

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

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**Roger Rasmussen  
Budget Director**

Prepared by  
Budget Services and Financial Planning Division  
Budget Services Branch

June 26, 2007

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MEMBERS OF THE BOARD:

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DAVID TOKOFSKY



LOS ANGELES UNIFIED SCHOOL  
DISTRICT

Administrative Office  
333 South Beaudry Avenue, 24<sup>th</sup> Floor  
Los Angeles, California 90017  
Telephone: (213) 241-7000  
Fax: (213) 241-8442

DAVID L. BREWER III  
SUPERINTENDENT OF SCHOOLS

**A Message from Superintendent David L. Brewer III**

With this 2007-08 Provisional Budget, the Los Angeles Unified School District continues its budget process for the coming fiscal year. This budget reflects the reductions I have recommended in order to balance the District's spending plans for 2007-08, 2008-09, and 2009-10, as required by law.

In keeping with my promise to promote improved student achievement, I have concentrated my proposed reductions at non-school locations. Most administrative offices will operate in 2007-08 and future years with budgets 10% to 18% less than in 2006-07. We will redirect our remaining resources to uses that most directly accomplish the District's Guiding Principles, which I would enumerate as follows:

Guiding Principle #1 – Improve our use of research and evaluation to hold us accountable to an improvement cycle.

Guiding Principle #2 – Improve the knowledge, skills, ability, ethical and professional performance of employees on a continual basis.

Guiding Principle #3 – Improve the use of internally and externally derived innovations to drive a substantial and sustainable organizational change.

Guiding Principle #4 – Improve our engagement of parents and community in the work of teaching and caring for our children.

Guiding Principle #5 – Continually improve the physical and emotional safety of the learning environment for children and adults to enhance learning and achievement.

In the coming years we will make every effort to continue the progress we have achieved in the elementary grades, and rededicate ourselves to improving secondary instruction. We will continue our efforts to provide a seat for every child at his or her neighborhood school, and to return all schools to the traditional calendar.

We recognize that our financial environment is far from ideal. California's K-12 education funding remains hundreds of dollars per pupil below the national average and thousands below the highest-spending states. We must succeed in spite of this.

We have bargained a 6% salary increase for our teachers in 2006-07 while maintaining our health and medical benefit package, have completed negotiations with other employee representatives, and are negotiating with our remaining bargaining units. I believe that fair compensation is vital to attracting and retaining talented employees.

Recognizing that funds will again be short, we nevertheless continue 2007-08 budget planning with the confidence that we can improve upon the progress we have achieved.

Sincerely,

David L. Brewer III

*"The teachers, administrators, and staff of the Los Angeles Unified School District believe in the equal worth and dignity of all students and are committed to educate all students to their maximum potential."*

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

**SUMMARY**

The Superintendent's 2007-08 Provisional Budget is the District's first official budget for the coming school year. This budget will be received by the Board on June 12 for adoption on June 26 following a mandatory public hearing. An adopted budget must be provided to the Los Angeles County Office of Education (LACOE) by June 30. This budget will become the District's financial operating plan until Board adoption of the Final Budget in the fall.

The budget includes 28 funds, including the General Fund, the Child Development Fund, the Adult Education Fund, the Cafeteria Fund, a number of capital funds, and three internal service funds. California law requires that district budgets demonstrate financial viability in each fund for the budget year and two subsequent years. This budget, as presented, meets these requirements. More important, the budget has been reshaped toward the Superintendent's vision for reform.

At the time the District's 2007-08 Preliminary Budget was presented on April 26, staff identified a \$139.7 million shortfall in the General Fund. Since that time, our overall revenue estimates have increased by \$41.7 million (partly due to the "May Revise") and our expenditure estimates have increased by \$0.3 million, for a net positive change of \$41.4 million. To close the remaining gap, the Superintendent has recommended the following types of change:

Increases in fee revenue	\$3.7
Budget reductions that would not affect current services	\$44.0
Various changes in nonschool spending (net reduction)	\$42.1
Various changes in school spending (net reduction)	\$7.2
Net of all other technical adjustments	\$1.3
<b><u>Total proposed changes</u></b>	<b><u>\$98.3</u></b>

The Board will be asked to approve a budget that includes these changes. Alternative reductions in equal amounts would be required for any items not approved.

**DISCUSSION**

**General Fund estimated revenues and expenditures for 2007-08 are each \$7.1 billion.** The Provisional Budget's revenue estimates are based on the Governor's May Revision, which was released on May 11, 2007. Expenditures are projected based on prior year cost data updated to reflect anticipated reductions or increases. Projected ending balances are based on the District's Second Interim Financial Report. Based on the assumption that the Board will approve the Superintendent's budget proposals, the Provisional Budget anticipates the following 2007-08 General Fund revenue sources and expenditure uses (including regular program and specially funded; amounts in millions of dollars):

	General Fund <u>Amounts</u>
Beginning Balances	\$ 508.8
Revenues	<u>7,105.0</u>
Total Sources	\$ 7,613.8
Estimated Expenditures	\$ 7,098.0
Designated Balances	<u>515.8</u>
Total Uses	\$ 7,613.8
NET SURPLUS/(DEFICIT)	\$ -

**The budget assumes continuation of 2006-07 programs plus the Governor’s proposals as of the “May Revise” and the Superintendent’s recommended changes for 2007-08.** The Provisional Budget reflects expenditure requirements for the coming fiscal year based on current Board policies plus the budget revisions recommended by the Superintendent. It includes 2006-07 compensation increases negotiated by the Board, and estimated inflationary impacts. It provides \$16.9 million in combined onetime and ongoing funds to cover costs related to the opening of new schools during the 2007-08 and 2008-09 school years, and reflects \$29.3 million in decreased costs resulting from declining enrollment. The budget fully funds the statutory 1% Reserve for Economic Uncertainties and the required 3% for maintenance.

**Ongoing discretionary revenues have increased, but not by enough to preclude the need for budget reductions.** The May Revision included a 4.53% cost of living adjustment (COLA), which exceeds the 4.04% COLA estimated in the January budget proposal. This results in approximately \$20 million in increased revenue to the District, including increases to the revenue limit, special education, and the Targeted Instructional Improvement Grant (TIIG) Program. However, the May Revise did not restore Mandated Cost Reimbursement revenue to local districts. This item had been funded at \$30 million in 2006-07.

A significant factor in this budget is the District’s declining enrollment. The Education Code entitles declining enrollment districts to earn 2007-08 revenue limit funding based on 2006-07 ADA rather than the reduced ADA level anticipated for 2007-08. Even with this protection, however, the Provisional Budget anticipates that revenues lost to declining enrollment will exceed savings from the enrollment loss by \$101.6 million.

Moreover, the available ongoing, unrestricted funds must cover collectively bargained compensation increases, step and column movement of employees along the salary schedules, higher costs of fuel and utilities, contractual requirements, new school openings, inflation, and new initiatives. The higher COLA, while certainly welcome, does not allow the District to fully fund its priorities.

**The May Revise promises few new categorical programs.** The May Revision has been described as a “maintenance of effort” document, with few new educational initiatives. Where there are new categorical funds, they are concentrated in relatively narrow areas: school safety, teacher quality, career-technical education, supplemental instruction, nutrition, pre-kindergarten,

and information and technology. A number of these programs address top priority needs of the District; others fund areas that would not rank among the District’s highest priorities. The Provisional Budget reflects staff’s projection of funding in these areas, as well as a projection of funds carried over from categorical programs introduced in previous years.

**BUDGET CONCERNS**

**State funding for K-12 education is inadequate and erratic.** LAUSD’s budget issues arise largely from the fact that California does not fund K-12 education at the same level as other states, and that California is a high-cost state. When we observe “best practices” in other states, we often find that we can’t afford to implement them here. This fact was reinforced by a recent Stanford study of best practices in education.

California law also makes school districts primarily dependent on State income tax and sales tax revenues. For this reason, school district revenues can fluctuate significantly when the State economy turns.

**The Legislature and Governor have not yet adopted the State Budget.** Until the State Budget is adopted, LAUSD revenues are subject to change. This year, the issue is compounded by the fact that the State Department of Finance underestimated the cost of K-12 education by \$362 million at the “May Revise.” The District has chosen to use the May Revise as the basis for the revenue estimates in the Provisional Budget. The State Budget Act will form the basis for State revenue calculations in the Final Budget.

**Federal education funding is decreasing.** The 2007-08 federal education budget includes reductions in many vital programs from 2006-07 funding levels, while funding for some programs remain at last year’s level. Among these are:

Program	National Entitlements (in \$thousands)		Pct. Change
	2006-07	2007-08	
Title II, Part D (Enhancing Education Through Technology)	\$ 34,986	\$ 32,639	-6.7%
Reading First	\$ 144,887	\$ 136,988	-5.5%
Title I, Part A (Basic Grants)	\$ 1,723,482	\$ 1,629,666	-5.4%
21st Century Learning Centers	\$ 131,321	\$ 127,685	-2.8%
Title II, Part A (Teacher Quality)	\$ 335,451	\$ 332,043	-1.0%
Title IV (Safe and Drug Free Schools)	\$ 41,540	\$ 41,540	0.0%

Because federal special education funding decreases from prior years have not been returned to the budget, the Governor continues to recommend a “bifurcated” special education COLA, impacting only the State-funded portion of the program. This is likely to result in increased special education reliance on General Program funds, as special education costs increase faster than the revenue available to cover them.



**Declining enrollment impacts revenues more than costs.** Enrollment is expected to decline by more than 23,000 in 2007-08 at District non-charter schools, and by more than 16,500 overall, a trend that is expected to continue into the foreseeable future. The resulting loss in revenue limit funding is \$130.9 million. Also negatively affected will be other ADA-based resources, such as special education and California State Lottery.

**Health care costs are a continuing concern.** Employee benefits have increased as a percentage of total General Fund expenditures, largely due to increased health and medical costs. The District has proposed changes in the structure of the health benefits program that would help to moderate the pattern of increasing costs. The District also supports efforts to identify a statewide solution to this problem.

### **CONCLUSION**

The Provisional Budget as proposed is balanced for 2007-08 and the District is able to project positive fund balances through 2009-10. However, there will always be unmet needs and demands to increase spending. We will work with the Superintendent to assure that LAUSD's resources always go toward the highest priorities.

Sincerely,  
Charles Burbridge  
Chief Financial Officer

Roger Rasmussen  
Budget Director

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## BOARD VISION AND SUPERINTENDENT'S GUIDING PRINCIPLES

**Board Vision:** Every LAUSD student will receive a state-of-the-art education in a safe, caring environment, and every graduate will be college-prepared and career-ready.

**District Mission:** Los Angeles Unified School District will provide high quality instruction and a coherent and rigorous curriculum in every classroom to facilitate student learning and achievement.

**These Guiding Principles will allow the District to improve student learning and achievement in line with the Board's Vision and our District Mission. Our Guiding Principles are as follows:**

**Guiding Principle #1** Improve our use of research and evaluation to hold us accountable to an improvement cycle.

**Guiding Principle #2** Improve the knowledge, skills, ability, and ethical and professional performance of employees on a continual basis.

**Guiding Principle #3** Improve the use of internally and externally derived innovations to drive a substantial and sustainable organizational change.

**Guiding Principle #4** Improve our engagement of parents and community in the work of teaching and caring for our children.

**Guiding Principle #5** Continually improve the physical and emotional safety of the learning environment for children and adults to enhance learning and achievement.

LOS ANGELES UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION REPORT NO.449 – 06/07

Budget Services and Financial Planning Division  
For presentation to the Board of Education on June 12, 2007

SUBJECT: ADOPTION OF THE SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET  
INCLUDING POLICIES FOLLOWED IN PREPARING THE SUPERINTENDENT'S  
PROVISIONAL BUDGET

A. PROPOSAL

It is proposed that the Superintendent's 2007-08 Provisional Budget be adopted on June 26, 2007, and be filed as adopted with the County Superintendent of Schools on State Form SACS-2008 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 2007-08 Provisional Budget.

B. BACKGROUND

Education Code Section 42127 requires that the Board of Education each year hold a mandatory public hearing, adopt a budget for the subsequent fiscal year, and file the budget with the Los Angeles County Office of Education (LACOE) prior to July 1. Because the District operates on a dual adoption schedule, the Board is also required to adopt an adjusted budget following a public hearing and file it with LACOE no later than September 8 of each fiscal year. The adoption of this report, and filing of an adjusted SACS-2008 report, will enable the District to comply with these requirements for the District's July budget adoption.

The Superintendent's 2007-08 Provisional Budget includes the assumption of budget reductions sufficient to balance the General Fund, Regular Program in 2007-08, and for the 2008-09 and 2009-10 fiscal years, as required by law. Assuming adoption of budget reductions in the amount recommended by the Superintendent, revenues and beginning balances in all Funds 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 4.53 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. California State Lottery funding is included at the rate of \$137 per unit of Average Daily Attendance (ADA), of which \$19 per ADA must be utilized for instructional materials, as mandated by Proposition 20.

On the expenditure side, the Superintendent's 2007-08 Provisional Budget reflects costs identified since adoption of the 2006-07 Final Budget and recommended for inclusion in the District's 2007-08 spending plan.

### C. BUDGET POLICIES FOR 2007-08

The Superintendent's 2007-08 Provisional Budget reflects the following:

1. Adoption of budget augmentations and reductions in amounts sufficient to promote the Superintendent's vision for District reform, and to balance the 2007-08 budget for all Funds and allow the District to achieve a positive ending balance for fiscal years 2008-09 and 2009-10.
2. Inclusion of 2007-08 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting available ending balances as of June 30, 2007.
3. Inclusion of an anticipated unrestricted General Fund, Regular Program beginning balance totaling \$62.5 million.
4. A Reserve for Economic Uncertainties totaling \$71.5 million, reflecting the statutory 1% requirement for districts over 400,000 ADA.
5. A 4.53% Cost of Living Adjustment (COLA) for Base Revenue Limit and most State-funded categorical programs. The 4.53% COLA is applied to the State- and locally-funded portion of Special Education, but not to the federally-funded portion.
6. Revenue and appropriations for federal-, State-, and locally-funded categorical programs for which the District qualifies.
7. Inclusion of revenue and appropriations in the bond measure funds reflecting projected 2007-08 expenditures, as well as long-term contractual costs for programs funded from bond resources.
8. Inclusion of a new Fund, the Building Fund – Proposition 1D, reflecting anticipated revenues and expenditures for the 2007-08 fiscal year, from the State bond measure approved by the voters on November 7, 2006.
9. Funding to continue employee compensation increases collectively bargained for units which have settled for 2006-07, and estimated amounts for units which have not yet settled. No assumption is made regarding 2007-08 settlement amounts.
10. Funding to cover costs of employee health and medical benefits in 2007-08 at a level not to exceed \$803 million, unless otherwise negotiated.
11. Routine repair and general maintenance resources totaling \$212.4 million, reflecting the requirement that 3% of budgeted General Fund expenditures be utilized for this purpose.

12. Other technical adjustments necessary to pay for programs under current District policy.
13. Estimated ending balances for each District Defined Program and for each Special Fund, reflecting the difference between anticipated 2007-08 revenue and expenditure levels.
14. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2007-08 budget.
15. Authority to accept new 2007-08 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

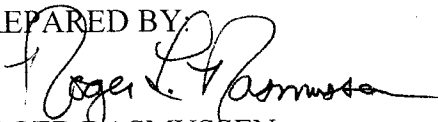
IT IS RECOMMENDED THAT:

1. The Superintendent's 2007-08 Provisional Budget be adopted at the meeting of the Board of Education on Tuesday, June 22, 2007, and filed as adopted with the County Superintendent of Schools on State Form SACS-2008 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 2007-08 Provisional Budget.

Respectfully submitted,

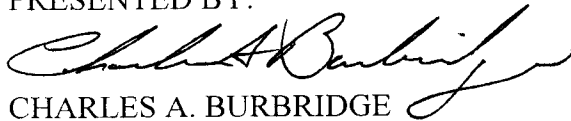
DAVID L. BREWER III  
Superintendent of Schools

PREPARED BY:



ROGER RASMUSSEN  
Budget Director

PRESENTED BY:



CHARLES A. BURBRIDGE  
Chief Financial Officer

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## HIGHLIGHTS OF THE SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

The Highlights section of the Superintendent's 2007-08 Provisional 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 2007-08 Provisional Budget is balanced, utilizing proposed budget reductions recommended by the Superintendent. Budget reductions have been concentrated in administrative offices. Every effort was made to avoid reductions at schools.
- The District projects a positive ending balance for the 2008-09 and 2009-10 fiscal years as well as the 2007-08 budget year, given current information about revenue and expenditure levels.
- The Governor's May Revision, which forms the basis for many of the revenue estimates in the Superintendent's 2007-08 Provisional Budget, includes funding for a statutory 4.53% COLA for most programs, as well as a number of new categorical programs. However, the level of funding falls far short of the amount needed to address the goals of the District and its stakeholders.
  - The COLA does not apply to all revenue streams and must cover the increased costs of energy, healthcare and other costs that are beyond the control of the District. Because the special education COLA applies only to the State and local segments of special education income, the net increase to special education funding falls short of the 4.53% level. Special Education "encroachment" is likely to increase in 2007-08.
  - Much of the new unrestricted income in the May Revision was anticipated by the District in its long-term planning, and therefore does not result in significant levels of unexpected funds.
  - Much of the new money is restricted in nature, and much of it is onetime money that should not be utilized for ongoing costs. Most of the one-time programs in the 2006-07 State Budget were not continued into 2007-08.

- The District's General Fund, Regular Program beginning balance for 2007-08 is estimated to be \$428.7 million. This is an \$18.5 million increase as compared to the previous year's beginning balance. Of the \$428.7 million, \$62.5 million is undesignated, and is used in balancing the District budget.
- The May Revision returns to the practice of continuing State mandates but not funding them. Whereas the 2006-07 State Budget provided nearly \$1 billion for districts' compliance with State and court-ordered mandates in past years, the May Revision provides only \$1,000 statewide per mandate for 36 mandates. 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 projected to be 691,898 in 2007-08, a decline of 16,563 from the previous year's enrollment of 708,461. The decline is comprised of a decrease of 22,777 in regular K-12 schools, partially offset by growth of 6,214 in fiscally independent charters.
- As a declining enrollment district, LAUSD is entitled to use 2006-07 ADA in calculating basic 2007-08 funding. The concept of declining enrollment protection is of limited value as written in statute. Declining enrollment districts receive full protection for the first year of decline, then in subsequent years typically lose more in revenue than they realize in savings. Legislation that would address this issue has not moved forward in the legislative process, and the May Revision did not recommend a plan for declining enrollment reform.

## **III. Priority Areas**

- In 2006-07, the District placed additional emphasis on secondary instruction, student safety, and textbooks. High priority was placed on opening new schools to relieve overcrowding, and on the creation and improvement of school-focused student and business-management systems.
- In 2007-08, the District will seek to maintain and improve upon its gains in the instructional program at all levels, while exploring innovative approaches to instruction and administration, and encouraging enhanced parent and community participation.

## **IV. Remaining Financial Issues**

- Significant issues remain for the State and the District to address in future years. Some of these are:

- California's spending for education is thousands of dollars per pupil less than that of other industrialized states, resulting in larger class sizes and other disadvantages for the State's students.
- The State's budget remains 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 not keeping pace with inflation, and is being reduced in areas such as Title I and special education that are crucial to the District.
- The District has not yet completed collective bargaining negotiations with all units for 2006-07. Bargaining for 2007-08 has not yet begun, but will take place in an environment of budget scarcity.
- Textbook costs are rising rapidly, and available funding may be insufficient for the District to fully address its needs in this area.
- Some other 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**

- Following its receipt of the Government and Financial Officers Association (GFOA) award for excellence in budget presentation, the District is continuing to utilize GFOA's standards in this budget document. Budget Services and Financial Planning Division staff remain committed to improving the budget document, and the budget process.



# Los Angeles Unified School District 2007-08 Provisional Budget

## Introduction

This document shows estimated 2007-08 revenues and expenditures for the all Funds of the District, assuming that current District policies are continued. We have provided historical and projected information for the District's Funds, for the District-Defined Programs within the General Fund, and by object of expenditure. Following are answers to some frequently-asked questions about the budget.

### **Which resources are in the General Fund, Regular Program and which are not?**

The General Fund Regular Program includes most of LAUSD's K-12 operating programs. For example it includes:

- Funding for teachers, administrators, clerical and custodial staff at schools. This includes funding for special education students, for class size reduction in grades K-3, and estimated funding for SB 1133.
- Funding for LAUSD's desegregation programs (Targeted Instructional Improvement Grant).
- Funding for school maintenance (repairs).
- Funding for Regional Occupational Centers and Programs that provide career-oriented courses.
- Funding for recreation-oriented after-school programs.
- Funding for the administration of the District, including general management, finance, information technology and human resources.

The General Fund Regular Program does not include the following resources:

- State and federal categorical funds for low-income, low-achieving or limited-English-proficient students.
- Funding for school breakfasts and lunches.
- State and federal funding for instructionally-oriented before-school and after-school programs.
- Funding for adult education and children's center programs.
- Capital funds, such as bond funds for school construction and funds that pay principal and interest on bonded indebtedness.

This budget includes funding for the 2006-07 collective bargaining settlements with UTLA and other units that have reached agreements with the District, and assumes that similar collective bargaining agreements will be reached with other bargaining units. This budget does not contain funds for additional salary increases in 2007-08, and assumes that the cost of employee benefits for 2007-08 will not exceed \$803 million unless otherwise negotiated.

### **Does the Provisional Budget include an estimate of SB 1133 revenues and expenditures?**

Yes. SB 1133 is a new state law that will provide up to \$667 per student in some of our lowest-achieving schools for program planning in 2007-08, and up to \$1,000 per pupil for program implementation beginning in 2008-09. The State announced on May 2 which schools would receive funding beginning in the new fiscal year. The Superintendent's Provisional Budget includes \$102.2 in projected SB 1133 funding, as well as estimates of how the selected schools are likely to spend these funds.

### **What legal requirements govern the LAUSD budget process?**

- LAUSD is required to adopt a budget each year by June 30. The Superintendent and Chief Financial Officer must certify that the budget is balanced in the current year and, based on reasonable income and expenditure assumptions, that the District will be able to balance its budget for two subsequent years. Thus, we have considered the District's likely revenues and expenditures in 2008-09 and 2009-10 when balancing the 2007-08 budget.
- Because LAUSD is a dual-adoption district, we re-adopts the budget in September. At that time, the same multi-year requirements apply.
- At any time that LAUSD enters into a collective bargaining agreement with a bargaining unit, it is required to submit a multi-year projection showing the District's ability to pay for the agreement in the current year and two subsequent years.

### **Is the Provisional Budget balanced?**

It has been balanced on the assumption that the Board will adopt the budget reduction recommendations proposed by the Superintendent. If any of the Superintendent's recommendations are not approved by the Board, other reductions in the same amount will need to be identified prior to July 1.

### **Why is it necessary that LAUSD implement budget reductions in 2007-08?**

LAUSD is in a resource squeeze for several reasons, including the following:

- In 2006-07, much of the new state funding for K-12 education was restricted in nature. Restricted funds are useful but don't help the District to maintain its core programs.
- In 2007-08, substantial portions of our new state funding are also restricted.
- LAUSD is in a period of declining enrollment. It is difficult to adjust spending downward as enrollment declines.
- The cost of employee medical, dental and vision benefits has grown much more rapidly than LAUSD's unrestricted revenues.
- LAUSD has committed to use unrestricted funds for class size reduction in grades 4-12. The ultimate annual cost of this class size reduction could reach \$75 million per year.

- LAUSD negotiated salary and benefit increases of 7.5% in 2006-07 when, for the reasons indicated above, general purpose revenues had not grown by this amount.

### **Why does the estimated amount of required budget reductions change over time?**

LAUSD receives or develops new information about the budget continuously. Revenue estimates change at the following times:

- At the first interim financial report in December.
- When the Governor announces his budget in January.
- At the second interim financial report in March.
- At the Governor's "May Revise."
- When the Legislature and Governor adopt the State Budget in June or later.
- At various other times during the year when the State Department of Education publishes fund allocations.

Expenditure estimates change at the following times:

- At the first interim financial report in December.
- At the second interim financial report in March.
- When the budget is being developed.
- When new information comes from the State at the time of the Governor's Budget in January and again with the "May Revise."
- When we are able to develop better cost estimates internally.

Budget Division attempts to keep the Superintendent and Board updated on a regular basis regarding significant changes in our revenue and expenditure estimates.

## 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 2006 was 708,461 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 (673,500) and fiscally independent charter schools (34,961). 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 884,000.

*Student Characteristics.* The District's students come from a wide variety of backgrounds. According to the most recent (2005-06) survey, at least 88 languages other than English are spoken in LAUSD schools by the District's 293,566 students who were still learning to speak English proficiently, with the primary non-English languages being Spanish (94% of English learners), Armenian (1.1%), Korean (1.1%), Tagalog (0.9%), and Cantonese (0.5%). The District's student population can be summarized by ethnicity as follows: Hispanic (73.1%), Black, not Hispanic (11.3%), 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. (Source – 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 2006-07 school year, the Local District Offices provided support for 437 elementary schools, 74 middle schools, 61 high schools, and 10 multi-grade or "span" schools. As of the 2006-07 school year, there were an additional 556 District school/center sites, which can be summarized as follows:

- 138 Magnet Centers
- 100 Early Education Centers
- 59 Options Schools
- 35 Fiscally Independent Charter High Schools
- 27 Fiscally Independent Charter Elementary Schools
- 27 Primary Centers
- 24 Community Adult Schools
- 22 Fiscally Independent Charter Span Schools
- 22 Magnet Schools
- 17 Special Education Schools
- 15 Fiscally Independent Charter Middle Schools
- 5 Regional Occupational Centers
- 5 Skills Centers
- 2 Fiscally Independent Charter Primary 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 7-year record of increasing test scores. At the elementary level, District schools have improved by 208 API points on the standardized statewide

examination since 1999, as compared to a 136-point average improvement for elementary students statewide. District middle school scores have improved by 139 points as compared to the statewide increase of 98 points, and District high schools have improved by 84 points compared to 64 points statewide. The District continues to dedicate itself to the improvement of student achievement for all LAUSD students.

*Employees.* As of November 2006, the District had 77,377 regular employees, including 36,440 teachers, 5,468 certificated support personnel (including school psychologists, nurses, counselors, etc.), 2,800 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 2006; 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 3.15% of total area property taxes.

Southern California’s economy experiences cyclical trends, but currently appears to be strong. Los Angeles County’s unemployment rate as of March 2007 was 5.0%, an increase over the 4.8% one year earlier, but substantially decreased from 7.7% in 1995-96. 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 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 2007-08 Provisional 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 most recent report to the Board, which was presented on April 5, 2007, is included as an appendix to this budget document.

- 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

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):**

TOTAL ASSESSED VALUATION	\$ 363,869,479
Debt limit - 2.5% of Assessed Valuation per Education Code Section 15106 (1)	9,096,737
Bonded Debt:	
General Obligation Bonds	\$ 5,686,465
Assets available for payment of principal:	
Bond Interest & Redemption Fund	(282,984)
Total amount of debt applicable to debt limit	<u>\$ 5,403,481</u>
REMAINING DEBT LIMIT (bonded debt) (2)	\$ 3,693,256

(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.

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 Los Angeles Unified*	Total Assessed Value	Gross Debt (1)	Debt Service Monies		Ratio of Net Debt to Assessed Value	Net Debt Per Capita
				Available	Net Debt (1)		
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
2005-06	4,784,682	363,869,479	6,233,663	283,891	5,949,772	1.6351%	\$1,244

\* 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	\$ 478.9
Capital Facilities Account Fund	21.6
Capital Services Fund	12.9
Tax Override Fund	0.3
<b>TOTAL</b>	<b>\$ 513.7</b>

## **FUND HIGHLIGHTS**

## **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.

*Building Fund – Proposition 1D* provides funding from the Kindergarten-University Public Education Facilities Bond Act of 2006. Proposition 1D was approved by the voters in the November 2006 general election. Funds are intended to provide additional funding for existing school facilities programs, and new funding for seismic mitigation of the most vulnerable school facilities, creation of career technical education facilities, reduction of severely overcrowded sites, and incentives for the construction of high-performance “green” schools.

*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 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
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**Operating Funds**

*Sources of Funds*

Beginning Balance	\$693.8	\$659.0	\$376.7	\$458.5	\$629.6	\$629.6	\$718.3	\$718.3
Revenue	\$6,623.2	\$6,382.3	\$7,051.7	\$7,192.3	\$7,798.1	\$7,608.9	\$7,823.1	\$7,823.1
<i>Total Sources of Funds</i>	\$7,317.0	\$7,041.3	\$7,428.4	\$7,650.8	\$8,427.7	\$8,238.4	\$8,541.4	\$8,541.4

*Uses of Funds*

Expenditure	\$6,658.0	\$6,664.6	\$6,969.9	\$7,021.2	\$8,227.9	\$7,523.9	\$8,383.1	\$7,815.5
Ending Balance	\$659.0	\$376.7	\$458.5	\$629.6	\$199.8	\$714.5	\$158.3	\$725.9
<i>Total Uses of Funds</i>	\$7,317.0	\$7,041.3	\$7,428.4	\$7,650.8	\$8,427.7	\$8,238.4	\$8,541.4	\$8,541.4

**Capital Funds**

*Sources of Funds*

Beginning Balance	\$1,303.5	\$3,521.5	\$3,019.6	\$1,867.3	\$1,873.2	\$1,873.2	\$1,548.1	\$1,548.1
Revenue	\$3,072.9	\$787.4	\$583.0	\$1,909.5	\$4,014.2	\$1,470.4	\$6,907.3	\$6,907.3
<i>Total Sources of Funds</i>	\$4,376.4	\$4,308.9	\$3,602.7	\$3,776.8	\$5,887.4	\$3,343.6	\$8,455.4	\$8,455.4

*Uses of Funds*

Expenditure	\$854.9	\$1,289.3	\$1,714.2	\$1,903.6	\$5,882.6	\$1,795.5	\$8,455.1	\$4,536.7
Ending Balance	\$3,521.5	\$3,019.6	\$1,888.5	\$1,873.2	\$4.8	\$1,548.1	\$0.3	\$3,918.7
<i>Total Uses of Funds</i>	\$4,376.4	\$4,308.9	\$3,602.7	\$3,776.8	\$5,887.4	\$3,343.6	\$8,455.4	\$8,455.4

**Debt Service Funds**

*Sources of Funds*

Beginning Balance	\$158.0	\$209.7	\$205.8	\$224.4	\$296.8	\$302.5	\$370.0	\$370.0
Revenue	\$243.7	\$328.6	\$708.2	\$1,246.0	\$459.3	\$2,439.2	\$541.0	\$541.0
<i>Total Sources of Funds</i>	\$401.7	\$538.2	\$914.0	\$1,470.4	\$756.2	\$2,741.7	\$911.1	\$911.1

*Uses of Funds*

Expenditure	\$192.1	\$332.4	\$513.4	\$1,173.5	\$459.3	\$2,371.6	\$541.0	\$541.0
Ending Balance	\$209.7	\$205.8	\$400.7	\$296.8	\$296.8	\$370.0	\$370.0	\$370.0
<i>Total Uses of Funds</i>	\$401.7	\$538.2	\$914.0	\$1,470.4	\$756.2	\$2,741.7	\$911.1	\$911.1

**Internal Service Funds**

*Sources of Funds*

Beginning Balance	\$24.6	(\$99.0)	(\$138.3)	(\$271.3)	(\$164.0)	(\$164.0)	\$60.8	\$60.8
Revenue	\$766.1	\$841.2	\$857.8	\$934.2	\$965.0	\$980.7	\$952.4	\$952.4
<i>Total Sources of Funds</i>	\$790.7	\$742.2	\$719.5	\$662.9	\$801.0	\$816.6	\$1,013.2	\$1,013.2

*Uses of Funds*

Expenditure	\$757.0	\$880.5	\$990.8	\$827.0	\$950.4	\$755.8	\$972.0	\$972.0
Ending Balance	\$33.7	(\$138.3)	(\$271.3)	(\$164.0)	(\$149.4)	\$60.8	\$41.2	\$41.2
<i>Total Uses of Funds</i>	\$790.7	\$742.2	\$719.5	\$662.9	\$801.0	\$816.6	\$1,013.2	\$1,013.2



**SUPERINTENDENT'S 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Fiduciary Funds</b>								
<i>Sources of Funds</i>								
Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
Revenue	\$0.3	\$0.7	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Sources of Funds</i>	\$10.5	\$8.5	\$0.7	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Uses of Funds</i>								
Expenditure	\$2.8	\$7.8	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Ending Balance	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Uses of Funds</i>	\$10.5	\$8.5	\$0.7	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Unconsolidated Summary of Revenues by Fund

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R)	\$5,214.6	\$5,001.6	\$5,474.1	\$5,425.0	\$5,845.8	\$5,883.7	\$5,916.6	\$5,916.6
General Fund - Specially Funded (000S)	\$869.8	\$874.5	\$974.2	\$1,140.5	\$1,260.9	\$1,077.2	\$1,188.5	\$1,188.5
Adult Education Fund - Regular (029)	\$141.7	\$136.8	\$144.3	\$157.2	\$170.4	\$174.3	\$183.1	\$183.1
Adult Education Fund - SFP (029)	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Child Development Fund - Regular (011)	\$86.4	\$86.0	\$89.3	\$94.9	\$103.6	\$105.8	\$105.4	\$105.4
Child Development Fund - SFP (011)	\$12.6	\$14.2	\$20.1	\$17.0	\$38.6	\$22.4	\$46.8	\$46.8
Cafeteria Fund (030)	\$234.3	\$241.6	\$261.4	\$263.6	\$262.9	\$249.2	\$263.5	\$263.5
Deferred Maintenance Fund (027)	\$29.9	(\$8.3)	\$54.2	\$63.5	\$64.3	\$64.3	\$63.4	\$63.4
<b>Operating Funds</b>	<b>\$6,623.2</b>	<b>\$6,382.3</b>	<b>\$7,051.7</b>	<b>\$7,192.3</b>	<b>\$7,798.1</b>	<b>\$7,608.9</b>	<b>\$7,823.1</b>	<b>\$7,823.1</b>
<i>Capital Funds</i>								
Special Reserve Fund (015)	\$173.6	\$16.0	\$132.0	\$51.9	\$136.7	\$10.7	\$243.5	\$243.5
Special Reserve Fund - CRA (017)	\$1.5	\$3.8	\$3.5	\$2.1	\$4.7	\$4.0	\$3.4	\$3.4
Special Reserve Fund - FEMA (022)	\$9.2	\$3.8	(\$2.6)	\$7.7	\$6.7	\$2.2	\$8.9	\$8.9
Special Resv Fund - FEMA - Haz Mit (0	\$9.6	\$25.7	\$10.8	\$2.0	\$1.4	\$1.1	\$0.0	\$0.0
Building Fund - Proposition BB (045)	\$519.8	\$6.4	\$10.7	\$10.7	\$4.8	\$17.6	\$4.2	\$4.2
Building Fund - Measure K (044)	\$2,105.1	\$32.4	\$26.0	\$23.6	\$1,155.0	\$521.9	\$758.7	\$758.7
Building Fund - Measure R (043)	\$0.0	\$0.0	\$228.9	\$920.1	\$1,309.7	\$434.0	\$2,268.0	\$2,268.0
Building Fund - Measure Y (042)	\$0.0	\$0.0	\$0.0	\$404.0	\$231.0	\$9.7	\$1,288.6	\$1,288.6
County Sch Facilities Fund - Prop 1D (06	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8
County Sch Facilities Fund - Prop 55 (06	\$0.0	\$0.0	\$37.4	\$365.4	\$759.4	\$372.4	\$823.5	\$823.5
County Sch Facilities Fund - Prop 47 (06	\$87.5	\$101.4	\$62.4	\$8.4	\$323.8	\$9.9	\$707.1	\$707.1
County Sch Facilities Fund - Prop 1A (06	\$115.9	\$490.9	(\$0.7)	\$23.1	\$2.7	\$3.2	\$0.1	\$0.1
Capital Facilities Acct Fund (073)	\$43.2	\$70.8	\$80.1	\$91.9	\$66.3	\$86.2	\$88.2	\$88.2
State Sch Bldg Lease/Purch Fund (074)	\$7.1	\$20.3	(\$5.7)	(\$1.4)	\$11.6	(\$2.4)	\$7.1	\$7.1
Building Fund (070)	\$0.4	\$15.9	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<b>Capital Funds</b>	<b>\$3,072.9</b>	<b>\$787.4</b>	<b>\$583.0</b>	<b>\$1,909.5</b>	<b>\$4,014.2</b>	<b>\$1,470.4</b>	<b>\$6,907.3</b>	<b>\$6,907.3</b>
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004)	\$191.5	\$231.9	\$311.2	\$1,034.4	\$418.8	\$2,400.7	\$501.4	\$501.4
Capital Services Fund (071)	\$51.9	\$96.2	\$396.5	\$211.2	\$40.2	\$38.2	\$39.3	\$39.3
Tax Override Fund (005)	\$0.3	\$0.5	\$0.5	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<b>Debt Service Funds</b>	<b>\$243.7</b>	<b>\$328.6</b>	<b>\$708.2</b>	<b>\$1,246.0</b>	<b>\$459.3</b>	<b>\$2,439.2</b>	<b>\$541.0</b>	<b>\$541.0</b>
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021)	\$583.6	\$649.1	\$660.4	\$715.8	\$776.2	\$783.3	\$814.9	\$814.9
Worker's Compensation Fund (013)	\$169.0	\$176.5	\$180.6	\$205.3	\$171.8	\$183.0	\$120.5	\$120.5
Liability Self-Insurance Fund (016)	\$13.5	\$15.6	\$16.8	\$13.1	\$17.0	\$14.4	\$17.0	\$17.0
<b>Internal Service Funds</b>	<b>\$766.1</b>	<b>\$841.2</b>	<b>\$857.8</b>	<b>\$934.2</b>	<b>\$965.0</b>	<b>\$980.7</b>	<b>\$952.4</b>	<b>\$952.4</b>
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023)	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Fiduciary Funds</b>	<b>\$0.3</b>	<b>\$0.7</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 All Funds</b>	<b>\$10,706.2</b>	<b>\$8,340.3</b>	<b>\$9,200.9</b>	<b>\$11,282.0</b>	<b>\$13,236.7</b>	<b>\$12,499.2</b>	<b>\$16,223.9</b>	<b>\$16,223.9</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Unconsolidated Summary of Expenditures by Fund

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R)	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,212.4	\$5,852.6
General Fund - Specially Funded (000S)	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,268.5	\$1,243.3
Adult Education Fund - Regular (029)	\$143.3	\$141.5	\$138.8	\$145.1	\$189.3	\$164.9	\$211.5	\$188.6
Adult Education Fund - SFP (029)	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
Child Development Fund - Regular (011)	\$85.0	\$88.3	\$87.5	\$92.4	\$109.3	\$106.5	\$110.3	\$98.9
Child Development Fund - SFP (011)	\$12.2	\$14.3	\$20.1	\$17.1	\$39.0	\$22.4	\$47.1	\$47.1
Cafeteria Fund (030)	\$249.4	\$238.2	\$247.9	\$245.7	\$289.5	\$268.7	\$277.8	\$280.5
Deferred Maintenance Fund (027)	\$46.5	\$15.2	\$18.7	\$9.8	\$174.9	\$38.7	\$199.6	\$48.6
<b>Total Operating Funds</b>	<b>\$6,658.0</b>	<b>\$6,664.6</b>	<b>\$6,969.9</b>	<b>\$7,021.2</b>	<b>\$8,227.9</b>	<b>\$7,523.9</b>	<b>\$8,383.1</b>	<b>\$7,815.5</b>
<i>Capital Funds</i>								
Special Reserve Fund (015)	\$214.3	\$141.3	\$115.3	\$151.6	\$364.7	\$156.8	\$325.4	\$219.7
Special Reserve Fund - CRA (017)	(\$0.3)	\$0.0	\$0.0	\$0.8	\$16.5	\$0.4	\$18.7	\$1.7
Special Reserve Fund - FEMA (022)	\$9.0	\$3.8	(\$2.6)	\$5.8	\$9.1	\$3.6	\$9.9	\$5.9
Special Resv Fund - FEMA - Haz Mit (06)	\$10.4	\$25.7	\$8.6	\$2.4	\$1.4	\$0.0	\$2.8	\$1.8
Building Fund - Proposition BB (045)	\$329.9	\$388.1	\$244.3	\$58.9	\$218.3	\$113.3	\$125.0	\$95.0
Building Fund - Measure K (044)	\$47.5	\$414.0	\$657.1	\$691.7	\$1,527.9	\$723.0	\$930.4	\$875.1
Building Fund - Measure R (043)	\$0.0	\$0.0	\$384.1	\$402.8	\$1,652.3	\$434.7	\$2,609.5	\$1,086.5
Building Fund - Measure Y (042)	\$0.0	\$0.0	\$0.0	\$235.8	\$399.2	\$60.1	\$1,406.4	\$396.0
County Sch Facilities Fund - Prop 1D (06)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8
County Sch Facilities Fund - Prop 55 (06)	\$0.0	\$0.0	\$18.3	\$161.2	\$982.7	\$77.8	\$1,341.5	\$671.5
County Sch Facilities Fund - Prop 47 (06)	\$79.7	\$35.0	\$71.5	\$18.4	\$378.8	\$63.1	\$708.9	\$258.9
County Sch Facilities Fund - Prop 1A (06)	\$113.3	\$208.1	\$169.0	\$118.8	\$69.4	\$42.7	\$27.1	\$27.1
Capital Facilities Acct Fund (073)	\$40.8	\$45.6	\$46.0	\$48.1	\$243.2	\$118.0	\$233.3	\$183.3
State Sch Bldg Lease/Purch Fund (074)	\$9.2	\$11.8	\$2.4	\$7.4	\$16.9	\$2.0	\$8.0	\$7.0
Building Fund (070)	\$1.1	\$16.0	\$0.1	\$0.0	\$2.1	\$0.0	\$2.2	\$1.2
<b>Total Capital Funds</b>	<b>\$854.9</b>	<b>\$1,289.3</b>	<b>\$1,714.2</b>	<b>\$1,903.6</b>	<b>\$5,882.6</b>	<b>\$1,795.5</b>	<b>\$8,455.1</b>	<b>\$4,536.7</b>
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004)	\$129.8	\$231.1	\$265.6	\$962.8	\$418.8	\$2,334.5	\$501.4	\$501.4
Capital Services Fund (071)	\$61.8	\$100.9	\$247.3	\$210.3	\$40.2	\$36.8	\$39.3	\$39.3
Tax Override Fund (005)	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<b>Total Debt Service Funds</b>	<b>\$192.1</b>	<b>\$332.4</b>	<b>\$513.4</b>	<b>\$1,173.5</b>	<b>\$459.3</b>	<b>\$2,371.6</b>	<b>\$541.0</b>	<b>\$541.0</b>
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021)	\$574.1	\$644.7	\$678.9	\$715.8	\$776.6	\$783.1	\$815.5	\$815.5
Worker's Compensation Fund (013)	\$169.3	\$219.9	\$294.7	\$97.6	\$156.8	(\$42.0)	\$139.5	\$139.5
Liability Self-Insurance Fund (016)	\$13.6	\$16.0	\$17.2	\$13.5	\$17.0	\$14.8	\$17.0	\$17.0
Job Cost Fund (009)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Internal Service Funds</b>	<b>\$757.0</b>	<b>\$880.5</b>	<b>\$990.8</b>	<b>\$827.0</b>	<b>\$950.4</b>	<b>\$755.8</b>	<b>\$972.0</b>	<b>\$972.0</b>
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023)	\$2.8	\$7.8	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total Fiduciary Funds</b>	<b>\$2.8</b>	<b>\$7.8</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>Total All Funds</b>	<b>\$8,464.8</b>	<b>\$9,174.6</b>	<b>\$10,188.5</b>	<b>\$10,925.4</b>	<b>\$15,520.3</b>	<b>\$12,446.9</b>	<b>\$18,351.3</b>	<b>\$13,865.3</b>

## Revenues

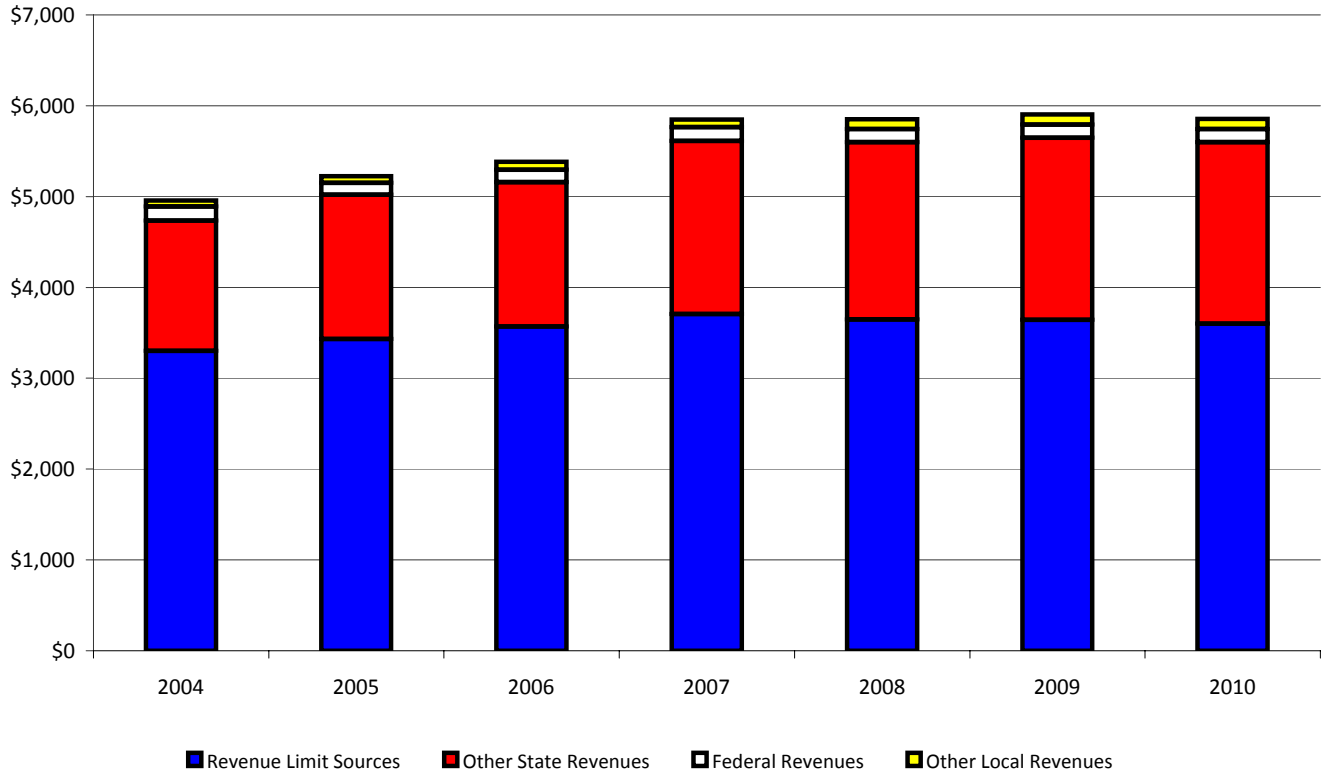
After a period of growing revenues, the Preliminary Budget projects 2007-08 General Fund Regular Program revenues at approximately the same level that is projected for 2006-07. Absent new legislation, we anticipate declining revenues in 2008-09 and 2009-10. There are two primary causes of this expected revenue decline:

- The State provided a very large increase of revenues to school districts in 2006-07. However, much of the increase was restricted in nature, and much was one-time (non-recurring). The Governor's May Revision did not indicate an interest in funding K-12 education significantly beyond the status quo in 2007-08.
- LAUSD is experiencing enrollment decline. Each year, our general purpose revenue limit funding is reduced by two percent or more due to declining enrollment. While we are able to reduce some costs, it is difficult to reduce costs proportionately to the loss in revenues. Even the declining enrollment provisions in the State Education Code do not fully shield school districts from the full impact of their enrollment declines.

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**  
 Unconsolidated Revenue Budget General Fund Regular Program by Source

	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
Amounts in \$ million	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Amounts	Budget	Amounts	Amounts	Amounts
<b>Federal Revenues</b>								
Special Education	84.6	99.9	115.7	121.6	121.6	120.3	120.3	120.3
Disaster Relief and Mitigation	21.0	35.4	0.0	0.0	0.0	0.0	0.0	0.0
Medical Billing Option	20.0	12.5	7.4	7.3	10.5	20.2	10.5	10.5
Medicare Part D Subsidy	0.0	0.0	0.0	0.0	0.0	0.0	7.0	7.0
All Other Federal Revenues	2.0	1.8	1.9	2.2	2.1	2.1	2.1	2.1
<b>Total Federal Revenues</b>	<b>127.6</b>	<b>149.7</b>	<b>125.0</b>	<b>131.2</b>	<b>134.2</b>	<b>142.6</b>	<b>139.9</b>	<b>139.9</b>
<b>State Revenues</b>								
K-12 Revenue Limit (State Portion)	2,230.1	2,105.4	2,592.9	2,791.7	2,880.5	2,962.5	2,905.1	2,905.1
Targeted Instruct Improv Grant (AB825)	468.4	470.6	481.1	523.9	552.9	556.8	575.9	575.9
Special Education	380.3	360.6	366.4	375.1	375.2	390.2	399.6	399.6
Class Size Reduction (K-3)	214.2	204.3	212.3	195.6	204.7	203.5	200.5	200.5
Quality Education Investment Act of 2006 (SB1133)	0.0	0.0	0.0	0.0	0.0	0.0	102.2	102.2
California State Lottery	99.1	98.0	113.7	119.1	116.2	113.7	101.8	101.8
Transportation	84.9	83.0	85.8	86.0	91.0	91.0	94.8	94.8
Supplemental Hourly Program	0.0	0.0	0.0	0.0		0.0	79.7	79.7
Year-Round School Operational Grants	54.0	62.7	82.9	87.3	70.0	70.0	70.0	70.0
ROC/Skills Center Entitlement	56.0	55.6	58.7	48.6	64.5	63.8	63.7	63.7
School/Library Improvement	2.5	1.0	0.5	0.0	52.7	0.0	54.8	54.8
Gov Prop - Instr Materials Block Grant, incl. Williams	29.2	20.3	39.6	41.7	44.4	51.0	45.6	45.6
Prof Dev Block Grant AB825 & Instr Buyout	30.4	23.0	22.7	27.3	30.8	30.8	29.2	29.2
Gov Prop - School Counselors Grades 7 - 12	0.0	0.0	0.0	0.0	20.4	20.0	23.4	23.4
English Language Acquisition Program	7.9	10.9	12.4	11.9	12.6	10.6	11.0	11.0
Gov Prop - Arts & Music Block Grant	0.0	0.0	0.0	0.0	10.1	11.3	11.0	11.0
Class Size Reduction (9)	1.5	8.5	10.2	9.8	10.4	9.8	10.4	10.4
School Safety	8.3	8.9	8.8	9.4	9.7	9.6	9.9	9.9
CAHSEE Intensive Instructional Services	0.0	0.0	0.0	1.3	4.6	7.8	7.9	7.9
Medi-Cal Admin Activity	1.1	4.8	8.5	6.2	6.5	6.5	6.5	6.5
Gifted and Talented Students	6.5	5.3	5.4	5.6	5.6	5.7	5.7	5.7
Pupil Retention Block Grant AB825	0.0	0.0	0.0	4.8	5.1	5.1	5.3	5.3
Class Size Reduction (Morgan/Hart)	4.9	4.9	4.7	4.7	4.9	4.9	4.9	4.9
Charter Categorical Block Grant	5.7	1.3	2.2	2.0	3.1	3.0	4.8	4.8
Staff Development - Reading / Math	9.8	4.7	4.9	4.4	4.4	4.4	3.7	3.7
Peer Assistance & Review Program	7.5	2.9	2.9	3.0	3.2	3.1	3.3	3.3
Mental Health Programs	0.0	0.0	0.0	3.2	3.0	3.1	3.3	3.3
Pupil Assessment	2.0	1.5	4.9	3.3	3.2	3.2	3.2	3.2
Gov Prop - Mandated Cost Reimbursement	16.8	3.1	16.8	5.5	55.6	31.2	3.0	3.0
Instructional Material Grant	0.0	0.0	0.0	0.0	10.4	11.1	2.0	2.0
Gov Prop - Arts & Music Equip & Supplies Grant	0.0	0.0	0.0	0.0	51.9	51.9	0.0	0.0
Discretionary Block Grant - Sch & District - One Time	0.0	0.0	0.0	0.0	57.3	61.3	0.0	0.0
Childcare Facilities Revolving Fund	0.1	0.0	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	13.6	2.3	87.3	21.0	21.0
<b>Total State Revenues</b>	<b>3,731.0</b>	<b>3,544.8</b>	<b>4,188.1</b>	<b>4,384.7</b>	<b>4,767.3</b>	<b>4,884.2</b>	<b>4,863.2</b>	<b>4,863.2</b>
<b>Local Revenues</b>								
K-12 Revenue Limit (Local portion)	1,086.0	1,195.4	839.0	777.6	782.3	742.4	740.8	740.8
Property Taxes for Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charter Sch Funding In-Lieu of Prop Taxes	31.9	8.9	7.6	7.2	7.7	6.5	7.6	7.6
Interest	25.6	18.2	28.2	35.8	41.2	43.0	51.9	51.9
Miscellaneous Donations	6.5	6.9	7.9	7.9	9.0	7.0	8.5	8.5
E-Rate Reimbursement	7.7	5.8	16.3	11.0	7.8	7.8	12.5	12.5
Local CRA Programs	1.4	3.7	0.0	0.0	0.0	0.0	0.0	0.0
Charter - Fee for Service	0.0	0.0	2.4	5.2	3.3	4.4	4.4	4.4
All Other Local Revenue	19.9	22.4	11.3	21.1	12.7	18.7	21.6	21.6
<b>Total Local Revenues</b>	<b>1,178.9</b>	<b>1,261.3</b>	<b>912.8</b>	<b>865.8</b>	<b>864.0</b>	<b>829.8</b>	<b>847.3</b>	<b>847.3</b>
<b>Other Financing Sources</b>								
Certificates of Participation	184.0	0.0	212.2	0.0	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	0.0
Long Tem Debt Proceeds Capital Leases	3.9	7.6	2.0	1.3	2.0	1.3	2.0	2.0
SFP Transfers & District Match	(19.5)	(0.2)	(0.2)	0.1	0.0	(0.2)	0.0	0.0
All Other Financing Sources	0.0	0.0	6.0	0.1	(7.9)	(60.1)	0.0	0.0
Flexibility Transfers	0.0	4.6	0.0	7.0	7.9	7.9	0.0	0.0
Interprogram Support	0.0	13.6	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Restricted Programs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund Transfers	8.8	8.3	28.3	34.7	78.3	78.3	64.2	64.2
<b>Total Other Financing Sources</b>	<b>177.1</b>	<b>45.8</b>	<b>248.3</b>	<b>43.3</b>	<b>80.3</b>	<b>27.2</b>	<b>66.2</b>	<b>66.2</b>
<b>Total All Sources</b>	<b>5,214.6</b>	<b>5,001.6</b>	<b>5,474.1</b>	<b>5,425.0</b>	<b>5,845.8</b>	<b>5,883.7</b>	<b>5,916.6</b>	<b>5,916.6</b>

**Actual and Estimated Revenues  
General Fund Regular Program  
(Excluding Other Financing Sources)**



	<i>2003-04 Actual Amounts</i>	<i>2004-05 Actual Amounts</i>	<i>2005-06 Actual Amounts</i>	<i>2006-07 Estimated Amounts</i>	<i>2007-08 Estimated Amounts</i>	<i>2008-09 Estimated Amounts</i>	<i>2009-10 Estimated Amounts</i>
Revenue Limit Sources	\$3,300.8	\$3,431.9	\$3,569.3	\$3,704.6	\$3,645.9	\$3,643.9	\$3,601.9
Federal Revenues	\$154.4	\$133.5	\$137.3	\$149.1	\$146.4	\$146.4	\$146.3
Other State Revenues	\$1,434.6	\$1,586.7	\$1,586.8	\$1,908.5	\$1,951.6	\$2,002.6	\$1,995.4
Other Local Revenues	\$65.9	\$73.8	\$88.2	\$86.3	\$106.5	\$110.0	\$112.0
<b>Subtotal</b>	<b>\$4,955.7</b>	<b>\$5,225.9</b>	<b>\$5,381.6</b>	<b>\$5,848.5</b>	<b>\$5,850.4</b>	<b>\$5,902.9</b>	<b>\$5,855.6</b>
Other Financing Sources	\$45.9	\$248.3	\$43.3	\$45.1	\$66.2	\$33.2	\$34.0
<b>Total Estimated Revenues</b>	<b>\$5,001.6</b>	<b>\$5,474.2</b>	<b>\$5,424.9</b>	<b>\$5,893.6</b>	<b>\$5,916.6</b>	<b>\$5,936.1</b>	<b>\$5,889.6</b>

Note: Totals may not be exactly equal because of rounding.

**SUPERINTENDENT'S 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>General Fund - Regular Program (000R)</b>								
General Program (A)	\$3,002.0	\$3,053.5	\$3,038.9	\$3,117.8	\$3,708.3	\$3,498.0	\$3,753.6	\$3,511.9
Special Education (D)	\$1,203.1	\$1,247.5	\$1,228.7	\$1,281.6	\$1,328.6	\$1,329.1	\$1,375.8	\$1,326.3
TIIG (G)	\$492.5	\$477.2	\$496.8	\$511.4	\$552.2	\$551.3	\$575.9	\$535.2
Maintenance (\$)	\$145.5	\$153.1	\$156.3	\$179.2	\$232.4	\$223.7	\$225.0	\$212.3
Options Programs (S)	\$64.9	\$66.2	\$68.9	\$71.1	\$77.7	\$76.2	\$83.0	\$75.6
Intervention - Hourly (C)	\$74.3	\$69.0	\$73.4	\$74.3	\$75.4	\$85.1	\$75.9	\$83.4
ROC/ROP (J)	\$67.0	\$71.0	\$70.5	\$65.0	\$81.3	\$71.5	\$88.1	\$71.2
After School Programs (L)	\$23.3	\$21.4	\$19.3	\$20.2	\$20.4	\$22.2	\$19.9	\$21.4
Interfund Transfers (@)	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$13.3	\$13.3
Reserves (P)	\$4.7	\$0.0	\$0.0	\$0.0	\$1.8	\$0.4	\$2.1	\$2.1
<i>Total General Fund - Regular Program</i>	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,212.4	\$5,852.6
<b>General Fund - Specially Funded (000S)</b>								
SFP - Compensatory (SFPA)	\$340.2	\$417.3	\$499.4	\$608.6	\$687.9	\$544.4	\$699.4	\$674.2
SFP - General (SFPB)	\$424.6	\$417.7	\$507.9	\$461.2	\$467.5	\$390.8	\$373.9	\$373.9
After School (SFPL)	\$0.0	\$19.4	\$22.6	\$23.1	\$103.9	\$61.5	\$170.8	\$170.8
SFP - Special Ed (SFPC)	\$16.5	\$19.9	\$22.2	\$20.4	\$20.8	\$20.4	\$20.7	\$20.7
SFP - ROC (SFPE)	\$5.2	\$5.5	\$5.1	\$3.9	\$5.2	\$4.4	\$3.7	\$3.7
<i>Total General Fund - Specially Funded</i>	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,268.5	\$1,243.3

## Expenditures by District Defined Program

The graph on page 38 shows General Fund Regular Program estimated expenditures by District Defined Program.

- The “General Program – Unrestricted” portion of the budget includes estimated expenditures of \$3,131.3 million. This portion of the budget pays for the basic resources used to fund LAUSD schools and offices.
- The “General Program – Restricted” portion of the budget includes estimated expenditures of \$382.7 million for special programs such as class-size reduction and Gifted and Talented Education (GATE).
- The “Special Education” portion of the budget includes estimated expenditures of \$1,326.3 million for students who have special needs because of physical, emotional, intellectual or learning disabilities.
- The “Options Program” portion of the budget includes estimated expenditures of \$75.6 million. This pays for the District’s continuation high schools, opportunity schools, independent study program, Alternative Education Work Centers (AEWC), and community day schools.
- The “Hourly Intervention/Remediation” portion of the budget includes estimated expenditures of \$83.4 million. The programs in this portion of the budget primarily help students at risk of academic failure, which the State funds on a per-student-hour basis.
- The “After School Programs” portion of the budget includes estimated expenditures of \$21.4 million. This portion of the budget uses unrestricted funds to pay for recreation-oriented after school programs.
- The “Targeted Instructional Improvement Grant” portion of the budget includes estimated expenditures of \$535.2 million. This grant pays for the cost of LAUSD’s court-ordered and voluntary desegregation programs.
- The “Regional Occupational Centers/Skills Centers” portion of the budget includes estimated expenditures of \$71.2 million. This program, funded by the State, provides training for various job-related skills and occupations.
- The “Interfund Transfers” portion of the budget includes estimated expenditures of \$13.3 million. This is for repayment of Certificates of Participation (COPs) and other expenditures that must be recognized first in the General Fund and then transferred into another fund.
- The “Reserves” portion of the budget includes estimated expenditures of \$2.2 million. Much of this is the Reserve for Economic Uncertainties, which is expended only in case of financial necessity (e.g., unanticipated revenue shortfall or expenditure overage). Some funds in this



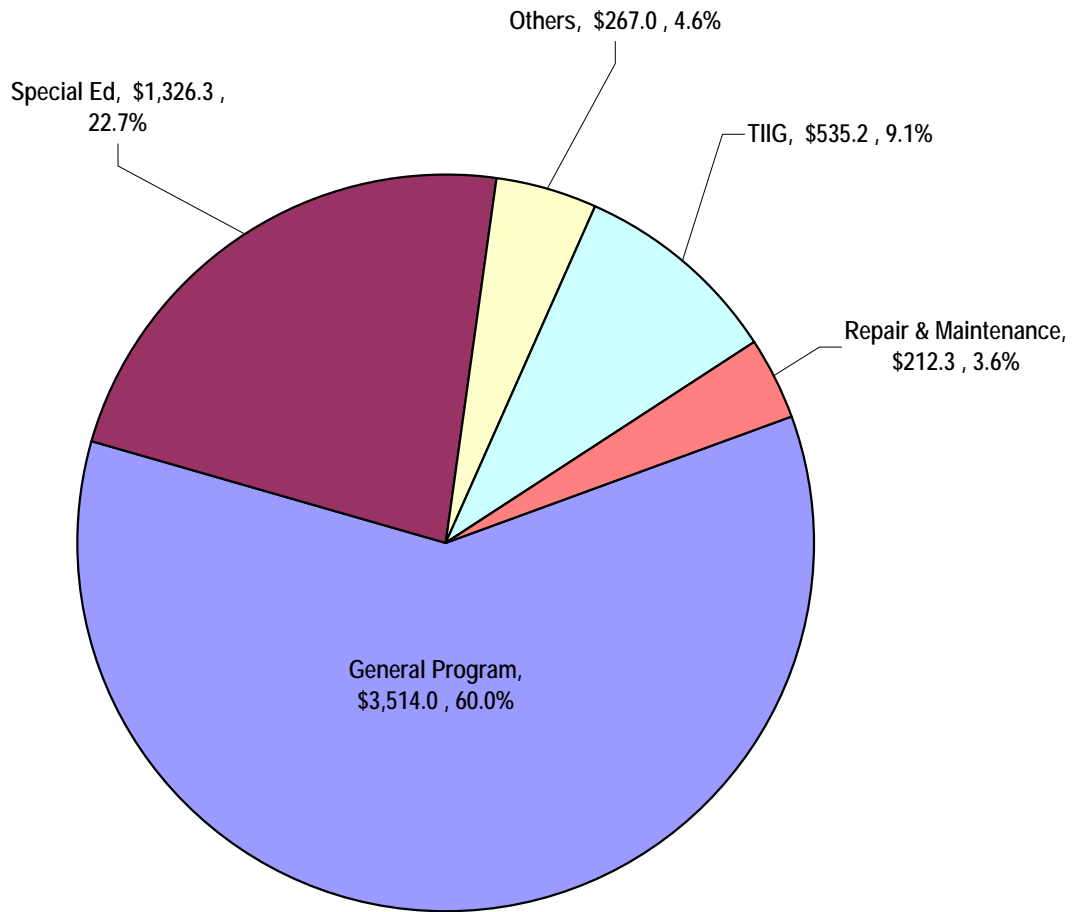
category reflect anticipated cash donation income that will ultimately be expended primarily at school locations.

- The “Routine Repair and General Maintenance” portion of the budget includes estimated expenditures of \$212.3 million. This pays for regular and major maintenance projects that keep our schools well-maintained and safe. The State requires school districts that receive State bond funds to budget 3% of their General Fund resources each year into maintenance.

# Estimated Expenditure Budget by District Defined Programs

(Amounts in millions and percent of total)

## General Fund, Regular Program



**Total = \$5,854.8**

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

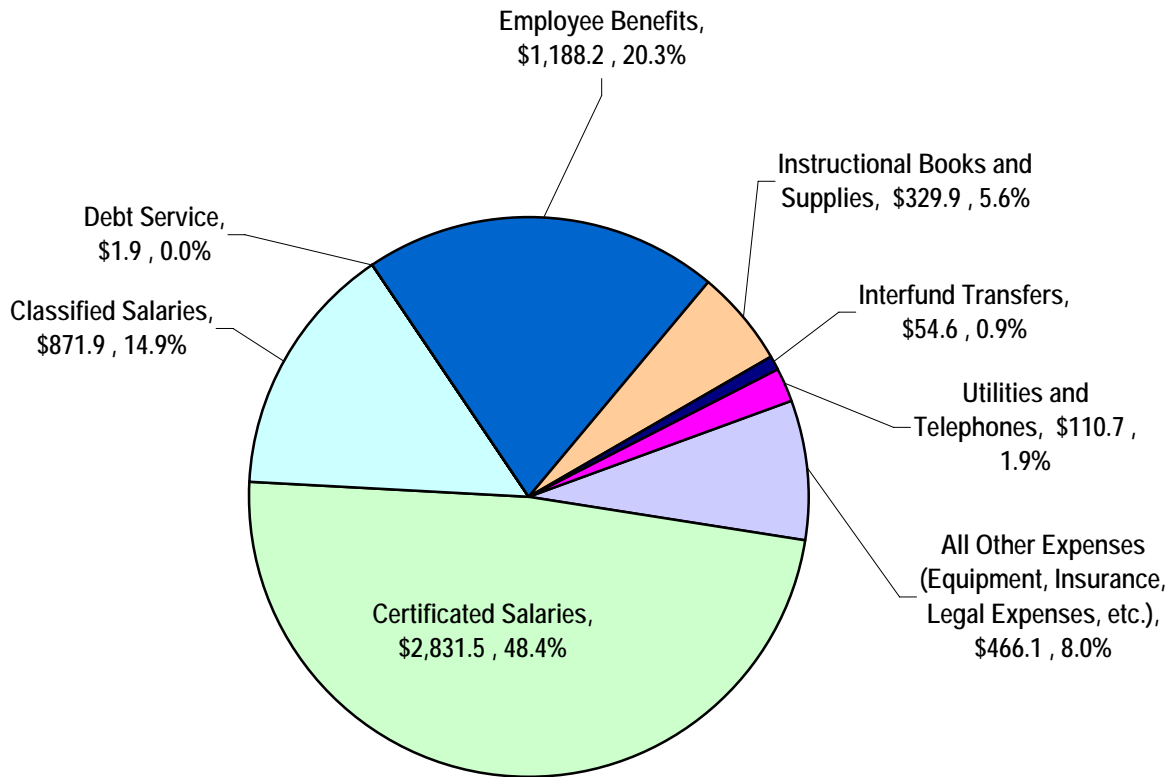
## **Expenditures by Object**

The graph on page 40 shows General Fund Regular Program expenditures by “object.” Objects of expenditure define what we buy with our resources.

- “Certificated Salaries” include the salaries of teachers, librarians, counselors and nurses, as well as school and District administrators.
- “Classified Salaries” include the salaries of instructional aides, office employees, custodians, carpenters, plumbers, bus drivers and those non-certificated employees who manage and supervise their work.
- “Employee Benefits” include the cost of retirement plans, employee health insurance, and Workers’ Compensation insurance.
- “Books and Supplies” includes the cost of textbooks, instructional materials, general supplies and fuel.
- “Other Operating Expense” includes the cost of contracts, utilities, rents and leases, travel expense, and instructional consultants.
- “Capital Outlay” includes the cost of facilities (land and buildings), books and media for libraries, and equipment. Most of the District’s capital outlay costs are in bond funds devoted specifically to school construction and modernization.
- “Other Outgo” includes miscellaneous items that are not usually considered part of the current expense of education.

# General Fund Regular Program Estimated Expenditure Budget by Major Object

(Amounts in millions and percent of total)



**Total = \$5,854.8**

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

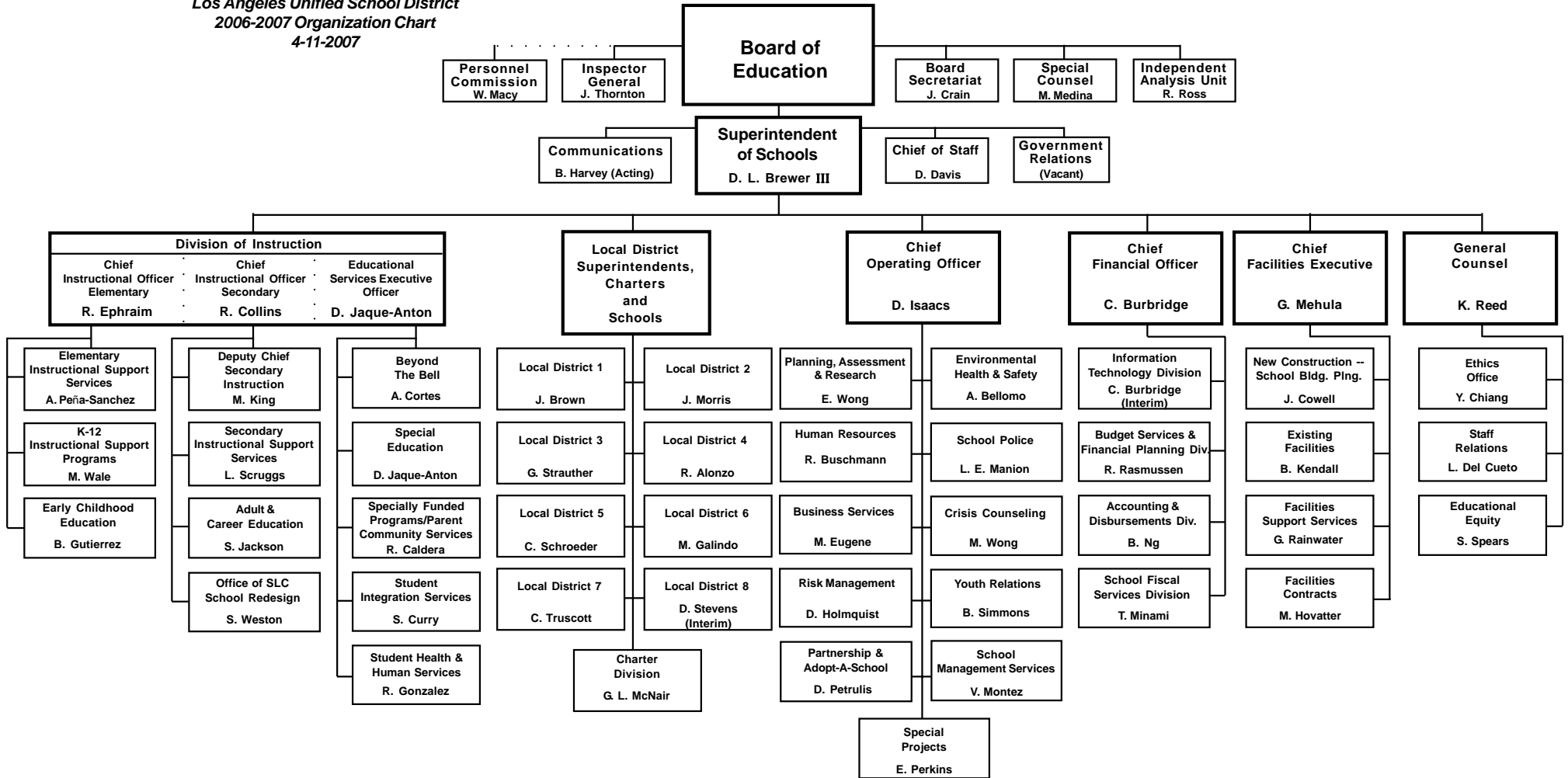
**DISTRICT ORGANIZATION**

**Introduction**

The organization chart on the following page summarizes the District's reporting relationships as they exist in June 2007. 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.

**Los Angeles Unified School District  
2006-2007 Organization Chart  
4-11-2007**



*II.*

**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 School and Divisions Sections of this document.

This section includes tables for revenue and expenditures by fund, and General Fund details.

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Regular Program (000R)

General Fund - Regular Program is the primary operating fund for the K-12 program.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$81.1	\$81.1	\$62.5	\$62.5
Designated Beginning Balance	\$443.8	\$368.9	\$158.0	\$189.0	\$245.8	\$245.8	\$279.1	\$279.1
Inventories, Cash, Other	\$12.8	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6
Economic Uncertainties	\$94.8	\$87.9	\$31.7	\$33.3	\$67.6	\$67.6	\$71.5	\$71.5
Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$576.2	\$489.6	\$240.0	\$348.5	\$410.2	\$410.2	\$428.7	\$428.7
<i>Revenue</i>								
Revenue Limit Revenues	\$3,316.1	\$3,300.8	\$3,431.9	\$3,569.3	\$3,662.8	\$3,704.6	\$3,645.9	\$3,645.9
Federal Revenues	\$128.7	\$154.4	\$133.5	\$131.2	\$134.2	\$149.1	\$146.4	\$146.4
State Revenues	\$1,499.8	\$1,434.6	\$1,587.9	\$1,593.0	\$1,886.8	\$1,915.3	\$1,951.6	\$1,951.6
Local Revenues	\$92.9	\$65.9	\$73.8	\$88.2	\$81.7	\$87.5	\$106.5	\$106.5
Interfund Transfers In	\$8.8	\$8.3	\$28.3	\$34.7	\$78.3	\$78.3	\$64.2	\$64.2
Other Financing Sources	\$187.9	\$19.5	\$215.5	\$1.4	(\$5.9)	(\$6.6)	\$2.0	\$2.0
Interprogram Transfers	\$0.0	\$13.6	\$0.0	\$0.0	\$0.0	(\$52.2)	\$0.0	\$0.0
Local Miscellaneous	(\$19.5)	\$4.4	\$3.2	\$7.2	\$7.9	\$7.7	\$0.0	\$0.0
<i>Total Revenue</i>	\$5,214.6	\$5,001.6	\$5,474.1	\$5,425.0	\$5,845.8	\$5,883.7	\$5,916.6	\$5,916.6
<b>Total Sources of Funds</b>	\$5,790.8	\$5,491.2	\$5,714.1	\$5,773.5	\$6,256.0	\$6,293.9	\$6,345.3	\$6,345.3
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$2,563.3	\$2,542.5	\$2,554.4	\$2,605.1	\$2,721.4	\$2,817.8	\$2,932.0	\$2,831.5
Classified Salaries	\$793.5	\$794.6	\$774.4	\$797.6	\$885.7	\$924.1	\$872.7	\$871.9
Employee Benefits	\$1,006.2	\$1,087.0	\$1,097.8	\$1,150.9	\$1,215.3	\$1,221.1	\$1,191.5	\$1,188.3
Books and Supplies	\$214.1	\$175.1	\$192.2	\$237.2	\$588.1	\$267.1	\$527.7	\$327.8
Other Operating Expense	\$463.2	\$489.3	\$452.3	\$468.3	\$575.8	\$539.4	\$604.1	\$566.6
Capital Outlay	\$44.5	\$32.4	\$26.5	\$23.0	\$90.1	\$35.1	\$55.7	\$38.5
Other Outgo	\$216.3	\$130.4	\$268.0	\$81.3	\$12.7	\$64.6	\$28.7	\$28.2
<i>Total Expenditure</i>	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,212.4	\$5,852.6
<i>Ending Balance</i>								
Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$81.1	\$69.7	\$48.1	\$0.0	\$0.0
Designated Ending Balance	\$368.9	\$158.0	\$189.0	\$245.8	\$10.0	\$294.7	\$45.8	\$45.8
Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$10.3	\$15.6	\$15.6
Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$71.5	\$71.5
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$359.8
<i>Total Ending Balance</i>	\$489.6	\$240.0	\$348.5	\$410.2	\$166.9	\$424.7	\$132.9	\$492.7
<b>Total Uses of Funds</b>	\$5,790.8	\$5,491.2	\$5,714.1	\$5,773.5	\$6,256.0	\$6,293.9	\$6,345.3	\$6,345.3



# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Specially Funded Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$4.8	\$89.4	\$84.0	\$1.1	\$24.3	\$24.3	\$80.0	\$80.0
Restatement of Beg Bal	\$0.0	\$0.0	\$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	\$0.0
<i>Total Beginning Balance</i>	\$6.2	\$89.4	\$84.0	\$1.1	\$24.3	\$24.3	\$80.0	\$80.0
<i>Revenue</i>								
Federal Revenues	\$452.7	\$565.8	\$663.4	\$751.9	\$801.9	\$684.1	\$722.1	\$722.1
State Revenues	\$296.3	\$314.4	\$303.3	\$328.6	\$387.5	\$320.5	\$388.7	\$388.7
Local Revenues	\$13.0	\$12.2	\$11.9	\$9.8	\$23.9	\$13.0	\$43.1	\$43.1
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$57.3	\$47.7	\$7.2	\$34.5	\$34.5
Other Financing Sources	\$88.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	(\$13.5)	\$0.0	\$0.0	\$0.0	\$52.2	\$0.0	\$0.0
Local Miscellaneous	\$19.5	(\$4.4)	(\$4.4)	(\$7.2)	\$0.0	\$0.2	\$0.0	\$0.0
<i>Total Revenue</i>	\$869.8	\$874.5	\$974.2	\$1,140.5	\$1,260.9	\$1,077.2	\$1,188.5	\$1,188.5
<b>Total Sources of Funds</b>	\$876.0	\$963.9	\$1,058.2	\$1,141.5	\$1,285.2	\$1,101.5	\$1,268.5	\$1,268.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$336.6	\$376.9	\$422.9	\$445.8	\$459.6	\$444.7	\$518.2	\$518.2
Classified Salaries	\$82.6	\$85.8	\$96.5	\$100.3	\$116.3	\$96.6	\$86.3	\$83.8
Employee Benefits	\$90.9	\$109.5	\$130.5	\$141.3	\$134.0	\$145.0	\$119.0	\$118.8
Books and Supplies	\$158.5	\$177.1	\$176.5	\$198.7	\$290.7	\$120.4	\$277.8	\$259.3
Other Operating Expense	\$84.0	\$85.4	\$113.2	\$148.6	\$211.4	\$176.6	\$229.1	\$225.1
Capital Outlay	\$9.1	\$12.0	\$16.1	\$40.1	\$33.7	\$6.9	\$6.9	\$6.9
Other Outgo	\$24.8	\$33.2	\$101.5	\$42.4	\$39.6	\$31.3	\$31.2	\$31.2
<i>Total Expenditure</i>	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,268.5	\$1,243.3
<i>Ending Balance</i>								
Designated Ending Balance	\$88.8	\$84.0	\$1.1	\$24.3	\$0.0	\$80.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$25.2
<i>Total Ending Balance</i>	\$89.4	\$84.0	\$1.1	\$24.3	\$0.0	\$80.0	\$0.0	\$25.2
<b>Total Uses of Funds</b>	\$876.0	\$963.9	\$1,058.2	\$1,141.5	\$1,285.2	\$1,101.5	\$1,268.5	\$1,268.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.0	\$5.0
Designated Beginning Balance	\$2.4	\$3.9	\$1.4	\$3.3	\$5.7	\$5.7	\$0.0	\$0.0
Inventories, Cash, Other	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$2.5	\$4.0	\$1.7	\$3.4	\$5.8	\$5.8	\$5.0	\$5.0
<i>Revenue</i>								
Federal Revenues	\$21.7	\$19.9	\$21.3	\$15.1	\$15.2	\$15.2	\$15.2	\$15.2
State Revenues	\$54.8	\$56.1	\$58.3	\$69.3	\$78.8	\$78.8	\$84.3	\$84.3
Local Revenues	\$1.5	\$1.5	\$1.6	\$1.6	\$1.8	\$1.8	\$1.8	\$1.8
Interfund Transfers In	\$8.5	\$8.4	\$8.1	\$8.8	\$7.9	\$10.0	\$4.0	\$4.0
Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$86.4	\$86.0	\$89.3	\$94.9	\$103.6	\$105.8	\$105.4	\$105.4
<b>Total Sources of Funds</b>	\$89.0	\$90.0	\$90.9	\$98.3	\$109.4	\$111.6	\$110.3	\$110.3
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$30.7	\$30.8	\$31.4	\$32.7	\$35.5	\$36.4	\$37.1	\$36.1
Classified Salaries	\$27.5	\$27.3	\$28.1	\$29.3	\$32.3	\$32.5	\$33.5	\$31.8
Employee Benefits	\$20.1	\$22.2	\$21.8	\$23.6	\$24.0	\$25.3	\$23.5	\$23.2
Books and Supplies	\$2.3	\$2.7	\$1.9	\$2.3	\$9.0	\$5.5	\$10.3	\$6.0
Other Operating Expense	\$2.6	\$3.6	\$2.7	\$2.4	\$4.1	\$3.6	\$3.1	\$1.3
Capital Outlay	\$0.1	\$0.1	\$0.1	\$0.1	\$2.4	\$1.3	\$2.7	\$0.4
Other Outgo	\$1.6	\$1.5	\$1.4	\$2.0	\$2.0	\$2.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$85.0	\$88.3	\$87.5	\$92.4	\$109.3	\$106.5	\$110.3	\$98.9
<i>Ending Balance</i>								
Designated Ending Balance	\$3.9	\$1.4	\$3.3	\$5.7	\$0.0	\$5.0	\$0.0	\$0.0
Inventories, Cash, Other	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.4
<i>Total Ending Balance</i>	\$4.0	\$1.7	\$3.4	\$5.8	\$0.1	\$5.1	\$0.0	\$11.4
<b>Total Uses of Funds</b>	\$89.0	\$90.0	\$90.9	\$98.3	\$109.4	\$111.6	\$110.3	\$110.3

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Specialty Funded Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.5	\$0.5	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4	\$0.4
<i>Total Beginning Balance</i>	\$0.0	\$0.5	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.1	\$0.1	\$0.2	\$0.5	\$0.0	\$20.3	\$20.3
State Revenues	\$11.0	\$11.5	\$15.2	\$11.5	\$27.3	\$14.0	\$15.7	\$15.7
Local Revenues	\$1.1	\$2.6	\$4.8	\$5.3	\$10.9	\$8.4	\$10.8	\$10.8
Other Financing Sources	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$12.6	\$14.2	\$20.1	\$17.0	\$38.6	\$22.4	\$46.8	\$46.8
<b>Total Sources of Funds</b>	\$12.6	\$14.7	\$20.5	\$17.4	\$39.0	\$22.8	\$47.1	\$47.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$4.5	\$4.8	\$5.4	\$5.9	\$8.0	\$7.8	\$6.2	\$6.2
Classified Salaries	\$3.8	\$4.5	\$4.9	\$4.4	\$7.5	\$5.4	\$5.5	\$5.5
Employee Benefits	\$2.3	\$2.4	\$3.0	\$3.2	\$5.7	\$4.0	\$4.9	\$4.9
Books and Supplies	\$0.4	\$1.2	\$1.6	\$0.9	\$8.9	\$2.0	\$20.4	\$20.4
Other Operating Expense	\$0.5	\$1.0	\$2.1	\$1.9	\$5.1	\$2.3	\$6.6	\$6.6
Capital Outlay	\$0.2	\$0.0	\$2.4	\$0.0	\$2.5	\$0.0	\$2.5	\$2.5
Other Outgo	\$0.5	\$0.4	\$0.7	\$0.7	\$1.2	\$0.0	\$1.1	\$1.1
	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
<i>Total Expenditure</i>	\$12.2	\$14.3	\$20.1	\$17.1	\$39.0	\$22.4	\$47.1	\$47.1
<i>Ending Balance</i>								
Designated Ending Balance	\$0.5	\$0.5	\$0.4	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.5	\$0.5	\$0.4	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$12.6	\$14.7	\$20.5	\$17.4	\$39.0	\$22.8	\$47.1	\$47.1

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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 is half from the State and half from the District.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$136.2	\$136.2
Designated Beginning Balance	\$61.7	\$45.0	\$21.5	\$56.9	\$110.6	\$110.6	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$61.7	\$45.0	\$21.5	\$56.9	\$110.6	\$110.6	\$136.2	\$136.2
<i>Revenue</i>								
State Revenues	\$27.2	(\$16.5)	\$30.1	\$30.7	\$30.7	\$30.7	\$30.2	\$30.2
Local Revenues	\$0.6	\$0.1	\$0.8	\$2.8	\$3.0	\$3.0	\$3.0	\$3.0
Interfund Transfers In	\$2.1	\$8.1	\$23.3	\$30.0	\$30.7	\$30.7	\$30.2	\$30.2
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$29.9	(\$8.3)	\$54.2	\$63.5	\$64.3	\$64.3	\$63.4	\$63.4
<b>Total Sources of Funds</b>	\$91.6	\$36.7	\$75.6	\$120.4	\$174.9	\$174.9	\$199.6	\$199.6
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$8.2	\$4.2	\$4.2	\$3.2	\$11.0	\$4.8	\$11.2	\$4.2
Employee Benefits	\$3.2	\$2.1	\$1.7	\$1.3	\$1.8	\$2.0	\$4.2	\$0.2
Books and Supplies	\$4.0	\$0.9	\$1.1	\$0.7	\$32.9	\$1.5	\$51.6	\$11.6
Other Operating Expense	\$22.9	\$9.4	\$10.2	\$3.5	\$129.2	\$28.2	\$132.7	\$32.7
Capital Outlay	\$8.3	(\$1.3)	\$1.5	\$1.1	\$0.0	\$2.2	\$0.0	\$0.0
<i>Total Expenditure</i>	\$46.5	\$15.2	\$18.7	\$9.8	\$174.9	\$38.7	\$199.6	\$48.6
<i>Ending Balance</i>								
Designated Ending Balance	\$45.0	\$21.5	\$56.9	\$110.6	\$0.0	\$136.2	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$151.0
<i>Total Ending Balance</i>	\$45.0	\$21.5	\$56.9	\$110.6	\$0.0	\$136.2	\$0.0	\$151.0
<b>Total Uses of Funds</b>	\$91.6	\$36.7	\$75.6	\$120.4	\$174.9	\$174.9	\$199.6	\$199.6

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$4.4	\$1.4	\$0.0	\$5.1	\$8.6	\$8.6	\$6.2	\$6.2
Designated Beginning Balance	\$2.9	\$4.3	\$1.0	\$1.7	\$10.3	\$10.3	\$22.1	\$22.1
Inventories, Cash, Other	\$0.4	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$7.7	\$6.1	\$1.4	\$7.0	\$19.1	\$19.1	\$28.3	\$28.3
<i>Revenue</i>								
Revenue Limit Revenues	\$140.9	\$136.1	\$143.4	\$155.3	\$168.6	\$168.6	\$181.4	\$181.4
Local Revenues	\$0.8	\$0.8	\$0.9	\$1.9	\$1.8	\$1.8	\$1.7	\$1.7
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.9	\$0.0	\$0.0
<i>Total Revenue</i>	\$141.7	\$136.8	\$144.3	\$157.2	\$170.4	\$174.3	\$183.1	\$183.1
<b>Total Sources of Funds</b>	\$149.4	\$142.9	\$145.7	\$164.2	\$189.5	\$193.4	\$211.5	\$211.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$89.0	\$86.3	\$82.4	\$84.8	\$98.3	\$95.7	\$126.5	\$115.1
Classified Salaries	\$13.6	\$13.1	\$14.2	\$13.8	\$17.1	\$16.5	\$17.3	\$17.1
Employee Benefits	\$28.7	\$29.7	\$30.4	\$32.4	\$36.1	\$37.1	\$45.0	\$43.5
Books and Supplies	\$1.2	\$1.3	\$1.6	\$2.5	\$16.2	\$4.3	\$10.1	\$3.5
Other Operating Expense	\$2.8	\$2.7	\$4.0	\$5.2	\$12.5	\$5.3	\$6.9	\$6.9
Capital Outlay	\$0.2	\$0.5	\$0.3	\$0.1	\$3.5	\$0.4	\$3.0	(\$0.2)
Other Outgo	\$7.9	\$7.9	\$5.8	\$6.2	\$5.7	\$5.6	\$2.7	\$2.7
<i>Total Expenditure</i>	\$143.3	\$141.5	\$138.8	\$145.1	\$189.3	\$164.9	\$211.5	\$188.6
<i>Ending Balance</i>								
Undesignated Ending Balance	\$1.4	\$0.0	\$5.1	\$8.6	\$0.0	\$22.1	\$0.0	\$0.0
Designated Ending Balance	\$4.3	\$1.0	\$1.7	\$10.3	\$0.0	\$6.2	\$0.0	\$0.0
Inventories, Cash, Other	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$22.9
<i>Total Ending Balance</i>	\$6.1	\$1.4	\$7.0	\$19.1	\$0.2	\$28.5	\$0.0	\$22.9
<b>Total Uses of Funds</b>	\$149.4	\$142.9	\$145.7	\$164.2	\$189.5	\$193.4	\$211.5	\$211.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Specially Funded Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Revenue</i>								
Federal Revenues	\$22.4	\$24.3	\$20.7	\$19.0	\$23.7	\$18.4	\$41.7	\$41.7
State Revenues	\$11.3	\$11.5	\$13.3	\$11.5	\$27.4	\$13.4	\$14.1	\$14.1
Local Revenues	\$0.1	\$0.2	\$0.2	\$0.2	\$0.5	\$0.2	\$0.1	\$0.1
<i>Total Revenue</i>	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
<b>Total Sources of Funds</b>	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$12.9	\$14.1	\$14.3	\$13.0	\$23.1	\$12.6	\$20.6	\$20.6
Classified Salaries	\$6.8	\$6.7	\$7.6	\$7.1	\$13.6	\$7.7	\$9.7	\$9.7
Employee Benefits	\$5.3	\$6.4	\$6.9	\$6.5	\$9.0	\$6.2	\$6.7	\$6.7
Books and Supplies	\$6.9	\$6.8	\$3.9	\$2.8	\$2.1	\$4.0	\$15.7	\$15.7
Other Operating Expense	\$1.5	\$1.3	\$1.0	\$0.7	\$1.3	\$0.9	\$1.2	\$1.2
Capital Outlay	\$0.1	\$0.3	\$0.3	\$0.1	\$0.8	\$0.3	\$0.3	\$0.3
Other Outgo	\$0.3	\$0.3	\$0.3	\$0.3	\$1.7	\$0.0	\$1.6	\$1.6
	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
<i>Total Expenditure</i>	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8
<b>Total Uses of Funds</b>	\$33.9	\$36.1	\$34.2	\$30.6	\$51.6	\$31.9	\$55.8	\$55.8

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Cafeteria Fund (030)

Cafeteria Fund provides all school nutrition programs in elementary and secondary schools.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$23.4	\$10.0	\$0.5	\$1.0	\$0.6	\$0.6	\$32.0	\$32.0
Designated Beginning Balance	\$6.2	\$6.3	\$19.2	\$32.6	\$26.0	\$26.0	\$0.0	\$0.0
Inventories, Cash, Other	\$9.9	\$8.0	\$8.0	\$7.6	\$32.6	\$32.6	\$7.7	\$7.7
<i>Total Beginning Balance</i>	\$39.5	\$24.3	\$27.7	\$41.2	\$59.2	\$59.2	\$39.7	\$39.7
<i>Revenue</i>								
Federal Revenues	\$189.2	\$204.1	\$226.6	\$216.7	\$223.4	\$209.0	\$224.6	\$224.6
State Revenues	\$13.0	\$13.6	\$14.1	\$13.8	\$17.5	\$14.1	\$16.3	\$16.3
Local Revenues	\$32.0	\$23.8	\$20.6	\$20.8	\$21.9	\$22.6	\$22.6	\$22.6
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$1.1	\$0.0	\$3.5	\$0.0	\$0.0
<i>Total Revenue</i>	\$234.3	\$241.6	\$261.4	\$263.6	\$262.9	\$249.2	\$263.5	\$263.5
<b>Total Sources of Funds</b>	\$273.8	\$265.9	\$289.1	\$304.9	\$322.0	\$308.3	\$303.2	\$303.2
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$99.7	\$91.4	\$88.6	\$86.2	\$93.0	\$99.2	\$96.5	\$94.0
Employee Benefits	\$41.2	\$39.2	\$38.0	\$40.5	\$37.3	\$39.0	\$37.1	\$45.0
Books and Supplies	\$96.5	\$96.8	\$112.4	\$109.9	\$140.7	\$120.0	\$134.5	\$124.5
Other Operating Expense	\$8.4	\$8.0	\$7.6	\$9.1	\$11.3	\$9.3	\$9.7	\$9.7
Capital Outlay	\$1.1	\$0.1	\$0.0	\$0.0	\$7.3	\$1.1	\$0.0	\$7.3
Other Outgo	\$2.5	\$2.6	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$249.4	\$238.2	\$247.9	\$245.7	\$289.5	\$268.7	\$277.8	\$280.5
<i>Ending Balance</i>								
Undesignated Ending Balance	\$10.0	\$0.5	\$1.0	\$0.6	\$0.0	\$0.0	\$17.7	\$17.7
Designated Ending Balance	\$6.3	\$19.2	\$32.6	\$26.0	\$0.0	\$32.0	\$0.0	\$0.0
Inventories, Cash, Other	\$8.0	\$8.0	\$7.6	\$32.6	\$32.6	\$7.7	\$7.7	\$7.7
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$2.7)
<i>Total Ending Balance</i>	\$24.3	\$27.7	\$41.2	\$59.2	\$32.6	\$39.7	\$25.4	\$22.7
<b>Total Uses of Funds</b>	\$273.8	\$265.9	\$289.1	\$304.9	\$322.0	\$308.3	\$303.2	\$303.2

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Special Reserve Fund (015)

This fund mainly provides for buildings and capital improvements to relieve overcrowded schools.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$81.9	\$81.9
Designated Beginning Balance	\$477.1	\$436.4	\$311.1	\$327.8	\$228.0	\$228.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$477.1	\$436.4	\$311.1	\$327.8	\$228.0	\$228.0	\$81.9	\$81.9
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	\$0.0	\$4.8	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$20.6	\$0.3	\$30.5	\$30.5
Local Revenues	\$4.8	\$3.0	\$4.3	\$9.6	\$3.0	\$10.0	\$5.0	\$5.0
Interfund Transfers In	\$168.8	\$13.0	\$127.7	\$27.4	\$0.0	\$0.5	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$10.0	\$113.2	\$0.0	\$208.1	\$208.1
<i>Total Revenue</i>	\$173.6	\$16.0	\$132.0	\$51.9	\$136.7	\$10.7	\$243.5	\$243.5
<b>Total Sources of Funds</b>	\$650.7	\$452.4	\$443.1	\$379.6	\$364.7	\$238.7	\$325.4	\$325.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.9	\$1.5	\$1.5	\$1.3	\$6.5	\$1.5	\$6.6	\$2.8
Employee Benefits	\$1.0	\$0.6	\$0.6	\$0.5	\$2.5	\$0.7	\$2.4	\$1.4
Books and Supplies	\$0.9	\$0.1	\$0.0	\$0.2	\$0.9	\$10.7	\$0.9	\$0.2
Other Operating Expense	\$13.1	\$1.9	(\$0.3)	\$0.2	\$0.0	\$0.6	\$0.4	\$0.2
Capital Outlay	\$204.3	\$116.5	\$67.6	\$92.0	\$260.9	\$88.6	\$246.3	\$146.3
Other Outgo	(\$5.9)	\$20.6	\$46.0	\$57.3	\$94.0	\$54.7	\$68.8	\$68.8
<i>Total Expenditure</i>	\$214.3	\$141.3	\$115.3	\$151.6	\$364.7	\$156.8	\$325.4	\$219.7
<i>Ending Balance</i>								
Designated Ending Balance	\$436.4	\$311.1	\$303.4	\$228.0	\$0.0	\$81.9	\$0.0	\$0.0
ERP COPS	\$0.0	\$0.0	\$24.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$105.7
<i>Total Ending Balance</i>	\$436.4	\$311.1	\$327.8	\$228.0	\$0.0	\$81.9	\$0.0	\$105.7
<b>Total Uses of Funds</b>	\$650.7	\$452.4	\$443.1	\$379.6	\$364.7	\$238.7	\$325.4	\$325.4



# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Special Reserve Fund - CRA (017)

This fund is used for school construction projects paid from Community Redevelopment Agency Funds.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$15.3	\$15.3
Designated Beginning Balance	\$1.3	\$3.1	\$6.9	\$10.5	\$11.7	\$11.7	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$1.3	\$3.1	\$6.9	\$10.5	\$11.7	\$11.7	\$15.3	\$15.3
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$3.5	\$2.1	\$4.7	\$4.0	\$3.4	\$3.4
Interfund Transfers In	\$1.4	\$3.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$1.5	\$3.8	\$3.5	\$2.1	\$4.7	\$4.0	\$3.4	\$3.4
<b>Total Sources of Funds</b>	\$2.8	\$6.9	\$10.5	\$12.5	\$16.5	\$15.7	\$18.7	\$18.7
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.2	\$0.2
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	(\$0.3)	\$0.0	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.6	\$16.2	\$0.4	\$18.5	\$1.5
<i>Total Expenditure</i>	(\$0.3)	\$0.0	\$0.0	\$0.8	\$16.5	\$0.4	\$18.7	\$1.7
<i>Ending Balance</i>								
Designated Ending Balance	\$3.1	\$6.9	\$10.5	\$11.7	\$0.0	\$15.3	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$17.0
<i>Total Ending Balance</i>	\$3.1	\$6.9	\$10.5	\$11.7	\$0.0	\$15.3	\$0.0	\$17.0
<b>Total Uses of Funds</b>	\$2.8	\$6.9	\$10.5	\$12.5	\$16.5	\$15.7	\$18.7	\$18.7

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0	\$1.0
Designated Beginning Balance	\$0.2	\$0.5	\$0.5	\$0.5	\$2.4	\$2.4	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.2	\$0.5	\$0.5	\$0.5	\$2.4	\$2.4	\$1.0	\$1.0
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	(\$2.6)	\$2.6	\$6.3	\$2.2	\$6.3	\$6.3
State Revenues	\$0.0	\$0.0	\$0.0	\$2.8	\$0.4	\$0.0	\$2.6	\$2.6
Local Revenues	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interfund Transfers In	\$9.2	\$3.8	\$0.0	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$9.2	\$3.8	(\$2.6)	\$7.7	\$6.7	\$2.2	\$8.9	\$8.9
<b>Total Sources of Funds</b>	\$9.4	\$4.3	(\$2.1)	\$8.1	\$9.1	\$4.5	\$9.9	\$9.9
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.9	\$0.4	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$3.0	(\$0.2)	(\$4.0)	\$1.5	\$6.6	\$1.3	\$9.8	\$5.8
Capital Outlay	\$3.8	\$2.8	\$0.9	\$3.5	\$2.5	\$2.2	\$0.1	\$0.1
Other Outgo	\$0.9	\$0.6	\$0.2	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$9.0	\$3.8	(\$2.6)	\$5.8	\$9.1	\$3.6	\$9.9	\$5.9
<i>Ending Balance</i>								
Designated Ending Balance	\$0.5	\$0.5	\$0.5	\$2.4	\$0.0	\$1.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4.0
<i>Total Ending Balance</i>	\$0.5	\$0.5	\$0.5	\$2.4	\$0.0	\$1.0	\$0.0	\$4.0
<b>Total Uses of Funds</b>	\$9.4	\$4.3	(\$2.1)	\$8.1	\$9.1	\$4.5	\$9.9	\$9.9

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Building Fund - Measure Y (042)

Measure Y was a local bond issue approved by voters in November 2005. The total dollar value of the bond was \$ 3,985 million. This fund is used for school construction and modernization, with a goal of returning all schools to a traditional calendar. Mo

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$117.8	\$117.8
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$168.2	\$168.2	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$168.2	\$168.2	\$117.8	\$117.8
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$0.0	\$3.0	\$2.7	\$9.7	\$18.7	\$18.7
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$401.0	\$228.3	\$0.0	\$1,269.9	\$1,269.9
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$404.0	\$231.0	\$9.7	\$1,288.6	\$1,288.6
<b>Total Sources of Funds</b>	\$0.0	\$0.0	\$0.0	\$404.0	\$399.2	\$177.9	\$1,406.4	\$1,406.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.4	\$8.6	\$2.6
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$3.2	\$0.7
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.2	\$3.0	\$1.5
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$6.7	\$0.0	\$0.0	\$0.6	\$0.2
Capital Outlay	\$0.0	\$0.0	\$0.0	\$20.4	\$363.0	\$27.4	\$1,361.0	\$361.0
Other Outgo	\$0.0	\$0.0	\$0.0	\$208.6	\$35.7	\$31.9	\$30.0	\$30.0
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.0	\$235.8	\$399.2	\$60.1	\$1,406.4	\$396.0
<i>Ending Balance</i>								
Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$168.2	\$0.0	\$117.8	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,010.4
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.0	\$168.2	\$0.0	\$117.8	\$0.0	\$1,010.4
<b>Total Uses of Funds</b>	\$0.0	\$0.0	\$0.0	\$404.0	\$399.2	\$177.9	\$1,406.4	\$1,406.4

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Building Fund - Measure R (043)

Measure R was a local bond measure approved by voters in March 2004. The total value of the bond was \$ 3,350 million. This fund is used for new school construction and repairs to existing schools. Most projects also receive State matching funds. There

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	(\$174.8)	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$342.5	\$342.5	\$341.5	\$341.5
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	(\$174.8)	\$342.5	\$342.5	\$341.8	\$341.8
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$0.0	\$15.4	\$10.4	\$34.0	\$20.0	\$20.0
Interfund Transfers In	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$228.8	\$904.7	\$1,299.3	\$400.0	\$2,248.0	\$2,248.0
Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.0	\$0.0	\$228.9	\$920.1	\$1,309.7	\$434.0	\$2,268.0	\$2,268.0
<b>Total Sources of Funds</b>	\$0.0	\$0.0	\$228.9	\$745.3	\$1,652.3	\$776.5	\$2,609.8	\$2,609.8
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$9.1	\$16.7	\$27.8	\$19.8	\$36.6	\$19.6
Employee Benefits	\$0.0	\$0.0	\$3.6	\$6.7	\$11.6	\$8.8	\$14.7	\$8.7
Books and Supplies	\$0.0	\$0.0	\$2.5	\$4.4	\$0.0	\$2.8	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$7.8	\$18.5	\$18.5	\$11.6	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$211.1	\$356.5	\$1,594.3	\$390.3	\$2,558.1	\$1,058.1
Other Outgo	\$0.0	\$0.0	\$150.0	\$0.0	\$0.0	\$1.4	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$0.0	\$384.1	\$402.8	\$1,652.3	\$434.7	\$2,609.5	\$1,086.5
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	(\$155.3)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$342.5	\$0.0	\$341.5	\$0.0	\$0.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,523.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	(\$155.3)	\$342.5	\$0.0	\$341.8	\$0.3	\$1,523.3
<b>Total Uses of Funds</b>	\$0.0	\$0.0	\$228.9	\$745.3	\$1,652.3	\$776.5	\$2,609.8	\$2,609.8

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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. There is \$ 750 million of unused authority in

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$171.7	\$171.7
Designated Beginning Balance	\$0.0	\$2,057.5	\$1,676.0	\$1,041.0	\$372.9	\$372.9	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.0	\$2,057.5	\$1,676.0	\$1,041.0	\$372.9	\$372.9	\$171.7	\$171.7
<i>Revenue</i>								
Local Revenues	\$5.1	\$32.4	\$26.0	\$23.6	\$7.8	\$21.9	\$14.7	\$14.7
Other Financing Sources	\$2,100.0	\$0.0	\$0.0	\$0.0	\$1,147.3	\$500.0	\$744.0	\$744.0
<i>Total Revenue</i>	\$2,105.1	\$32.4	\$26.0	\$23.6	\$1,155.0	\$521.9	\$758.7	\$758.7
<b>Total Sources of Funds</b>	\$2,105.1	\$2,090.0	\$1,702.0	\$1,064.6	\$1,527.9	\$894.8	\$930.4	\$930.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.4	\$14.3	\$25.5	\$28.7	\$30.2	\$18.0	\$29.3	\$19.3
Employee Benefits	\$0.2	\$5.8	\$9.4	\$7.5	\$12.9	\$8.1	\$12.2	\$6.2
Books and Supplies	\$0.0	\$1.3	\$3.2	\$6.3	\$19.0	\$2.8	\$0.0	\$0.0
Other Operating Expense	\$10.7	\$56.9	\$14.1	\$12.7	\$26.1	\$11.0	\$0.1	\$0.1
Capital Outlay	\$36.2	\$335.6	\$604.9	\$636.4	\$1,439.7	\$683.1	\$888.8	\$849.5
<i>Total Expenditure</i>	\$47.5	\$414.0	\$657.1	\$691.7	\$1,527.9	\$723.0	\$930.4	\$875.1
<i>Ending Balance</i>								
Designated Ending Balance	\$2,057.5	\$1,676.0	\$1,044.9	\$372.9	\$0.0	\$171.7	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$55.3
<i>Total Ending Balance</i>	\$2,057.5	\$1,676.0	\$1,044.9	\$372.9	\$0.0	\$171.7	\$0.0	\$55.3
<b>Total Uses of Funds</b>	\$2,105.1	\$2,090.0	\$1,702.0	\$1,064.6	\$1,527.9	\$894.8	\$930.4	\$930.4

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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 voters in April 1997. There is \$ 0 million of unused authority in thi

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$117.9	\$117.9
Designated Beginning Balance	\$669.9	\$860.2	\$483.3	\$257.4	\$213.5	\$213.5	\$0.0	\$0.0
Inventories, Cash, Other	(\$2.5)	\$17.5	\$12.7	\$7.3	\$3.0	\$3.0	\$3.0	\$3.0
Audit Adjustments	\$20.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$687.8	\$877.7	\$496.0	\$264.8	\$216.5	\$216.5	\$120.9	\$120.9
<i>Revenue</i>								
Local Revenues	\$12.4	\$6.4	\$10.7	\$10.7	\$4.8	\$17.6	\$4.2	\$4.2
Other Financing Sources	\$507.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$519.8	\$6.4	\$10.7	\$10.7	\$4.8	\$17.6	\$4.2	\$4.2
<b>Total Sources of Funds</b>	\$1,207.6	\$884.1	\$506.8	\$275.4	\$221.3	\$234.1	\$125.0	\$125.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$14.6	\$17.9	\$11.3	\$6.6	\$14.0	\$1.6	\$1.0	\$1.0
Employee Benefits	\$6.4	\$6.7	\$4.5	\$2.7	\$3.1	\$0.7	\$0.4	\$0.4
Books and Supplies	\$4.2	\$4.2	\$1.5	\$0.6	\$0.0	\$0.2	\$0.0	\$0.0
Other Operating Expense	\$127.7	\$125.6	\$28.1	\$8.7	\$148.1	\$8.2	\$0.0	\$0.0
Capital Outlay	\$176.9	\$233.7	\$198.8	\$40.3	\$53.1	\$102.5	\$123.6	\$93.6
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$329.9	\$388.1	\$244.3	\$58.9	\$218.3	\$113.3	\$125.0	\$95.0
<i>Ending Balance</i>								
Designated Ending Balance	\$860.2	\$483.3	\$255.1	\$213.5	\$0.0	\$117.9	\$0.0	\$0.0
Inventories, Cash, Other	\$17.5	\$12.7	\$7.3	\$3.0	\$3.0	\$3.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$30.0
<i>Total Ending Balance</i>	\$877.7	\$496.0	\$262.5	\$216.5	\$3.0	\$120.9	\$0.0	\$30.0
<b>Total Uses of Funds</b>	\$1,207.6	\$884.1	\$506.8	\$275.4	\$221.3	\$234.1	\$125.0	\$125.0

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Special Resv 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

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
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Amounts in \$millions

### Sources of Funds

#### *Beginning Balance*

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$2.8
Designated Beginning Balance	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

#### *Total Beginning Balance*

\$0.8	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$2.8
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#### *Revenue*

Federal Revenues	\$0.0	\$0.0	\$8.6	\$2.0	\$1.4	\$1.1	\$0.0	\$0.0
Local Revenues	\$0.0	\$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	\$0.0

#### *Total Revenue*

\$9.6	\$25.7	\$10.8	\$2.0	\$1.4	\$1.1	\$0.0	\$0.0
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#### *Total Sources of Funds*

\$10.4	\$25.7	\$10.8	\$4.2	\$3.2	\$2.8	\$2.8	\$2.8
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### Uses of Funds

#### *Expenditure*

Classified Salaries	\$1.1	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.2	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$3.6	\$21.5	\$12.7	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$4.6	\$3.4	(\$4.5)	\$0.1	\$1.4	\$0.0	\$2.8	\$1.8
Other Outgo	\$0.7	\$0.3	\$0.1	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0

#### *Total Expenditure*

\$10.4	\$25.7	\$8.6	\$2.4	\$1.4	\$0.0	\$2.8	\$1.8
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#### *Ending Balance*

Undesignated Ending Balance	\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0

#### *Total Ending Balance*

\$0.0	\$0.0	\$2.2	\$1.8	\$1.8	\$2.8	\$0.0	\$1.0
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#### *Total Uses of Funds*

\$10.4	\$25.7	\$10.8	\$4.2	\$3.2	\$2.8	\$2.8	\$2.8
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# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## County Sch Facilities Fund - Prop 1A (065)

Proposition 1A was a State bond issue approved by voters in 1998 in which \$6.7 billion was allocated for K-12 school construction and modernization. In most cases, a 50% local match is required. All of the funds have been allocated to projects.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$27.0	\$27.0
Designated Beginning Balance	\$46.8	\$49.3	\$332.1	\$162.3	\$66.6	\$66.6	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$46.8	\$49.3	\$332.1	\$162.3	\$66.6	\$66.6	\$27.0	\$27.0
<i>Revenue</i>								
State Revenues	\$115.9	\$490.9	(\$0.7)	(\$0.1)	\$0.0	(\$1.8)	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$23.1	\$2.7	\$3.6	\$0.1	\$0.1
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.4	\$0.0	\$0.0
<i>Total Revenue</i>	\$115.9	\$490.9	(\$0.7)	\$23.1	\$2.7	\$3.2	\$0.1	\$0.1
<b>Total Sources of Funds</b>	\$162.7	\$540.2	\$331.4	\$185.4	\$69.4	\$69.8	\$27.1	\$27.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$1.0	\$1.5	\$1.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.4	\$0.5	\$0.4	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.3	\$0.3	\$0.2	\$0.3	\$0.0	\$1.0	\$0.0	\$0.0
Other Operating Expense	\$6.6	\$3.0	(\$0.1)	\$0.3	\$0.0	\$0.1	\$0.0	\$0.0
Capital Outlay	\$105.0	\$202.8	\$167.5	\$114.1	\$69.4	\$41.6	\$27.1	\$27.1
Other Outgo	\$0.0	\$0.0	\$0.0	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$113.3	\$208.1	\$169.0	\$118.8	\$69.4	\$42.7	\$27.1	\$27.1
<i>Ending Balance</i>								
Designated Ending Balance	\$49.3	\$332.1	\$162.3	\$66.6	\$0.0	\$27.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$49.3	\$332.1	\$162.3	\$66.6	\$0.0	\$27.0	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$162.7	\$540.2	\$331.4	\$185.4	\$69.4	\$69.8	\$27.1	\$27.1



# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## County Sch Facilities Fund - Prop 47 (066)

Proposition 47 was a State bond issue approved by voters in 2002 in which \$11.4 billion was allocated for K-12 school construction and modernization. In most cases a 50% local match is required.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.8	\$1.8
Designated Beginning Balance	\$0.0	\$7.8	\$74.1	\$65.0	\$55.0	\$55.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.0	\$7.8	\$74.1	\$65.0	\$55.0	\$55.0	\$1.8	\$1.8
<i>Revenue</i>								
State Revenues	\$87.3	\$101.1	\$62.4	\$2.1	\$315.0	\$0.0	\$700.0	\$700.0
Local Revenues	\$0.2	\$0.2	\$0.0	\$6.3	\$8.8	\$9.9	\$7.1	\$7.1
<i>Total Revenue</i>	\$87.5	\$101.4	\$62.4	\$8.4	\$323.8	\$9.9	\$707.1	\$707.1
<b>Total Sources of Funds</b>	\$87.5	\$109.2	\$136.5	\$73.4	\$378.8	\$64.9	\$708.9	\$708.9
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.8	\$0.4	\$1.4	\$1.7	\$0.3	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.2	\$0.1	\$0.5	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.1	\$0.0	\$0.2	\$0.1	\$0.0	\$1.0	\$0.0	\$0.0
Other Operating Expense	\$2.8	\$2.9	\$0.7	\$1.3	\$0.0	\$0.1	\$0.0	\$0.0
Capital Outlay	\$75.8	\$31.6	\$68.7	\$14.7	\$378.5	\$62.0	\$708.9	\$258.9
<i>Total Expenditure</i>	\$79.7	\$35.0	\$71.5	\$18.4	\$378.8	\$63.1	\$708.9	\$258.9
<i>Ending Balance</i>								
Designated Ending Balance	\$7.8	\$74.1	\$65.0	\$55.0	\$0.0	\$1.8	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$450.0
<i>Total Ending Balance</i>	\$7.8	\$74.1	\$65.0	\$55.0	\$0.0	\$1.8	\$0.0	\$450.0
<b>Total Uses of Funds</b>	\$87.5	\$109.2	\$136.5	\$73.4	\$378.8	\$64.9	\$708.9	\$708.9

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## County Sch Facilities Fund - Prop 55 (067)

Proposition 55 was a State bond measure approved by voters in 2004 in which \$10.0 billion was approved for K-12 school construction and modernization. In most cases a 50% local match is required. As of May 23, 2007, \$1.8 billion is unallocated.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$518.0	\$518.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$19.1	\$223.3	\$223.3	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$19.1	\$223.3	\$223.3	\$518.0	\$518.0
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$37.4	\$360.2	\$735.0	\$354.9	\$810.0	\$810.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$5.2	\$24.4	\$17.5	\$13.5	\$13.5
<i>Total Revenue</i>	\$0.0	\$0.0	\$37.4	\$365.4	\$759.4	\$372.4	\$823.5	\$823.5
<b>Total Sources of Funds</b>	\$0.0	\$0.0	\$37.4	\$384.5	\$982.7	\$595.7	\$1,341.5	\$1,341.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$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	\$0.0
Books and Supplies	\$0.0	\$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	\$0.1	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$18.3	\$161.1	\$982.7	\$77.6	\$1,341.5	\$671.5
<i>Total Expenditure</i>	\$0.0	\$0.0	\$18.3	\$161.2	\$982.7	\$77.8	\$1,341.5	\$671.5
<i>Ending Balance</i>								
Designated Ending Balance	\$0.0	\$0.0	\$19.1	\$223.3	\$0.0	\$518.0	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$670.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$19.1	\$223.3	\$0.0	\$518.0	\$0.0	\$670.0
<b>Total Uses of Funds</b>	\$0.0	\$0.0	\$37.4	\$384.5	\$982.7	\$595.7	\$1,341.5	\$1,341.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## County Sch Facilities Fund - Prop 1D (068)

Measure 1D was a State bond issue approved by voters in November 2006 in which \$7.3 billion was allocated for K-12 school construction and modernization. In most cases, a 50% local match is required.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$700.0	\$700.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.8	\$5.8
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8
<b>Total Sources of Funds</b>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8
<b>Total Uses of Funds</b>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.8	\$705.8

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Regular Program</b>	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.1	\$2.1
Designated Beginning Balance	\$2.4	\$1.7	\$1.7	\$1.8	\$2.0	\$2.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$2.4	\$1.7	\$1.7	\$1.8	\$2.0	\$2.0	\$2.1	\$2.1
<i>Revenue</i>								
Federal Revenues	\$0.0	\$15.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.4	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.4	\$15.9	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total Sources of Funds</b>	\$2.8	\$17.6	\$1.9	\$2.0	\$2.1	\$2.1	\$2.2	\$2.2
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.2	\$1.0	\$0.0	\$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	\$0.0
Books and Supplies	\$0.2	\$0.2	\$0.0	\$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	\$0.0
Capital Outlay	\$0.4	\$7.1	\$0.0	\$0.0	\$2.1	\$0.0	\$2.1	\$1.1
<i>Total Expenditure</i>	\$1.1	\$16.0	\$0.1	\$0.0	\$2.1	\$0.0	\$2.2	\$1.2
<i>Ending Balance</i>								
Designated Ending Balance	\$1.7	\$1.7	\$1.8	\$2.0	\$0.0	\$2.1	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0
<i>Total Ending Balance</i>	\$1.7	\$1.7	\$1.8	\$2.0	\$0.0	\$2.1	\$0.0	\$1.0
<b>Total Uses of Funds</b>	\$2.8	\$17.6	\$1.9	\$2.0	\$2.1	\$2.1	\$2.2	\$2.2

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Capital Facilities Acct Fund (073)

This fund is used to account for developer fees levied on new residential, commercial or industrial projects within the District's boundaries. Revenues, which may vary widely from year to year, are used for the construction of new school facilities.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$145.1	\$145.1
Designated Beginning Balance	\$71.5	\$73.8	\$99.1	\$133.1	\$176.9	\$176.9	\$0.0	\$0.0
Inventories, Cash, Other	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$71.4	\$73.8	\$99.1	\$133.1	\$176.9	\$176.9	\$145.1	\$145.1
<i>Revenue</i>								
Local Revenues	\$43.2	\$70.8	\$80.1	\$91.9	\$66.3	\$86.2	\$88.2	\$88.2
<i>Total Revenue</i>	\$43.2	\$70.8	\$80.1	\$91.9	\$66.3	\$86.2	\$88.2	\$88.2
<b>Total Sources of Funds</b>	\$114.6	\$144.6	\$179.1	\$225.0	\$243.2	\$263.1	\$233.3	\$233.3
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.6	\$0.4	\$0.7	\$0.6	\$0.3	\$0.3	\$0.3	\$0.3
Employee Benefits	\$0.3	\$0.2	\$0.3	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1
Books and Supplies	\$0.1	\$0.1	\$0.3	\$0.2	\$1.7	\$0.7	\$0.0	\$0.0
Other Operating Expense	\$3.1	\$1.8	\$1.3	\$1.4	\$23.0	\$1.3	\$96.3	\$56.3
Capital Outlay	\$12.7	\$14.1	\$11.8	\$24.1	\$184.3	\$88.5	\$105.2	\$95.2
Other Outgo	\$24.0	\$29.0	\$31.7	\$21.6	\$33.7	\$26.9	\$31.3	\$31.3
<i>Total Expenditure</i>	\$40.8	\$45.6	\$46.0	\$48.1	\$243.2	\$118.0	\$233.3	\$183.3
<i>Ending Balance</i>								
Designated Ending Balance	\$73.8	\$99.1	\$133.1	\$176.9	\$0.0	\$145.1	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$50.0
<i>Total Ending Balance</i>	\$73.8	\$99.1	\$133.1	\$176.9	\$0.0	\$145.1	\$0.0	\$50.0
<b>Total Uses of Funds</b>	\$114.6	\$144.6	\$179.1	\$225.0	\$243.2	\$263.1	\$233.3	\$233.3

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## State Sch Bldg Lease/Purch Fund (074)

This fund is used for school construction projects to relieve overcrowding.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9
Designated Beginning Balance	\$15.8	\$13.7	\$22.2	\$14.1	\$5.4	\$5.4	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$15.8	\$13.7	\$22.2	\$14.1	\$5.4	\$5.4	\$0.9	\$0.9
<i>Revenue</i>								
State Revenues	\$1.0	\$14.4	(\$13.3)	(\$1.4)	\$0.0	(\$7.0)	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.2	\$0.0	\$0.0	\$0.2	\$0.1	\$0.3	\$0.3
Interfund Transfers In	\$6.1	\$5.7	\$7.6	\$0.0	\$11.4	\$4.5	\$6.9	\$6.9
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$7.1	\$20.3	(\$5.7)	(\$1.4)	\$11.6	(\$2.4)	\$7.1	\$7.1
<b>Total Sources of Funds</b>	\$22.9	\$34.0	\$16.5	\$12.8	\$16.9	\$3.0	\$8.0	\$8.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.1	\$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	\$0.0
Books and Supplies	\$0.3	\$0.0	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Other Operating Expense	\$0.6	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$8.3	\$11.7	\$2.1	\$4.6	\$16.9	\$1.8	\$8.0	\$7.0
Other Outgo	\$0.0	\$0.0	\$0.0	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$9.2	\$11.8	\$2.4	\$7.4	\$16.9	\$2.0	\$8.0	\$7.0
<i>Ending Balance</i>								
Designated Ending Balance	\$13.7	\$22.2	\$14.1	\$5.4	\$0.0	\$0.9	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0
<i>Total Ending Balance</i>	\$13.7	\$22.2	\$14.1	\$5.4	\$0.0	\$0.9	\$0.0	\$1.0
<b>Total Uses of Funds</b>	\$22.9	\$34.0	\$16.5	\$12.8	\$16.9	\$3.0	\$8.0	\$8.0

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Bond Interest & Redemption Fund (004)

This fund provides principal and interest payments on outstanding local bonds approved by voters. The source of revenues is local property taxes. The unusual spikes in revenues and expenditures in 2005-06 and 2006-07 were due to refinancings.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$103.2	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1
<i>Total Beginning Balance</i>	\$103.2	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1
<i>Revenue</i>								
State Revenues	\$1.2	\$2.4	\$2.8	\$2.7	\$3.9	\$4.4	\$4.7	\$4.7
Local Revenues	\$190.4	\$229.6	\$308.4	\$314.7	\$414.9	\$462.2	\$496.7	\$496.7
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$717.0	\$0.0	\$1,934.1	\$0.0	\$0.0
<i>Total Revenue</i>	\$191.5	\$231.9	\$311.2	\$1,034.4	\$418.8	\$2,400.7	\$501.4	\$501.4
<b>Total Sources of Funds</b>	\$294.7	\$396.9	\$477.1	\$1,245.8	\$701.8	\$2,683.7	\$850.5	\$850.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Outgo	\$129.8	\$231.1	\$265.6	\$962.8	\$418.8	\$2,334.5	\$501.4	\$501.4
<i>Total Expenditure</i>	\$129.8	\$231.1	\$265.6	\$962.8	\$418.8	\$2,334.5	\$501.4	\$501.4
<i>Ending Balance</i>								
Designated Ending Balance	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1	\$349.1
<i>Total Ending Balance</i>	\$165.0	\$165.8	\$211.4	\$283.0	\$283.0	\$349.1	\$349.1	\$349.1
<b>Total Uses of Funds</b>	\$294.7	\$396.9	\$477.1	\$1,245.8	\$701.8	\$2,683.7	\$850.5	\$850.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Tax Override Fund (005)

This fund repays indebtedness resulting from earlier tax levies. The total debt to be repaid is .590 million. The repayment schedule will end June 30, 2010.

<b>Regular Program</b>	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Beginning Balance</i>	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.3	\$0.4	\$0.5	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<i>Total Revenue</i>	\$0.3	\$0.5	\$0.5	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<b>Total Sources of Funds</b>	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.4	\$0.4	\$0.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Outgo	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<i>Total Expenditure</i>	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<i>Ending Balance</i>								
Designated Ending Balance	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Ending Balance</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total Uses of Funds</b>	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.4	\$0.4	\$0.4



# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Capital Services Fund (071)

This fund is used to repay Certificates of Participation (COPs). COPs are funds borrowed for capital projects where bond financing is not available. Repayment is from general purpose funds or other funds such as developer fees. On June 30, 2006, the ou

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$54.6	\$44.6	\$39.9	\$12.9	\$13.8	\$13.8	\$20.8	\$20.8
Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.7	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$54.6	\$44.6	\$39.9	\$12.9	\$13.8	\$19.4	\$20.8	\$20.8
<i>Revenue</i>								
Local Revenues	\$2.2	\$0.9	\$3.2	\$1.2	\$1.1	\$1.4	\$1.6	\$1.6
Interfund Transfers In	\$49.7	\$95.3	\$393.3	\$31.5	\$33.4	\$34.9	\$37.8	\$37.8
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$178.6	\$5.7	\$1.9	\$0.0	\$0.0
<i>Total Revenue</i>	\$51.9	\$96.2	\$396.5	\$211.2	\$40.2	\$38.2	\$39.3	\$39.3
<b>Total Sources of Funds</b>	\$106.4	\$140.8	\$436.4	\$224.1	\$53.9	\$57.6	\$60.1	\$60.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Outgo	\$61.8	\$100.9	\$247.3	\$210.3	\$40.2	\$36.8	\$39.3	\$39.3
<i>Total Expenditure</i>	\$61.8	\$100.9	\$247.3	\$210.3	\$40.2	\$36.8	\$39.3	\$39.3
<i>Ending Balance</i>								
Designated Ending Balance	\$44.6	\$39.9	\$189.2	\$13.8	\$13.8	\$20.8	\$20.8	\$20.8
<i>Total Ending Balance</i>	\$44.6	\$39.9	\$189.2	\$13.8	\$13.8	\$20.8	\$20.8	\$20.8
<b>Total Uses of Funds</b>	\$106.4	\$140.8	\$436.4	\$224.1	\$53.9	\$57.6	\$60.1	\$60.1

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Worker's Compensation Fund (013)

This internal service fund makes medical and other payments to employees who were injured in the course of their employment with the District, plus the necessary costs of administering the fund. Revenues comes from each fund that has employees and are ca

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$42.1	\$42.1
Designated Beginning Balance	\$0.7	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$1.2	\$1.2	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Beg Bal	\$0.0	(\$132.8)	(\$176.8)	(\$290.6)	(\$182.9)	(\$182.9)	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$1.9	(\$131.2)	(\$174.5)	(\$288.6)	(\$180.9)	(\$180.9)	\$44.1	\$44.1
<i>Revenue</i>								
Local Revenues	\$4.5	\$3.0	\$8.4	\$205.3	\$171.8	\$183.0	\$120.5	\$120.5
Interfund Transfers In	\$164.6	\$173.5	\$172.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$169.0	\$176.5	\$180.6	\$205.3	\$171.8	\$183.0	\$120.5	\$120.5
<b>Total Sources of Funds</b>	\$170.9	\$45.4	\$6.1	(\$83.3)	(\$9.2)	\$2.0	\$164.6	\$164.6
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Classified Salaries	\$2.4	\$3.1	\$3.5	\$4.0	\$4.4	\$4.1	\$4.3	\$4.3
Employee Benefits	\$0.9	\$1.2	\$1.6	\$1.8	\$2.0	\$1.9	\$1.8	\$1.8
Books and Supplies	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Other Operating Expense	\$165.9	\$215.4	\$289.4	\$91.7	\$150.2	(\$48.1)	\$133.2	\$133.2
<i>Total Expenditure</i>	\$169.3	\$219.9	\$294.7	\$97.6	\$156.8	(\$42.0)	\$139.5	\$139.5
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$23.1	\$23.1
Designated Ending Balance	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$1.2	\$2.0	\$2.0	\$2.0	\$0.0	\$2.0	\$2.0	\$2.0
Restatement of Ending Bal	\$0.0	(\$176.8)	(\$290.6)	(\$182.9)	(\$165.9)	\$42.1	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$1.6	(\$174.5)	(\$288.6)	(\$180.9)	(\$165.9)	\$44.1	\$25.1	\$25.1
<b>Total Uses of Funds</b>	\$170.9	\$45.4	\$6.1	(\$83.3)	(\$9.2)	\$2.0	\$164.6	\$164.6

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$5.4	\$5.0	\$5.0	\$5.2	\$5.2
Inventories, Cash, Other	\$6.7	\$6.7	\$6.3	\$0.5	\$0.5	\$0.5	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$6.7	\$6.7	\$6.3	\$5.9	\$5.5	\$5.5	\$5.2	\$5.2
<i>Revenue</i>								
Local Revenues	\$0.3	\$0.0	\$0.3	\$13.1	\$17.0	\$14.4	\$17.0	\$17.0
Interfund Transfers In	\$13.2	\$15.6	\$16.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$13.5	\$15.6	\$16.8	\$13.1	\$17.0	\$14.4	\$17.0	\$17.0
<b>Total Sources of Funds</b>	\$20.3	\$22.3	\$23.1	\$19.1	\$22.5	\$20.0	\$22.2	\$22.2
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Classified Salaries	\$0.3	\$0.6	\$0.8	\$1.3	\$1.8	\$1.3	\$1.8	\$1.8
Employee Benefits	\$0.1	\$0.2	\$0.4	\$0.6	\$0.8	\$0.6	\$0.8	\$0.8
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1
Other Operating Expense	\$13.1	\$15.0	\$15.7	\$11.4	\$14.2	\$12.6	\$14.2	\$14.2
<i>Total Expenditure</i>	\$13.6	\$16.0	\$17.2	\$13.5	\$17.0	\$14.8	\$17.0	\$17.0
<i>Ending Balance</i>								
Designated Ending Balance	\$0.0	\$0.0	\$0.0	\$5.0	\$5.0	\$4.7	\$5.2	\$5.2
Inventories, Cash, Other	\$6.7	\$6.3	\$5.9	\$0.5	\$0.5	\$0.5	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$6.7	\$6.3	\$5.9	\$5.5	\$5.5	\$5.2	\$5.2	\$5.2
<b>Total Uses of Funds</b>	\$20.3	\$22.3	\$23.1	\$19.1	\$22.5	\$20.0	\$22.2	\$22.2

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Health & Welfare Benefits Fund (021)

This fund provides insurance or reimbursement for medical, dental and vision care for qualified LAUSD employees and retirees, plus the necessary costs of administering the fund. Costs for employee health and welfare benefits have been growing faster than

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$10.0	\$0.4	\$0.4	\$0.4	\$0.6	\$0.6
Designated Beginning Balance	\$16.0	\$21.4	\$10.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$0.0	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$10.9	\$10.9
<i>Total Beginning Balance</i>	\$16.0	\$25.4	\$29.9	\$11.4	\$11.4	\$11.4	\$11.6	\$11.6
<i>Revenue</i>								
Local Revenues	\$1.9	\$0.6	\$1.8	\$715.8	\$776.2	\$783.3	\$807.9	\$807.9
Interfund Transfers In	\$581.7	\$648.5	\$658.6	\$0.0	\$0.0	\$0.0	\$7.0	\$7.0
<i>Total Revenue</i>	\$583.6	\$649.1	\$660.4	\$715.8	\$776.2	\$783.3	\$814.9	\$814.9
<b>Total Sources of Funds</b>	\$599.5	\$674.5	\$690.3	\$727.2	\$787.6	\$794.6	\$826.5	\$826.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$1.0	\$1.1	\$1.1	\$1.4	\$1.7	\$1.6	\$2.0	\$2.0
Employee Benefits	\$0.4	\$0.6	\$0.6	\$0.9	\$0.7	\$1.0	\$0.9	\$0.9
Books and Supplies	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.0	\$0.7	\$0.7
Other Operating Expense	\$572.6	\$642.8	\$677.0	\$713.4	\$774.1	\$780.5	\$811.9	\$811.9
<i>Total Expenditure</i>	\$574.1	\$644.7	\$678.9	\$715.8	\$776.6	\$783.1	\$815.5	\$815.5
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$10.0	\$0.4	\$0.4	\$0.0	\$0.6	\$0.0	\$0.0
Designated Ending Balance	\$21.4	\$10.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$10.9	\$10.9	\$10.9
<i>Total Ending Balance</i>	\$25.4	\$29.9	\$11.4	\$11.4	\$11.0	\$11.6	\$10.9	\$10.9
<b>Total Uses of Funds</b>	\$599.5	\$674.5	\$690.3	\$727.2	\$787.6	\$794.6	\$826.5	\$826.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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.

<b>Regular Program</b>	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in \$millions								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Beginning Balance</i>	\$10.2	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
<i>Revenue</i>								
Local Revenues	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Sources of Funds</b>	\$10.5	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Operating Expense	\$2.6	\$7.6	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$2.8	\$7.8	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Ending Balance</i>								
Designated Ending Balance	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Ending Balance</i>	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<b>Total Uses of Funds</b>	\$10.5	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## Attendance Incentive Reserve Fund (046)

This funds provides rewards to UTLA-represented employees with good attendance in accordance with an agreement with UTLA.

<b>Regular Program</b>	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08	2007-08
	Actual	Actual	Actual	Actual	Final	2d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b><i>Total Sources of Funds</i></b>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Operating Expense	\$0.0	\$0.0	\$0.1	\$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	\$0.0
<i>Total Expenditure</i>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b><i>Total Uses of Funds</i></b>	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1

## **General Fund Budget Details**

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$2,124.3	\$2,128.8	\$2,135.9	\$2,167.7	\$2,205.1	\$2,312.3	\$2,405.3	\$2,326.3
1200 Salaries - School Administrators	\$156.5	\$155.9	\$169.7	\$174.0	\$180.1	\$191.0	\$213.2	\$193.0
1300 Salaries - Supervisors	\$48.0	\$45.7	\$48.7	\$49.6	\$69.1	\$63.2	\$276.5	\$280.3
1400 Salaries - Librarians	\$12.7	\$9.3	\$9.7	\$10.0	\$11.5	\$11.4	\$0.0	\$0.0
1500 Salaries - Counselors	\$122.1	\$111.2	\$100.3	\$105.1	\$132.0	\$130.4	\$0.0	\$0.0
1600 Salaries - Nurses & Health Employe	\$44.2	\$43.9	\$43.7	\$44.2	\$47.0	\$49.2	\$0.0	\$0.0
1700 Salaries - Superintendents	\$3.3	\$2.6	\$2.4	\$2.5	\$2.6	\$2.8	\$0.0	\$0.0
1800 Salaries - Nonschool Administrators	\$20.8	\$19.1	\$19.8	\$22.5	\$20.4	\$24.1	\$0.0	\$0.0
1900 Other Certificated Employees	\$31.4	\$26.0	\$24.2	\$29.7	\$53.6	\$33.3	\$37.1	\$31.8
<i>Total Certificated Salaries</i>	\$2,563.3	\$2,542.5	\$2,554.4	\$2,605.1	\$2,721.4	\$2,817.8	\$2,932.0	\$2,831.5
<i>Classified Salaries</i>								
2100 Instructional Aides	\$206.5	\$202.2	\$201.3	\$205.7	\$231.4	\$227.7	\$230.7	\$223.1
2200 Classified Administrators	\$19.0	\$21.1	\$19.5	\$19.6	\$20.9	\$22.4	\$335.2	\$331.2
2300 Clerical and Office Employees	\$232.2	\$231.4	\$223.2	\$227.9	\$255.8	\$267.5	\$19.8	\$20.0
2400 Maintenance & Operations Employ	\$225.4	\$234.0	\$232.7	\$245.6	\$262.0	\$289.1	\$240.7	\$253.7
2500 Food Service Employees	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2600 Transportation Employees	\$66.5	\$64.1	\$61.4	\$60.3	\$67.8	\$70.5	\$0.0	\$0.0
2900 Other Classified Employees	\$43.9	\$41.8	\$36.3	\$38.4	\$47.7	\$46.9	\$46.3	\$43.9
<i>Total Classified Salaries</i>	\$793.5	\$794.6	\$774.4	\$797.6	\$885.7	\$924.1	\$872.7	\$871.9
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$204.4	\$206.5	\$206.1	\$209.3	\$221.7	\$222.3	\$233.7	\$222.1
3200 Public Employees Retirement Syste	\$38.7	\$94.5	\$93.1	\$90.7	\$102.2	\$104.6	\$101.1	\$104.5
3300 Social Security, Medicare, PARS	\$91.6	\$91.5	\$91.5	\$94.2	\$102.8	\$105.1	\$105.4	\$104.8
3400 Benefits - Employee Health Benefit	\$342.5	\$376.1	\$379.8	\$406.9	\$443.2	\$450.0	\$461.9	\$466.7
3500 Benefits - Unemployment Insurance	\$4.0	\$10.0	\$21.7	\$15.7	\$1.8	\$1.4	\$1.9	\$1.5
3600 Benefits - Workers Compensation	\$133.2	\$139.6	\$135.5	\$147.7	\$137.7	\$128.0	\$74.3	\$71.9
3700 Benefits - Retiree Health Benefits	\$148.6	\$160.4	\$162.9	\$174.4	\$190.0	\$192.8	\$196.9	\$200.0
3800 Benefits - PERS Recapture	\$43.3	\$8.3	\$7.1	\$11.2	\$12.9	\$16.8	\$16.2	\$16.2
3900 Benefits - General	\$0.0	\$0.0	\$0.1	\$0.7	\$3.0	\$0.0	\$0.1	\$0.5
<i>Total Employee Benefits</i>	\$1,006.2	\$1,087.0	\$1,097.8	\$1,150.9	\$1,215.3	\$1,221.1	\$1,191.5	\$1,188.3
<i>Books and Supplies</i>								
4100 Textbooks	\$58.8	\$36.0	\$45.6	\$79.7	\$85.3	\$102.2	\$76.2	\$102.6
4200 Other Books	\$20.3	\$7.6	\$11.0	\$3.3	\$6.9	\$2.4	\$1.6	\$2.2
4300 Instructional Materials	\$34.0	\$36.7	\$42.6	\$46.4	\$295.4	\$56.7	\$440.3	\$178.0
4400 Non-Capitalized Equipment	\$18.6	\$18.8	\$17.9	\$18.3	\$41.0	\$19.3	\$9.6	\$45.0
4500 General Supplies	\$73.2	\$68.0	\$65.5	\$80.1	\$147.4	\$75.1	\$0.0	\$0.0
4600 Pupil Transportation Supplies	\$9.1	\$7.8	\$9.5	\$9.4	\$12.1	\$11.3	\$0.0	\$0.0
4700 Food Services Supplies	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$214.1	\$175.1	\$192.2	\$237.2	\$588.1	\$267.1	\$527.7	\$327.8



**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R)**

**Expenditures by Sub-Object**

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$12.9	\$9.9	\$10.3	\$15.4	\$16.6	\$23.0	\$0.0	\$0.0
5200 Travel & Conference Expense	\$5.0	\$4.8	\$4.9	\$5.6	\$23.3	\$5.9	\$17.7	\$5.6
5300 Dues and Memberships	\$0.3	\$0.3	\$0.3	\$0.3	\$0.5	\$0.5	\$0.5	\$0.5
5400 Insurance	\$14.0	\$15.4	\$16.8	\$12.8	\$17.6	\$15.0	\$17.6	\$15.5
5500 Utilities & Housekeeping Services	\$71.1	\$75.7	\$71.8	\$79.4	\$89.5	\$93.0	\$91.5	\$93.8
5600 Rentals, Leases & Repairs	\$58.2	\$63.8	\$60.0	\$56.5	\$72.8	\$74.5	\$71.1	\$69.1
5800 Other Services & Operating Expens	\$278.1	\$302.0	\$273.1	\$282.6	\$340.3	\$311.1	\$389.2	\$365.2
5900 Telephone, Pager & Postage	\$23.6	\$17.4	\$15.2	\$15.6	\$15.2	\$16.4	\$16.5	\$16.9
<i>Total Other Operating Expense</i>	\$463.2	\$489.3	\$452.3	\$468.3	\$575.8	\$539.4	\$604.1	\$566.6
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$3.5	\$1.9	\$1.2	\$1.1	\$1.4	\$0.8	\$1.2	\$0.6
6200 Buildings & Improvement of Buildi	\$15.9	\$11.7	\$8.4	\$11.9	\$50.9	\$12.5	\$37.9	\$14.4
6300 Books & Media for Libraries	\$0.0	\$0.0	\$1.3	\$3.5	\$0.0	\$2.8	\$6.4	\$9.2
6400 Equipment	\$25.0	\$18.7	\$15.5	\$6.0	\$37.3	\$18.8	\$9.6	\$14.2
6500 Equipment Replacement	\$0.2	\$0.0	\$0.1	\$0.6	\$0.5	\$0.2	\$0.5	\$0.2
<i>Total Capital Outlay</i>	\$44.5	\$32.4	\$26.5	\$23.0	\$90.1	\$35.1	\$55.7	\$38.5
<i>Other Outgo</i>								
7100 Tuition	\$0.5	\$0.7	\$0.8	\$0.8	\$0.7	\$0.7	\$0.7	\$0.7
7200 Other Transfers Out	\$0.0	\$41.9	\$36.5	\$40.9	\$7.7	\$43.0	\$7.6	\$7.6
7300 Interprogram Support Costs	(\$31.1)	(\$40.2)	(\$45.9)	(\$49.6)	(\$48.2)	(\$37.9)	(\$36.6)	(\$36.6)
7400	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.4	\$2.4
7600 Interfund Transfers	\$237.3	\$114.2	\$270.2	\$83.7	\$52.5	\$59.0	\$54.6	\$54.0
7700 Other Uses	\$9.7	\$13.8	\$6.4	\$5.5	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	\$216.3	\$130.4	\$268.0	\$81.3	\$12.7	\$64.6	\$28.7	\$28.2
<b>Total Expenditures</b>	\$5,301.1	\$5,251.3	\$5,365.6	\$5,363.3	\$6,089.1	\$5,869.2	\$6,212.4	\$5,852.6

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Specially Funded Program</b>								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$195.5	\$223.2	\$236.7	\$243.1	\$272.1	\$229.6	\$300.1	\$300.1
1200 Salaries - School Administrators	\$3.2	\$3.9	\$4.3	\$4.6	\$4.6	\$5.1	\$52.6	\$52.6
1300 Salaries - Supervisors	\$32.8	\$45.3	\$47.8	\$62.7	\$68.5	\$74.9	\$65.1	\$65.1
1400 Salaries - Librarians	\$0.2	\$0.4	\$0.8	\$1.0	\$0.1	\$0.3	\$0.0	\$0.0
1500 Salaries - Counselors	\$30.1	\$31.9	\$52.3	\$51.2	\$41.3	\$46.3	\$0.0	\$0.0
1600 Salaries - Nurses & Health Employe	\$11.5	\$12.9	\$14.3	\$15.0	\$13.6	\$15.3	\$0.0	\$0.0
1700 Salaries - Superintendents	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
1800 Salaries - Nonschool Administrators	\$0.9	\$1.4	\$1.8	\$2.5	\$2.7	\$3.4	\$0.0	\$0.0
1900 Other Certificated Employees	\$62.3	\$57.9	\$64.8	\$65.6	\$56.6	\$69.7	\$100.4	\$100.4
<i>Total Certificated Salaries</i>	\$336.6	\$376.9	\$422.9	\$445.8	\$459.6	\$444.7	\$518.2	\$518.2
<i>Classified Salaries</i>								
2100 Instructional Aides	\$15.0	\$14.8	\$14.4	\$14.8	\$13.6	\$12.1	\$11.5	\$9.0
2200 Classified Administrators	\$0.6	\$1.0	\$1.7	\$2.0	\$2.9	\$2.6	\$1.3	\$1.3
2300 Clerical and Office Employees	\$25.4	\$26.8	\$32.8	\$36.3	\$61.5	\$44.5	\$1.8	\$1.8
2400 Maintenance & Operations Employ	\$2.7	\$3.5	\$4.1	\$3.3	\$3.4	\$3.8	\$46.8	\$46.8
2500 Food Service Employees	\$0.2	\$0.3	\$0.3	\$0.4	\$0.1	\$0.4	\$0.0	\$0.0
2600 Transportation Employees	\$1.5	\$1.6	\$2.4	\$2.0	\$0.0	\$1.3	\$0.0	\$0.0
2900 Other Classified Employees	\$37.2	\$37.8	\$41.0	\$41.5	\$34.8	\$32.0	\$24.9	\$24.9
<i>Total Classified Salaries</i>	\$82.6	\$85.8	\$96.5	\$100.3	\$116.3	\$96.6	\$86.3	\$83.8
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$22.9	\$24.4	\$30.4	\$32.0	\$56.4	\$35.8	\$0.0	\$0.0
3200 Public Employees Retirement Syste	\$2.5	\$6.5	\$7.0	\$6.9	\$13.1	\$7.3	(\$0.3)	(\$0.3)
3300 Social Security, Medicare, PARS	\$11.0	\$11.8	\$13.2	\$13.7	\$11.8	\$14.2	\$0.0	\$0.0
3400 Benefits - Employee Health Benefit	\$24.5	\$32.2	\$38.3	\$43.1	\$21.0	\$46.7	\$69.4	\$69.4
3500 Benefits - Unemployment Insurance	\$0.5	\$1.3	\$3.3	\$2.4	\$1.3	\$0.2	\$0.0	\$0.0
3600 Benefits - Workers Compensation	\$15.7	\$18.9	\$21.1	\$23.4	\$9.2	\$19.7	\$0.0	\$0.0
3700 Benefits - Retiree Health Benefits	\$10.5	\$13.8	\$16.4	\$18.5	\$18.4	\$19.8	\$0.0	\$0.0
3800 Benefits - PERS Recapture	\$3.4	\$0.6	\$0.8	\$1.2	\$1.4	\$1.3	\$1.7	\$1.7
3900 Benefits - General	\$0.0	\$0.0	\$0.0	\$0.0	\$1.4	\$0.0	\$48.2	\$48.0
<i>Total Employee Benefits</i>	\$90.9	\$109.5	\$130.5	\$141.3	\$134.0	\$145.0	\$119.0	\$118.8
<i>Books and Supplies</i>								
4100 Textbooks	\$3.8	\$1.7	\$0.8	\$0.1	\$0.5	\$0.4	(\$0.1)	(\$0.1)
4200 Other Books	\$14.6	\$8.1	\$5.2	\$15.0	\$1.4	\$1.3	\$1.3	\$1.3
4300 Instructional Materials	\$55.8	\$104.1	\$108.7	\$96.6	\$227.5	\$88.3	\$272.7	\$254.2
4400 Non-Capitalized Equipment	\$47.1	\$33.3	\$32.7	\$50.4	\$9.7	\$15.1	\$3.8	\$3.8
4500 General Supplies	\$36.6	\$29.0	\$28.1	\$35.6	\$51.6	\$15.0	\$0.0	\$0.0
4600 Pupil Transportation Supplies	\$0.1	\$0.2	\$0.2	\$0.2	(\$0.1)	\$0.2	\$0.0	\$0.0
4700 Food Services Supplies	\$0.5	\$0.7	\$0.6	\$0.8	\$0.2	\$0.1	\$0.1	\$0.1
<i>Total Books and Supplies</i>	\$158.5	\$177.1	\$176.5	\$198.7	\$290.7	\$120.4	\$277.8	\$259.3

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Specially Funded (000S)**

**Expenditures by Sub-Object**

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
Amounts in Millions								
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$49.2	\$54.2	\$75.0	\$93.7	\$191.2	\$117.6	\$0.0	\$0.0
5200 Travel & Conference Expense	\$4.6	\$5.1	\$6.4	\$7.3	\$8.5	\$6.5	\$30.1	\$30.1
5300 Dues and Memberships	\$0.1	\$0.1	\$0.3	\$0.1	\$0.0	\$0.2	(\$0.1)	(\$0.1)
5400 Insurance	\$0.0	\$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	\$0.0
5600 Rentals, Leases & Repairs	\$14.1	\$14.9	\$16.0	\$18.1	\$17.6	\$14.9	\$14.7	\$14.7
5800 Other Services & Operating Expens	\$15.0	\$9.7	\$14.3	\$28.1	(\$7.8)	\$36.2	\$183.1	\$179.1
5900 Telephone, Pager & Postage	\$0.9	\$1.3	\$1.2	\$1.2	\$1.8	\$1.1	\$1.3	\$1.3
<i>Total Other Operating Expense</i>	\$84.0	\$85.4	\$113.2	\$148.6	\$211.4	\$176.6	\$229.1	\$225.1
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$0.5	\$1.1	\$0.1	\$0.1	(\$0.1)	\$0.1	(\$0.1)	(\$0.1)
6200 Buildings & Improvement of Buildi	\$4.9	\$3.5	\$3.1	\$1.6	\$9.5	\$2.3	(\$27.7)	(\$27.7)
6400 Equipment	\$3.8	\$7.4	\$12.9	\$38.5	\$24.0	\$4.5	\$34.5	\$34.5
6500 Equipment Replacement	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.1	\$0.1
<i>Total Capital Outlay</i>	\$9.1	\$12.0	\$16.1	\$40.1	\$33.7	\$6.9	\$6.9	\$6.9
<i>Other Outgo</i>								
7200 Other Transfers Out	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	\$24.8	\$33.3	\$37.0	\$42.4	\$39.6	\$31.3	\$31.2	\$31.2
7600 Interfund Transfers	\$0.0	\$0.0	\$64.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	\$24.8	\$33.2	\$101.5	\$42.4	\$39.6	\$31.3	\$31.2	\$31.2
<b>Total Expenditures</b>	\$786.6	\$879.8	\$1,057.1	\$1,117.2	\$1,285.2	\$1,021.5	\$1,268.5	\$1,243.3

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Regular Program (000R)

### General Program (A)

This program pays for regular norm positions for all schools plus core nonschool functions.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$1,766.2	\$1,760.5	\$1,752.4	\$1,786.1	\$1,871.8	\$1,935.8	\$2,007.2	\$1,942.9
Classified Salaries	\$370.2	\$375.1	\$367.3	\$383.1	\$421.9	\$435.7	\$404.4	\$414.6
Employee Benefits	\$625.7	\$668.7	\$672.4	\$712.1	\$762.9	\$766.0	\$739.8	\$732.8
Books and Supplies	\$158.9	\$123.9	\$144.8	\$175.2	\$476.5	\$210.8	\$420.7	\$276.4
Other Operating Expense	\$211.5	\$215.8	\$210.8	\$209.7	\$304.2	\$263.4	\$324.1	\$286.0
Capital Outlay	\$39.8	\$27.8	\$23.8	\$18.6	\$60.7	\$27.5	\$34.1	\$30.0
Other Outgo	(\$170.3)	(\$118.2)	(\$132.6)	(\$167.1)	(\$189.8)	(\$141.3)	(\$176.8)	(\$170.9)
<b>Total Expenditure</b>	<b>\$3,002.0</b>	<b>\$3,053.5</b>	<b>\$3,038.9</b>	<b>\$3,117.8</b>	<b>\$3,708.3</b>	<b>\$3,498.0</b>	<b>\$3,753.6</b>	<b>\$3,511.9</b>
<b>Total Uses of Funds</b>	<b>\$3,002.0</b>	<b>\$3,053.5</b>	<b>\$3,038.9</b>	<b>\$3,117.8</b>	<b>\$3,708.3</b>	<b>\$3,498.0</b>	<b>\$3,753.6</b>	<b>\$3,511.9</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>General Program (A)</b>								
<b>001 General Fund - Unrestricted</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$26.5	\$18.5	\$31.4	\$100.1	\$81.1	\$81.1	\$0.0	\$0.0
Designated Beginning Balance	\$255.6	\$227.9	\$82.3	\$104.7	\$134.4	\$135.5	\$0.0	\$0.0
Inventories, Cash, Other	\$12.3	\$13.9	\$18.3	\$9.4	\$14.8	\$14.8	\$0.0	\$0.0
Audit Adjustments	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$292.7	\$260.3	\$132.0	\$214.2	\$230.3	\$231.4	\$0.0	\$0.0
<i>Revenue</i>								
Revenue Limit Revenues	\$3,043.7	\$3,023.6	\$3,131.5	\$3,257.3	\$3,323.0	\$3,405.7	\$0.0	\$0.0
Federal Revenues	\$3.1	\$6.6	\$10.4	\$2.2	\$2.1	\$18.3	\$0.0	\$0.0
State Revenues	\$420.4	\$396.1	\$454.4	\$412.8	\$455.3	\$453.9	\$0.0	\$0.0
Local Revenues	\$87.3	\$59.2	\$70.8	\$81.1	\$79.3	\$84.8	\$0.0	\$0.0
Interfund Transfers In	\$1.8	\$1.1	\$25.9	\$2.7	\$46.3	\$46.3	\$0.0	\$0.0
Other Financing Sources	\$3.9	\$19.5	\$2.0	\$1.3	\$2.0	\$1.3	\$0.0	\$0.0
Interprogram Transfers	(\$748.0)	(\$714.4)	(\$713.1)	(\$815.5)	(\$798.1)	(\$890.2)	\$0.0	\$0.0
Local Miscellaneous	(\$19.5)	(\$0.2)	\$4.1	\$0.1	\$0.0	(\$0.2)	\$0.0	\$0.0
<i>Total Revenue</i>	\$2,792.6	\$2,791.4	\$2,985.9	\$2,942.0	\$3,109.9	\$3,119.9	\$0.0	\$0.0
<b><i>Total Sources of Funds</i></b>	\$3,085.2	\$3,051.7	\$3,117.9	\$3,156.3	\$3,340.1	\$3,351.3	\$0.0	\$0.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$1,739.4	\$1,743.9	\$1,739.0	\$1,743.7	\$1,786.0	\$1,857.2	\$1,887.3	\$1,831.2
Classified Salaries	\$356.8	\$362.0	\$358.1	\$373.2	\$404.8	\$419.0	\$386.1	\$397.2
Employee Benefits	\$616.1	\$659.7	\$665.6	\$696.7	\$727.7	\$733.5	\$698.8	\$692.6
Books and Supplies	\$62.8	\$48.0	\$55.6	\$70.9	\$188.9	\$88.5	\$145.2	\$94.6
Other Operating Expense	\$200.3	\$208.2	\$198.3	\$197.8	\$290.7	\$248.2	\$293.5	\$268.9
Capital Outlay	\$23.7	\$21.5	\$20.1	\$10.3	\$49.0	\$19.1	\$29.9	\$19.2
Other Outgo	(\$174.1)	(\$123.7)	(\$132.9)	(\$167.7)	(\$191.4)	(\$147.4)	(\$185.7)	(\$174.5)
<i>Total Expenditure</i>	\$2,824.9	\$2,919.7	\$2,903.7	\$2,924.9	\$3,255.6	\$3,218.1	\$3,255.1	\$3,129.2
<i>Ending Balance</i>								
Undesignated Ending Balance	\$18.5	\$31.4	\$100.1	\$81.1	\$69.7	\$48.1	\$0.0	\$0.0
Designated Ending Balance	\$227.9	\$82.3	\$104.7	\$135.5	\$0.0	\$75.6	\$0.0	\$0.0
Inventories, Cash, Other	\$13.9	\$18.3	\$9.4	\$14.8	\$14.8	\$9.5	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$260.3	\$132.0	\$214.2	\$231.4	\$84.5	\$133.2	\$0.0	\$0.0
<b><i>Total Uses of Funds</i></b>	\$3,085.2	\$3,051.7	\$3,117.9	\$3,156.3	\$3,340.1	\$3,351.3	\$3,255.1	\$3,129.2

# SUPERINTENDENT'S 2007-08 PROVISIONAL 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 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>General Program (A)</b>								
<b>003 General Fund - Restricted</b>								
<b>Regular Program</b>								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$173.4	\$126.4	\$49.4	\$67.0	\$68.6	\$67.5	\$0.0	\$0.0
Inventories, Cash, Other	\$0.5	\$0.4	\$0.6	\$16.7	\$0.8	\$0.8	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$173.9	\$126.8	\$50.0	\$83.7	\$69.5	\$68.3	\$0.0	\$0.0
<i>Revenue</i>								
Federal Revenues	\$20.0	\$12.5	\$7.4	\$7.3	\$10.5	\$10.5	\$0.0	\$0.0
State Revenues	\$114.0	\$95.1	\$170.7	\$165.9	\$387.6	\$399.7	\$0.0	\$0.0
Local Revenues	\$4.8	\$6.0	\$2.3	\$5.5	\$1.0	\$1.2	\$0.0	\$0.0
Interfund Transfers In	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$1.3	\$0.1	(\$7.9)	(\$7.9)	\$0.0	\$0.0
Interprogram Transfers	(\$8.9)	(\$56.7)	(\$12.2)	(\$1.3)	(\$7.1)	(\$11.9)	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	(\$1.0)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$129.9	\$57.0	\$168.9	\$177.6	\$384.0	\$391.6	\$0.0	\$0.0
<i>Total Sources of Funds</i>	\$303.8	\$183.8	\$218.9	\$261.3	\$453.5	\$460.0	\$0.0	\$0.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$26.7	\$16.6	\$13.4	\$42.5	\$85.8	\$78.6	\$119.9	\$111.7
Classified Salaries	\$13.4	\$13.1	\$9.2	\$10.0	\$17.2	\$16.7	\$18.4	\$17.4
Employee Benefits	\$9.6	\$8.9	\$6.8	\$15.4	\$35.2	\$32.5	\$41.0	\$40.1
Books and Supplies	\$96.2	\$75.8	\$89.2	\$104.3	\$287.6	\$122.3	\$275.4	\$181.9
Other Operating Expense	\$11.2	\$7.6	\$12.5	\$11.9	\$13.4	\$15.2	\$30.6	\$17.1
Capital Outlay	\$16.1	\$6.3	\$3.7	\$8.3	\$11.8	\$8.5	\$4.2	\$10.8
Other Outgo	\$3.8	\$5.4	\$0.3	\$0.6	\$1.6	\$6.1	\$8.9	\$3.6
<i>Total Expenditure</i>	\$177.1	\$133.8	\$135.2	\$192.9	\$452.6	\$279.9	\$498.4	\$382.7
<i>Ending Balance</i>								
Designated Ending Balance	\$126.4	\$49.4	\$67.0	\$67.5	\$0.0	\$179.2	\$0.0	\$0.0
Inventories, Cash, Other	\$0.4	\$0.6	\$16.7	\$0.8	\$0.8	\$0.8	\$0.0	\$0.0
Reserve for Anticipated Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$126.8	\$50.0	\$83.7	\$68.3	\$0.8	\$180.1	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$303.8	\$183.8	\$218.9	\$261.3	\$453.5	\$460.0	\$498.4	\$382.7

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Regular Program (000R)

### Special Education (D)

This program provides a variety of services for students with special educational needs, as determined by their Individualized Education Programs (IEPs).

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$404.3	\$413.8	\$418.1	\$430.9	\$436.8	\$459.3	\$485.7	\$465.0
Classified Salaries	\$237.6	\$232.7	\$233.2	\$235.9	\$264.3	\$259.9	\$261.8	\$254.0
Employee Benefits	\$223.5	\$250.2	\$249.7	\$257.6	\$263.0	\$257.3	\$260.2	\$253.2
Books and Supplies	\$13.0	\$8.8	\$8.5	\$15.6	\$22.1	\$12.5	\$16.0	\$12.8
Other Operating Expense	\$190.0	\$208.0	\$183.8	\$198.7	\$209.3	\$206.5	\$219.0	\$213.1
Capital Outlay	\$0.4	\$0.3	\$0.1	\$0.3	\$0.7	\$0.6	\$0.7	\$0.6
Other Outgo	\$134.2	\$133.7	\$135.4	\$142.5	\$132.3	\$133.0	\$132.3	\$127.6
<b>Total Expenditure</b>	<b>\$1,203.1</b>	<b>\$1,247.5</b>	<b>\$1,228.7</b>	<b>\$1,281.6</b>	<b>\$1,328.6</b>	<b>\$1,329.1</b>	<b>\$1,375.8</b>	<b>\$1,326.3</b>
<b>Total Uses of Funds</b>	<b>\$1,203.1</b>	<b>\$1,247.5</b>	<b>\$1,228.7</b>	<b>\$1,281.6</b>	<b>\$1,328.6</b>	<b>\$1,329.1</b>	<b>\$1,375.8</b>	<b>\$1,326.3</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Regular Program (000R)

### Options Programs (S)

This program provides opportunities for students who need a different structure from the District's traditional schools. General purpose revenue is the main source of revenue for these programs.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$42.7	\$43.1	\$44.4	\$45.3	\$48.3	\$48.9	\$48.6	\$48.8
Classified Salaries	\$5.7	\$5.9	\$6.0	\$6.1	\$6.2	\$6.7	\$6.5	\$6.5
Employee Benefits	\$12.2	\$13.5	\$14.6	\$15.2	\$15.1	\$15.8	\$14.8	\$15.2
Books and Supplies	\$1.7	\$1.1	\$1.2	\$1.5	\$7.8	\$1.8	\$10.0	\$1.8
Other Operating Expense	\$2.4	\$2.6	\$2.7	\$3.0	\$0.3	\$3.1	\$3.0	\$3.2
Capital Outlay	\$0.1	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1	\$0.0
<b>Total Expenditure</b>	<b>\$64.9</b>	<b>\$66.2</b>	<b>\$68.9</b>	<b>\$71.1</b>	<b>\$77.7</b>	<b>\$76.2</b>	<b>\$83.0</b>	<b>\$75.6</b>
<b>Total Uses of Funds</b>	<b>\$64.9</b>	<b>\$66.2</b>	<b>\$68.9</b>	<b>\$71.1</b>	<b>\$77.7</b>	<b>\$76.2</b>	<b>\$83.0</b>	<b>\$75.6</b>



**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R)**

**Intervention - Hourly (C)**

This program provides hourly assistance to students who need additional help. This includes summer school, intersession, after school and Saturday school programs. The State provides funding for this program based on actual hours of student attendance.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$57.4	\$48.7	\$54.1	\$54.2	\$48.7	\$61.2	\$52.1	\$61.2
Classified Salaries	\$3.3	\$3.9	\$3.2	\$3.8	\$3.6	\$4.3	\$5.1	\$4.2
Employee Benefits	\$9.8	\$9.0	\$10.2	\$10.6	\$8.2	\$15.2	\$11.3	\$13.4
Books and Supplies	\$3.2	\$2.3	\$1.8	\$3.6	\$12.5	\$2.9	\$5.3	\$3.0
Other Operating Expense	\$0.6	\$5.1	\$4.2	\$2.0	\$2.4	\$1.5	\$2.1	\$1.6
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Expenditure</b>	<b>\$74.3</b>	<b>\$69.0</b>	<b>\$73.4</b>	<b>\$74.3</b>	<b>\$75.4</b>	<b>\$85.1</b>	<b>\$75.9</b>	<b>\$83.4</b>
<b>Total Uses of Funds</b>	<b>\$74.3</b>	<b>\$69.0</b>	<b>\$73.4</b>	<b>\$74.3</b>	<b>\$75.4</b>	<b>\$85.1</b>	<b>\$75.9</b>	<b>\$83.4</b>

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R)**

**After School Programs (L)**

This program provides after-school recreation opportunities for K-12 students. It is funded with general purpose revenues.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5
Classified Salaries	\$18.2	\$17.5	\$15.4	\$16.1	\$16.2	\$17.4	\$16.2	\$17.0
Employee Benefits	\$3.8	\$2.8	\$2.6	\$2.9	\$2.9	\$3.4	\$2.4	\$3.0
Books and Supplies	\$0.4	\$0.4	\$0.5	\$0.5	\$0.8	\$0.5	\$0.7	\$0.5
Other Operating Expense	\$0.4	\$0.3	\$0.3	\$0.2	\$0.2	\$0.2	\$0.1	\$0.2
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.2
<b>Total Expenditure</b>	<b>\$23.3</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.2</b>	<b>\$20.4</b>	<b>\$22.2</b>	<b>\$19.9</b>	<b>\$21.4</b>
<b>Total Uses of Funds</b>	<b>\$23.3</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.2</b>	<b>\$20.4</b>	<b>\$22.2</b>	<b>\$19.9</b>	<b>\$21.4</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Regular Program (000R)

### TIIG (G)

This program pays primarily for court-ordered desegregation programs. These programs include magnet schools, permits with transportation, class size reduction, and extra counseling at selected schools.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$258.0	\$241.7	\$252.0	\$259.7	\$277.7	\$281.3	\$296.1	\$282.7
Classified Salaries	\$74.1	\$72.6	\$69.2	\$67.7	\$79.3	\$86.4	\$83.1	\$68.9
Employee Benefits	\$90.2	\$97.9	\$106.1	\$108.5	\$112.3	\$110.5	\$116.8	\$121.6
Books and Supplies	\$7.8	\$8.9	\$10.5	\$11.7	\$18.9	\$12.8	\$22.1	\$9.1
Other Operating Expense	\$37.5	\$35.9	\$32.8	\$33.2	\$37.2	\$31.1	\$35.8	\$31.3
Capital Outlay	\$1.0	\$0.5	\$0.2	\$0.2	\$0.5	\$0.8	\$0.4	\$1.7
Other Outgo	\$23.8	\$19.8	\$26.1	\$30.3	\$26.3	\$28.4	\$21.5	\$20.0
<b>Total Expenditure</b>	<b>\$492.5</b>	<b>\$477.2</b>	<b>\$496.8</b>	<b>\$511.4</b>	<b>\$552.2</b>	<b>\$551.3</b>	<b>\$575.9</b>	<b>\$535.2</b>
<b>Total Uses of Funds</b>	<b>\$492.5</b>	<b>\$477.2</b>	<b>\$496.8</b>	<b>\$511.4</b>	<b>\$552.2</b>	<b>\$551.3</b>	<b>\$575.9</b>	<b>\$535.2</b>

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R)**

**ROC/ROP (J)**

This program pays for career-oriented programs at Regional Occupational Centers and at LAUSD high schools. The State provides special funding for these programs.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$34.1	\$34.3	\$33.0	\$28.4	\$37.8	\$30.4	\$41.9	\$30.4
Classified Salaries	\$9.7	\$11.5	\$11.5	\$11.7	\$11.8	\$13.3	\$11.0	\$13.1
Employee Benefits	\$12.5	\$14.0	\$14.3	\$13.3	\$16.2	\$14.6	\$15.9	\$14.2
Books and Supplies	\$1.8	\$2.0	\$1.2	\$0.9	\$3.9	\$2.2	\$7.7	\$2.2
Other Operating Expense	\$6.1	\$6.4	\$7.3	\$7.7	\$8.9	\$8.3	\$7.5	\$8.6
Capital Outlay	\$0.3	\$0.1	\$0.2	\$0.1	\$0.4	\$0.4	\$1.7	\$0.4
Other Outgo	\$2.6	\$2.7	\$3.0	\$2.8	\$2.3	\$2.3	\$2.5	\$2.3
<b>Total Expenditure</b>	<b>\$67.0</b>	<b>\$71.0</b>	<b>\$70.5</b>	<b>\$65.0</b>	<b>\$81.3</b>	<b>\$71.5</b>	<b>\$88.1</b>	<b>\$71.2</b>
<b>Total Uses of Funds</b>	<b>\$67.0</b>	<b>\$71.0</b>	<b>\$70.5</b>	<b>\$65.0</b>	<b>\$81.3</b>	<b>\$71.5</b>	<b>\$88.1</b>	<b>\$71.2</b>

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R)**

**Interfund Transfers (@)**

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Other Outgo	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$13.3	\$13.3
Total Expenditure	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$13.3	\$13.3
Total Uses of Funds	\$223.8	\$92.4	\$212.8	\$42.7	\$11.0	\$11.6	\$13.3	\$13.3

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R)**

**Reserves (P)**

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
Classified Salaries	\$0.0	\$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	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$1.8	\$0.0	\$2.1	\$2.1
Other Operating Expense	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Expenditure</b>	<b>\$4.7</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1.8</b>	<b>\$0.4</b>	<b>\$2.1</b>	<b>\$2.1</b>
<b>Total Uses of Funds</b>	<b>\$4.7</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1.8</b>	<b>\$0.4</b>	<b>\$2.1</b>	<b>\$2.1</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Regular Program (000R)

### Maintenance (\$)

Provide ongoing and major maintenance for schools and other District buildings. State law requires that Districts receiving State bond funds

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Regular Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Classified Salaries	\$74.6	\$75.5	\$68.6	\$73.2	\$82.3	\$100.3	\$84.4	\$93.6
Employee Benefits	\$28.6	\$31.1	\$28.0	\$30.6	\$34.7	\$38.2	\$30.4	\$35.0
Books and Supplies	\$27.1	\$27.7	\$23.7	\$28.1	\$43.6	\$23.7	\$43.2	\$19.9
Other Operating Expense	\$10.1	\$15.2	\$10.6	\$13.6	\$13.4	\$25.3	\$12.5	\$22.5
Capital Outlay	\$2.9	\$3.6	\$2.1	\$3.6	\$27.7	\$5.6	\$18.7	\$5.5
Other Outgo	\$2.1	\$0.0	\$23.3	\$30.0	\$30.7	\$30.7	\$35.9	\$35.9
<b>Total Expenditure</b>	<b>\$145.5</b>	<b>\$153.1</b>	<b>\$156.3</b>	<b>\$179.2</b>	<b>\$232.4</b>	<b>\$223.7</b>	<b>\$225.0</b>	<b>\$212.3</b>
<b>Total Uses of Funds</b>	<b>\$145.5</b>	<b>\$153.1</b>	<b>\$156.3</b>	<b>\$179.2</b>	<b>\$232.4</b>	<b>\$223.7</b>	<b>\$225.0</b>	<b>\$212.3</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S)

### SFP - Compensatory (SFPA)

This program provides compensatory education services for low-income students and students with limited English proficiency. Federal Title I and State Economic Impact Aid are the main funding sources.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Specially Funded Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$168.4	\$210.6	\$231.6	\$269.6	\$281.4	\$272.7	\$292.6	\$292.6
Classified Salaries	\$32.9	\$35.3	\$38.4	\$42.8	\$46.7	\$42.0	\$40.6	\$38.1
Employee Benefits	\$45.9	\$59.4	\$68.5	\$81.1	\$73.8	\$85.5	\$68.5	\$68.3
Books and Supplies	\$56.3	\$67.3	\$98.3	\$122.3	\$160.4	\$64.0	\$196.8	\$178.3
Other Operating Expense	\$23.9	\$28.3	\$40.2	\$66.0	\$103.5	\$62.2	\$85.0	\$81.0
Capital Outlay	\$0.9	\$0.9	\$3.2	\$2.2	\$0.5	\$0.2	\$0.7	\$0.7
Other Outgo	\$11.9	\$15.5	\$19.4	\$24.5	\$21.5	\$17.8	\$15.2	\$15.2
<b>Total Expenditure</b>	<b>\$340.2</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$608.6</b>	<b>\$687.9</b>	<b>\$544.4</b>	<b>\$699.4</b>	<b>\$674.2</b>
<b>Total Uses of Funds</b>	<b>\$340.2</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$608.6</b>	<b>\$687.9</b>	<b>\$544.4</b>	<b>\$699.4</b>	<b>\$674.2</b>



# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S)

### SFP - General (SFPB)

This "program" includes a variety of special purpose grants that are not necessarily aimed at the District's neediest students.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Specially Funded Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$157.6	\$153.7	\$178.5	\$164.6	\$167.3	\$159.7	\$165.5	\$165.5
Classified Salaries	\$46.8	\$37.7	\$43.1	\$43.2	\$44.7	\$31.0	\$27.2	\$27.2
Employee Benefits	\$41.6	\$44.4	\$55.6	\$53.9	\$52.6	\$50.2	\$39.2	\$39.2
Books and Supplies	\$101.2	\$107.3	\$75.6	\$74.5	\$97.7	\$53.8	\$41.2	\$41.2
Other Operating Expense	\$57.1	\$47.6	\$61.8	\$71.1	\$58.9	\$78.8	\$87.6	\$87.6
Capital Outlay	\$8.1	\$11.0	\$13.0	\$37.9	\$33.1	\$6.6	\$5.4	\$5.4
Other Outgo	\$12.1	\$16.1	\$80.4	\$16.0	\$13.1	\$10.8	\$7.8	\$7.8
<b>Total Expenditure</b>	<b>\$424.6</b>	<b>\$417.7</b>	<b>\$507.9</b>	<b>\$461.2</b>	<b>\$467.5</b>	<b>\$390.8</b>	<b>\$373.9</b>	<b>\$373.9</b>
<b>Total Uses of Funds</b>	<b>\$424.6</b>	<b>\$417.7</b>	<b>\$507.9</b>	<b>\$461.2</b>	<b>\$467.5</b>	<b>\$390.8</b>	<b>\$373.9</b>	<b>\$373.9</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S)

### SFP - Special Ed (SFPC)

This group of programs provides additional services for special education students.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Specially Funded Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$7.9	\$9.6	\$9.7	\$9.3	\$8.8	\$9.4	\$11.0	\$11.0
Classified Salaries	\$2.2	\$2.9	\$3.4	\$2.9	\$1.9	\$2.9	\$0.2	\$0.2
Employee Benefits	\$2.6	\$3.5	\$3.7	\$3.6	\$3.3	\$3.7	\$2.9	\$2.9
Books and Supplies	\$0.4	\$0.7	\$1.1	\$0.8	\$2.4	\$0.3	\$0.8	\$0.8
Other Operating Expense	\$2.7	\$2.4	\$3.4	\$2.9	\$2.9	\$3.4	\$4.1	\$4.1
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.2
Other Outgo	\$0.6	\$0.8	\$0.9	\$0.9	\$1.4	\$0.7	\$1.5	\$1.5
<b>Total Expenditure</b>	<b>\$16.5</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$20.4</b>	<b>\$20.8</b>	<b>\$20.4</b>	<b>\$20.7</b>	<b>\$20.7</b>
<b>Total Uses of Funds</b>	<b>\$16.5</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$20.4</b>	<b>\$20.8</b>	<b>\$20.4</b>	<b>\$20.7</b>	<b>\$20.7</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S)

### SFP - ROC (SFPE)

These are specially funded career-oriented programs at LAUSD's Regional Occupational Centers and secondary schools.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Specially Funded Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$2.6	\$2.6	\$2.6	\$1.8	\$1.6	\$2.0	\$0.3	\$0.3
Classified Salaries	\$0.7	\$0.8	\$0.9	\$0.9	\$0.8	\$1.2	\$0.4	\$0.4
Employee Benefits	\$0.8	\$0.8	\$0.9	\$0.9	\$0.7	\$0.9	\$0.4	\$0.4
Books and Supplies	\$0.5	\$0.8	\$0.4	\$0.1	\$1.2	\$0.1	\$2.1	\$2.1
Other Operating Expense	\$0.3	\$0.3	\$0.1	\$0.0	\$0.7	\$0.1	\$0.5	\$0.5
Capital Outlay	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1
<b>Total Expenditure</b>	<b>\$5.2</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.9</b>	<b>\$5.2</b>	<b>\$4.4</b>	<b>\$3.7</b>	<b>\$3.7</b>
<b>Total Uses of Funds</b>	<b>\$5.2</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.9</b>	<b>\$5.2</b>	<b>\$4.4</b>	<b>\$3.7</b>	<b>\$3.7</b>

# SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S)

### After School (SFPL)

These are after-school programs funded with special state and federal funds. These programs usually have an academic component.

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Final Budget	2006-07 2d Interim Estimate	2007-08 Authorized Amounts	2007-08 Estimated Amounts
<b>Specially Funded Program</b>								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$0.0	\$0.4	\$0.5	\$0.6	\$0.5	\$0.9	\$48.9	\$48.9
Classified Salaries	\$0.0	\$9.1	\$10.8	\$10.4	\$22.4	\$19.6	\$17.9	\$17.9
Employee Benefits	\$0.0	\$1.4	\$1.7	\$1.9	\$3.5	\$4.7	\$8.0	\$8.0
Books and Supplies	\$0.0	\$0.9	\$1.0	\$0.9	\$29.0	\$2.2	\$36.9	\$36.9
Other Operating Expense	\$0.0	\$6.9	\$7.8	\$8.5	\$45.2	\$32.2	\$52.0	\$52.0
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.6	\$0.6
Other Outgo	\$0.0	\$0.6	\$0.7	\$0.8	\$3.4	\$1.9	\$6.5	\$6.5
<b>Total Expenditure</b>	<b>\$0.0</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$23.1</b>	<b>\$103.9</b>	<b>\$61.5</b>	<b>\$170.8</b>	<b>\$170.8</b>
<b>Total Uses of Funds</b>	<b>\$0.0</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$23.1</b>	<b>\$103.9</b>	<b>\$61.5</b>	<b>\$170.8</b>	<b>\$170.8</b>

Multi-Year Projection  
General Fund, Regular Program

		2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2009-10
		Actual	Actual	Actual	Estimated	Provisional	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Budget	Amounts	Amounts	Amounts
					06-09-2007	Authorized			
						Amounts			
<b>Beginning Balance</b>		<b>\$489.6</b>	<b>\$240.0</b>	<b>\$348.5</b>	<b>\$410.2</b>	<b>\$428.7</b>	<b>\$428.7</b>	<b>\$492.7</b>	<b>\$525.6</b>
<b>Revenues and Other Financing Sources</b>									
Revenue Limit Sources	8010-8099	\$3,300.8	\$3,431.9	\$3,569.3	\$3,704.6	\$3,645.9	\$3,645.9	\$3,643.9	\$3,601.9
Federal Revenues	8100-8299	\$154.4	\$133.5	\$137.3	\$149.1	\$146.4	\$146.4	\$146.4	\$146.3
Other State Revenues	8300-8599	\$1,434.6	\$1,586.7	\$1,586.8	\$1,908.5	\$1,951.6	\$1,951.6	\$2,002.6	\$1,995.4
Other Local Revenues	8600-8799	\$65.9	\$73.8	\$88.2	\$86.3	\$106.5	\$106.5	\$110.0	\$112.0
Other Financing Sources	8910-8979	\$45.9	\$248.3	\$36.1	\$79.6	\$66.2	\$66.2	\$33.2	\$34.0
Contribution to Restricted Programs	8980-8999			\$7.2	-\$34.5	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenues</b>		<b>\$5,001.6</b>	<b>\$5,474.1</b>	<b>\$5,425.0</b>	<b>\$5,893.7</b>	<b>\$5,916.6</b>	<b>\$5,916.6</b>	<b>\$5,936.1</b>	<b>\$5,889.6</b>
<b>Total Sources of Funds</b>		<b>\$5,491.2</b>	<b>\$5,714.1</b>	<b>\$5,773.5</b>	<b>\$6,303.8</b>	<b>\$6,345.3</b>	<b>\$6,345.3</b>	<b>\$6,428.7</b>	<b>\$6,415.2</b>
*2nd Interim includes retro and other units @ 6%									
<b>Expenditures and Other Financing Uses</b>									
Certificated Salaries	1000-1999	\$2,542.5	\$2,554.4	\$2,605.1	\$2,817.8	\$2,932.1	\$2,831.5	\$2,893.0	\$2,873.5
Classified Salaries	2000-2999	\$794.6	\$774.4	\$797.6	\$924.1	\$872.8	\$871.9	\$873.8	\$875.5
Employee Benefits	3000-3999	\$1,087.0	\$1,097.8	\$1,150.9	\$1,221.1	\$1,191.4	\$1,188.2	\$1,221.9	\$1,215.0
Books & Supplies	4000-4999	\$175.1	\$192.2	\$237.2	\$279.1	\$527.7	\$327.8	\$246.1	\$250.3
Services, Other Operating Expenses	5000-5999	\$489.3	\$452.3	\$468.3	\$533.3	\$604.1	\$566.6	\$576.9	\$598.0
Capital Outlay	6000-6999	\$32.4	\$26.5	\$23.0	\$35.1	\$55.7	\$38.5	\$40.9	\$39.4
Other Outgo	7100-7299	\$42.6	\$36.5	\$41.7	\$43.6	\$8.3	\$8.3	\$10.0	\$10.8
Other Outgo	7400-7499	\$0.0	\$7.2	\$5.5	\$2.8	\$2.4	\$1.9	\$2.8	\$2.8
Direct Support/Indirect Costs	7300-7399	-\$40.2	-\$45.9	-\$49.6	-\$37.9	-\$36.6	-\$36.6	-\$37.7	-\$37.7
Other Financing Uses	7610-7699	\$128.0	\$270.2	\$83.7	\$56.2	\$54.6	\$54.6	\$75.5	\$77.7
<b>Total Expenditures</b>		<b>\$5,251.3</b>	<b>\$5,365.6</b>	<b>\$5,363.3</b>	<b>\$5,875.1</b>	<b>\$6,212.4</b>	<b>\$5,852.7</b>	<b>\$5,903.2</b>	<b>\$5,905.4</b>
<b>Ending Fund Balance</b>		<b>\$239.9</b>	<b>\$348.5</b>	<b>\$410.2</b>	<b>\$428.7</b>	<b>\$132.9</b>	<b>\$492.7</b>	<b>\$525.6</b>	<b>\$509.8</b>
<b>Total Uses of Funds</b>		<b>\$5,491.2</b>	<b>\$5,714.1</b>	<b>\$5,773.5</b>	<b>\$6,303.8</b>	<b>\$6,345.3</b>	<b>\$6,345.3</b>	<b>\$6,428.7</b>	<b>\$6,415.2</b>
<b>Change in Fund Balance</b>		<b>-\$249.7</b>	<b>\$108.6</b>	<b>\$61.7</b>	<b>\$18.6</b>	<b>-\$295.8</b>	<b>\$63.9</b>	<b>\$32.9</b>	<b>-\$15.8</b>
<b>Components of Ending Balance:</b>									
Reserve for Economic Uncertainties		\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$71.5	\$69.6	\$69.6
Reserve for Cash/Stores/General Reserve		\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$15.6	\$15.6	\$15.6
Legally Restricted Balances		\$158.0	\$69.4	\$104.7	\$202.7	\$45.7	\$233.6	\$261.2	\$270.0
Other Designations/Carryovers		\$0.0	\$119.6	\$141.1	\$76.3		\$62.1	\$63.3	\$64.9
Undesignated Balance		\$31.4	\$100.1	\$81.1	\$62.5		\$109.9	\$115.9	\$89.7
<b>Total Ending Balance</b>		<b>\$240.0</b>	<b>\$348.5</b>	<b>\$410.2</b>	<b>\$428.7</b>	<b>\$132.8</b>	<b>\$492.7</b>	<b>\$525.6</b>	<b>\$509.8</b>

*III.*

**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 2007-2008 PROVISIONAL BUDGET  
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

	2005-06	2006-07	2006-07	2006-07	<b>SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET</b>				District
	Actual Budget	Final Budget	Adjustment	Adj Budget as of 01-30-07	2007-08 Beg Balance	2006-07 Carryover	2007-08 Grant	TOTAL	Defined Prog Code
COMPENSATORY & BILINGUAL EDUCATION	\$ 695,318,255	\$ 688,276,317	\$ (77,403,584)	\$ 610,872,733	\$ 78,294,401	\$ 58,150,721	\$ 562,969,381	\$ 699,414,503	A
GENERAL PROGRAM	601,400,354	467,758,516	71,559,804	539,018,320	1,700,060	77,076,322	297,855,764	376,632,146	B
SPECIAL EDUCATION	24,168,592	20,761,763	1,493,365	22,255,128	0	2,094,865	18,555,949	20,650,814	C
ROC/SKILLS CENTERS	3,324,072	5,160,385	741,920	5,902,305	41,684	1,395,072	2,188,005	3,624,761	E
AFTER SCHOOL PROGRAMS	82,291,431	103,942,204	3,244,043	107,186,247	0	44,979,214	123,191,018	168,170,232	L
<b>GENERAL FUND</b>	<b>\$ 1,406,502,704</b>	<b>\$ 1,285,899,185</b>	<b>\$ (364,452)</b>	<b>\$ 1,285,234,733</b>	<b>\$ 80,036,145</b>	<b>\$ 183,696,194</b>	<b>\$ 1,004,760,117</b>	<b>\$ 1,268,492,456</b>	
<b>ADULT EDUCATION FUND</b>	<b>\$ 42,812,054</b>	<b>\$ 51,577,236</b>	<b>\$ 0</b>	<b>\$ 51,577,236</b>	<b>\$ 0</b>	<b>\$ 19,630,069</b>	<b>\$ 36,218,500</b>	<b>\$ 55,848,569</b>	<b>D</b>
<b>CHILD DEVELOPMENT FUND</b>	<b>\$ 22,633,453</b>	<b>\$ 38,990,429</b>	<b>\$ (312,792)</b>	<b>\$ 38,990,429</b>	<b>\$ 352,828</b>	<b>\$ 16,209,517</b>	<b>\$ 30,550,822</b>	<b>\$ 47,113,167</b>	<b>F</b>
<b>GENERAL, ADULT AND CHILD DEVELOPMENT FUND</b>									
<b>TOTAL SPECIALLY FUNDED PROGRAMS</b>	<b>\$ 1,471,948,211</b>	<b>\$ 1,376,466,850</b>	<b>\$ (677,244)</b>	<b>\$ 1,375,802,398</b>	<b>\$ 80,388,973</b>	<b>\$ 219,535,780</b>	<b>\$ 1,071,529,439</b>	<b>\$ 1,371,454,192</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 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

					SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET				District Defined Prog Code	
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Add'l Funds	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total		
<b>FEDERAL INCOME</b>										
8182 FOCUS MONITORING & TECH ASST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
IDEA ACT-LOCAL STAFF DEV	\$ 232,262	\$ 44,480	\$ (44,480)	\$ 0	\$ 0	\$ 0	\$ 37,880	\$ 37,880	\$ 37,880	C
IDEA INTERPRET CERTFCTN-PART B	\$ 37,563	\$ 17,200	\$ 0	\$ 17,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
IDEA-PRESCH DESIRED RESULTS	\$ 93,780	\$ 210,740	\$ 2	\$ 210,742	\$ 0	\$ 84,606	\$ 200,000	\$ 284,606	\$ 284,606	C
IDEA-PERFORM PIN SMPLING PILOT	\$ 0	\$ 10,000	\$ 10,000	\$ 20,000	\$ 0	\$ 10,212	\$ 0	\$ 10,212	\$ 10,212	C
INFANT DISCRETIONARY	\$ 187,847	\$ 61,165	\$ (61,165)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PART C-INF/TODD-EARLY INTVN.	\$ 0	\$ 1,177,169	\$ (1,177,169)	\$ 0	\$ 0	\$ 0	\$ 1,178,111	\$ 1,178,111	\$ 1,178,111	C
PRESCHOOL LOCAL ENTL IDEA-VARIOUS	\$ 14,332,261	\$ 17,893,077	\$ (3,892,298)	\$ 14,000,779	\$ 0	\$ 1,447,693	\$ 11,495,525	\$ 12,943,218	\$ 12,943,218	C
PROJ PLUS-CAL ST LA/HARRISON	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PRESCHOOL EXPANSION GRANT	\$ 5,452,857	\$ 0	\$ 5,513,624	\$ 5,513,624	\$ 0	\$ 231,001	\$ 5,432,264	\$ 5,663,265	\$ 5,663,265	C
EARLY INTERVENTION	\$ 1,182,267	\$ 0	\$ 1,178,111	\$ 1,178,111	\$ 0	\$ 4,334	\$ 0	\$ 4,334	\$ 4,334	C
8210 T 1V-SAFE & DRUG FREE SCH&COMM	\$ 5,796,952	\$ 5,995,102	\$ 192,910	\$ 6,188,012	\$ 0	\$ 1,583,856	\$ 5,900,000	\$ 7,483,856	\$ 7,483,856	B
8240 VEA-PERKINS-SEC INSTR - VARIOUS	\$ 9,944,394	\$ 9,939,479	\$ (129,935)	\$ 9,809,544	\$ 0	\$ 761,158	\$ 9,282,000	\$ 10,043,158	\$ 10,043,158	B
8281 FED REV FEMA-HAZARD MITGATION	\$ 102,127	\$ 197,663	\$ (98,593)	\$ 99,070	\$ 0	\$ 570	\$ 645,019	\$ 645,589	\$ 645,589	B
FEMA-1577 DR2005 WINTER STORMS	\$ 1,162,746	\$ 2,294,081	\$ (1,148,141)	\$ 1,145,940	\$ 461,470	\$ 0	\$ 510,805	\$ 972,275	\$ 972,275	B
8290 2004 NCCEP/SBC-GEAR UP-MADISON	\$ 0	\$ 0	\$ 269	\$ 269	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
21ST CNTRY COMM LRNG-T7B - VARIOUS	\$ 43,888,697	\$ 33,681,286	\$ 395,875	\$ 34,077,161	\$ 0	\$ 5,430,633	\$ 27,848,395	\$ 33,279,028	\$ 33,279,028	L
AFTER SCHOOL LEARNING CENTERS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
ANGEL GATE ACADEMY II	\$ 0	\$ 0	\$ 1,656,000	\$ 1,656,000	\$ 0	\$ 487,304	\$ 0	\$ 487,304	\$ 487,304	B
BILINGUAL EDUCATION - HILLCREST	\$ 0	\$ 0	\$ 196,660	\$ 196,660	\$ 0	\$ 21,285	\$ 147,121	\$ 168,406	\$ 168,406	B
BPA-SOURCE PROGRAM SUPPORT	\$ 24,505	\$ 7,780	\$ 3,100	\$ 10,880	\$ 0	\$ 2,587	\$ 6,200	\$ 8,787	\$ 8,787	B
BOYS AND GIRLS CLUB	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL EARLY START PERSNNEL DEV	\$ 3,605	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL NUTRITION NETWORK - VARIOUS	\$ 10,348,973	\$ 11,498,392	\$ (114,882)	\$ 11,383,510	\$ 0	\$ 3,733,114	\$ 7,900,000	\$ 11,633,114	\$ 11,633,114	B
CAL SERVE - VARIOUS	\$ 349,216	\$ 285,615	\$ (47,434)	\$ 238,181	\$ 0	\$ 56,357	\$ 44,000	\$ 100,357	\$ 100,357	B
CAL STATE GEAR UP - VARIOUS	\$ 49,061	\$ 9,297	\$ 0	\$ 9,297	\$ 0	\$ 1,870	\$ 0	\$ 1,870	\$ 1,870	B
CARSON GUID:-BASIC	\$ 33,010	\$ 8,679	\$ 11,000	\$ 19,679	\$ 0	\$ 5,165	\$ 11,000	\$ 16,165	\$ 16,165	B
COMPLIANCE MONITOR INTRVN PROG	\$ 0	\$ 0	\$ 20,654	\$ 20,654	\$ 0	\$ 3,867	\$ 0	\$ 3,867	\$ 3,867	B
CCSSO/MCAULIFFE PROF DEV PROG	\$ 3,500	\$ 3,500	\$ 0	\$ 3,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CE-NCLB T1 SCHOOLS - VARIOUS	\$ 525,924,539	\$ 450,264,702	\$ 5,866,070	\$ 456,130,772	\$ 0	\$ 56,317,206	\$ 369,535,889	\$ 425,853,095	\$ 425,853,095	A
CE-NCLB TI PT.D-DELINQUENT	\$ 1,931,168	\$ 2,272,137	\$ (21,023)	\$ 2,251,114	\$ 0	\$ 1,001,799	\$ 1,103,307	\$ 2,105,106	\$ 2,105,106	A
CE-PROGRAM IMPROVEMENT IN CA	\$ 35,607	\$ 16,516	\$ 0	\$ 16,516	\$ 0	\$ 16,516	\$ 0	\$ 16,516	\$ 16,516	A
CHARTER SCHOOLS GRANT	\$ 694	\$ 694	\$ 0	\$ 694	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHICANA SVCS ACTION CTR	\$ 49,441	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHILDREN COLLECTIVE YOU PROGRAM	\$ 169,944	\$ 303,613	\$ (170,000)	\$ 133,613	\$ 0	\$ 0	\$ 118,005	\$ 118,005	\$ 118,005	E
CIVICONNECTION LRN&SERV-NCSS	\$ 1,974	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CMNTY SVC GRNT-ALTRNTV TO SUSP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
COMM BASED IN-HOME ASTHMA(EPA)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ARTS PARTNERSHIP	\$ 8,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ACAD PART-YOUTH OBESITY	\$ 0	\$ 0	\$ 17,184	\$ 17,184	\$ 0	\$ 612	\$ 39,462	\$ 40,074	\$ 40,074	B
COMPRE SCH REFORM COHORT -VAR	\$ 12,135,620	\$ 13,333,712	\$ (12,061,359)	\$ 1,272,353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COPS IN SCHOOLS PROGRAM	\$ 3,750,000	\$ 3,217,253	\$ 0	\$ 3,217,253	\$ 0	\$ 425,616	\$ 3,750,000	\$ 4,175,616	\$ 4,175,616	B
COPS UNIVERSAL HIRING PROGRAM	\$ 7,068	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BRD-COMM SRVC-04	\$ 1,859,936	\$ 1,289,012	\$ 17,293	\$ 1,306,305	\$ 0	\$ 196,149	\$ 1,155,213	\$ 1,351,362	\$ 1,351,362	B
CRISIS COUNSELING-SAMHSA	\$ 246,565	\$ 37,944	\$ 0	\$ 37,944	\$ 0	\$ 0	\$ 700,000	\$ 700,000	\$ 700,000	B
DROPOUT PREVENTION RECOV MODEL PROG	\$ 18,580	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDD WEST VALLEY OC CTR-VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E

(A) Compensatory Education (E) ROC Skills Centers  
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**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET								District Defined Prog Code
	2005-2006	2006-07	2006-07	2006-2007	2007-2008	2006-2007	2007-2008	Total	
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 01-30-07	Beg Balance	Carryover	Grant		
EDD-TRA-EAST LA SKILL CTR	\$ 276,552	\$ 379,280	\$ (7,650)	\$ 371,630	\$ 0	\$ 112,024	\$ 0	\$ 112,024	E
ENHNC ED THRU TCH-C(1 TIME FG)	\$ 675,621	\$ 298,173	\$ 0	\$ 298,173	\$ 0	\$ 38,801	\$ 0	\$ 38,801	B
EPA INDR AIRQUALTY TOOLS F/SCH	\$ 53,603	\$ 16,367	\$ 0	\$ 16,367	\$ 0	\$ 0	\$ 0	\$ 0	B
ESEA-ARTS IN EDUC. -AIM PROJ	\$ 244,190	\$ 483,464	\$ 0	\$ 483,464	\$ 0	\$ 113,521	\$ 280,000	\$ 393,521	B
EVENSTART FMLY LIT- VARIOUS	\$ 55,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FED SCH RENOVATION TECH(SRTG)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FOREIGN LANGUAGE ASSISTANCE -VAR	\$ 703,210	\$ 847,515	\$ (283,539)	\$ 563,976	\$ 0	\$ 86,824	\$ 0	\$ 86,824	B
GEAR UP- VARIOUS	\$ 7,915,951	\$ 8,239,187	\$ 2,338,765	\$ 10,577,952	\$ 0	\$ 2,008,483	\$ 5,804,221	\$ 7,812,704	B
8290 HAZARDOUS MATRL EMERGENCY PREP	\$ 24,804	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HSPSA PLANNING GRANT-PHASE 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
IMPROVE HTH ED&WBEING YNGPEOPL	\$ 1,076,983	\$ 927,572	\$ (731,900)	\$ 195,672	\$ 0	\$ 8,764	\$ 200,000	\$ 208,764	B
INDIAN EDUC ACT 05 -VARIOUS	\$ 351,803	\$ 333,110	\$ (269)	\$ 332,841	\$ 0	\$ 101,585	\$ 238,000	\$ 339,585	B
GAINING EARLY AWARENESS & READINESS	\$ 277,096	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
KLCS-DIGITAL DISTRIBUTION FUND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	\$ 135,152	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 170,000	\$ 170,000	E
LA CNTY VOC NURSING EDUC SVCS	\$ 180,711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA COUNTY DPSS-GAIN-VOC ED	\$ 0	\$ 10,038	\$ 0	\$ 10,038	\$ 0	\$ 0	\$ 0	\$ 0	E
LA EARLY DECIDERS TEACHER RECRUITMENT	\$ 624,961	\$ 1,232,172	\$ (899)	\$ 1,231,273	\$ 0	\$ 681,825	\$ 677,000	\$ 1,358,825	B
LA'S BEST AFT SCH ENRCH-OCJP-VAR	\$ 1,016,531	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
M. WATERS DENTL ASST TRNG PROJ	\$ 198,700	\$ 2,542	\$ 0	\$ 2,542	\$ 0	\$ 0	\$ 0	\$ 0	B
MAGNET SCHS ASSISTANCE	\$ 1,357,026	\$ 444,142	\$ 0	\$ 444,142	\$ 0	\$ 175,703	\$ 0	\$ 175,703	B
MCKINNEY HOMELESS	\$ 175,000	\$ 175,027	\$ (30,000)	\$ 145,027	\$ 0	\$ 1,875	\$ 145,000	\$ 146,875	B
MIGRANT EDUC PROG-VARIOUS	\$ 820,423	\$ 1,007,492	\$ 184,046	\$ 1,191,538	\$ 0	\$ 2	\$ 1,006,869	\$ 1,006,871	B
NATL SC FND-URBN SYSTM INIT -VAR	\$ 6,018,325	\$ 3,519,094	\$ (37,663)	\$ 3,481,431	\$ 0	\$ 333,702	\$ 0	\$ 333,702	B
NBPTS-LA EDU'L PARTNERSHIP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NCCEP/SBC 2004 GEAR UP GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NCLB-T2A TEACHER QUALITY	\$ 56,441,123	\$ 59,939,227	\$ 2,101,358	\$ 62,040,585	\$ 0	\$ 2,854,225	\$ 56,715,006	\$ 59,569,231	B
NCLB-T2B-CA MATH & SCI PRTNERS	\$ 1,362,364	\$ 432,431	\$ 0	\$ 432,431	\$ 0	\$ 152	\$ 1,000,000	\$ 1,000,152	B
NCLB-T2D ENHANCE ED THRU TECH-VAR	\$ 19,686,491	\$ 15,937,822	\$ (4,973,731)	\$ 10,964,091	\$ 0	\$ 1,245,253	\$ 3,830,347	\$ 5,075,600	B
NCLB-T5 ADMINISTRATION - VARIOUS	\$ 34,023,122	\$ 11,561,503	\$ 0	\$ 11,561,503	\$ 0	\$ 1,111,181	\$ 1,901,266	\$ 3,012,447	B
NCLB-T7 COMP SCH - VARIOUS	\$ 2,032,882	\$ 4,551	\$ 0	\$ 4,551	\$ 0	\$ 2,814	\$ 0	\$ 2,814	B
NCLB-TI-PROG IMPRVMT DIST INT	\$ 13,070,000	\$ 5,847,005	\$ 0	\$ 5,847,005	\$ 0	\$ 0	\$ 0	\$ 0	A
NEGLECTED CHILDREN	\$ 3,532,982	\$ 2,184,903	\$ 0	\$ 2,184,903	\$ 0	\$ 0	\$ 2,284,316	\$ 2,284,316	A
NSF-SYSWIDE CHGE F/LEARNERS ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 700,000	\$ 700,000	B
PACOIMA SKILL CTR-TRA-EDD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
PROG 4 OCCPTN'L WORK ED REFRL	\$ 91,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
PROJPLUS -CAL STATE-UAS	\$ 90,071	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PROJSAFE SCH-YTH VIOLENCE PREV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
PUBLIC TELECOM FACILITIES PROG-VAR	\$ 62,000	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 62,000	B
RAND-CHLDRN EXPSD TO VIOLENCE PROG	\$ 53,088	\$ 0	\$ 50,810	\$ 50,810	\$ 0	\$ 0	\$ 0	\$ 0	B
READ FLNCY & ASSESS PROJ-CSUAS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
READING FIRST SUBGRANT-T1-RD1-VAR	\$ 43,558,473	\$ 43,073,603	\$ (2,072,500)	\$ 41,001,103	\$ 0	\$ 320,000	\$ 38,000,000	\$ 38,320,000	B
REFUGEE STUDENT ASST PROG	\$ 59,332	\$ 59,332	\$ 0	\$ 59,332	\$ 0	\$ 0	\$ 0	\$ 0	B
REHAB TRANS PART GREATER LA	\$ 0	\$ 1,047,470	\$ 0	\$ 1,047,470	\$ 0	\$ 153,874	\$ 0	\$ 153,874	E
ROC WORKABILITY II	\$ 0	\$ 540,000	\$ 3,555	\$ 543,555	\$ 0	\$ 2,228	\$ 0	\$ 2,228	E
ROC-HEA T1 COLLEGE WORK STUDY	\$ 210,239	\$ 255,000	\$ (20,562)	\$ 234,438	\$ 0	\$ 10,486	\$ 0	\$ 10,486	E
SAFE & DRUG FREE SCH & COMMITY -VAR	\$ 1,177,081	\$ 1,986,910	\$ (1,130,612)	\$ 856,298	\$ 0	\$ 31,742	\$ 360,000	\$ 391,742	B
SCH ASST & INTRVNTN TEAM(SAIT)	\$ 10,173,467	\$ 9,346,812	\$ (4,125,964)	\$ 5,220,848	\$ 0	\$ 463,735	\$ 4,879,050	\$ 5,342,785	A
SCH HLTH PROG PREV & IMPRV EDU	\$ 0	\$ 0	\$ 446,616	\$ 446,616	\$ 0	\$ 36,007	\$ 400,000	\$ 436,007	B

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**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET								District Defined Prog Code
	2005-2006	2006-07	2006-07	2006-2007	2007-2008	2006-2007	2007-2008	Total	
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 01-30-07	Beg Balance	Carryover	Grant		
SCHOOL SAFE TRAFFIC ZONE	\$ 284,202	\$ 204,013	\$ 0	\$ 204,013	\$ 0	\$ 0	\$ 50,000	\$ 50,000	B
SMALLER COMM GRANT-PLNG -VARIOUS	\$ 401,560	\$ 16,643	\$ 0	\$ 16,643	\$ 0	\$ 6,680	\$ 0	\$ 6,680	B
SMALLER LRNG COMM -VARIOUS	\$ 15,030,335	\$ 11,516,126	\$ 2,165,504	\$ 13,681,630	\$ 0	\$ 8,311,808	\$ 11,438,906	\$ 19,750,714	B
STATE OF REHAB-WRK BASED ASSMNT	\$ 0	\$ 352,898	\$ 0	\$ 352,898	\$ 0	\$ 0	\$ 0	\$ 0	E
SOUTHEAST LA WATTS(ONE-STOP)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
T2D-ENHNC ED THRU TCH-COMPETTIV-VAR	\$ 682,197	\$ 838	\$ 1,544,683	\$ 1,545,521	\$ 0	\$ 125,639	\$ 0	\$ 125,639	B
T3A-LEP-LIMITED ENG PROFCNCY -VAR	\$ 52,621,860	\$ 53,022,703	\$ 175,457	\$ 53,198,160	\$ 0	\$ 12,146,243	\$ 25,602,030	\$ 37,748,273	B
T3-IMMIGRANT STDNT-SET-ASIDE -VAR	\$ 5,943,348	\$ 3,437,268	\$ (439,563)	\$ 2,997,705	\$ 0	\$ 2,290	\$ 0	\$ 2,290	B
T4 COMMSEV GRDT/SUSPND STDNT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TCHG. AMERICAN HISTORY (TAH)-VAR	\$ 1,317,001	\$ 1,736,583	\$ (462,557)	\$ 1,274,026	\$ 0	\$ 592,205	\$ 0	\$ 592,205	B
TEACHER RECRUITMENT GRANTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TECH LITERACY CHALLENGE GRANT -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8290 TLC-FOCUS ON ACHIEVEMENT PRJT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TRAUMA SCH ADAPTATION-SAMHSA	\$ 599,814	\$ 954,584	\$ (219)	\$ 954,365	\$ 0	\$ 445,949	\$ 50,000	\$ 495,949	B
UNIMPLEMENTED GEN-FED	\$ 0	\$ 4,787,041	\$ 9,553,664	\$ 14,340,705	\$ 0	\$ 14,005,858	\$ 0	\$ 14,005,858	B
UNIMPLEMENTED - ROC PROG	\$ 0	\$ 0	\$ 926,849	\$ 926,849	\$ 0	\$ 894,849	\$ 0	\$ 894,849	E
US EPA TRAINING GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WELFARE TO WORK-CITY CARSON	\$ 55,981	\$ 55,558	\$ (17,758)	\$ 37,800	\$ 0	\$ 2,833	\$ 38,000	\$ 40,833	B
WIA - EL PROYECTO (SOUTH) -VARIOUS	\$ 0	\$ 0	\$ 220,000	\$ 220,000	\$ 0	\$ 80,670	\$ 0	\$ 80,670	B
WIA-FOSTER-YOUTH SPECIAL NEEDS	\$ 3,600	\$ 0	\$ 4,500	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA - HWTC NURSE ASST-VARIOUS	\$ 33,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA 04-05 - UCLA CENTRAL AREA	\$ 0	\$ 66,869	\$ (22,919)	\$ 43,950	\$ 0	\$ 0	\$ 44,000	\$ 44,000	B
WIA 04-05 - WLCAC (SOUTH AREA)	\$ 0	\$ 49,522	\$ (14,522)	\$ 35,000	\$ 0	\$ 0	\$ 35,000	\$ 35,000	B
WIA -UCLA-WEST	\$ 0	\$ 0	\$ 20,000	\$ 20,000	\$ 0	\$ 0	\$ 20,000	\$ 20,000	B
WIA OUT-OF-SCHOOL YOUTH	\$ 3,700	\$ 0	\$ 4,500	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-URBAN LEAGUE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH OPPORTUNITY SYS -VARIOUS	\$ 144,666	\$ 100,000	\$ 29,621	\$ 129,621	\$ 0	\$ 21,522	\$ 0	\$ 21,522	B
WIA YOUTH PROGRAM -VARIOUS	\$ 32,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA YOUTH SERVICES (AYE)	\$ 81,000	\$ 80,056	\$ (10,056)	\$ 70,000	\$ 0	\$ 0	\$ 70,000	\$ 70,000	B
WIA-COLLABORATING PROGRAM	\$ 0	\$ 30,000	\$ (30,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-HUB CITIES CONSORT-ELASC	\$ 170,000	\$ 50,000	\$ (50,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-ONE STOP CAREER CTR	\$ 150,515	\$ 168,000	\$ (32,062)	\$ 135,938	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-YOUTH CITY OF LA - HARBOR	\$ 694,398	\$ 703,885	\$ (81,705)	\$ 622,180	\$ 0	\$ 0	\$ 605,000	\$ 605,000	B
WIA-YTH OPPORTNTY SYS-SMMER	\$ 565,001	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-YOUTH PROGRAM -SUMMER WORK EXP	\$ 0	\$ 0	\$ 58,552	\$ 58,552	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-YOUTH SKILLS CTR	\$ 20,000	\$ 96,000	\$ (20,117)	\$ 75,883	\$ 0	\$ 0	\$ 0	\$ 0	E
WRKFRCE INVEST ACT- VARIOUS	\$ 254,220	\$ 130,281	\$ (130,281)	\$ 0	\$ 0	\$ 0	\$ 59,000	\$ 59,000	B
YOUTH BUILD PROG-C P D C -VARIOUS	\$ 9,377	\$ 5,126	\$ 0	\$ 5,126	\$ 0	\$ 581	\$ 0	\$ 581	E
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 926,328,928</b>	<b>\$ 801,828,026</b>	<b>\$ 47,298,073</b>	<b>\$ 803,041,731</b>	<b>\$ 461,470</b>	<b>\$ 118,417,443</b>	<b>\$ 603,643,207</b>	<b>\$ 722,522,120</b>	
<b>STATE INCOME</b>									
8344 SCHOOL IMPROV REG SCHOOLS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8346 CE-EIA STATE COMP ED (SCE)SCHS-VAR	\$ 11,512,423	\$ 19,541,945	\$ (7,979,735)	\$ 11,562,210	\$ 759,732	\$ 0	\$ 44,609,941	\$ 45,369,673	A
CE-EIA/DISRICT BILINGUAL SCHOOLS-VAR	\$ 128,033,319	\$ 176,453,706	\$ (72,451,982)	\$ 104,001,724	\$ 77,534,669	\$ 0	\$ 121,998,553	\$ 199,533,222	A
CE-EIA-EDU'L DISADVG-CNTRL OFF	\$ 0	\$ 19,759,889	\$ 0	\$ 19,759,889	\$ 0	\$ 0	\$ 13,800,475	\$ 13,800,475	A
EIA/LEP-MULTI TEACHER CAREER	\$ 0	\$ 353,484	\$ 0	\$ 353,484	\$ 0	\$ 0	\$ 0	\$ 0	A
8419 SB 1882 CA PROFESSIONAL DVLOPM	\$ 102,957	\$ 50,265	\$ (50,265)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	\$ 0	\$ 0	\$ 11,902	\$ 11,902	\$ 3,546	\$ 0	\$ 0	\$ 3,546	B

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**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET								District Defined Prog Code
	2005-2006	2006-07	2006-07	2006-2007					
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
EDUC TECH STAFF DEV GRADES 4-8	\$ 0	\$ 0	\$ 514	\$ 514	\$ 514	\$ 0	\$ 0	\$ 514	B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	\$ 5,447,553	\$ 4,196,983	\$ (3,053,942)	\$ 1,143,041	\$ 0	\$ 113,569	\$ 2,000,000	\$ 2,113,569	B
8581 HEALTHY START-OPERATIONAL-VARIOUS	\$ 87,835	\$ 7,150	\$ 0	\$ 7,150	\$ 0	\$ 5,597	\$ 0	\$ 5,597	B
8590 03-04 AGRI VOC ED INCENTV GRNT	\$ 14,628	\$ 3,351	\$ 0	\$ 3,351	\$ 0	\$ 410	\$ 0	\$ 410	B
05-06 AGRI VOC ED INCENT GRANT	\$ 35,210	\$ 10,376	\$ 29,692	\$ 40,068	\$ 0	\$ 0	\$ 12,500	\$ 12,500	B
2005-06 PERSONNEL STAFF DEV.	\$ 236,608	\$ 117,493	\$ (117,493)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
21ST CENTURY LEARNING CENTER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,165,527	\$ 26,165,527	L
AAIA - VARIOUS	\$ 0	\$ 0	\$ 25,752	\$ 25,752	\$ 9,436	\$ 0	\$ 0	\$ 9,436	B
AB 2741 COACHING EDUCATION	\$ 403	\$ 403	\$ 0	\$ 403	\$ 0	\$ 0	\$ 0	\$ 0	B
AB1115-INSTRUCTIONAL MATERIAL	\$ 59,457	\$ 59,457	\$ 0	\$ 59,457	\$ 0	\$ 0	\$ 0	\$ 0	B
ACAD VOLUNTEER & MENTOR SVCS -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
AFT SCH LRN&SAF-19R2K3-006 -VAR	\$ 27,123,231	\$ 58,495,319	\$ (25,707,439)	\$ 32,787,880	\$ 0	\$ 5,808,812	\$ 61,833,315	\$ 67,642,127	L
AIAA 03-04 - VARIOUS	\$ 6,125	\$ 6,107	\$ (6,107)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
AIAA 03-04(HARBOR)	\$ 25,353	\$ 14,858	\$ (14,858)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
AIAA 03-04(VALLEY)	\$ 20,333	\$ 4,787	\$ (4,787)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8590 ALTN EDUC OUTREACH	\$ 0	\$ 51,000	\$ (51,000)	\$ 0	\$ 0	\$ 0	\$ 700,000	\$ 700,000	E
ALTRNTV CERT PROG- VARIOUS	\$ 2,120,512	\$ 1,956,465	\$ (287,500)	\$ 1,668,965	\$ 0	\$ 619,181	\$ 787,000	\$ 1,406,181	B
ALTRNTV CERT PROG-LISTOS	\$ 1,525,853	\$ 1,453,660	\$ 5,118	\$ 1,458,778	\$ 0	\$ 252,114	\$ 1,400,000	\$ 1,652,114	B
BEAUTIFY WALL-CALTRANS-SOTO EL	\$ 208,573	\$ 208,494	\$ 0	\$ 208,494	\$ 0	\$ 0	\$ 0	\$ 0	B
BEF SCH LRN&SAF-19R2K3-004 -VAR	\$ 2,049,488	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
BEFSCH LRN&SAF-19-R2004-466 -VAR	\$ 227,522	\$ 713,901	\$ 503	\$ 714,404	\$ 0	\$ 12,909	\$ 1,904,729	\$ 1,917,638	L
STAFF DEV-BTSA	\$ 7,237,442	\$ 2,544,650	\$ 1,963,440	\$ 4,508,090	\$ 777,345	\$ 0	\$ 0	\$ 777,345	B
BTSA / CSUN - VARIOUS	\$ 3,808,595	\$ 11,665,173	\$ (1,913,175)	\$ 9,751,998	\$ 0	\$ 22,323	\$ 8,200,000	\$ 8,222,323	B
CALIFORNIA ENDOWMENT	\$ 0	\$ 113,750	\$ (113,750)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL PARTNERSHIP ACADEMIES - VARIOUS	\$ 3,934,839	\$ 2,487,157	\$ (143,505)	\$ 2,343,652	\$ 0	\$ 0	\$ 1,108,150	\$ 1,108,150	B
CAL PRE-INTERNSHIP PROG AB 351	\$ 1,739,221	\$ 1,223,234	\$ 0	\$ 1,223,234	\$ 0	\$ 446,084	\$ 0	\$ 446,084	B
CAL SERVE-CENTRAL DISTRICT	\$ 152,637	\$ 28,427	\$ (28,427)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL TECH ASST PJ(CTAP)-CLUSTER	\$ 21,082	\$ 9,435	\$ 2,500	\$ 11,935	\$ 0	\$ 3,511	\$ 0	\$ 3,511	B
CALWORKS ACAD ENRICHMNT COMP-VAR	\$ 1,100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CALWORKS-WELFARE-2-WORK VOUCHR	\$ 8,177,035	\$ 2,071,477	\$ 0	\$ 2,071,477	\$ 0	\$ 659,420	\$ 0	\$ 659,420	B
CAREER TECHNICAL EDUCATION	\$ 0	\$ 1,100,000	\$ (1,100,000)	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000	B
CAREER TECH EDUC EQUIPMENT & MAT'LS BG	\$ 0	\$ 4,400,000	\$ (4,400,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CENTINELA YOUTH SVC GRNT-OCJP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CESAR CHAVEZ DAY OF SVC GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHLD HLTH OUTREACH INITIATIVES	\$ 152,299	\$ 150,000	\$ 0	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 150,000	B
CHILD PASSENGER SAFETY	\$ 0	\$ 225,000	\$ (225,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMM. SRVCS BLOCK GRDT-CSBG	\$ 9,622	\$ 12,000	\$ (12,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
COMMUNITY CHALLENGE GRANT - VARIOUS	\$ 44,003	\$ 6,553	\$ 0	\$ 6,553	\$ 0	\$ 0	\$ 0	\$ 0	B
COMPREHENSIVE TCHRS ED INST	\$ 104,550	\$ 0	\$ 28,427	\$ 28,427	\$ 0	\$ 11,865	\$ 0	\$ 11,865	E
CPA NATURAL RSRC & EVRMNT SCI	\$ 0	\$ 0	\$ 1,319	\$ 1,319	\$ 0	\$ 13	\$ 0	\$ 13	B
CSBG-MWEPC	\$ 5,942	\$ 12,047	\$ 53	\$ 12,100	\$ 0	\$ 1,025	\$ 0	\$ 1,025	B
CTAP-ITO	\$ 0	\$ 0	\$ 115,600	\$ 115,600	\$ 0	\$ 5,093	\$ 0	\$ 5,093	B
DEPT. OF REHAB	\$ 352,898	\$ 0	\$ 0	\$ 0	\$ 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	\$ 404,513	\$ 319,007	\$ 0	\$ 319,007	\$ 187,184	\$ 5,275	\$ 0	\$ 192,459	B
DIRECT SUPP PROF(DSP)CERT PG	\$ 283,113	\$ 278,420	\$ 0	\$ 278,420	\$ 41,684	\$ 0	\$ 0	\$ 41,684	E
DROPOUT PREV-RECOV MDL PROG-	\$ 0	\$ 0	\$ 324	\$ 324	\$ 0	\$ 324	\$ 0	\$ 324	B
EARLY MENTAL HLT-EMHI- VARIOUS	\$ 198,900	\$ 318,549	\$ (78,857)	\$ 239,692	\$ 0	\$ 0	\$ 251,211	\$ 251,211	B
EDU TECH STAFF DEV-2001-02	\$ 428,146	\$ 353,511	\$ 0	\$ 353,511	\$ 249,973	\$ 0	\$ 0	\$ 249,973	B

(A) Compensatory Education (E) ROC Skills Centers  
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**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET							District Defined Prog Code	
	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Add'l Funds	2006-2007 Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant		Total
EDUC TECH STAFF DEV -VARIOUS	\$ 56,450	\$ 27,459	\$ (12,416)	\$ 15,043	\$ 10,592	\$ 0	\$ 0	\$ 10,592	B
EDUCATIONAL CLINIC PROGRAM	\$ 34,222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT EXP ENHMNT	\$ 750,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT INITIATIVE	\$ 150,000	\$ 810,000	\$ 100,880	\$ 910,880	\$ 0	\$ 58,648	\$ 0	\$ 58,648	B
GANG RISK INTERV PROG(GRIP) - VAR	\$ 125,000	\$ 25,088	\$ 0	\$ 25,088	\$ 0	\$ 25,088	\$ 0	\$ 25,088	B
GROUND MAINT TRNG-CALWORKS	\$ 41,060	\$ 42,000	\$ (42,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
HIGH-TECH HS GRDTE CONCERT PRO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HOME INSTR PG PRE-SCH YNGSTERS-VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HPSG-HIGH PRIORITY(IIUSP CIII) - VAR	\$ 94,729,104	\$ 42,738,659	\$ 11,601,903	\$ 54,340,562	\$ 0	\$ 6,196,303	\$ 24,668,820	\$ 30,865,123	B
IDEA EARLY INTERVENTION-STATE	\$ 0	\$ 4,527	\$ 0	\$ 4,527	\$ 0	\$ 0	\$ 0	\$ 0	C
INFANT DISCRETIONARY	\$ 0	\$ 123,837	\$ 0	\$ 123,837	\$ 0	\$ 41,715	\$ 61,165	\$ 102,880	C
INFO TCHLGY CAREER ACADEMY	\$ 17,628	\$ 17,618	\$ 0	\$ 17,618	\$ 0	\$ 2,785	\$ 0	\$ 2,785	B
INTERV/UNDERF SCH IMPL COHORT -VAR	\$ 8,302,254	\$ 3,240,035	\$ (1,303,846)	\$ 1,936,189	\$ 0	\$ 77,110	\$ 0	\$ 77,110	B
KLCS-EMERGENCY SERVICES	\$ 12,237	\$ 12,237	\$ 0	\$ 12,237	\$ 0	\$ 0	\$ 12,237	\$ 12,237	B
LA CNTY DPSS-AFT SCH ENRICH PG	\$ 1,454,031	\$ 366,692	\$ 0	\$ 366,692	\$ 0	\$ 13,786	\$ 0	\$ 13,786	L
LACO-CALWORKS COORDINTN SVCS -VAR	\$ 1,200,000	\$ 1,204,922	\$ (4,922)	\$ 1,200,000	\$ 0	\$ 19,204	\$ 1,200,000	\$ 1,219,204	E
LA'S BEST-AB 326	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LA COMMUNITY REDEV	\$ 1,104,196	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LAUSD DEV PROJ	\$ 808,971	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA WATERSHED ANALYSIS	\$ 6,703	\$ 4,769	\$ 0	\$ 4,769	\$ 0	\$ 0	\$ 0	\$ 0	B
LEP-VESL CLERCAL SKILLS TRNING-VARIOUS	\$ 19,395	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
LEP-VESL/CHILD DAY CARE WRKER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
LT FMLY SLF-SUFFNT - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	\$ 2,940,000	\$ 2,565,000	\$ (210,000)	\$ 2,355,000	\$ 0	\$ 65,000	\$ 0	\$ 65,000	B
NELL SOTO PAR INVOLVM PROG -VAR	\$ 68,404	\$ 1,690,275	\$ (1,650,000)	\$ 40,275	\$ 0	\$ 0	\$ 20,000	\$ 20,000	B
NUTRITION-LINK EDU,ACTY & FOOD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
PHYSICAL EDUCATION GRANTS	\$ 0	\$ 2,200,000	\$ (2,200,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
PARAPROF TEACHER TRAINING GRN -VAR	\$ 1,230,901	\$ 1,439,778	\$ (179,705)	\$ 1,260,073	\$ 0	\$ 203,334	\$ 894,000	\$ 1,097,334	B
PERSONNEL STAFF DEVELOPMENT	\$ 0	\$ 236,436	\$ (232,986)	\$ 3,450	\$ 0	\$ 862	\$ 237,358	\$ 238,220	B
PRE-INTERN PRORAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8590 PUPIL MOTIVTN & MAINTNCE O3-04	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
REHAB-TRANS PART-GREATER LA	\$ 847,188	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
SAFE SCH & VIOLENCE PRVT_NEW -VARIOUS	\$ 25,193	\$ 20,204	\$ 99,499	\$ 119,703	\$ 0	\$ 2,721	\$ 0	\$ 2,721	B
SCHOOL ASST & INTERVN TEAM (SAIT)	\$ 1,104,750	\$ 2,235,218	\$ 1,309,050	\$ 3,544,268	\$ 0	\$ 351,465	\$ 4,757,850	\$ 5,109,315	A
SB 65 PUPIL OUTREACH CONSULT	\$ 168,987	\$ 396,375	\$ (396,375)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH COMM PLICING PRTRNSHP-VARIOUS	\$ 3,878,197	\$ 2,605,947	\$ (80,000)	\$ 2,525,947	\$ 0	\$ 1,015,379	\$ 96,000	\$ 1,111,379	B
SCHOOL GARDEN SUPPLIES & EQUIPMENT	\$ 0	\$ 1,000,000	\$ (1,000,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH MNTL HLT CLNC MEDI-CAL 97	\$ 5,598,335	\$ 6,508,990	\$ (395,616)	\$ 6,113,374	\$ 0	\$ 685,013	\$ 2,800,000	\$ 3,485,013	B
SCH READ INIT (FIRST5LA/CFGC)	\$ 55,107	\$ 53,151	\$ 0	\$ 53,151	\$ 0	\$ 2,057	\$ 0	\$ 2,057	E
SCH TO CAREER LOC PARTNERSHIP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCHOOL & LIBRARY IMPROVEMENT	\$ 77,003,367	\$ 12,468,667	\$ 0	\$ 12,468,667	\$ 0	\$ 4,228,109	\$ 0	\$ 4,228,109	B
SCH TO AT-RISK YOUTH-CHPT157- VARIOUS	\$ 316,522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SSP-REAL.COM TCH - VARIOUS	\$ 227,381	\$ 123,645	\$ (1,319)	\$ 122,326	\$ 0	\$ 12,832	\$ 75,000	\$ 87,832	B
ST DEPT OF REHAB-ON D JOB TRNG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
STATE LOW INCIDENCE ENTITLEMNT	\$ 149,748	\$ 0	\$ 151,004	\$ 151,004	\$ 0	\$ 749	\$ 151,004	\$ 151,753	C
TCHR & PRINCIPAL RECRUIT INCT PROG GRDT	\$ 0	\$ 5,500,000	\$ (5,500,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HAYDEN COMMU BASED PAR INVLV	\$ 171	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HUGHES FAM-SCH PARTNRSHP PRG	\$ 15,592	\$ 8,916	\$ 0	\$ 8,916	\$ 0	\$ 0	\$ 0	\$ 0	B
TEACHER RECRUIT INCT PROG GRDT-VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B

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**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET								District Defined Prog Code
	2005-2006	2006-07	2006-07	2006-2007	2007-2008	2006-2007	2007-2008	Total	
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 01-30-07	Beg Balance	Carryover	Grant		
TEACHER RECRUIT & STUDENT SUPPORT	\$ 11,286,995	\$ 11,286,995	\$ 0	\$ 11,286,995	\$ 0	\$ 2,417,356	\$ 0	\$ 2,417,356	B
TIRE DERIVED PROD GRANT	\$ 0	\$ 0	\$ 25,030	\$ 25,030	\$ 0	\$ 5,005	\$ 25,030	\$ 30,035	B
TRACK & RECREAT'L SURFACING - VARIOUS	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000	\$ 0	\$ 20,000	\$ 0	\$ 20,000	B
TUPE 9-12 FY2004-07 -VARIOUS	\$ 0	\$ 192,248	\$ 3,331,060	\$ 3,523,308	\$ 0	\$ 1,665,534	\$ 900,000	\$ 2,565,534	B
UNIFIED STRATEGY GRNT-ED6-03-5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
UNIMPLEMENTED GEN STATE PROG	\$ 0	\$ 0	\$ 82,128,417	\$ 82,128,417	\$ 0	\$ 11,487,907	\$ 0	\$ 11,487,907	B
UNIMPLEMENTED-ROC	\$ 0	\$ 0	\$ 167,568	\$ 167,568	\$ 0	\$ 167,568	\$ 0	\$ 167,568	E
UNIMPLEMENTED-AFTER SCHOOL	\$ 0	\$ 0	\$ 30,033,954	\$ 30,033,954	\$ 0	\$ 30,033,954	\$ 0	\$ 30,033,954	L
VISUAL & PERFORMING ARTS - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WORKABILITY I STATE FUNDS	\$ 1,326,140	\$ 1,102,075	\$ (106,771)	\$ 995,304	\$ 0	\$ 234,555	\$ 0	\$ 234,555	C
YOUTH OPPORTUNITY INTN SV	\$ 50,000	\$ 25,087	\$ 0	\$ 25,087	\$ 0	\$ 4,726	\$ 0	\$ 4,726	E
YOUTH SOCCER	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	\$ 749,928	\$ 0	\$ 749,928	B
<b>TOTAL STATE INCOME</b>	<b>\$ 423,196,449</b>	<b>\$ 411,800,849</b>	<b>\$ 77,731</b>	<b>\$ 412,232,064</b>	<b>\$ 79,574,675</b>	<b>\$ 67,756,218</b>	<b>\$ 321,019,865</b>	<b>\$ 468,350,758</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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8699 03 CRAILJOHNSON-HLTHY START	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
A&K DOUGLAS PLAYGRND-EL SERENO	\$ 845,872	\$ 1,381,038	\$ (398,761)	\$ 982,277	\$ 0	\$ 580,130	\$ 825,000	\$ 1,405,130	B
ACAD MOTION PIC & ARTS	\$ 34,661	\$ 0	\$ 7,677	\$ 7,677	\$ 0	\$ 1,433	\$ 218,424	\$ 219,857	B
AFT SCH ENRCH -LA COMM REDVPMT	\$ 0	\$ 4,036,963	\$ (1,782,441)	\$ 2,254,522	\$ 0	\$ 361,843	\$ 0	\$ 361,843	L
ANNENBERG FNDN-VAR	\$ 1,143,421	\$ 430,491	\$ (204)	\$ 430,287	\$ 0	\$ 0	\$ 0	\$ 0	B
AUDITORY-ORAL PROJECT	\$ 60,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
ASTHMA & ALLERGY FNDTN AMERICA	\$ 7,500	\$ 1,816	\$ 0	\$ 1,816	\$ 0	\$ 0	\$ 0	\$ 0	B
BEST FRIENDS-KAISER	\$ 0	\$ 0	\$ 246	\$ 246	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL COMMUNITY FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL ENDOWMNT-PROJECT REACH -VAR	\$ 602,164	\$ 277,220	\$ (145)	\$ 277,075	\$ 0	\$ 139,604	\$ 0	\$ 139,604	B
CAL HEALTHCARE FOUNDATION	\$ 2,361	\$ 22,358	\$ (49)	\$ 22,309	\$ 0	\$ 0	\$ 0	\$ 0	B
CARNEGIE TNE INITIATIVE	\$ 9,989	\$ 1,707	\$ 0	\$ 1,707	\$ 0	\$ 0	\$ 0	\$ 0	B
CARSON GUID.EXP-COORD.COUNCIL	\$ 40,000	\$ 42,115	\$ (115)	\$ 42,000	\$ 0	\$ 59	\$ 42,000	\$ 42,059	B
CDLP VIDEO SUPPORT GRANT	\$ 85,942	\$ 64,663	\$ (29,000)	\$ 35,663	\$ 0	\$ 0	\$ 0	\$ 0	B
CHAMPION YOUTH NUTRN & FITNS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHLD HLTH&ACSS MDICAL PG(CHAMP	\$ 0	\$ 0	\$ 3,913	\$ 3,913	\$ 0	\$ 0	\$ 0	\$ 0	B
CITY OF LA-LEARN & EARN	\$ 0	\$ 175,000	\$ (175,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CLERICAL CERT. PROGRAM	\$ 95,000	\$ 100,000	\$ (65,462)	\$ 34,538	\$ 0	\$ 27,518	\$ 0	\$ 27,518	B
COMMNTY OUTREACH-KLCS-WILAND	\$ 0	\$ 0	\$ 145	\$ 145	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY TECH CENTER/LAEP	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CONNECTION PROJ-COUER D ALLEN	\$ 214,866	\$ 146,392	\$ 0	\$ 146,392	\$ 0	\$ 0	\$ 0	\$ 0	B
COUNTY GRANT-CHILD HEALTH OUTREACH	\$ 0	\$ 150,000	\$ (150,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CRAILJOHNSON-MENTL HLTH SVC-VAR	\$ 11,090	\$ 51,090	\$ (50,387)	\$ 703	\$ 0	\$ 0	\$ 20,000	\$ 20,000	B
CRAIL JOHNSON-PROJECT PLUS	\$ 39,995	\$ 4,194	\$ 40,387	\$ 44,581	\$ 0	\$ 0	\$ 0	\$ 0	B
DANA PROG FOR ARTS EDUCATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8699 DISNEY AMERICAN TEACHER AWARD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
DIVERSITY IN ED TRNG-HWLT PCKK	\$ 46,848	\$ 44,443	\$ 0	\$ 44,443	\$ 0	\$ 35,081	\$ 0	\$ 35,081	B
DWP-YOUTH SERVICES ACADEMY	\$ 600,000	\$ 600,000	\$ 0	\$ 600,000	\$ 0	\$ 57,270	\$ 600,000	\$ 657,270	B
EAST MEETS WEST-IVANHOE ARTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
ENRICHED STUDIES-LA CENTER	\$ 12,282	\$ 12,282	\$ (12,282)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EVALUATION/PRE-K READING PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT SUPPORT NETWORK	\$ 8,386	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E

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**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET  
 DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
 GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET							District Defined Prog Code	
	2005-2006	2006-07	2006-07	2006-2007	2007-2008	2006-2007	2007-2008		
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 01-30-07	Beg Balance	Carryover	Grant		
FIRST 5-INTERAGENCY SPCL NEEDS	\$ 125,162	\$ 125,162	\$ 0	\$ 125,162	\$ 0	\$ 859	\$ 0	859	E
FMLY LIT. EXP ENHNMNT	\$ 247,464	\$ 135,092	\$ (85,375)	\$ 49,717	\$ 0	\$ 46,815	\$ 0	46,815	B
FMLY LIT. EXP ENHNMNT-RESEDA -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	E
GENERAL FUND SUMMER YOUTH	\$ 0	\$ 562,189	\$ (61,039)	\$ 501,150	\$ 0	\$ 0	\$ 502,000	502,000	B
GOOD NEIGHBOR GRNT-ALL STATE	\$ 0	\$ 148,662	\$ (148,662)	\$ 0	\$ 0	\$ 0	\$ 0	0	B
GREENING PROJECT	\$ 148,662	\$ 148,662	\$ 0	\$ 148,662	\$ 0	\$ 148,662	\$ 0	148,662	B
HARBOR TEACHER PREP(HTP 8518)	\$ 21,377	\$ 20,388	\$ 0	\$ 20,388	\$ 0	\$ 4,686	\$ 0	4,686	B
HEALTHY START PROBATION PROG	\$ 67,970	\$ 3,462	\$ (3,462)	\$ 0	\$ 0	\$ 0	\$ 0	0	B
HIGH TECH HIGH-VARIOUS FNDTNS	\$ 251,255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
HP-HANDS ON SCIENC-M ARTS CLST	\$ 38,542	\$ 38,541	\$ 0	\$ 38,541	\$ 0	\$ 26,015	\$ 0	26,015	B
HWTC-VOC NURSING EDUC SVCS	\$ 478,518	\$ 314,975	\$ 0	\$ 314,975	\$ 0	\$ 40,234	\$ 0	40,234	B
HIV/AIDS PREV PROG	\$ 0	\$ 0	\$ 25,000	\$ 25,000	\$ 0	\$ 3,750	\$ 0	3,750	B
INTEL TCH TO FUTURE/GATES FNDN	\$ 3,520	\$ 1,258	\$ 0	\$ 1,258	\$ 0	\$ 31,163	\$ 0	31,163	B
INTERAGENCY SPCL NEEDS RESRC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	E
INTL DOCUMENTARY ASSO (IDA)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
K-12 VOUCHER PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,778,162	30,778,162	B
KAISER PERM-CHAMP PROGRAM -VAR	\$ 123,720	\$ 160,445	\$ 44,547	\$ 204,992	\$ 0	\$ 0	\$ 0	0	B
KOREAN HEALTH INSURANCE CHAMP	\$ 31,000	\$ 3,913	\$ (3,913)	\$ 0	\$ 0	\$ 0	\$ 0	0	B
L.A. CARE HEALTH EXPRESS -VAR	\$ 330,204	\$ 144,977	\$ (10,619)	\$ 134,358	\$ 0	\$ 264	\$ 40,000	40,264	B
LA TRUST FOR CHILDREN'S HLTH	\$ 45,403	\$ 17,623	\$ 0	\$ 17,623	\$ 0	\$ 1,584	\$ 0	1,584	B
LA COUNTY SUMMER YOUTH PROG	\$ 0	\$ 686,000	\$ 0	\$ 686,000	\$ 0	\$ 0	\$ 690,000	690,000	B
LACO ALLIANCE-STUDENT ACHVMNT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
LA'S BEST- VARIOUS	\$ 5,427,735	\$ 6,648,043	\$ (1,169,981)	\$ 5,478,062	\$ 0	\$ 1,843,705	\$ 5,439,052	7,282,757	L
LEARN AND EARN PROGRAM	\$ 0	\$ 0	\$ 1,820,000	\$ 1,820,000	\$ 0	\$ 45,850	\$ 1,820,000	1,865,850	B
MERCK CHILDHOOD ASTHLM NTWK-MCAN	\$ 500,000	\$ 937,533	\$ (500,000)	\$ 437,533	\$ 0	\$ 126,134	\$ 200,000	326,134	B
MIKE LANSING GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,000	67,000	B
NURSE ASST/LT CARE-VARIOUS	\$ 3,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
OJAI FOUNDATION/HERB ALPERT FDN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 94,500	94,500	B
ORFALEA-SCH MENTAL HLTH SRVS	\$ 17,418	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
PRIME GATES FDN-JOHN HOPKINS	\$ 0	\$ 0	\$ 389,000	\$ 389,000	\$ 0	\$ 11,329	\$ 420,000	431,329	B
PACKARD (PHI) K-2 READING PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
PROF DEV-OPEN WIDE&TREK INSIDE	\$ 7,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
PROJECT GRAD-LA	\$ 563,795	\$ 263,811	\$ 0	\$ 263,811	\$ 0	\$ 353	\$ 0	353	B
PROP 10 COMM-CDI-SMALL GRDT -VAR	\$ 0	\$ 0	\$ 12,282	\$ 12,282	\$ 0	\$ 12,282	\$ 0	12,282	E
PROP K-LA FOR KIDS PROG -VAR	\$ 1,070,937	\$ 2,013,260	\$ (986,947)	\$ 1,026,313	\$ 0	\$ 941,110	\$ 965,000	1,906,110	B
PROP K - MAINTENANCE FUND	\$ 61,199	\$ 150,992	\$ (81,496)	\$ 69,496	\$ 0	\$ 3,806	\$ 69,496	73,302	B
PSYCHTRIC SOC WORKR-BARTON EL	\$ 30,345	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
PUENTE PROJECTS-U C REGENT	\$ 2,604	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
RFK INST.-SCH BASED MEDICAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
RIORDAN FNDN-WATERFORD EVAL -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
ROBERT WOOD FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	100,000	B
SCH BASED HLTH CLINIC-SPPT FND	\$ 15,315	\$ 49,191	\$ 0	\$ 49,191	\$ 0	\$ 8,720	\$ 250,000	258,720	B
SCH READINESS INITIATIVE-CCRC -VAR	\$ 94,548	\$ 91,218	\$ 0	\$ 91,218	\$ 0	\$ 1,842	\$ 0	1,842	E
SOUTH GATE INTL LRNG COMMUNITY	\$ 90,000	\$ 78,121	\$ 75,000	\$ 153,121	\$ 0	\$ 0	\$ 0	0	B
SPACE SCI ACCLRTD MAGNET PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
TAPER FOUNDTN-MENTAL HLTH PROF	\$ 67,500	\$ 29,942	\$ (13,500)	\$ 16,442	\$ 0	\$ 1,885	\$ 0	1,885	B
THE CAL ENDOWMNT-CHILD OBESITY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
THE CALIFORNIA ENDOWMENT-FY 05	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B
TOSHIBA AMERICA FOUNDATION	\$ 529	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	B

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GENERAL FUND**

	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET								District Defined Prog Code
	2005-2006	2006-07	2006-07	2006-2007					
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 01-30-07	2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
URBAN LEARNING CTR	\$ 0	\$ 4,745	\$ (4,745)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
UAW-LETC-MANUAL ARTS -VAR	\$ 35,000	\$ 40,000	\$ (15,000)	\$ 25,000	\$ 0	\$ 627	\$ 0	\$ 627	E
UNIMPLEMENTED -GEN PROG	\$ 0	\$ 264,883	\$ (153,946)	\$ 110,937	\$ 0	\$ (11,691,301)	\$ 0	\$ (11,691,301)	B
UNIMPLEMENTED -ROC	\$ 0	\$ 0	\$ 40,000	\$ 40,000	\$ 0	\$ 40,000	\$ 0	\$ 40,000	C
UNIMPLEMENTED -AFTER SCHOOL PROG	\$ 0	\$ 0	\$ 1,473,572	\$ 1,473,572	\$ 0	\$ 1,473,572	\$ 0	\$ 1,473,572	L
8699 URBAN LEARNING CTR	\$ 4,745	\$ 0	\$ 4,745	\$ 4,745	\$ 0	\$ 0	\$ 0	\$ 0	B
VISION PROJ PROG-QUEENS CARE	\$ 173,964	\$ 146,834	\$ (60,000)	\$ 86,834	\$ 0	\$ 1,107	\$ 60,000	\$ 61,107	B
V-TEL DISTANCE LEARNING PROGRA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WCH HLTHY START-PROBTION PROG	\$ 0	\$ 0	\$ 3,462	\$ 3,462	\$ 0	\$ 0	\$ 0	\$ 0	B
WEINGART FDTN-PLUS COUNSELLING	\$ 5,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WILDLANDS ENDWMNT-VAR	\$ 2,893,097	\$ 2,791,137	\$ 500,000	\$ 3,291,137	\$ 0	\$ 3,174,542	\$ 2,158,419	\$ 5,332,961	B
WOMEN'S ONE STOP-CHICANA SRVC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
YOUTH DEVELOPMENT (NFL)	\$ 0	\$ 333,333	\$ (133,333)	\$ 200,000	\$ 0	\$ 20,000	\$ 200,000	\$ 220,000	B
8971 03A COPS-ENT SFTWR SYS-ISIS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
<b>TOTAL LOCAL INCOME</b>	<b>\$ 16,864,007</b>	<b>\$ 23,896,164</b>	<b>\$ (1,655,888)</b>	<b>\$ 22,240,276</b>	<b>\$ 0</b>	<b>\$ (2,477,467)</b>	<b>\$ 45,559,053</b>	<b>\$ 43,081,586</b>	
8912 INTERFUND TRANSFERS FOR SRF COPS	\$ 40,113,320	\$ 47,720,662	\$ (47,720,662)	\$ 0	\$ 0	\$ 0	\$ 34,537,992	\$ 34,537,992	B
8980 CONTRIBUTION FROM REGULAR PROGRAM	\$ 0	\$ 0	\$ 47,720,662	\$ 47,720,662	\$ 0	\$ 0	\$ 0	\$ 0	B
<b>TOTAL LOCAL INCOME</b>	<b>\$ 16,864,007</b>	<b>\$ 23,896,164</b>	<b>\$ (1,655,888)</b>	<b>\$ 22,240,276</b>	<b>\$ 0</b>	<b>\$ (2,477,467)</b>	<b>\$ 45,559,053</b>	<b>\$ 43,081,586</b>	
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 926,328,928</b>	<b>\$ 801,828,026</b>	<b>\$ 47,298,073</b>	<b>\$ 803,041,731</b>	<b>\$ 461,470</b>	<b>\$ 118,417,443</b>	<b>\$ 603,643,207</b>	<b>\$ 722,522,120</b>	
<b>TOTAL STATE INCOME</b>	<b>\$ 423,196,449</b>	<b>\$ 411,800,849</b>	<b>\$ 77,731</b>	<b>\$ 412,232,064</b>	<b>\$ 79,574,675</b>	<b>\$ 67,756,218</b>	<b>\$ 321,019,865</b>	<b>\$ 468,350,758</b>	
<b>TOTAL INCOME</b>	<b>\$ 1,406,502,704</b>	<b>\$ 1,285,245,701</b>	<b>\$ 45,719,916</b>	<b>\$ 1,285,234,733</b>	<b>\$ 80,036,145</b>	<b>\$ 183,696,194</b>	<b>\$ 1,004,760,117</b>	<b>\$ 1,268,492,456</b>	

(A) Compensatory Education  
(B) General Program  
(C) Special Education

(A) Compensatory Education (E) ROC Skills Centers  
(B) General Program (L) After School Programs  
(C) Special Education

**SUPERINTENDENT'S 2007- 2008 PROVISIONAL BUDGET**

**DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS**

**ADULT EDUCATION FUND**

	2005-2006 Actual Budget	2006-2007 Final Budget	2006-07 Adjustment	2006-07 Adj Budget as of 01/30/2007	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET				District Defined Prog Code
					2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
<b>FEDERAL INCOME</b>									
8240 ADULT EDUC SVC-SMARTLABS (DHS)	\$ 120,968	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	D
COUNTY OF LA/DHS/SEIU	0	0	0	0	0	0	0	0	D
PATIENT & HLTH CARE SET ED SVC.	1,348,827	1,500,000	(1,500,000)	0	0	0	0	0	D
PERKINS POST SECONDARY - VARIOUS	0	2,561,959	(2,561,959)	0	0	2,700,000	2,700,000	0	D
T1C-SEC 132 PKN (INSTRUCTION)	4,171,123	1,625,042	2,282,662	3,907,704	0	1,586	1,100,000	1,101,586	D
WIA-231 TECH/AUGMTN/PERF-VARIOUS	0	0	0	0	0	0	0	0	D
WIA-ENG SECOND LANGUAGE	0	800,000	2,170	802,170	0	136,267	0	136,267	D
8290 ADULT ED-ESL-CITIZENSHIP	12,591,010	12,564,700	408,418	12,973,118	0	1,013,568	11,700,000	12,713,568	D
BARBARA BUSH FOUNDATION	0	0	65,000	65,000	0	15,640	0	15,640	D
CNTY LA COMM DEV BLOCK GRANT	17,900	20,000	(4,000)	16,000	0	0	20,000	20,000	D
ENG LIT AND CIVIC ED GRNT-ADLT	1,398,773	1,419,780	(86,560)	1,333,220	0	0	1,400,000	1,400,000	D
LA COUNTY-GAIN BASIC ED SKL-AD	7,411	1,509	0	1,509	0	0	0	0	D
REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	950,576	500,000	(207,306)	292,694	0	292,082	500,000	792,082	D
STAR STUDENT ACVMNT IN READING	10,500	0	0	0	0	0	0	0	D
WIA T2-ADLT ED-EL CIVICS 03-04	805,722	1,088	0	1,088	0	0	631,000	631,000	D
UNIMPLEMENTED -FEDERAL	0	2,700,000	1,553,566	4,253,566	0	3,751,089	2,700,000	6,451,089	D
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 21,422,810</b>	<b>\$ 23,694,078</b>	<b>\$ (48,009)</b>	<b>\$ 23,646,069</b>	<b>\$ 0</b>	<b>\$ 5,210,232</b>	<b>\$ 20,751,000</b>	<b>\$ 25,961,232</b>	
<b>STATE INCOME</b>									
8590 ADULT ED PROG-SITE M I S	\$ 18,298	\$ 18,298	\$ 0	\$ 18,298	\$ 0	\$ 17,114	\$ 0	\$ 17,114	D
CALPRO II PROJECT	99,479	84,499	501	85,000	0	2	85,000	85,002	D
CAL-WORKS-ADULT-SUPPORT SVCS	1,317	0	0	0	0	0	0	0	D
COMMNTY BASED ENGL TUTORL PG	16,889,485	18,153,375	(2,520,619)	15,632,756	0	4,271,361	8,500,000	12,771,361	D
FAMILY LITERACY	0	0	6,509	6,509	0	266	0	266	D
EVEN START ADULT	6,480	6,509	(6,509)	0	0	0	6,500	6,500	D
GENERAL RELIEF OPP FOR WORK-GROW	4,127,691	2,500,000	(556,648)	1,943,352	0	0	2,500,000	2,500,000	D
UNIMPLEMENTED-STATE	0	6,600,492	3,095,526	9,696,018	0	9,696,017	4,000,000	13,696,017	D
<b>TOTAL STATE INCOME</b>	<b>\$ 21,142,750</b>	<b>\$ 27,363,173</b>	<b>\$ 18,760</b>	<b>\$ 27,381,933</b>	<b>\$ 0</b>	<b>\$ 13,984,760</b>	<b>\$ 15,091,500</b>	<b>\$ 29,076,260</b>	
<b>LOCAL INCOME</b>									
8699 CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 1,358	\$ 152	\$ 0	\$ 152	\$ 0	\$ 0	\$ 21,000	\$ 21,000	D
BIENVENIDOS SCH READINESS PROG	13,176	43,240	(22,240)	21,000	0	125	0	125	D
FAM LIT-ENRICH-AMADO FNDN-99	0	0	25,000	25,000	0	25,000	0	25,000	D
FAMILY LIT ADVCTS-GARFIELD CAS	0	0	0	0	0	0	0	0	D
FAMILY LIT R PARSONS FDN-WESTSIDE	0	0	25,001	25,001	0	256	0	256	D
GED TEST PREPARATION-GOODWILL	0	0	0	0	0	0	0	0	D
GLUCK-FAMILY LIT EL/ADT ASC PART - VARIOUS	100,534	53,060	0	53,060	0	7,994	0	7,994	D
TOYOTA FAMILIES IN SCH PG	15,663	24,895	(11,000)	13,895	0	9,755	0	9,755	D
TOYOTA NATIONAL CTR FAMILY LIT -ADULT	101,781	112,243	(96,750)	15,493	0	1,815	55,000	56,815	D
TRAINING 4 EVALUATION PJ-NCFL	13,982	8,635	0	8,635	0	3,134	0	3,134	D
UNIMPLEMENTED-LOCAL	0	277,760	109,238	386,998	0	386,998	300,000	686,998	D
<b>TOTAL LOCAL INCOME</b>	<b>\$ 246,494</b>	<b>\$ 519,985</b>	<b>\$ 29,249</b>	<b>\$ 549,234</b>	<b>\$ 0</b>	<b>\$ 435,077</b>	<b>\$ 376,000</b>	<b>\$ 811,077</b>	
<b>TOTAL INCOME</b>	<b>\$ 42,812,054</b>	<b>\$ 51,577,236</b>	<b>\$ 0</b>	<b>\$ 51,577,236</b>	<b>\$ 0</b>	<b>\$ 19,630,069</b>	<b>\$ 36,218,500</b>	<b>\$ 55,848,569</b>	

(D) Adult Education



**SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET**

**DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS**

**CHILD DEVELOPMENT FUND**

	2005-2006 Actual Budget	2006-07 Final Budget	2006-07 Adjustment	2006-07 Adj Budget as of 01-30-07	SUPERINTENDENT'S 2007-2008 PROVISIONAL BUDGET				District Defined Prog Code
					2007-2008 Beg Balance	2006-2007 Carryover	2007-2008 Grant	Total	
<b>FEDERAL INCOME</b>									
8290 CCDF CAPACITY PROJECT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
CCDF SCHOOL AGE RESOURCE	74,004	0	74,004	0	0	0	0	0	F
CCDF - CAPACITY PROJ 2004-05	0	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	113,253	0	113,253	0	0	0	0	0	F
CIMS-INSTRUCTIONAL MATERIAL	18,379	0	18,379	18,578	0	0	0	0	F
UNIMPLEMENTED-FEDERAL	0	500,000	(500,000)	500,000	0	500,000	0	500,000	F
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 205,636</b>	<b>\$ 500,000</b>	<b>\$ (294,364)</b>	<b>\$ 518,578</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	
<b>STATE INCOME</b>									
8530 STATE LATCHKEY PROGRAM	\$ 768,582	\$ 768,582	\$ 0	\$ 768,582	\$ 0	\$ 0	\$ 841,353	\$ 841,353	F
8590 CAL-SAFE CHILD CARE	821,030	821,030	13,446	834,476	0	27,529	535,000	562,529	F
CCD SVCS PLAYGROUND COMPLIANCE	295,122	0	140,587	140,587	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	0	0	0	0	0	0	0	0	F
L.A. UNIVERSAL PRE SCH	0	0	0	0	0	0	1,200,000	1,200,000	F
RENOVATION AND REPAIR - CHLD CTR	0	0	0	0	0	0	0	0	F
STATE PRE-SCHOOL REVENUE	12,273,020	12,273,020	0	12,273,020	0	0	12,999,583	12,999,583	F
UNIMPLEMENTED-STATE	0	13,417,492	74,597	13,492,089	0	13,492,089	5,000,000	18,492,089	F
<b>TOTAL STATE INCOME</b>	<b>\$ 14,157,754</b>	<b>\$ 27,280,124</b>	<b>\$ 228,630</b>	<b>\$ 27,508,754</b>	<b>\$ 0</b>	<b>\$ 13,519,618</b>	<b>\$ 20,575,936</b>	<b>\$ 34,095,554</b>	
<b>LOCAL INCOME</b>									
8699 CHILDREN'S CENTERS (LATCHKEY)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
HEALTHY FAMILY KAISER	0	0	25,000	25,000	0	14,531	0	14,531	F
KIDCARE SERVICE FEES	0	0	500,916	500,916	0	0	500,916	500,916	F
READY FOR SCHOOLS	5,415,106	6,424,871	60,411	6,485,282	0	801,867	6,473,970	7,275,837	F
L.A. UNIVERSAL PRE SCH	1,474,751	2,235,112	997,402	3,232,514	0	1,006,944	0	1,006,944	F
STATE LATCH KEY PROGRAM	521,577	500,916	(500,916)	0	0	0	0	0	F
SCH READINESS INITIATIVE	0	0	0	0	0	0	0	0	F
UNIMPLEMENTED-LOCAL	0	1,696,428	(1,329,871)	366,557	0	366,557	3,000,000	3,366,557	F
<b>TOTAL LOCAL INCOME</b>	<b>\$ 7,411,434</b>	<b>\$ 10,857,327</b>	<b>\$ (247,058)</b>	<b>\$ 10,610,269</b>	<b>\$ 0</b>	<b>\$ 2,189,899</b>	<b>\$ 9,974,886</b>	<b>\$ 12,164,785</b>	
<b>OTHER SOURCES</b>									
8979 CC FACILITIES REVOLVING FUNDS	\$ 858,629	\$ 352,828	\$ 0	\$ 352,828	\$ 352,828	\$ 0	\$ 0	\$ 352,828	F
<b>TOTAL INCOME</b>	<b>\$ 22,633,453</b>	<b>\$ 38,990,279</b>	<b>\$ (312,792)</b>	<b>\$ 38,990,429</b>	<b>\$ 352,828</b>	<b>\$ 16,209,517</b>	<b>\$ 30,550,822</b>	<b>\$ 47,113,167</b>	

(F) Child Development

## IV.

### 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.

**Annual Assessment of Human Resources**  
 For *Principle Six* of the  
**Principles for the LAUSD Budget and Finance Policy**  
**May 2007**

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 2006-2007 data. However, some data reflect more recent or earlier research as noted, and totals may not be consistent.

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Part II	Workforce Qualifications and Experience . . . .	2
	- Teacher . . . . .	2
	- Administrator . . . . .	3
Part III	Staff Development . . . . .	3
Part IV	Recruitment . . . . .	7

**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 2006-2007 (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 nearly 83% of the total budgeted for certificated salaries and benefits.

TABLE 1 **CERTIFICATED EMPLOYEE COUNTS, SALARIES AND BENEFITS PAID FROM THE GENERAL FUND IN 2006-2007\***

(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	35,465	\$2,510,003,720	82.95
Administrators	2,552	288,796,891	9.55
Special Services	2,327	200,413,629	6.62
Unclassified	300	26,602,576	0.88
<b>TOTAL</b>	<b>40,644</b>	<b>\$3,025,816,816</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 November 2004, November 2005, and November 2006. 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 89.2% in November 2004 to 93.8% in November 2006. Conversely, the percentage of emergency permits declined from 1.4% in November 2004 to 0.1% in November 2006.

TABLE 2 **TEACHERS BY STATUS NOVEMBER 2004, NOVEMBER 2005 AND NOVEMBER 2006**

<b>Type of Teacher</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>	<b>Number Employed at LAUSD Nov 2006</b>	<b>Percent of All Teachers</b>
Credentialed	31,310	89.2	32,050	92.6	31,686	93.8
University Intern	1,741	5.0	1,030	3.0	848	2.5
District Intern	598	1.7	449	1.3	434	1.3
Individualized Intern	774	2.2	461	1.3	74	0.2
Short-term Staff Permit	0	0	127	0.4	283	0.8
Provisional Intern	0	0	230	0.7	417	1.2
Pre-Intern	189	0.5	19	0.1	2	0.0
Emergency Permit/Waiver	488	1.4	244	0.7	22	0.1

Sources: LAUSD Teacher Demographics.

*Administrator*

Principal experience level (years of experience as a principal in the District) by Local District as of December 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.

TABLE 3

**PRINCIPAL AVERAGE YEARS OF EXPERIENCE\*  
BY LOCAL DISTRICT  
DECEMBER 2006**

	Local District								Adult	Total
	1	2	3	4	5	6	7	8		
<b>Number of Principals</b>	127	93	99	102	99	48	72	88	34	762
<b>Average Years of Experience as a Principal in LAUSD</b>	6.5	6.5	6.0	8.3	6.5	6.6	6.3	7.0	6.5	6.7

\*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 2006-2007 school year, the exam was modified to make the transition from a paper-based test and interview to an electronic-based assessment center. The final transition was accomplished with the exams 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 provisional teachers, the Alternative Certification and Teacher Support (ACTS) Branch offers classroom management courses and subject matter preparation as a condition of employment. ACTS 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)

TTA provides the six-week Pre-Service Orientation training mandated by the state for approved credentialing and 40 hours of pre-service training for all newly employed teachers who begin their assignments without full certification. Special education and substitute teachers receive additional training in appropriate accommodations and modifications for students with special needs.

### Subject Matter Preparation Program

The program is designed to allow teachers to comply with the stringent requirements of the *No Child Left Behind (NCLB) Act*. This program provides preparation courses for the subject matter exams required by *NCLB* at all schools and is offered to all teachers. This program also provides exam preparation for out-of-state Early Contract recruits who will need to meet California credentialing standards.

### District Intern Program

District Interns participate in professional development in one of the following state-approved credentialing programs: Multiple Subject (Elementary and Elementary Bilingual), Single Subject (Math, English, and Science), Education Specialist Level I Mild/Moderate or Moderate/Severe, leading to the California Preliminary Credential. After the preliminary credential and additional professional development, interns and participating teachers complete course requirements in the District Intern BTSA Induction Program or the Education Specialist Level II Mild/Moderate or Moderate/Severe, leading to the California Professional Clear Credential.

The Education Specialist Program also provides opportunities for general education credentialed teachers who desire a specialty in Special Education to participate in the Credentialed Educators New to Special Education (CENTSE) Program. The CENTSE Interns earn the Mild/Moderate Level I and Level II (K-12) credential in two years.

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.

### University Interns

University Interns are required to complete three weeks of the Pre-Service Training Orientation. As with District Interns, the training 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 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 *2005-2006 Confidential Separation Questionnaire* results, which listed the reasons why certificated staff are leaving employment with LAUSD, the survey (based on 2,534 questionnaires with 1,229 indicating retirement) found that the most frequent reasons for separation from the District **for all respondents** are “retirement” and “desire to rest/relax”. The top three reasons for all respondents are the following:

1	Retirement	49%
2	Desire to rest/relax	22%
3	Moving	19%

The most frequent responses from respondents **other than retirees** as to why they are separating from the District include “moving” and “personal reasons”. The three highest ranked reasons given by teachers who are not retirees are the following:

1	Moving	31%
2	Personal reasons	17%
3	Lack of support from administrator in general	16%

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	39%
2	Paperwork/record keeping	25%
3	Simply tired of working	19%

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 91% in 2005-2006 and 92% in 2006-2007. 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.

TABLE 4

**Credentialed & Intern\* New Hires  
By Local District  
Two-Year Comparison: 2005-2006 and 2006-2007**

<b>Local District</b>	<b>% Cred &amp; Interns Hired For 2005-2006 School Year</b>	<b>% Cred &amp; Interns Hired For 2006-2007 School Year</b>
1	94%	95%
2	91%	91%
3	92%	93%
4	96%	95%
5	85%	90%
6	90%	87%
7	92%	93%
8	92%	90%
<b>District</b>	<b>91%</b>	<b>92%</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 and the process of reconfiguration due to the opening of new schools.

As a result of loss of enrollment at the elementary level, displacement of teachers occurred, as well as the closing of teaching positions. A very disruptive process for principals as well as



the teachers, displacement procedures follow the District/UTLA agreement requirements, which ensures that the rules and processes are uniformly applied.

### *No Child Left Behind (NCLB)*

#### Federal Requirements Regarding the Hiring of New Teachers

*No Child Left Behind* 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*

The following are highlights from the LAUSD 2007-08 Staffing Plan:

#### Goals

The District will hire approximately 2,000 teachers by norm day of 2007. Of this total, 72% of the total hires will be credentialed and 22% will be interns. In Special Education the District will hire approximately 400 teachers by norm day of 2007. Of this total, 52% of the new hires will be credentialed and 30% will be interns. LAUSD will also hire District and university interns through targeted recruitment efforts and continued partnerships with Troops to Teachers and Teach for America.

#### Ongoing Initiatives

##### *Chronic 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 collaborate with universities and the District Intern Program to target graduates, mid-career changers, and those from other countries. The District's annual Special Education Fair will be held in Northern and Southern California. Recruitment in Canada, Spain, India, and the Philippines will also include Occupational Therapists and Speech Pathologists.

##### *Building Diversity:*

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. 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.

### 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%.

### Teacher Recruitment and Student Support Grant (TRSS) Program

The District advertises a \$5,000 recruitment incentive to all newly-credentialed math, science, or special education teachers who are selected at deciles 1, 2, or 3 schools in Program Improvement. These teachers will also be eligible to receive an additional \$5,000 in a retention incentive at the end of three years if they remain at the same identified school. Educational reimbursement up to \$5,000 is also available to these teachers if they elect to earn a masters degree during the first three years of their employment. Special Education teachers who are credentialed are also eligible for an additional \$1,000.

### Priority Staffing Program (PSP) and Priority Staffing Incentive Substitute Teacher Program

The Priority Staffing Teacher Adviser Program is designed to meet the staffing needs in the 22 Program Improvement 4 and 5 senior high schools and their feeder middle schools, as well as support the needs of new teachers in these schools, once they are hired. The PSP Teacher Advisers are housed at the high schools or feeder middle schools to which assigned and will provide services to applicants and new teachers to strengthen hiring practices, support for new teachers, and increase teacher retention. Principals at the PSP senior high schools will be given an opportunity to select five substitutes from a pool of pre-qualified substitutes who have indicated an interest in providing full-time service at their school each day.

### Use of Technology

Technology continues to be used in teacher recruitment. 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 2007**

**National and Local Workforce Trends Impacting Staffing, Training, and Retention Efforts**

Technology:

- One in two 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.
- Today's workforce is expected to change career tracks at least three times and work for 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.

- Cost of living and 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.
- Lack of benefits for many part-time workers impedes LAUSD's ability to recruit and retain.

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.
- Recent issues such as the BTS payroll crisis affect the District's image as an employer.

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, 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, 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.
- Education Code 45272.5, which authorized candidate selections from any rank on an eligibility list for entry-level school-based positions, sunsetted on January 1, 2007. Candidate selections for schools must now be made from a list's top three ranks, making it increasingly difficult to factor into account geographic location when filling available positions (candidates are often unwilling to accept a position that is not located within a certain distance of their home/residence).
- 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.
- BTS has acquired new skill sets and has required a far greater effort by HR in assisting employees in adopting these changes.

### **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. This also puts a greater burden on (PC) staff. More attention is required in the area of technology and technology oversight.
- Innovations which require increased use of technology such as the addition of city-wide computerized testing centers and the introduction of faster web-based assessment services require an increase in technology oversight. Organizations need to prepare for technological advances by considering, from a service point of view, what it takes to maintain program advances.
- 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 continuously update their skills 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 wait for promotional opportunities to open within 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 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, along 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 lower 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, 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. 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 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.
- Rising gasoline prices impact recruitment and retention of entry-level employees. Recruits are less likely to travel long distances to compete in our examination processes, and less likely to accept and/or continue in a lower paying job which requires constant travel.
- 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.
- Recruitment at the college level is particularly impacted by the escalating cost of housing and transportation in the Los Angeles area, 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

### **Suggested Strategies for Meeting Recruitment Challenges**

#### **Employ More Creative and Comprehensive Recruitment Strategies to Identify Key Talent**

- Enhance community presence. LAUSD must re-connect with all segments of the community it serves. The closing of three employment offices and reductions in staffing have impacted the Personnel Commission's ability to be a community leader. Steps need to be taken to increase staffing at the Local District level in order to best serve the District's communities.
- Increase use of internet/electronic media to advertise LAUSD as an employer-of-choice.
- Increase the number of LAUSD only job fairs, complete with one-stop recruitment and hiring processes.
- Continue efforts to expand relationships with local colleges and universities, District 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.
- Establish an annual school-based recruitment calendar of events and publicize the calendar to increase awareness of PC activities.
- 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.
- Implement (with assistance from IT) an employer self service feature which allows hiring authorities to interview and fill vacancies faster, reducing the time positions remain vacant.
- Work more closely with internal customers and operating department managers to proactively identify future recruitment needs and to contribute to recruitment campaigns. For divisions that have considerable continuous recruitment needs, such as Facilities, IT, School Police, and Food Services, 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.
- Continue to develop and refine a one-stop hiring process which combines assessment with real time job offers. Enable immediate hiring offers to be made at job fairs. Consider processing potential employees prior to the formal establishment of an eligibility list. Make job offers, at the final part of the assessment process, to individuals whose scores place them in the top three ranks.

#### 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-too” collective bargaining clauses.

### **Implications of Trends on Training Efforts**

- As District jobs become more technical and complex, 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.
- Consider adding new training classes to assist current employees in promoting within the District. Offer entry-level Food Service employees classes designed to obtain certificates such as ServSafe.
- Combine training efforts with assessment. For example, successful completion of the ServSafe class is immediately followed by an administration of the examination for Senior Cafeteria Worker.
- 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.

## V.

### 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 – Budget Development Calendar.** This section provides information regarding key dates in the District's budget-development cycle for the forthcoming fiscal year.

**Appendix B – 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 C – Average Daily Attendance (ADA).** These pages provide information regarding 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 2007-08 ADA data.

**Appendix D – Revenue Limit Information.** The Revenue Limit is the single largest funding source for California school districts. These pages provide information regarding the various revenue limit rates.

**Appendix E – 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 F - 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 G – 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.

*Introduction (cont'd)*

**Appendix H - Notes.** These pages provide information regarding a number of items throughout the budget.

**Appendix I - Glossary and Acronyms.** These pages provide definitions of terms and abbreviations appearing throughout the budget document.

**APPENDIX A**

**2007-08 BUDGET DEVELOPMENT CALENDAR**

**2007**

- January 10* - Governor's Proposed 2007-08 Budget released
- March 13* - Board of Education – Regular Meeting - Second Interim Report
- March 15* - Second Interim Report to LACOE
- March 16* - Distribution of Budget Materials to schools
- March 19* - Group II Allocation in FM/IFS
- March 27* - School Carryover Memo published
- March 30* - Board discussion of Preliminary 2007-08 Budget
- April 12* - New schools allocation in FM/IFS
- April 16* - School Budget Tools rollout
- May 10* - May Revision to Governor's Proposed 2007-08 Budget released
- May 11* - Group III Allocation in FM/IFS
- May 29* - Deadline for all budget inputs for Provisional Budget.
- June 11* - 2007-08 Provisional Budget to Board
- June 15* - Constitutional deadline for legislative adoption of State Budget Act
- June 23* - Deadline for budget inputs into Current Year Modified
- June 26* - 2007-08 Provisional Budget adopted
- June 30* - Constitutional deadline for Governor to sign State Budget Act
- June 30* - 2007-08 Provisional Budget submitted to LACOE
- July-  
August* - Board of Education considers changes to the Provisional Budget based upon State Budget Act and other information.
- July 9 to  
August 3* - Budget Planning for Final Budget

*Budget Development Calendar (cont'd).....*

*August 21* - 2007-08 Final Budget to Board

*September 4* - 2007-08 Final Budget adopted by Board following mandatory public hearing

*September 8* - 2007-08 Final Budget submitted to LACOE

## APPENDIX B

### HOW EDUCATION IS FUNDED IN CALIFORNIA

Historically, local property taxes have been 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 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. By their nature, 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.

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.

## APPENDIX B

### HOW EDUCATION IS FUNDED IN CALIFORNIA

**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. AB 2756 (2004) adds to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

**Class Size Reduction, K-3 (SB 1777, 1996)** – This legislation provided incentives for school 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.

*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*.



APPENDIX C

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, as well as a means of measuring 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 dividing the total number of pupil days of actual attendance by the number of days actually taught in a State reporting period. An exception to this procedure involves 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, and for Community Day Schools.

Summer School and other supplemental hourly programs generate hours of attendance, not A.D.A..

A.D.A. is reported to the State three times annually:

**First Period (P-1)** This reporting period extends from July 1 through the school month ending on or before December 31. Summer School hours are initially reported in 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. It also serves as a basis for State progress payments to districts during the second semester.

**Second Period (P-2)** This reporting period extends from July 1 through the school month ending on or before April 15. Hours generated by Summer School and other supplemental hourly programs are reported in this period. This report is used by the State to apportion most budget year revenues to school districts.

**Annual** This reporting period extends 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 Schools (both base and additional funding), Special Education Nonpublic Schools, and Lottery are apportioned revenues based on annual A.D.A. Revenues for Summer School and other supplemental hourly programs are calculated based on hours reported in this period.

**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. Revenue for supplemental hourly programs, which include Summer School, is calculated using hours of attendance at Annual. All other programs earn revenue based on Second Period A.D.A.

Annual Average Daily Attendance (A.D.A.) is used to calculate unit program costs.

Special Education A.D.A. includes only those pupils who attend Special Day Classes in Special Education schools or regular schools, and those who attend 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 revenues from supplemental hourly programs are calculated separately for the Core Academic Program, the Mandated Remedial Program for Grades 7-12, the Mandated Retention Program for Grades 2-9, and the other supplemental hourly 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 Governor's 2007-08 May Revise proposes to continue 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		
	2005-06	2006-07	2007-08
	Actual*	Actual*	Budgeted
<b>Regular Program</b>			
Regular - K-12	628,061	607,946	585,973
Fiscally Independent Charter Schools - K-12	27,323	32,812	38,697
<b>Total Regular Program</b>	<b>655,384</b>	<b>640,758</b>	<b>624,670</b>
<b>Special Education Schools &amp; Classes</b>			
Regular Classes	27,949	26,893	25,475
Regular Classes-Fiscally Independent Charter Schools	249	226	244
Nonpublic Schools**	3,666	3,504	3,530
Extended Session	1,717	1,359	1,774
Extended Session-Fiscally Independent Charter Schools	12	12	34
<b>Total Special Education Schools</b>	<b>33,593</b>	<b>31,994</b>	<b>31,057</b>
<b>Total Regular Program</b>	<b>688,977</b>	<b>672,752</b>	<b>655,727</b>
<b>Adult Education &amp; Regional Occupational Ctr/Prog***</b>			
Adult & Concurrently Enrolled Secondary Students			
Adult Education Program	69,089	70,717	72,587
Regional Occupational Centers/Programs	14,395	19,076	18,781
<b>Total Adult Education Prog/ROC/P</b>	<b>83,484</b>	<b>89,793</b>	<b>91,368</b>
<b>Total Average Daily Attendance</b>	<b>772,461</b>	<b>762,545</b>	<b>747,095</b>
<b>Hourly Programs</b>			
Regular Schools:			
Core Academic Program	1,215,633	1,215,633	4,003,134
Remedial Program - Grades 7-12	12,846,266	12,846,266	10,542,502
Recommended for Retention - Grades 2-9	6,929,270	6,929,270	5,630,631
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	527,716	527,716	527,716
Remedial Program - Grades 7-12	197,540	197,540	197,540
Recommended for Retention - Grades 2-9	200,446	200,446	200,446
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	189,053	189,053	189,053
Remedial Program - Grades 2-6 - Low STAR Score	173,708	173,708	173,708
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 2007-08 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 1,700 pupils. Middle schools and senior high schools range from less than 800 to more than 3,300 and from less than 800 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	10	17	
Elementary Schools	435	97	338	
Middle Schools	75	14	61	
Senior High Schools	64	15	49	
Option Schools	59	0	48	11
Magnet Schools	22	1	21	
Multi-level Schools	12	4	8	
Newcomer Schools	1	1	0	
Special Education Schools	19	1	18	
Sub Total	<u>714</u>	<u>143</u>	<u>560</u>	<u>11</u>
K-12 Magnet Centers (on regular school campuses)				
Elementary	44	11	33	
Middle	43	6	37	
Senior	51	12	39	
Sub Total	<u>138</u>	<u>29</u>	<u>109</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>987</u>	<u>172</u>	<u>804</u>	<u>11</u>
Fiscally Independent Charter Schools				
Primary School Centers	1	0	1	
Elementary Schools	30	3	27	
Middle Schools	17	0	17	
Senior High Schools	34	0	34	
Multi-level Schools	24	0	24	
Total Charter Schools	<u>106</u>	<u>3</u>	<u>103</u>	<u>0</u>
<b>GRAND TOTAL SCHOOLS AND CENTERS</b>	<u>1093</u>	<u>175</u>	<u>907</u>	<u>11</u>

## **NEW SCHOOLS OPENING IN 2007-08**

### ***Middle Schools (1):***

Liechty MS #D4

### ***Senior High Schools (3):***

Civitas #D4

Los Angeles HS for the Arts #D4

West Adams Preparatory HS #D7

## **Fiscally Independent Charter Schools**

### ***Elementary Schools (1) & Primary Centers (1):***

Fenton Primary Center

Global Education Academy

### ***Middle Schools (3):***

College Ready Charter MS #2

Lou Dantzler Preparatory MS

Monsignor Oscar Romero

### ***Senior High Schools (5):***

Animo Watts Charter HS #1

Animo Watts Charter HS #2

College Ready Academy HS #5

College Ready Academy HS #7

Lou Dantzler Preparatory HS

### ***Multi-level Schools (2):***

Magnolia Science Academy - San Pedro

Magnolia Science Academy - Venice

**APPENDIX D**

**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 2007-08, it is calculated that State income comprises 78.75% 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 2007-08 State Budget Act calls for a cost of living adjustment (COLA) of 4.53%, a decrease of 1.39% from the 2006-07 statutory COLA of 5.92%, but an increase of .49% from the Governor's January proposal of 4.04%.

The revenue limit rate per A.D.A. is calculated as follows:

2006-07 Base Revenue Limit Per A.D.A.	\$ 5,544.35
2007-08 COLA (4.53%)	252.00
2007-08 Equalization	0.00
2007-08 Revenue Limit Deficit (0.00% Deficit)	<u>0.00</u>
2007-08 Base Revenue Limit	<u>\$ 5,796.35</u>

**Special Education:** The base revenue limit per A.D.A. for Special Education provides for 4.53% 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 4.53% 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	4.08
Grades 2-6 (Deficiency Low STAR Scores and at risk of retention)	Actual hours of attendance	4.08
<i>Uncapped Programs:</i>		
Grades 7-12 (for High School Exit Exam)	Actual hours of attendance	\$4.08
Grades 2-9 (Retained, and recommended for retention)	Actual hours of attendance	\$4.08

**Meals for Needy  
Pupils Program  
Allowance:**

The 2007-08 rate is \$0.1987 per participating pupil.

**Apprentice  
Programs:**

The 2007-08 State Budget Act funds Apprentice Programs at \$5.06 per hour.

**Regional Occupational  
Programs/Centers/  
Skills Centers:**

The 2007-08 State Budget Act provides for 4.53% COLA. The statewide growth revenue limit rate per A.D.A. is estimated at \$3,601.89.

The ROC revenue limit rate per A.D.A. is calculated as follows:

2006-07 Weighted Average Base Revenue Limit Rate Per A.D.A.	\$ 3,232.20
2007-08 COLA @ 4.53%	<u>156.09</u>
2007-08 Base Revenue Limit Rate	<u>\$ 3,388.29</u>

The 2007-08 State Budget Act did provide for A.D.A. growth.

**Adult Revenue Limit:**

The 2007-08 State Budget Act provides for 4.53% COLA and growth. The revenue limit rate is estimated at \$2,645.30 per A.D.A.



**APPENDIX E**

**MAJOR REVENUE STREAMS IN THE 2007-08 PROVISIONAL 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 2.47% of total General Fund, Regular Program income sources, State funding (including State-apportioned local property taxes) approximately 94.32%, and local sources (including other financing sources such as certificates of participation) approximately 3.21%.

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 2007-08 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 2007-08 is expected to provide 62.9 % of total General Fund, Regular Program revenues. The Targeted Instructional Improvement (T.I.I.G.) Block Grant is the second largest source at 9.7% while Federal and State Special Education sources are third at 8.82%. A wide variety of General Fund, Regular Program sources provide the remaining 18.49%.

**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 62.9% of the total General Fund, Regular Program income in the 2007-08 Provisional 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 2007-08, it is allowed to utilize 2006-07 A.D.A. in calculating its revenue limit entitlement. The calculation of 2007-08 revenue limit funds therefore includes consideration of the 4.53% 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 2006-07 attendance.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$3,431,892,953	\$3,569,303,385	\$3,704,636,958	\$3,733,754,355

**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 9.7% of total General Fund, Regular Program income in the 2007-08 Provisional 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.

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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$481,126,259	\$520,178,351	\$556,781,225	\$575,851,293

**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 8.82% of total General Fund, Regular Program income in the 2007-08 Provisional 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 4.53% COLA was applied only to the State portion of total special education 2007-08 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$485,049,818	\$499,977,557	\$513,625,302	\$523,250,039

**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 3.38% of total General Fund, Regular Program income in the 2007-08 Provisional Budget.

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-

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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 4.53% State COLA. The number of students in District schools in grades K-3 is expected to decline by more than 3,600 between 2006-07 and 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$202,453,408	\$195,570,461	\$203,521,954	\$200,547,092

**SB 1133 – QUALITY EDUCATION INVESTMENT ACT**

Source: The Quality Education Investment Act (QEIA) was created as a result of the settlement of the *CTA v. Schwarzenegger* lawsuit. QEIA provides funding beginning in 2007-08 and extending through 2013-14 for schools meeting the qualifications to remain within the program.

Percent of Total General Fund Income: QEIA revenue comprises 1.72% of total General Fund, Regular Program income in the 2007-08 Provisional Budget.

Allocation Basis/Limitations on Use: Funds are provided to decile 1 and 2 schools selected as part of a random lottery of schools applying for these funds. Only schools that existed in the California Department of Education’s records were eligible to apply. Funds are intended primarily to improve student achievement at low-performing schools by reducing class size. 15% of QEIA funds were made available to schools submitting alternative plans. In 2007-08, funding for planning purposes is provided at the rate of \$333 per pupil in grades K-3, \$600 per pupil in grades 4-8, and \$667 per pupil in grades 9-12; beginning in 2008-09 and continuing through the conclusion of the program funding will be provided at \$500, 900, and \$1,000 per student, respectively. Funding is based on prior year CBEDS enrollment.

Onetime/Ongoing: QEIA funding is considered an ongoing source of revenue.

Underlying Assumptions: District schools selected as part of the random lottery have been funded at the appropriate rates per pupil.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$0	\$102,150,520

**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 1.72% of total General Fund, Regular Program income in the 2007-08 Provisional 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.

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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 \$137 per ADA in 2007-08. Of this amount, Proposition 20 guidelines require that \$19 per ADA be utilized for instructional materials.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$113,663,890	\$119,066,086	\$112,122,082	\$101,792,212

**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 2007-08 Provisional 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.

Underlying Assumptions: A 4.53% COLA was applied to this funding source in the May Revision.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$85,793,217	\$85,956,037	\$91,044,634	\$94,820,620

**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 1.39% of total General Fund, Regular Program income in the 2007-08 Provisional 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.
- 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$26,165,647	\$34,744,787	\$78,257,070	\$82,204,320

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**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 1.18% of total General Fund, Regular Program income in the 2007-08 Provisional 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 4.53% COLA for 2007-08. Submission of a grant application is required.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$82,874,648	\$87,278,459	\$70,000,000	\$70,000,000

**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 1.12% of total General Fund, Regular Program income in the 2007-08 Provisional 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 4.53% State COLA. The 2007-08 allocation assumes that the District will receive the ADA "cap" for this program.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$71,826,786	\$48,556,013	\$63,765,981	\$66,182,137

**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 0.92% of total General Fund, Regular Program income in the 2007-08 Provisional Budget.

Allocation Basis/Limitations on Use: School and Library Improvement Block Grant funding is provided on the basis of the prior year's enrollment.

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Onetime/Ongoing: School and Library Improvement Block Grant funding is a onetime revenue source.

Underlying Assumptions: This funding source is provided at the rate of approximately \$15 per student, based on the prior year's CBEDS enrollment.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$9,088,048	\$52,651,584	\$54,772,390

**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 0.88% of total General Fund, Regular Program income in the 2007-08 Provisional 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 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$28,164,795	\$35,840,317	\$43,042,091	\$51,948,565

**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 0.77% of total General Fund, Regular Program income in the 2007-08 Provisional 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 \$68.89 per prior year CBEDS.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$39,629,147	\$41,711,338	\$45,602,009	\$45,649,959

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**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).

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 0.49% of total General Fund, Regular Program income in the 2007-08 Provisional 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 4.53% 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.”

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$26,481,493	\$28,049,197	\$29,179,090

**SCHOOL COUNSELORS**

Source: This is a State funding source.

Percent of Total General Fund Income: School Counselors revenue comprises 0.39% of total General Fund, Regular Program income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$19,988,838	\$23,394,332

**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

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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 2007-08 revenues and trend data.

**ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE I – Basic and Neglected**

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 2007-08 Provisional 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: Title I funding is projected to decrease 8% in 2007-08. The District’s eligibility for funding is based upon the available federal dollars and the number of District students qualifying under program criteria.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$364,933,016	\$399,314,758	\$ 371,820,205	\$371,820,205
Carryover	\$147,211,602	\$130,142,763	\$ 54,344,362	\$56,317,206
Total	\$512,144,618	\$529,457,521	\$426,164,597	\$428,137,411

**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 2007-08 Provisional Budget.

Allocation Basis/Limitations on Use: The Economic Impact Aid funding formula was recently revised to include the number of English Learners as well as the same poverty criteria used to determine Title I entitlements. 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 FY 2006-07 State Budget Act provided an additional \$73.7 million in ongoing Economic Impact Aid resources, which are reflected in the 2007-08 estimate of \$180.4 million.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$98,524,064	\$110,536,240	\$188,417,647	\$180,408,969
Carryover	\$37,930,644	\$29,009,503	\$20,975,555	\$78,294,404
Total	\$136,454,708	\$139,545,743	\$209,393,202	\$258,703,373



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**ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE IIA – High Quality Teachers**

Source: ESEA – Title IIA funding is a federal funding source.

Percent of Total General Fund SFP Income: ESEA – Title IIA provides 7% of the total General Fund, SFP income in the 2007-08 Provisional 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. Although federal flexibility provisions allow up to 30% of the District's Title II funding to be transferred to other federal compensatory education programs, no transfers are anticipated in the 2007-08 budget. ESEA funds may not supplant District funding.

Onetime/Ongoing: ESEA – Title IIA funding is considered onetime in nature.

Underlying Assumptions: The FY 2007-08 budget assumes a 1% reduction in Title IIA funding, and is dependent on the amount of funding made available in the 2007-08 federal education budget.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$57,672,738	\$58,157,737	\$57,837,869	\$56,715,006
Transfer Out	(\$28,836,369)	(\$17,447,321)	-	-
Transfer In	-	-	-	-
Carryover	\$24,863,709	\$15,730,707	\$2,101,358	\$2,854,225
Total	\$53,700,078	\$56,441,123	\$59,939,227	\$59,569,231

**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 2007-08 Provisional 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 District's Title III budget assumes no reduction in funding from 2006-07 levels. The District's revenue projection is based upon the number of qualifying students and the amount of funding made available in the 2007-08 federal education budget.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$26,946,137	\$26,290,310	\$24,604,800	\$25,602,030
Carryover	\$16,213,372	\$26,331,550	\$28,417,903	\$12,146,243
Total	\$43,159,509	\$52,621,860	\$53,022,703	\$37,748,273

**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 2007-08 Provisional Budget.

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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.

Underlying Assumptions: The FY 2007-08 budget assumes an 11.5% decrease in Reading First funding.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$52,680,000	\$42,920,000	\$42,920,000	\$38,000,000
Carryover	\$21,096,870	\$638,473	\$153,603	\$320,000
Total	\$73,776,870	\$43,558,473	\$43,073,603	\$38,320,000

**AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (ASES) & 21<sup>st</sup> CENTURY COMMUNITY LEARNING CENTER GRANTS (CCLC)**

Source: The District has been operating after school programs funded by California's After School Education & Safety Act since 1999. These comprehensive programs have the objective of keeping children safe in the before and after school hours and providing them with academic enrichment, homework centers and a range of cultural, development, and recreational activities.

In addition, the federally-funded 21<sup>st</sup> Century Community Learning Centers Program has provided resources for after school services in grades K-12 since 1996. These five-year grants help students in schools serving high-poverty areas by providing services to reinforce and complement the academic program. In 2002, California voters passed Proposition 49 to increase the state's investment in after school programs. Programs previously funded with 21<sup>st</sup> CCLC monies are now funded by the After School Education and Safety Act effective January 2007.

Percent of Total General Fund SFP Income: ASES and CCLC comprise approximately 4.5% of the total General Fund, Specially Funded Programs budget.

Allocation Basis/Limitations on Use: CCLC funds are restricted to schools that meet eligibility requirements for Title I Schoolwide programs. Core funding for elementary and middle schools is based on the expected number of students to be serviced at \$7.50 per day per student for after-school programs. Before-school funding is reimbursed up to \$5.00 per student per day. Up to \$250,000 per site per year is available to establish after-school programs for high schools, for up to 5 years.

Onetime/Ongoing: Funding is available on a competitive basis, with successful applicants receiving five one-year grants. It is important to note that, after the second year, the CDE may reduce funding of programs in which actual participation is significantly below projected attendance levels.

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.

	2004-05 Actual	2005-06 Budget	2006-07 Budget	2007-08 Budget
Entitlement	\$21,895,915	\$15,400,762	\$53,819,945	\$123,189,432
Carryover	\$5,227,316	\$6,212,495	\$6,071,488	\$44,980,800
Total	\$27,123,231	\$21,613,257	\$59,891,433	\$168,170,232

**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 60.4% of the District's total 2007-08 budget.

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**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 2007-08 Provisional 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 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 4.53% State COLA. The 2007-08 allocation assumes that the District will achieve the ADA “cap” for this program.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$143,363,737	\$155,296,330	\$168,611,472	\$183,116,994

**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 77.5% of total Cafeteria Fund income in the 2007-08 Provisional 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 2.91% increase in the CPI.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$202,933,006	\$196,854,248	\$202,529,425	\$210,038,841

**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 7.9% of total Cafeteria Fund income in the 2007-08 Provisional 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.

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Underlying Assumptions: Food Service Sales funds reflect an increase in sales from students in the reduced and full price eligibility categories.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$20,391,184	\$20,134,259	\$21,760,009	\$21,415,608

**CAFETERIA FUND – State Child Nutrition Program**

Source: Cafeteria Fund – State Child Nutrition Program is a State funding source.

Percent of Total Cafeteria Fund Income: State Child Nutrition Program funds provide 6.0% of total Cafeteria Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$13,658,423	\$14,461,611	\$17,060,116	\$16,241,045

**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 82.6% of total Child Development Fund income in the 2007-08 Provisional 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 4.53% COLA for Early Education Center Apportionments. Child Days of Attendance for purposes of this apportionment are expected to total 2,535,569 in 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$58,299,388	\$69,333,649	\$78,766,086	\$84,338,111

**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 2007-08 Provisional 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.

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Underlying Assumptions: The State Budget provided a 4.53% COLA for Early Education Center federal apportionments. Child Days of Attendance for purposes of this apportionment are expected to total 504,352 in 2007-08.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$21,284,484	\$15,149,903	\$15,150,726	\$15,150,726

**DEFERRED MAINTENANCE FUND – State Deferred Maintenance Allowance**

Source: Deferred Maintenance Fund – State Deferred Maintenance Allowance is a State funding source.

Percent of Total Deferred Maintenance Fund Income: State Deferred Maintenance Allowance provides 47.6% of total Deferred Maintenance Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$30,104,385	\$30,660,394	\$30,660,394	\$30,000,000

**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 47.6% of total Deferred Maintenance Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$23,300,000	\$30,000,000	\$30,660,394	\$30,000,000

**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 52.7% of total Building Fund – Measure K income in the 2007-08 Provisional Budget.

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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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$500,000,000	\$400,000,000

**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 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$228,782,186	\$0	\$899,331,804	\$1,748,000,000

**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 22% of total Building Fund – Measure R income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$228,782,186	\$904,721,029	\$400,000,000	\$500,000,000

**BUILDING FUND – MEASURE Y – Advances Against Bond Proceeds**

Source: Advances Against Bond Proceeds are considered an Other Financing Source.

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Percent of Total Building Fund – Measure Y Income: Advances Against Bond Proceeds provide 64.8% of total Building Fund – Measure Y income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$228,330,000	\$834,610,000

**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 95.2% of total Capital Facilities Account Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$77,480,432	\$85,122,482	\$60,000,000	\$84,000,000

**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 99% of total County School Facilities Fund – Proposition 47 income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$62,435,194	\$2,120,020	\$315,000,000	\$700,000,000

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**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 98.4% of total County School Facilities Fund – Proposition 55 income in the 2007-08 Provisional 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.

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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$37,360,435	\$360,214,178	\$735,000,000	\$810,000,000

**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 69.1% of total Special Reserve Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$113,200,000	\$141,200,000

**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 10.3% of total Special Reserve Fund income in the 2007-08 Provisional 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



**SUPERINTENDENT'S 2007-08 Provisional Budget**

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98 funds. Funds will continue to be transferred until \$800 million has been allocated for this purpose. The 2007-08 budget allocation reflects the District's estimated usage of these resources.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$0	\$0	\$15,067,690	\$25,000,000

**DEBT SERVICE FUNDS**

**BOND INTEREST AND REDEMPTION FUND – District Taxes**

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 97% of total Bond Interest and Redemption Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$311,232,367	\$317,353,164	\$411,480,431	\$491,079,548

**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 96% of total Capital Services Fund income in the 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$400,866,176	\$210,067,942	\$33,377,403	\$37,756,275

**SUPERINTENDENT'S 2007-08 Provisional Budget**

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**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 98.6% of total Health and Welfare Benefits Fund income in the 2007-08 Provisional 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.

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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$658,588,334	\$711,842,535	\$773,403,528	\$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 2007-08 Provisional 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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$16,439,146	\$12,151,071	\$16,300,000	\$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 80.2% of total Workers' Compensation Self-Insurance Fund income in the 2007-08 Provisional 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.

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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.

2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
\$172,194,199	\$188,302,944	\$151,984,863	\$151,984,863

**APPENDIX F**

**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 F**

**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 – 2007-08**

**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 37 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 28.5 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 34.0 in grades 4-6 for Desegregated/Receiver schools.*

**APPENDIX F**

**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 – 2007-08**

**CERTIFICATED** – Based on District Norm Charts

- 1 teacher per 38.5 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 31.33 students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 36.83 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 F**

**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.

<b><u>MAGNET NORMS – 2007-08</u></b>	
	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 28.5 students in grades 4-5
1	teacher per 31.67 students in grades 6-12
	All other magnet schools and centers:
1	teacher per 20.0 students in grades K-3
1	teacher per 31.5 students in grades 4-5
1	teacher per 34.17 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.

<b><u>OPPORTUNITY AND CONTINUATION NORMS – 2007-08</u></b>	
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)
<b><u>COMMUNITY DAY SCHOOLS</u></b>	
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 Cal Burke, Central Continuation, Ellington, Grey, Independence, Jefferson New, Leonis, Lewis, Metropolitan, Monterey, Odyssey, Truth, Whitman, and John R. Wooden are schools with 4 or more teachers.*



**APPENDIX F**

**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 general education program for a majority of the school day.

**Resource Specialist Programs** provide instructional service for individuals with exceptional needs in general education schools. Resource specialist students are assigned to their general education classroom for a majority of the school day and receive services from the resource specialist teacher either directly in a collaborative basis with the general education classroom teacher or a Learning Center Model.

**Designated Instruction and Services** are provided to special education students and students who are assigned to general education 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.

<p><b><u>SPECIAL EDUCATION NORMS – 2007-08</u></b></p> <p><b><u>Special Day Programs</u></b> - 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.</p> <p><b><u>Designated Instruction and Services</u></b> – 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.</p>	
<p align="center"><b><u>Special Education Schools</u></b></p> <p>1 principal per school                  1 asst. principal at large enrollment schools</p> <p>A. Elementary Schools                  1 school administrative assistant, E Basis                  2 office technicians, B Basis</p> <p>B. Secondary or K-12 Schools                  1 school administrative assistant, E Basis                  1 senior office technician, B Basis                  1 office technician, B Basis</p>	

**APPENDIX F**

**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. Administrative and classified personnel are allocated based on the prior 18 months of cumulative A.D.A. ending on the latest sixth school month. Subsequent realignment of staffing resources occurs every three years.

Teacher positions are allocated at each school site from the teacher hour allocation. Because of wide variances in the programs offered at each site, teacher hours are allocated based on prior year A.D.A, average school-wide class size index, as well as other subjective criteria. In addition, other District programs allocate additional positions to schools with identified special community needs.

<b><u>COMMUNITY ADULT SCHOOL NORMS – 2007-08</u></b>	
<b><u>CERTIFICATED</u></b>	
1	Principal
1	assistant principal, operations
1	assistant principal, adult counseling services
1	3 <sup>rd</sup> assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250
1*	additional 4 <sup>th</sup> assistant principal (operations or adult counseling services) or cost equivalent classified position(s) if total A.D.A. exceeds 4,500 and at least 3 sites have an A.D.A. of 375 or more at each site
<b><u>CLASSIFIED</u></b>	
1	school administrative assistant
1	financial manager
1	school office computer coordinator
2	office technicians if A.D.A. is 1,200 or less,
1*	additional office technician for every 675 A.D.A. in excess of the first 1,200 A.D.A.

\*Subject to availability of funds.

**APPENDIX F**

**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. Administrative and classified personnel are allocated based on the prior 18 months of cumulative A.D.A. ending on the latest sixth school month. Subsequent realignment of staffing resources occurs every three years.

Teacher positions are allocated at each school site from the teacher hour allocation. Because of wide variances in the programs offered at each site, teacher hours are allocated based on prior year A.D.A., average school-wide class size index, as well as other subjective criteria. In addition, other District programs allocate additional positions to schools with identified special community needs.

<b><u>ROC/SKILLS CENTERS NORMS – 2007-08</u></b>	
<b><u>CERTIFICATED</u></b>	
1	Principal
1	assistant principal, operations
1	assistant principal, adult counseling services
1	3 <sup>rd</sup> assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250.
1*	additional 4 <sup>th</sup> assistant principal (operations or adult counseling services) or cost equivalent classified positions if total A.D.A. exceeds 4,500 and at least 3 sites have an A.D.A. of 375 or more at each site.
<b><u>CLASSIFIED</u></b>	
1	school administrative assistant
1	occupational center financial manager (ROC) or financial manager (SC)
1	school office computer coordinator
1	toolkeeper for every two laboratories utilizing a tool room
6	office technicians with A.D.A. of 2,400 or less for ROC
2	office technicians with A.D.A. of 1,200 or less for SC
1*	additional office technician for every 675 A.D.A. in excess of the first 2,400 A.D.A. for ROC or additional office technician for every 675 A.D. A. in excess of the first 1,200 A.D.A. for SC

\*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 26 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 F**

**SCHOOL STAFF AND RESOURCES**

**School Staff** *(Continued)*

**Support Personnel**

**SUPPORT ALLOCATIONS – 2007-08**

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 student population size, 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 F**

**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>2006-07 Rate</u>	<u>2007-08 Rate</u>
Regular - K-6	\$ 24.00 per Enrl.	\$ 25.00 per Enrl.
7-8	29.00 per Enrl.	30.00 per Enrl.
9-12	33.00 per Enrl.	34.00 per Enrl.
Instructional Materials Block Grant	*	*
Community Adult School	23.00 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	32.00 per ADA	32.00 per ADA
Special Education – Special Day Classes –		
Special Education Schools –		
New	2,487.00 per Class	2,487.00 per Class
Continuing	995.00 per Class	1,035.00 per Class
Regular Schools –		
New	27.00 per Enrl.	28.00 per Enrl.
Continuing	27.00 per Enrl.	28.00 per Enrl.

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\* - *Allocations are determined based on schools' need.*

**APPENDIX F**

**SCHOOL STAFF AND RESOURCES**

**School Resources (Continued)**

**Material and Supplies Allocation Rates**

**OPERATIONAL SUPPLIES**

<b><u>Type</u></b>	<b><u>2006-07 Rate</u></b>	<b><u>2007-08 Rate</u></b>
Custodial, Gardening, and Other Operational Supplies –		
Adult Schools	\$ 107.10 per custodial hour (separate site) +3.65 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 +7.20 per enrolled student	\$ 32.65 per custodial hour +7.49 per enrolled student
Opportunity Schools	\$ 75.50 per custodial hour +5.90 per enrolled student	\$ 75.50 per custodial hour +6.14 per enrolled student
Regular Schools	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 132.60 per custodial hour +3.80 per enrolled student
ROC and Skills Centers	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 132.60 per custodial hour +3.65 per enrolled student
Special Education	\$ 53.95 per custodial hour +8.70 per enrolled student	\$ 53.95 per custodial hour +9.05 per enrolled student
Administrative Sites	\$ 204.00 per custodial hour	\$ 204.00 per custodial hour

**OTHER**

<b><u>Type</u></b>	<b><u>2006-07 Rate</u></b>	<b><u>2007-08 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

## APPENDIX G

### 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 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 2007-08 PROVISIONAL BUDGET**

**APPENDIX G**

**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	Actual	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	52,452	51,624	51,729	51,692
Grade 1	63,721	62,924	61,248	58,610	56,872	55,267	53,482	52,389	52,852
Grade 2	68,797	65,226	62,115	59,632	56,097	54,222	52,946	51,417	50,366
Grade 3	62,221	64,609	62,210	59,254	56,530	53,348	51,537	50,351	48,896
Grade 4	57,007	61,469	62,551	60,288	56,568	53,618	50,893	49,166	48,622
Grade 5	60,056	56,197	59,688	60,604	57,531	54,205	51,403	48,790	47,574
Grade 6	56,329	57,083	52,972	56,117	56,262	53,089	50,277	47,678	45,711
Grade 7	51,729	55,404	55,794	51,906	53,815	53,702	50,977	48,277	46,289
Grade 8	49,947	50,856	54,370	54,524	50,262	51,837	51,946	49,310	47,054
Grade 9	62,893	67,744	67,397	70,477	71,056	67,816	68,692	68,753	65,141
Grade 10	47,043	47,539	50,374	50,266	52,045	52,480	50,167	51,310	51,700
Grade 11	34,662	36,912	37,299	39,514	40,303	42,399	42,415	40,644	41,570
Grade 12	27,097	26,302	27,452	28,596	29,090	29,058	31,338	31,130	30,397
<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>673,493</b>	<b>657,697</b>	<b>640,944</b>	<b>627,864</b>
K-5 enrollment	369,443	367,653	363,163	353,622	338,060	323,112	311,885	303,842	300,002
6-8 enrollment	158,005	163,343	163,136	162,547	160,339	158,628	153,200	145,265	139,054
9-12 enrollment	171,695	178,497	182,522	188,853	192,494	191,753	192,612	191,837	188,808
<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>673,493</b>	<b>657,697</b>	<b>640,944</b>	<b>627,864</b>

**Ungraded enrollment**

Special day classes in regular schools	28,104	28,670	29,064	28,582	27,486	26,713	26,126	25,461	24,942
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,592	3,501	3,430
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,458	4,344	4,255
Nonpublic schools	21	27	30	24	10	24	23	22	22
<b>Total ungraded enrollment</b>	<b>37,532</b>	<b>37,338</b>	<b>37,789</b>	<b>37,068</b>	<b>36,336</b>	<b>34,968</b>	<b>34,200</b>	<b>33,329</b>	<b>32,649</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>727,229</b>	<b>708,461</b>	<b>691,897</b>	<b>674,273</b>	<b>660,513</b>



**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**APPENDIX G**

**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	Actual	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	2,556	2,851	3,146	3,441
Grade 1	901	1,196	1,610	1,836	2,125	2,382	2,677	2,972	3,267
Grade 2	854	1,130	1,471	1,640	1,952	2,272	2,497	2,722	2,947
Grade 3	760	1,062	1,440	1,580	1,890	2,101	2,396	2,691	2,986
Grade 4	773	1,039	1,373	1,548	1,803	2,000	2,295	2,590	2,885
Grade 5	766	997	1,482	1,755	1,844	2,164	2,359	2,554	2,749
Grade 6	680	897	1,029	1,760	2,270	2,774	3,189	3,604	4,019
Grade 7	328	832	1,001	1,197	1,781	2,234	2,649	3,064	3,479
Grade 8	120	399	823	1,054	1,180	1,697	2,112	2,527	2,942
Grade 9	0	171	2,815	3,987	4,771	5,709	6,700	7,400	8,100
Grade 10	0	0	1,845	2,377	3,436	4,034	5,100	6,000	6,900
Grade 11	0	0	1,404	1,706	2,073	2,979	3,879	4,779	5,679
Grade 12	0	0	1,166	1,125	1,387	1,800	2,200	2,600	3,000
<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>34,702</b>	<b>40,904</b>	<b>46,649</b>	<b>52,394</b>
K-5 enrollment	4,908	6,731	9,093	10,418	11,971	13,475	15,075	16,675	18,275
6-8 enrollment	1,128	2,128	2,853	4,011	5,231	6,705	7,950	9,195	10,440
9-12 enrollment	0	171	7,230	9,195	11,667	14,522	17,879	20,779	23,679
<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>34,702</b>	<b>40,904</b>	<b>46,649</b>	<b>52,394</b>

**Ungraded enrollment**

Special day classes in regular schools	18	62	301	228	268	259	271	283	295
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>259</b>	<b>271</b>	<b>283</b>	<b>295</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>34,961</b>	<b>41,175</b>	<b>46,932</b>	<b>52,689</b>

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**APPENDIX G**

**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	Actual	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	49,896	48,773	48,583	48,251
Grade 1	62,820	61,728	59,638	56,774	54,747	52,885	50,805	49,417	49,585
Grade 2	67,943	64,096	60,644	57,992	54,145	51,950	50,449	48,695	47,419
Grade 3	61,461	63,547	60,770	57,674	54,640	51,247	49,141	47,660	45,910
Grade 4	56,234	60,430	61,178	58,740	54,765	51,618	48,598	46,576	45,737
Grade 5	59,290	55,200	58,206	58,849	55,687	52,041	49,044	46,236	44,825
Grade 6	55,649	56,186	51,943	54,357	53,992	50,315	47,088	44,074	41,692
Grade 7	51,401	54,572	54,793	50,709	52,034	51,468	48,328	45,213	42,810
Grade 8	49,827	50,457	53,547	53,470	49,082	50,140	49,834	46,783	44,112
Grade 9	62,893	67,573	64,582	66,490	66,285	62,107	61,992	61,353	57,041
Grade 10	47,043	47,539	48,529	47,889	48,609	48,446	45,067	45,310	44,800
Grade 11	34,662	36,912	35,895	37,808	38,230	39,420	38,536	35,865	35,891
Grade 12	27,097	26,302	26,286	27,471	27,703	27,258	29,138	28,530	27,397
<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>638,791</b>	<b>616,793</b>	<b>594,295</b>	<b>575,470</b>

K-5 enrollment	364,535	360,922	354,070	343,204	326,089	309,637	296,810	287,167	281,727
6-8 enrollment	156,877	161,215	160,283	158,536	155,108	151,923	145,250	136,070	128,614
9-12 enrollment	171,695	178,326	175,292	179,658	180,827	177,231	174,733	171,058	165,129
<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>638,791</b>	<b>616,793</b>	<b>594,295</b>	<b>575,470</b>

**Ungraded enrollment**

Special day classes in regular schools	28,086	28,608	28,763	28,354	27,218	26,454	25,855	25,178	24,647
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,592	3,501	3,430
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,458	4,344	4,255
Nonpublic schools	21	27	30	24	10	24	23	22	22
<b>Total ungraded enrollment</b>	<b>37,514</b>	<b>37,276</b>	<b>37,488</b>	<b>36,840</b>	<b>36,068</b>	<b>34,709</b>	<b>33,929</b>	<b>33,046</b>	<b>32,354</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>698,092</b>	<b>673,500</b>	<b>650,722</b>	<b>627,341</b>	<b>607,824</b>
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**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**APPENDIX H**

**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>	2003-04 Actual Revenue and Expenditures	2004-05 Actual Revenue and Expenditures	2005-06 Actual Revenue and Expenditures	2005-06 Budgeted Revenues and Expenditures	2006-07 Budgeted Revenues and Expenditures	2006-07 Estimated Revenues and Expenditures	2007-08 Budgeted Revenues and Expenditures
General Fund	8,345,690	28,237,838	92,056,834	76,428,589	125,977,732	125,977,732	98,786,782
Cafeteria Fund	-	-	11,139,960	-	-	-	-
Child Development Fund	8,411,473	8,064,894	8,764,453	7,274,126	7,865,342	7,865,342	4,047,103
Deferred Maintenance Fund	8,140,090	23,300,000	30,000,000	30,000,000	30,660,394	30,660,394	30,209,398
Special Reserve Fund - CRA	3,756,340	-	-	-	-	-	-
Special Reserve Fund - FEMA - Earthquake	3,805,826	-	2,224,723	2,074,102	-	-	-
Special Reserve Fund - FEMA - Hazard Mitigation	25,680,903	2,224,723	-	-	-	-	-
Special Reserve Fund	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	5,714,440	7,613,421	-	11,352,818	11,352,818	11,352,818	6,852,818
Capital Services Fund	95,322,836	400,866,176	210,067,942	27,151,234	39,089,079	39,089,079	37,756,275
Workers' Compensation Fund	173,489,501	172,194,199	188,302,944	160,432,237	167,984,863	167,984,863	120,495,900
Health & Welfare Benefits Fund	648,473,197	658,588,344	711,842,535	750,100,000	773,403,528	773,403,528	814,900,000
Liability Self-Insurance Fund	15,561,903	16,439,146	12,151,071	15,818,271	16,300,000	16,300,000	17,000,000
Total Interfund Adjustments	1,009,672,364	1,428,127,643	1,293,954,936	1,080,631,377	1,172,633,756	1,172,633,756	1,130,048,276

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

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**NOTE 3 - GENERAL FUND**

The following designated balances included in the 2007-08 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	\$ 213,114,574
Designated For Carryovers	147,867,008
Total Designated Balances	\$ 360,981,582

**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)	6,750,563
Public Carrier Ticket Book Inventory (C)	836,947
Prepaid Expenditures (D)	5,273,465
General Reserve (E)	1,000
Total Reserved Amounts	\$ 15,621,365

- (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 the prepaid expenditures (TRANS interest expense) is fully reserved to prevent the over-appropriation of available
- (E) The Board has established this reserve at \$1,000.

**SUPERINTENDENT'S 2007-08 PROVISIONAL 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, \$10,600,000 in 2006-07, and \$10,600,000 in 2007-08.

**NOTE 8 - CAFETERIA FUND**

	Number of Meals Served		Reimbursement Rate	2007-08 Amount
<u>Federal Revenue</u>				
Special Summer				
Lunch	401,143	\$	2.6240	\$ 1,052,599
Breakfast	127,651		1.5068	192,345
Snack	58,037		0.6048	35,101
				<u>\$ 1,280,045</u>
Special Assistance Program				
Lunch				
Paid	54,826,719	\$	2.4900	\$ 136,518,530
Reduced Price	5,950,772		2.1000	12,496,621
Full Price	8,706,602		0.2600	2,263,717
				<u>\$ 151,278,868</u>
Nat'l School Breakfast (Regular)				
Paid	1,376,961	\$	1.3500	\$ 1,858,897
Reduced Price	136,920		1.0500	143,766
Full Price	299,135		0.2500	74,784
				<u>\$ 2,077,447</u>
Needy Breakfast				
Paid	28,958,304	\$	1.6100	\$ 46,622,869
Reduced Price	3,229,935		1.3100	4,231,215
Full Price	2,907,228		0.2500	726,807
				<u>\$ 51,580,891</u>
Snacks				
Paid	7,611,828	\$	0.6700	\$ 5,099,925
Reduced Price	3,496		0.3300	1,154
Full Price	9,368		0.0700	656
				<u>\$ 5,101,735</u>
Child Care Program				
Lunch				
Paid	1,413,924	\$	2.4700	\$ 3,492,391
Reduced Price	205,061		2.0800	426,527
Full Price	326,915		0.2400	78,460
				<u>\$ 3,997,378</u>
Breakfast				
Paid	1,404,969	\$	1.3600	\$ 1,910,757
Reduced Price	203,751		1.0500	213,939
Full Price	324,654		0.2500	81,164
				<u>\$ 2,205,860</u>
Snack				
Paid	1,478,924	\$	0.6700	\$ 990,879
Reduced Price	215,656		0.3800	81,949
Full Price	361,506		0.0700	25,305
				<u>\$ 1,098,133</u>
<u>State Revenue</u>				
Child Care Program Reduced Price and Free	3,227,704	\$	0.1719	\$ 554,842
Child Nutrition Program Reduced Price and Free	94,479,611		0.1719	16,241,045
Total State Revenue				<u>\$ 16,795,887</u>

Note: Effective 2001-02, Cafeteria Fund revenues for fiscally independent charter schools were excluded from this fund.

**SUPERINTENDENT'S 2007-08 PROVISIONAL 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 2007-08, and the year in which these obligations will be fully repaid.

	<u>Beginning Date</u>	<u>Ending Date</u>	<u>2007-08 Payment</u>
<u>General Fund</u>			
2000A COPs-QZAB	1999-2000	2011-12	743,477
2001B COPs-Beaudry	2000-01	2031-32	3,612,723
2002C COPs-Beaudry	2001-02	2031-32	605,756
2003B COPs-Capital Project	2002-03	2028-29	2,168,131
2004A COPs-Refi/Refunding	2003-04	2014-15	502,389
2004B COPs-Refi/Refunding	2003-04	2008-09	82,978
2005A COPs-01C Refunding	2004-05	2024-25	3,506,306
2005B COPs-Beaudry 3	2004-05	2026-27	1,408,787
2007 COPs-LT Parking, Buses, ISIS	2006-07	2031-32	-
2008 COPs - ERP/Conf Ctr./Parking	2007-08		1,149,574
<u>Capital Facilities Fund</u>			
1996 A ELA/King Drew	1996-97	2016-17	13,690
1997A Belmont	1997-98	2017-18	7,550,007
1998A COPs-Ambassador	1997-98	2013-14	5,538,928
2000B Multiple Properties	2000-01	2010-11	4,131,962
2002A Bravo Refunding	2001-02	2007-08	3,759,057
2005C COPs-96A ELA/Drew Refn	2004-05	2025-26	1,759,830
<u>Building Fund - Measure Y</u>			
2005 COPs-QZAB-Repay/Int	2004-05		876,472
<u>Capital Services Account Fund</u>			
Capitalized Interest and Interest Savings			7,500
Total			<u>\$ 37,417,567</u>

Amounts Restricted

This amount represents reserves in the hands of trustees required for final payments under the terms of the various leases.

\$ 1,969,311

## APPENDIX I

### 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.

**Quality Education Improvement Act** – Funds approved as part of the settlement of the *CTA v. Schwarzenegger* lawsuit, intended to improve education, primarily through class-size reduction, at Decile 1 and 2 schools. Funds are provided over a seven-year period, with participating schools determined through a random lottery. Schools must meet achievement criteria in order to remain eligible for funding. Funding for this program begins in 2007-08.

**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*.

**Revenue Limit** – The revenue limit is the largest and most important revenue source to the General Fund. The revenue limit is funded from a combination of State funds and local property taxes, and is allocated on the basis of a rate per A.D.A. multiplied by the District’s P2 A.D.A. The State COLA provides the basis for increasing the revenue limit.

**Budget Terms** (*Continued*):

**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-2000** – 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.

**Budget Terms** (*Continued*):

**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.

**QEIA** – Quality Educational Improvement Act

**OZAB** – 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.

**Budget Abbreviations** *(Continued)*:

**WIA** – Workforce Investment Act.

**YRS** – Year-Round Schools.