125,977,732	125,977,732
Cafeteria Fund	-	-	-	11,139,960	-	-	-
Child Development Fund	8,474,785	8,411,473	8,064,894	8,764,453	7,274,126	7,865,342	7,865,342
Deferred Maintenance Fund	2,133,836	8,140,090	23,300,000	30,000,000	30,000,000	30,660,394	30,660,394
Special Reserve Fund - CRA	1,418,789	3,756,340	-	-	-	-	-
Special Reserve Fund - FEMA - Earthquake	9,166,510	3,805,826	-	2,224,723	2,074,102	-	-
Special Reserve Fund - FEMA - Hazard Mitigation	9,613,300	25,680,903	2,224,723	-	-	-	-
Special Reserve Fund	168,805,366	12,970,165	110,540,182	27,403,017	-	-	-
Building Fund - Measure Y	-	-	-	1,457	-	-	-
Building Fund - Measure R	-	-	58,720	-	-	-	-
State School Building Lease/Purchase Fund	6,069,978	5,714,440	7,613,421	-	11,352,818	11,352,818	11,352,818
Capital Services Fund	49,717,076	95,322,836	400,866,176	210,067,942	27,151,234	39,089,079	39,089,079
Workers' Compensation Fund	164,558,091	173,489,501	172,194,199	188,302,944	160,432,237	167,984,863	167,984,863
Health & Welfare Benefits Fund	581,647,851	648,473,197	658,588,344	711,842,535	750,100,000	773,403,528	773,403,528
Liability Self-Insurance Fund	13,220,904	15,561,903	16,439,146	12,151,071	15,818,271	16,300,000	16,300,000
Total Interfund Adjustments	1,023,617,070	1,009,672,364	1,428,127,643	1,293,954,936	1,080,631,377	1,172,633,756	1,172,633,756

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

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**NOTE 3 - GENERAL FUND**

The following designated balances included in the 2006-07 Beginning Balance represent resources set aside for a specific future use, either by law or District policy, and are therefore available only for appropriation or expenditure for the designated purpose:

	Amount
Designated For Restricted Programs	\$ 104,706,983
Designated For Carryovers	208,728,554
Total Designated Balances	<u>\$ 313,435,537</u>

**NOTE 4 - GENERAL FUND**

Beginning in 2004-05, there is no longer a maintenance of effort provision requiring that General Fund, Regular Program revenues be budgeted as support to the Compensatory Education Program. As a result, there is no longer a transfer of \$19.3 million in base revenue limit funds between General Fund, Regular Program and General Fund, Specially Funded Programs.

Effective 2001-02, regular program ROC/P support for SFP ROC/P skill centers is no longer required due to a new funding system that absorbed JTPA programs into the Workforce Investment Act program.

**NOTE 5 - GENERAL FUND**

The sub-object 7300, Interprogram/Interfund Charges and Credits, is used to account for indirect support charges by the General Fund to the Adult Education Fund and to Specially Funded Programs within the General Fund.

**NOTE 6 - GENERAL FUND**

The following reserved amounts are portions of the General Fund ending balance which are set aside for a specific use and are therefore not available for appropriation or expenditure:

	Amount
Imprest and Revolving Cash Funds (A)	\$ 2,759,390
Maintain Stock in District Warehouse (B)	6,738,774
Public Carrier Ticket Book Inventory (C)	836,947
Textbooks (D)	11,789
Prepaid Expenditures (E)	5,273,465
General Reserve (F)	1,000
Total Reserved Amounts	<u>\$ 15,621,365</u>

- (A) Under established accounting policy, the value of these funds is fully reserved to prevent the over-appropriation of available resources.
- (B) Under established accounting policy, the year-end value of Stores Inventory is fully reserved to prevent the over-appropriation of available resources.
- (C) Under established accounting policy, the value of these ticket books is fully reserved to prevent the over-appropriation of available resources.
- (D) Under established accounting policy, the value of these textbooks is fully reserved to prevent the over-appropriation of available resources.
- (E) Under established accounting policy, the value of the prepaid expenditures (TRANS interest expense) is fully reserved to prevent the over-appropriation of available
- (F) The Board has established this reserve at \$1,000.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**NOTE 7 - ADULT EDUCATION FUND**

Under the provision of Education Code Section 52501.5 (b), \$4,258,974 for 1995-96; \$8,404,976 for 1996-97; \$4,538,552 for 1997-98; \$2,651,411 for 1998-99; \$2,228,768 for 1999-2000; \$4,907,913 in 2000-01; \$10,600,000 in 2001-02; \$10,600,000 in 2002-03; \$10,600,000 in 2003-04; \$10,600,000 in 2004-05; \$10,600,000 in 2005-06, and \$10,600,000 in 2006-07.

**NOTE 8 - CAFETERIA FUND**

FINAL PER DENNIS

	Number of Meals Served	Reimbursement Rate	2006-07 Amount
<u>Federal Revenue</u>			
Special Summer			
Lunch	481,032	\$ 0.2742	\$ 131,899
Breakfast	134,699	0.1486	20,016
Snack	57,387	0.0743	4,264
			<u>\$ 156,179</u>
Special Assistance Program			
Lunch			
Paid	54,270,760	\$ 2.4200	\$ 131,335,239
Reduced Price	6,234,290	2.0200	12,593,266
Full Price	9,051,580	0.2500	2,262,895
			<u>\$ 146,191,400</u>
Nat'l School Breakfast (Regular)			
Paid	1,604,076	\$ 1.3100	\$ 2,101,340
Reduced Price	160,009	1.0100	161,609
Full Price	310,653	0.2400	74,557
			<u>\$ 2,337,506</u>
Needy Breakfast			
Paid	28,311,697	\$ 1.5600	\$ 44,166,247
Reduced Price	3,322,298	1.2600	4,186,095
Full Price	2,892,668	0.2400	694,240
			<u>\$ 49,046,582</u>
Snacks			
Paid	7,618,715	\$ 0.6500	\$ 4,952,165
Reduced Price	3,731	0.3200	1,194
Full Price	9,636	0.0600	578
			<u>\$ 4,953,937</u>
Child Care Program			
Lunch			
Paid	1,402,081	\$ 2.4000	\$ 3,364,994
Reduced Price	283,210	2.0000	566,420
Full Price	237,040	0.2300	54,519
			<u>\$ 3,985,933</u>
Breakfast			
Paid	1,392,090	\$ 1.3100	\$ 1,823,638
Reduced Price	281,154	1.0100	283,966
Full Price	234,877	0.2400	56,370
			<u>\$ 2,163,974</u>
Snack			
Paid	1,578,670	\$ 0.6500	\$ 1,026,136
Reduced Price	320,805	0.3200	102,658
Full Price	290,867	0.0600	17,452
			<u>\$ 1,146,246</u>
<u>State Revenue</u>			
Child Care Program Reduced Price and Free	3,358,535	\$ 0.1427	\$ 479,263
Child Nutrition Program Reduced Price and Fr	93,903,130	0.1427	13,399,977
Total State Revenue			<u>\$ 13,879,240</u>

Note: Effective 2001-02, Cafeteria Fund revenues for fiscally independent charter schools were excluded from this fund.

**SUPERINTENDENT'S 2006-07 FINAL BUDGET**

**NOTE 9 - CAPITAL SERVICES FUND**

Other Uses

The following table shows the source of funds for repayment of Certificates of Participation (COPs) and other long-term obligations, their purposes, the requirements in 2005-06, and the year in which these obligations will be fully repaid.

	<u>Beginning Date</u>	<u>Ending Date</u>	<u>2006-07 Payment</u>
<u>General Fund</u>			
2000A COPs-QZAB	1999-2000	2011-12	633,333
2001B COPs-Beaudry	2000-01	2031-32	3,444,500
2002C COPs-Beaudry	2001-02	2031-32	603,862
2003B COPs-Capital Project	2002-03	2028-29	2,163,388
2004A COPs-Refi/Refunding	2003-04	2014-15	498,881
2004B COPs-Refi/Refunding	2003-04	2008-09	81,813
2005A COPs-01C Refunding	2004-05	2024-25	2,809,034
2005B COPs-Beaudry 3	2004-05	2026-27	461,434
2007 COPs-LT Parking, Buses, ISIS	2006-07	2031-32	-
<u>Capital Facilities Fund</u>			
1996 A ELA/King Drew	1996-97	2016-17	-
1997A Belmont	1997-98	2017-18	6,641,200
1998A COPs-Ambassador	1997-98	2013-14	5,431,882
2000B Multiple Properties	2000-01	2010-11	4,131,768
2002A Bravo Refunding	2001-02	2007-08	3,743,250
2005C COPs-96A ELA/Drew Refn	2004-05	2025-26	1,900,558
<u>Building Fund - Measure Y</u>			
2005 COPs-QZAB-Repay/Int	2004-05		5,711,676
<u>Capital Services Account Fund</u>			
Capitalized Interest and Interest Savings			-
Total			<u>\$ 38,256,579</u>

Amounts Restricted

This amount represents reserves in the hands of trustees required for final payments under the terms of the various leases.

\$ 1,904,349

## APPENDIX N

### GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

#### Budget Terms

**AB 825 Block Grants** – In 2005, the State combined more than two dozen categorical programs into six block grants for purposes of flexibility. The six block grants are: (1) the “Protected Pair” – The Pupil Retention Block Grant and the Teacher Credentialing Block Grant; and (2) the “Flexible Four” – The Professional Development Block Grant, the School Safety Consolidated Competitive Grant, the Targeted Instructional Improvement Block Grant, and the School and Library Improvement Block Grant. The “Flexible Four” allow districts to transfer a maximum of 15% of program funds from the block grant into other block grants or other State categorical programs, or 20% in from other block grants; the “Protected Pair” allows transfers of up to 20% in but no transfers out.

**Academic Performance Index** – Schools’ scores on the API scale, and their improvement as reflected by API scores, form the basis for funding in several Governor’s Initiative programs. The API scale measures student achievement on certain standardized tests.

**Accrual Basis of Accounting** – An accounting method in which revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis of accounting for proprietary funds such as the Cafeteria and Self-Insurance funds, and fiduciary funds such as the Annuity Reserve Fund. (See also Cash Basis of Accounting and Modified Accrual Basis of Accounting).

**Administered Budget** – Resources administered by a central office that directly affect either schools or the District as a whole.

**Administrative Services Credit** – A credit (negative) amount budget to reflect indirect Administrative Services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

**Authorized Positions** – Positions, both filled and vacant, for which authority is provided in the budget. All positions are budgeted as full positions, even if they provide service on a part-time basis.

**Average Daily Attendance** – A measure of pupil attendance used as the basis for providing revenue to school districts and as a measure of unit costs. Only in-seat attendance is counted in computing ADA.

**Base Revenue Limit** – The basic State funding to K-12 education. It is expressed either as an amount per ADA or as a dollar amount. The District’s most important funding source, Base Revenue Limit funding is comprised of a combination of State tax revenues and local property tax allocations.

**Block Grant** – A funding methodology in which the granting authority (e.g., the State) groups multiple programs into one entity for funding purposes. This is usually done for purposes of improving funding flexibility; districts may choose to increase or decrease funding for programs within the block grant, depending upon the perception of the individual district regarding the relative value of the individual programs

**California State Lottery** – Implemented through Proposition 37, passed by the voters in November, 1984, the lottery distributes funds to local districts for instructional purposes. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Because the initiative does not define “instructional,” local districts have wide latitude in the use of lottery funds. Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

**Capital Expenditures** – According to the California School Accounting Manual, capital expenditures are those “for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA’s threshold for capitalization.” Among the categories of expenses recorded as capital expenditures are: land, buildings, site improvements, and some types of equipment; this category also covers library books, as well as the costs of project management that can be clearly assigned to an individual capital project.

**Budget Terms** (*Continued*):

**Capital Project Funds** – District Funds dedicated to facilities construction and repair.

**Carryover (or Carryforward)** – Unexpended balances that are carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may carry forward at a particular location or may be carried forward and redistributed as part of a new year’s allocation, depending on program guidelines.

**Cash Basis of Accounting** – An accounting method in which revenues are recorded when cash is received and expenditures (or expenses) when cash is disbursed. School districts do not use the cash basis of accounting. (See Accrual Basis of Accounting and Modified Accrual Basis of Accounting).

**Categorical Mega-Item** – Refers to a variety of categorical programs grouped into one funding item in the State Budget by legislative action in order to avoid possible vetoes of specific programs. Districts are given authority to transfer a percentage of Mega-Item funding between programs comprising the Mega-Item.

**Categorical Programs** – Programs funding activities are supplemental to the District’s basic instructional program. These programs may be included in the General Fund, Regular Program, SFP, or in a number of Special Funds.

**Certificated Salaries** – Salaries paid for services that require a credential.

**Certificates of Participation** – A financing technique which provides funding through the sale of papers, backed by a specific capital asset, for capital cost items.

**Charter School** – A school that under State law operates semi-autonomously of the District. A “fiscally independent” charter school receives funding from the State and utilizes the funds to best serve the needs of its students; an “affiliated” charter school continues to receive funding from the District but develops curriculum that may differ from that of the District.

**Child Days of Enrollment** – Children’s Centers generate revenue on the basis of Child Days of Enrollment, an alternative to the ADA calculations used for schools.

**Civic Center Rentals** - Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District’s General Fund revenues.

**Classified Salaries** – Salaries for services that do not require a credential.

**Community Day School** – A school site for service to students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, CDSs must be located on sites separated from regular District campuses.

**Compensatory Education** – Comprised of ESEA – Title I, Economic Impact Aid, and School Improvement Programs; provides supplementary funding for schools with a specified percentage of students who qualify for funding under program guidelines.

**Concept 6 Calendar** – A 3-track, year-round calendar calling for students to attend 163 days with 6.6 daily hours of instruction.

**Concurrently Enrolled** – Students enrolled simultaneously in a K-12 school and in a Regional Occupational Center or Adult Education Program.

**Continuous** – See “Ongoing.”

**Debt Service** – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

**Deficit Factor** – A percentage deduction from a funding source such as the revenue limit.



**Budget Terms** (*Continued*):

**Designated Balance** – The portion of the previous year’s ending balance committed by statute or by District policy and therefore unavailable for general purpose allocations.

**Developer Fees** – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries in order to obtain additional funds for the construction of schools.

**Direct Services** – Services that are delivered at the school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

**District Defined Programs** – Programs within the General Fund that are summarized as distinct programs within the budget document. District Defined Programs are selected for increased recognition in the budget because they have significant financial implications or because the Board has indicated a desire that financial information about the program be reflected in the budget document.

**Employee Benefits** – Expenditures for employer contributions to retirement plans, for social security, workers’ compensation, unemployment insurance, health and medical benefits, and other employee “fringe benefits.”

**Encroachment** – Costs of a District Defined Program such as Special Education that exceed the program’s earned income. Encroachment is covered through Interprogram Adjustments, usually from General Program resources.

**Equalization Aid** – Funds provided by the State to improve the revenue equity between districts receiving relatively low revenue limit amounts per-ADA and districts receiving relatively higher amounts. Equalization aid is typically provided on the basis of type and size of school districts; small elementary district revenue limits are compared with other small elementary districts; large unified districts such as LAUSD are compared with other large unified districts, etc.

**Federal Emergency Management Act** – A funding source for building repairs related to the January 17, 1994 earthquake, and for hazard mitigation measures. FEMA funds may also be allocated for other natural disasters.

**Fiduciary Funds** – District Funds utilized as holding accounts for amounts owed to employees under various agreements.

**Fund** – Defined as “a sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.”

**Fund Balance** – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund’s total liabilities from the total assets. The difference is the fund balance.

**General Fund** – The Fund used to summarize costs of the District’s basic operations. The District’s General Fund includes both Regular Program and SFP activities.

**Gifted and Talented Education** – A State-funded program within General Fund which provides supplementary funding for identified qualifying students.

**Governor’s Budget** – The Governor’s Proposed State Budget, or “Governor’s Budget,” is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

**Hourly Programs** – Programs funded by the State on the basis of hours of attendance rather than ADA. Refers primarily to summer and intersession classes, but also applies to programs such as after-school intervention, Saturday School, etc.

**Implemented Budget** – Budget for Specially Funded Programs that has been allocated to specific appropriations for expenditure.

**Internal Service Funds** – Funds to the District dedicated to self-insurance of such costs as employee health and medical benefits, liability insurance, and worker’s compensation.

**Budget Terms** (*Continued*):

**Interfund Transfers** – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a Special Fund.

**Interprogram** – Costs of a District Defined Program that exceed the program’s income must be covered from other General Fund revenues. Such costs are covered through “interprogram” transfers from the General Program.

**Lease Restrictive Environment (Special Education Program)** – A term used to describe the placement requirements for identified students with special needs into schools and programs.

**Limited** – See “Onetime.”

**Mandated Cost Reimbursements** – The California Constitution requires that the State reimburse local governmental entities, including school district, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

**May Revision (or “May Revise”)** – Published each May, this State document updates the Governor’s Budget published in January with regard to the Governor’s State revenue projections and spending priorities for the coming fiscal year.

**Measure K** – A local school facilities bond measure, passed by the voters on November 5, 2002. Measure K proceeds may be used to repair, renovate, acquire, construct or lease school buildings, including classrooms, libraries, restrooms, science laboratories, and other capital projects. Proceeds may also be used: to acquire instructional materials (including library books); upgrade fire/security systems; perform earthquake retrofitting; install lighting, plumbing, and heating; remove asbestos and lead paint; upgrade wiring for computers; and build new neighborhood schools to relieve overcrowding. Funds may not be used for non-Measure K-related administrative salaries.

**Measure R** – Passed by the voters in March of 2004; provides additional funding for reduction of overcrowding, construction of schools, repair and upgrade of aging classrooms, and other facilities-related purposes.

**Measure Y** – Passed by the voters in November of 2005; provides additional funding to return all schools to a two-semester calendar, end involuntary busing, focus on critically needed schools for younger students, and ensure that every community receives its fair share of new schools and classrooms. Measure Y will continue repair and upgrade of aging and deteriorating classrooms and restrooms, build new schools, upgrade fire and safety and emergency response equipment, and eliminate asbestos and lead paint hazards.

**Modified Accrual Basis of Accounting** – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

**Ninety/Thirty (90/30) Calendar** – A year-round calendar in which students are assigned for 90 schools days, off for 30, then on for 90.

**Objects of Expenditure** – California school districts are required to develop their budgets and report expenditures by “Object of Expenditure,” which reflect specific categories of cost such as Teachers’ Salaries, Textbooks, etc.

**Onetime** – Revenue or expenditure line-items not expected to continue into the subsequent year.

**Ongoing** – Revenue or expenditure line-items that are expected to continue into the subsequent year.

**Operational Budget** – The positions and other resources which enable an operating unit to perform the functions for which it is responsible. Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

**Budget Terms** (*Continued*):

**Pending Distribution** – Accounts in the budget held for distribution to expendable appropriations during the course of the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

**Position Control** – A system developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

**Program Code** – Four-digit code used in budgeting and controlling of expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

**Proposition 20** – 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials, in accordance with Proposition 20, passed by the voters in March, 2000.

**Proposition 47** - The passage of Proposition 47 in November 2002 authorized the sale of bonds to provide funding for the State School Facilities Fund, which provides for new school facility construction, modernization projects, and facility hardship grants.

**Proposition 49** – Passed by the voters in 2002, a program providing for major expansion of existing before- and after-school programs beginning with the 2006-07 school year.

**Proposition 55** – The State Kindergarten-University Public Education Facilities Bond Act of 2004 was passed by the voters in March of 2004. Provides funds for locally approved bond measures for the purpose of building new schools and classrooms to relieve overcrowding.

**Proposition 98** – Passed by the voters in 1988, Proposition 98 provides the formula by which the amount of money to be allocated to statewide K-14 education in California is determined.

**Proposition BB** – LAUSD facilities bond measure passed by the voters in April of 1997.

**Regional Occupational Centers** – Provide classes in a variety of occupations leading to employment of adults and high school youth.

**Regular Program** – Generally refers to funds related to the basic activities of the District. “Regular Program” and “Specially Funded Programs” comprise the totality of the General Fund.

**Reserve** – An account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board’s discretion. Amounts held in reserve cannot be expended without the Board’s formal approval.

**Reserve for Economic Uncertainties** – The District is required to maintain a 1% reserve to offset the potential impact of unanticipated overexpenditures or revenue shortfalls.

**Restricted** – Program funding that is limited to specific students or types of expenditure. E.g., Gifted and Talented, Title I, etc. See *Categorical*. Also see *Unrestricted*.

**Routine Repair and General Maintenance Program** – Provides for the repair of District buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. Districts are required to commit 3% of their budgeted General Fund amount for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund can comprise ½%; maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

**SACS-2004** – The form used by local school districts to report financial information to the County Office of Education. Replaced the J-200 reporting form. “SACS” is the abbreviation commonly used for “Standardized Account Code Structure.”

**Budget Terms** (*Continued*):

**Special Education Program** – Provides instructional and other services to students who have special needs resulting from physical, emotional, intellectual or learning disabilities.

**Special Education – Incidence Factor** – A State special education component that provides funding to SELPAs with unusually high proportions of high-cost special education students. Also known as the Special Disability Allowance (SDA).

**Special Education Local Plan Area (SELPA)** – In 1977, all California school districts and county offices were required to form geographical regions of sufficient size and scope to provide the federal mandated special education programs and services to meet the unique needs of individual children residing within the region’s boundaries. Each region, or SELPA, develops and maintains a local plan describing how the SELPA will guarantee and provide special education programs and services. Because of its size, Los Angeles Unified is a single-district SELPA.

**Special Education – Low Incidence** – A separate funding stream within the Special Education Program intended for purchase of equipment needed for instruction of identified students with specified disabilities.

**Special Education Mandate Settlement** – Funding received as a result of a settlement related to the State’s special education requirements exceeding federal requirements.

**Special Funds** – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

**Specially Funded Programs** – Programs that are “restricted” or “categorical” in nature and generally require separate reporting to a granting agency. Examples are NCLB-Title I (federal) and Economic Impact Aid (state).

**Standardized Account Code Structure** – Statewide standardization of school district budgeting and accounting codes, in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

**State Mandated Cost Reimbursements** – Revenue received by the District in reimbursement for programs or activities resulting from State mandates or court orders. The California State Constitution requires that the State reimburse local governmental agencies for mandated activities.

**Statutory COLA** – The cost of living adjustment (COLA) calculated based on the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce (Education Code §42238.1[a][2]).

**Student Integration Program** – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. Was formally created by the *Crawford v. LAUSD* legal decision.

**Targeted Instructional Improvement Grant** – Provides funding to cover costs of ongoing desegregation efforts and, if funds remain, to meet the needs of underachieving schools. Replaces Student Integration funding in the 2002-03 State Budget.

**Tax and Revenue Anticipation Notes** – Short-term notes issued in anticipation of receipt of revenues, typically for cashflow purposes.

**Teachers As A Priority** – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staffs.

**The “Deal”** – In 2004-05, in order to bring the State Budget into better balance, the Governor agreed with the Education Coalition that public education would receive \$2 billion less than its Proposition 98 entitlement. The Governor indicated that public education would continue to receive its fair share of any unanticipated revenues. In 2005-06, despite substantial State revenue increases in both 2004-05 and 2005-06, the Governor did not provide additional funding to public education, leading to the *CTA and O’Connell v. Schwarzenegger* lawsuit. In the 2006-07 State budget, the lawsuit is settled out-of-court, and the Governor agrees to provide the additional funds.

**Budget Terms** (*Continued*):

**Undesignated Balance** – The portion of the previous year’s ending balance that is uncommitted and available for discretionary use. All balances are onetime in nature.

**Ungraded** – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the “Ungraded” section of attendance/enrollment reports.

**Unimplemented Budget** – Reflects Specially Funded Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented, or placed into expendable appropriations.

**Unrestricted** – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

## **Budget Abbreviations**

**A&I** – Alterations and Improvements of Buildings or Sites.

**AB** – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602).

**ABE** – Adult Basic Education Program.

**ACA** – Assembly Concurrent Amendment.

**ACR** – Assembly Concurrent Resolution.

**ADA** – Average Daily Attendance.

**AEWC** – Alternative Education and Work Center.

**AFDC** – Aid for Dependent Children.

**AP** – Advanced Placement.

**API** – Academic Performance Index.

**AYP** – Adequate Yearly Progress

**BRASS** – Budget Reporting and Analysis Support System.

**BTSA** – Beginning Teacher Support and Assessment

**C** – Certificated Salaries.

**CAHSEE** – California High School Exit Examination.

**CalWORKS** – California Work Opportunity and Responsibility to Kids

**CAP (TIIG/Student Integration Program)** – Capacity Adjustment Program.

**CBEDS** – California Basic Education Data System.

**CBEST** – California Basic Education Skills Test

**CBET** – Community-Based English Tutoring Program.

**CDE** – Child Days of Enrollment (used in Child Development Fund).

**CDE** – California Department of Education.

**CDS** – Community Day Schools.

**COLA** – Cost of Living Adjustment.

**Comp Ed.** – Compensatory Education.

**COPs** – Certificates of Participation.

**CPI** – Consumer Price Index

**Budget Abbreviations** (*Continued*):

**CPR** – California Performance Review

**CRA** – Community Redevelopment Agency.

**CSR** – Class Size Reduction

**CSR** – Comprehensive School Reform.

**CST** – California Standards Test.

**CTA** – California Teachers' Association

**CY** – Current year.

**DDP** - District Defined Program.

**DIS (Special Education Program)** – Designated Instructional Services (or Designated Instruction and Services).

**DOF** – California Department of Finance.

**DRS (TIIG/Student Integration Program)** – Designated Receiver Schools.

**EIA** – Economic Impact Aid. This program has two components: EIA-Bilingual and EIA-Compensatory Education.

**ELAP** – English Language Acquisition Program.

**ELL** – English Language Literacy Program.

**ERAF** – Education Revenue Augmentation Fund.

**ESEA** – Elementary and Secondary Education Act.

**ESL** – English as Second Language.

**FEMA** – Federal Emergency Management Act, or Federal Emergency Management Agency.

**FTE** – Full-time Equivalent

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**GAIN (Adult Education Program)** – Greater Avenues for Independence.

**GATE** – Gifted and Talented Education Program.

**GO** – General Obligation (Bond)

**HPSGP** – High Priority Schools Grant Program

**IASA** – Improving America's Schools Act.

**IAU** – Independent Analysis Unit.

**IDEA** – Individuals with Disabilities Education Act

**Budget Abbreviations** (*Continued*):

**IEP** – Individualized Education Program

**II/USP** – Immediate Intervention/Underperforming Schools Program

**IMA** – Instructional Materials (or “Materiel”).

**ITD** – Information Technology Division.

**JTPA** – Job Training Partnership Act.

**KLCS – TV** – The District-owned and operated television station.

**LAAMP** – Los Angeles Annenberg Metropolitan Project.

**LACOE** – Los Angeles County Office of Education.

**LAEP** – Los Angeles Educational Partnership.

**LAO** – Legislative Analyst’s Office

**LCI** – Licensed Children’s Institution

**LEA** – Local Educational Agency (generally refers to a local school district).

**LEP** – Limited English Proficient or Proficiency.

**LRE (Special Education Program)** – Least Restrictive Environment.

**MTYRE** – Multi-Track Year-Round Education

**NC** – Non-Certificated (Classified) Salaries.

**NCLB** – No Child Left Behind

**NPA (Special Education Program)** – Nonpublic Agency.

**NPS (Special Education Program)** – Nonpublic School.

**NSF** – National Science Foundation.

**OASDHI** - Old Age, Survivors’, Disability and Health Insurance (Social Security).

**OPEB** – Other Post-Employment Benefits.

**P1** – The First Principal Apportionment (for attendance accounting and State allocation purposes)

**P2** – The Second Principal Apportionment (for attendance accounting and State allocation purposes)

**PAR** – Peer Assistance and Review.

**PD** – Pending Distribution.

**PERS** – Public Employees’ Retirement System.

**PHBAO (TIIG/Student Integration Program)** – Primarily Hispanic, Black, Asian and Other Non-White.



**Budget Abbreviations** (*Continued*):

**PI** – Program Improvement

**PL** – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142).

**PSP (TIIG/Student Integration Program)** – Priority Staffing Program.

**PWT (TIIG/Student Integration Program)** – Permits With Transportation.

**PYA** – Prior Year Adjustment.

**QZAB** – Qualified Zone Academy Bonds.

**ROC/P** – Regional Occupational Centers/Programs.

**ROC/SC** – Regional Occupational Centers/Skills Centers.

**RRGM** – Routine Repair and General Maintenance.

**RSP (Special Education Program)** – Resource Specialist Program.

**SACS** – Standardized Account Code Structure.

**SARB** – School Attendance Review Board.

**SARC** – School Accountability Report Card

**SB** – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602).

**SBE** – State Board of Education.

**SCA** – Senate Constitutional Amendment.

**SDC (Special Education Program)** – Special Day Class.

**SELPA** – Special Education Local Plan Area

**SFP (or SFEP)** – Specially Funded Programs (or Specially Funded Educational Programs).

**SI** – School Improvement Program.

**SRLDP (TIIG/Student Integration Program)** – School Readiness Language Development Program.

**STAR** – Standardized Testing and Reporting

**STRS** – State Teachers' Retirement System.

**TAP (or TAAP)** – Teachers As A Priority.

**TIIG** – Targeted Instructional Improvement Grant.

**TRANS** – Tax and Revenue Anticipation Notes.

**TUPE** – Tobacco Use Prevention Education.

**UCTP (TIIG/Student Integration Program)** – Urban Classroom Teacher Program.

**WIA** – Workforce Investment Act.

**YRS** – Year-Round Schools.