



# SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET



77.3	30.5	77.3	30.5	77.3	30.5	77.3	30.5	77.3	30.5
3.2	85.9	3.2	85.9	3.2	85.9	3.2	85.9	3.2	85.9
98.1	23.5	98.1	23.5	98.1	23.5	98.1	23.5	98.1	23.5
22.8	09.5	22.8	09.5	22.8	09.5	22.8	09.5	22.8	09.5
71.	43.7	71.	43.7	71.	43.7	71.	43.7	71.	43.7

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### BOARD OF EDUCATION

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Prepared by  
Budget Services and Financial Planning Division  
Budget Services Branch

June 10, 2008

**GOVERNMENT FINANCE OFFICERS ASSOCIATION  
DISTINGUISHED BUDGET PRESENTATION AWARD FOR 2007-08**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Los Angeles Unified School District, California for its annual budget for the fiscal year beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit the District's Adopted 2008-09 Final Budget document to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Los Angeles Unified School District  
California**

For the Fiscal Year Beginning

**July 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Emery*

Executive Director

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## I. Introduction and Summary

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## MEMBERS OF THE BOARD

MÓNICA GARCÍA, PRESIDENT  
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YOLIE FLORES AGUILAR  
TAMAR GALATZAN  
JULIE KORENSTEIN  
MARGUERITE POINDEXTER LAMOTTE  
RICHARD A. VLADOVIC



## LOS ANGELES UNIFIED SCHOOL DISTRICT

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333 South Beaudry Avenue, 24<sup>th</sup> Floor  
Los Angeles, California 90017  
Telephone: (213) 241-7000  
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DAVID L. BREWER III  
SUPERINTENDENT OF SCHOOLS

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

On May 14, 2008, Governor Schwarzenegger released his “May Revise,” announcing his revised budget recommendations for the coming fiscal year. By eliminating the deficit factors applied to basic K-12 funding and to special education, the Governor responded to some of the education community’s concerns regarding his January budget. However, the Governor’s proposals provide no cost of living adjustment for unrestricted funds and would reduce a large number of categorical grants that help our neediest students. In my view, the Governor’s new recommendations are still unacceptable in terms of their overall impact on our District, and on public education in California.

K-12 education in California is chronically underfunded in relation to other states. Further reductions would make this even worse, particularly given the importance of education in a 21<sup>st</sup> century world economy that demands ever greater information flow and facility with technology. LAUSD has dramatically improved student performance over the last several years. This is not the time to turn our backs on public education.

The Los Angeles Unified School District would be hit hard by the Governor’s proposals for State categorical programs such as Economic Impact Aid, the Targeted Instructional Improvement Grant (TIIG), and others, which provide essential educational resources to our most needy students. Among many other uses, they enable the District to battle the devastating educational impact of poverty in our neighborhoods, fund our exemplary magnet programs, and allow us to reduce class size and overcrowding. Maintaining our District’s funding for these programs is our top financial priority as we approach the 2008-09 school year.

As you are well aware, K-12 education in California operates in a challenging financial environment . The State’s per pupil expenditures for K-12 education remain hundreds of dollars below the national average and thousands below the highest-spending states. California’s budget is tied to highly volatile funding sources such as property, sales, and income taxes that can vary precipitously from year to year depending on fluctuations in the stock market, energy costs, and the housing industry, among other factors. School districts in California are profoundly dependent upon these volatile sources for the majority of their funds. As the Governor’s 2008-09 education budget demonstrates, this is a problem that must soon be addressed.

We are already actively involved in joining with our unions, parents, and community leaders to persuade the Governor and the Legislature that the State’s 2008-09 budget maintain at least the existing funding levels for K-12 education. In the meantime, State law mandates that we develop and submit a balanced budget for the coming school and fiscal year. This document, the *Los Angeles Unified School District’s 2008-09 Provisional Budget*, is intended to meet that mandate.

*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.*



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The Provisional Budget reflects the efforts of The Board of Education, District staff and community stakeholders to develop a spending plan that maximizes the impact of each and every available dollar. I applaud the work of the stakeholders who have come together to recommend the reductions needed to balance this budget, taking substantial cuts in their own organizations as part of this difficult process. Offices will operate in 2008-09 and future years with budgets that are on average 15% less than they were in 2007-08, and I would hasten to add that these reductions are in addition to the 10% to 18% reductions that occurred last year. I have directed that these reductions occur in order to minimize the impact of the State's budget situation on our schools. I believe we have created the best budget possible for our students by using available funds to accomplish the District's Guiding Principles:

**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.

Despite the challenges, this District must focus resources, time and personnel on its most essential task – improving academic achievement for our nearly 700,000 students. This budget is designed to do that.

Sincerely,



David L. Brewer III



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Board of Education Report

<b>Report Number:</b>	495-07/08 (Revised)
<b>Date:</b>	June 24, 2008
<b>Subject:</b>	ADOPTION OF THE SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET INCLUDING POLICIES FOLLOWED IN PREPARING THE SUPERINTENDENT'S PROVISIONAL BUDGET
<b>Responsible Staff:</b>	
Name	Roger Rasmussen
Office/Division	Budget Services and Financial Planning Division
Telephone No.	213-241-2100

### A. EXECUTIVE SUMMARY (1 or 2 pages)

**Action Proposed:** That the Board adopt the Superintendent's 2008-09 Provisional Budget and that the budget be filed as adopted with the County Superintendent of Schools on State Form SACS-2009 in the manner prescribed by law.

**Staff Recommendation and Rationale:** The adoption of this report and filing of the Form SACS-2009 will enable the District to comply with the requirements of Education Code 42127 for the District's July budget adoption.

**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.

The Superintendent's 2008-09 Provisional Budget includes the assumption of budget reductions sufficient to balance the General Fund, Regular Program in 2008-09, and for the 2009-10 and 2010-11 fiscal years, as required by law.

Revenue estimates are based on reasonable assumptions about State law and District enrollment. Revenue estimates for 2008-09 reflect zero 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. California State Lottery funding is included at the rate of \$131.50 per unit of Average Daily Attendance (ADA), of which \$16.50 must be utilized for instructional materials, as mandated by Proposition 20. Revenue estimates for 2009-10 and 2010-11 assume a statutory Cost of Living Adjustment (COLA).



## LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

**Policy Implications:** Adoption of the proposed budget will reduce Los Angeles Unified School District spending for K-12 education in order to bring spending into line with reasonable assumptions about future revenues.

**Budget Impact:** Fund balances and spending for services will be reduced.

**Issues/Considerations:**

**Effect of “yes” vote:** The District will meet the requirements of Education Code Section 42127.

**Effect of “no” vote:** The District will not meet the requirements of Education Code Section 42127. Non-compliance could result in penalties under Education Code Section 42128.



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Board of Education Report

### B. BOARD REPORT

**Action Proposed:** That the Board of Education adopt the 2008-09 Provisional Budget and that the budget be filed as adopted with the County Superintendent of Schools.

That Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions necessary to implement the provisions of this report, and that the Budget Policies as set forth in the report be adopted as part of the Superintendent's 2008-09 Provisional Budget.

**Expected Outcomes:** The outcome of this Board action is an adopted budget for the 2008-09 fiscal year that will enable the District to comply with Education Code Section 42127 which requires that the Board of Education adopt a budget and file with the County Superintendent of Schools.

**Board Options and Consequences:** The District will not meet the requirements of Education Code Section 42127. Non-compliance could result in penalties under Education Code Section 42128.

**Policy Implications:**

**Budget Impact:** Adoption of a balanced budget for 2008-09, 2009-10 and 2010-11.

**Issues and Analysis:**

- No legal issues
- Legal informative attached

**Committee Information: Reporting Requirements and Benchmarks:**

**Accountable Staff:** The recommendations in this report were developed by the Superintendent, the Chief Financial Officer and the Deputy Chief Financial Officer with input from a variety of sources. The Chief Financial Officer and the Deputy Chief Financial Officer are responsible for the accuracy of the revenue and expenditure estimates provided.



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Board of Education Report

**Applicable Board  
Delegations:**

**Superintendent's  
Comments:**

**Miscellaneous Issues  
and Matters:**

**Desegregation  
Impact Statement  
attached**

**Division of  
Accountability and  
Systemwide  
Performance**

Respectfully submitted,

DAVID L. BREWER III  
Superintendent of Schools

PREPARED BY:

Roger Rasmussen  
Interim Deputy Chief Financial Officer  
Budget Services and Financial Planning Division

APPROVED &  
PRESENTED BY:

MEGAN REILLY  
Chief Financial Officer

APPROVED BY:

JAMES MORRIS  
Chief of Staff

## **BUDGET ASSUMPTIONS AND POLICIES FOR 2008-09**

The Superintendent's 2008-09 Provisional Budget reflects the following:

1. No Cost of Living Adjustment (COLA) for Base Revenue Limit as well as for the State-funded portion of Special Education, and for State-funded categorical programs.
2. Funding for other federal-, State-, and locally-funded categorical programs for which the District qualifies.
3. Adoption of budget reductions in an amount sufficient to balance the 2008-09 budget for all Funds, and to allow the District to a positive ending balance for fiscal years 2009-10 and 2010-11.
4. A Reserve for Economic Uncertainties totaling \$72.4 million, reflecting the statutory 1% requirement for districts over 400,000 ADA. The proposal at May Revision to reduce the required reserve to 0.5% was not taken.
5. Funding for employee health and medical benefits at the level currently agreed to in collective bargaining negotiations. (Negotiations will be required to insure that the cost of employee benefits is consistent with the amounts budgeted.)
6. No assumption is made regarding the outcome of collective bargaining in 2008-09.
7. Ongoing and major maintenance resources totaling \$173.4 million reflect 2.5% of budgeted General Fund expenditures. The May Revision reduced the required set aside for ongoing and major maintenance from 3% to 2%.
8. No contribution is made for a deferred maintenance match.
9. Addition of costs identified since the 2007-08 Final Budget and recommended for inclusion in the 2008-09 Provisional Budget.
10. Inclusion of 2008-09 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting available ending balances as of June 30, 2008. Some categorical balances will be redesignated as unrestricted.
11. Estimated ending balances for each District Defined Program and for each Special Fund, reflecting the difference between anticipated 2008-09 revenue and expenditure levels.
12. Inclusion of an anticipated unrestricted beginning balance of \$49.2 million for the General Fund Regular Program.

13. Inclusion of amounts in the bond measure funds reflecting projected 2008-09 expenditures.
14. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2008-09 budget.
15. Authority to accept new 2008-09 grants and increase budgeted appropriations from them, subject to subsequent ratification by the Board of Education.

**Superintendent's Resolution Regarding Class Size  
May 27, 2008**

Whereas, California and LAUSD have set high expectations for student performance in our K-12 school districts; and

Whereas, K-12 education in California is chronically underfunded compared to other states in the United States; and

Whereas, the Governor of California is proposing to reduce revenues to LAUSD by more than \$350 million per year starting in 2008-09; and

Whereas, LAUSD must adopt a balanced budget for 2008-09 by June 30, 2008 even though the Legislature and Governor will not have completed their State budget by that date; and

Whereas, year-round schools in LAUSD begin classes on July 1 and cannot wait for Sacramento to complete its budget deliberations; and

Whereas, LAUSD has placed the classroom first in its budget development process and devised a plan to balance the budget for 2008-09 that does not increase class size;

Therefore be it resolved:

Barring major negative changes in estimated revenues or expenditure, LAUSD pledges to its schools that class sizes will not be increased in 2008-09.

LAUSD also pledges to continue working for a full restoration of funding for K-12 education and increased funding flexibility so that it can manage class sizes in 2009-10 and beyond to minimize the impact on students.



## SUMMARY OF PROPOSED CHANGES AT PROVISIONAL BUDGET

	2008-09 impact at May Revision	2009-10 impact at May Revision	2010-11 impact at May Revision	3-Year impact at May Revision	2008-09 impact at Prov Budget	2009-10 impact at Prov Budget	2010-11 impact at Prov Budget	3-Year impact at Prov Budget	Prov vs. May Revise	Comment
<b>REVENUE CHANGES TO GENERAL FUND REGULAR PROGRAM</b>										
<b>Governor's Proposals</b>										
Revenue shortfall - revenue limit	-\$154.5	-\$154.5	-\$154.5	-\$463.5	-\$154.5	-\$154.5	-\$154.5	-\$463.5	\$0.0	
Revenue shortfall - GFRP categoricals	-\$156.4	-\$156.4	-\$156.4	-\$469.1	-\$156.4	-\$156.4	-\$156.4	-\$469.1	\$0.0	
Revenue shortfall - GFRP	-\$310.9	-\$310.9	-\$310.9	-\$932.6	-\$310.9	-\$310.9	-\$310.9	-\$932.6	\$0.0	
Technical changes to GFRP revenues					-\$6.2	\$34.6	\$35.6	\$64.0	\$64.0	
<b>EXPENDITURE CHANGES TO GENERAL FUND REGULAR PROGRAM</b>										
Technical changes to GFRP expenditures	-\$1.0	\$0.0	\$0.0	-\$1.0	-\$60.9	-\$70.0	-\$70.1	-\$201.0	-\$200.0	
Leftover GFRP cuts from first interim	-\$24.4	-\$24.4	-\$24.4	-\$73.2	-\$24.4	-\$24.4	-\$24.4	-\$73.2	\$0.0	
Need to reduce GFRP expenditures	-\$336.3	-\$335.3	-\$335.3	-\$1,006.8	-\$402.4	-\$370.7	-\$369.8	-\$1,142.8	-\$136.0	
<b>EXPENDITURE CHANGES TO GFRP</b>										
1 Subtotal - items not reducing personnel	\$204.2	\$15.0	\$14.5	\$233.7	\$255.1	\$18.0	\$17.5	\$290.6	\$56.9	More conversion of balances
2 Subtotal - central and local district cuts	\$51.5	\$72.5	\$78.5	\$202.5	\$55.4	\$68.1	\$74.1	\$197.6	-\$4.9	Includes 4 furlough days (\$5 m)
3 GFRP self-balancing categoricals	\$22.8	\$22.8	\$22.8	\$68.3	\$22.8	\$22.8	\$22.8	\$68.3	\$0.0	
4 Subtotal - other nonclassroom	\$13.4	\$39.9	\$39.9	\$93.2	\$10.4	\$36.9	\$36.9	\$84.2	-\$9.0	Fewer custodial cuts
5 Class size increases	\$0.0	\$136.3	\$136.3	\$272.6	\$0.0	\$136.3	\$136.3	\$272.6	\$0.0	
6 Items affecting compensation										
Eliminate buyback days	\$29.0	\$29.0	\$29.0	\$87.0	\$29.0	\$29.0	\$29.0	\$87.0		
Furlough days 2+2+2 (school portion)	\$28.9	\$28.9	\$28.9	\$86.7						
Furlough days 4+4+4 (school portion)					\$54.4	\$54.4	\$54.4	\$163.2		
6 Subtotal - compensation items	\$57.9	\$57.9	\$57.9	\$173.7	\$83.4	\$83.4	\$83.4	\$250.2	\$76.5	
Total changes to expenditures (GFRP)	\$349.8	\$344.4	\$349.9	\$1,044.0	\$427.1	\$365.5	\$371.0	\$1,163.5	\$119.5	
Amount extra or short (GFRP)				\$37.2				\$20.7		
Revenue Changes (GF-Specially Funded)	-\$29.8	-\$29.8	-\$29.8	-\$89.5	-\$29.8	-\$29.8	-\$29.8	-\$89.5		
Expenditure Changes (GF-Specially Funded)	\$29.8	\$29.8	\$29.8	\$89.5	\$29.8	\$29.8	\$29.8	\$89.5		
Revenue Changes (Other Funds)	-\$10.0	-\$10.0	-\$10.0	-\$30.1	-\$10.0	-\$10.0	-\$10.0	-\$30.1		
Expenditure Changes (Other Funds)	\$1.9	\$1.9	\$1.9	\$5.7	\$1.9	\$10.0	\$10.0	\$22.0	\$16.3	Cuts proposed in 08-09 unless revenue improves
Amount extra or short (other funds)	-\$8.2	-\$8.2	-\$8.2	-\$24.5	-\$8.2	\$0.0	\$0.0	-\$8.2		
Revenue Changes (All Funds)	-\$350.8	-\$350.8	-\$350.8	-\$1,052.3	-\$350.8	-\$350.8	-\$350.8	-\$1,052.3	\$0.0	
Leftover cuts from First Interim	-\$24.4	-\$24.4	-\$24.4	-\$73.2	-\$24.4	-\$24.4	-\$24.4	-\$73.2		
Net of technical adjustments	-\$1.0	\$0.0	\$0.0	-\$1.0	-\$67.1	-\$35.4	-\$34.5	-\$137.0		
Expenditure Changes (All Funds)	\$381.5	\$376.1	\$381.6	\$1,139.2	\$458.8	\$405.4	\$410.9	\$1,275.0	\$135.8	
Amount over or short (all funds)	\$5.4	\$1.0	\$6.5	\$12.8	\$16.6	-\$5.2	\$1.2	\$12.6		

## SUMMARY OF PROPOSED CHANGES AT PROVISIONAL BUDGET

	2008-09 impact at May Revision	2009-10 impact at May Revision	2010-11 impact at May Revision	3-Year impact at May Revision	2008-09 impact at Prov Budget	2009-10 impact at Prov Budget	2010-11 impact at Prov Budget	3-Year impact at Prov Budget	Prov vs. May Revise	Comment
<b>1 Detail of items not reducing personnel</b>										
Reduce Workers Comp Rates	\$60.0	\$28.7	\$28.7	<b>\$117.4</b>	\$60.0	\$28.7	\$28.7	<b>\$117.4</b>		
Delay class size reduction	\$26.7	\$31.8	\$31.8	<b>\$90.3</b>	\$26.7	\$31.8	\$31.8	<b>\$90.3</b>		
Convert categorical balances to unrestricted	\$14.0			<b>\$14.0</b>	\$61.9			<b>\$61.9</b>	\$47.9	
Continue to partially fund environmental work from maintenance					\$3.0	\$3.0	\$3.0	<b>\$9.0</b>		
Use CRA funds for maintenance	\$4.0	\$4.0	\$4.0	<b>\$12.0</b>	\$4.0	\$4.0	\$4.0	<b>\$12.0</b>		
Delay math adoption	\$29.5	-\$29.5	\$0.0	<b>\$0.0</b>	\$29.5	-\$29.5	\$0.0	<b>\$0.0</b>		
Delay English adoption	\$70.0	-\$20.0	-\$50.0	<b>\$0.0</b>	\$70.0	-\$20.0	-\$50.0	<b>\$0.0</b>		
	<b>\$204.2</b>	<b>\$15.0</b>	<b>\$14.5</b>	<b>\$233.7</b>	<b>\$255.1</b>	<b>\$18.0</b>	<b>\$17.5</b>	<b>\$290.6</b>	<b>\$56.9</b>	
<b>1 Detail of delayed class size reductions</b>										
Grades 7-9	\$18.1	\$18.1	\$18.1	<b>\$54.3</b>	\$18.1	\$18.1	\$18.1	<b>\$54.3</b>		Currently 32 to 40.5
Grades 10-12	\$0.0	\$5.1	\$5.1	<b>\$10.2</b>	\$0.0	\$5.1	\$5.1	<b>\$10.2</b>		Currently 32 to 40.5
Special education	\$8.6	\$8.6	\$8.6	<b>\$25.8</b>	\$8.6	\$8.6	\$8.6	<b>\$25.8</b>		
<b>Subtotal - delayed CSR</b>	<b>\$26.7</b>	<b>\$31.8</b>	<b>\$31.8</b>	<b>\$90.3</b>	<b>\$26.7</b>	<b>\$31.8</b>	<b>\$31.8</b>	<b>\$90.3</b>	<b>\$0.0</b>	

**SUMMARY OF PROPOSED CHANGES AT PROVISIONAL BUDGET**

	2008-09 impact at May Revision	2009-10 impact at May Revision	2010-11 impact at May Revision	3-Year impact at May Revision	2008-09 impact at Prov Budget	2009-10 impact at Prov Budget	2010-11 impact at Prov Budget	3-Year impact at Prov Budget	Prov vs. May Revise	Comment
<b>3</b>	<b>Detail of self-balancing categoricals (GFRP)</b>									
	\$6.8	\$6.8	\$6.8	<b>\$20.5</b>	\$6.8	\$6.8	\$6.8	<b>\$20.5</b>		Eliminate non-mandatory hours
	\$6.6	\$6.6	\$6.6	<b>\$19.9</b>	\$6.6	\$6.6	\$6.6	<b>\$19.9</b>		Use balances to maintain spending
	\$2.2	\$2.2	\$2.2	<b>\$6.5</b>	\$2.2	\$2.2	\$2.2	<b>\$6.5</b>		Use balances to maintain spending
	\$1.1	\$1.1	\$1.1	<b>\$3.4</b>	\$1.1	\$1.1	\$1.1	<b>\$3.4</b>		Use balances to maintain spending
	\$1.0	\$1.0	\$1.0	<b>\$3.1</b>	\$1.0	\$1.0	\$1.0	<b>\$3.1</b>		Reduce 5 vacant nurses + balances
	\$0.9	\$0.9	\$0.9	<b>\$2.8</b>	\$0.9	\$0.9	\$0.9	<b>\$2.8</b>		Use balances to maintain spending
	\$0.8	\$0.8	\$0.8	<b>\$2.5</b>	\$0.8	\$0.8	\$0.8	<b>\$2.5</b>		Use balances to maintain spending
	\$0.6	\$0.6	\$0.6	<b>\$1.9</b>	\$0.6	\$0.6	\$0.6	<b>\$1.9</b>		Impact depends on the school
	\$0.6	\$0.6	\$0.6	<b>\$1.8</b>	\$0.6	\$0.6	\$0.6	<b>\$1.8</b>		Reduced admin & rates
	\$0.4	\$0.4	\$0.4	<b>\$1.2</b>	\$0.4	\$0.4	\$0.4	<b>\$1.2</b>		Fewer teachers trained
	\$0.4	\$0.4	\$0.4	<b>\$1.1</b>	\$0.4	\$0.4	\$0.4	<b>\$1.1</b>		Reduce admin
	\$0.3	\$0.3	\$0.3	<b>\$1.0</b>	\$0.3	\$0.3	\$0.3	<b>\$1.0</b>		Use balances to maintain spending
	\$0.3	\$0.3	\$0.3	<b>\$0.9</b>	\$0.3	\$0.3	\$0.3	<b>\$0.9</b>		Impact unknown
	\$0.3	\$0.3	\$0.3	<b>\$0.8</b>	\$0.3	\$0.3	\$0.3	<b>\$0.8</b>		Use balances to maintain spending
	\$0.1	\$0.1	\$0.1	<b>\$0.4</b>	\$0.1	\$0.1	\$0.1	<b>\$0.4</b>		Use balances to maintain spending
	\$0.1	\$0.1	\$0.1	<b>\$0.2</b>	\$0.1	\$0.1	\$0.1	<b>\$0.2</b>		Reduce admin
	\$0.0	\$0.0	\$0.0	<b>\$0.1</b>	\$0.0	\$0.0	\$0.0	<b>\$0.1</b>		Impact unknown
	\$0.0	\$0.0	\$0.0	<b>\$0.1</b>	\$0.0	\$0.0	\$0.0	<b>\$0.1</b>		Reduce admin
	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>		Program will not be reduced
	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>		Fewer officers trained
<b>3</b>	<b>\$22.8</b>	<b>\$22.8</b>	<b>\$22.8</b>	<b>\$68.3</b>	<b>\$22.8</b>	<b>\$22.8</b>	<b>\$22.8</b>	<b>\$68.3</b>	<b>\$0.0</b>	

## SUMMARY OF PROPOSED CHANGES AT PROVISIONAL BUDGET

	2008-09 impact at May Revision	2009-10 impact at May Revision	2010-11 impact at May Revision	3-Year impact at May Revision	2008-09 impact at Prov Budget	2009-10 impact at Prov Budget	2010-11 impact at Prov Budget	3-Year impact at Prov Budget	Prov vs. May Revise	Comment
<b>3</b>	<b>Detail of self-balancing categoricals (SFP)</b>									
	Economic Impact Aid (EIA)	\$11.4	\$11.4	\$11.4	<b>\$34.3</b>	\$11.4	\$11.4	\$11.4	<b>\$34.3</b>	Use balances to maintain spending
	After School Education & Safety (ASES)	\$9.0	\$9.0	\$9.0	<b>\$27.1</b>	\$9.0	\$9.0	\$9.0	<b>\$27.1</b>	Fewer schools served
	High Priority Schools Grants (HPSG)	\$1.4	\$1.4	\$1.4	<b>\$4.3</b>	\$1.4	\$1.4	\$1.4	<b>\$4.3</b>	Impact depends on the school
	Teacher Credentialing Grant (BTSA)	\$1.0	\$1.0	\$1.0	<b>\$3.1</b>	\$1.0	\$1.0	\$1.0	<b>\$3.1</b>	Use balances to maintain spending
	School Assistance & Intervention (SAIT)	\$0.5	\$0.5	\$0.5	<b>\$1.4</b>	\$0.5	\$0.5	\$0.5	<b>\$1.4</b>	Impact depends on the school
	National Board Certification Incentives	\$0.2	\$0.2	\$0.2	<b>\$0.7</b>	\$0.2	\$0.2	\$0.2	<b>\$0.7</b>	Fewer teachers would get awards
	Alternative Certification - Listos	\$0.2	\$0.2	\$0.2	<b>\$0.6</b>	\$0.2	\$0.2	\$0.2	<b>\$0.6</b>	Reduce contract services
	Calworks	\$0.1	\$0.1	\$0.1	<b>\$0.4</b>	\$0.1	\$0.1	\$0.1	<b>\$0.4</b>	Reduce admin
	Tobacco Use Prevention Ed (TUPE)	\$0.1	\$0.1	\$0.1	<b>\$0.3</b>	\$0.1	\$0.1	\$0.1	<b>\$0.3</b>	Reduce admin
	All other SFP categoricals	\$5.8	\$5.8	\$5.8	<b>\$17.4</b>	\$5.8	\$5.8	\$5.8	<b>\$17.4</b>	
<b>3</b>	<b>Subtotal - SFP self-balancing categoricals</b>	<b>\$29.8</b>	<b>\$29.8</b>	<b>\$29.8</b>	<b>\$89.5</b>	<b>\$29.8</b>	<b>\$29.8</b>	<b>\$29.8</b>	<b>\$89.5</b>	<b>\$0.0</b>
<b>3</b>	<b>Detail of other self-balancing categoricals</b>									
	Child Development Fund	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>	\$0.0	\$8.2	\$8.2	<b>\$16.4</b>	Requires increased subsidy
	Cafeteria Fund	\$1.9	\$1.9	\$1.9	<b>\$5.7</b>	\$1.9	\$1.9	\$1.9	<b>\$5.7</b>	
<b>3</b>	<b>Subtotal - other self-balancing programs</b>	<b>\$1.9</b>	<b>\$1.9</b>	<b>\$1.9</b>	<b>\$5.7</b>	<b>\$1.9</b>	<b>\$10.1</b>	<b>\$10.1</b>	<b>\$22.1</b>	<b>\$16.4</b>
<b>3</b>	<b>All self-balancing programs</b>	<b>\$54.5</b>	<b>\$54.5</b>	<b>\$54.5</b>	<b>\$163.5</b>	<b>\$54.5</b>	<b>\$62.7</b>	<b>\$62.7</b>	<b>\$179.9</b>	<b>\$16.4</b>
<b>4</b>	<b>Detail of other nonclassroom reductions</b>									
	TIIG Ten Schools Program	\$0.0	\$5.6	\$5.6	<b>\$11.2</b>	\$0.0	\$5.6	\$5.6	<b>\$11.2</b>	
	TIIG funding for charters	\$3.8	\$3.8	\$3.8	<b>\$11.4</b>	\$3.8	\$3.8	\$3.8	<b>\$11.4</b>	
	TIIG Urban Classroom Teacher	\$3.6	\$3.6	\$3.6	<b>\$10.8</b>	\$3.6	\$3.6	\$3.6	<b>\$10.8</b>	
	Custodians	\$6.0	\$6.0	\$6.0	<b>\$18.0</b>	\$3.0	\$3.0	\$3.0	<b>\$9.0</b>	
	SLC auxiliary periods	\$0.0	\$3.9	\$3.9	<b>\$7.8</b>	\$0.0	\$3.9	\$3.9	<b>\$7.8</b>	
	QEIA Indirect	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>	
	School and Library Block Grant	\$0.0	\$17.0	\$17.0	<b>\$34.0</b>	\$0.0	\$17.0	\$17.0	<b>\$34.0</b>	
<b>4</b>	<b>Subtotal - other nonclassroom</b>	<b>\$13.4</b>	<b>\$39.9</b>	<b>\$39.9</b>	<b>\$93.2</b>	<b>\$10.4</b>	<b>\$36.9</b>	<b>\$36.9</b>	<b>\$84.2</b>	<b>-\$9.0</b>
<b>5</b>	<b>Detail of class size increases</b>									
	Grades 4-6 at elementary		\$15.6	\$15.6	<b>\$31.2</b>		\$15.6	\$15.6	<b>\$31.2</b>	Currently 28.5 to 34
	Grade 6 at middle schools		\$14.1	\$14.1	<b>\$28.2</b>		\$14.1	\$14.1	<b>\$28.2</b>	Currently 30 to 39.25
	Special education		\$10.6	\$10.6	<b>\$21.2</b>		\$10.6	\$10.6	<b>\$21.2</b>	
	Morgan-Hart		\$16.4	\$16.4	<b>\$32.8</b>		\$16.4	\$16.4	<b>\$32.8</b>	Affects English, Math in Grades 9, 11
	K-3 from 20 to 23		\$79.6	\$79.6	<b>\$159.2</b>		\$79.6	\$79.6	<b>\$159.2</b>	Greatest savings, least harm
<b>5</b>	<b>Subtotal - class size increases</b>		<b>\$136.3</b>	<b>\$136.3</b>	<b>\$272.6</b>		<b>\$136.3</b>	<b>\$136.3</b>	<b>\$272.6</b>	<b>\$0.0</b>

## SUMMARY OF PROPOSED CHANGES AT PROVISIONAL BUDGET

	2008-09 impact at May Revision	2009-10 impact at May Revision	2010-11 impact at May Revision	3-Year impact at May Revision	2008-09 impact at Prov Budget	2009-10 impact at Prov Budget	2010-11 impact at Prov Budget	3-Year impact at Prov Budget	Prov vs. May Revise	Comment
<b>Detail of technical changes to revenues</b>										
Higher Revenue Limit Income					\$0.0	\$75.5	\$93.5	<b>\$169.0</b>		
DWP Settlement (Cash)					\$19.4	\$2.3	\$2.3	<b>\$24.0</b>		
Lower year-round incentive					-\$16.8	-\$34.4	-\$51.4	<b>-\$102.6</b>		
Lower lottery revenue					-\$8.8	-\$8.8	-\$8.8	<b>-\$26.4</b>		
					<b>-\$6.2</b>	<b>\$34.6</b>	<b>\$35.6</b>	<b>\$64.0</b>	<b>\$64.0</b>	
<b>Detail of technical changes to GFRP expenditures</b>										
2007-08 Third Interim vs. Second Interim					-\$16.0	-\$16.0	-\$16.0	<b>-\$48.0</b>		
Cafeteria fund need for GF support					-\$12.7	-\$12.7	-\$12.7	<b>-\$38.1</b>		
COPS debt service					-\$1.9	-\$17.3	-\$17.3	<b>-\$36.5</b>		
Settlement costs					-\$9.0	-\$9.0	-\$9.0	<b>-\$27.0</b>		
Increased GFRP contribution - benefits					-\$8.0	-\$8.0	-\$8.0	<b>-\$24.0</b>		
Environmental issues					-\$5.7	-\$5.0	-\$5.0	<b>-\$15.7</b>		
OEHS- lead in water testing					-\$1.1	-\$0.5	-\$0.5	<b>-\$2.1</b>		
Late implementation- high-cost schools					-\$2.0	\$0.0	\$0.0	<b>-\$2.0</b>		
Audit cost					-\$1.0	\$0.0	\$0.0	<b>-\$1.0</b>		
Bond information expense					-\$1.0	\$0.0	\$0.0	<b>-\$1.0</b>		
Increased reserve for economic uncert.	-\$1.0			<b>-\$1.0</b>	-\$1.0	\$0.0	\$0.0	<b>-\$1.0</b>		
All other changes					-\$1.5	-\$1.5	-\$1.6	<b>-\$4.6</b>		
	<b>-\$1.0</b>			<b>-\$1.0</b>	<b>-\$60.9</b>	<b>-\$70.0</b>	<b>-\$70.1</b>	<b>-\$201.0</b>	<b>-\$200.0</b>	

## **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 2008-09 PROVISIONAL BUDGET**  
**Unconsolidated Summary of Sources and Uses by Type of Fund**

Amounts in Millions

	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
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**Operating Funds**

*Sources of Funds*

Beginning Balance	\$659.0	\$376.7	\$458.5	\$629.6	\$729.9	\$948.2	\$807.9	\$807.9
Revenue	\$6,382.3	\$7,051.7	\$7,192.3	\$7,637.3	\$7,923.1	\$7,741.0	\$7,571.5	\$7,571.5
<i>Total Sources of Funds</i>	\$7,041.3	\$7,428.4	\$7,650.8	\$8,266.9	\$8,653.0	\$8,689.3	\$8,379.4	\$8,379.4

*Uses of Funds*

Expenditure	\$6,664.6	\$6,969.9	\$7,021.2	\$7,318.7	\$8,550.7	\$7,881.4	\$8,238.3	\$7,694.4
Ending Balance	\$376.7	\$458.5	\$629.6	\$948.2	\$102.2	\$807.9	\$141.1	\$685.0
<i>Total Uses of Funds</i>	\$7,041.3	\$7,428.4	\$7,650.8	\$8,266.9	\$8,653.0	\$8,689.3	\$8,379.4	\$8,379.4

**Capital Funds**

*Sources of Funds*

Beginning Balance	\$3,521.5	\$3,019.6	\$1,867.3	\$1,873.2	\$1,548.1	\$1,779.0	\$2,672.2	\$2,672.2
Revenue	\$787.4	\$583.0	\$1,909.5	\$1,748.1	\$7,407.6	\$2,596.4	\$4,505.6	\$4,505.6
<i>Total Sources of Funds</i>	\$4,308.9	\$3,602.7	\$3,776.8	\$3,621.3	\$8,955.7	\$4,375.4	\$7,177.8	\$7,177.8

*Uses of Funds*

Expenditure	\$1,289.3	\$1,714.2	\$1,903.6	\$1,840.1	\$8,955.4	\$1,703.2	\$7,174.0	\$4,022.4
Ending Balance	\$3,019.6	\$1,888.5	\$1,873.2	\$1,781.2	\$0.3	\$2,672.2	\$3.8	\$3,155.4
<i>Total Uses of Funds</i>	\$4,308.9	\$3,602.7	\$3,776.8	\$3,621.3	\$8,955.7	\$4,375.4	\$7,177.8	\$7,177.8

**Debt Service Funds**

*Sources of Funds*

Beginning Balance	\$209.7	\$205.8	\$224.4	\$302.5	\$370.0	\$383.3	\$494.3	\$494.3
Revenue	\$328.6	\$708.2	\$1,246.0	\$515.0	\$582.0	\$643.0	\$606.8	\$606.8
<i>Total Sources of Funds</i>	\$538.2	\$914.0	\$1,470.4	\$817.5	\$952.0	\$1,026.3	\$1,101.1	\$1,101.1

*Uses of Funds*

Expenditure	\$332.4	\$513.4	\$1,173.5	\$434.2	\$582.0	\$532.0	\$1,047.6	\$635.9
Ending Balance	\$205.8	\$400.7	\$296.8	\$383.3	\$370.0	\$494.3	\$53.5	\$465.2
<i>Total Uses of Funds</i>	\$538.2	\$914.0	\$1,470.4	\$817.4	\$952.0	\$1,026.3	\$1,101.1	\$1,101.1

**Internal Service Funds**

*Sources of Funds*

Beginning Balance	(\$99.0)	(\$138.3)	(\$271.3)	(\$164.0)	\$72.9	\$95.3	\$132.7	\$132.7
Revenue	\$841.2	\$857.8	\$934.2	\$964.0	\$968.7	\$982.5	\$926.5	\$926.5
<i>Total Sources of Funds</i>	\$742.2	\$719.5	\$662.9	\$800.0	\$1,041.6	\$1,077.8	\$1,059.2	\$1,059.2

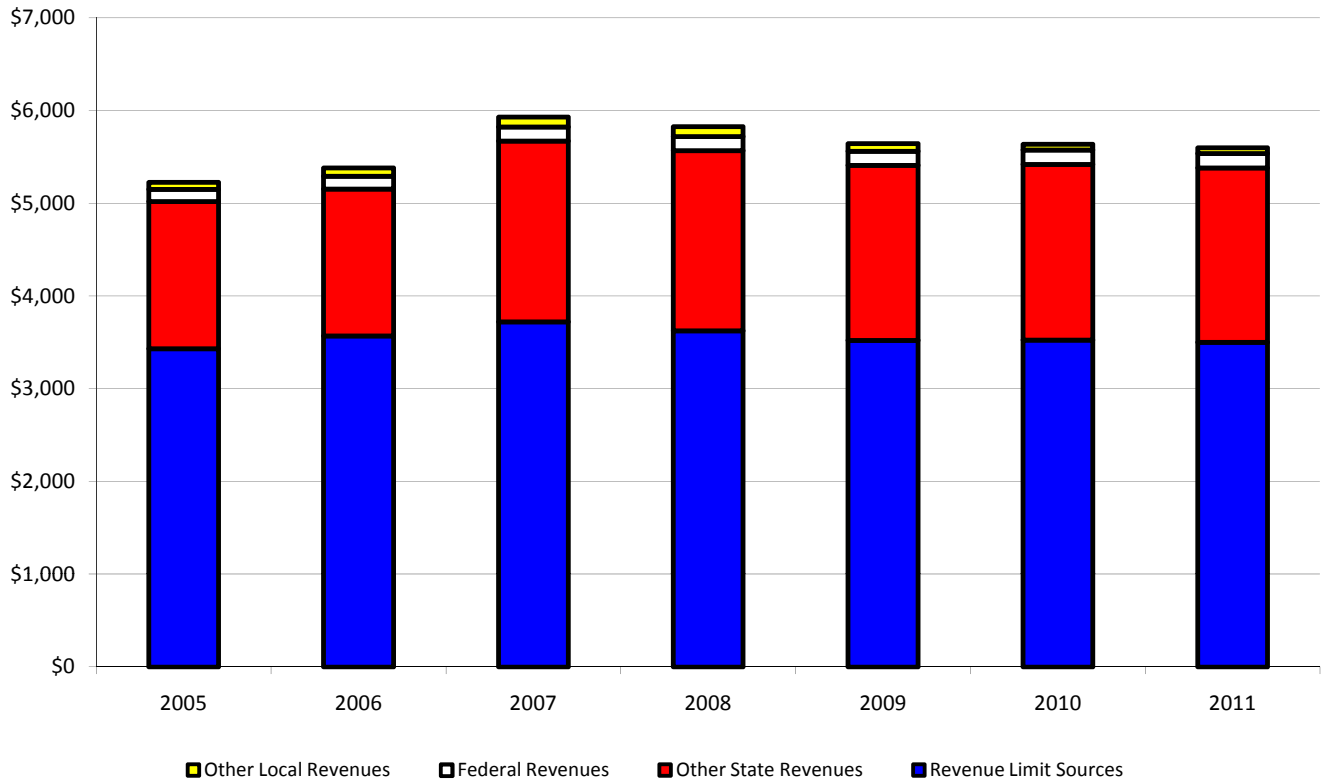
*Uses of Funds*

Expenditure	\$880.5	\$990.8	\$827.0	\$704.8	\$991.7	\$945.1	\$1,044.9	\$1,044.9
Ending Balance	(\$138.3)	(\$271.3)	(\$164.0)	\$95.3	\$49.9	\$132.7	\$14.3	\$14.3
<i>Total Uses of Funds</i>	\$742.2	\$719.5	\$662.9	\$800.0	\$1,041.6	\$1,077.8	\$1,059.2	\$1,059.2

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**  
**Unconsolidated Summary of Sources and Uses by Type of Fund**

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Fiduciary Funds</b>								
<i>Sources of Funds</i>								
Beginning Balance	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$1.2	\$1.3	\$1.3
Revenue	\$0.7	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Sources of Funds</i>	\$8.5	\$0.7	\$0.5	\$1.3	\$0.5	\$1.3	\$1.3	\$1.3
<i>Uses of Funds</i>								
Expenditure	\$7.8	\$0.3	\$0.1	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
Ending Balance	\$0.6	\$0.4	\$0.5	\$1.2	\$0.5	\$1.3	\$0.5	\$0.5
<i>Total Uses of Funds</i>	\$8.5	\$0.7	\$0.5	\$1.3	\$0.5	\$1.3	\$1.3	\$1.3

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



	<i>2004-05 Actual Amounts</i>	<i>2005-06 Actual Amounts</i>	<i>2006-07 Actual Amounts</i>	<i>2007-08 Estimated Amounts</i>	<i>2008-09 Estimated Amounts</i>	<i>2009-10 Estimated Amounts</i>	<i>2010-11 Estimated Amounts</i>
Revenue Limit Sources	\$3,431.9	\$3,569.3	\$3,723.6	\$3,625.4	\$3,522.9	\$3,527.1	\$3,500.8
Federal Revenues	\$133.5	\$137.3	\$151.0	\$155.1	\$150.7	\$152.6	\$152.6
Other State Revenues	\$1,586.7	\$1,586.8	\$1,948.7	\$1,941.9	\$1,888.7	\$1,894.9	\$1,883.4
Other Local Revenues	\$73.8	\$88.2	\$106.5	\$105.6	\$82.0	\$64.9	\$64.9
<b>Subtotal</b>	<b>\$5,225.9</b>	<b>\$5,381.6</b>	<b>\$5,929.8</b>	<b>\$5,828.0</b>	<b>\$5,644.3</b>	<b>\$5,639.5</b>	<b>\$5,601.7</b>
Other Financing Sources	\$248.3	\$43.3	\$20.2	\$110.2	\$186.1	\$46.6	\$46.6
<b>Total Estimated Revenues</b>	<b>\$5,474.2</b>	<b>\$5,424.9</b>	<b>\$5,950.0</b>	<b>\$5,938.2</b>	<b>\$5,830.4</b>	<b>\$5,686.1</b>	<b>\$5,648.3</b>

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

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## Unconsolidated Summary of Revenues by Fund

Amounts in \$millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	\$5,001.6	\$5,474.1	\$5,425.0	\$5,949.9	\$5,926.1	\$5,938.3	\$5,830.5	\$5,830.5
General Fund - Specially Funded (000S/010)	\$874.5	\$974.2	\$1,140.5	\$1,037.9	\$1,233.4	\$1,052.5	\$1,019.2	\$1,019.2
Adult Education Fund - Regular (029/110)	\$136.8	\$144.3	\$157.2	\$176.4	\$183.5	\$197.9	\$187.6	\$187.6
Adult Education Fund - SFP (029/110)	\$36.1	\$34.2	\$30.6	\$28.0	\$55.8	\$56.4	\$40.8	\$40.8
Child Development Fund - Regular (011/120)	\$86.0	\$89.3	\$94.9	\$105.2	\$112.9	\$99.5	\$108.3	\$108.3
Child Development Fund - SFP (011/120)	\$14.2	\$20.1	\$17.0	\$18.6	\$46.0	\$44.4	\$30.2	\$30.2
Cafeteria Fund (030/130)	\$241.6	\$261.4	\$263.6	\$253.5	\$301.2	\$284.3	\$354.9	\$354.9
Deferred Maintenance Fund (027/140)	(\$8.3)	\$54.2	\$63.5	\$67.8	\$64.1	\$67.8	\$0.0	\$0.0
<b>Operating Funds</b>	<b>\$6,382.3</b>	<b>\$7,051.7</b>	<b>\$7,192.3</b>	<b>\$7,637.3</b>	<b>\$7,923.1</b>	<b>\$7,741.0</b>	<b>\$7,571.5</b>	<b>\$7,571.5</b>
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	\$6.4	\$10.7	\$10.7	\$19.1	\$4.0	\$6.6	\$2.9	\$2.9
Building Fund - Measure K (044/213)	\$32.4	\$26.0	\$23.6	\$656.0	\$922.7	\$167.3	\$581.1	\$581.1
Building Fund - Measure R (043/210)	\$0.0	\$228.9	\$920.1	\$432.2	\$2,564.0	\$582.9	\$1,617.1	\$1,617.1
Building Fund - Measure Y (042/214)	\$0.0	\$0.0	\$404.0	\$8.3	\$1,398.2	\$316.9	\$1,017.8	\$1,017.8
County Sch Facilities Fund - Prop 1D (068/35)	\$0.0	\$0.0	\$0.0	\$16.1	\$703.2	\$20.5	\$504.3	\$504.3
County Sch Facilities Fund - Prop 55 (067/35)	\$0.0	\$37.4	\$365.4	\$404.2	\$819.9	\$916.1	\$418.9	\$418.9
County Sch Facilities Fund - Prop 47 (066/35)	\$101.4	\$62.4	\$8.4	\$16.2	\$708.6	\$314.6	\$20.7	\$20.7
County Sch Facilities Fund - Prop 1A (065/35)	\$490.9	(\$0.7)	\$23.1	\$3.4	\$1.9	\$2.3	\$1.1	\$1.1
Special Reserve Fund (015/401)	\$16.0	\$132.0	\$51.9	\$82.8	\$176.4	\$173.7	\$267.0	\$267.0
Special Reserve Fund - CRA (017/400)	\$3.8	\$3.5	\$2.1	\$5.2	\$4.2	\$9.4	\$4.2	\$4.2
Special Reserve Fund - FEMA (022/402)	\$3.8	(\$2.6)	\$7.7	\$0.4	\$8.9	\$1.9	\$7.1	\$7.1
Special Resv Fund - FEMA - Haz Mit (062/40)	\$25.7	\$10.8	\$2.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Capital Facilities Acct Fund (073/250)	\$70.8	\$80.1	\$91.9	\$105.5	\$88.2	\$81.1	\$63.0	\$63.0
State Sch Bldg Lease/Purch Fund (074/300)	\$20.3	(\$5.7)	(\$1.4)	(\$2.0)	\$7.1	\$2.9	\$0.3	\$0.3
Building Fund (070/212)	\$15.9	\$0.2	\$0.2	\$0.2	\$0.1	\$0.3	\$0.1	\$0.1
<b>Capital Funds</b>	<b>\$787.4</b>	<b>\$583.0</b>	<b>\$1,909.5</b>	<b>\$1,748.1</b>	<b>\$7,407.6</b>	<b>\$2,596.4</b>	<b>\$4,505.6</b>	<b>\$4,505.6</b>
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	\$231.9	\$311.2	\$1,034.4	\$477.7	\$542.2	\$582.9	\$542.2	\$542.2
Capital Services Fund (071/560)	\$96.2	\$396.5	\$211.2	\$36.9	\$39.7	\$59.9	\$64.6	\$64.6
Tax Override Fund (005/530)	\$0.5	\$0.5	\$0.4	\$0.4	\$0.1	\$0.2	\$0.0	\$0.0
<b>Debt Service Funds</b>	<b>\$328.6</b>	<b>\$708.2</b>	<b>\$1,246.0</b>	<b>\$515.0</b>	<b>\$582.0</b>	<b>\$643.0</b>	<b>\$606.8</b>	<b>\$606.8</b>
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	\$649.1	\$660.4	\$715.8	\$762.5	\$845.1	\$841.0	\$858.4	\$858.4
Worker's Compensation Fund (013/671)	\$176.5	\$180.6	\$205.3	\$185.9	\$106.7	\$115.8	\$40.4	\$40.4
Liability Self-Insurance Fund (016/672)	\$15.6	\$16.8	\$13.1	\$15.7	\$17.0	\$25.7	\$27.7	\$27.7
<b>Internal Service Funds</b>	<b>\$841.2</b>	<b>\$857.8</b>	<b>\$934.2</b>	<b>\$964.0</b>	<b>\$968.7</b>	<b>\$982.5</b>	<b>\$926.5</b>	<b>\$926.5</b>
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046/710)	\$0.1	\$0.1	\$0.1	\$0.8	\$0.1	\$0.0	\$0.1	\$0.1
<b>Fiduciary Funds</b>	<b>\$0.7</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.8</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>Total All Funds</b>	<b>\$8,340.3</b>	<b>\$9,200.9</b>	<b>\$11,282.0</b>	<b>\$10,865.3</b>	<b>\$16,881.5</b>	<b>\$11,963.0</b>	<b>\$13,610.3</b>	<b>\$13,610.3</b>

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## Unconsolidated Summary of Expenditures by Fund

Amounts in \$millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	\$5,251.3	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$6,012.8	\$6,224.3	\$5,849.4
General Fund - Specially Funded (000S/010)	\$879.8	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,099.0	\$1,075.1	\$1,028.5
Adult Education Fund - Regular (029/110)	\$141.5	\$138.8	\$145.1	\$161.4	\$211.9	\$197.8	\$221.5	\$200.2
Adult Education Fund - SFP (029/110)	\$36.1	\$34.2	\$30.6	\$28.0	\$55.8	\$56.4	\$40.8	\$40.8
Child Development Fund - Regular (011/120)	\$88.3	\$87.5	\$92.4	\$100.3	\$117.8	\$108.5	\$109.9	\$100.8
Child Development Fund - SFP (011/120)	\$14.3	\$20.1	\$17.1	\$18.6	\$46.4	\$44.4	\$30.6	\$30.6
Cafeteria Fund (030/130)	\$238.2	\$247.9	\$245.7	\$258.7	\$334.5	\$300.2	\$376.9	\$346.9
Deferred Maintenance Fund (027/140)	\$15.2	\$18.7	\$9.8	\$24.5	\$200.3	\$62.3	\$159.3	\$97.3
<b>Total Operating Funds</b>	<b>\$6,664.6</b>	<b>\$6,969.9</b>	<b>\$7,021.2</b>	<b>\$7,318.7</b>	<b>\$8,550.7</b>	<b>\$7,881.4</b>	<b>\$8,238.3</b>	<b>\$7,694.4</b>
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	\$388.1	\$244.3	\$58.9	\$95.6	\$124.9	\$26.7	\$118.5	\$88.5
Building Fund - Measure K (044/213)	\$414.0	\$657.1	\$691.7	\$682.8	\$1,094.5	\$332.6	\$761.0	\$521.0
Building Fund - Measure R (043/210)	\$0.0	\$384.1	\$402.8	\$400.3	\$2,905.5	\$479.7	\$2,094.4	\$1,094.4
Building Fund - Measure Y (042/214)	\$0.0	\$0.0	\$235.8	\$65.0	\$1,516.0	\$109.4	\$1,336.4	\$536.4
County Sch Facilities Fund - Prop 1D (068/35)	\$0.0	\$0.0	\$0.0	\$0.1	\$703.2	\$16.4	\$524.4	\$324.4
County Sch Facilities Fund - Prop 55 (067/352)	\$0.0	\$18.3	\$161.2	\$250.7	\$1,337.9	\$318.1	\$1,393.8	\$793.8
County Sch Facilities Fund - Prop 47 (066/351)	\$35.0	\$71.5	\$18.4	\$70.1	\$710.4	\$127.1	\$209.2	\$149.2
County Sch Facilities Fund - Prop 1A (065/35)	\$208.1	\$169.0	\$118.8	\$20.1	\$28.9	\$13.2	\$40.2	\$40.2
Special Reserve Fund (015/401)	\$141.3	\$115.3	\$151.6	\$118.8	\$258.3	\$194.2	\$438.5	\$338.5
Special Reserve Fund - CRA (017/400)	\$0.0	\$0.0	\$0.8	\$0.9	\$19.5	\$4.4	\$25.3	\$15.3
Special Reserve Fund - FEMA (022/402)	\$3.8	(\$2.6)	\$5.8	\$2.7	\$9.9	\$1.9	\$7.1	\$7.1
Special Resv Fund - FEMA - Haz Mit (062/40)	\$25.7	\$8.6	\$2.4	\$0.0	\$2.8	\$0.0	\$2.0	\$2.0
Capital Facilities Acct Fund (073/250)	\$45.6	\$46.0	\$48.1	\$133.7	\$233.3	\$73.8	\$218.9	\$108.9
State Sch Bldg Lease/Purch Fund (074/300)	\$11.8	\$2.4	\$7.4	(\$0.7)	\$8.0	\$5.6	\$1.6	\$1.6
Building Fund (070/212)	\$16.0	\$0.1	\$0.0	\$0.1	\$2.2	\$0.1	\$2.4	\$0.8
<b>Total Capital Funds</b>	<b>\$1,289.3</b>	<b>\$1,714.2</b>	<b>\$1,903.6</b>	<b>\$1,840.1</b>	<b>\$8,955.4</b>	<b>\$1,703.2</b>	<b>\$7,174.0</b>	<b>\$4,022.4</b>
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	\$231.1	\$265.6	\$962.8	\$400.5	\$542.2	\$497.3	\$987.9	\$576.2
Capital Services Fund (071/560)	\$100.9	\$247.3	\$210.3	\$33.4	\$39.7	\$34.3	\$59.6	\$59.6
Tax Override Fund (005/530)	\$0.4	\$0.4	\$0.4	\$0.3	\$0.1	\$0.3	\$0.1	\$0.1
<b>Total Debt Service Funds</b>	<b>\$332.4</b>	<b>\$513.4</b>	<b>\$1,173.5</b>	<b>\$434.2</b>	<b>\$582.0</b>	<b>\$532.0</b>	<b>\$1,047.6</b>	<b>\$635.9</b>
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	\$644.7	\$678.9	\$715.8	\$744.1	\$849.1	\$845.1	\$911.9	\$911.9
Worker's Compensation Fund (013/671)	\$219.9	\$294.7	\$97.6	(\$55.4)	\$125.6	\$73.9	\$105.3	\$105.3
Liability Self-Insurance Fund (016/672)	\$16.0	\$17.2	\$13.5	\$16.1	\$17.0	\$26.1	\$27.7	\$27.7
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>\$880.5</b>	<b>\$990.8</b>	<b>\$827.0</b>	<b>\$704.8</b>	<b>\$991.7</b>	<b>\$945.1</b>	<b>\$1,044.9</b>	<b>\$1,044.9</b>
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	\$7.8	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046/710)	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
<b>Total Fiduciary Funds</b>	<b>\$7.8</b>	<b>\$0.3</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.0</b>	<b>\$0.8</b>	<b>\$0.8</b>
<b>Total All Funds</b>	<b>\$9,174.6</b>	<b>\$10,188.5</b>	<b>\$10,925.4</b>	<b>\$10,297.7</b>	<b>\$19,080.0</b>	<b>\$11,061.6</b>	<b>\$17,505.7</b>	<b>\$13,398.4</b>



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

Distribution of Estimated Expenditures, 2008-09  
(Dollars in Millions)

	<b>LAUSD Estimated Expenditures \$13,398.4</b>										
<b>Row Totals</b>											
<b>Row A All Funds</b>	<b>General Fund<sup>R,SFP</sup></b>	<b>Adult Ed. Fund<sup>R,SFP</sup></b>	<b>Child Dev. Fund<sup>R,SFP</sup></b>	<b>Cafeteria Fund</b>	<b>Deferred Maint. Fund</b>	<b>Capital Funds</b>	<b>Fiduciary Funds</b>	<b>Intrnl Svcs Funds</b>	<b>Debt Svc. Funds</b>		
<u>\$13,398.4</u>	<b>\$6,877.9M</b>	<b>\$240.9M</b>	<b>\$131.4M</b>	<b>\$346.9M</b>	<b>\$97.3M</b>	<b>\$4,022.4M</b>	<b>\$0.8M</b>	<b>\$1,044.9M</b>	<b>\$635.9M</b>		
<b>Row B Dist. Defined Pgms</b>	<b>General Program</b>	<b>Special Educ.</b>	<b>Options Program</b>	<b>Reserves*</b>	<b>Hourly Int/Rmdtn</b>	<b>After School Pgm</b>	<b>TIIG</b>	<b>Regional Occ Ctrs</b>	<b>Cmpstry &amp; Biling. Educ.</b>	<b>Interfund Transfers</b>	<b>Repair/Genl Maint</b>
<u>\$6,877.9</u>	<b>\$3,625.1M</b>	<b>\$1,448.5M</b>	<b>\$77.7M</b>	<b>\$ .0 M</b>	<b>\$69.1M</b>	<b>\$124.9M</b>	<b>\$579.3M</b>	<b>\$90.0M</b>	<b>\$642.3M</b>	<b>\$48.5M</b>	<b>\$172.3M</b>
<b>Row C SFP</b>	<b>Specially Funded</b>	<b>Specially Funded</b>				<b>Specially Funded</b>		<b>Specially Funded</b>	<b>Specially Funded</b>		
<u>\$1,028.5</u>	<b>\$256.8M</b>	<b>\$19.5M</b>				<b>\$102.8M</b>		<b>\$7.0M</b>	<b>\$642.3M</b>		
<b>Row D GFRP</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program*</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>	<b>Regular Program</b>		<b>Regular Program</b>	<b>Regular Program</b>
<u>\$5,849.4</u>	<b>\$3,368.3M</b>	<b>\$1,429.0M</b>	<b>\$77.7M</b>	<b>\$ .0 M</b>	<b>\$69.1M</b>	<b>\$22.1M</b>	<b>\$579.3M</b>	<b>\$83.0M</b>		<b>\$48.5M</b>	<b>\$172.3M</b>

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

\*Funds must be transferred from Reserves into another District Defined Program before expenditures can occur.

## **Estimated Expenditures by District Defined Program General Fund Regular Program**

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

- The “General Program – Unrestricted” portion of the budget includes estimated expenditures of \$2,934.6 million. This portion of the budget pays for the basic resources used to fund LAUSD schools and offices.
- The “Special Education” portion of the budget includes estimated expenditures of \$1,429.0 million for students who have special needs because of physical, emotional, intellectual or learning disabilities.
- The “Targeted Instructional Improvement Grant” portion of the budget includes estimated expenditures of \$579.3 million. This grant pays for the cost of LAUSD’s court-ordered and voluntary desegregation programs.
- The “General Program – Restricted” portion of the budget includes estimated expenditures of \$433.7 million for special programs such as class-size reduction and Gifted and Talented Education (GATE).
- The “Routine Repair and General Maintenance” portion of the budget includes estimated expenditures of \$172.3 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.
- The “Hourly Intervention/Remediation” portion of the budget includes estimated expenditures of \$69.1 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 “Options Program” portion of the budget includes estimated expenditures of \$77.7 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 “Regional Occupational Centers/Skills Centers” portion of the budget includes estimated expenditures of \$83.0 million. This program, funded by the State, provides training for various job-related skills and occupations.
- The “After School Programs” portion of the budget includes estimated expenditures of \$22.1 million. This portion of the budget uses unrestricted funds to pay for recreation-oriented after school programs.

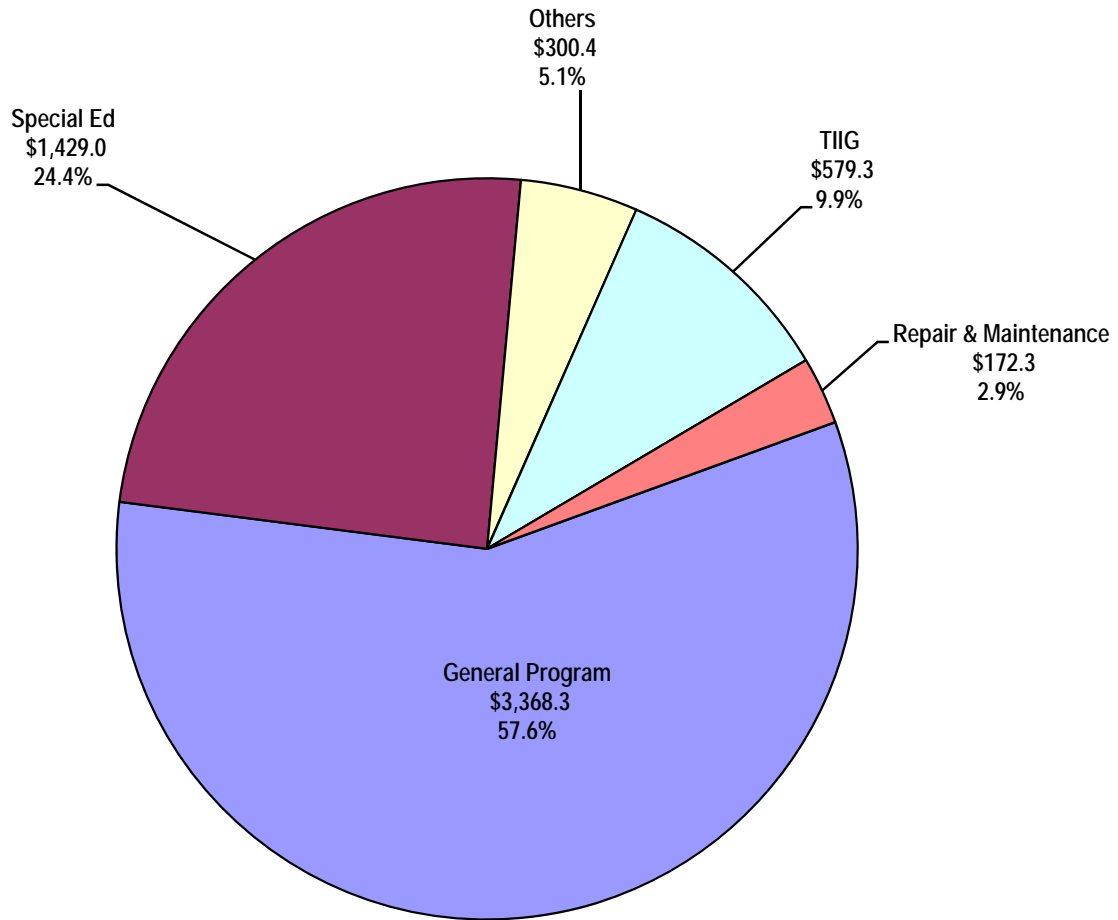


- The “Interfund Transfers” portion of the budget includes estimated expenditures of \$48.5 million. This is for repayment of Certificates of Participation (COPs) and other expenditures that must be recognized first in the General Fund and then transferred into another fund.
- The “Reserves” portion of the budget includes no estimated expenditures. Much of this District Defined Program is the Reserve for Economic Uncertainties, which is expended only in case of financial necessity (e.g., unanticipated revenue shortfall or expenditure overage). Expenditures are not recognized in the “Reserves” portion of the budget; when these funds are to be utilized, they are transferred to accounts in other District Defined Programs, and the expenditures are recorded there.

# Estimated Expenditure Budget by District Defined Programs

(Amounts in millions and percent of total)

## General Fund, Regular Program



**Total = \$5,849.4**

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

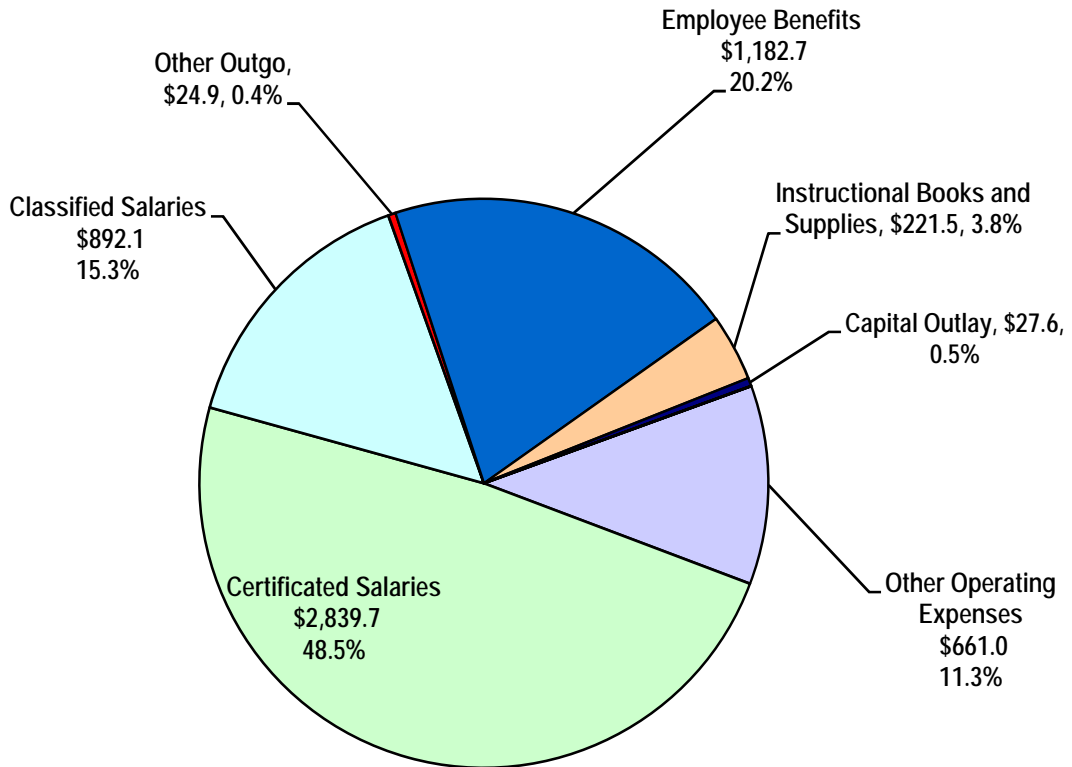
## **Estimated Expenditures by Object General Fund Regular Program**

The accompanying graph shows General Fund Regular Program estimated expenditures by “object of expenditure.” 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 = \$5,849.4**

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

## II. Financial Details

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*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 2008-09 PROVISIONAL BUDGET

### General Fund - Regular Program (000R/010)

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

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$18.5	\$31.4	\$100.1	\$81.1	\$72.1	\$83.6	\$49.2	\$49.2
Designated Beginning Balance	\$368.9	\$158.0	\$189.0	\$245.8	\$279.1	\$426.9	\$386.0	\$386.0
Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$10.9	\$10.9	\$10.9
Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$72.4	\$72.4
<i>Total Beginning Balance</i>	\$489.6	\$240.0	\$348.5	\$410.2	\$438.3	\$592.9	\$518.5	\$518.5
<i>Revenue</i>								
Revenue Limit Revenues	\$3,300.8	\$3,431.9	\$3,569.3	\$3,723.6	\$3,653.1	\$3,625.4	\$3,522.9	\$3,522.9
Federal Revenues	\$154.4	\$133.5	\$131.2	\$151.0	\$153.1	\$155.1	\$150.7	\$150.7
State Revenues	\$1,434.6	\$1,587.9	\$1,593.0	\$1,948.7	\$1,942.3	\$1,941.9	\$1,888.7	\$1,888.7
Local Revenues	\$65.9	\$73.8	\$88.2	\$106.5	\$100.6	\$105.6	\$82.0	\$82.0
Interfund Transfers In	\$8.3	\$28.3	\$34.7	\$53.7	\$64.5	\$102.8	\$177.1	\$177.1
Other Financing Sources	\$19.5	\$215.5	\$1.4	\$5.3	\$12.5	\$7.9	\$9.0	\$9.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$13.6	\$0.0	\$0.0	(\$38.7)	\$0.0	(\$0.4)	\$0.0	\$0.0
Local Miscellaneous	\$4.4	\$3.2	\$7.2	(\$0.2)	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$5,001.6	\$5,474.1	\$5,425.0	\$5,949.9	\$5,926.1	\$5,938.3	\$5,830.5	\$5,830.5
<b>Total Sources of Funds</b>	\$5,491.2	\$5,714.1	\$5,773.5	\$6,360.1	\$6,364.4	\$6,531.3	\$6,349.0	\$6,349.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$2,542.5	\$2,554.4	\$2,605.1	\$2,792.1	\$2,887.8	\$2,919.8	\$2,804.4	\$2,839.7
Classified Salaries	\$794.6	\$774.4	\$797.6	\$885.7	\$917.2	\$954.7	\$890.4	\$892.1
Employee Benefits	\$1,087.0	\$1,097.8	\$1,150.9	\$1,185.3	\$1,199.3	\$1,228.3	\$1,184.8	\$1,182.7
Books and Supplies	\$175.1	\$192.2	\$237.2	\$256.1	\$542.8	\$254.3	\$522.9	\$221.5
Other Operating Expense	\$489.3	\$452.3	\$468.3	\$544.1	\$609.6	\$585.1	\$758.0	\$661.0
Capital Outlay	\$32.4	\$26.5	\$23.0	\$33.0	\$53.9	\$30.5	\$46.4	\$27.6
Other Outgo	\$130.4	\$268.0	\$81.3	\$70.9	\$59.8	\$40.0	\$17.5	\$24.9
<i>Total Expenditure</i>	\$5,251.3	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$6,012.8	\$6,224.3	\$5,849.4
<i>Ending Balance</i>								
Undesignated Ending Balance	\$31.4	\$100.1	\$81.1	\$83.6	\$0.0	\$49.2	\$36.4	\$89.6
Carryover Ending Balance*	\$158.0	\$189.0	\$245.8	\$207.0	\$5.9	\$95.1	\$0.0	\$40.4
Inventories, Cash, Other	\$18.9	\$26.1	\$15.6	\$10.9	\$15.6	\$10.9	\$10.9	\$10.9
Economic Uncertainties	\$31.7	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$219.9	\$0.0	\$290.9	\$5.0	\$286.3
<i>Total Ending Balance</i>	\$240.0	\$348.5	\$410.2	\$592.9	\$93.9	\$518.5	\$124.7	\$499.6
<b>Total Uses of Funds</b>	\$5,491.2	\$5,714.1	\$5,773.5	\$6,360.1	\$6,364.4	\$6,531.3	\$6,349.0	\$6,349.0

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### General Fund - Specially Funded (000S/010)

General Fund - Specially Funded is the fund used for K - 12 grants, including Title 1 and Economic Impact Aid.

<b>Specially Funded Pro</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$89.4	\$84.0	\$1.1	\$24.3	\$80.0	\$102.3	\$55.8	\$55.8
<i>Total Beginning Balance</i>	\$89.4	\$84.0	\$1.1	\$24.3	\$80.0	\$102.3	\$55.8	\$55.8
<i>Revenue</i>								
Federal Revenues	\$565.8	\$663.4	\$751.9	\$624.7	\$752.6	\$630.9	\$689.2	\$689.2
State Revenues	\$314.4	\$303.3	\$328.6	\$353.4	\$394.1	\$358.2	\$311.5	\$311.5
Local Revenues	\$12.2	\$11.9	\$9.8	\$13.8	\$39.3	\$12.3	\$18.5	\$18.5
Interfund Transfers In	\$0.0	\$0.0	\$57.3	\$7.2	\$47.5	\$50.8	\$0.0	\$0.0
Interprogram Transfers	(\$13.5)	\$0.0	\$0.0	\$38.9	\$0.0	\$0.4	\$0.0	\$0.0
Local Miscellaneous	(\$4.4)	(\$4.4)	(\$7.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$874.5	\$974.2	\$1,140.5	\$1,037.9	\$1,233.4	\$1,052.5	\$1,019.2	\$1,019.2
<b>Total Sources of Funds</b>	\$963.9	\$1,058.2	\$1,141.5	\$1,062.3	\$1,313.5	\$1,154.8	\$1,075.1	\$1,075.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$376.9	\$422.9	\$445.8	\$422.4	\$524.4	\$445.1	\$342.0	\$315.0
Classified Salaries	\$85.8	\$96.5	\$100.3	\$95.4	\$117.1	\$101.3	\$88.7	\$85.9
Employee Benefits	\$109.5	\$130.5	\$141.3	\$128.8	\$164.9	\$149.4	\$116.9	\$113.6
Books and Supplies	\$177.1	\$176.5	\$198.7	\$117.8	\$253.5	\$160.9	\$313.8	\$300.3
Other Operating Expense	\$85.4	\$113.2	\$148.6	\$163.9	\$203.0	\$206.3	\$160.2	\$160.2
Capital Outlay	\$12.0	\$16.1	\$40.1	\$1.9	\$18.5	\$6.4	\$6.0	\$6.0
Other Outgo	\$33.2	\$101.5	\$42.4	\$29.8	\$32.0	\$29.6	\$47.5	\$47.5
<i>Total Expenditure</i>	\$879.8	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,099.0	\$1,075.1	\$1,028.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$84.0	\$1.1	\$24.3	\$102.3	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$55.8	\$0.0	\$46.6
<i>Total Ending Balance</i>	\$84.0	\$1.1	\$24.3	\$102.3	\$0.0	\$55.8	\$0.0	\$46.6
<b>Total Uses of Funds</b>	\$963.9	\$1,058.2	\$1,141.5	\$1,062.3	\$1,313.5	\$1,154.8	\$1,075.1	\$1,075.1

\* May include legally restricted balances prior to FY 2007-08.



## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Adult Education Fund - Regular (029/110)

The Adult Education Fund mainly operates Community Adult Schools that serve adults and a small number of concurrently enrolled students.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$1.4	\$0.0	\$5.1	\$8.6	\$22.1	\$0.0	\$24.5	\$24.5
Designated Beginning Balance	\$4.3	\$1.0	\$1.7	\$10.3	\$6.3	\$33.8	\$9.4	\$9.4
Inventories, Cash, Other	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Beginning Balance</i>	\$6.1	\$1.4	\$7.0	\$19.1	\$28.5	\$34.1	\$34.1	\$34.1
<i>Revenue</i>								
Revenue Limit Revenues	\$136.1	\$143.4	\$155.3	\$169.1	\$181.4	\$192.0	\$185.0	\$185.0
Local Revenues	\$0.8	\$0.9	\$1.9	\$3.1	\$2.1	\$5.9	\$2.5	\$2.5
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$4.2	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$136.8	\$144.3	\$157.2	\$176.4	\$183.5	\$197.9	\$187.6	\$187.6
<b>Total Sources of Funds</b>	\$142.9	\$145.7	\$164.2	\$195.5	\$212.1	\$232.0	\$221.7	\$221.7
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$86.3	\$82.4	\$84.8	\$94.6	\$128.2	\$106.9	\$120.6	\$109.2
Classified Salaries	\$13.1	\$14.2	\$13.8	\$16.4	\$19.6	\$17.6	\$18.3	\$18.1
Employee Benefits	\$29.7	\$30.4	\$32.4	\$35.5	\$44.8	\$41.5	\$41.3	\$38.2
Books and Supplies	\$1.3	\$1.6	\$2.5	\$4.0	\$9.7	\$5.2	\$15.2	\$8.6
Other Operating Expense	\$2.7	\$4.0	\$5.2	\$4.7	\$3.9	\$8.1	\$5.7	\$5.7
Capital Outlay	\$0.5	\$0.3	\$0.1	\$0.8	\$3.0	\$2.5	\$0.0	\$0.0
Other Outgo	\$7.9	\$5.8	\$6.2	\$5.4	\$2.7	\$16.0	\$20.5	\$20.5
<i>Total Expenditure</i>	\$141.5	\$138.8	\$145.1	\$161.4	\$211.9	\$197.8	\$221.5	\$200.2
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$5.1	\$8.6	\$20.1	\$0.0	\$24.5	\$0.0	\$0.0
Carryover Ending Balance*	\$1.0	\$1.7	\$10.3	\$13.8	\$0.0	\$9.4	\$0.0	\$21.3
Inventories, Cash, Other	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Ending Balance</i>	\$1.4	\$7.0	\$19.1	\$34.1	\$0.2	\$34.1	\$0.2	\$21.5
<b>Total Uses of Funds</b>	\$142.9	\$145.7	\$164.2	\$195.5	\$212.1	\$232.0	\$221.7	\$221.7

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Adult Education Fund - SFP (029/110)

The Adult Education Fund mainly operates Community Adult Schools that serve adults and a small number of concurrently enrolled students.

<b>Specially Funded Pro</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Revenue</i>								
Federal Revenues	\$24.3	\$20.7	\$19.0	\$17.6	\$26.0	\$34.7	\$20.2	\$20.2
State Revenues	\$11.5	\$13.3	\$11.5	\$10.3	\$29.4	\$21.6	\$20.1	\$20.1
Local Revenues	\$0.2	\$0.2	\$0.2	\$0.1	\$0.5	\$0.1	\$0.4	\$0.4
<i>Total Revenue</i>	\$36.1	\$34.2	\$30.6	\$28.0	\$55.8	\$56.4	\$40.8	\$40.8
<b>Total Sources of Funds</b>	\$36.1	\$34.2	\$30.6	\$28.0	\$55.8	\$56.4	\$40.8	\$40.8
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$14.1	\$14.3	\$13.0	\$11.2	\$20.0	\$21.2	\$8.6	\$8.6
Classified Salaries	\$6.7	\$7.6	\$7.1	\$6.7	\$9.8	\$12.7	\$6.6	\$6.6
Employee Benefits	\$6.4	\$6.9	\$6.5	\$6.0	\$6.3	\$11.0	\$4.7	\$4.7
Books and Supplies	\$6.8	\$3.9	\$2.8	\$3.2	\$16.5	\$9.7	\$18.9	\$18.9
Other Operating Expense	\$1.3	\$1.0	\$0.7	\$0.6	\$1.2	\$1.3	\$0.5	\$0.5
Capital Outlay	\$0.3	\$0.3	\$0.1	\$0.1	\$0.4	\$0.1	\$0.0	\$0.0
Other Outgo	\$0.3	\$0.3	\$0.3	\$0.2	\$1.6	\$0.3	\$1.4	\$1.4
<i>Total Expenditure</i>	\$36.1	\$34.2	\$30.6	\$28.0	\$55.8	\$56.4	\$40.8	\$40.8
<b>Total Uses of Funds</b>	\$36.1	\$34.2	\$30.6	\$28.0	\$55.8	\$56.4	\$40.8	\$40.8

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Child Development Fund - Regular (011/120)

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$3.9	\$1.4	\$3.3	\$5.7	\$5.0	\$10.6	\$1.6	\$1.6
Inventories, Cash, Other	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Beginning Balance</i>	\$4.0	\$1.7	\$3.4	\$5.8	\$5.1	\$10.7	\$1.7	\$1.7
<i>Revenue</i>								
Federal Revenues	\$19.9	\$21.3	\$15.1	\$15.4	\$15.2	\$15.2	\$15.2	\$15.2
State Revenues	\$56.1	\$58.3	\$69.3	\$80.6	\$85.7	\$82.4	\$75.3	\$75.3
Local Revenues	\$1.5	\$1.6	\$1.6	\$2.1	\$2.0	\$2.0	\$1.9	\$1.9
Interfund Transfers In	\$8.4	\$8.1	\$8.8	\$7.1	\$10.1	\$0.0	\$16.0	\$16.0
<i>Total Revenue</i>	\$86.0	\$89.3	\$94.9	\$105.2	\$112.9	\$99.5	\$108.3	\$108.3
<b>Total Sources of Funds</b>	\$90.0	\$90.9	\$98.3	\$111.0	\$117.9	\$110.2	\$110.0	\$110.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$30.8	\$31.4	\$32.7	\$35.4	\$37.6	\$37.1	\$37.0	\$36.0
Classified Salaries	\$27.3	\$28.1	\$29.3	\$31.9	\$37.4	\$35.8	\$36.8	\$35.1
Employee Benefits	\$22.2	\$21.8	\$23.6	\$24.9	\$25.1	\$28.0	\$24.4	\$24.1
Books and Supplies	\$2.7	\$1.9	\$2.3	\$3.2	\$11.7	\$3.2	\$8.0	\$3.7
Other Operating Expense	\$3.6	\$2.7	\$2.4	\$2.9	\$3.2	\$4.2	\$2.9	\$1.1
Capital Outlay	\$0.1	\$0.1	\$0.1	\$0.1	\$2.8	\$0.2	\$0.8	\$0.8
Other Outgo	\$1.5	\$1.4	\$2.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$88.3	\$87.5	\$92.4	\$100.3	\$117.8	\$108.5	\$109.9	\$100.8
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1.4	\$3.3	\$5.7	\$10.6	\$0.0	\$1.6	\$0.0	\$9.1
Inventories, Cash, Other	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Ending Balance</i>	\$1.7	\$3.4	\$5.8	\$10.7	\$0.1	\$1.7	\$0.1	\$9.2
<b>Total Uses of Funds</b>	\$90.0	\$90.9	\$98.3	\$111.0	\$117.9	\$110.2	\$110.0	\$110.0

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Child Development Fund - SFP (011/120)

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>Specially Funded Pro</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$0.5	\$0.5	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
<i>Total Beginning Balance</i>	\$0.5	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
<i>Revenue</i>								
Federal Revenues	\$0.1	\$0.1	\$0.2	\$0.0	\$1.0	\$0.1	\$0.5	\$0.5
State Revenues	\$11.5	\$15.2	\$11.5	\$11.7	\$32.1	\$28.5	\$18.5	\$18.5
Local Revenues	\$2.6	\$4.8	\$5.3	\$6.8	\$13.0	\$15.7	\$11.2	\$11.2
<i>Total Revenue</i>	\$14.2	\$20.1	\$17.0	\$18.6	\$46.0	\$44.4	\$30.2	\$30.2
<b>Total Sources of Funds</b>	\$14.7	\$20.5	\$17.4	\$19.0	\$46.4	\$44.7	\$30.6	\$30.6
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$4.8	\$5.4	\$5.9	\$6.8	\$7.5	\$12.4	\$6.9	\$6.9
Classified Salaries	\$4.5	\$4.9	\$4.4	\$4.4	\$6.0	\$12.0	\$6.0	\$6.0
Employee Benefits	\$2.4	\$3.0	\$3.2	\$3.2	\$4.4	\$10.1	\$5.7	\$5.7
Books and Supplies	\$1.2	\$1.6	\$0.9	\$1.1	\$18.0	\$3.5	\$7.9	\$7.9
Other Operating Expense	\$1.0	\$2.1	\$1.9	\$2.4	\$6.7	\$4.8	\$2.5	\$2.5
Capital Outlay	\$0.0	\$2.4	\$0.0	\$0.0	\$2.5	\$0.0	\$0.4	\$0.4
Other Outgo	\$0.4	\$0.7	\$0.7	\$0.6	\$1.3	\$1.4	\$1.2	\$1.2
<i>Total Expenditure</i>	\$14.3	\$20.1	\$17.1	\$18.6	\$46.4	\$44.4	\$30.6	\$30.6
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.5	\$0.4	\$0.4	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.5	\$0.4	\$0.4	\$0.4	\$0.0	\$0.4	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$14.7	\$20.5	\$17.4	\$19.0	\$46.4	\$44.7	\$30.6	\$30.6

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## Cafeteria Fund (030/130)

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

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$10.0	\$0.5	\$1.0	\$0.6	\$7.1	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$6.3	\$19.2	\$32.6	\$26.0	\$26.8	\$46.4	\$30.4	\$30.4
Inventories, Cash, Other	\$8.0	\$8.0	\$7.6	\$32.6	\$7.6	\$7.6	\$7.6	\$7.6
<i>Total Beginning Balance</i>	\$24.3	\$27.7	\$41.2	\$59.2	\$41.4	\$54.0	\$38.0	\$38.0
<i>Revenue</i>								
Federal Revenues	\$204.1	\$226.6	\$216.7	\$215.3	\$231.4	\$225.0	\$257.2	\$257.2
State Revenues	\$13.6	\$14.1	\$13.8	\$18.2	\$16.8	\$21.2	\$17.6	\$17.6
Local Revenues	\$23.8	\$20.6	\$20.8	\$19.7	\$22.6	\$20.3	\$22.3	\$22.3
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.3	\$30.4	\$17.7	\$57.7	\$57.7
Other Financing Sources	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$241.6	\$261.4	\$263.6	\$253.5	\$301.2	\$284.3	\$354.9	\$354.9
<b>Total Sources of Funds</b>	\$265.9	\$289.1	\$304.9	\$312.7	\$342.6	\$338.2	\$392.9	\$392.9
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$91.4	\$88.6	\$86.2	\$94.8	\$116.3	\$100.8	\$102.6	\$102.6
Employee Benefits	\$39.2	\$38.0	\$40.5	\$38.7	\$75.9	\$49.0	\$62.1	\$62.1
Books and Supplies	\$96.8	\$112.4	\$109.9	\$114.7	\$125.3	\$126.3	\$146.5	\$136.5
Other Operating Expense	\$8.0	\$7.6	\$9.1	\$9.7	\$9.7	\$11.8	\$10.9	\$10.9
Capital Outlay	\$0.1	\$0.0	\$0.0	\$0.9	\$7.3	\$12.3	\$50.9	\$30.9
Other Outgo	\$2.6	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$3.7	\$3.7
<i>Total Expenditure</i>	\$238.2	\$247.9	\$245.7	\$258.7	\$334.5	\$300.2	\$376.9	\$346.9
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.5	\$1.0	\$0.6	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$19.2	\$32.6	\$26.0	\$46.4	\$0.4	\$30.4	\$8.4	\$38.4
Inventories, Cash, Other	\$8.0	\$7.6	\$32.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6
<i>Total Ending Balance</i>	\$27.7	\$41.2	\$59.2	\$54.0	\$8.1	\$38.0	\$16.0	\$46.0
<b>Total Uses of Funds</b>	\$265.9	\$289.1	\$304.9	\$312.7	\$342.6	\$338.2	\$392.9	\$392.9

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Deferred Maintenance Fund (027/140)

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$45.0	\$21.5	\$56.9	\$110.6	\$136.2	\$153.9	\$159.3	\$159.3
<i>Total Beginning Balance</i>	\$45.0	\$21.5	\$56.9	\$110.6	\$136.2	\$153.9	\$159.3	\$159.3
<i>Revenue</i>								
State Revenues	(\$16.5)	\$30.1	\$30.7	\$30.2	\$30.2	\$28.9	\$0.0	\$0.0
Local Revenues	\$0.1	\$0.8	\$2.8	\$7.4	\$3.0	\$7.8	\$0.0	\$0.0
Interfund Transfers In	\$8.1	\$23.3	\$30.0	\$30.2	\$30.9	\$31.0	\$0.0	\$0.0
<i>Total Revenue</i>	(\$8.3)	\$54.2	\$63.5	\$67.8	\$64.1	\$67.8	\$0.0	\$0.0
<i>Total Sources of Funds</i>	\$36.7	\$75.6	\$120.4	\$178.4	\$200.3	\$221.7	\$159.3	\$159.3
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$4.2	\$4.2	\$3.2	\$3.9	\$11.2	\$6.4	\$10.7	\$10.7
Employee Benefits	\$2.1	\$1.7	\$1.3	\$1.5	\$4.2	\$2.0	\$1.2	\$1.2
Books and Supplies	\$0.9	\$1.1	\$0.7	\$0.4	\$51.6	\$1.5	\$53.7	\$23.7
Other Operating Expense	\$9.4	\$10.2	\$3.5	\$16.9	\$133.4	\$48.4	\$86.6	\$56.6
Capital Outlay	(\$1.3)	\$1.5	\$1.1	\$1.8	\$0.0	\$4.0	\$7.2	\$5.2
<i>Total Expenditure</i>	\$15.2	\$18.7	\$9.8	\$24.5	\$200.3	\$62.3	\$159.3	\$97.3
<i>Ending Balance</i>								
Carryover Ending Balance*	\$21.5	\$56.9	\$110.6	\$153.9	\$0.0	\$159.3	\$0.0	\$62.0
<i>Total Ending Balance</i>	\$21.5	\$56.9	\$110.6	\$153.9	\$0.0	\$159.3	\$0.0	\$62.0
<i>Total Uses of Funds</i>	\$36.7	\$75.6	\$120.4	\$178.4	\$200.3	\$221.7	\$159.3	\$159.3

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Building Fund - Proposition BB (045/211)

Prop BB was a local bond issue approved by voters in April 1997. This fund is used for construction of new schools and repair and modernization of existing schools, often with State matching funds. There is \$ 0 million of unused authority.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$860.2	\$483.3	\$257.4	\$213.5	\$117.9	\$135.8	\$115.7	\$115.7
Inventories, Cash, Other	\$17.5	\$12.7	\$7.3	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0
<i>Total Beginning Balance</i>	\$877.7	\$496.0	\$264.8	\$216.5	\$120.9	\$138.8	\$118.7	\$118.7
<i>Revenue</i>								
Local Revenues	\$6.4	\$10.7	\$10.7	\$18.0	\$4.0	\$6.6	\$2.9	\$2.9
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$6.4	\$10.7	\$10.7	\$19.1	\$4.0	\$6.6	\$2.9	\$2.9
<b>Total Sources of Funds</b>	\$884.1	\$506.8	\$275.4	\$235.6	\$124.9	\$145.4	\$121.5	\$121.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$17.9	\$11.3	\$6.6	\$1.3	\$0.7	\$0.5	\$0.6	\$0.6
Employee Benefits	\$6.7	\$4.5	\$2.7	\$0.5	\$0.3	\$0.2	\$0.3	\$0.3
Books and Supplies	\$4.2	\$1.5	\$0.6	\$0.2	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	\$125.6	\$28.1	\$8.7	\$5.5	\$0.1	\$2.4	\$0.1	\$0.1
Capital Outlay	\$233.7	\$198.8	\$40.3	\$88.1	\$123.9	\$23.5	\$117.6	\$87.6
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$388.1	\$244.3	\$58.9	\$95.6	\$124.9	\$26.7	\$118.5	\$88.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$483.3	\$255.1	\$213.5	\$137.1	\$0.0	\$115.7	\$0.0	\$30.0
Inventories, Cash, Other	\$12.7	\$7.3	\$3.0	\$3.0	\$0.0	\$3.0	\$3.0	\$3.0
<i>Total Ending Balance</i>	\$496.0	\$262.5	\$216.5	\$140.1	\$0.0	\$118.7	\$3.0	\$33.0
<b>Total Uses of Funds</b>	\$884.1	\$506.8	\$275.4	\$235.6	\$124.9	\$145.4	\$121.5	\$121.5

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Building Fund - Measure K (044/213)

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.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$2,057.5	\$1,676.0	\$1,041.0	\$372.9	\$171.7	\$345.2	\$179.9	\$179.9
<i>Total Beginning Balance</i>	\$2,057.5	\$1,676.0	\$1,041.0	\$372.9	\$171.7	\$345.2	\$179.9	\$179.9
<i>Revenue</i>								
Local Revenues	\$32.4	\$26.0	\$23.6	\$15.4	\$7.0	\$17.3	\$4.8	\$4.8
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$140.6	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$500.0	\$915.7	\$150.0	\$576.3	\$576.3
<i>Total Revenue</i>	\$32.4	\$26.0	\$23.6	\$656.0	\$922.7	\$167.3	\$581.1	\$581.1
<b>Total Sources of Funds</b>	\$2,090.0	\$1,702.0	\$1,064.6	\$1,028.9	\$1,094.5	\$512.5	\$761.0	\$761.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$14.3	\$25.5	\$28.7	\$16.4	\$34.1	\$22.9	\$8.4	\$8.4
Employee Benefits	\$5.8	\$9.4	\$7.5	\$6.7	\$14.1	\$10.4	\$3.7	\$3.7
Books and Supplies	\$1.3	\$3.2	\$6.3	\$3.0	\$0.0	\$1.5	\$0.0	\$0.0
Other Operating Expense	\$56.9	\$14.1	\$12.7	\$10.0	\$0.0	\$9.0	\$0.0	\$0.0
Capital Outlay	\$335.6	\$604.9	\$636.4	\$612.4	\$1,046.3	\$274.3	\$748.9	\$508.9
Other Outgo	\$0.0	\$0.0	\$0.0	\$34.3	\$0.0	\$14.5	\$0.0	\$0.0
<i>Total Expenditure</i>	\$414.0	\$657.1	\$691.7	\$682.8	\$1,094.5	\$332.6	\$761.0	\$521.0
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1,676.0	\$1,044.9	\$372.9	\$346.1	\$0.0	\$179.9	\$0.0	\$240.0
<i>Total Ending Balance</i>	\$1,676.0	\$1,044.9	\$372.9	\$346.1	\$0.0	\$179.9	\$0.0	\$240.0
<b>Total Uses of Funds</b>	\$2,090.0	\$1,702.0	\$1,064.6	\$1,028.9	\$1,094.5	\$512.5	\$761.0	\$761.0

\* May include legally restricted balances prior to FY 2007-08.



## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Building Fund - Measure R (043/210)

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 matching State funds.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	(\$174.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$342.5	\$341.5	\$374.2	\$477.3	\$477.3
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3
<i>Total Beginning Balance</i>	\$0.0	\$0.0	(\$174.8)	\$342.5	\$341.8	\$374.5	\$477.6	\$477.6
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$15.4	\$29.6	\$10.6	\$32.9	\$9.2	\$9.2
Interfund Transfers In	\$0.0	\$0.1	\$0.0	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$228.8	\$904.7	\$400.0	\$2,553.4	\$550.0	\$1,607.9	\$1,607.9
<i>Total Revenue</i>	\$0.0	\$228.9	\$920.1	\$432.2	\$2,564.0	\$582.9	\$1,617.1	\$1,617.1
<b><i>Total Sources of Funds</i></b>	\$0.0	\$228.9	\$745.3	\$774.7	\$2,905.8	\$957.3	\$2,094.7	\$2,094.7
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$9.1	\$16.7	\$22.1	\$38.4	\$21.2	\$38.3	\$38.3
Employee Benefits	\$0.0	\$3.6	\$6.7	\$8.7	\$15.4	\$5.3	\$14.4	\$14.4
Books and Supplies	\$0.0	\$2.5	\$4.4	\$3.0	\$0.0	\$1.7	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$7.8	\$18.5	\$12.6	\$0.0	\$18.0	\$0.0	\$0.0
Capital Outlay	\$0.0	\$211.1	\$356.5	\$350.7	\$2,851.7	\$433.5	\$2,041.7	\$1,041.7
Other Outgo	\$0.0	\$150.0	\$0.0	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$384.1	\$402.8	\$400.3	\$2,905.5	\$479.7	\$2,094.4	\$1,094.4
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	(\$155.3)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.0	\$0.0	\$342.5	\$374.2	\$0.0	\$477.3	\$0.0	\$1,000.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
<i>Total Ending Balance</i>	\$0.0	(\$155.3)	\$342.5	\$374.5	\$0.3	\$477.6	\$0.3	\$1,000.3
<b><i>Total Uses of Funds</i></b>	\$0.0	\$228.9	\$745.3	\$774.7	\$2,905.8	\$957.3	\$2,094.7	\$2,094.7

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Building Fund - Measure Y (042/214)

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.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$168.2	\$117.8	\$111.1	\$318.7	\$318.7
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.5
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$168.2	\$117.8	\$111.6	\$319.2	\$319.2
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.0	\$3.0	\$8.3	\$10.8	\$16.9	\$10.0	\$10.0
Other Financing Sources	\$0.0	\$0.0	\$401.0	\$0.0	\$1,387.4	\$300.0	\$1,007.8	\$1,007.8
<i>Total Revenue</i>	\$0.0	\$0.0	\$404.0	\$8.3	\$1,398.2	\$316.9	\$1,017.8	\$1,017.8
<b>Total Sources of Funds</b>	\$0.0	\$0.0	\$404.0	\$176.5	\$1,516.0	\$428.5	\$1,336.9	\$1,336.9
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.1	\$0.6	\$12.0	\$3.3	\$36.7	\$36.7
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.2	\$4.6	\$1.0	\$13.8	\$13.8
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$3.0	\$0.7	\$3.0	\$3.0
Other Operating Expense	\$0.0	\$0.0	\$6.7	\$0.0	\$1.8	\$2.1	\$0.6	\$0.6
Capital Outlay	\$0.0	\$0.0	\$20.4	\$23.3	\$1,462.6	\$70.3	\$1,280.3	\$480.3
Other Outgo	\$0.0	\$0.0	\$208.6	\$40.8	\$31.9	\$32.0	\$1.9	\$1.9
<i>Total Expenditure</i>	\$0.0	\$0.0	\$235.8	\$65.0	\$1,516.0	\$109.4	\$1,336.4	\$536.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$168.2	\$111.6	\$0.0	\$318.7	\$0.0	\$800.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.5
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$168.2	\$111.6	\$0.0	\$319.2	\$0.5	\$800.5
<b>Total Uses of Funds</b>	\$0.0	\$0.0	\$404.0	\$176.5	\$1,516.0	\$428.5	\$1,336.9	\$1,336.9

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**  
**County Sch Facilities Fund - Prop 1D (068/353)**

Proposition 1D was a State bond issue approved by voters in 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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$0.0	\$0.0	\$16.0	\$20.1	\$20.1
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$16.0	\$20.1	\$20.1
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$16.1	\$700.0	\$19.9	\$502.5	\$502.5
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$3.2	\$0.6	\$1.8	\$1.8
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$16.1	\$703.2	\$20.5	\$504.3	\$504.3
<b>Total Sources of Funds</b>	\$0.0	\$0.0	\$0.0	\$16.1	\$703.2	\$36.5	\$524.4	\$524.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
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	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.1	\$703.2	\$16.4	\$524.4	\$324.4
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.0	\$0.1	\$703.2	\$16.4	\$524.4	\$324.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$16.0	\$0.0	\$20.1	\$0.0	\$200.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.0	\$16.0	\$0.0	\$20.1	\$0.0	\$200.0
<b>Total Uses of Funds</b>	\$0.0	\$0.0	\$0.0	\$16.1	\$703.2	\$36.5	\$524.4	\$524.4

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### County Sch Facilities Fund - Prop 55 (067/352)

Proposition 55 was a State bond issue approved by voters in 2004 in which \$ 10.0 billion was allocated for K-12 school construction and modernization. In most cases, a 50% local match is required.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$19.1	\$223.3	\$518.0	\$376.9	\$974.9	\$974.9
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$19.1	\$223.3	\$518.0	\$376.9	\$974.9	\$974.9
<i>Revenue</i>								
State Revenues	\$0.0	\$37.4	\$360.2	\$387.2	\$810.0	\$899.4	\$409.3	\$409.3
Local Revenues	\$0.0	\$0.0	\$5.2	\$16.9	\$9.9	\$16.7	\$9.6	\$9.6
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.0	\$37.4	\$365.4	\$404.2	\$819.9	\$916.1	\$418.9	\$418.9
<b>Total Sources of Funds</b>	\$0.0	\$37.4	\$384.5	\$627.6	\$1,337.9	\$1,293.0	\$1,393.8	\$1,393.8
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.2	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.2	\$0.0	\$0.0
Capital Outlay	\$0.0	\$18.3	\$161.1	\$136.5	\$1,337.9	\$317.5	\$1,393.8	\$793.8
Other Outgo	\$0.0	\$0.0	\$0.0	\$113.8	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$18.3	\$161.2	\$250.7	\$1,337.9	\$318.1	\$1,393.8	\$793.8
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$19.1	\$223.3	\$376.9	\$0.0	\$974.9	\$0.0	\$600.0
<i>Total Ending Balance</i>	\$0.0	\$19.1	\$223.3	\$376.9	\$0.0	\$974.9	\$0.0	\$600.0
<b>Total Uses of Funds</b>	\$0.0	\$37.4	\$384.5	\$627.6	\$1,337.9	\$1,293.0	\$1,393.8	\$1,393.8

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### County Sch Facilities Fund - Prop 47 (066/351)

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$7.8	\$74.1	\$65.0	\$55.0	\$1.8	\$1.1	\$188.5	\$188.5
<i>Total Beginning Balance</i>	\$7.8	\$74.1	\$65.0	\$55.0	\$1.8	\$1.1	\$188.5	\$188.5
<i>Revenue</i>								
State Revenues	\$101.1	\$62.4	\$2.1	\$0.0	\$700.0	\$310.1	\$17.9	\$17.9
Local Revenues	\$0.2	\$0.0	\$6.3	\$10.1	\$8.6	\$4.5	\$2.8	\$2.8
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$6.1	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$101.4	\$62.4	\$8.4	\$16.2	\$708.6	\$314.6	\$20.7	\$20.7
<i>Total Sources of Funds</i>	\$109.2	\$136.5	\$73.4	\$71.2	\$710.4	\$315.6	\$209.2	\$209.2
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.4	\$1.4	\$1.7	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.1	\$0.5	\$0.7	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$2.9	\$0.7	\$1.3	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0
Capital Outlay	\$31.6	\$68.7	\$14.7	\$68.8	\$710.4	\$126.7	\$209.2	\$149.2
Other Outgo	\$0.0	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$35.0	\$71.5	\$18.4	\$70.1	\$710.4	\$127.1	\$209.2	\$149.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$74.1	\$65.0	\$55.0	\$1.1	\$0.0	\$188.5	\$0.0	\$60.0
<i>Total Ending Balance</i>	\$74.1	\$65.0	\$55.0	\$1.1	\$0.0	\$188.5	\$0.0	\$60.0
<i>Total Uses of Funds</i>	\$109.2	\$136.5	\$73.4	\$71.2	\$710.4	\$315.6	\$209.2	\$209.2

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**  
**County Sch Facilities Fund - Prop 1A (065/350)**

Proposition 1A was a State bond issue approved by voters in 1998 in which \$ 6.7 billion was allocated for 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>	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Amounts in \$millions								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$49.3	\$332.1	\$162.3	\$66.6	\$27.0	\$50.0	\$39.0	\$39.0
<i>Total Beginning Balance</i>	\$49.3	\$332.1	\$162.3	\$66.6	\$27.0	\$50.0	\$39.0	\$39.0
<i>Revenue</i>								
State Revenues	\$490.9	(\$0.7)	(\$0.1)	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.0	\$23.1	\$3.7	\$1.9	\$2.3	\$1.1	\$1.1
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$1.5	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$490.9	(\$0.7)	\$23.1	\$3.4	\$1.9	\$2.3	\$1.1	\$1.1
<i>Total Sources of Funds</i>	\$540.2	\$331.4	\$185.4	\$70.1	\$28.9	\$52.3	\$40.2	\$40.2
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$1.5	\$1.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.5	\$0.4	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.3	\$0.2	\$0.3	\$0.3	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	\$3.0	(\$0.1)	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$202.8	\$167.5	\$114.1	\$19.8	\$28.9	\$13.1	\$40.2	\$40.2
Other Outgo	\$0.0	\$0.0	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$208.1	\$169.0	\$118.8	\$20.1	\$28.9	\$13.2	\$40.2	\$40.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$332.1	\$162.3	\$66.6	\$50.0	\$0.0	\$39.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$332.1	\$162.3	\$66.6	\$50.0	\$0.0	\$39.0	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$540.2	\$331.4	\$185.4	\$70.1	\$28.9	\$52.3	\$40.2	\$40.2

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Special Reserve Fund (015/401)

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

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$436.4	\$311.1	\$327.8	\$228.0	\$81.9	\$192.1	\$171.5	\$171.5
<i>Total Beginning Balance</i>	\$436.4	\$311.1	\$327.8	\$228.0	\$81.9	\$192.1	\$171.5	\$171.5
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	\$4.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.0	\$0.0	\$0.3	\$30.5	\$11.2	\$10.0	\$10.0
Local Revenues	\$3.0	\$4.3	\$9.6	\$12.0	\$17.6	\$9.5	\$33.1	\$33.1
Interfund Transfers In	\$13.0	\$127.7	\$27.4	\$70.6	\$0.0	\$14.5	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$10.0	\$0.0	\$128.3	\$138.4	\$223.9	\$223.9
<i>Total Revenue</i>	\$16.0	\$132.0	\$51.9	\$82.8	\$176.4	\$173.7	\$267.0	\$267.0
<b>Total Sources of Funds</b>	\$452.4	\$443.1	\$379.6	\$310.8	\$258.3	\$365.8	\$438.5	\$438.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$1.5	\$1.5	\$1.3	\$0.2	\$6.6	\$1.8	\$6.4	\$6.4
Employee Benefits	\$0.6	\$0.6	\$0.5	\$0.1	\$2.5	\$0.7	\$1.8	\$1.8
Books and Supplies	\$0.1	\$0.0	\$0.2	\$0.2	\$0.9	\$0.9	\$0.9	\$0.9
Other Operating Expense	\$1.9	(\$0.3)	\$0.2	\$0.2	\$0.4	\$0.9	\$0.5	\$0.5
Capital Outlay	\$116.5	\$67.6	\$92.0	\$26.7	\$165.5	\$57.5	\$216.1	\$116.1
Other Outgo	\$20.6	\$46.0	\$57.3	\$91.4	\$82.5	\$132.4	\$212.8	\$212.8
<i>Total Expenditure</i>	\$141.3	\$115.3	\$151.6	\$118.8	\$258.3	\$194.2	\$438.5	\$338.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$311.1	\$303.4	\$228.0	\$192.1	\$0.0	\$171.5	\$0.0	\$100.0
ERP COPS	\$0.0	\$24.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$311.1	\$327.8	\$228.0	\$192.1	\$0.0	\$171.5	\$0.0	\$100.0
<b>Total Uses of Funds</b>	\$452.4	\$443.1	\$379.6	\$310.8	\$258.3	\$365.8	\$438.5	\$438.5

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Special Reserve Fund - CRA (017/400)

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

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$3.1	\$6.9	\$10.5	\$11.7	\$15.3	\$16.0	\$21.1	\$21.1
<i>Total Beginning Balance</i>	\$3.1	\$6.9	\$10.5	\$11.7	\$15.3	\$16.0	\$21.1	\$21.1
<i>Revenue</i>								
Local Revenues	\$0.0	\$3.5	\$2.1	\$5.2	\$4.2	\$9.4	\$4.2	\$4.2
Interfund Transfers In	\$3.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$3.8	\$3.5	\$2.1	\$5.2	\$4.2	\$9.4	\$4.2	\$4.2
<b>Total Sources of Funds</b>	\$6.9	\$10.5	\$12.5	\$17.0	\$19.5	\$25.5	\$25.3	\$25.3
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$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	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$0.1	\$0.6	\$0.1	\$0.2	\$0.1	\$0.1
Capital Outlay	\$0.0	\$0.0	\$0.6	\$0.1	\$19.3	\$0.0	\$21.2	\$11.2
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4.0	\$4.0	\$4.0
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.8	\$0.9	\$19.5	\$4.4	\$25.3	\$15.3
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$6.9	\$10.5	\$11.7	\$5.0	\$0.0	\$21.1	\$0.0	\$10.0
<i>Total Ending Balance</i>	\$6.9	\$10.5	\$11.7	\$16.0	\$0.0	\$21.1	\$0.0	\$10.0
<b>Total Uses of Funds</b>	\$6.9	\$10.5	\$12.5	\$17.0	\$19.5	\$25.5	\$25.3	\$25.3

\* May include legally restricted balances prior to FY 2007-08.



## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Special Reserve Fund - FEMA (022/402)

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$0.5	\$0.5	\$0.5	\$2.4	\$1.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.5	\$0.5	\$0.5	\$2.4	\$1.0	\$0.0	\$0.0	\$0.0
<i>Revenue</i>								
Federal Revenues	\$0.0	(\$2.6)	\$2.6	\$0.0	\$6.3	\$0.0	\$6.7	\$6.7
State Revenues	\$0.0	\$0.0	\$2.8	\$0.4	\$2.6	\$1.9	\$0.4	\$0.4
Interfund Transfers In	\$3.8	\$0.0	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$3.8	(\$2.6)	\$7.7	\$0.4	\$8.9	\$1.9	\$7.1	\$7.1
<b>Total Sources of Funds</b>	\$4.3	(\$2.1)	\$8.1	\$2.7	\$9.9	\$1.9	\$7.1	\$7.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.4	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.1	\$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	(\$0.2)	(\$4.0)	\$1.5	\$0.6	\$9.8	\$1.0	\$7.0	\$7.0
Capital Outlay	\$2.8	\$0.9	\$3.5	\$2.0	\$0.1	\$0.9	\$0.1	\$0.1
Other Outgo	\$0.6	\$0.2	\$0.5	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$3.8	(\$2.6)	\$5.8	\$2.7	\$9.9	\$1.9	\$7.1	\$7.1
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.5	\$0.5	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.5	\$0.5	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$4.3	(\$2.1)	\$8.1	\$2.7	\$9.9	\$1.9	\$7.1	\$7.1

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Special Resv Fund - FEMA - Haz Mit (062/403)

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.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$2.0	\$2.0
Designated Beginning Balance	\$0.0	\$0.0	\$2.2	\$1.8	\$2.8	\$2.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$2.2	\$1.8	\$2.8	\$2.0	\$2.0	\$2.0
<i>Revenue</i>								
Federal Revenues	\$0.0	\$8.6	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Interfund Transfers In	\$25.7	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$25.7	\$10.8	\$2.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Sources of Funds</b>	\$25.7	\$10.8	\$4.2	\$2.1	\$2.8	\$2.0	\$2.0	\$2.0
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.1	\$0.1	\$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	\$21.5	\$12.7	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$3.4	(\$4.5)	\$0.1	\$0.0	\$2.8	\$0.0	\$2.0	\$2.0
Other Outgo	\$0.3	\$0.1	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$25.7	\$8.6	\$2.4	\$0.0	\$2.8	\$0.0	\$2.0	\$2.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.0	\$2.2	\$1.8	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$2.2	\$1.8	\$2.0	\$0.0	\$2.0	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$25.7	\$10.8	\$4.2	\$2.1	\$2.8	\$2.0	\$2.0	\$2.0

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Capital Facilities Acct Fund (073/250)

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$73.8	\$99.1	\$133.1	\$176.9	\$145.1	\$148.7	\$155.9	\$155.9
<i>Total Beginning Balance</i>	\$73.8	\$99.1	\$133.1	\$176.9	\$145.1	\$148.7	\$155.9	\$155.9
<i>Revenue</i>								
Local Revenues	\$70.8	\$80.1	\$91.9	\$105.5	\$88.2	\$81.1	\$63.0	\$63.0
<i>Total Revenue</i>	\$70.8	\$80.1	\$91.9	\$105.5	\$88.2	\$81.1	\$63.0	\$63.0
<b>Total Sources of Funds</b>	\$144.6	\$179.1	\$225.0	\$282.4	\$233.3	\$229.8	\$218.9	\$218.9
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.4	\$0.7	\$0.6	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3
Employee Benefits	\$0.2	\$0.3	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
Books and Supplies	\$0.1	\$0.3	\$0.2	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0
Other Operating Expense	\$1.8	\$1.3	\$1.4	\$0.9	\$97.7	\$1.2	\$155.4	\$45.4
Capital Outlay	\$14.1	\$11.8	\$24.1	\$107.4	\$105.2	\$47.0	\$47.0	\$47.0
Other Outgo	\$29.0	\$31.7	\$21.6	\$24.8	\$29.9	\$23.3	\$16.1	\$16.1
<i>Total Expenditure</i>	\$45.6	\$46.0	\$48.1	\$133.7	\$233.3	\$73.8	\$218.9	\$108.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$99.1	\$133.1	\$176.9	\$148.7	\$0.0	\$155.9	\$0.0	\$110.0
<i>Total Ending Balance</i>	\$99.1	\$133.1	\$176.9	\$148.7	\$0.0	\$155.9	\$0.0	\$110.0
<b>Total Uses of Funds</b>	\$144.6	\$179.1	\$225.0	\$282.4	\$233.3	\$229.8	\$218.9	\$218.9

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### State Sch Bldg Lease/Purch Fund (074/300)

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

<b>Regular Program</b>	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Amounts in \$millions								
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$13.7	\$22.2	\$14.1	\$5.4	\$0.9	\$4.1	\$1.3	\$1.3
<i>Total Beginning Balance</i>	\$13.7	\$22.2	\$14.1	\$5.4	\$0.9	\$4.1	\$1.3	\$1.3
<i>Revenue</i>								
State Revenues	\$14.4	(\$13.3)	(\$1.4)	(\$4.8)	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.2	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
Interfund Transfers In	\$5.7	\$7.6	\$0.0	\$2.6	\$6.9	\$2.6	\$0.0	\$0.0
<i>Total Revenue</i>	\$20.3	(\$5.7)	(\$1.4)	(\$2.0)	\$7.1	\$2.9	\$0.3	\$0.3
<b>Total Sources of Funds</b>	\$34.0	\$16.5	\$12.8	\$3.4	\$8.0	\$7.0	\$1.6	\$1.6
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.1	\$0.0	\$0.1	\$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	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0
Capital Outlay	\$11.7	\$2.1	\$4.6	(\$0.7)	\$8.0	\$5.0	\$1.6	\$1.6
Other Outgo	\$0.0	\$0.0	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$11.8	\$2.4	\$7.4	(\$0.7)	\$8.0	\$5.6	\$1.6	\$1.6
<i>Ending Balance</i>								
Carryover Ending Balance*	\$22.2	\$14.1	\$5.4	\$4.1	\$0.0	\$1.3	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$22.2	\$14.1	\$5.4	\$4.1	\$0.0	\$1.3	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$34.0	\$16.5	\$12.8	\$3.4	\$8.0	\$7.0	\$1.6	\$1.6

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Building Fund (070/212)

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$1.7	\$1.7	\$1.8	\$2.0	\$2.1	\$2.1	\$2.3	\$2.3
<i>Total Beginning Balance</i>	\$1.7	\$1.7	\$1.8	\$2.0	\$2.1	\$2.1	\$2.3	\$2.3
<i>Revenue</i>								
Federal Revenues	\$15.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.1	\$0.2	\$0.2	\$0.2	\$0.1	\$0.3	\$0.1	\$0.1
<i>Total Revenue</i>	\$15.9	\$0.2	\$0.2	\$0.2	\$0.1	\$0.3	\$0.1	\$0.1
<b>Total Sources of Funds</b>	\$17.6	\$1.9	\$2.0	\$2.2	\$2.2	\$2.4	\$2.4	\$2.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$7.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$7.1	\$0.0	\$0.0	\$0.0	\$2.1	\$0.0	\$2.4	\$0.8
<i>Total Expenditure</i>	\$16.0	\$0.1	\$0.0	\$0.1	\$2.2	\$0.1	\$2.4	\$0.8
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1.7	\$1.8	\$2.0	\$2.1	\$0.0	\$2.3	\$0.0	\$1.6
<i>Total Ending Balance</i>	\$1.7	\$1.8	\$2.0	\$2.1	\$0.0	\$2.3	\$0.0	\$1.6
<b>Total Uses of Funds</b>	\$17.6	\$1.9	\$2.0	\$2.2	\$2.2	\$2.4	\$2.4	\$2.4

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**  
**Bond Interest & Redemption Fund (004/510)**

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>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$445.7	\$445.7
Designated Beginning Balance	\$165.0	\$165.8	\$211.4	\$283.0	\$349.1	\$360.1	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$165.0	\$165.8	\$211.4	\$283.0	\$349.1	\$360.1	\$445.7	\$445.7
<i>Revenue</i>								
State Revenues	\$2.4	\$2.8	\$2.7	\$3.4	\$0.0	\$4.8	\$0.0	\$0.0
Local Revenues	\$229.6	\$308.4	\$314.7	\$474.3	\$542.2	\$578.1	\$542.2	\$542.2
Other Financing Sources	\$0.0	\$0.0	\$717.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$231.9	\$311.2	\$1,034.4	\$477.7	\$542.2	\$582.9	\$542.2	\$542.2
<b>Total Sources of Funds</b>	\$396.9	\$477.1	\$1,245.8	\$760.6	\$891.3	\$943.0	\$987.9	\$987.9
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Outgo	\$231.1	\$265.6	\$962.8	\$400.5	\$542.2	\$497.3	\$987.9	\$576.2
<i>Total Expenditure</i>	\$231.1	\$265.6	\$962.8	\$400.5	\$542.2	\$497.3	\$987.9	\$576.2
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$445.7	\$0.0	\$0.0
Carryover Ending Balance*	\$165.8	\$211.4	\$283.0	\$360.1	\$349.1	\$0.0	\$0.0	\$411.7
<i>Total Ending Balance</i>	\$165.8	\$211.4	\$283.0	\$360.1	\$349.1	\$445.7	\$0.0	\$411.7
<b>Total Uses of Funds</b>	\$396.9	\$477.1	\$1,245.8	\$760.6	\$891.3	\$943.0	\$987.9	\$987.9

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Capital Services Fund (071/560)

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.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$48.5	\$48.5
Designated Beginning Balance	\$44.6	\$39.9	\$12.9	\$13.8	\$20.8	\$22.9	\$0.0	\$0.0
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$5.7	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$44.6	\$39.9	\$12.9	\$19.5	\$20.8	\$22.9	\$48.5	\$48.5
<i>Revenue</i>								
Local Revenues	\$0.9	\$3.2	\$1.2	\$1.7	\$0.8	\$1.1	\$1.7	\$1.7
Interfund Transfers In	\$95.3	\$393.3	\$31.5	\$35.1	\$38.8	\$58.8	\$62.9	\$62.9
Other Financing Sources	\$0.0	\$0.0	\$178.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$96.2	\$396.5	\$211.2	\$36.9	\$39.7	\$59.9	\$64.6	\$64.6
<b>Total Sources of Funds</b>	\$140.8	\$436.4	\$224.1	\$56.3	\$60.5	\$82.8	\$113.1	\$113.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Outgo	\$100.9	\$247.3	\$210.3	\$33.4	\$39.7	\$34.3	\$59.6	\$59.6
<i>Total Expenditure</i>	\$100.9	\$247.3	\$210.3	\$33.4	\$39.7	\$34.3	\$59.6	\$59.6
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$48.5	\$53.5	\$53.5
Carryover Ending Balance*	\$39.9	\$189.2	\$13.8	\$22.9	\$20.8	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$39.9	\$189.2	\$13.8	\$22.9	\$20.8	\$48.5	\$53.5	\$53.5
<b>Total Uses of Funds</b>	\$140.8	\$436.4	\$224.1	\$56.3	\$60.5	\$82.8	\$113.1	\$113.1

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Tax Override Fund (005/530)

This fund repays indebtedness resulting from earlier tax levies. The total debt to be repaid is \$ 0.59 million. The repayment schedule will end June 30, 2010.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$0.1	\$0.1
Designated Beginning Balance	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.4	\$0.5	\$0.4	\$0.3	\$0.1	\$0.2	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.5	\$0.5	\$0.4	\$0.4	\$0.1	\$0.2	\$0.0	\$0.0
<b>Total Sources of Funds</b>	\$0.5	\$0.5	\$0.5	\$0.5	\$0.2	\$0.4	\$0.1	\$0.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Outgo	\$0.4	\$0.4	\$0.4	\$0.3	\$0.1	\$0.3	\$0.1	\$0.1
<i>Total Expenditure</i>	\$0.4	\$0.4	\$0.4	\$0.3	\$0.1	\$0.3	\$0.1	\$0.1
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Carryover Ending Balance*	\$0.1	\$0.1	\$0.1	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.0	\$0.0
<b>Total Uses of Funds</b>	\$0.5	\$0.5	\$0.5	\$0.5	\$0.2	\$0.4	\$0.1	\$0.1

\* May include legally restricted balances prior to FY 2007-08.



## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Health & Welfare Benefits Fund (021/670)

This fund provides insurance or reimbursement for medical, vision, and dental care for qualified employees and retirees, plus costs of administration. Costs for such benefits have been growing faster than revenues.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$10.0	\$0.4	\$0.4	\$0.6	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$21.4	\$10.5	\$0.0	\$0.0	\$12.1	\$17.9	\$13.8	\$13.8
Inventories, Cash, Other	\$4.0	\$9.4	\$11.0	\$11.0	\$11.0	\$11.8	\$11.8	\$11.8
<i>Total Beginning Balance</i>	\$25.4	\$29.9	\$11.4	\$11.4	\$23.7	\$29.8	\$25.7	\$25.7
<i>Revenue</i>								
Local Revenues	\$0.6	\$1.8	\$715.8	\$6.7	\$510.9	\$831.2	\$3.7	\$3.7
Interfund Transfers In	\$648.5	\$658.6	\$0.0	\$755.8	\$334.2	\$9.8	\$854.7	\$854.7
<i>Total Revenue</i>	\$649.1	\$660.4	\$715.8	\$762.5	\$845.1	\$841.0	\$858.4	\$858.4
<b>Total Sources of Funds</b>	\$674.5	\$690.3	\$727.2	\$773.8	\$868.7	\$870.8	\$884.1	\$884.1
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$1.1	\$1.1	\$1.4	\$1.7	\$2.3	\$1.7	\$2.1	\$2.1
Employee Benefits	\$0.6	\$0.6	\$0.9	\$0.8	\$1.0	\$0.8	\$0.9	\$0.9
Books and Supplies	\$0.1	\$0.2	\$0.1	\$0.0	\$0.5	\$0.1	\$0.3	\$0.3
Other Operating Expense	\$642.8	\$677.0	\$713.4	\$741.5	\$845.3	\$842.5	\$908.5	\$908.5
<i>Total Expenditure</i>	\$644.7	\$678.9	\$715.8	\$744.1	\$849.1	\$845.1	\$911.9	\$911.9
<i>Ending Balance</i>								
Undesignated Ending Balance	\$10.0	\$0.4	\$0.4	\$0.0	\$0.2	\$0.0	(\$39.7)	(\$39.7)
Carryover Ending Balance*	\$10.5	\$0.0	\$0.0	\$18.8	\$0.0	\$13.8	\$0.0	\$0.0
Inventories, Cash, Other	\$9.4	\$11.0	\$11.0	\$10.9	\$19.4	\$11.8	\$11.8	\$11.8
<i>Total Ending Balance</i>	\$29.9	\$11.4	\$11.4	\$29.8	\$19.6	\$25.7	(\$27.9)	(\$27.9)
<b>Total Uses of Funds</b>	\$674.5	\$690.3	\$727.2	\$773.8	\$868.7	\$870.8	\$884.1	\$884.1

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Worker's Compensation Fund (013/671)

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 cost of administering the fund. Revenues come from each fund that has employees.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	(\$182.9)	\$42.1	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$100.3	\$100.3
Inventories, Cash, Other	\$1.2	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Beg Bal	(\$132.8)	(\$176.8)	(\$290.6)	\$0.0	\$0.0	\$58.3	\$0.0	\$0.0
<i>Total Beginning Balance</i>	(\$131.2)	(\$174.5)	(\$288.6)	(\$180.9)	\$44.1	\$60.3	\$102.3	\$102.3
<i>Revenue</i>								
Local Revenues	\$3.0	\$8.4	\$205.3	\$35.9	\$25.0	\$115.8	\$0.0	\$0.0
Interfund Transfers In	\$173.5	\$172.2	\$0.0	\$150.0	\$81.7	\$0.0	\$40.4	\$40.4
<i>Total Revenue</i>	\$176.5	\$180.6	\$205.3	\$185.9	\$106.7	\$115.8	\$40.4	\$40.4
<b>Total Sources of Funds</b>	\$45.4	\$6.1	(\$83.3)	\$5.0	\$150.7	\$176.2	\$142.7	\$142.7
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Classified Salaries	\$3.1	\$3.5	\$4.0	\$3.9	\$4.8	\$4.0	\$4.3	\$4.3
Employee Benefits	\$1.2	\$1.6	\$1.8	\$1.7	\$2.1	\$1.6	\$1.9	\$1.9
Books and Supplies	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2
Other Operating Expense	\$215.4	\$289.4	\$91.7	(\$61.1)	\$118.5	\$68.1	\$98.9	\$98.9
<i>Total Expenditure</i>	\$219.9	\$294.7	\$97.6	(\$55.4)	\$125.6	\$73.9	\$105.3	\$105.3
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.5	\$1.5
Carryover Ending Balance*	\$0.2	\$0.0	\$0.0	\$58.3	\$23.1	\$0.0	\$33.9	\$33.9
Inventories, Cash, Other	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Ending Bal	(\$176.8)	(\$290.6)	(\$182.9)	\$0.0	\$0.0	\$100.3	\$0.0	\$0.0
<i>Total Ending Balance</i>	(\$174.5)	(\$288.6)	(\$180.9)	\$60.3	\$25.1	\$102.3	\$37.4	\$37.4
<b>Total Uses of Funds</b>	\$45.4	\$6.1	(\$83.3)	\$5.0	\$150.7	\$176.2	\$142.7	\$142.7

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Liability Self-Insurance Fund (016/672)

This fund provides resources for liability claims and judgements against the District, and the cost of administering them.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Amounts	Budget	Estimate	Amounts	Amounts
<b>Sources of Funds</b>								
<i>Beginning Balance</i>								
Inventories, Cash, Other	\$6.7	\$6.3	\$5.9	\$5.5	\$5.2	\$5.2	\$4.8	\$4.8
<i>Total Beginning Balance</i>	\$6.7	\$6.3	\$5.9	\$5.5	\$5.2	\$5.2	\$4.8	\$4.8
<i>Revenue</i>								
Local Revenues	\$0.0	\$0.3	\$1.0	\$0.6	\$0.7	\$25.7	\$27.7	\$0.4
Interfund Transfers In	\$15.6	\$16.4	\$12.2	\$15.0	\$16.3	\$0.0	\$0.0	\$27.3
<i>Total Revenue</i>	\$15.6	\$16.8	\$13.1	\$15.7	\$17.0	\$25.7	\$27.7	\$27.7
<b>Total Sources of Funds</b>	\$22.3	\$23.1	\$19.1	\$21.2	\$22.2	\$30.8	\$32.4	\$32.4
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2
Classified Salaries	\$0.6	\$0.8	\$1.3	\$1.6	\$2.0	\$1.5	\$1.8	\$1.8
Employee Benefits	\$0.2	\$0.4	\$0.6	\$0.7	\$0.9	\$0.7	\$0.8	\$0.8
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$15.0	\$15.7	\$11.4	\$13.6	\$13.9	\$23.6	\$24.8	\$24.8
<i>Total Expenditure</i>	\$16.0	\$17.2	\$13.5	\$16.1	\$17.0	\$26.1	\$27.7	\$27.7
<i>Ending Balance</i>								
Inventories, Cash, Other	\$6.3	\$5.9	\$5.5	\$5.2	\$5.2	\$4.8	\$4.8	\$4.8
<i>Total Ending Balance</i>	\$6.3	\$5.9	\$5.5	\$5.2	\$5.2	\$4.8	\$4.8	\$4.8
<b>Total Uses of Funds</b>	\$22.3	\$23.1	\$19.1	\$21.2	\$22.2	\$30.8	\$32.4	\$32.4

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Annuity Reserve Fund (023/711)

This fund holds amounts deposited after the dissolution of the Teacher's retirement system in 1972. The amounts have been or will be distributed to employees.

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Beginning Balance</i>	\$7.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Revenue</i>								
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Sources of Funds</b>	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Operating Expense	\$7.6	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$7.8	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.6	\$0.4	\$0.5	\$0.0	\$0.5	\$0.5	\$0.5	\$0.5
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<b>Total Uses of Funds</b>	\$8.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5

\* May include legally restricted balances prior to FY 2007-08.

## SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

### Attendance Incentive Reserve Fund (046/710)

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

<b>Regular Program</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3d 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	\$0.0	\$0.0	\$0.8	\$0.8	\$0.8
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8	\$0.8	\$0.8
<i>Revenue</i>								
Local Revenues	\$0.1	\$0.1	\$0.1	\$0.8	\$0.1	\$0.0	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.1	\$0.1	\$0.1	\$0.8	\$0.1	\$0.0	\$0.1	\$0.1
<b><i>Total Sources of Funds</i></b>	\$0.1	\$0.1	\$0.1	\$0.8	\$0.1	\$0.8	\$0.8	\$0.8
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Other Operating Expense	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
Other Outgo	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.8	\$0.0	\$0.0
<b><i>Total Uses of Funds</i></b>	\$0.1	\$0.1	\$0.1	\$0.8	\$0.1	\$0.8	\$0.8	\$0.8

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R/010)**

**Expenditures by Sub-Object**

	2003-04 Actual Amounts	2004-05 Actual Amount	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Amounts in Millions								
<b>Regular Program</b>								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$2,128.8	\$2,135.9	\$2,167.7	\$2,296.9	\$2,342.1	\$2,378.9	\$2,283.8	\$2,313.3
1200 Salaries - School Administrators	\$155.9	\$169.7	\$174.0	\$187.8	\$198.1	\$195.2	\$195.8	\$193.1
1300 Salaries - Supervisors	\$45.7	\$48.7	\$49.6	\$61.1	\$68.3	\$68.9	\$58.5	\$64.4
1400 Salaries - Librarians	\$9.3	\$9.7	\$10.0	\$12.2	\$12.6	\$12.7	\$9.6	\$9.5
1500 Salaries - Counselors	\$111.2	\$100.3	\$105.1	\$131.2	\$148.4	\$148.2	\$143.4	\$151.3
1600 Salaries - Nurses & Health Employe	\$43.9	\$43.7	\$44.2	\$47.4	\$53.5	\$48.7	\$46.8	\$48.4
1700 Salaries - Superintendents	\$2.6	\$2.4	\$2.5	\$2.8	\$2.5	\$2.8	\$3.6	\$1.2
1800 Salaries - Nonschool Administrators	\$19.1	\$19.8	\$22.5	\$19.9	\$23.9	\$26.2	\$22.9	\$20.9
1900 Other Certificated Employees	\$26.0	\$24.2	\$29.7	\$32.9	\$38.4	\$38.1	\$39.9	\$37.4
<i>Total Certificated Salaries</i>	\$2,542.5	\$2,554.4	\$2,605.1	\$2,792.1	\$2,887.8	\$2,919.8	\$2,804.4	\$2,839.7
<i>Classified Salaries</i>								
2100 Instructional Aides	\$202.2	\$201.3	\$205.7	\$217.5	\$247.4	\$250.8	\$240.7	\$234.3
2200 Classified Administrators	\$21.1	\$19.5	\$19.6	\$21.4	\$21.0	\$21.6	\$20.9	\$19.7
2300 Clerical and Office Employees	\$231.4	\$223.2	\$227.9	\$263.5	\$256.2	\$264.5	\$241.6	\$245.7
2400 Maintenance & Operations Employe	\$234.0	\$232.7	\$245.6	\$273.0	\$281.3	\$287.6	\$270.9	\$267.2
2500 Food Service Employees	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.3	\$0.0	\$0.3
2600 Transportation Employees	\$64.1	\$61.4	\$60.3	\$64.4	\$65.0	\$66.9	\$68.9	\$60.7
2900 Other Classified Employees	\$41.8	\$36.3	\$38.4	\$45.7	\$46.4	\$62.9	\$47.4	\$64.2
<i>Total Classified Salaries</i>	\$794.6	\$774.4	\$797.6	\$885.7	\$917.2	\$954.7	\$890.4	\$892.1
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$206.5	\$206.1	\$209.3	\$218.8	\$232.5	\$230.6	\$225.8	\$228.2
3200 Public Employees Retirement Syste	\$94.5	\$93.1	\$90.7	\$92.9	\$112.3	\$114.8	\$108.2	\$107.3
3300 Social Security, Medicare, PARS	\$91.5	\$91.5	\$94.2	\$111.4	\$107.3	\$109.9	\$104.0	\$105.7
3400 Benefits - Employee Health Benefits	\$376.1	\$379.8	\$406.9	\$436.6	\$444.7	\$473.8	\$462.0	\$462.0
3500 Benefits - Unemployment Insurance	\$10.0	\$21.7	\$15.7	\$2.2	\$1.9	\$1.9	\$11.1	\$5.6
3600 Benefits - Workers Compensation	\$139.6	\$135.5	\$147.7	\$129.4	\$73.1	\$74.8	\$31.8	\$32.1
3700 Benefits - Retiree Health Benefits	\$160.4	\$162.9	\$174.4	\$177.7	\$190.6	\$203.0	\$221.7	\$221.7
3800 Benefits - PERS Recapture	\$8.3	\$7.1	\$11.2	\$16.2	\$16.2	\$19.4	\$20.2	\$20.2
3900 Benefits - General	\$0.0	\$0.1	\$0.7	\$0.0	\$20.8	\$0.0	\$0.0	\$0.0
<i>Total Employee Benefits</i>	\$1,087.0	\$1,097.8	\$1,150.9	\$1,185.3	\$1,199.3	\$1,228.3	\$1,184.8	\$1,182.7
<i>Books and Supplies</i>								
4100 Textbooks	\$36.0	\$45.6	\$79.7	\$89.7	\$91.8	\$78.5	\$63.5	\$57.7
4200 Other Books	\$7.6	\$11.0	\$3.3	\$1.5	\$4.4	\$2.1	\$12.3	\$1.9
4300 Instructional Materials	\$36.7	\$42.6	\$46.4	\$48.4	\$300.1	\$55.1	\$316.1	\$51.4
4400 Non-Capitalized Equipment	\$18.8	\$17.9	\$18.3	\$27.3	\$27.4	\$29.4	\$14.7	\$24.6
4500 General Supplies	\$68.0	\$65.5	\$80.1	\$79.1	\$105.8	\$79.7	\$103.6	\$76.0
4600 Pupil Transportation Supplies	\$7.8	\$9.5	\$9.4	\$10.0	\$13.2	\$9.6	\$12.6	\$9.8
4700 Food Services Supplies	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$175.1	\$192.2	\$237.2	\$256.1	\$542.8	\$254.3	\$522.9	\$221.5

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R/010)**

**Expenditures by Sub-Object**

	2003-04 Actual Amounts	2004-05 Actual Amount	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Amounts in Millions</i>								
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$9.9	\$10.3	\$15.4	\$15.3	\$20.1	\$26.5	\$15.6	\$28.2
5200 Travel & Conference Expense	\$4.8	\$4.9	\$5.6	\$7.3	\$17.5	\$8.3	\$16.0	\$9.9
5300 Dues and Memberships	\$0.3	\$0.3	\$0.3	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
5400 Insurance	\$15.4	\$16.8	\$12.8	\$14.6	\$17.6	\$24.0	\$26.3	\$26.9
5500 Utilities & Housekeeping Services	\$75.7	\$71.8	\$79.4	\$89.1	\$91.5	\$89.7	\$92.7	\$92.9
5600 Rentals, Leases & Repairs	\$63.8	\$60.0	\$56.5	\$70.0	\$80.9	\$70.5	\$72.4	\$62.0
5700	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5800 Other Services & Operating Expens	\$302.0	\$273.1	\$282.6	\$328.3	\$364.8	\$348.0	\$513.8	\$422.7
5900 Telephone, Pager & Postage	\$17.4	\$15.2	\$15.6	\$19.0	\$16.6	\$17.5	\$20.7	\$17.9
<i>Total Other Operating Expense</i>	\$489.3	\$452.3	\$468.3	\$544.1	\$609.6	\$585.1	\$758.0	\$661.0
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$1.9	\$1.2	\$1.1	\$1.2	\$1.4	\$0.9	\$1.2	\$0.8
6200 Buildings & Improvement of Buildi	\$11.7	\$8.4	\$11.9	\$11.4	\$35.6	\$17.1	\$26.2	\$18.6
6300 Books & Media for Libraries	\$0.0	\$1.3	\$3.5	\$2.0	\$6.4	\$4.5	\$6.0	\$2.8
6400 Equipment	\$18.7	\$15.5	\$6.0	\$18.2	\$9.9	\$7.3	\$12.6	\$4.8
6500 Equipment Replacement	\$0.0	\$0.1	\$0.6	\$0.1	\$0.5	\$0.6	\$0.4	\$0.6
<i>Total Capital Outlay</i>	\$32.4	\$26.5	\$23.0	\$33.0	\$53.9	\$30.5	\$46.4	\$27.6
<i>Other Outgo</i>								
7100 Tuition	\$0.7	\$0.8	\$0.8	\$0.4	\$0.7	\$0.9	\$0.7	\$0.9
7200 Other Transfers Out	\$41.9	\$36.5	\$40.9	\$46.4	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	(\$40.2)	(\$45.9)	(\$49.6)	(\$36.0)	(\$37.6)	(\$35.9)	(\$59.9)	(\$53.8)
7600 Interfund Transfers	\$114.2	\$270.2	\$83.7	\$60.1	\$94.4	\$75.0	\$74.1	\$74.1
7700 Other Uses	\$13.8	\$6.4	\$5.5	\$0.0	\$2.4	\$0.0	\$2.7	\$3.7
<i>Total Other Outgo</i>	\$130.4	\$268.0	\$81.3	\$70.9	\$59.8	\$40.0	\$17.5	\$24.9
<b>Total Expenditures</b>	<b>\$5,251.3</b>	<b>\$5,365.6</b>	<b>\$5,363.3</b>	<b>\$5,767.1</b>	<b>\$6,270.5</b>	<b>\$6,012.8</b>	<b>\$6,224.3</b>	<b>\$5,849.4</b>

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Specially Funded Program (000S/010)

### Expenditures by Sub-Object

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amount	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Specially Funded Pro</b>								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$223.2	\$236.7	\$243.1	\$218.4	\$296.1	\$245.7	\$183.9	\$167.7
1200 Salaries - School Administrators	\$3.9	\$4.3	\$4.6	\$4.4	\$2.2	\$3.1	\$0.0	\$0.0
1300 Salaries - Supervisors	\$45.3	\$47.8	\$62.7	\$75.2	\$66.1	\$57.9	\$45.7	\$43.4
1400 Salaries - Librarians	\$0.4	\$0.8	\$1.0	\$0.3	\$0.2	\$0.2	\$0.1	\$0.1
1500 Salaries - Counselors	\$31.9	\$52.3	\$51.2	\$38.7	\$38.8	\$57.0	\$41.5	\$41.5
1600 Salaries - Nurses & Health Employe	\$12.9	\$14.3	\$15.0	\$15.3	\$16.7	\$19.0	\$15.5	\$15.5
1700 Salaries - Superintendents	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
1800 Salaries - Nonschool Administrators	\$1.4	\$1.8	\$2.5	\$7.5	\$1.4	\$1.4	\$1.0	\$1.0
1900 Other Certificated Employees	\$57.9	\$64.8	\$65.6	\$62.5	\$102.7	\$60.8	\$54.1	\$45.6
<i>Total Certificated Salaries</i>	\$376.9	\$422.9	\$445.8	\$422.4	\$524.4	\$445.1	\$342.0	\$315.0
<i>Classified Salaries</i>								
2100 Instructional Aides	\$14.8	\$14.4	\$14.8	\$11.0	\$11.6	\$12.0	\$12.0	\$11.6
2200 Classified Administrators	\$1.0	\$1.7	\$2.0	\$2.2	\$2.0	\$2.1	\$2.2	\$2.2
2300 Clerical and Office Employees	\$26.8	\$32.8	\$36.3	\$39.2	\$54.2	\$42.3	\$35.0	\$32.6
2400 Maintenance & Operations Employe	\$3.5	\$4.1	\$3.3	\$4.0	\$2.1	\$3.4	\$1.2	\$1.2
2500 Food Service Employees	\$0.3	\$0.3	\$0.4	\$0.4	\$0.2	\$0.5	\$0.2	\$0.2
2600 Transportation Employees	\$1.6	\$2.4	\$2.0	\$1.7	\$0.0	\$1.5	\$0.0	\$0.0
2900 Other Classified Employees	\$37.8	\$41.0	\$41.5	\$36.9	\$47.0	\$39.5	\$38.1	\$38.1
<i>Total Classified Salaries</i>	\$85.8	\$96.5	\$100.3	\$95.4	\$117.1	\$101.3	\$88.7	\$85.9
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$24.4	\$30.4	\$32.0	\$32.6	\$44.9	\$0.0	\$24.6	\$22.5
3200 Public Employees Retirement Syste	\$6.5	\$7.0	\$6.9	\$10.0	\$7.9	\$0.0	\$7.2	\$7.2
3300 Social Security, Medicare, PARS	\$11.8	\$13.2	\$13.7	\$11.0	\$17.1	\$0.0	\$12.8	\$12.2
3400 Benefits - Employee Health Benefits	\$32.2	\$38.3	\$43.1	\$43.3	\$46.0	\$0.1	\$42.6	\$42.6
3500 Benefits - Unemployment Insurance	\$1.3	\$3.3	\$2.4	\$0.2	\$0.3	\$0.0	\$1.3	\$1.2
3600 Benefits - Workers Compensation	\$18.9	\$21.1	\$23.4	\$12.8	\$27.1	\$0.0	\$6.3	\$5.9
3700 Benefits - Retiree Health Benefits	\$13.8	\$16.4	\$18.5	\$17.6	\$19.7	\$0.0	\$20.4	\$20.4
3800 Benefits - PERS Recapture	\$0.6	\$0.8	\$1.2	\$1.3	\$1.7	\$1.6	\$1.5	\$1.5
3900 Benefits - General	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$147.7	\$0.0	\$0.0
<i>Total Employee Benefits</i>	\$109.5	\$130.5	\$141.3	\$128.8	\$164.9	\$149.4	\$116.9	\$113.6
<i>Books and Supplies</i>								
4100 Textbooks	\$1.7	\$0.8	\$0.1	\$0.3	\$0.0	\$0.1	\$0.0	\$0.0
4200 Other Books	\$8.1	\$5.2	\$15.0	\$2.7	\$1.9	\$1.8	\$0.9	\$0.9
4300 Instructional Materials	\$104.1	\$108.7	\$96.6	\$68.2	\$221.0	\$109.1	\$293.6	\$280.1
4400 Non-Capitalized Equipment	\$33.3	\$32.7	\$50.4	\$24.5	\$8.7	\$27.1	\$8.0	\$8.0
4500 General Supplies	\$29.0	\$28.1	\$35.6	\$21.8	\$21.9	\$22.4	\$11.2	\$11.2
4600 Pupil Transportation Supplies	\$0.2	\$0.2	\$0.2	\$0.2	\$0.0	\$0.3	\$0.0	\$0.0
4700 Food Services Supplies	\$0.7	\$0.6	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$177.1	\$176.5	\$198.7	\$117.8	\$253.5	\$160.9	\$313.8	\$300.3



**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**

**General Fund - Specially Funded Program (000S/010)**

**Expenditures by Sub-Object**

	2003-04 Actual Amounts	2004-05 Actual Amount	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Amounts in Millions</i>								
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$54.2	\$75.0	\$93.7	\$114.1	\$122.4	\$139.8	\$131.3	\$131.3
5200 Travel & Conference Expense	\$5.1	\$6.4	\$7.3	\$6.1	\$8.3	\$6.6	\$5.3	\$5.3
5300 Dues and Memberships	\$0.1	\$0.3	\$0.1	\$0.1	\$0.0	\$0.2	\$0.0	\$0.0
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	\$14.9	\$16.0	\$18.1	\$16.2	\$16.1	\$15.2	\$9.7	\$9.7
5800 Other Services & Operating Expens	\$9.7	\$14.3	\$28.1	\$26.2	\$55.1	\$43.1	\$12.9	\$12.9
5900 Telephone, Pager & Postage	\$1.3	\$1.2	\$1.2	\$1.1	\$1.1	\$1.3	\$1.0	\$1.0
<i>Total Other Operating Expense</i>	\$85.4	\$113.2	\$148.6	\$163.9	\$203.0	\$206.3	\$160.2	\$160.2
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$1.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.0	\$0.0
6200 Buildings & Improvement of Buildi	\$3.5	\$3.1	\$1.6	\$1.5	\$5.1	\$4.2	\$5.4	\$5.4
6400 Equipment	\$7.4	\$12.9	\$38.5	\$0.2	\$13.2	\$2.1	\$0.5	\$0.5
6500 Equipment Replacement	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
<i>Total Capital Outlay</i>	\$12.0	\$16.1	\$40.1	\$1.9	\$18.5	\$6.4	\$6.0	\$6.0
<i>Other Outgo</i>								
7200 Other Transfers Out	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	\$33.3	\$37.0	\$42.4	\$29.8	\$32.0	\$29.6	\$47.5	\$47.5
7600 Interfund Transfers	\$0.0	\$64.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	\$33.2	\$101.5	\$42.4	\$29.8	\$32.0	\$29.6	\$47.5	\$47.5
<b>Total Expenditures</b>	<b>\$879.8</b>	<b>\$1,057.1</b>	<b>\$1,117.2</b>	<b>\$960.0</b>	<b>\$1,313.5</b>	<b>\$1,099.0</b>	<b>\$1,075.1</b>	<b>\$1,028.5</b>

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**  
**General Fund - Summary of Expenditures by District-Defined Program**

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>General Fund - Regular Program (000R/010)</b>								
General Program (A)	\$3,053.5	\$3,038.9	\$3,117.8	\$3,386.6	\$3,777.8	\$3,531.4	\$3,721.2	\$3,368.3
Special Education (D)	\$1,247.5	\$1,228.7	\$1,281.6	\$1,355.7	\$1,375.0	\$1,431.4	\$1,431.5	\$1,429.0
TIIG (G)	\$477.2	\$496.8	\$511.4	\$551.6	\$575.9	\$538.0	\$583.8	\$579.3
Maintenance (\$)	\$153.1	\$156.3	\$179.2	\$215.8	\$228.7	\$227.9	\$178.3	\$172.3
ROC/ROP (J)	\$71.0	\$70.5	\$65.0	\$71.1	\$88.3	\$82.6	\$90.1	\$83.0
Options Programs (S)	\$66.2	\$68.9	\$71.1	\$75.7	\$85.5	\$78.5	\$80.1	\$77.7
Intervention - Hourly (C)	\$69.0	\$73.4	\$74.3	\$78.2	\$75.9	\$69.6	\$69.4	\$69.1
After School Programs (L)	\$21.4	\$19.3	\$20.2	\$22.1	\$19.7	\$22.7	\$21.5	\$22.1
Interfund Transfers (@)	\$92.4	\$212.8	\$42.7	\$9.9	\$43.8	\$30.5	\$48.5	\$48.5
Reserves (P)	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total General Fund - Regular Progra</i>	\$5,251.3	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$6,012.8	\$6,224.3	\$5,849.4
<b>General Fund - Specially Funded (000S/010)</b>								
SFP - Compensatory (SFPA)	\$417.3	\$499.4	\$608.6	\$505.7	\$715.5	\$627.8	\$688.9	\$642.3
SFP - General (SFPB)	\$417.7	\$507.9	\$461.2	\$363.3	\$398.1	\$317.6	\$256.8	\$256.8
After School (SFPL)	\$19.4	\$22.6	\$23.1	\$67.6	\$167.2	\$126.7	\$102.8	\$102.8
SFP - Special Ed (SFPC)	\$19.9	\$22.2	\$20.4	\$19.4	\$25.5	\$20.9	\$19.5	\$19.5
SFP - ROC (SFPE)	\$5.5	\$5.1	\$3.9	\$4.0	\$7.2	\$6.0	\$7.0	\$7.0
<i>Total General Fund - Specially Funde</i>	\$879.8	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,099.0	\$1,075.1	\$1,028.5

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### General Program (A)

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

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Undesignated Beginning Balance	\$18.5	\$31.4	\$100.1	\$81.1	\$72.1	\$83.6	\$49.2	\$49.2
Designated Beginning Balance	\$354.2	\$131.7	\$171.7	\$203.0	\$250.8	\$361.8	\$311.4	\$311.4
Inventories, Cash, Other	\$14.3	\$18.9	\$26.1	\$15.6	\$15.6	\$10.9	\$10.9	\$10.9
<b>Total Beginning Balance</b>	<b>\$387.1</b>	<b>\$182.0</b>	<b>\$297.9</b>	<b>\$299.7</b>	<b>\$338.5</b>	<b>\$456.3</b>	<b>\$371.5</b>	<b>\$371.5</b>
Revenue								
Revenue Limit Revenues	\$3,023.6	\$3,131.5	\$3,257.3	\$3,416.7	\$3,419.4	\$3,402.9	\$3,300.4	\$3,300.4
Federal Revenues	\$19.1	\$17.8	\$9.6	\$30.7	\$32.8	\$36.1	\$31.7	\$31.7
State Revenues	\$491.2	\$625.1	\$578.7	\$882.0	\$764.5	\$772.8	\$753.8	\$753.8
Local Revenues	\$65.2	\$73.1	\$86.6	\$105.6	\$99.2	\$102.2	\$79.7	\$79.7
Interfund Transfers In	\$1.1	\$26.2	\$2.7	\$51.7	\$64.5	\$92.2	\$166.5	\$166.5
Other Financing Sources	\$19.5	\$3.3	\$1.4	\$5.3	\$12.5	\$7.9	\$9.0	\$9.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$11.8)	(\$11.8)
Interprogram Transfers	(\$771.2)	(\$725.3)	(\$816.7)	(\$948.6)	(\$923.7)	(\$966.9)	(\$932.3)	(\$932.3)
Local Miscellaneous	(\$0.2)	\$3.2	\$0.1	(\$0.2)	(\$8.2)	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$2,848.4</b>	<b>\$3,154.9</b>	<b>\$3,119.6</b>	<b>\$3,543.2</b>	<b>\$3,460.8</b>	<b>\$3,447.1</b>	<b>\$3,397.0</b>	<b>\$3,397.0</b>
<b>Total Sources of Funds</b>	<b>\$3,235.5</b>	<b>\$3,336.9</b>	<b>\$3,417.5</b>	<b>\$3,842.9</b>	<b>\$3,799.3</b>	<b>\$3,903.4</b>	<b>\$3,768.5</b>	<b>\$3,768.5</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$1,760.5	\$1,752.4	\$1,786.1	\$1,903.6	\$1,986.9	\$2,015.3	\$1,921.8	\$1,947.9
Classified Salaries	\$375.1	\$367.3	\$383.1	\$424.4	\$432.9	\$453.8	\$399.7	\$427.2
Employee Benefits	\$668.7	\$672.4	\$712.1	\$730.7	\$738.9	\$749.3	\$718.2	\$699.9
Books and Supplies	\$123.9	\$144.8	\$175.2	\$183.8	\$440.7	\$191.2	\$432.0	\$158.1
Other Operating Expense	\$215.8	\$210.8	\$209.7	\$253.6	\$325.2	\$283.3	\$355.3	\$245.4
Capital Outlay	\$27.8	\$23.8	\$18.6	\$26.7	\$34.7	\$21.3	\$33.0	\$20.6
Other Outgo	(\$118.2)	(\$132.6)	(\$167.1)	(\$136.2)	(\$181.5)	(\$182.8)	(\$138.8)	(\$130.9)
<b>Total Expenditure</b>	<b>\$3,053.5</b>	<b>\$3,038.9</b>	<b>\$3,117.8</b>	<b>\$3,386.6</b>	<b>\$3,777.8</b>	<b>\$3,531.4</b>	<b>\$3,721.2</b>	<b>\$3,368.3</b>
Ending Balance								
Undesignated Ending Balance	\$31.4	\$100.1	\$81.1	\$83.6	\$0.0	\$49.2	\$36.4	\$91.5
Carryover Ending Balance*	\$131.7	\$171.7	\$203.0	\$188.3	\$5.9	\$93.2	\$0.0	\$39.5
Inventories, Cash, Other	\$18.9	\$26.1	\$15.6	\$10.9	\$15.6	\$10.9	\$10.9	\$10.9
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$173.4	\$0.0	\$218.7	\$0.0	\$258.3
<b>Total Ending Balance</b>	<b>\$182.0</b>	<b>\$297.9</b>	<b>\$299.7</b>	<b>\$456.3</b>	<b>\$21.5</b>	<b>\$372.0</b>	<b>\$47.3</b>	<b>\$400.2</b>
<b>Total Uses of Funds</b>	<b>\$3,235.5</b>	<b>\$3,336.9</b>	<b>\$3,417.5</b>	<b>\$3,842.9</b>	<b>\$3,799.3</b>	<b>\$3,903.4</b>	<b>\$3,768.5</b>	<b>\$3,768.5</b>
* May include legally restricted balances prior to FY 2007-08.								

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

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

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 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	\$18.5	\$31.4	\$100.1	\$81.1	\$72.1	\$83.6	\$49.2	\$49.2
Designated Beginning Balance	\$227.9	\$82.3	\$104.7	\$135.5	\$70.3	\$188.3	\$93.7	\$93.7
Inventories, Cash, Other	\$13.9	\$18.3	\$9.4	\$14.8	\$14.8	\$10.8	\$10.9	\$10.9
Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$260.3	\$132.0	\$214.2	\$231.4	\$157.2	\$282.7	\$153.8	\$153.8
<i>Revenue</i>								
Revenue Limit Revenues	\$3,023.6	\$3,131.5	\$3,257.3	\$3,416.7	\$3,419.4	\$3,402.9	\$3,300.4	\$3,300.4
Federal Revenues	\$6.6	\$10.4	\$2.2	\$22.6	\$18.1	\$20.2	\$18.4	\$18.4
State Revenues	\$396.1	\$454.4	\$412.8	\$487.6	\$386.4	\$399.1	\$361.8	\$361.8
Local Revenues	\$59.2	\$70.8	\$81.1	\$104.5	\$98.6	\$103.1	\$79.7	\$79.7
Interfund Transfers In	\$1.1	\$25.9	\$2.7	\$51.7	\$64.5	\$92.2	\$4.0	\$4.0
Other Financing Sources	\$19.5	\$2.0	\$1.3	\$5.3	\$12.5	\$7.9	\$9.0	\$9.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$61.9	\$61.9
Interprogram Transfers	(\$714.4)	(\$713.1)	(\$815.5)	(\$903.9)	(\$901.5)	(\$941.0)	(\$912.5)	(\$912.5)
Local Miscellaneous	(\$0.2)	\$4.1	\$0.1	(\$0.2)	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$2,791.4	\$2,985.9	\$2,942.0	\$3,184.3	\$3,097.9	\$3,084.4	\$2,922.6	\$2,922.6
<b>Total Sources of Funds</b>	\$3,051.7	\$3,117.9	\$3,156.3	\$3,415.7	\$3,255.1	\$3,367.1	\$3,076.5	\$3,076.5
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$1,743.9	\$1,739.0	\$1,743.7	\$1,831.3	\$1,844.7	\$1,883.3	\$1,800.5	\$1,798.4
Classified Salaries	\$362.0	\$358.1	\$373.2	\$407.4	\$412.0	\$431.3	\$379.7	\$405.6
Employee Benefits	\$659.7	\$665.6	\$696.7	\$707.2	\$692.0	\$713.0	\$668.0	\$662.1
Books and Supplies	\$48.0	\$55.6	\$70.9	\$62.7	\$165.1	\$95.8	\$139.1	\$67.1
Other Operating Expense	\$208.2	\$198.3	\$197.8	\$243.8	\$291.1	\$262.5	\$184.9	\$130.1
Capital Outlay	\$21.5	\$20.1	\$10.3	\$24.4	\$29.2	\$16.0	\$12.0	\$12.2
Other Outgo	(\$123.7)	(\$132.9)	(\$167.7)	(\$143.9)	(\$193.7)	(\$188.9)	(\$155.1)	(\$140.9)
<i>Total Expenditure</i>	\$2,919.7	\$2,903.7	\$2,924.9	\$3,133.0	\$3,240.3	\$3,213.0	\$3,029.1	\$2,934.6
<i>Ending Balance</i>								
Undesignated Ending Balance	\$31.4	\$100.1	\$81.1	\$83.6	\$0.0	\$49.2	\$36.4	\$91.5
Carryover Ending Balance*	\$82.3	\$104.7	\$135.5	\$188.3	\$0.0	\$94.2	\$0.0	\$39.5
Inventories, Cash, Other	\$18.3	\$9.4	\$14.8	\$10.8	\$14.8	\$10.8	\$10.9	\$10.9
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$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	\$0.0
<i>Total Ending Balance</i>	\$132.0	\$214.2	\$231.4	\$282.7	\$14.8	\$154.1	\$47.3	\$141.9
<b>Total Uses of Funds</b>	\$3,051.7	\$3,117.9	\$3,156.3	\$3,415.7	\$3,255.1	\$3,367.1	\$3,076.5	\$3,076.5
* May include legally restricted balances prior to FY 2007-08.								

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

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

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 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	\$126.4	\$49.4	\$67.0	\$67.5	\$180.4	\$173.4	\$217.7	\$217.7
Inventories, Cash, Other	\$0.4	\$0.6	\$16.7	\$0.8	\$0.8	\$0.2	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$126.8	\$50.0	\$83.7	\$68.3	\$181.3	\$173.6	\$217.7	\$217.7
<i>Revenue</i>								
Federal Revenues	\$12.5	\$7.4	\$7.3	\$8.1	\$14.7	\$15.9	\$13.3	\$13.3
State Revenues	\$95.1	\$170.7	\$165.9	\$394.4	\$378.1	\$373.7	\$392.0	\$392.0
Local Revenues	\$6.0	\$2.3	\$5.5	\$1.1	\$0.5	(\$1.0)	\$0.0	\$0.0
Interfund Transfers In	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$162.5	\$162.5
Other Financing Sources	\$0.0	\$1.3	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$73.7)	(\$73.7)
Interprogram Transfers	(\$56.7)	(\$12.2)	(\$1.3)	(\$44.7)	(\$22.2)	(\$25.9)	(\$19.8)	(\$19.8)
Local Miscellaneous	\$0.0	(\$1.0)	\$0.0	\$0.0	(\$8.2)	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$57.0	\$168.9	\$177.6	\$358.8	\$362.9	\$362.7	\$474.3	\$474.3
<b>Total Sources of Funds</b>	\$183.8	\$218.9	\$261.3	\$427.2	\$544.2	\$536.3	\$692.0	\$692.0
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
<i>Expenditure</i>								
Certificated Salaries	\$16.6	\$13.4	\$42.5	\$72.2	\$142.2	\$132.0	\$121.2	\$149.5
Classified Salaries	\$13.1	\$9.2	\$10.0	\$17.0	\$20.9	\$22.6	\$19.9	\$21.6
Employee Benefits	\$8.9	\$6.8	\$15.4	\$23.5	\$46.9	\$36.3	\$50.2	\$37.9
Books and Supplies	\$75.8	\$89.2	\$104.3	\$121.1	\$275.6	\$95.3	\$292.9	\$91.1
Other Operating Expense	\$7.6	\$12.5	\$11.9	\$9.7	\$34.1	\$20.8	\$170.4	\$115.3
Capital Outlay	\$6.3	\$3.7	\$8.3	\$2.3	\$5.5	\$5.3	\$21.0	\$8.4
Other Outgo	\$5.4	\$0.3	\$0.6	\$7.6	\$12.2	\$6.1	\$16.3	\$10.0
<i>Total Expenditure</i>	\$133.8	\$135.2	\$192.9	\$253.6	\$537.5	\$318.4	\$692.0	\$433.7
<i>Ending Balance</i>								
Carryover Ending Balance*	\$49.4	\$67.0	\$67.5	\$0.0	\$5.9	(\$1.0)	\$0.0	\$0.0
Inventories, Cash, Other	\$0.6	\$16.7	\$0.8	\$0.2	\$0.8	\$0.2	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$173.4	\$0.0	\$218.7	\$0.0	\$258.3
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>	\$50.0	\$83.7	\$68.3	\$173.6	\$6.7	\$217.9	\$0.0	\$258.3
<b>Total Uses of Funds</b>	\$183.8	\$218.9	\$261.3	\$427.2	\$544.2	\$536.3	\$692.0	\$692.0

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$6.9	\$5.5	\$6.1	\$5.1	\$4.8	\$7.1	\$6.2	\$6.2
<b>Total Beginning Balance</b>	<b>\$6.9</b>	<b>\$5.5</b>	<b>\$6.1</b>	<b>\$5.1</b>	<b>\$4.8</b>	<b>\$7.1</b>	<b>\$6.2</b>	<b>\$6.2</b>
Revenue								
Revenue Limit Revenues	\$163.3	\$167.3	\$172.3	\$173.4	\$175.2	\$173.7	\$175.5	\$175.5
Federal Revenues	\$99.9	\$115.7	\$121.6	\$120.3	\$120.3	\$119.0	\$119.0	\$119.0
State Revenues	\$402.3	\$410.8	\$428.7	\$446.9	\$447.4	\$451.8	\$457.8	\$457.8
Local Revenues	\$0.1	\$0.1	\$0.9	\$0.2	\$0.8	\$0.9	\$0.5	\$0.5
Interfund Transfers In	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.8	\$11.8
Interprogram Transfers	\$578.0	\$535.4	\$550.0	\$616.9	\$618.3	\$685.1	\$660.6	\$660.6
Local Miscellaneous	\$0.0	\$0.0	\$7.0	\$0.0	\$8.2	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$1,246.2</b>	<b>\$1,229.3</b>	<b>\$1,280.6</b>	<b>\$1,357.7</b>	<b>\$1,370.2</b>	<b>\$1,430.5</b>	<b>\$1,425.3</b>	<b>\$1,425.3</b>
<b>Total Sources of Funds</b>	<b>\$1,253.1</b>	<b>\$1,234.8</b>	<b>\$1,286.7</b>	<b>\$1,362.8</b>	<b>\$1,375.0</b>	<b>\$1,437.6</b>	<b>\$1,431.5</b>	<b>\$1,431.5</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$413.8	\$418.1	\$430.9	\$471.5	\$466.4	\$485.8	\$473.7	\$477.1
Classified Salaries	\$232.7	\$233.2	\$235.9	\$251.2	\$277.5	\$281.3	\$276.1	\$259.7
Employee Benefits	\$250.2	\$249.7	\$257.6	\$263.9	\$263.0	\$286.9	\$271.3	\$288.3
Books and Supplies	\$8.8	\$8.5	\$15.6	\$16.6	\$16.0	\$12.0	\$15.0	\$12.0
Other Operating Expense	\$208.0	\$183.8	\$198.7	\$217.7	\$219.0	\$224.8	\$342.1	\$335.2
Capital Outlay	\$0.3	\$0.1	\$0.3	\$0.2	\$0.7	\$0.8	\$0.6	\$0.9
Other Outgo	\$133.7	\$135.4	\$142.5	\$134.6	\$132.3	\$139.8	\$52.7	\$55.8
<b>Total Expenditure</b>	<b>\$1,247.5</b>	<b>\$1,228.7</b>	<b>\$1,281.6</b>	<b>\$1,355.7</b>	<b>\$1,375.0</b>	<b>\$1,431.4</b>	<b>\$1,431.5</b>	<b>\$1,429.0</b>
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$3.8)
Carryover Ending Balance*	\$5.5	\$6.1	\$5.1	\$5.9	\$0.0	\$0.8	\$0.0	\$0.8
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$1.2	\$0.0	\$5.4	\$0.0	\$5.4
<b>Total Ending Balance</b>	<b>\$5.5</b>	<b>\$6.1</b>	<b>\$5.1</b>	<b>\$7.1</b>	<b>\$0.0</b>	<b>\$6.2</b>	<b>\$0.0</b>	<b>\$2.4</b>
<b>Total Uses of Funds</b>	<b>\$1,253.1</b>	<b>\$1,234.8</b>	<b>\$1,286.7</b>	<b>\$1,362.8</b>	<b>\$1,375.0</b>	<b>\$1,437.6</b>	<b>\$1,431.5</b>	<b>\$1,431.5</b>
* May include legally restricted balances prior to FY 2007-08.								

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$1.1	\$9.8	\$0.0	\$11.3	\$48.6	\$48.6
<b>Total Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1.1</b>	<b>\$9.8</b>	<b>\$0.0</b>	<b>\$11.3</b>	<b>\$48.6</b>	<b>\$48.6</b>
Revenue								
State Revenues	\$470.6	\$481.1	\$520.2	\$553.1	\$575.9	\$575.3	\$540.1	\$540.1
Interprogram Transfers	\$2.0	\$16.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$477.2</b>	<b>\$497.8</b>	<b>\$520.2</b>	<b>\$553.1</b>	<b>\$575.9</b>	<b>\$575.3</b>	<b>\$540.1</b>	<b>\$540.1</b>
<b>Total Sources of Funds</b>	<b>\$477.2</b>	<b>\$497.8</b>	<b>\$521.2</b>	<b>\$563.0</b>	<b>\$575.9</b>	<b>\$586.7</b>	<b>\$588.7</b>	<b>\$588.7</b>

\* May include legally restricted balances prior to FY 2007-08.

### Uses of Funds

#### Expenditure

Certificated Salaries	\$241.7	\$252.0	\$259.7	\$278.3	\$291.9	\$277.3	\$277.5	\$275.4
Classified Salaries	\$72.6	\$69.2	\$67.7	\$82.2	\$83.2	\$83.9	\$83.1	\$76.4
Employee Benefits	\$97.9	\$106.1	\$108.5	\$113.5	\$115.7	\$108.9	\$113.0	\$112.7
Books and Supplies	\$8.9	\$10.5	\$11.7	\$15.9	\$21.3	\$13.9	\$28.1	\$19.9
Other Operating Expense	\$35.9	\$32.8	\$33.2	\$36.3	\$36.6	\$36.8	\$37.6	\$52.1
Capital Outlay	\$0.5	\$0.2	\$0.2	\$0.3	\$0.4	\$2.4	\$0.6	\$0.6
Other Outgo	\$19.8	\$26.1	\$30.3	\$25.1	\$26.7	\$14.9	\$43.9	\$42.1
<b>Total Expenditure</b>	<b>\$477.2</b>	<b>\$496.8</b>	<b>\$511.4</b>	<b>\$551.6</b>	<b>\$575.9</b>	<b>\$538.0</b>	<b>\$583.8</b>	<b>\$579.3</b>

#### Ending Balance

Carryover Ending Balance*	\$0.0	\$1.1	\$9.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$11.3	\$0.0	\$48.6	\$5.0	\$9.4
<b>Total Ending Balance</b>	<b>\$0.0</b>	<b>\$1.1</b>	<b>\$9.8</b>	<b>\$11.3</b>	<b>\$0.0</b>	<b>\$48.6</b>	<b>\$5.0</b>	<b>\$9.4</b>
<b>Total Uses of Funds</b>	<b>\$477.2</b>	<b>\$497.8</b>	<b>\$521.2</b>	<b>\$563.0</b>	<b>\$575.9</b>	<b>\$586.7</b>	<b>\$588.7</b>	<b>\$588.7</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### Maintenance (\$)

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

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$4.0	\$16.9	\$0.0	\$22.6	\$12.4	\$20.3	\$4.8	\$4.8
<b>Total Beginning Balance</b>	<b>\$4.0</b>	<b>\$16.9</b>	<b>\$0.0</b>	<b>\$22.6</b>	<b>\$12.4</b>	<b>\$20.3</b>	<b>\$4.8</b>	<b>\$4.8</b>
Revenue								
Interfund Transfers In	\$4.6	\$2.1	\$32.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$161.3	\$137.3	\$169.8	\$211.6	\$216.2	\$212.5	\$173.4	\$173.4
<b>Total Revenue</b>	<b>\$165.9</b>	<b>\$139.4</b>	<b>\$201.8</b>	<b>\$213.6</b>	<b>\$216.2</b>	<b>\$212.5</b>	<b>\$173.4</b>	<b>\$173.4</b>
<b>Total Sources of Funds</b>	<b>\$169.9</b>	<b>\$156.3</b>	<b>\$201.8</b>	<b>\$236.2</b>	<b>\$228.7</b>	<b>\$232.8</b>	<b>\$178.3</b>	<b>\$178.3</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Classified Salaries	\$75.5	\$68.6	\$73.2	\$86.0	\$84.9	\$91.5	\$89.7	\$85.8
Employee Benefits	\$31.1	\$28.0	\$30.6	\$34.0	\$34.5	\$39.7	\$37.6	\$38.4
Books and Supplies	\$27.7	\$23.7	\$28.1	\$31.2	\$43.8	\$29.3	\$28.2	\$23.7
Other Operating Expense	\$15.2	\$10.6	\$13.6	\$24.1	\$13.2	\$26.8	\$7.6	\$14.4
Capital Outlay	\$3.6	\$2.1	\$3.6	\$5.2	\$16.3	\$5.3	\$8.3	\$4.8
Other Outgo	\$0.0	\$23.3	\$30.0	\$35.3	\$36.0	\$35.3	\$6.9	\$5.2
<b>Total Expenditure</b>	<b>\$153.1</b>	<b>\$156.3</b>	<b>\$179.2</b>	<b>\$215.8</b>	<b>\$228.7</b>	<b>\$227.9</b>	<b>\$178.3</b>	<b>\$172.3</b>
Ending Balance								
Carryover Ending Balance*	\$16.9	\$0.0	\$22.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$20.3	\$0.0	\$4.8	\$0.0	\$6.0
<b>Total Ending Balance</b>	<b>\$16.9</b>	<b>\$0.0</b>	<b>\$22.6</b>	<b>\$20.3</b>	<b>\$0.0</b>	<b>\$4.8</b>	<b>\$0.0</b>	<b>\$6.0</b>
<b>Total Uses of Funds</b>	<b>\$169.9</b>	<b>\$156.3</b>	<b>\$201.8</b>	<b>\$236.2</b>	<b>\$228.7</b>	<b>\$232.8</b>	<b>\$178.3</b>	<b>\$178.3</b>

\* May include legally restricted balances prior to FY 2007-08.



# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$2.9	\$1.8	\$4.5	\$2.3	\$7.3	\$12.3	\$13.4	\$13.4
<b>Total Beginning Balance</b>	<b>\$2.9</b>	<b>\$1.8</b>	<b>\$4.5</b>	<b>\$2.3</b>	<b>\$7.3</b>	<b>\$12.3</b>	<b>\$13.4</b>	<b>\$13.4</b>
Revenue								
Revenue Limit Revenues	\$13.4	\$13.1	\$13.6	\$13.7	\$10.6	\$0.0	\$0.0	\$0.0
State Revenues	\$55.6	\$58.7	\$48.6	\$66.7	\$69.8	\$72.0	\$64.3	\$64.3
Local Revenues	\$0.5	\$0.6	\$0.7	\$0.6	\$0.6	\$1.5	\$1.8	\$1.8
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.6	\$10.6	\$10.6
Interprogram Transfers	\$0.4	\$0.7	\$0.0	\$0.0	\$0.0	(\$0.4)	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$69.9</b>	<b>\$73.1</b>	<b>\$62.8</b>	<b>\$81.1</b>	<b>\$81.0</b>	<b>\$83.7</b>	<b>\$76.8</b>	<b>\$76.8</b>
<b>Total Sources of Funds</b>	<b>\$72.8</b>	<b>\$74.9</b>	<b>\$67.3</b>	<b>\$83.4</b>	<b>\$88.3</b>	<b>\$96.0</b>	<b>\$90.1</b>	<b>\$90.1</b>

\* May include legally restricted balances prior to FY 2007-08.

#### Uses of Funds

##### Expenditure

Certificated Salaries	\$34.3	\$33.0	\$28.4	\$32.1	\$39.2	\$38.9	\$34.7	\$38.0
Classified Salaries	\$11.5	\$11.5	\$11.7	\$12.3	\$11.6	\$12.8	\$12.1	\$12.2
Employee Benefits	\$14.0	\$14.3	\$13.3	\$14.7	\$15.6	\$15.5	\$14.3	\$15.6
Books and Supplies	\$2.0	\$1.2	\$0.9	\$1.3	\$7.5	\$3.7	\$11.8	\$3.5
Other Operating Expense	\$6.4	\$7.3	\$7.7	\$8.0	\$10.3	\$8.8	\$9.7	\$9.2
Capital Outlay	\$0.1	\$0.2	\$0.1	\$0.3	\$1.7	\$0.5	\$3.4	\$0.5
Other Outgo	\$2.7	\$3.0	\$2.8	\$2.4	\$2.5	\$2.4	\$4.3	\$4.0
<b>Total Expenditure</b>	<b>\$71.0</b>	<b>\$70.5</b>	<b>\$65.0</b>	<b>\$71.1</b>	<b>\$88.3</b>	<b>\$82.6</b>	<b>\$90.1</b>	<b>\$83.0</b>

##### Ending Balance

Carryover Ending Balance*	\$1.8	\$4.5	\$2.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$12.3	\$0.0	\$13.4	\$0.0	\$7.1
<b>Total Ending Balance</b>	<b>\$1.8</b>	<b>\$4.5</b>	<b>\$2.3</b>	<b>\$12.3</b>	<b>\$0.0</b>	<b>\$13.4</b>	<b>\$0.0</b>	<b>\$7.1</b>
<b>Total Uses of Funds</b>	<b>\$72.8</b>	<b>\$74.9</b>	<b>\$67.3</b>	<b>\$83.4</b>	<b>\$88.3</b>	<b>\$96.0</b>	<b>\$90.1</b>	<b>\$90.1</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.8	\$2.0	\$2.6	\$2.8	\$3.7	\$3.6	\$1.2	\$1.2
<b>Total Beginning Balance</b>	<b>\$0.8</b>	<b>\$2.0</b>	<b>\$2.6</b>	<b>\$2.8</b>	<b>\$3.7</b>	<b>\$3.6</b>	<b>\$1.2</b>	<b>\$1.2</b>
Revenue								
Revenue Limit Revenues	\$49.3	\$53.2	\$48.9	\$50.8	\$48.0	\$48.9	\$47.0	\$47.0
State Revenues	\$0.6	\$0.1	\$0.5	\$0.1	\$5.1	\$4.5	\$4.4	\$4.4
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0
Interprogram Transfers	\$17.5	\$16.2	\$21.9	\$25.6	\$28.6	\$21.7	\$27.5	\$27.5
<b>Total Revenue</b>	<b>\$67.4</b>	<b>\$69.4</b>	<b>\$71.3</b>	<b>\$76.5</b>	<b>\$81.8</b>	<b>\$76.0</b>	<b>\$78.9</b>	<b>\$78.9</b>
<b>Total Sources of Funds</b>	<b>\$68.2</b>	<b>\$71.4</b>	<b>\$73.9</b>	<b>\$79.3</b>	<b>\$85.5</b>	<b>\$79.6</b>	<b>\$80.1</b>	<b>\$80.1</b>

\* May include legally restricted balances prior to FY 2007-08.

### Uses of Funds

#### Expenditure

Certificated Salaries	\$43.1	\$44.4	\$45.3	\$48.5	\$49.0	\$51.4	\$48.4	\$50.5
Classified Salaries	\$5.9	\$6.0	\$6.1	\$6.6	\$6.9	\$6.7	\$6.8	\$6.5
Employee Benefits	\$13.5	\$14.6	\$15.2	\$15.8	\$17.3	\$15.8	\$17.4	\$16.0
Books and Supplies	\$1.1	\$1.2	\$1.5	\$1.7	\$9.3	\$1.3	\$3.9	\$1.4
Other Operating Expense	\$2.6	\$2.7	\$3.0	\$3.0	\$3.0	\$3.2	\$3.2	\$3.2
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.5	\$0.1
<b>Total Expenditure</b>	<b>\$66.2</b>	<b>\$68.9</b>	<b>\$71.1</b>	<b>\$75.7</b>	<b>\$85.5</b>	<b>\$78.5</b>	<b>\$80.1</b>	<b>\$77.7</b>

#### Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.2
Carryover Ending Balance*	\$2.0	\$2.6	\$2.8	\$2.4	\$0.0	\$1.1	\$0.0	\$0.1
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$1.2	\$0.0	\$0.0	\$0.0	\$0.1
<b>Total Ending Balance</b>	<b>\$2.0</b>	<b>\$2.6</b>	<b>\$2.8</b>	<b>\$3.6</b>	<b>\$0.0</b>	<b>\$1.1</b>	<b>\$0.0</b>	<b>\$2.4</b>
<b>Total Uses of Funds</b>	<b>\$68.2</b>	<b>\$71.4</b>	<b>\$73.9</b>	<b>\$79.3</b>	<b>\$85.5</b>	<b>\$79.6</b>	<b>\$80.1</b>	<b>\$80.1</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.3</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Revenue								
Revenue Limit Revenues	\$51.1	\$66.7	\$77.2	\$69.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$10.9	\$12.2	\$11.9	\$0.0	\$79.7	\$65.6	\$68.4	\$68.4
Interprogram Transfers	\$6.9	(\$5.2)	(\$15.1)	\$9.2	(\$3.7)	\$4.1	\$1.0	\$1.0
<b>Total Revenue</b>	<b>\$69.0</b>	<b>\$73.8</b>	<b>\$74.0</b>	<b>\$78.2</b>	<b>\$75.9</b>	<b>\$69.6</b>	<b>\$69.4</b>	<b>\$69.4</b>
<b>Total Sources of Funds</b>	<b>\$69.0</b>	<b>\$73.8</b>	<b>\$74.3</b>	<b>\$78.2</b>	<b>\$75.9</b>	<b>\$69.6</b>	<b>\$69.4</b>	<b>\$69.4</b>

\* May include legally restricted balances prior to FY 2007-08.

#### Uses of Funds

##### Expenditure

Certificated Salaries	\$48.7	\$54.1	\$54.2	\$57.1	\$54.0	\$50.6	\$48.0	\$50.4
Classified Salaries	\$3.9	\$3.2	\$3.8	\$5.2	\$4.1	\$6.0	\$5.3	\$5.8
Employee Benefits	\$9.0	\$10.2	\$10.6	\$9.6	\$11.9	\$9.4	\$10.6	\$9.2
Books and Supplies	\$2.3	\$1.8	\$3.6	\$5.1	\$3.6	\$2.2	\$3.2	\$2.2
Other Operating Expense	\$5.1	\$4.2	\$2.0	\$1.3	\$2.3	\$1.3	\$2.3	\$1.3
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	\$0.1
<b>Total Expenditure</b>	<b>\$69.0</b>	<b>\$73.4</b>	<b>\$74.3</b>	<b>\$78.2</b>	<b>\$75.9</b>	<b>\$69.6</b>	<b>\$69.4</b>	<b>\$69.1</b>
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3
Carryover Ending Balance*	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Ending Balance</b>	<b>\$0.0</b>	<b>\$0.3</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.3</b>
<b>Total Uses of Funds</b>	<b>\$69.0</b>	<b>\$73.8</b>	<b>\$74.3</b>	<b>\$78.2</b>	<b>\$75.9</b>	<b>\$69.6</b>	<b>\$69.4</b>	<b>\$69.4</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Regular Program (000R/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.1	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Beginning Balance</b>	<b>\$0.1</b>	<b>\$0.0</b>	<b>\$0.1</b>	<b>\$0.2</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Revenue								
Interprogram Transfers	\$21.4	\$19.3	\$20.2	\$22.0	\$19.7	\$22.7	\$21.5	\$21.5
<b>Total Revenue</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.2</b>	<b>\$22.0</b>	<b>\$19.7</b>	<b>\$22.7</b>	<b>\$21.5</b>	<b>\$21.5</b>
<b>Total Sources of Funds</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.3</b>	<b>\$22.1</b>	<b>\$19.7</b>	<b>\$22.7</b>	<b>\$21.5</b>	<b>\$21.5</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$0.4	\$0.4	\$0.4	\$0.5	\$0.4	\$0.4	\$0.3	\$0.3
Classified Salaries	\$17.5	\$15.4	\$16.1	\$17.8	\$16.0	\$18.6	\$17.8	\$18.4
Employee Benefits	\$2.8	\$2.6	\$2.9	\$3.1	\$2.4	\$2.9	\$2.6	\$2.6
Books and Supplies	\$0.4	\$0.5	\$0.5	\$0.5	\$0.6	\$0.7	\$0.6	\$0.7
Other Operating Expense	\$0.3	\$0.3	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Expenditure</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.2</b>	<b>\$22.1</b>	<b>\$19.7</b>	<b>\$22.7</b>	<b>\$21.5</b>	<b>\$22.1</b>
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.6)
Carryover Ending Balance*	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Ending Balance</b>	<b>\$0.0</b>	<b>\$0.1</b>	<b>\$0.2</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$0.6)</b>
<b>Total Uses of Funds</b>	<b>\$21.4</b>	<b>\$19.3</b>	<b>\$20.3</b>	<b>\$22.1</b>	<b>\$19.7</b>	<b>\$22.7</b>	<b>\$21.5</b>	<b>\$21.5</b>

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R/010)**

**Interfund Transfers (@)**

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4
<b>Total Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.4</b>
Revenue								
Federal Revenues	\$35.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$3.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$212.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$53.5	\$0.6	\$42.7	\$10.3	\$43.8	\$30.1	\$48.1	\$48.1
<b>Total Revenue</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$42.7</b>	<b>\$10.3</b>	<b>\$43.8</b>	<b>\$30.1</b>	<b>\$48.1</b>	<b>\$48.1</b>
<b>Total Sources of Funds</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$42.7</b>	<b>\$10.3</b>	<b>\$43.8</b>	<b>\$30.5</b>	<b>\$48.5</b>	<b>\$48.5</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Other Outgo	\$92.4	\$212.8	\$42.7	\$9.9	\$43.8	\$30.5	\$48.5	\$48.5
<b>Total Expenditure</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$42.7</b>	<b>\$9.9</b>	<b>\$43.8</b>	<b>\$30.5</b>	<b>\$48.5</b>	<b>\$48.5</b>
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.4</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total Uses of Funds</b>	<b>\$92.4</b>	<b>\$212.8</b>	<b>\$42.7</b>	<b>\$10.3</b>	<b>\$43.8</b>	<b>\$30.5</b>	<b>\$48.5</b>	<b>\$48.5</b>

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**

**General Fund - Regular Program (000R/010)**

**Reserves (P)**

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Regular Program</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$2.7	\$0.0	\$0.0	\$10.0	\$0.0	\$0.0
Economic Uncertainties	\$87.9	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$72.4	\$72.4
<b>Total Beginning Balance</b>	<b>\$88.0</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$67.7</b>	<b>\$71.6</b>	<b>\$81.6</b>	<b>\$72.4</b>	<b>\$72.4</b>
Revenue								
State Revenues	\$0.0	\$0.0	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	(\$56.3)	\$4.3	\$27.2	\$14.4	\$0.8	(\$9.2)	\$0.0	\$0.0
<b>Total Revenue</b>	<b>(\$56.3)</b>	<b>\$4.3</b>	<b>\$31.7</b>	<b>\$14.4</b>	<b>\$0.8</b>	<b>(\$9.2)</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total Sources of Funds</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$67.7</b>	<b>\$82.0</b>	<b>\$72.4</b>	<b>\$72.4</b>	<b>\$72.4</b>	<b>\$72.4</b>

\* May include legally restricted balances prior to FY 2007-08.

**Uses of Funds**

Expenditure

Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$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
<b>Total Expenditure</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.5</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.0	\$2.7	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$31.7	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4
<b>Total Ending Balance</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$67.7</b>	<b>\$81.6</b>	<b>\$72.4</b>	<b>\$72.4</b>	<b>\$72.4</b>	<b>\$72.4</b>
<b>Total Uses of Funds</b>	<b>\$31.7</b>	<b>\$36.0</b>	<b>\$67.7</b>	<b>\$82.0</b>	<b>\$72.4</b>	<b>\$72.4</b>	<b>\$72.4</b>	<b>\$72.4</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Specially Funded Pro</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$21.0	\$78.3	\$95.9	\$45.9	\$45.9
<b>Total Beginning Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$21.0</b>	<b>\$78.3</b>	<b>\$95.9</b>	<b>\$45.9</b>	<b>\$45.9</b>
Revenue								
Federal Revenues	\$315.4	\$385.2	\$489.6	\$389.4	\$447.9	\$396.0	\$473.5	\$473.5
State Revenues	\$101.9	\$114.2	\$139.7	\$191.2	\$189.3	\$181.9	\$169.5	\$169.5
Interprogram Transfers	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$629.6</b>	<b>\$580.6</b>	<b>\$637.2</b>	<b>\$577.8</b>	<b>\$643.0</b>	<b>\$643.0</b>
<b>Total Sources of Funds</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$629.6</b>	<b>\$601.6</b>	<b>\$715.5</b>	<b>\$673.7</b>	<b>\$688.9</b>	<b>\$688.9</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$210.6	\$231.6	\$269.6	\$251.4	\$297.2	\$313.8	\$280.0	\$252.9
Classified Salaries	\$35.3	\$38.4	\$42.8	\$40.7	\$42.1	\$42.9	\$39.2	\$36.4
Employee Benefits	\$59.4	\$68.5	\$81.1	\$74.8	\$70.1	\$94.7	\$77.9	\$74.6
Books and Supplies	\$67.3	\$98.3	\$122.3	\$60.5	\$204.3	\$85.4	\$184.8	\$171.3
Other Operating Expense	\$28.3	\$40.2	\$66.0	\$61.6	\$86.9	\$71.5	\$80.0	\$80.0
Capital Outlay	\$0.9	\$3.2	\$2.2	\$0.2	\$0.4	\$1.2	\$0.6	\$0.6
Other Outgo	\$15.5	\$19.4	\$24.5	\$16.6	\$14.6	\$18.3	\$26.5	\$26.5
<b>Total Expenditure</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$608.6</b>	<b>\$505.7</b>	<b>\$715.5</b>	<b>\$627.8</b>	<b>\$688.9</b>	<b>\$642.3</b>
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$21.0	\$95.9	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$45.9	\$0.0	\$46.6
<b>Total Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$21.0</b>	<b>\$95.9</b>	<b>\$0.0</b>	<b>\$45.9</b>	<b>\$0.0</b>	<b>\$46.6</b>
<b>Total Uses of Funds</b>	<b>\$417.3</b>	<b>\$499.4</b>	<b>\$629.6</b>	<b>\$601.6</b>	<b>\$715.5</b>	<b>\$673.7</b>	<b>\$688.9</b>	<b>\$688.9</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Specially Funded Pro</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$88.8	\$84.0	\$1.1	\$3.4	\$1.7	\$6.4	\$9.0	\$9.0
<b>Total Beginning Balance</b>	<b>\$88.8</b>	<b>\$84.0</b>	<b>\$1.1</b>	<b>\$3.4</b>	<b>\$1.7</b>	<b>\$6.4</b>	<b>\$9.0</b>	<b>\$9.0</b>
Revenue								
Federal Revenues	\$227.9	\$255.2	\$240.3	\$210.7	\$250.0	\$190.0	\$174.9	\$174.9
State Revenues	\$192.6	\$166.3	\$166.0	\$103.2	\$65.9	\$70.2	\$61.6	\$61.6
Local Revenues	\$10.8	\$8.2	\$8.9	\$10.2	\$33.9	\$9.0	\$18.2	\$18.2
Interfund Transfers In	\$0.0	\$0.0	\$57.3	\$7.2	\$47.5	\$50.8	\$0.0	\$0.0
Interprogram Transfers	(\$13.7)	(\$0.2)	(\$1.6)	\$35.1	(\$0.9)	\$0.2	(\$6.8)	(\$6.8)
Local Miscellaneous	(\$4.6)	(\$4.7)	(\$7.4)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$412.9</b>	<b>\$424.9</b>	<b>\$463.5</b>	<b>\$366.3</b>	<b>\$396.4</b>	<b>\$320.2</b>	<b>\$247.8</b>	<b>\$247.8</b>
<b>Total Sources of Funds</b>	<b>\$501.7</b>	<b>\$509.0</b>	<b>\$464.6</b>	<b>\$369.7</b>	<b>\$398.1</b>	<b>\$326.6</b>	<b>\$256.8</b>	<b>\$256.8</b>

\* May include legally restricted balances prior to FY 2007-08.

#### Uses of Funds

##### Expenditure

Certificated Salaries	\$153.7	\$178.5	\$164.6	\$159.2	\$165.2	\$119.7	\$49.8	\$49.8
Classified Salaries	\$37.7	\$43.1	\$43.2	\$26.8	\$31.8	\$24.0	\$16.9	\$16.9
Employee Benefits	\$44.4	\$55.6	\$53.9	\$46.1	\$80.0	\$41.4	\$31.8	\$31.8
Books and Supplies	\$107.3	\$75.6	\$74.5	\$53.3	\$37.8	\$55.5	\$111.5	\$111.5
Other Operating Expense	\$47.6	\$61.8	\$71.1	\$66.1	\$66.5	\$65.8	\$22.9	\$22.9
Capital Outlay	\$11.0	\$13.0	\$37.9	\$1.6	\$7.5	\$4.2	\$5.4	\$5.4
Other Outgo	\$16.1	\$80.4	\$16.0	\$10.2	\$9.2	\$7.1	\$18.6	\$18.6
<b>Total Expenditure</b>	<b>\$417.7</b>	<b>\$507.9</b>	<b>\$461.2</b>	<b>\$363.3</b>	<b>\$398.1</b>	<b>\$317.6</b>	<b>\$256.8</b>	<b>\$256.8</b>

##### Ending Balance

Carryover Ending Balance*	\$84.0	\$1.1	\$3.4	\$6.4	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$9.0	\$0.0	\$0.0
<b>Total Ending Balance</b>	<b>\$84.0</b>	<b>\$1.1</b>	<b>\$3.4</b>	<b>\$6.4</b>	<b>\$0.0</b>	<b>\$9.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total Uses of Funds</b>	<b>\$501.7</b>	<b>\$509.0</b>	<b>\$464.6</b>	<b>\$369.7</b>	<b>\$398.1</b>	<b>\$326.6</b>	<b>\$256.8</b>	<b>\$256.8</b>

\* May include legally restricted balances prior to FY 2007-08.



# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S/010)

### 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	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Specially Funded Pro</b>								
<b>Sources of Funds</b>								
Revenue								
Federal Revenues	\$3.0	\$1.3	\$0.9	\$4.6	\$26.8	\$22.9	\$18.6	\$18.6
State Revenues	\$15.7	\$18.4	\$20.2	\$56.0	\$134.4	\$100.5	\$77.4	\$77.4
Local Revenues	\$0.5	\$2.7	\$0.6	\$3.4	\$5.2	\$3.2	\$0.0	\$0.0
Interprogram Transfers	\$0.2	\$0.2	\$1.5	\$3.6	\$0.8	\$0.0	\$6.8	\$6.8
<b>Total Revenue</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$23.1</b>	<b>\$67.6</b>	<b>\$167.2</b>	<b>\$126.7</b>	<b>\$102.8</b>	<b>\$102.8</b>
<b>Total Sources of Funds</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$23.1</b>	<b>\$67.6</b>	<b>\$167.2</b>	<b>\$126.7</b>	<b>\$102.8</b>	<b>\$102.8</b>

\* May include legally restricted balances prior to FY 2007-08.

#### Uses of Funds

##### Expenditure

Certificated Salaries	\$0.4	\$0.5	\$0.6	\$1.0	\$49.2	\$0.9	\$1.6	\$1.6
Classified Salaries	\$9.1	\$10.8	\$10.4	\$24.0	\$39.6	\$30.5	\$30.3	\$30.3
Employee Benefits	\$1.4	\$1.7	\$1.9	\$3.6	\$10.9	\$8.9	\$3.7	\$3.7
Books and Supplies	\$0.9	\$1.0	\$0.9	\$3.5	\$5.1	\$16.8	\$11.1	\$11.1
Other Operating Expense	\$6.9	\$7.8	\$8.5	\$33.4	\$45.0	\$65.2	\$54.5	\$54.5
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$10.4	\$1.0	\$0.0	\$0.0
Other Outgo	\$0.6	\$0.7	\$0.8	\$2.2	\$7.1	\$3.4	\$1.6	\$1.6
<b>Total Expenditure</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$23.1</b>	<b>\$67.6</b>	<b>\$167.2</b>	<b>\$126.7</b>	<b>\$102.8</b>	<b>\$102.8</b>
<b>Total Uses of Funds</b>	<b>\$19.4</b>	<b>\$22.6</b>	<b>\$23.1</b>	<b>\$67.6</b>	<b>\$167.2</b>	<b>\$126.7</b>	<b>\$102.8</b>	<b>\$102.8</b>

\* May include legally restricted balances prior to FY 2007-08.

**SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET**

**General Fund - Specially Funded (000S/010)**

**SFP - Special Ed (SFPC)**

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

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Specially Funded Pro</b>								
<b>Sources of Funds</b>								
Revenue								
Federal Revenues	\$17.9	\$20.1	\$20.0	\$17.9	\$24.2	\$19.7	\$18.7	\$18.7
State Revenues	\$2.0	\$2.1	\$1.2	\$1.5	\$1.2	\$1.2	\$0.8	\$0.8
Interprogram Transfers	\$0.0	\$0.0	(\$0.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$20.4</b>	<b>\$19.4</b>	<b>\$25.5</b>	<b>\$20.9</b>	<b>\$19.5</b>	<b>\$19.5</b>
<b>Total Sources of Funds</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$20.4</b>	<b>\$19.4</b>	<b>\$25.5</b>	<b>\$20.9</b>	<b>\$19.5</b>	<b>\$19.5</b>

\* May include legally restricted balances prior to FY 2007-08.

**Uses of Funds**

Expenditure

Certificated Salaries	\$9.6	\$9.7	\$9.3	\$9.0	\$11.2	\$9.1	\$9.2	\$9.2
Classified Salaries	\$2.9	\$3.4	\$2.9	\$3.0	\$2.9	\$2.8	\$2.1	\$2.1
Employee Benefits	\$3.5	\$3.7	\$3.6	\$3.4	\$3.3	\$3.7	\$3.0	\$3.0
Books and Supplies	\$0.7	\$1.1	\$0.8	\$0.5	\$2.9	\$0.9	\$1.7	\$1.7
Other Operating Expense	\$2.4	\$3.4	\$2.9	\$2.9	\$4.1	\$3.8	\$2.9	\$2.9
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.8	\$0.9	\$0.9	\$0.7	\$1.0	\$0.6	\$0.6	\$0.6
<b>Total Expenditure</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$20.4</b>	<b>\$19.4</b>	<b>\$25.5</b>	<b>\$20.9</b>	<b>\$19.5</b>	<b>\$19.5</b>
<b>Total Uses of Funds</b>	<b>\$19.9</b>	<b>\$22.2</b>	<b>\$20.4</b>	<b>\$19.4</b>	<b>\$25.5</b>	<b>\$20.9</b>	<b>\$19.5</b>	<b>\$19.5</b>

\* May include legally restricted balances prior to FY 2007-08.

# SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET

## General Fund - Specially Funded (000S/010) SFP - ROC (SFPE)

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

Amounts in Millions	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Final Budget	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<b>Specially Funded Pro</b>								
<b>Sources of Funds</b>								
Beginning Balance								
Designated Beginning Balance	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9
<b>Total Beginning Balance</b>	<b>\$0.6</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.9</b>	<b>\$0.9</b>
Revenue								
Federal Revenues	\$1.6	\$1.5	\$1.1	\$2.1	\$3.6	\$2.2	\$3.6	\$3.6
State Revenues	\$2.2	\$2.3	\$1.5	\$1.4	\$3.4	\$4.5	\$2.2	\$2.2
Local Revenues	\$0.8	\$1.0	\$0.4	\$0.2	\$0.2	\$0.0	\$0.3	\$0.3
Interprogram Transfers	\$0.0	\$0.0	\$0.8	\$0.2	\$0.0	\$0.2	\$0.0	\$0.0
Local Miscellaneous	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenue</b>	<b>\$4.9</b>	<b>\$5.1</b>	<b>\$4.0</b>	<b>\$4.0</b>	<b>\$7.2</b>	<b>\$6.9</b>	<b>\$6.1</b>	<b>\$6.1</b>
<b>Total Sources of Funds</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.9</b>	<b>\$4.0</b>	<b>\$7.2</b>	<b>\$6.9</b>	<b>\$7.0</b>	<b>\$7.0</b>
* May include legally restricted balances prior to FY 2007-08.								
<b>Uses of Funds</b>								
Expenditure								
Certificated Salaries	\$2.6	\$2.6	\$1.8	\$1.8	\$1.7	\$1.7	\$1.4	\$1.4
Classified Salaries	\$0.8	\$0.9	\$0.9	\$1.0	\$0.7	\$1.1	\$0.3	\$0.3
Employee Benefits	\$0.8	\$0.9	\$0.9	\$0.8	\$0.8	\$0.8	\$0.5	\$0.5
Books and Supplies	\$0.8	\$0.4	\$0.1	\$0.1	\$3.3	\$2.3	\$4.8	\$4.8
Other Operating Expense	\$0.3	\$0.1	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.2	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1
<b>Total Expenditure</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.9</b>	<b>\$4.0</b>	<b>\$7.2</b>	<b>\$6.0</b>	<b>\$7.0</b>	<b>\$7.0</b>
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.0	\$0.0
<b>Total Ending Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.9</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Total Uses of Funds</b>	<b>\$5.5</b>	<b>\$5.1</b>	<b>\$3.9</b>	<b>\$4.0</b>	<b>\$7.2</b>	<b>\$6.9</b>	<b>\$7.0</b>	<b>\$7.0</b>
* May include legally restricted balances prior to FY 2007-08.								

**Multi-Year Projection  
General Fund, Regular Program**

		2004-05	2005-06	2006-07	2007-08	2008-09	2008-09	2009-10	2010-11
		Actual	Actual	Actual	3rd Interim	Provisional	Provisional	Provisional	Provisional
		Amounts	Amounts	Amounts	Estimated	Authorized	Estimated	Estimated	Estimated
					Amounts	Amounts	Amounts	Amounts	Amounts
<b>Beginning Balance</b>		<b>\$240.0</b>	<b>\$348.5</b>	<b>\$410.2</b>	<b>\$592.9</b>	<b>\$518.5</b>	<b>\$518.5</b>	<b>\$499.6</b>	<b>\$427.8</b>
<b>Revenues and Other Financing Sources</b>									
Revenue Limit Sources	8010-8099	\$3,431.9	\$3,569.3	\$3,723.6	\$3,625.4	\$3,522.9	\$3,522.9	\$3,527.1	\$3,500.8
Federal Revenues	8100-8299	\$133.5	\$137.3	\$151.0	\$155.1	\$150.7	\$150.7	\$152.6	\$152.6
Other State Revenues	8300-8599	\$1,586.7	\$1,586.8	\$1,948.7	\$1,941.9	\$1,888.7	\$1,888.7	\$1,894.9	\$1,883.4
Other Local Revenues	8600-8799	\$73.8	\$88.2	\$106.5	\$105.6	\$82.0	\$82.0	\$64.9	\$64.9
Other Financing Sources	8910-8999	\$248.3	\$43.3	\$20.2	\$110.2	\$186.1	\$186.1	\$46.6	\$46.6
<b>Total Revenues</b>		<b>\$5,474.1</b>	<b>\$5,425.0</b>	<b>\$5,949.9</b>	<b>\$5,938.3</b>	<b>\$5,830.5</b>	<b>\$5,830.5</b>	<b>\$5,686.1</b>	<b>\$5,648.3</b>
<b>Total Sources of Funds</b>		<b>\$5,714.1</b>	<b>\$5,773.5</b>	<b>\$6,360.1</b>	<b>\$6,531.3</b>	<b>\$6,349.0</b>	<b>\$6,349.0</b>	<b>\$6,185.7</b>	<b>\$6,076.1</b>
<b>Expenditures and Other Financing Uses</b>									
Certificated Salaries	1000-1999	\$2,554.4	\$2,605.1	\$2,792.1	\$2,919.8	\$2,804.4	\$2,839.7	\$2,716.0	\$2,694.6
Classified Salaries	2000-2999	\$774.4	\$797.6	\$885.7	\$954.7	\$890.4	\$892.1	\$888.0	\$891.8
Employee Benefits	3000-3999	\$1,097.8	\$1,150.9	\$1,185.3	\$1,228.3	\$1,184.8	\$1,182.7	\$1,196.1	\$1,202.7
Books & Supplies	4000-4999	\$192.2	\$237.2	\$256.1	\$254.3	\$522.9	\$221.5	\$226.0	\$220.8
Services, Other Operating Expenses	5000-5999	\$452.3	\$468.3	\$544.1	\$585.1	\$758.0	\$661.0	\$611.8	\$569.0
Capital Outlay	6000-6999	\$26.5	\$23.0	\$33.0	\$30.5	\$46.4	\$27.6	\$36.5	\$26.7
Other Outgo	7100-7299	\$36.5	\$41.7	\$46.9	\$0.9	\$0.7	\$0.9	\$0.9	\$0.9
Other Outgo	7400-7499	\$7.2	\$5.5	\$4.4	\$3.4	\$2.7	\$3.7	\$3.7	\$3.7
Direct Support/Indirect Costs	7300-7399	-\$45.9	-\$49.6	-\$36.0	-\$35.6	-\$59.9	-\$53.8	-\$37.2	-\$37.8
Other Financing Uses	7610-7699	\$270.2	\$83.7	\$55.7	\$71.3	\$74.1	\$74.1	\$116.1	\$115.9
<b>Total Expenditures after cuts</b>		<b>\$5,365.6</b>	<b>\$5,363.3</b>	<b>\$5,767.1</b>	<b>\$6,012.8</b>	<b>\$6,224.3</b>	<b>\$5,849.4</b>	<b>\$5,757.9</b>	<b>\$5,688.2</b>
<b>Ending Fund Balance</b>		<b>\$348.5</b>	<b>\$410.2</b>	<b>\$592.9</b>	<b>\$518.5</b>	<b>\$124.7</b>	<b>\$499.6</b>	<b>\$427.8</b>	<b>\$387.9</b>
<b>Total Uses of Funds</b>		<b>\$5,714.1</b>	<b>\$5,773.5</b>	<b>\$6,360.1</b>	<b>\$6,531.3</b>	<b>\$6,349.0</b>	<b>\$6,349.0</b>	<b>\$6,185.7</b>	<b>\$6,076.1</b>
<b>Change in Fund Balance</b>		<b>\$108.6</b>	<b>\$61.7</b>	<b>\$182.8</b>	<b>-\$74.4</b>	<b>-\$396.3</b>	<b>-\$18.9</b>	<b>-\$71.8</b>	<b>-\$39.9</b>
<b>Components of Ending Balance:</b>									
Reserve for Economic Uncertainties		\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$66.2	\$65.3
Reserve for Cash/Stores/General Reserve		\$26.1	\$15.6	\$10.9	\$10.9	\$10.9	\$10.9	\$10.9	\$10.9
Legally Restricted Balances		\$69.4	\$104.7	\$219.9	\$291.2	\$5.0	\$286.0	\$230.4	\$256.6
Other Designations/Carryovers		\$119.6	\$141.1	\$207.0	\$95.1	\$0.0	\$40.4	\$40.8	\$41.0
Undesignated Balance		\$100.1	\$81.1	\$83.6	\$48.9	\$36.4	\$89.8	\$79.4	\$14.0
<b>Total Ending Balance</b>		<b>\$348.5</b>	<b>\$410.2</b>	<b>\$592.9</b>	<b>\$518.5</b>	<b>\$124.7</b>	<b>\$499.6</b>	<b>\$427.8</b>	<b>\$387.9</b>

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

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### III. Specially Funded Programs

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*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 2008-2009 PROVISIONAL BUDGET  
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

	2006-07 Actual Budget	2007-08 Final Budget	2007-08 Adjustment	2007-08 Adj Budget as of 04-30-08	SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET				District Defined Prog Code
					2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	TOTAL	
COMPENSATORY & BILINGUAL EDUCATION	\$ 610,872,733	\$ 715,504,450	\$ 35,887,130	\$ 751,391,580	\$ 45,892,670	\$ 79,409,636	\$ 563,588,707	\$ 688,891,013	A
GENERAL PROGRAM	\$ 539,018,320	\$ 395,794,210	\$ 40,865,800	\$ 436,660,010	\$ 8,988,219	\$ 58,552,442	\$ 188,754,880	\$ 256,295,541	B
SPECIAL EDUCATION	\$ 22,255,128	\$ 25,109,500	\$ 749,283	\$ 25,858,783	\$ 0	\$ 807,300	\$ 18,735,567	\$ 19,542,867	C
ROC/SKILLS CENTERS	\$ 5,902,305	\$ 7,565,539	\$ 178,331	\$ 7,743,870	\$ 940,042	\$ 195,970	\$ 5,904,651	\$ 7,040,663	E
AFTER SCHOOL PROGRAMS	\$ 107,186,247	\$ 169,506,019	\$ (35,775,392)	\$ 133,730,627	\$ 0	\$ (1,058,541)	\$ 104,348,736	\$ 103,290,195	L
<b>GENERAL FUND</b>	<b>\$ 1,285,234,733</b>	<b>\$ 1,313,479,718</b>	<b>\$ 41,905,152</b>	<b>\$ 1,355,384,870</b>	<b>\$ 55,820,931</b>	<b>\$ 137,906,807</b>	<b>\$ 881,332,541</b>	<b>\$ 1,075,060,279</b>	
<b>ADULT EDUCATION FUND</b>	<b>\$ 51,552,236</b>	<b>\$ 55,848,569</b>	<b>\$ (9,096,302)</b>	<b>\$ 46,752,267</b>	<b>\$ 0</b>	<b>\$ 10,049,924</b>	<b>\$ 30,704,208</b>	<b>\$ 40,754,132</b>	<b>D</b>
<b>CHILD DEVELOPMENT FUND</b>	<b>\$ 38,990,429</b>	<b>\$ 46,378,167</b>	<b>\$ (15,205,212)</b>	<b>\$ 31,172,955</b>	<b>\$ 352,828</b>	<b>\$ 1,661,189</b>	<b>\$ 28,540,853</b>	<b>\$ 30,554,870</b>	<b>F</b>
<b>GENERAL, ADULT AND CHILD DEVELOPMENT FUND</b>									
<b>TOTAL SPECIALLY FUNDED PROGRAMS</b>	<b>\$ 1,375,777,398</b>	<b>\$ 1,415,706,454</b>	<b>\$ 17,603,638</b>	<b>\$ 1,433,310,092</b>	<b>\$ 56,173,759</b>	<b>\$ 149,617,920</b>	<b>\$ 940,577,602</b>	<b>\$ 1,146,369,281</b>	

- |                            |                                 |
|----------------------------|---------------------------------|
| (A) Compensatory Education | (E) ROC/Skills Center           |
| (B) General Program        | (F) Child Development           |
| (C) Special Education      | (G) Fiscally Ind Charter School |
| (D) Adult Education        | (L) After School Programs       |

**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2006-07 Actual Budget	2007-08 Final Budget	2007-08 Adjustment	2007-08 Adj Budget As of 04-30-08	SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
					2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
<b>FEDERAL INCOME</b>									
8182 IDEA ACT-LOCAL STAFF DEV	\$ 0	\$ 104,916	\$ (104,916)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
IDEA INTERPRET CERTFCN-PART B	\$ 17,200	\$ 0	\$ 4,822	\$ 4,822	\$ 0	\$ 4,822	\$ 0	\$ 4,822	C
IDEA-PRESCH DESIRED RESULTS	\$ 210,742	\$ 281,430	\$ (81,430)	\$ 200,000	\$ 0	\$ 12,752	\$ 200,000	\$ 212,752	C
IDEA-PERFORM PIN SMPLING PILOT	\$ 20,000	\$ 20,212	\$ (19,580)	\$ 632	\$ 0	\$ 0	\$ 0	\$ 0	C
INFANT DISCRETIONARY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PART C-INF/TODD-EARLY INTVN.	\$ 0	\$ 1,178,111	\$ (1,178,111)	\$ 0	\$ 0	\$ 0	\$ 1,178,111	\$ 1,178,111	C
PRESCHOOL LOCAL ENTL IDEA-VARIOUS	\$ 14,000,779	\$ 12,792,239	\$ 791,867	\$ 13,584,106	\$ 0	\$ 507,999	\$ 11,111,499	\$ 11,619,498	C
PRESCHOOL EXPANSION GRANT	\$ 5,513,624	\$ 5,663,265	\$ (159,230)	\$ 5,504,035	\$ 0	\$ 236,331	\$ 5,395,776	\$ 5,632,107	C
PRESCHOOL STAFF DEVELOPMENT	\$ 0	\$ 0	\$ 74,100	\$ 74,100	\$ 0	\$ 29,348	\$ 37,114	\$ 66,462	C
EARLY INTERVENTION	\$ 1,178,111	\$ 0	\$ 1,178,111	\$ 1,178,111	\$ 0	\$ 0	\$ 0	\$ 0	C
8210 T 1V-SAFE & DRUG FREE SCH&COMM	\$ 6,188,012	\$ 6,983,856	\$ (6,983,856)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8240 VEA-PERKINS-SEC INSTR - VARIOUS	\$ 9,809,544	\$ 9,837,160	\$ 877,938	\$ 10,715,098	\$ 0	\$ 1,091,397	\$ 8,520,000	\$ 9,611,397	B
8281 FED REV FEMA-HAZARD MITGATION	\$ 99,070	\$ 645,589	\$ (645,019)	\$ 570	\$ 0	\$ 0	\$ 0	\$ 0	B
FEMA-1577 DR2005 WINTER STORMS	\$ 1,145,940	\$ 972,275	\$ (607,335)	\$ 364,940	\$ 30,585	\$ 0	\$ 508,000	\$ 538,585	B
FEMA-1585 DR2005 WINTER STORMS	\$ 0	\$ 0	\$ 54,374	\$ 54,374	\$ 0	\$ 0	\$ 64,000	\$ 64,000	B
FY05 PREDISIASTER MGT MITI AGCY	\$ 0	\$ 0	\$ 2,572,722	\$ 2,572,722	\$ 0	\$ 2,211,829	\$ 700,000	\$ 2,911,829	B
8290 2004 NCCEP/SBC-GEAR UP-MADISON	\$ 269	\$ 0	\$ 268	\$ 268	\$ 0	\$ 0	\$ 0	\$ 0	B
21ST CNTRY COMM LRNG-T7B - VARIOUS	\$ 34,077,161	\$ 46,806,909	\$ (21,082,819)	\$ 25,724,090	\$ 0	\$ 2,681,039	\$ 23,235,711	\$ 25,916,750	L
ANGEL GATE ACADEMY II	\$ 1,656,000	\$ 487,304	\$ (51,341)	\$ 435,963	\$ 0	\$ 270,775	\$ 600,000	\$ 870,775	B
BILINGUAL EDUCATION - HILLCREST	\$ 196,660	\$ 147,121	\$ (147,121)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
BPA-SOURCE PROGRAM SUPPORT	\$ 10,880	\$ 8,787	\$ (5,733)	\$ 3,054	\$ 0	\$ 3,054	\$ 0	\$ 3,054	B
BOYS AND GIRLS CLUB	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL EARLY START PERSNNEL DEV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL NUTRITION NETWORK - VARIOUS	\$ 11,383,510	\$ 11,633,114	\$ (1,812,469)	\$ 9,820,645	\$ 0	\$ 3,026,356	\$ 0	\$ 3,026,356	B
CAL SERVE - VARIOUS	\$ 238,181	\$ 100,354	\$ (42,798)	\$ 57,556	\$ 0	\$ 222	\$ 0	\$ 222	B
CAL STATE GEAR UP - VARIOUS	\$ 9,297	\$ 66,870	\$ 47,654	\$ 114,524	\$ 0	\$ 25,016	\$ 0	\$ 25,016	B
CARSON GUID:-BASIC	\$ 19,679	\$ 9,955	\$ 40	\$ 9,995	\$ 0	\$ 0	\$ 0	\$ 0	B
COMPLIANCE MONITOR INTRVN PROG	\$ 20,654	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CCSSO/MCAULIFFE PROF DEV PROG	\$ 3,500	\$ 0	\$ 3,500	\$ 3,500	\$ 0	\$ 0	\$ 0	\$ 0	B
CE-NCLB T1 SCHOOLS -VARIOUS	\$ 456,130,772	\$ 440,935,189	\$ 24,826,147	\$ 465,761,336	\$ 0	\$ 76,490,483	\$ 387,281,008	\$ 463,771,491	A
CE-NCLB TI PT.D-DELINQUENT	\$ 2,251,114	\$ 2,105,106	\$ (580,612)	\$ 1,524,494	\$ 0	\$ 161,572	\$ 1,040,894	\$ 1,202,466	A
CE-PROGRAM IMPROVEMENT IN CA	\$ 16,516	\$ 16,516	\$ (2,930)	\$ 13,586	\$ 0	\$ 4,678	\$ 0	\$ 4,678	A
CHARTER SCHOOLS GRANT	\$ 694	\$ 0	\$ 694	\$ 694	\$ 0	\$ 694	\$ 0	\$ 694	B
CHICANA SVCS ACTION CTR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHILDREN COLLECTIVE YOU PROGRAM	\$ 133,613	\$ 118,005	\$ (6,960)	\$ 111,045	\$ 0	\$ 0	\$ 0	\$ 0	E
CIVICONNECTION LRN&SERV-NCSS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMM BASED IN-HOME ASTHMA(EPA)	\$ 0	\$ 100,000	\$ (100,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ARTS PARTNERSHIP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ACAD PART-YOUTH OBESITY	\$ 17,184	\$ 41,854	\$ 80,419	\$ 122,273	\$ 0	\$ 0	\$ 0	\$ 0	B
COMPRESCH REFORM COHORT -VAR	\$ 1,272,353	\$ 19,868	\$ (19,868)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COPS IN SCHOOLS PROGRAM	\$ 3,217,253	\$ 4,175,616	\$ (2,829,260)	\$ 1,346,356	\$ 0	\$ 344,969	\$ 0	\$ 344,969	B
COPS UNIVERSAL HIRING PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BROADCAST 2007	\$ 0	\$ 0	\$ 855,213	\$ 855,213	\$ 0	\$ 234,599	\$ 200,000	\$ 434,599	B
CORP PUBLIC BRD-COMM SRVC-04	\$ 1,306,305	\$ 1,380,997	\$ (993,392)	\$ 387,605	\$ 0	\$ 0	\$ 0	\$ 0	B
CRISIS COUNSELING-SAMHSA	\$ 37,944	\$ 700,000	\$ (700,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B

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



**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2007-08				SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
	2006-07	2007-08	2007-08	2007-08	2008-09	2007-08	2008-09	Total	
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-08	Beg Balance	Carryover	Grant		
DROPOUT PREVENTION RECOV MODEL PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDD-TRA-EAST LA OCC CTR	\$	\$	\$ 183,224	\$ 183,224	\$	\$ 80,220	\$ 100,000	\$ 180,220	E
EDD-TRA-EAST LA SKILL CTR	\$ 371,630	\$ 283,962	\$ (145,990)	\$ 137,972	\$ 0	\$ 73,567	\$ 60,000	\$ 133,567	E
EDD-TRA- HARBOR OCC CENTER	\$	\$	\$ 58,658	\$ 58,658	\$	\$ 24,369	\$ 100,000	\$ 124,369	E
EDDT TRA WEST VALLEY OCC	\$	\$	\$ 13,945	\$ 13,945	\$	\$ 11,285	\$ 60,000	\$ 71,285	E
EDD-TRA ABRAM FIEDMAN OCC CTR	\$	\$	\$ 23,789	\$ 23,789	\$	\$ 4,332	\$ 1,214	\$ 5,546	E
ENHNC ED THRU TCH-C(1 TIME FG)	\$ 298,173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,540	\$	\$ 42,540	B
EPA INDR AIRQUALTY TOOLS F/SCH	\$ 16,367	\$ 0	\$ 22,787	\$ 22,787	\$ 0	\$ 8,249	\$	\$ 8,249	B
ESEA-ARTS IN EDUC. -AIM PROJ	\$ 483,464	\$ 393,521	\$ (56,687)	\$ 336,834	\$ 0	\$ 129,150	\$	\$ 129,150	B
EVENSTART FMLY LIT- VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	B
8290 Federal Work Study	\$	\$	\$ 266,667	\$ 266,667	\$	\$	\$	\$ 0	E
FOREIGN LANGUAGE ASSISTANCE -VAR	\$ 563,976	\$ 780,957	\$ (245,543)	\$ 535,414	\$ 0	\$ 95,333	\$	\$ 95,333	B
FND IMPRV EDUC PROG TEACH AM HIST	\$	\$	\$ 316,964	\$ 316,964	\$	\$ 47,518	\$ 367,172	\$ 414,690	B
GEAR UP- VARIOUS	\$ 10,577,952	\$ 9,476,149	\$ 2,199,601	\$ 11,675,750	\$ 0	\$ 3,119,985	\$ 6,043,570	\$ 9,163,555	B
GSU-DEV & VALID OF A BEHAVIORAL	\$	\$	\$ 88,863	\$ 88,863	\$	\$	\$	\$	B
HAZARDOUS MATRL EMERGENCY PREP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	B
HWTC/WEP-VOC NURSE	\$	\$	\$ 126,207	\$ 126,207	\$	\$	\$	\$ 0	B
HWTC/NVO-VOC NURSE	\$	\$	\$ 126,207	\$ 126,207	\$	\$	\$	\$ 0	B
HWTC-LVN PROG 07-08	\$	\$	\$ 120,000	\$ 120,000	\$	\$ 30,000	\$ 120,000	\$ 150,000	B
IMPV HLTH & EDUC OUTCOMES YNG	\$	\$	\$ 389,742	\$ 389,742	\$	\$ 442,279	\$ 789,674	\$ 1,231,953	B
IMPV HLTH & EDUC OUTCOMES ASTHMA	\$	\$	\$ 199,966	\$ 199,966	\$	\$	\$	\$ 0	B
IMPROVE HTH ED&WBEING YNGPEOPL	\$ 195,672	\$ 244,771	\$ (41,235)	\$ 203,536	\$ 0	\$	\$	\$ 0	B
INDIAN EDUC ACT 05 -VARIOUS	\$ 332,841	\$ 301,770	\$ 28,041	\$ 329,811	\$ 3,681	\$ 77,556	\$ 242,797	\$ 324,034	B
GAINING EARLY AWARENESS & READINESS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	B
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	\$ 0	\$ 170,000	\$ (170,000)	\$	\$ 0	\$	\$	\$ 0	E
LA CNTY VOC NURSING EDUC SVCS	\$ 0	\$ 0	\$ 165,529	\$ 165,529	\$ 0	\$ 82,761	\$	\$ 82,761	B
LA COUNTY DPSS-GAIN-VOC ED	\$ 10,038	\$ 0	\$ 802	\$ 802	\$ 0	\$	\$	\$ 0	E
LA EARLY DECIDERS TEACHER RECRUITMENT	\$ 1,231,273	\$ 1,359,262	\$ 171,262	\$ 1,530,524	\$ 0	\$ 657,685	\$	\$ 657,685	B
LA'S BEST AFT SCH ENRCH-OCJP-VAR	\$ 0	\$ 0	\$ 2,529	\$ 2,529	\$ 0	\$	\$	\$ 0	L
M. WATERS DENTL ASST TRNG PROJ	\$ 2,542	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,768	\$	\$ 9,768	B
MAGNET SCHS ASSISTANCE	\$ 444,142	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	B
MCKINNEY HOMELESS	\$ 145,027	\$ 146,875	\$ 3,977	\$ 150,852	\$ 0	\$	\$ 128,000	\$ 128,000	B
MIGRANT EDUC PROG-VARIOUS	\$ 1,191,538	\$ 962,450	\$ 44,485	\$ 1,006,935	\$ 0	\$ 7,666	\$	\$ 7,666	B
NATL SC FND-URBN SYSTM INIT -VAR	\$ 3,481,431	\$ 493,438	\$ 534,798	\$ 1,028,236	\$ 0	\$ 207,404	\$	\$ 207,404	B
NCLB-T2A TEACHER QUALITY	\$ 62,040,585	\$ 59,569,231	\$ 573,259	\$ 60,142,490	\$ 0	\$ 674,867	\$ 55,905,369	\$ 56,580,236	B
NCLB-T2B-CA MATH & SCI PRTNERS	\$ 432,431	\$ 41,152	\$ 987,779	\$ 1,028,931	\$ 0	\$ 849,554	\$ 378,095	\$ 1,227,649	B
NCLB-T2D ENHANCE ED THRU TECH-VAR	\$ 10,964,091	\$ 8,466,886	\$ 4,378,253	\$ 12,845,139	\$ 0	\$ 2,283,400	\$	\$ 2,283,400	B
NCLB-T5 ADMINSTRATION - VARIOUS	\$ 11,561,503	\$ 3,012,447	\$ 504,151	\$ 3,516,598	\$ 0	\$ 71,593	\$	\$ 71,593	B
NCLB-T7 COMP SCH - VARIOUS	\$ 4,551	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	B
NCLB-TI-PROG IMPRVMT DIST INT	\$ 5,847,005	\$ 105,498	\$ (103,694)	\$ 1,804	\$ 0	\$	\$	\$ 0	A
NEGLECTED CHILDREN	\$ 2,184,903	\$ 2,284,316	\$ (2,284,316)	\$	\$ 0	\$ 641,051	\$ 2,881,740	\$ 3,522,791	A
NSF-SYSWIDE CHGE F/LEARNERS ED	\$ 0	\$ 462,118	\$ (52,369)	\$ 409,749	\$ 0	\$ 129,423	\$	\$ 129,423	B
NSF -WIDE CHGE EXRMNTL STUDY	\$	\$	\$ 200,000	\$ 200,000	\$	\$	\$ 200,000	\$ 200,000	B
OTHERS - NEW	\$	\$	\$ 0	\$ 0	\$	\$	\$	\$ 0	B
PROG 4 OCCPTN'L WORK ED REFRL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	E
PROJPLUS -CAL STATE-UAS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$	\$ 0	C
PUBLIC TELECOM FACILITIES PROG-VAR	\$ 62,000	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 62,000	\$	\$ 62,000	B
RAND-CHLDRN EXPSD TO VIOLENCE PROG	\$ 50,810	\$ 5,000	\$ 18,839	\$ 23,839	\$ 0	\$	\$	\$ 0	B
READING FIRST 08-09	\$	\$	\$ 0	\$ 0	\$	\$ 3,858,171	\$ 14,847,202	\$ 18,705,373	B
READING FIRST SUBGRANT-T1-RD1-VAR	\$ 41,001,103	\$ 37,969,520	\$ 751,623	\$ 38,721,143	\$ 0	\$	\$	\$ 0	B
REFUGEE STUDENT ASST PROG	\$ 59,332	\$ 165,000	\$ 116,339	\$ 281,339	\$ 0	\$ 84,397	\$	\$ 84,397	B
REHAB TRANS PART GREATER LA	\$ 1,047,470	\$ 875,756	\$ 923,541	\$ 1,799,297	\$ 0	\$	\$ 919,544	\$ 919,544	E
ROC WORKABILITY II	\$ 543,555	\$ 540,000	\$ (540,000)	\$	\$ 0	\$	\$ 540,000	\$ 540,000	E
ROC-HEA T1 COLLEGE WORK STUDY	\$ 234,438	\$ 460,630	\$ (266,667)	\$ 193,963	\$ 0	\$	\$ 128,635	\$ 128,635	E
SAFE & DRUG FREE SCH & COMMTY -VAR	\$ 856,298	\$ 495,719	\$ 8,192,229	\$ 8,687,948	\$ 0	\$ 3,159,327	\$ 6,384,154	\$ 9,543,481	B

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

**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2007-08				SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
	2006-07	2007-08	2007-08	2007-08	2008-09	2007-08	2008-09	Total	
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-08	Beg Balance	Carryover	Grant		
SCH ASST & INTRVNTN TEAM(SAIT)	\$ 5,220,848	\$ 2,473,987	\$ 2,660,380	\$ 5,134,367	\$ 0	\$ 970,908	\$ 4,014,751	\$ 4,985,659	A
SCH HLTH PROG PREV & IMPRV EDU	\$ 446,616	\$ 195,559	\$ 319,384	\$ 514,943	\$ 0	\$ 753	\$ 0	\$ 753	B
SCHOOL SAFE TRAFFIC ZONE	\$ 204,013	\$ 130,000	\$ (116,889)	\$ 13,111	\$ 0	\$ 0	\$ 0	\$ 0	B
SMALLER COMM GRANT-PLNG -VARIOUS	\$ 16,643	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,579,744	\$ 0	\$ 2,579,744	B
SMALLER LRNG COMM -VARIOUS	\$ 13,681,630	\$ 19,948,781	\$ (15,165,615)	\$ 4,783,166	\$ 0	\$ 4,586,278	\$ 0	\$ 4,586,278	B
STATE OF REHAB-WRK BASED ASSMNT	\$ 352,898	\$ 352,898	\$ 7,017,419	\$ 7,370,317	\$ 0	\$ 0	\$ 352,898	\$ 352,898	E
TITLE 2 EETT -PART D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 268,283	\$ 0	\$ 268,283	B
T2D-ENHNC ED THRU TCH-COMPETT-VAR	\$ 1,545,521	\$ 0	\$ 0	\$ 0	\$ 0	\$ 107,270	\$ 0	\$ 107,270	B
T2B-CA-MATH & SCIENCE PRT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,038	\$ 0	\$ 200,038	B
T3 BILINGUAL ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,950	\$ 0	\$ 11,950	B
T3A-LEP-LIMITED ENG PROFNCY -VAR	\$ 53,198,160	\$ 37,748,273	\$ 3,007,878	\$ 40,756,151	\$ 0	\$ 3,550,868	\$ 23,633,160	\$ 27,184,028	B
T3-IMMIGRANT STDNT-SET-ASIDE -VAR	\$ 2,997,705	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TCHG. AMERICAN HISTORY (TAH)-VAR	\$ 1,274,026	\$ 1,624,529	\$ (987,137)	\$ 637,392	\$ 0	\$ 8,306	\$ 0	\$ 8,306	B
TELEVISION CMTY SVC GRANT FY08	\$ 0	\$ 0	\$ 771,422	\$ 771,422	\$ 0	\$ 124,000	\$ 771,422	\$ 895,422	B
TLC-FOCUS ON ACHIEVEMENT PRJT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TRAUMA SCH ADAPTATION-SAMHSA	\$ 954,365	\$ 1,045,764	\$ (24,802)	\$ 1,020,962	\$ 0	\$ 457,361	\$ 0	\$ 457,361	B
TRANSITION TEACHING PROG	\$ 0	\$ 0	\$ 220,606	\$ 220,606	\$ 0	\$ 21,222	\$ 0	\$ 21,222	B
TV INTERCONNECTION GRT FY08	\$ 0	\$ 0	\$ 16,299	\$ 16,299	\$ 0	\$ 16,299	\$ 16,299	\$ 32,598	B
UNIMPLEMENTED - AFTER SCH PROG	\$ 0	\$ 154,734	\$ (154,734)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
UNIMPLEMENTED GEN-FED	\$ 14,340,705	\$ 10,469,299	\$ 10,786,030	\$ 21,255,329	\$ 0	\$ 39,750	\$ 10,800,650	\$ 10,840,400	B
UNIMPLEMENTED - ROC PROG	\$ 926,849	\$ 1,061,436	\$ (1,061,436)	\$ 0	\$ 0	\$ 0	\$ 800,000	\$ 800,000	E
US DEPT OF LABOR YOUTH BUILD	\$ 0	\$ 7,510	\$ 164,755	\$ 172,265	\$ 0	\$ 172,265	\$ 172,000	\$ 344,265	B
8290 UNIMPLEMENTED - SPECIAL EDUC	\$ 0	\$ 0	\$ 3,905,787	\$ 3,905,787	\$ 0	\$ 0	\$ 0	\$ 0	C
WATTS ANTI GANG INITIATIVE	\$ 0	\$ 0	\$ 241,000	\$ 241,000	\$ 0	\$ 43,380	\$ 0	\$ 43,380	B
WELFARE TO WORK-CITY CARSON	\$ 37,800	\$ 37,800	\$ (37,800)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA - EL PROYECTO (SOUTH) -VARIOUS	\$ 220,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-FOSTER-YOUTH SPECIAL NEEDS	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA - HWTC NURSE ASST-VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA O4-05 - UCLA CENTRAL AREA	\$ 43,950	\$ 30,000	\$ (30,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA O4-05 - WLCAC (SOUTH AREA)	\$ 35,000	\$ 35,000	\$ (35,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH PARA LOS NINOS	\$ 0	\$ 52,000	\$ 30,267	\$ 82,267	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA -UCLA-WEST	\$ 20,000	\$ 20,000	\$ 50	\$ 20,050	\$ 0	\$ 0	\$ 18,000	\$ 18,000	B
WIA -UCLA-CENTRAL	\$ 0	\$ 0	\$ 35,073	\$ 35,073	\$ 0	\$ 0	\$ 31,500	\$ 31,500	B
WIA OUT-OF-SCHOOL YOUTH	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH OPPORTUNITY SYS -VARIOUS	\$ 129,621	\$ 200,670	\$ (200,670)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH PROGRAM -VARIOUS	\$ 0	\$ 0	\$ 3,349	\$ 3,349	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA YOUTH SERVICES (AYE)	\$ 70,000	\$ 63,000	\$ (8,000)	\$ 55,000	\$ 0	\$ 0	\$ 49,500	\$ 49,500	B
WIA-COLLABORATING PROGRAM	\$ 0	\$ 30,000	\$ (30,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-HUB CITIES CONSORT-ELASC	\$ 0	\$ 50,000	\$ (50,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-ADULT DW HUB EOC	\$ 0	\$ 0	\$ 8,240	\$ 8,240	\$ 0	\$ 0	\$ 110,000	\$ 110,000	E
WIA-ONE STOP CAREER CTR	\$ 135,938	\$ 140,000	\$ (17,178)	\$ 122,822	\$ 0	\$ 0	\$ 125,000	\$ 125,000	E
WIA-YOUTH CITY OF LA - HARBOR	\$ 622,180	\$ 544,635	\$ 0	\$ 544,635	\$ 0	\$ 0	\$ 489,974	\$ 489,974	B
WIA-YTH OPPORTINTY SYS-SMMER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-YOUTH PROGRAM -SUMMER WORK EXP	\$ 58,552	\$ 12,041	\$ (11,681)	\$ 360	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH PLAN	\$ 0	\$ 0	\$ 129,375	\$ 129,375	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH GOODWILL/ESK	\$ 0	\$ 0	\$ 32,000	\$ 32,000	\$ 0	\$ 0	\$ 32,000	\$ 32,000	B
WIA HUB CITIES ADULT	\$ 0	\$ 0	\$ 60,000	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA HUB CITIES DW	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA ADULT HUB ESK	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA ADULT DISLOCATED WORKERS ESK	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-YOUTH SKILLS CTR	\$ 75,883	\$ 80,000	\$ (4,117)	\$ 75,883	\$ 0	\$ 0	\$ 75,000	\$ 75,000	E
WIA EAST LA YOUTH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WRKFRCE INVEST ACT- VARIOUS	\$ 0	\$ 59,000	\$ (59,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
YOUTH BUILD PROG-C P D C -VARIOUS	\$ 5,126	\$ 581	\$ (581)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 803,041,731</b>	<b>\$ 753,028,543</b>	<b>\$ 22,505,318</b>	<b>\$ 775,533,861</b>	<b>\$ 34,266</b>	<b>\$ 117,462,060</b>	<b>\$ 571,761,433</b>	<b>\$ 689,257,759</b>	

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

**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2006-07 Actual Budget	2007-08 Final Budget	2007-08 Adjustment	2007-08 Adj Budget As of 04-30-08	SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
					2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
<b>STATE INCOME</b>									
8346 CE-EIA STATE COMP ED (SCE)SCHS-VAR	\$ 11,562,210	\$ 45,369,672	\$ 35,775,744	\$ 81,145,416	\$ 39,305,825	\$	\$ 36,583,238	\$ 75,889,063	A
CE-EIA/DISRICT BILINGUAL SCHOOLS-VAR	\$ 104,001,724	\$ 199,533,224	\$ (22,591,593)	\$ 176,941,631	\$	\$	\$ 127,772,325	\$ 127,772,325	A
CE-EIA-EDU'L DISADVG-CNTRL OFF	\$ 19,759,889	\$ 13,800,475	\$ 154,828	\$ 13,955,303	\$	\$	\$	\$ 0	A
EIA/LEP-MULTI TEACHER CAREER	\$ 353,484	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	A
8419 SB 1882 CA PROFESSIONAL DVLOPM	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	\$ 11,902	\$ 3,546	\$ (3,546)	\$	\$	\$	\$	\$ 0	B
EDUC TECH STAFF DEV GRADES 4-8	\$ 514	\$ 514	\$ (514)	\$	\$	\$	\$	\$ 0	B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	\$ 1,143,041	\$ 113,569	\$ 1,080,121	\$ 1,193,690	\$	\$	\$ 880,347	\$ 880,347	B
8581 HEALTHY START-OPERATIONAL-VARIOUS	\$ 7,150	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
8590 03-04 AGRI VOC ED INCENTV GRNT	\$ 3,351	\$ 0	\$ 0	\$	\$	\$ 7,363	\$	\$ 7,363	B
05-06 AGRI VOC ED INCENT GRANT	\$ 40,068	\$ 3,852	\$ 38,707	\$ 42,559	\$	\$ 2,752	\$	\$ 2,752	B
2005-06 PERSONNEL STAFF DEV.	\$ 0	\$ 237,358	\$ (3,462)	\$ 233,896	\$	\$ 10,576	\$	\$ 10,576	C
AAIA - VARIOUS	\$ 25,752	\$ 9,436	\$ 8,207	\$ 17,643	\$	\$	\$	\$ 0	B
AB 2741 COACHING EDUCATION	\$ 403	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
AB1115-INSTRUCTIONAL MATERIAL	\$ 59,457	\$ 0	\$ 59,457	\$ 59,457	\$ 59,457	\$	\$	\$ 59,457	B
AFT SCH LRN&SAF-19R2K3-006 -VAR	\$ 32,787,880	\$ 91,279,069	\$ 9,585,781	\$ 100,864,850	\$	\$	\$ 77,374,325	\$ 77,374,325	L
AIAA 03-04 - VARIOUS	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
AIAA 03-04(HARBOR)	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
AIAA 03-04(VALLEY)	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
ALTN EDUC OUTREACH	\$ 0	\$ 700,000	\$ (700,000)	\$	\$	\$	\$	\$ 0	E
ALTRNTV CERT PROG- VARIOUS	\$ 1,668,965	\$ 1,364,181	\$ (182,520)	\$ 1,181,661	\$	\$ 215,864	\$	\$ 215,864	B
ALTRNTV CERT PROG-LISTOS	\$ 1,458,778	\$ 2,362,614	\$ (92,648)	\$ 2,269,966	\$	\$ 736,587	\$ 1,769,080	\$ 2,505,667	B
BEAUTIFY WALL-CALTRANS-SOTO EL	\$ 208,494	\$ 0	\$ 208,494	\$ 208,494	\$	\$ 203,994	\$	\$ 203,994	B
8590 BEF SCH LRN&SAF-19R2K3-004 -VAR	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	L
BEFSCH LRN&SAF-19-R2004-466 -VAR	\$ 714404	\$ 6,597,928	\$ (3,190,923)	\$ 3,407,005	\$	\$	\$	\$ 0	L
STAFF DEV-BTSA	\$ 4,508,090	\$ 783,571	\$ (783,571)	\$	\$	\$ 57	\$	\$ 57	B
BTSA / CSUN - VARIOUS	\$ 9,751,998	\$ 11,093,325	\$ 5,604,661	\$ 16,697,986	\$	\$	\$	\$ 0	B
BTSA Prog (BEGIN) FY 2005-06	\$	\$	\$ 0	\$	\$ 62,087	\$	\$	\$ 62,087	B
BTSA Prog (BEGIN) FY 2006-07	\$	\$	\$ 0	\$	\$ 709,619	\$	\$	\$ 709,619	B
BTSA Prog (BEGIN) FY 2007-08	\$	\$	\$ 0	\$	\$ 2,834,516	\$	\$	\$ 2,834,516	B
BTSA Prog (DIST 1) FY 2005-06	\$	\$	\$ 0	\$	\$ 33,766	\$	\$	\$ 33,766	B
BTSA Prog (DIST1) FY 2005-06	\$	\$	\$ 0	\$	\$ 337,919	\$	\$	\$ 337,919	B
CALIFORNIA ENDOWMENT	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CALIFORNIA ACADEMIC PRT PROGRAM	\$	\$	\$ 50,000	\$ 50,000	\$	\$	\$	\$	B
CAL INST SCHOOL GARDENS	\$	\$	\$ 1,725,000	\$ 1,725,000	\$	\$ 1,389,827	\$	\$ 1,389,827	B
CAL PARTNERSHIP ACADEMIES - VARIOUS	\$ 2,343,652	\$ 1,162,104	\$ 2,082,534	\$ 3,244,638	\$	\$ 776,855	\$ 1,892,000	\$ 2,668,855	B
CAL PRE-INTERNSHIP PROG AB 351	\$ 1,223,234	\$ 446,084	\$ 1,072,476	\$ 1,518,560	\$	\$ 352,536	\$	\$ 352,536	B
CAL SERVE-CENTRAL DISTRICT	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CAL TECH ASST PJ(CTAP)-CLUSTER	\$ 11,935	\$ 0	\$ 225,422	\$ 225,422	\$	\$ 1,962	\$	\$ 1,962	B
CALWORKS ACAD ENRICHMNT COMP-VAR	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CALWORKS-WELFARE-2-WORK VOUCHR	\$ 2,071,477	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CAREER TECHNICAL EDUCATION	\$ 0	\$ 200,000	\$ (200,000)	\$	\$	\$	\$	\$ 0	B
CAREER TECHNICAL EDUCATION PRO	\$	\$	\$ 0	\$	\$ 936,361	\$	\$	\$ 936,361	E
CAREER TECH EDUC EQUIPMENT & MAT'LS BG	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CERT STAFF MENTORING	\$	\$	\$ 3,389,237	\$ 3,389,237	\$	\$ 185,846	\$	\$ 185,846	B
CE-Eco Impact Aid/Dis Bil Dir	\$	\$	\$ 0	\$	\$ 6,586,845	\$	\$	\$ 6,586,845	A
CHIEF BUS OFFICER TRAINING	\$ 0	\$ 54,000	\$ (18,000)	\$ 36,000	\$	\$	\$	\$ 0	B
CHLD HLTH OUTREACH INITIATIVES	\$ 150,000	\$ 150,762	\$ (762)	\$ 150,000	\$	\$ 79,263	\$	\$ 79,263	B
CHILD PASSENGER SAFETY	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CLERICAL CERT-GAIN/GROW TRN	\$	\$	\$ 3,450	\$ 3,450	\$	\$	\$	\$	B
COMM. SRVCS BLOCK GRDT-CSBG	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	E
COMM SRVCS BLOCK GRDT- MWEPC	\$	\$	\$ 9,899	\$ 9,899	\$	\$	\$	\$	E
COMMUNITY CHALLENGE GRANT - VARIOUS	\$ 6,553	\$ 0	\$ 6,553	\$ 6,553	\$	\$ 6,553	\$	\$ 6,553	B

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**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2007-08				SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
	2006-07 Actual Budget	2007-08 Final Budget	2007-08 Adjustment	2007-08 Adj Budget As of 04-30-08	2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
COMPREHENSIVE TCHRS ED INST	\$ 28,427	\$ 11,865	\$ (7,744)	\$ 4,121	\$	\$	\$	\$ 0	E
CNTY LA DPH COEUR	\$	\$	\$ 6,869	\$ 6,869	\$	\$	\$	\$	B
CNTY LA COEUR FY 08	\$	\$	\$ 700,000	\$ 700,000	\$	\$	\$	\$	B
CPA NATURAL RSRC & EVRMNT SCI	\$ 1,319	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CSBG-MWEPC	\$ 12,100	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
CTAP-ITO	\$ 115,600	\$ 119,264	\$ (119,264)	\$	\$	\$ 33,033	\$	\$ 33,033	B
CTE PROGRAMS EQUIPMENT	\$	\$	\$ 3,133,939	\$ 3,133,939	\$	\$	\$	\$	E
DEPT. OF REHAB	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
DIGITAL HIGH SCH TECH GRANT -VARIOUS	\$ 319,007	\$ 192,459	\$ (186,402)	\$ 6,057	\$	\$	\$	\$ 0	B
DIGITAL HIGH SCH TSST GRANT	\$	\$	\$ 239,243	\$ 239,243	\$ 86,428	\$	\$	\$ 86,428	B
DIRECT SUPP PROF(DSP)CERT PG	\$ 278,420	\$ 274,990	\$ (54,598)	\$ 220,392	\$	\$	\$ 220,000	\$ 220,000	E
DROPOUT PREV-RECOV MDL PROG-	\$ 324	\$ 324	\$ 0	\$ 324	\$	\$	\$	\$ 0	B
EARLY MENTAL HLT-EMHI- VARIOUS	\$ 239,692	\$ 537,687	\$ 95,586	\$ 633,273	\$	\$ 211,062	\$ 151,538	\$ 362,600	B
EARLY INTERVENTION SCH SUCCESS (EISS)	\$	\$	\$ 50,000	\$ 50,000	\$	\$	\$	\$	B
EDU TECH STAFF DEV-2001-02	\$ 353,511	\$ 254,033	\$ (254,033)	\$	\$ 220,882	\$	\$	\$ 220,882	B
EDUC TECH STAFF DEV GR C1 R1	\$	\$	\$ 0	\$	\$ 9,892	\$	\$	\$ 9,892	B
EDUC TECH STAFF DEV GR C2 R1	\$	\$	\$ 0	\$	\$ 4,691	\$	\$	\$ 4,691	B
EDUC TECH STAFF DEV GRADES 4-8	\$	\$	\$ 0	\$	\$ 50	\$	\$	\$ 50	B
EDUC TECH STAFF DEV -VARIOUS	\$ 15,043	\$ 10,592	\$ 368,642	\$ 379,234	\$	\$	\$	\$ 0	B
EDUCATIONAL CLINIC PROGRAM	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
FAMILY LIT EXP ENHMNT	\$ 0	\$ 600,000	\$ (600,000)	\$	\$	\$ 0	\$	\$ 0	B
FAMILY LIT INITIATIVE	\$ 910,880	\$ 31,003	\$ 736,999	\$ 768,002	\$	\$	\$ 630,000	\$ 630,000	B
GANG RISK INTERV PROG(GRIP) - VAR	\$ 25,088	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
GROUND MAINT TRNG-CALWORKS	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	E
HEALTHY START-OPERATIONAL-VARIOUS	\$	\$	\$ 500,000	\$ 500,000	\$	\$ 341,314	\$	\$ 341,314	B
HPSG-HIGH PRIORITY(IJUSP CIII) - VAR	\$ 54,340,562	\$ 30,968,296	\$ (4,759,259)	\$ 26,209,037	\$	\$ 4,146,923	\$ 12,543,461	\$ 16,690,384	B
IDEA EARLY INTERVENTION-STATE	\$ 4,527	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	C
INFANT DISCRETIONARY	\$ 123,837	\$ 102,880	\$ (102,880)	\$	\$	\$ 2,847	\$ 55,949	\$ 58,796	C
INFO TCHLGY CAREER ACADEMY	\$ 17,618	\$ 2,785	\$ 14,833	\$ 17,618	\$	\$ 8,689	\$	\$ 8,689	B
INTERV/UNDERF SCH IMPL COHORT -VAR	\$ 1,936,189	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
KLCS-EMERGENCY SERVICES	\$ 12,237	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
LA CNTY DPSS-AFT SCH ENRICH PG	\$ 366,692	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	L
LACO-CALWORKS COORDINTN SVCS -VAR	\$ 1,200,000	\$ 2,400,000	\$ (1,200,000)	\$ 1,200,000	\$	\$	\$ 1,200,000	\$ 1,200,000	E
LA COMMUNITY REDEV	\$ 0	\$ 1,400,000	\$ (1,400,000)	\$	\$	\$	\$	\$ 0	L
LAUSD DEV PROJ	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
LA WATERSHED ANALYSIS	\$ 4,769	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
LEP-VESL CLERCAL SKILLS TRNING-VARIOUS	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	E
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	\$ 2,355,000	\$ 0	\$ 1,995,000	\$ 1,995,000	\$	\$	\$	\$ 0	B
NELL SOTO PAR INVOLVM PROG -VAR	\$ 40,275	\$ 0	\$ 478,889	\$ 478,889	\$	\$ 323,545	\$	\$ 323,545	B
PHYSICAL EDUCATION GRANTS	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
PHYSICAL EDUCATION TEACHER INCENTIVE	\$	\$	\$ 1,848,309	\$ 1,848,309	\$	\$	\$	\$ 0	B
8590 PARAPROF TEACHER TRAINING GRN -VAR	\$ 1,260,073	\$ 1,204,334	\$ (237,866)	\$ 966,468	\$	\$ 96,360	\$	\$ 96,360	B
PERSONNEL STAFF DEVELOPMENT	\$ 3,450	\$ 862	\$ 359,365	\$ 360,227	\$	\$	\$	\$ 0	B
REHAB-TRANS PART-GREATER LA	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	C
SAFE SCH& VIOLENCE PRVT_NEW -VARIOUS	\$ 119,703	\$ 372,830	\$ (372,830)	\$	\$	\$	\$	\$ 0	B
SCHOOL ASST & INTERVN TEAM (SAIT)	\$ 3,544,268	\$ 351,465	\$ 6,517,998	\$ 6,869,463	\$	\$ 1,140,944	\$ 4,014,751	\$ 5,155,695	A
SCHOOL IMPROVEMENT REG PROG	\$	\$	\$ 6,630,101	\$ 6,630,101	\$	\$ 2,587,995	\$	\$ 2,587,995	B
SB 65 PUPIL OUTREACH CONSULT	\$ 0	\$ 0	\$ 0	\$	\$	\$	\$	\$ 0	B
SCH COMM VIOLENCE PREV DIST 1	\$	\$	\$ 912,856	\$ 912,856	\$	\$ 45,885	\$ 106,465	\$ 152,350	B
SCH COMM PLICING PRTRNSHP-VARIOUS	\$ 2,525,947	\$ 2,897,080	\$ (1,597,824)	\$ 1,299,256	\$	\$ 529,713	\$	\$ 529,713	B
SCHOOL GARDEN SUPPLIES & EQUIPMENT	\$ 0	\$ 4,000,000	\$ (4,000,000)	\$	\$	\$	\$	\$ 0	B
SCH MNTL HLT CLNC MEDI-CAL 97	\$ 6,113,374	\$ 2,800,000	\$ (2,800,000)	\$	\$	\$	\$	\$ 0	B
SCH READ INIT (FIRST5LA/CFGC)	\$ 53,151	\$ 331,956	\$ (283,435)	\$ 48,521	\$	\$ 2,197	\$	\$ 2,197	E
SCHOOL & LIBRARY IMPROVEMENT	\$ 12,468,667	\$ 5,761,648	\$ (5,761,648)	\$	\$	\$	\$	\$ 0	B
SP ED PROJECT WORKABILITY	\$	\$	\$ 755,693	\$ 755,693	\$	\$ 2,625	\$	\$ 2,625	C

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**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2007-08				SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
	2006-07 Actual Budget	2007-08 Final Budget	2007-08 Adjustment	2007-08 Adj Budget As of 04-30-08	2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
SPECIAL ED: INFANT DISCRETIONARY	\$		\$ 55,949	\$ 55,949	\$			\$	C
SRVC TO AT-RISK YOUTH-CHPT157- VARIOUS	\$	0	\$ 0	\$ 0	\$			\$ 0	B
SSP-REAL.COM TCH - VARIOUS	\$	122,326	\$ 27,604	\$ 303,965	\$	46,744		\$ 46,744	B
STATE LOW INCIDENCE ENTITLEMNT	\$	151,004	\$ 151,004	\$ (151,004)	\$			\$ 0	C
TCHR & PRINCIPAL RECRUIT INCT PROG GRDT	\$	0	\$ 0	\$ 0	\$			\$ 0	B
T HAYDEN COMMU BASED PAR INVLV	\$	0	\$ 0	\$ 0	\$			\$ 0	B
T HUGHES FAM-SCH PARTNRSHP PRG	\$	8,916	\$ 0	\$ 6,058	\$	3,701		\$ 3,701	B
TEACHER RECRUIT & STUDENT SUPPORT	\$	11,286,995	\$ 2,417,356	\$ (2,417,356)	\$	68,441	11,119,493	\$ 11,187,934	B
TEACHER RECRUIT & RETENTION	\$		\$	\$ 12,247,627	\$	4,598,327		\$ 4,598,327	B
TIRE DERIVED PROD GRANT	\$	25,030	\$ 5,005	\$ (5,005)	\$			\$ 0	B
TRACK & RECREAT'L SURFACING - VARIOUS	\$	100,000	\$ 100,000	\$ (100,000)	\$			\$ 0	B
TUPE 9-12 FY2004-07 -VARIOUS	\$	3,523,308	\$ 2,715,782	\$ (732,043)	\$	1,983,739	533,509	\$ 533,509	B
UNIMPLEMENTED GEN STATE PROG	\$	82,128,417	\$ 16,249,200	\$ (15,541,990)	\$	707,210	1,322,219	\$ 18,190,007	B
UNIMPLEMENTED-ROC	\$	167,568	\$ 167,568	\$ (167,568)	\$		700,000	\$ 700,000	E
UNIMPLEMENTED-SPEC ED	\$	0	\$ 111,373	\$ (111,373)	\$			\$ 0	C
UNIMPLEMENTED-AFTER SCHOOL	\$	30,033,954	\$ 19,383,824	\$ (19,383,824)	\$			\$ 0	L
VISUAL & PERFORMING ARTS - VARIOUS	\$	0	\$ 0	\$ 0	\$			\$ 0	B
WORKABILITY I STATE FUNDS	\$	995,304	\$ 747,320	\$ (745,895)	\$	0	757,118	\$ 757,118	C
YOUTH OPPORTUNITY INTN SV	\$	25,087	\$ 0	\$ 0	\$			\$ 0	E
YOUTH SOCCER	\$	1,000,000	\$ 1,749,928	\$ (750,000)	\$	999,928	350,196	\$ 350,196	B
EMHI - 07 Farmdale El	\$		\$	\$ 0	\$		9,253	\$ 78,974	B
CIWMB-WILSON	\$		\$	\$ 0	\$			\$ 0	B
UAW-LETC MAXINE WATERS	\$		\$	\$	\$	0	87,360	\$ 87,360	E
<b>TOTAL STATE INCOME</b>	<b>\$</b>	<b>412,232,064</b>	<b>\$ 473,717,601</b>	<b>\$ 7,427,112</b>	<b>\$ 481,144,713</b>	<b>\$ 55,786,665</b>	<b>\$ 15,777,230</b>	<b>\$ 296,126,431</b>	<b>\$ 367,690,326</b>

**LOCAL INCOME**

8699 03 CRAILJOHNSON-HLTHY START	\$		\$ 0	\$ 0	\$	0	0	\$ 0	B
A&K DOUGLAS PLAYGRND-EL SERENO	\$	982,277	\$ 1,405,130	\$ 33,530	\$ 1,438,660	0	334,441	\$ 334,441	B
A & M Sch Volunteer Music Prog	\$		\$ 0	\$ 30,000	\$ 30,000		7,952	\$ 7,952	B
ACAD MOTION PIC & ARTS	\$	7,677	\$ 0	\$ 15,083	\$ 15,083	0		\$ 0	B
AFT SCH ENRCH -LA COMM REDVPMT	\$	2254522	\$	\$ 0	\$ 0	0		\$ 0	L
AMATEUR ATHLETIC FOUNDATION	\$		\$	\$ 250,000	\$ 250,000			\$ 0	B
ANNENBERG FNDN-VAR	\$	430,287	\$ 25,547	\$ 44,661	\$ 70,208	0	2,295	\$ 2,295	B
ANTHONY ROBBINS FOUNDATION	\$	0	\$ 5,000	\$ (1,108)	\$ 3,892	0	2,371	\$ 2,371	B
AUDITORY-ORAL PROJECT	\$	0	\$ 0	\$ 0	\$ 0			\$ 0	B
ASTHMA & ALLERGY FNDTN AMERICA	\$	1,816	\$ 0	\$ 1,816	\$ 1,816	0	1,816	\$ 1,816	B
BEST FRIENDS-KAISER	\$	246	\$ 0	\$ 246	\$ 246	0	246	\$ 246	B
BUILD-UP LA PERSONNEL-WAMU	\$		\$	\$ 27,500	\$ 27,500			\$ 0	B
CAL ENDOWMNT-PROJECT REACH -VAR	\$	277,075	\$ 234,695	\$ 24,455	\$ 259,150	0	137,188	\$ 137,188	B
CAL HEALTHCARE FOUNDATION	\$	22,309	\$ 20,000	\$ (20,000)	\$	0		\$ 0	B
CARNEGIE TNE INITIATIVE	\$	1,707	\$ 0	\$ 0	\$ 0			\$ 0	B
CARSON GUID.EXP-COORD.COUNCIL	\$	42,000	\$ 49,000	\$ 3,000	\$ 52,000	0		\$ 0	B
CDLP VIDEO SUPPORT GRANT	\$	35,663	\$ 11,000	\$ 1,962	\$ 12,962	0		\$ 0	B
CHLD HLTH&ACSS MDCAL PG(CHAMP	\$	3,913	\$ 0	\$ 0	\$ 0			\$ 0	B
CHW CATHOLIC HEALTHCARE WEST	\$		\$	\$ 37,856	\$ 37,856		17,267	\$ 17,267	B
CITY OF LA-LEARN & EARN	\$	0	\$ 0	\$ 0	\$ 0			\$ 0	B
CLERICAL CERT. PROGRAM	\$	34,538	\$ 127,518	\$ (127,518)	\$	0		\$ 0	B
COMMNTY OUTREACH-KLCS-WILAND	\$	145	\$ 0	\$ 101	\$ 101	0	101	\$ 101	B
COMMUNITY TECH CENTER/LAEP	\$	0	\$ 0	\$ 0	\$ 0			\$ 0	B
COMMUNITY SERVICE BLK GRANT MWEP	\$		\$	\$ 6,560	\$ 6,560			\$ 0	E
CONNECTION PROJ-COUER D ALLEN	\$	146,392	\$ 76,205	\$ 83,678	\$ 159,883	0	156,696	\$ 156,696	B
COUNTY SUMMER YOUTH	\$		\$ 0	\$ 631,688	\$ 631,688			\$ 568,519	B
COUNTY GRANT-CHILD HEALTH OUTREACH	\$	0	\$ 0	\$ 0	\$ 0			\$ 0	B
COUNTRY WIDE CLERICAL CERT. TRAINING	\$		\$	\$ 42,128	\$ 42,128			\$ 0	B
CRAILJOHNSON-MENTL HLTH SVC-VAR	\$	703	\$ 0	\$ 0	\$ 0	0	11,090	\$ 11,090	B

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

**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

	2007-08				SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
	2006-07	2007-08	2007-08	2007-08	2008-09	2007-08	2008-09	Total	
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-08	Beg Balance	Carryover	Grant		
CRAIL JOHNSON-PROJECT PLUS	\$ 44,581	\$	\$ 41,090	\$ 41,090	\$	\$	\$	\$ 0	B
8699 DIVERSITY IN ED TRNG-HWLT PCKK	\$ 44,443	\$ 35,081	\$ 6,071	\$ 41,152	\$ 0	\$ 26,877	\$	\$ 26,877	B
DWP-YOUTH SERVICES ACADEMY	\$ 600,000	\$ 590,499	\$ 9,501	\$ 600,000	\$ 0	\$	\$ 600,000	\$ 600,000	B
EL ITALIAN LANG	\$	\$	\$ 5,390	\$ 5,390	\$	\$	\$	\$ 0	B
ESCALERA YOUTH Pros	\$	\$	\$ 8,200	\$ 8,200	\$	\$	\$	\$	E
ENRICHED STUDIES-LA CENTER	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
FAMILY LIT SUPPORT NETWORK	\$	\$	\$	\$	\$	\$	\$	\$ 0	E
FIRST 5-INTERAGNCY SPCL NEEDS	\$ 125,162	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	E
FMLY LIT. EXP ENHNMENT	\$ 49,717	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
FMLY LIT. EXP ENHNMENT-RESEDA -VAR	\$ 0	\$ 80,216	\$ (80,216)	\$	\$ 0	\$	\$	\$ 0	E
GENERAL FUND SUMMER YOUTH	\$ 501,150	\$ 447,355	\$ 0	\$ 447,355	\$ 0	\$	\$ 402,620	\$ 402,620	B
GILDER LEHRMAN INST OF AMERICA	\$	\$	\$ 63,598	\$ 63,598	\$	\$ 37,547	\$	\$ 37,547	B
GOOD NEIGHBOR GRNT-ALL STATE	\$ 0	\$ 0	\$	\$	\$ 0	\$	\$	\$ 0	B
GREENING PROJECT-CALVERT ES	\$	\$	\$ 127,014	\$ 127,014	\$	\$ 127,014	\$	\$ 127,014	B
GREENING PROJECT-WILSON SH	\$ 148,662	\$ 148,662	\$ (114,732)	\$ 33,930	\$ 0	\$ 18,661	\$ 33,930	\$ 52,591	B
HARBOR TEACHER PREP(HTP 8518)	\$ 20,388	\$ 4,686	\$ 25,203	\$ 29,889	\$ 0	\$ 14,089	\$	\$ 14,089	B
HEALTHY START PROBATION PROG	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
HIGH TECH HIGH-VARIOUS FNDTNS	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
HP-HANDS ON SCIENC-M ARTS CLST	\$ 38,541	\$ 26,015	\$ 12,422	\$ 38,437	\$ 0	\$ 26,950	\$	\$ 26,950	B
HWTC-VOC NURSING EDUC SVCS	\$ 314,975	\$ 10,329	\$ 66,654	\$ 76,983	\$ 0	\$	\$ 558,207	\$ 558,207	B
HIV/AIDS PREV PROG	\$ 25,000	\$ 3,750	\$ (3,748)	\$ 2	\$ 0	\$	\$	\$ 0	B
ING UNSUNG HEROES AWARDS PROG	\$	\$	\$ 27,000	\$ 27,000	\$	\$ 12,578	\$	\$ 12,578	B
INTEL TCH TO FUTURE/GATES FNDN	\$ 1,258	\$ 1,258	\$ 0	\$ 1,258	\$ 0	\$	\$	\$ 0	B
K-12 VOUCHER PROGRAM	\$ 0	\$ 20,125,672	\$ (19,004,558)	\$ 1,121,114	\$ 0	\$ 27,487	\$ 4,700,000	\$ 4,727,487	B
KAISER PERM-CHAMP PROGRAM -VAR	\$ 204,992	\$ 7,000	\$ 107,571	\$ 114,571	\$ 0	\$ 36,267	\$	\$ 36,267	B
KOREAN HEALTH INSURANCE CHAMP	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
L.A. CARE HEALTH EXPRESS -VAR	\$ 134,358	\$ 65,264	\$ 78,119	\$ 143,383	\$ 0	\$ 45,654	\$	\$ 45,654	B
LA TRUST FOR CHILDREN'S HLTH	\$ 17,623	\$ 1,584	\$ 14,273	\$ 15,857	\$ 0	\$ 1,269	\$	\$ 1,269	B
LA COMMUNITY BEAUTIFICATION	\$	\$	\$ 8,184	\$ 8,184	\$	\$	\$	\$	B
LA COMMUNITY COLLEGE LIASON	\$	\$	\$ 72,973	\$ 72,973	\$	\$ 72,973	\$ 130,000	\$ 202,973	B
LA COUNTY SUMMER YOUTH PROG	\$ 686,000	\$ 631,688	\$ (631,688)	\$	\$ 0	\$	\$	\$ 0	B
LA SCHOOL NUTRITION PROJ	\$	\$	\$ 82,935	\$ 82,935	\$	\$ 1,334	\$	\$ 1,334	B
LA84 FOUNDATION BEYOND THE BELL	\$	\$	\$ 617,168	\$ 617,168	\$	\$ 584,940	\$	\$ 584,940	B
LA'S BEST- VARIOUS	\$ 5,478,062	\$ 3,738,700	\$ (223,687)	\$ 3,515,013	\$ 0	\$ (3,738,700)	\$ 3,738,700	\$ 0	L
LET UP GARDENA AND NARBONNE HI	\$	\$	\$ 18,156	\$ 18,156	\$	\$	\$	\$	B
LEARN AND EARN PROGRAM	\$ 1,820,000	\$ 1,750,000	\$ 50,000	\$ 1,800,000	\$ 0	\$	\$ 1,620,000	\$ 1,620,000	B
MERCK CHILDHOOD ASTHLM NTWK-MCAN	\$ 437,533	\$ 626,134	\$ 353,744	\$ 979,878	\$ 0	\$ 266,958	\$	\$ 266,958	B
MIKE LANSING GRANT	\$ 0	\$ 67,000	\$ (67,000)	\$	\$ 0	\$	\$	\$ 0	B
NURSE ASST/LT CARE-VARIOUS	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
NFL /LISC ProG. ACTION #435180001	\$	\$	\$ 200,000	\$ 200,000	\$	\$	\$	\$	B
PRIME GATES FDN-JOHN HOPKINS	\$ 0	\$	\$ 0	\$	\$ 0	\$ 28,290	\$	\$ 28,290	B
OJAI FOUNDATION	\$	\$	\$ 187,636	\$ 187,636	\$	\$	\$	\$	B
ORFALEA-SCH MENTAL HLTH SRVS	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
PRIME GATES FDN-JOHN HOPKINS	\$ 389,000	\$ 431,329	\$ (270,653)	\$ 160,676	\$ 0	\$	\$	\$ 0	B
PROF DEV-OPEN WIDE&TREK INSIDE	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
PROJECT GRAD-LA	\$ 263,811	\$ 139,423	\$ 131,345	\$ 270,768	\$ 0	\$	\$	\$ 0	B
PROP 10 COMM-CDI-SMALL GRDT -VAR	\$ 12,282	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	E
PROP K-LA FOR KIDS PROG -VAR	\$ 1,026,313	\$ 1,918,392	\$ (1,126,529)	\$ 791,863	\$ 0	\$ 259,200	\$ 324,000	\$ 583,200	B
PROP K - MAINTENANCE FUND	\$ 69,496	\$ 69,496	\$ (69,496)	\$	\$ 0	\$	\$	\$ 0	B
PSYCHTRIC SOC WORKR-BARTON EL	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
PUNENTE PROJECTS-U C REGENT	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	B
ROBERT WOOD FOUNDATION	\$ 0	\$ 100,000	\$ 0	\$ 100,000	\$ 0	\$ 81,514	\$ 100,000	\$ 181,514	B
SCH BASED HLTH CLINIC-SPPT FND	\$ 49,191	\$ 358,720	\$ (259,900)	\$ 98,820	\$ 0	\$ 10,933	\$	\$ 10,933	B
SCH READINESS INITIATIVE-CCRC -VAR	\$ 91,218	\$ 0	\$ 0	\$	\$ 0	\$	\$	\$ 0	E
SEIU REVOLVING GRANT FND	\$	\$	\$ 21,000	\$ 21,000	\$	\$ 21,000	\$	\$ 21,000	B

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

**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET  
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS  
GENERAL FUND**

					SUPERINTENDENT'S 2008-09 PROVISIONAL BUDGET				District Defined Prog Code
	2006-07 Actual Budget	2007-08 Final Budget	2007-08 Adjustment	2007-08 Adj Budget As of 04-30-08	2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
SOUTH GATE INTL LRNG COMMUNITY	\$ 153,121	\$ 0	\$ 97,301	\$ 97,301	\$ 0	\$ 5,768	\$ 0	\$ 5,768	B
8699 TAPER FOUNDTN-MENTAL HLTH PROF	\$ 16,442	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
THE OJAI FOUNDATION/HERB ALPER	\$ 0	\$ 94,500	\$ (94,500)	\$ 0	\$ 0	\$ 70,365	\$ 0	\$ 70,365	B
TOSHIBA AMERICA FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
URBAN LEARNING CTR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,745	\$ 0	\$ 4,745	B
UAW-LETC-MANUAL ARTS -VAR	\$ 25,000	\$ 40,000	\$ (15,000)	\$ 25,000	\$ 0	\$ 0	\$ 25,000	\$ 25,000	E
UNIMPLEMENTED -GEN PROG	\$ 110,937	\$ 151,094	\$ 20,581,750	\$ 20,732,844	\$ 0	\$ 3,394,999	\$ 343,701	\$ 3,738,700	B
UNIMPLEMENTED -ROC	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 300,000	E
UNIMPLEMENTED -AFTER SCHOOL PROG	\$ 1,473,572	\$ 1,541,855	\$ (1,318,168)	\$ 223,687	\$ 0	\$ 0	\$ 0	\$ 0	L
URBAN LEARNING CTR	\$ 4,745	\$ 0	\$ 4,745	\$ 4,745	\$ 0	\$ 0	\$ 0	\$ 0	B
VISION PROJ PROG-QUEENS CARE	\$ 86,834	\$ 61,107	\$ (3,638)	\$ 57,469	\$ 0	\$ 541	\$ 0	\$ 541	B
WCH HLTHY START-PROBTION PROG	\$ 3,462	\$ 0	\$ 3,446	\$ 3,446	\$ 0	\$ 3,446	\$ 0	\$ 3,446	B
WEINGART FDTN-PLUS COUNSELLING	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WILDLANDS ENDWMNT-VAR	\$ 3,291,137	\$ 4,011,465	\$ (831,892)	\$ 3,179,573	\$ 0	\$ 2,553,355	\$ 0	\$ 2,553,355	B
YOUTH DEVELOPMENT (NFL)	\$ 200,000	\$ 20,000	\$ (20,000)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	B
<b>TOTAL LOCAL INCOME</b>	<b>\$ 22,240,276</b>	<b>\$ 39,252,369</b>	<b>\$ (27,278)</b>	<b>\$ 39,225,091</b>	<b>\$ 0</b>	<b>\$ 4,667,517</b>	<b>\$ 13,444,677</b>	<b>\$ 18,112,194</b>	
<b>8912 INTERFUND TRANSFERS FOR SRF COPS</b>	<b>\$ 0</b>	<b>\$ 47,481,205</b>	<b>\$ 12,000,000</b>	<b>\$ 59,481,205</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	B
<b>8980 CONTRIBUTION FROM REGULAR PROGRAM</b>	<b>\$ 47,720,662</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	B
<b>TOTAL LOCAL INCOME</b>	<b>\$ 22,240,276</b>	<b>\$ 39,252,369</b>	<b>\$ (27,278)</b>	<b>\$ 39,225,091</b>	<b>\$ 0</b>	<b>\$ 4,667,517</b>	<b>\$ 13,444,677</b>	<b>\$ 18,112,194</b>	
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 803,041,731</b>	<b>\$ 753,028,543</b>	<b>\$ 22,505,318</b>	<b>\$ 775,533,861</b>	<b>\$ 34,266</b>	<b>\$ 117,462,060</b>	<b>\$ 571,761,433</b>	<b>\$ 689,257,759</b>	
<b>TOTAL STATE INCOME</b>	<b>\$ 412,232,064</b>	<b>\$ 473,717,601</b>	<b>\$ 7,427,112</b>	<b>\$ 481,144,713</b>	<b>\$ 55,786,665</b>	<b>\$ 15,777,230</b>	<b>\$ 296,126,431</b>	<b>\$ 367,690,326</b>	
<b>TOTAL INCOME</b>	<b>\$ 1,285,234,733</b>	<b>\$ 1,313,479,718</b>	<b>\$ 41,905,152</b>	<b>\$ 1,355,384,870</b>	<b>\$ 55,820,931</b>	<b>\$ 137,906,807</b>	<b>\$ 881,332,541</b>	<b>\$ 1,075,060,279</b>	

**SUPERINTENDENT'S 2008- 2009 PROVISIONAL BUDGET**

**DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS**

**ADULT EDUCATION FUND**

	2006-2007 Actual Budget	2007-2008 Final Budget	2007-2008 Adjustment	2007-2008 Adj Budget as of 04/30/2008	SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET				District Defined Prog Code
					2008-2009 Beg Balance	2007-2008 Carryover	2008-2009 Grant	Total	
<b>FEDERAL INCOME</b>									
8240 ADULT EDUC SVC-SMARTLABS (DHS)	\$ 0	\$ 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.	0	0	0	0	0	0	0	0	D
PERKINS POST SECONDARY - VARIOUS	0	2,700,000	(1,467,800)	1,232,200	0	0	0	0	D
T1C-SEC 132 PKN (INSTRUCTION)	3,907,704	1,101,586	701,757	1,803,343	0	8,332	2,886,143	2,894,475	D
WIA-231 TECH/AUGMTN/PERF-VARIOUS	0	0	0	0	0	0	0	0	D
WIA-ENG SECOND LANGUAGE	802,170	136,267	541,374	677,641	0	0	677,641	677,641	D
8290 ADULT ED-ESL-CITIZENSHIP	12,973,118	12,713,568	(159,168)	12,554,400	0	137,705	12,205,050	12,342,755	D
BARBARA BUSH FOUNDATION	65,000	15,640	8,879	24,519	0	0	0	0	D
CNTY LA COMM DEV BLOCK GRANT	16,000	20,000	(20,000)	0	0	0	16,000	16,000	D
ENG LIT AND CIVIC ED GRNT-ADLT	1,333,220	1,400,000	105,200	1,505,200	0	525,055	1,697,022	2,222,077	D
LA COUNTY-GAIN BASIC ED SKL-AD	1,509	0	268	268	0	0	0	0	D
REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	292,694	500,000	(470,751)	29,249	0	0	0	0	D
STAR STUDENT ACVMNT IN READING	0	0	0	0	0	0	0	0	D
WIA T2-ADLT ED-EL CIVICS 03-04	1,088	631,000	(631,000)	0	0	0	16,500	16,500	D
FEDERAL PELL GRANT	0	0	101,250	101,250	0	1,495	0	1,495	D
FEDERAL SUPPLY EDU OPPORT GRANT	0	0	200,000	200,000	0	130,000	0	130,000	D
LA REFINERY & MFG MAINT PROG	0	0	70,000	70,000	0	37,624	0	37,624	D
UNIMPLEMENTED -FEDERAL	4,253,566	6,743,171	(3,158,439)	3,584,732	0	0	1,880,000	1,880,000	D
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 23,646,069</b>	<b>\$ 25,961,232</b>	<b>\$ (4,178,430)</b>	<b>\$ 21,782,802</b>	<b>\$ 0</b>	<b>\$ 840,211</b>	<b>\$ 19,378,356</b>	<b>\$ 20,218,567</b>	
<b>STATE INCOME</b>									
8590 ADULT ED PROG-SITE M I S	\$ 18,298	\$ 17,114	7,742	24,856	\$ 0	\$ 0	\$ 0	\$ 0	D
CALPRO II PROJECT	85,000	85,002	(5,002)	80,000	0	73	0	73	D
CAL-WORKS-ADULT-SUPPORT SVCS	0	0	0	0	0	0	0	0	D
COMMNTY BASED ENGL TUTORL PG	15,632,756	12,771,361	5,172,974	17,944,335	0	9,192,876	8,500,000	17,692,876	D
FAMILY LITERACY	6,509	266	7,219	7,485	0	0	0	0	D
EVEN START ADULT	0	6,500	(6,500)	0	0	0	5,500	5,500	D
GENERAL RELIEF OPP FOR WORK-GROW	1,943,352	2,500,000	(495,686)	2,004,314	0	0	1,949,352	1,949,352	D
WELFARE TO WORK-COUNTY	0	0	0	0	0	0	0	0	D
UNIMPLEMENTED-STATE	9,696,018	13,696,017	(8,888,070)	4,807,947	0	0	500,000	500,000	D
<b>TOTAL STATE INCOME</b>	<b>\$ 27,381,933</b>	<b>\$ 29,076,260</b>	<b>\$ (4,207,323)</b>	<b>\$ 24,868,937</b>	<b>\$ 0</b>	<b>\$ 9,192,949</b>	<b>\$ 10,954,852</b>	<b>\$ 20,147,801</b>	
<b>LOCAL INCOME</b>									
8699 CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 152	\$ 21,000	(1,000)	20,000	\$ 0	\$ 0	\$ 0	\$ 0	D
BIENVENIDOS SCH READINESS PROG	21,000	125	20,875	21,000	0	4,071	21,000	25,071	D
FAM LIT-ENRICH-AMADO FNDN-99	0	25,000	(24,848)	152	0	0	0	0	D
FAMILY LIT ADVCTS-GARFIELD CAS	0	0	0	0	0	366	0	366	D
FAMILY LIT R PARSONS FDN-WESTSIDE	25,001	256	15,882	16,138	0	0	0	0	D
GED TEST PREPARATION-GOODWILL	0	0	0	0	0	0	0	0	D
GLUCK-FAMILY LIT EL/ADT ASC PART - VARIOUS	53,060	7,994	5,319	13,313	0	152	0	152	D
TOYOTA FAMILIES IN SCH PG	13,895	9,755	(4,443)	5,312	0	9,259	0	9,259	D
TOYOTA NATIONAL CTR FAMILY LIT -ADULT	15,493	56,815	(42,201)	14,614	0	0	50,000	50,000	D
TRAINING 4 EVALUATION PJ-NCFL	8,635	3,134	(1,770)	1,364	0	0	0	0	D
MARK TAPER FOUNDATION	0	686,998	(678,363)	8,635	0	2,916	0	2,916	D
UNIMPLEMENTED-LOCAL	386,998	0	0	0	0	0	300,000	300,000	D
<b>TOTAL LOCAL INCOME</b>	<b>\$ 524,234</b>	<b>\$ 811,077</b>	<b>\$ (710,549)</b>	<b>\$ 100,528</b>	<b>\$ 0</b>	<b>\$ 16,764</b>	<b>\$ 371,000</b>	<b>\$ 387,764</b>	
<b>TOTAL INCOME</b>	<b>\$ 51,552,236</b>	<b>\$ 55,848,569</b>	<b>\$ (9,096,302)</b>	<b>\$ 46,752,267</b>	<b>\$ 0</b>	<b>\$ 10,049,924</b>	<b>\$ 30,704,208</b>	<b>\$ 40,754,132</b>	

(D) Adult Education



**SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET**

**DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS**

**CHILD DEVELOPMENT FUND**

	2006-2007 Actual Budget	2007-2008 Final Budget	2007-2008 Adjustment	2007-2008 Adj Budget as of 04-30-08	SUPERINTENDENT'S 2008-2009 PROVISIONAL BUDGET				District Defined Prog Code
					2008-2009 Beg Balance	2007-2008 Carryover	2008-2009 Grant	Total	
<b>FEDERAL INCOME</b>									
8290 CCDF CAPACITY PROJECT	\$ 0	\$	17,318	17,318	\$ 0	\$ 0	\$ 0	\$ 0	F
CCDF SCHOOL AGE RESOURCE	0		6,430	6,430	0	391,192	0	391,192	F
CCDF - CAPACITY PROJ 2004-05	0		0	0	0	0	0	0	F
CDFS-INSTRUCTIONAL MATERIALS	0		0	0	0	0	0	0	F
INFANT/TODLR CHILD CARE RSRC PROG	0		35,180	35,180	0	0	0	0	F
CIMS-INSTRUCTIONAL MATERIAL	18,578		0	0	0	0	0	0	F
UNIMPLEMENTED-FEDERAL	500,000	1,000,000	54,949	1,054,949	0		500,000	500,000	F
<b>TOTAL FEDERAL INCOME</b>	<b>\$ 518,578</b>	<b>\$ 1,000,000</b>	<b>\$ 113,877</b>	<b>\$ 1,113,877</b>	<b>\$ 0</b>	<b>\$ 391,192</b>	<b>\$ 500,000</b>	<b>\$ 891,192</b>	
<b>STATE INCOME</b>									
8530 STATE LATCHKEY PROGRAM	\$ 768,582	\$ 841,353	38,113	879,466	\$ 0	\$ 0	\$ 879,466	\$ 879,466	F
8590 CAL-SAFE CHILD CARE	834,476	700,000	245,607	945,607	0	0	800,000	800,000	F
CCD SVCS PLAYGROUND COMPLIANCE	140,587		0	0	0	0	0	0	F
CD PRE K & FAMILY LITPART DAY			1,335,303	1,335,303		0		0	F
CD PRE K & FAMILY SUPPORT			37,500	37,500				0	F
CDD PREKINDER RSRC AWARDS	0		0	0	0	0	0	0	F
EARLY INTERV SCH SUCC-MUR-CC	0		0	0	0	0	0	0	F
EISS - PRE-SCH CONFERENCE	0		0	0	0	0	0	0	F
GENERAL FD-PRE KINDER RESOURCE	0	1,800,000	(1,800,000)	0	0	0	0	0	F
PROP 10 RFS FIRST 5 LA	0		0	0	0	0	0	0	F
L.A. UNIVERSAL PRE SCH	0		0	0	0	1,265,753	1,722,000	2,987,753	F
RENOVATION AND REPAIR - CHLD CTR	0		0	0	0	0	0	0	F
STATE PRE-SCHOOL REVENUE	12,273,020	12,999,583	688,015	13,687,598	0	0	13,471,387	13,471,387	F
UNIMPLEMENTED-STATE	13,492,089	17,519,618	(16,459,470)	1,060,148	0		3,000,000	3,000,000	F
<b>TOTAL STATE INCOME</b>	<b>\$ 27,508,754</b>	<b>\$ 33,860,554</b>	<b>\$ (15,914,932)</b>	<b>\$ 17,945,622</b>	<b>\$ 0</b>	<b>\$ 1,265,753</b>	<b>\$ 19,872,853</b>	<b>\$ 21,138,606</b>	
<b>LOCAL INCOME</b>									
8699 CHILDREN'S CENTERS (LATCHKEY)	\$ 0	\$	39,413	39,413	\$ 0	\$ 0	\$	\$ 0	F
HEALTHY FAMILY KAISER	25,000	14,531	4,491	19,022	0	4,244		4,244	F
KIDCARE SERVICE FEES	500,916		475,000	475,000	0			0	F
READY FOR SCHOOLS	6,485,282	6,473,970	(2,577)	6,471,393	0		6,728,000	6,728,000	F
L.A. UNIVERSAL PRE SCH	3,232,514	1,006,944	1,960,703	2,967,647	0			0	F
STATE LATCH KEY PROGRAM	0	500,916	(500,916)	0	0		440,000	440,000	F
SCH READINESS INITIATIVE	0		0	0	0			0	F
UNIMPLEMENTED-LOCAL	366,557	3,168,424	(1,380,271)	1,788,153	0		1,000,000	1,000,000	F
<b>TOTAL LOCAL INCOME</b>	<b>\$ 10,610,269</b>	<b>\$ 11,164,785</b>	<b>\$ 595,843</b>	<b>\$ 11,760,628</b>	<b>\$ 0</b>	<b>\$ 4,244</b>	<b>\$ 8,168,000</b>	<b>\$ 8,172,244</b>	
<b>OTHER SOURCES</b>									
8979 CC FACILITIES REVOLVING FUNDS	\$ 352,828	\$ 352,828	\$ 0	\$ 352,828	\$ 352,828	\$ 0	\$ 0	\$ 352,828	F
<b>TOTAL INCOME</b>	<b>\$ 38,990,429</b>	<b>\$ 46,378,167</b>	<b>\$ (15,205,212)</b>	<b>\$ 31,172,955</b>	<b>\$ 352,828</b>	<b>\$ 1,661,189</b>	<b>\$ 28,540,853</b>	<b>\$ 30,554,870</b>	

(F) Child Development

## IV. Appendices

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## 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 Principles and Process.** This section explains the general principles used by the District in preparing its budget, and the process for developing and amending the budget.

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

**Appendix C – 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 D – 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 E – 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 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 – District's Students.** 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 – Budget and Finance Policy.** These pages provide the complete text of the District's Budget and Finance Policy, as adopted by the Board of Education in June 2004.

**Appendix I – District Debt Management Policy.** These pages provide the complete text of the District's Debt Management Policy, as adopted by the Board of Education in April 2005 and adjusted in February 2006.

**Appendix J – Glossary of Budget Terms and Abbreviations.** These pages provide definitions of terms and abbreviations appearing throughout the budget document.

## Appendix A

# BUDGET PRINCIPLES AND PROCESS

## A. Principles of Budgeting and Accounting

The California School Accounting Manual and the California Education Code govern budget development for California school districts, and their standards form the basis for development of the District's Adopted Final Budget. Among these standards are:

*Basis for Accounting.* The California School Accounting Manual mandates that districts use either the accrual basis or the modified accrual basis in accounting for revenues and expenditures. The difference between the two is as follows:

- In the *Modified Accrual Basis*, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis in accounting for governmental funds such as the General Fund and Adult Education Fund.
- In the *Accrual Basis*, revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis in proprietary funds such as the Cafeteria and Self-Insurance Funds, and fiduciary funds such as the Annuity Reserve Fund.

*Basis for Budgeting.* The California School Accounting Manual also mandates the basis for school district budgeting. It requires that “generally, for California (school districts), the basis of budgeting should be the same as the basis of accounting used in the audited financial statements. Budgetary accounting must conform to the account codes in the standardized account code structure.” California school districts are required to display their budgets by fund, by object, and by function.

Budgetary accounts are “projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency’s (LEA’s) goals.” In general, budgetary accounts have two purposes: (1) to record the estimated revenues of a fund by source and amount, and (2) to record and control the limits that are set on the expenditure levels by the appropriations. The recording of actual revenue and expenditures allows a comparison to the amounts that are available to be committed or expended within the limits set by law or by the governing board.

*Revenue Budget.* For each fund, the revenue budget anticipates all income from federal, state, and local sources, as well as the anticipated beginning balance. The total of beginning balance and income is the maximum amount a school district may legally budget to spend for any fund.

Expenditure Budget. Each fund has an expenditure budget reflecting the fund's authorized costs, and, for most funds, the anticipated expenditure level.

Budget by General Fund District Defined Program. Because the General Fund budget comprises many programs, it is divided into District Defined Programs such as Special Education, Regional Occupational Centers/Skills Centers, etc., to bring into focus programs of particular interest.

## **B. The budget process**

Budget Preparation. The first step in preparing the budget is to determine the cost to continue the existing program. Enrollment-related costs are adjusted for projected changes. Costs not directly controllable by the District, such as utilities, retirement contributions, insurance, continuing contractual obligations, and legal costs are adjusted to reflect estimated expenditures for the coming fiscal year.

Estimates of income are developed based on a review of federal and State statutory provisions and local revenue sources. Beginning balance amounts for the budget year are calculated utilizing a comparison of anticipated revenues and expenditures for the current year. The projected beginning balances and revenues are compared to the cost of continuing current programs to determine whether budget reductions may be necessary or whether unanticipated amounts may be available for allocation.

Board and public participation. Board meetings are scheduled for discussion of proposed budget changes. These are public meetings that can be attended in person or viewed on the District's television station at scheduled times. Members of the public may contact the District to speak on individual budget items or on the budget as a whole. A public hearing, at which any member of the public may address the Board regarding the District's proposed budget, is mandated prior to Board adoptions of the Provisional Budget in June and the Final Budget in late August or early September.

## **C. Budget revision process**

The Budget Services and Financial Planning Division either receives or initiates well over 20,000 requests annually to adjust or revise the adopted budget. Generally speaking, a budget adjustment (B.A.) enables a school or office to substitute a new use for funds previously budgeted for a particular purpose.

Certain limitations apply to B.A.s. For example, schools or offices may not transfer funds from a restricted program into an unrestricted one (e.g., transfers from Gifted and Talented Education or from Title I into a District-funded school instructional material account would not be permitted).

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling by staff, or "non-routine," requiring formal approval by the Board of Education.

Categories of “non-routine” B.A.s are determined by the Board, and are currently defined as follows:

- A. All B.A.s from object of expenditure 7900 – Undistributed Reserves.
- B. All B.A.s which increase the total number of regular, non-school-based budgeted positions, except for those that are fully funded from the budgeted resources of the requesting office (“cost-neutral” budget adjustments).
- C. All B.A.s which change the total amount budgeted for the Student and Staff Integration/Targeted Instructional Improvement Grant (TIIG) Program.
- D. All B.A.s that shift funds from school to non-school locations, except in those cases in which such a transfer directly benefits the schools.

In addition to the above, California Education Code §42602 authorizes Boards of Education to increase income to reflect unanticipated new revenues during the course of the fiscal year.

In response to the Board’s request, staff provides a periodic report of B.A.s processed, including such information as the number of B.A.s processed by month, the amount of the transfers by Fund, and examples of B.A. line-item transfers in excess of \$1 million.

**APPENDIX B**

**2008-09 BUDGET DEVELOPMENT CALENDAR**

**2007**

- December 11* - Board of Education – Regular Meeting – First Interim Report
- December 17* - First Interim Report to Los Angeles County Office of Education (LACOE)

**2008**

- January 10* - Governor's Proposed 2008-09 Budget released
- February 8* - Budget Balancing Proposals for 2008-09 and 2009-10 (First Interim)
- March 11* - Second Interim Report to Board
- March 17* - Second Interim Report to LACOE
- May 14* - May Revision to Governor's Proposed 2008-09 Budget Released
- May 20* - Presentation to Board of proposed recommendations to submit a balanced budget to LACOE in June
- May 27* - Board adoption of proposed recommendations to submit a balanced budget to LACOE in June
- June 02* - Third Interim Report submitted to LACOE
- June 10* - 2008-09 Provisional Budget to Board
- June 15* - Constitutional deadline for legislative adoption of State Budget Act
- June 24* - 2008-09 Provisional Budget adopted
- June 30* - Constitutional deadline for Governor to sign State Budget Act
- June 30* - 2008-09 Provisional Budget submitted to LACOE
- July-August* - Board of Education considers changes to the Provisional Budget based upon State Budget Act and other information
- August 19* - 2008-09 Final Budget to Board
- September 2* - 2008-09 Final Budget adopted by Board following mandatory public hearing
- September 8* - 2008-09 Final Budget submitted to LACOE



## APPENDIX C

# 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 significantly 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 1976 California Supreme Court decision declared 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 D

### 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 D

### AVERAGE DAILY ATTENDANCE

#### General Description

Average Daily Attendance (ADA) is a measure of pupil attendance which is used as the basis for providing revenue to school districts, as well as a means of measuring unit costs.

Only in-seat attendance is counted in calculating ADA. Prior for fiscal year 1998-99, excused absences were counted towards ADA. Generally, ADA 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 involves the use of fixed divisors (in place of the number of days taught) in calculating ADA for Adult Education and Regional Occupational Centers, Regional Occupational Programs, and Community Day Schools.

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

ADA is reported to the State three times annually:

**First Period (P-1)** This reporting period is from July 1 through the school month ending on or before December 31. Summer School hours and attendance hours for other supplemental hourly programs are initially reported in this period.

The ADA reported in this period is used by the State to estimate the amount of legally authorized revenue to school districts. It serves as a basis for State progress payments to districts during the second semester.

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

**Annual Period** This reporting period is from July 1 through June 30 of a fiscal year. Annual ADA is used primarily to develop unit program costs. Revenues for the Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Adult Schools, Special Education Non-public Schools, and Lottery are based on annual ADA. Revenues for the Summer School Program 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 (ADA) used to calculate the district's revenue. For all Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Special Education Non-public Schools, and Community Day Schools, revenue is earned based on *annual period ADA*. Revenue for supplemental hourly programs, which includes Summer School, is calculated using *hours of attendance at annual period*. All other programs earn revenue based on *second period ADA*.

**Special Education ADA** includes only those pupils who attend Special Day Classes in Special Education schools or regular schools and those who attend non-public schools. ADA of pupils in regular classes who receive special education services on a part-time basis is included in regular K-12 A.D.A.

The revenues from **supplemental hourly programs** are calculated separately from the regular K-12 ADA. These includes the Core Academic Program, Mandated Remedial Program For Grades 7-12, Mandated Retention Program For Grades 2-9, and other supplemental hourly programs for Grades 2-6.

In **Adult Education Programs**, only those units of ADA earned that fall under the ten *mandated classes* may be included in the revenue calculation. These mandated courses and classes are:

1. Parenting classes
2. Basic education in core academic areas for pupils not possessing a diploma or equivalency and to provide remedial instruction
3. English-as-a-Second Language (ESL)
4. Citizenship classes
5. Programs for apprentices
6. Short-term vocation programs with high employment potential
7. Programs for older adults
8. Adults with substantial disabilities
9. Home economics education
10. Health and safety education

A day of attendance in adult education is three hours; three hours per day over 175 days, or 525 hours, equals one adult ADA. Pupil attendance may be more or less than the three hours in a day, and the adult school may operate more or less than the 175 days a year. Therefore, adult ADA is simply total hours of attendance divided by 525. If more than 175 days were offered it is possible for a student to earn more than one ADA.

In the **Regional Occupational Centers/Programs (ROC/P)**, there is no limit on the number of ROC/P hours that might be earned by a single pupil, unlike continuation and adult education where attendance is capped at 15 hours per week, with one exception. If a pupil is enrolled in ROC/P as part of a work experience program, the hours are capped at 15 per calendar week.

ROC/P is a clock hour program and pupils are included in the attendance if they attend at least once during the scheduled hour. The minimum day in a regional occupational *center* and regional occupational *program* is 180 minutes and 60 minutes, respectively. But time may be aggregated into 60-minute increments, by pupil, and more than one day of attendance may be credited in a single day.

## **NOTES TO AVERAGE DAILY ATTENDANCE TABLE**

Revenue for ROC/P was capped at 1981-82 annual ADA plus the growth factors permitted in the succeeding budget acts.

Statute gives first priority to funding of base adult and ROC/P ADA before funding growth ADA.

## AVERAGE DAILY ATTENDANCE TABLE

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
	<u>Revenue ADA*</u>	<u>Revenue ADA (Est.)*</u>	<u>Revenue ADA (Est.)*</u>
<b>Regular Program</b>			
Regular K-12	593,717	579,186	555,653
Fiscally-independent Charter Schools - K-12	33,057	38,735	46,321
Total	<u>626,774</u>	<u>617,922</u>	<u>601,974</u>
<b>Special Education Program</b>			
K-12 - Regular and Extended Session	28,236	28,009	27,081
Non-public Schools - Regular and Extended Session**	3,551	3,043	3,342
Fiscally-independent Charter Schools	239	255	448
Total	<u>32,026</u>	<u>31,307</u>	<u>30,870</u>
<b>Total K-12</b>	<u>658,800</u>	<u>649,229</u>	<u>632,845</u>
	<u>Revenue ADA***</u>	<u>Revenue ADA (Est.)***</u>	<u>Revenue ADA (Est.)***</u>
<b>Adult Education and Regional Occupational Centers/Programs</b>			
Adult and Concurrently-enrolled Secondary Students:			
Adult Education Programs	70,806	72,587	74,817
Regional Occupational Centers/Programs	18,301	18,781	18,571
Total	<u>89,107</u>	<u>91,368</u>	<u>93,388</u>
<b>Total Average Daily Attendance</b>	<u><b>747,907</b></u>	<u><b>740,597</b></u>	<u><b>726,232</b></u>

	<u>Funded Hours</u>	<u>Funded Hours (Est.)</u>	<u>Funded Hours (Est.)</u>
<b>Hourly Programs</b>			
<b>Regular Schools:</b>			
Core Academic Program	1,232,505	1,014,006	1,014,006
Remedial Program - Grades 7-12	11,311,228	11,473,072	11,473,072
Recommended For Retention - Grades 2-9	5,896,716	5,333,935	5,666,935
<b>Fiscally-independent Charter Schools:</b>			
Core Academic Program	511,552	983,829	1,572,776
Remedial Program - Grades 7-12	372,488	586,956	950,981
Recommended For Retention - Grades 2-9	322,794	488,980	768,100
Remedial Program - Grades 2-6			
Optional At Risk of Retention and Required	129,657	140,495	219,457
Low STAR Score	106,001	96,713	146,305

\*Revenue ADA is a combination of P-2 and annual ADA. It is the ADA used to compare the greater of prior year ADA and current year ADA for revenue limit funding purposes.

\*\*Revenue ADA is based on annual ADA

\*\*\*Revenue ADA is based on annual ADA considering caps on base ADA and growth ADA, if any.

**APPENDIX E**

**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 (ADA) of pupils and a unit rate amount expressed as dollars per unit of ADA.

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 2008-09, it is calculated that State income comprises 46.73% of the total General Fund revenue.

**Revenue Limit Calculations**

The revenue limit calculations are based on current law, and the Governor’s May Revise budget.

**K-12 Revenue Limit**

The 2008-09 May Revise calls for a cost of living allowance (COLA) of 5.66%, an increase of 1.13% from the 2007-08 statutory COLA of 4.53%, and an increase of 0.72% from the Governor’s January Proposal of 4.94%. The 2008-09 COLA is reduced by a 5.357% deficit which brings it back to the 2007-08 Base Revenue Limit Per ADA.

The revenue limit rate per ADA is calculated as follows:

2007-08 Base Revenue Limit Per ADA	\$5,796.56
2008-09 COLA (5.66%)	+ 328.00
2008-09 Equalization	0.00
2008-09 Revenue Limit Deficit (5.357% deficit rate)	- <u>328.15</u>
2008-09 Base Revenue Limit	\$5,796.41

**Special Education**

The base revenue limit per ADA for Special Education provides for no COLA as well. Most funding for Special Education is provided through the AB602 formula, which bases Special Education funding on total District ADA. The State and local portion of Special Education funding receives no COLA and no growth for 2008-09.

**Hourly Programs**

SB813 provides a formula beginning in 1984-85 for funding Summer School programs based on hours of attendance rather than ADA 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.”

**APPENDIX E**

**REVENUE LIMIT INFORMATION**

**Hourly Programs**

<u>Program</u>	<u>Funded Hours</u>	<u>Deficited Rate Per Hour</u>
<i>Capped Programs:</i>		
Core	Actual hours of attendance	\$2.33
 <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	\$3.39

**Meals For Needy Pupils Program Allowance**

The 2008-09 deficited rate is \$0.2099 per participating pupil.

**Apprenticeship Programs**

The 2008-09 May Revise budget funds Apprenticeship Programs at \$4.75 per hour.

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

The 2008-09 May Revise budget does not provide for any COLA but a reduction of 6.5%. The District is not estimating any growth ADA.

The ROC revenue limit rate per ADA is calculated as follows:

2007-08 Weighted Average Base Revenue Limit Rate Per ADA	\$3,390.39
2008-09 COLA at 0.0%	<u>0.00</u>
2008-09 Base Revenue Limit Rate Per ADA (before reduction)	\$3,390.39
6.5% Reduction	<u>-220.38</u>
2008-09 Base Revenue Limit Rate Per ADA (after reduction)	<u><u>\$3,170.01</u></u>

**Adult Education Revenue Limit**

The 2008-09 May Revise budget does not provide for any COLA but only the statutory 2.5% growth. The revenue limit rate is estimated at \$2,473.36 per ADA after the 6.5% reduction.



**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 – 2008-09**

**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 – 2008-09**

**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 – 2008-09</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 30.0 students in grades 6-8
1	teacher per 32.0 students in grades 9-12
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 33.83 students in grades 6-8
1	teacher per 34.5 students in grades 9-12

**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>CONTINUATION NORMS – 2008-09</u></b>	
3	teachers per continuation school*
1	principal per continuation school
1	school office manager/clerk per continuation school*
<b><u>OPPORTUNITY AND COMMUNITY DAY SCHOOLS NORMS – 2008-09</u></b>	
1	teacher per 17 students in opportunity and community day schools
1	principal per opportunity and stand alone community day school
1	assistant principal, secondary counseling services per opportunity school and stand alone community day school
1	school administrative assistant per stand alone community day school
2	principals (for 52 community day school sites)
2	school administrative assistant (for 52 community day school sites)
1	clerk (for 52 community day school sites)
	(No norm exists for clerks at opportunity schools)

\* - *Except Cal Burke, Central, Douglas, Earhart, Ellington, Grey, Highland Park, Independence, Frida Khalo, Leonis, Lewis, Metropolitan, Monterey, Odyssey, Phoenix, Rogers, San Antonio, Truth, Whitman, and John R. Wooden Continuation High School. These 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.

**SPECIAL EDUCATION NORMS – 2008-09**

**Special Day Programs** - Class size varies depending on type of program. Special day programs have one baseline trainee/assistant except for Autism (AUT) and Emotionally Disturbed (ED) which have 2 baseline trainees/assistants. Special Education Schools have specific student/assistant ratio based on students' eligibilities.

**Designated Instruction and Services** – Student/teacher ratios vary by type of service, except for language, speech, and hearing which may not exceed a caseload of 55 students. There are no trainees/assistants for this program.

**Special Education Schools**

- 1 principal per school
- 1 asst. principal at large enrollment schools
  
- A. Elementary Schools
  - 1 school administrative assistant, E Basis
  - 2 office technicians, B Basis
  
- B. Secondary or K-12 Schools
  - 1 school administrative assistant, E Basis
  - 1 senior office technician, B Basis
  - 1 office technician, B Basis

**APPENDIX 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 – 2008-09</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 – 2008-09</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**

The 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 site 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 – 2008-09**

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. In combination with allocations, additional school-based psychological services are purchased directly by schools based on need for services and the schools' ability to fund the positions from categorical funds.

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**

<b><u>Program</u></b>	<b><u>2007-08 Rate</u></b>	<b><u>2008-09 Rate</u></b>
Regular - K-6	\$ 25.00 per Enrl.	\$ 25.00 per Enrl.
7-8	30.00 per Enrl.	30.00 per Enrl.
9-12	34.00 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.
Regional Occupational Centers and Skills Centers	32.00 per ADA	32.00 per ADA
Regional Occupational Program	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	1,035.00 per Class	1,035.00 per Class
Regular Schools –		
New	28.00 per Enrl.	28.00 per Enrl.
Continuing	28.00 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**

<u>Type</u>	<u>2007-08 Rate</u>	<u>2008-09 Rate</u>
Custodial, Gardening, and Other Operational Supplies –		
Community 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 +7.49 per enrolled student	\$ 32.65 per custodial hour +7.49 per enrolled student
Opportunity Schools	\$ 75.50 per custodial hour +6.14 per enrolled student	\$ 75.50 per custodial hour +6.14 per enrolled student
Regular Schools	\$ 132.60 per custodial hour +3.80 per enrolled student	\$ 132.60 per custodial hour +3.80 per enrolled student
ROCs and Skills Centers	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 132.60 per custodial hour +3.65 per enrolled student
ROP	\$ 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 +9.05 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**

<u>Type</u>	<u>2007-08 Rate</u>	<u>2008-09 Rate</u>
School Community Advisory Council Expenses –		
Community Adult Schools	\$ 100.00 per School	\$ 300.00 per School
ROCs and Skills Centers	\$ 225.00 per School	\$ 500.00 per School
ROP	\$ 225.00 per School	\$ 500.00 per School
All Other Schools (Excluding Magnet Centers)	\$ 36.00 per School	\$ 36.00 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 2008-09 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	2010-11
	Actual	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>	<b>150,377</b>

**Graded Enrollment**

Kindergarten	57,641	57,228	55,351	55,234	54,462	52,452	50,822	51,319	51,238	51,008
Grade 1	63,721	62,924	61,248	58,610	56,872	55,267	53,543	52,872	53,383	53,293
Grade 2	68,797	65,226	62,115	59,632	56,097	54,222	53,082	51,426	50,800	51,344
Grade 3	62,221	64,609	62,210	59,254	56,530	53,348	51,814	50,628	49,048	48,451
Grade 4	57,007	61,469	62,551	60,288	56,568	53,618	51,174	49,806	48,767	47,344
Grade 5	60,056	56,197	59,688	60,604	57,531	54,205	51,787	49,529	48,305	47,354
Grade 6	56,329	57,083	52,972	56,117	56,262	53,089	50,559	48,407	46,951	45,345
Grade 7	51,729	55,404	55,794	51,906	53,815	53,702	51,458	49,107	47,114	45,248
Grade 8	49,947	50,856	54,370	54,524	50,262	51,837	51,985	49,916	47,733	45,890
Grade 9	62,893	67,744	67,397	70,477	71,056	67,816	66,643	66,933	64,321	61,508
Grade 10	47,043	47,539	50,374	50,266	52,045	52,480	51,749	51,187	51,745	50,047
Grade 11	34,662	36,912	37,299	39,514	40,303	42,399	43,536	42,826	42,259	42,616
Grade 12	27,097	26,302	27,452	28,596	29,090	29,058	31,899	32,853	32,403	32,058
<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>660,051</b>	<b>646,809</b>	<b>634,067</b>	<b>621,505</b>

K-5 enrollment	369,443	367,653	363,163	353,622	338,060	323,112	312,222	305,580	301,541	298,793
6-8 enrollment	158,005	163,343	163,136	162,547	160,339	158,628	154,002	147,430	141,798	136,484
9-12 enrollment	171,695	178,497	182,522	188,853	192,494	191,753	193,827	193,799	190,728	186,228
<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>660,051</b>	<b>646,809</b>	<b>634,067</b>	<b>621,505</b>

**Ungraded enrollment**

Special day classes in regular schools	28,104	28,670	29,064	28,582	27,486	26,713	26,328	25,815	25,283	24,782
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,656	3,585	3,511	3,441
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,242	4,159	4,073	3,992
Nonpublic schools	21	27	30	24	10	24	11	11	11	11
<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>34,237</b>	<b>33,570</b>	<b>32,878</b>	<b>32,227</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>694,288</b>	<b>680,379</b>	<b>666,945</b>	<b>653,732</b>
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**SUPERINTENDENT'S 2008-09 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	2010-11
	Actual	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>	<b>150,377</b>

**Graded Enrollment**

Kindergarten	854	1,307	1,717	2,059	2,357	2,556	2,755	2,988	3,283	3578
Grade 1	901	1,196	1,610	1,836	2,125	2,382	2,662	2,953	3,248	3543
Grade 2	854	1,130	1,471	1,640	1,952	2,272	2,481	2,827	3,052	3277
Grade 3	760	1,062	1,440	1,580	1,890	2,101	2,376	2,671	2,966	3261
Grade 4	773	1,039	1,373	1,548	1,803	2,000	2,238	2,478	2,773	3068
Grade 5	766	997	1,482	1,755	1,844	2,164	2,452	2,637	2,832	3027
Grade 6	680	897	1,029	1,760	2,270	2,774	3,216	3,619	4,034	4449
Grade 7	328	832	1,001	1,197	1,781	2,234	2,825	3,496	3,911	4326
Grade 8	120	399	823	1,054	1,180	1,697	2,087	2,413	2,828	3243
Grade 9	0	171	2,815	3,987	4,771	5,709	6,656	8,126	8,826	9526
Grade 10	0	0	1,845	2,377	3,436	4,034	4,937	6,523	7,423	8323
Grade 11	0	0	1,404	1,706	2,073	2,979	3,656	4,891	5,791	6691
Grade 12	0	0	1,166	1,125	1,387	1,800	2,505	3,255	3,655	4055
<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>40,846</b>	<b>48,877</b>	<b>54,622</b>	<b>60,367</b>
K-5 enrollment	4,908	6,731	9,093	10,418	11,971	13,475	14,964	16,554	18,154	19,754
6-8 enrollment	1,128	2,128	2,853	4,011	5,231	6,705	8,128	9,528	10,773	12,018
9-12 enrollment	0	171	7,230	9,195	11,667	14,522	17,754	22,795	25,695	28,595
<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>40,846</b>	<b>48,877</b>	<b>54,622</b>	<b>60,367</b>

**Ungraded enrollment**

Special day classes in regular schools	18	62	301	228	268	259	227	412	431	450
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>227</b>	<b>412</b>	<b>431</b>	<b>450</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>41,073</b>	<b>49,289</b>	<b>55,053</b>	<b>60,817</b>
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**SUPERINTENDENT'S 2008-09 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	2010-11
	Actual	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>	<b>150,377</b>

**Graded Enrollment**

Kindergarten	56,787	55,921	53,634	53,175	52,105	49,896	48,067	48,331	47,955	47,430
Grade 1	62,820	61,728	59,638	56,774	54,747	52,885	50,881	49,919	50,135	49,750
Grade 2	67,943	64,096	60,644	57,992	54,145	51,950	50,601	48,599	47,748	48,067
Grade 3	61,461	63,547	60,770	57,674	54,640	51,247	49,438	47,957	46,082	45,190
Grade 4	56,234	60,430	61,178	58,740	54,765	51,618	48,936	47,328	45,994	44,276
Grade 5	59,290	55,200	58,206	58,849	55,687	52,041	49,335	46,892	45,473	44,327
Grade 6	55,649	56,186	51,943	54,357	53,992	50,315	47,343	44,788	42,917	40,896
Grade 7	51,401	54,572	54,793	50,709	52,034	51,468	48,633	45,611	43,203	40,922
Grade 8	49,827	50,457	53,547	53,470	49,082	50,140	49,898	47,503	44,905	42,647
Grade 9	62,893	67,573	64,582	66,490	66,285	62,107	59,987	58,807	55,495	51,982
Grade 10	47,043	47,539	48,529	47,889	48,609	48,446	46,812	44,664	44,322	41,724
Grade 11	34,662	36,912	35,895	37,808	38,230	39,420	39,880	37,935	36,468	35,925
Grade 12	27,097	26,302	26,286	27,471	27,703	27,258	29,394	29,598	28,748	28,003
<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>619,205</b>	<b>597,932</b>	<b>579,445</b>	<b>561,138</b>

K-5 enrollment	364,535	360,922	354,070	343,204	326,089	309,637	297,258	289,026	283,387	279,039
6-8 enrollment	156,877	161,215	160,283	158,536	155,108	151,923	145,874	137,902	131,025	124,466
9-12 enrollment	171,695	178,326	175,292	179,658	180,827	177,231	176,073	171,004	165,033	157,633
<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>619,205</b>	<b>597,932</b>	<b>579,445</b>	<b>561,138</b>

**Ungraded enrollment**

Special day classes in regular schools	28,086	28,608	28,763	28,354	27,218	26,454	26,101	25,403	24,852	24,332
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,656	3,585	3,511	3,441
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,242	4,159	4,073	3,992
Nonpublic schools	21	27	30	24	10	24	11	11	11	11
<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>34,010</b>	<b>33,158</b>	<b>32,447</b>	<b>31,777</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>653,215</b>	<b>631,090</b>	<b>611,892</b>	<b>592,915</b>
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## LAUSD BUDGET AND FINANCE POLICY

### **Purpose of the Budget and Finance Policy**

The California School Accounting Manual, the State's financial guide for school districts, defines a budget as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose". It is through the budget that the Board and Superintendent set priorities and allocate resources.

With regard to the budget process, California school districts, including LAUSD, are bound by legal requirements, administrative regulations, and oversight processes. These include:

#### Legal Requirements for Budget

- Budgets must show a plan for all proposed expenditures of the school district and of all estimated revenues for the fiscal year (Education Code 42122).
- School districts must choose either a single or dual budget adoption schedule. Single-adoption districts must approve a "final budget" by June 30, but may continue to amend the budget throughout the fiscal year as needed. Dual-adoption districts approve a preliminary budget by June 30 and a final budget by September 8, but may continue to amend the budget throughout the fiscal year as needed.
- School districts may not spend more than authorized in the adopted Final Budget as adjusted during the fiscal year (Education Code 42600).

#### Administrative Regulations for Budget

- The California School Accounting Manual, published by the State Department of Education, provides detailed definitions of income and expenditure categories together with approved budget and accounting practices.
- Each year the Superintendent of Public Instruction issues budget and expenditure documents which specify the income and expenditure categories to be reflected in each school district budget.

#### Oversight Processes for Budget

- The Los Angeles County Office of Education (LACOE) is primarily charged with monitoring the financial health of the District with oversight and review from the Superintendent of Public Instruction (Education Code 33127, 33128, 42120 et. seq., 42637).
- Should a district's financial condition deteriorate below the State's standards, the LACOE is authorized to take corrective action including assuming management of that District's financial affairs (Education Code 42127.3).

The District is also bound to comply with the accounting standards and rules promulgated by the Governmental Accounting Standards Board (GASB). Further, the Government Finance Officers Association (GFOA) promulgates best practices for finance, accounting, and budgeting by government agencies.



## LAUSD BUDGET AND FINANCE POLICY

Consistent with State law and regulation, the LAUSD budget is developed, adopted, refined and reviewed on a timely basis, through an annual cycle, as highlighted by the table below.

**Timetable of LAUSD Budget Process**

<b>Timing</b>	<b>Activity</b>
December	<ul style="list-style-type: none"> <li>• First Interim Report released -projects current year revenues, expenditures, &amp; balances.</li> </ul>
January	<ul style="list-style-type: none"> <li>• Governor proposes State Budget for next fiscal year to the Legislature</li> <li>• District Staff analyzes Governor's Proposed State Budget for Board</li> <li>• District staff presents enrollment projections to Board</li> </ul>
March	<ul style="list-style-type: none"> <li>• Controller presents Second Interim Report projecting current year revenues, expenditures, &amp; balances</li> <li>• Budget Services &amp; Financial Planning Division presents District's 3-year financial forecast to Board</li> <li>• Board discusses recommendations for Budget Issues</li> <li>• Regular Program funding levels presented</li> </ul>
April	<ul style="list-style-type: none"> <li>• Board receives input from stakeholders regarding next year's budget</li> <li>• Board votes on adoption of Budget Issues for next year's budget</li> </ul>
May	<ul style="list-style-type: none"> <li>• Governor releases May Revision of proposed State Budget</li> <li>• Categorical Funding levels presented</li> <li>• Monies allocated to multi-track year round schools</li> </ul>
June	<ul style="list-style-type: none"> <li>• Board adopts Provisional Budget for coming year</li> </ul>
June / July	<ul style="list-style-type: none"> <li>• State budget adopted</li> <li>• If necessary, Board holds special meetings to consider changes to Provisional Budget</li> <li>• Monies allocated to single-track schools</li> </ul>
August	<ul style="list-style-type: none"> <li>• If necessary, Board holds special meetings to consider changes to Provisional or Final Budget</li> <li>• Board votes on any changes to the Provisional Budget. Final Budget presented to Board for adoption following public hearing</li> </ul>

## LAUSD BUDGET AND FINANCE POLICY

### Finance and Budget Policy

To assist the Board of Education in making sound policy, guide the development of the District's budget, enhance the management of the District's finances, minimize the risk of LACOE action, and reduce potential audit concerns, the Board has adopted this Finance and Budget Policy which is based on five core principles. The budget should:

1. Reflect District policies and goals.
2. Be based on sound financial principles.
3. Be clear and easy to understand.
4. Be timely, and easy to manage at the school level.
5. Be based on a process that informs stakeholders.

This policy was developed after reviewing the document "Recommended Budget Practices" developed by the Government Finance Officers Association and is consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current GASB rules and standards. To the extent that LAUSD's current budgeting and accounting practices are not in compliance with this policy, implementation of this policy is to be phased in.

The Finance and Budget Policy is a "living document." LAUSD expects that it will evolve over time to best connect District policy, budgeting and financing principles.

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

All units of government are charged with fulfilling their programmatic mission while maintaining fiscal integrity. The Board and Superintendent have the primary responsibility for developing and articulating the District's goals consistent with this charge. As the budget is developed and presented, these goals should be considered.

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

LAUSD's budget should be based on financial principles that will keep the District financially viable and able to sustain its key programs over time. The following specific financial principles, based on law, expert advice and experience, are offered to this end.

- a) Balanced Operating Budget
- b) Appropriate Use of One-Time Revenues
- c) Alignment of Budget with Expected Expenditures
- d) Adequate Reserves
- e) Revenue Maximization
- f) Revenue Estimation
- g) Cost Recovery Through Fees and Charges
- h) Multi-Year Capital Plan and Budget

## LAUSD BUDGET AND FINANCE POLICY

- i) Asset Management
- j) Equipment Replacement
- k) Prudent Debt Management
- l) Program Sustainability
- m) GASB Compliance

### A) **BALANCED OPERATING BUDGET**

LAUSD should have a balanced budget because it is sound financial policy and because it is required by law. State law requires the Superintendent to annually prepare and recommend a balanced budget where operating revenues are equal to, or exceed, operating expenditures (Education Code Sections 42100, 42127.5). Any year-end operating surpluses will be used in the following year to maintain reserve levels set by policy for equipment and/or other “one-time only” General Fund expenditures. Any exception to this policy shall be clearly identified in the proposed budget, showing the magnitude of the exception and the reason for it.

LAUSD shall manage the operating budget in a manner that balances revenues and expenditures under normal operating conditions. Annual appropriations shall be made to responsibly address all identified liabilities, including pension, vacation accrual, workers’ compensation and asset replacement needs.

The District shall strive to adopt a “pay-as-you-go” approach to balancing its current expense budget and limit debt financing to capital items.

The Office of the Chief Financial Officer shall prepare the First Period Interim Financial Report and the Second Period Interim Financial Report in accordance with the law and shall make appropriate recommendations to the Board if financial adjustments are necessary.

### B) **APPROPRIATE USE OF ONE-TIME REVENUES**

Ongoing expenditures of LAUSD should not exceed ongoing revenues. To the extent feasible, one-time revenues will be applied toward one-time expenditures. By definition, one-time revenues cannot be relied on in future budget periods. This policy on the use of one-time revenues provides guidance to minimize disruptive effects on services due to non-recurrence of these sources. The Chief Financial Officer shall be responsible for identifying one-time revenues and expenditures and for making recommendations regarding their use.

Any new or unanticipated unrestricted revenues recognized during the fiscal year should be applied to reduce any operating imbalance, before being used for other purposes.

## LAUSD BUDGET AND FINANCE POLICY

### C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

It is expected that actual expenditures will closely approximate the appropriation. To the extent that funding is required for expenditures that span fiscal years, appropriate financial techniques should be identified and employed.

### D) ADEQUATE RESERVES

LAUSD shall strive to maintain certain reserve funds to provide financial stability and accounts to provide for replacement of depreciated equipment. These reserve funds shall be for operations or for liabilities, and shall include:

Operating Reserves: The purpose of operating reserves is to set aside monies for current year obligations. These reserves include:

- Reserve for Anticipated Balances
- Emergency Reserve
- Reserve for Economic Uncertainties
- Reserves for Revolving Cash, Stores, and Prepaid Expenditures

Liability Reserves: The purpose of the Liability Reserves is to set aside monies for legally mandated, but currently unfunded obligations of the District. Liability reserves include:

- Liability Self-Insurance Account
- Workers Compensation Fund – Unfunded Liability
- Health & Welfare Fund - Retirement Benefits for Active Employees
- Health & Welfare Fund – Retirement Benefits for Retired Employees

Other reserves may be created as necessary. When a reserve is created, the Board will be informed of the reason for it and how it will ultimately be used. Newly established reserves shall be phased-in over a period of years to be determined.

#### **Operating Reserves:**

The purpose of the operating reserves is to stabilize the District's operating budget in the face of uncertainties. Ideally the Board, Superintendent and Chief Financial Officer shall strive to fund the combination of operating reserves identified above at a level which is 5% or more of General Fund Regular Program revenues. This level is consistent with the bond rating criteria of Fitch Ratings, Moody's Investors Service, and Standard and Poor's. Funding levels of reserves shall be reviewed annually and adjusted as appropriate.

## LAUSD BUDGET AND FINANCE POLICY

Reserve for Anticipated Balances: At the time the final budget is adopted, District staff will provide estimates of unexpended appropriation authority within the General Fund Regular Program. These estimates will be used to create an expenditure budget that more accurately reflects the District's actual expenditure expectations and expectations regarding the ending balance. The reserve for anticipated balances that is created by this process shall be in addition to other reserves noted in this section and cannot be made available for any other use unless the underlying appropriation authority is reduced. These reserves should be funded at an aggregate, major object code level of appropriation (e.g., 1000 – Certificated Salaries, 2000 – Classified Salaries, 3000 – Employee Benefits, 5000 – Services, 6000 – Capital Outlay, 7000 – Other Outgo).

Emergency Reserve: LAUSD will strive to maintain a General Fund Regular Program emergency reserve in years of good funding. The minimum funding goal of this reserve is 2% General Fund Regular Program revenues. The Emergency Reserve is available to fund one-time emergency, unanticipated expenditure requirements or offset unanticipated revenue fluctuations occurring within a fiscal year. The Board may approve withdrawal of funds from the emergency reserve after the Chief Financial Officer finds that the General Fund's budgeted balances will be exhausted during the fiscal year. The emergency reserve will only be accessed when the result of emergency expenditures or an unexpected revenue reduction would be that the General Fund would likely end the fiscal year with a negative ending fund balance. Restoration of the Emergency Reserves will begin the fiscal year following their use. The Chief Financial Officer will recommend an appropriate level of funding to the Board. This planned reserve is intended to be in addition to the reserve for economic uncertainty.

Reserve For Economic Uncertainties: This General Fund Regular Program reserve is required by State law. The minimum funding of this reserve is 1% of General Fund Regular Program appropriations. The Reserve For Economic Uncertainties will be budgeted and appropriated annually to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budget. (For 2003-04 and 2004-05, districts have been allowed to reduce this reserve to 0.5% of the General Fund Regular Program budget.)

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

It is the District's current accounting practice to establish a reserve for revolving cash, stores, and prepaid expenditures. This reserve will be continued as an operating reserves under the proposed policy.

**Liability Reserves:**

The purpose of the Liability Reserves is to set aside monies for legally mandated, future obligations of the District. Fully funding these reserves over time can prevent disruptive reductions to LAUSD operating programs that would occur if the liabilities were funded rapidly at their due dates.

## LAUSD BUDGET AND FINANCE POLICY

Liability Self Insurance Fund: The General Fund shall make annual contributions to the Liability Self Insurance Fund to set aside resources for potential costs not covered by the District's other insurance programs. Historically, the Liability Self Insurance Fund has covered legal liability settlements other than workers compensation. It has not covered settlements and judgments associated with school construction (which are covered elsewhere), or major costs associated with disasters or other fiscally negative events that are not reimbursable from insurance or from the Federal or State government. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Liability Self Insurance Fund. The Board will strive to maintain the Fund in an amount consistent with uninsured obligations.

Workers Compensation Fund: An employee who is injured on the job may receive medical treatment and partial replacement of lost income for a short time or a period of many years, depending on the nature of the injury. The total cost of workers compensation claims should be estimated and funded in the year the claim is incurred. This fund should equal the actuarially determined liability associated with workers compensation claims. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Workers Compensation Fund.

Health & Welfare Fund: Retirement Benefits for Active Employees: Most active LAUSD employees have the prospect of receiving medical, dental and vision benefits after retirement. Historically, LAUSD has funded these benefits on a pay-as-you-go basis. New accounting rules require that the District estimate and fully disclose the amount these benefits are likely to cost in the future. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Health & Welfare Fund. The Board will strive to accumulate resources over time with the ultimate goal of fully reserving the amount needed for these benefits.

Health & Welfare Fund: Retirement Benefits for Retired Employees: Most retired LAUSD employees receive District-funded medical, dental and vision benefits, coordinated with federal Medicare benefits. Historically, LAUSD has funded these benefits on a pay-as-you-go basis. New accounting rules require that we estimate and fully disclose the amount these benefits are likely to cost in the future. Each year, the Chief Financial Officer shall recommend to the Board an appropriate level of funding for the Health & Welfare Fund. The Board will strive to accumulate resources over time with the ultimate goal of fully reserving the amount needed for these benefits.

### **E) SPECIAL RESERVE FUND FOR EQUIPMENT REPLACEMENT**

A means is needed to replace aging vehicles, computers and other equipment which have reached the end of their useful lives. To this end, there should be a Special Reserve Fund for Equipment Replacement which is maintained at a rate based on accumulated depreciation determined by the Chief Financial Officer.

### **F) REVENUE MAXIMIZATION**

## **LAUSD BUDGET AND FINANCE POLICY**

LAUSD receives the preponderance of its funding from the State of California. To supplement these funds LAUSD shall seek additional revenue from a variety of sources including the Federal Government, Foundations, Corporations, parent and community organizations and through changes to legislation. These additional resources should be for purposes which are consistent with the District's goals and objectives and which complement the LAUSD's resources. LAUSD shall also seek the approval of granting agencies to provide flexibility in the use of scarce resources. In addition, LAUSD shall aggressively pursue reimbursement for state-mandated costs.

### **G) REVENUE ESTIMATION**

Developing a revenue budget is complicated by the fact that there may be significant delays between the time the District develops an expectation that it will receive revenue, the time a specific commitment is made to provide the revenue, and the time the revenue is actually received. It is appropriate to include revenue in the budget before a specific funding commitment is made and the funds are actually received. However, it may be necessary to withhold the authority to spend part or all of the budgeted revenue until there is more certainty about its receipt.

The Chief Financial Officer shall strive to include in the budget all revenues that can reasonably be expected for the fiscal year. The Chief Financial Officer shall appropriate funds for expenditure based on a prudent assessment of the risks associated with each revenue source.

### **H) COST RECOVERY THROUGH FEES AND CHARGES**

LAUSD may charge fees to recover costs of certain services, such as those provided to charter schools. LAUSD shall set fees so that they cover the entire cost of the service provided. All costs (direct and indirect) shall be considered in establishing the appropriate fee. The amount of a fee will be set by the LAUSD at its discretion and shall cover all appropriate costs subject to any legal restrictions.

### **I) MULTI-YEAR CAPITAL PLAN AND BUDGET**

In addition to its ongoing operating programs for instruction and support, LAUSD conducts a very sizable program to build and refurbish facilities and systems. Consistent with this responsibility, LAUSD will strive to provide comprehensive planning and budgeting for its capital needs by:

- Developing, on a periodic basis, a Statement of Need for capital programs.
- Adopting annually a multi-year capital budget that identifies the projects that are planned, the estimated cost of each project, the expected sources of revenue for each project, and the fiscal year or years in which project funds must be committed.
- Presenting annually an analysis of the future operational impact of the capital projects.

## **LAUSD BUDGET AND FINANCE POLICY**

### **J) ASSET MANAGEMENT**

The District shall:

- Budget appropriate amounts so that physical assets are properly maintained and replaced when needed.
- Maintain inventories of assets and the condition of major assets assessed on a regular basis to develop appropriate replacement and maintenance programs.
- Prepare a maintenance plan that identifies the commitment needed to maintain the value of its assets and protect the health and safety of students and employees.
- Estimate and set aside annually resources for preventative maintenance.

### **K) PRUDENT DEBT MANAGEMENT**

LAUSD shall adhere to the Debt Management Policy as adopted by the Board of Education.

### **L) PROGRAM SUSTAINABILITY**

LAUSD's mission is long-term and ongoing. To meet its near and longer-term goals, the District should plan and budget resources and commitments in a way that provides a sustainable approach to its mission. To achieve this sustainability, LAUSD should strive to:

- Link multi-year programs to multi-year funding. When funding is non-continuous, the program should be identified as non-sustainable.
- Set parameters for multi-year programs and offices by identifying specific "sunset dates" for program termination as well as the ending date for personnel assignments funded in the program.
- Identify programs as either mandatory or discretionary. If mandatory, there will be disclosure of the legal source to the mandate.
- Make defined fiscal commitments rather than open-ended commitments (e.g. fund health benefits at a specific cost level rather than a specific service level).
- Identify impact on the budget of unfunded mandates and other spending pressures.

### **M) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING**

The Governmental Accounting Standards Board promulgates rules governing financial accounting and reporting. LAUSD shall strive to comply with these rules. It will be an ongoing goal of LAUSD to strive to receive the GFOA Certificate for Excellence in Financial Reporting each year.

For example, in order to comply with the requirements of the Governmental Accounting Standards Board, the District will soon be required to disclose the amount we owe our



## LAUSD BUDGET AND FINANCE POLICY

employees for vacation or sick time they have not yet used. It is prudent to book this liability as an expense annually.

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

LAUSD's budget and related financial documents are relied upon for crucial financial information by a broad cross-section of stakeholders in the District, including administrators, teachers, parents, community groups and oversight bodies. LAUSD's budget should be organized and presented in such a way that both lay persons and experts can understand:

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

The budget must meet requirements under State statute including those related to structure, presentation, and form. In addition LAUSD should strive to develop its annual budget in a manner consistent with the GFOA standards for budget presentation. These guidelines are established to provide appropriate disclosure of financial information to the public and other interested parties, while facilitating management decisions on program expenditures.

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

1. Policy Document
2. Financial Plan
3. Operations Guide
4. Communications Device

### **A) GUIDELINES FOR LAUSD BUDGET AS A POLICY DOCUMENT**

LAUSD's budget should include an overview message that articulates priorities and issues for the budget for the new fiscal year, as well as provide a clear statement of organization-wide financial and programmatic policies and goals that address long-term concerns and issues. The budget should describe the District's short-term financial and operational policies that guide the development of the budget for the upcoming year.

### **B) GUIDELINES FOR LAUSD BUDGET AS A FINANCIAL PLAN**

As a blueprint for the financial implications of LAUSD's annual plan, the budget should provide fiscal information such as the following:

- Present a summary of major revenues and expenditures, as well as other sources and uses, to provide an overview of total resources budgeted by the organization.
- Include summaries of revenues, other resources, and expenditures for the prior year, current year and budget year.

## LAUSD BUDGET AND FINANCE POLICY

- Identify self-funded enterprise operations and set goals for their level of financial self-sufficiency.
- Explain the underlying assumptions for the revenue estimates and discuss significant revenue trends.
- Identify funding by:
  - Source, including Federal, State, Local, Non-Profit, or other.
  - Type, including general fund, special fund-restricted by external agency, special fund-restricted by LAUSD policy, or other.
- Estimate projected changes in fund balances and fund balances available for appropriation.
- Include or be accompanied by a budget for capital expenditures and a list of major capital projects for the budget year and describe the impact of capital spending on the current and future operating budgets.
- Include financial data on current debt obligations and the relationship between current debt levels and statutory limitations.

### C) GUIDELINES FOR LAUSD BUDGET AS AN OPERATIONS GUIDE

The budget, once adopted will become a key guide to LAUSD's operations. The budget should:

- Describe activities, services or functions carried out by organizational unit and by program. (This information need not be in the main budget document but should be accessible to all operating units of the District and any person interested in the District's finances.)
- Include an organization chart for the entire organization.
- Provide a schedule or summary tables of personnel or position counts for the prior and current budget years, including description of significant changes.

### D) GUIDELINES FOR LAUSD BUDGET AS A COMMUNICATION DEVICE

One of LAUSD's budget's most important role is as a communications tool. It is a document that must meet the needs of a wide and varied audience. The budget should:

#### Provide Context

- Provide a summary information, including issues, trends and choices as executive summary or "Popular Budget".
- Describe the process for preparing, reviewing and adopting the budget for the coming fiscal year.
- Include statistical and supplemental demographic data to describe the LAUSD and the community it serves.

#### Include Visual Aids

## LAUSD BUDGET AND FINANCE POLICY

- Offer visually inviting graphs, charts and formatting to enhance understanding and usability of the document.
- Include a glossary for any terminology not readily understood by a reasonably informed lay reader.
- Provide the document in electronic form on the District website.

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

Budgeting is a dynamic process that includes a development period and an implementation period, each of which may require a series of adjustments. The process of managing the budget is easier for schools and offices if they have access to systems and training. The Chief Financial Officer retains responsibility for defining the parameters under which schools and offices are allowed to manage their budgets, as set forth by the Board of Education.

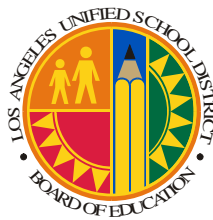
***Principle Five: The budget process should inform stakeholders.***

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

## **APPENDIX I**

### **LAUSD Debt Management Policy**

Los Angeles Unified School District  
Debt Report  
Fiscal Year 2006-07



Megan K. Reilly  
Chief Financial Officer  
May 15, 2008

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Office of the Chief Financial Officer

DAVID L. BREWER III  
*Superintendent of Schools*



MEGAN K. REILLY  
*Chief Financial Officer*

### **A Message to the Board of Education of the Los Angeles Unified School District and the District's Taxpayers**

I present to you the report of the Los Angeles Unified School District's long-term debt (the "Debt Report"). Sometimes referred to as "bonded indebtedness", long-term debt is typically used to finance capital projects with a long useful life. Issuing debt to pay for long-term assets is based upon the principle of matching the cost of acquiring the asset to the time period that taxpayers and the general community utilize those assets. The District strives to achieve an equitable balance between the debt burden to the community and the time frame over which the assets are used.

The vast majority of the District's capital projects fall within the new construction, modernization, technology and safety programs being financed with \$13.605 billion of voter-approved General Obligation Bonds and \$6.1 billion of State matching funds and other sources. A relatively small number of projects, including the construction of two medical magnet schools and the acquisition and improvement of the District's Beaudry headquarters facility, are being financed with Certificates of Participation ("COPs") that are repaid from the General Fund or developer fees.

This report frequently uses the words "bonds" and "debt" interchangeably, even when the underlying obligation does not technically constitute "debt" under California's constitution.<sup>1</sup> This conforms with market convention for the general use of the term "debt" and "debt service" as applied to a broad variety of instruments in the municipal market, regardless of their precise legal status. The rating agencies and the investor community evaluate the District's debt position based on all of its outstanding obligations whether or not such obligations are "debt" in the narrow definition.

This Debt Report presents a complete picture of the District's indebtedness in the categories of General Obligation Bonds and Certificates of Participation.

General Obligation Bonds represent debt that is paid from voter approved taxes that are levied and collected by the County of Los Angeles and that are not under the control of the District. The District's taxpayers have shown strong commitment to the District's capital program by approving four General Obligation Bond authorizations since 1997, with each successive authorization being the largest school district measure of its kind at the time. A top priority of the District is to manage the issuance of these bonds in a manner that minimizes the tax rates paid by our taxpayers, which the District believes it has accomplished, as more fully detailed in this Debt Report.

COPs represent debt that is paid from revenues under the District's control, such as General Fund revenues and developer fees. To assure that issuance of such debt is undertaken in a prudent manner that protects the District's instructional programs and operations, the Board of Education has

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<sup>1</sup> "Debt," under the California Constitution excludes short-term obligations such as tax and revenue anticipation notes and lease transactions such as COPs.

adopted a Debt Management Policy that prescribes limits to the amount of COPs indebtedness that may be undertaken. This Debt Report provides a discussion of the District's COPs debt performance, which is in compliance with policy targets and ceilings.

Both General Obligation Bonds and COPs are considered to be "direct debt" of the District and are also included in the measurement of the "overall direct debt" issued by all local public agencies within the District's boundaries. It is important to monitor the levels and growth of direct debt and overall direct debt as they portray the debt burden borne by our taxpayers and serve as proxies for the capacity taxpayers have to take on additional debt in the future. The District must be mindful not to overburden its taxpayers by issuing debt too quickly, for example. The Debt Management Policy sets forth various municipal market debt ratios and benchmarks against which the District measures and compares its own direct debt burden. This Debt Report provides a complete summary of the District's direct debt performance in this regard.

When debt is issued, independent credit rating agencies assign a rating to the issue. The District's credit ratings are directly related to the financial condition of the District. As of June 30, 2006, the District's General Obligation Bond ratings were Aa3 by Moody's Investors Service, AA- by Standard & Poor's and A+ by Fitch Ratings, reflecting high quality investment grade status. The ratings assigned to all General Obligation Bonds and COPs associated with the District affect interest payments and the cost to District taxpayers and the General Fund, as applicable. In addition, the fiscal health of the State can further affect the District's interest costs. The recent deterioration of the State's credit quality and the massive amount of debt it issued as part of its financial recovery strategy resulted in increased credit spreads for agencies of the State, including the District, even though such agencies may have maintained their own credit quality. A complete history of the District's long-term credit ratings is provided in this Debt Report.

I hope that the information in this Debt Report can be used to support development of sound capital plans and adherence to the District's finance and debt policies. I look forward to working with you in pursuing such capital plans, as they provide critical guidance for the protection of the District's infrastructure and assets. Together with sound capital planning, the District's debt and finance policies secure the District's fiscal strength in the years ahead.

If you have any questions or comments regarding this Debt Report, please contact my office at (213) 241-7888. Your input is important to us and would be greatly appreciated.

Sincerely,

Megan K. Reilly  
Chief Financial Officer

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## PREFACE

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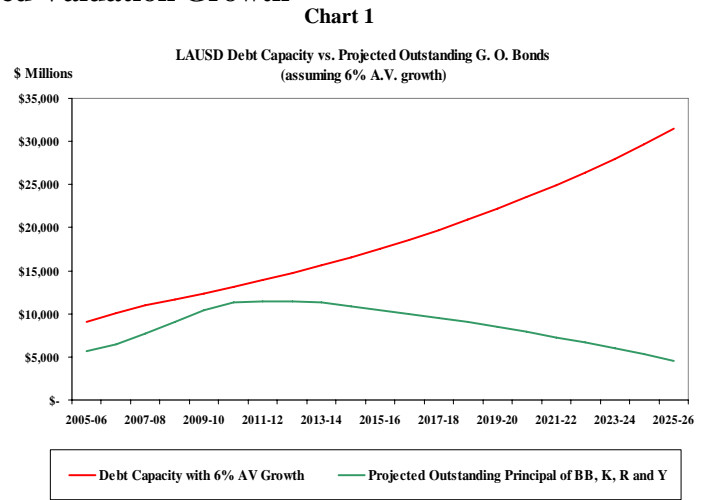
The Chief Financial Officer must submit a Debt Report to the Board of Education and Superintendent annually in accordance with the requirement of the District's Debt Management Policy. The following list identifies the information to be included and its location in the Debt Report:

Topic	Page Number(s)
➤ A listing of outstanding General Obligation Bond debt supported by voter-approved tax levies.	2
➤ A listing of authorized but unissued general obligation bond debt.	3
➤ A discussion of the tax rates being paid by District taxpayers to service the District's General Obligation Bond debt.	4 – 8
➤ A listing of authorized but unissued debt that the Chief Financial Officer intends to sell during the current and subsequent budget year.	3
➤ A listing of outstanding Certificates of Participation debt supported by the General Fund and/or developer fees.	9 – 10
➤ A description of the market for the District's General Obligation Bonds and Certificates of Participation.	12 – 13
➤ A discussion of the District's long-term credit ratings.	14 – 15
➤ Identification of pertinent debt ratios, such as debt service to General Funds expenditures, debt to assessed valuation of property and debt per capita.	15 – 16
➤ A comparison of the District's debt ratios to certain benchmarks.	16 – 17

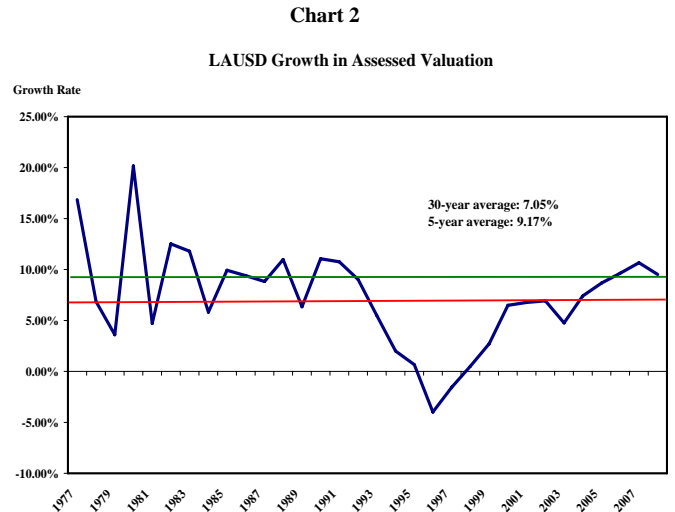
## SECTION I: GENERAL OBLIGATION BOND DEBT

### A. District’s Bonded Debt Limitation and Assessed Valuation Growth

In accordance with Education Code Section 15106, the District’s bonded debt limitation equals 2.5% of the value of taxable property (i.e., assessed valuation) in the District. For Fiscal Year 2006-07, total assessed valuation in the District was \$402.6 billion, resulting in a bonded debt limitation of \$10.1 billion. Table 1 presents the District’s maximum debt limit versus current outstanding debt. The difference is the “Legal Debt Margin.” Chart 1 shows that the Legal Debt Margin (i.e., the distance between the red and green lines) is expected to remain positive even as the District issues a significant amount of General Obligation Bonds in the years ahead.



In addition to the District’s debt issuance pattern, the Legal Debt Margin is greatly affected by assessed valuation growth in the District, which is depicted in Chart 2. Assessed valuation typically grows at the maximum annual rate of 2% allowed under Proposition 13 for existing property plus additional growth from new construction and the sale and exchange of property. The annual growth in assessed valuation averaged 7.05% over the last 30 years (including growth from 2006-07 to 2007-08) and averaged a somewhat higher 9.17% over the past 5 years. Based on this historical context, the District’s assumed annual growth rate of 6% in Chart 1 is reasonable.



**Table 1**  
**Bonded Debt Limitation and Legal Debt Margin, Fiscal Year 2006-07**  
**(in \$000s)**

Total Assessed Valuation	<u>\$402,608,837</u>
Bonded Debt Limitation (2.5% times Assessed Valuation)	10,065,221
Less: Outstanding General Obligation Bonds <sup>1</sup>	(6,504,880)
Plus: Amounts Available in Bond Interest and Redemption Fund to Pay Principal	360,140
<b><i>Equals: Legal Debt Margin<sup>1</sup></i></b>	<b><u>\$3,920,481</u></b>

<sup>1</sup> The District’s Comprehensive Annual Financial Report (“CAFR”) reports these figures differently by adjusting them for unamortized bond premiums and discounts.



## B. Bonds Outstanding and Bonds Authorized But Unissued

As of June 30, 2007, the District had a total of \$6.5 billion<sup>1</sup> of outstanding voter authorized General Obligation Bonds, a detailed listing of which is shown in Table 2 and the debt service requirements for which can be found in Appendix 1.

**Table 2**  
**General Obligation Bond Issuance and True Interest Cost**  
**(as of June 30, 2007)**

<b><u>Bond Issue</u></b>	<b><u>Date of Issue</u></b>	<b><u>Principal Amount Issued (\$000s)</u></b>	<b><u>Outstanding Principal (\$000.)<sup>2</sup></u></b>	<b><u>True Interest Cost (%)</u></b>
Proposition BB Series A	07/22/97	\$356,000	\$125,700	5.19%
Proposition BB Series B	08/25/98	350,000	35,050	4.99%
Proposition BB Series C	08/10/99	300,000	37,445	5.18%
Proposition BB Series D	08/03/00	386,655	44,975	5.37%
Proposition BB Series E	04/11/02	500,000	118,790	5.09%
Proposition BB Series F	03/13/03	507,345	350,980	4.43%
Measure K Series A	03/05/03	2,100,000	511,210	4.79%
Measure K Series B	2/22/2007	500,000	500,000	4.31%
Measure R Series A (5 year maturity)	09/23/04	72,630	55,780	2.28%
Measure R Series B (5 year maturity)	09/23/04	60,475	37,560	2.24%
Measure R Series C	09/23/04	50,000	47,170	4.33%
Measure R Series D	09/23/04	16,895	12,855	4.33%
Measure R, Series E	08/10/05	400,000	371,060	4.36%
Measure R, Series F	02/16/06	500,000	500,000	4.21%
Measure R, Series G	8/17/2006	400,000	400,000	4.55%
Measure Y, Series A	02/22/06	56,785	56,785	3.72%
Measure Y, Series B	02/22/06	80,200	80,200	3.85%
Measure Y, Series C	02/22/06	210,000	210,000	4.15%
Measure Y, Series D (taxable)	02/22/06	47,400	47,400	5.18%
2002 General Obligation Refunding Bonds	04/17/02	258,375	254,085	4.94%
2004 General Obligation Refunding Bonds A-1	12/21/04	90,740	90,650	4.13%
2004 General Obligation Refunding Bonds A-2	12/21/04	128,385	128,385	4.38%
2005 General Obligation Ref. Bonds, A-1	07/20/05	346,750	346,750	4.17%
2005 General Obligation Ref. Bonds, A-2	07/02/05	120,925	120,925	4.22%
2006 General Obligation Ref. Bonds, Series A	02/22/06	132,325	132,325	4.07%
2006 General Obligation Ref. Bonds, Series B	11/15/2006	574,905	574,905	4.32%
2007 General Obligation Ref. Bonds, Series A-1	1/31/2007	1,153,195	1,153,195	4.41%
2007 General Obligation Ref. Bonds, Series A-2	1/31/2007	136,055	136,055	4.41%
2007 General Obligation Ref. Bonds, Series B	2/22/2007	<u>24,845</u>	<u>24,845</u>	4.12%
<b>Total</b>		<b><u>\$9,602,510</u></b>	<b><u>\$6,504,880</u></b>	

The District had a total of \$6.7 billion of authorized but unissued General Obligation Bonds as of June 30, 2006. Table 3 presents overall highlights of the District's authorized but unissued bonds and Chart 3 in the next subsection depicts actual and projected issuance of bonds.

<sup>1</sup> The District's CAFR reports this figure differently by adjusting it for unamortized bond premiums and discounts.

<sup>2</sup> Refunding bonds count against the District's bonded debt limitation but refunded bonds do not.

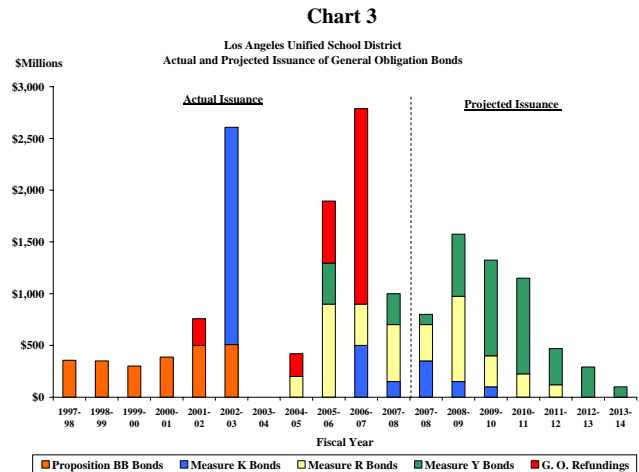


**Table 3**  
**Authorized but Unissued General Obligation Bonds as of June 30, 2006**  
**(\$ Thousands)**

	<u>Proposition BB</u>	<u>Measure K</u>	<u>Measure R</u>	<u>Measure Y</u>
Voter Authorization Amount	\$2,400,000	\$3,350,000	\$3,870,000	\$3,985,000
Issued	<u>2,400,000</u>	<u>2,600,000</u>	<u>1,500,000</u>	<u>394,385</u>
Authorized but Unissued	<u>\$0</u>	<u>\$750,000</u>	<u>\$2,370,000</u>	<u>\$3,590,615</u>

**C. Intended Issuances of Bonds**

Intended issuances are based on actual spending patterns and expenditure projections prepared by the Facilities Services Division and other departments and are subject to change. Generally, the District expects to issue bonds semiannually over the next seven fiscal years. Projections of the intended issuances of General Obligation Bonds for each bond authorization are presented in Chart 3<sup>1</sup>, with details for the next two fiscal years shown in Table 4.



**Table 4**  
**Intended Issuances of Bonds**  
**Fiscal Years 2006-07 and 2007-08**  
**(\$ Thousands)**

	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>Total</u>
Measure K	\$150,000	\$350,000	\$500,000
Measure R	550,000	350,000	900,000
Measure Y	300,000	100,000	400,000
Refunding of Prior G.O. Bond Issues <sup>1</sup>	—	—	—
<b>Total General Obligation Bonds</b>	<u>\$1,000,000</u>	<u>\$800,000</u>	<u>\$1,800,000</u>

The District's intended issuance of \$1.8 billion of General Obligation Bonds in Fiscal Years 2007-08 and 2008-09 is expected to increase General Obligation Bond debt service by \$18.4 million in Fiscal Year 2007-08 and by \$105 million in Fiscal Year 2008-09. A detailed schedule of the projected annual payments on these obligations for the next two fiscal years can be found in Appendix 2.

The Chief Financial Officer regularly monitors market conditions for refunding opportunities that, pursuant to the Debt Management Policy, will produce at least 3% net present value savings for each maturity of bonds refunded. Table 5 provides a summary of the savings from refundings through June 30, 2007. The Chief Financial Officer estimates that these refundings will save taxpayers

<sup>1</sup> Chart 3 and Table 4 reflect actual issuance of the bonds and refunding bonds issued through March 2008, subsequent to the June 30, 2007 reporting period of this Debt Report.



approximately \$181.3 million, which equates to saving about \$45.03 per \$100,000 of assessed valuation over the term of the bonds.

**Table 5**  
**Savings in Refunded Bonds**  
**(as of June 30, 2006)**

<b>Refunding Bond Issue</b>	<b>Amount Refunded<sup>(1)</sup> (\$ millions)</b>	<b>Term of the Refunding Bonds</b>	<b>Savings (\$ millions)</b>	<b>Annual Savings</b>	<b>Annual Savings per \$100,000 AV<sup>(2)</sup></b>	<b>Total Savings per \$100,000 AV<sup>(3)</sup></b>
2002	\$262.730	17 years	\$12.8	\$752,941	\$0.19	\$ 3.18
2004 A-1 & A-2	215.680	18 years	10.6	588,889	0.15	2.63
2005 A-1 & A-2	484.950	20 years	38.4	1,920,000	0.48	9.54
2006 A	131.935	13 years	6.3	484,615	0.12	1.56
2006 B	561.375	21 years	29.3	1,395,238	0.35	7.28
2007 A-1 & A-2	1,250.320	21 years	82.1	3,909,524	0.97	20.39
2007 B	<u>25.790</u>	12 years	<u>1.8</u>	<u>150,000</u>	<u>0.04</u>	<u>0.45</u>
<b>Total</b>	<b><u>\$2,933.780</u></b>		<b><u>\$181.3</u></b>	<b><u>\$9,201,207</u></b>	<b><u>\$2.29</u></b>	<b><u>\$45.03</u></b>

*Memoranda:*

<sup>(1)</sup> The principal amount of refunded bonds typically does not equal the principal amount of refunding bonds.

<sup>(2)</sup> Calculated based upon FY 2006-07 assessed valuation of \$402.6 billion.

<sup>(3)</sup> Figure represents the marginal effect of the refunding savings only; the tax levy is also affected by the interest rates on each issue of bonds relative to what was assumed at the time of each bond election, by the actual issuance pattern of bonds and by assessed valuation growth, i.e. higher assessed valuation growth also reduces the levy per \$100,000 AV.

#### **D. Tax Rate Performance on Outstanding Bonds**

The respective Tax Rate Statements for each of the District's four General Obligation Bond authorizations set forth the following specific estimated tax rates to be paid by District taxpayers to service the debt on the outstanding General Obligation Bonds for the particular authorization:

- (1) The estimated tax rate in the fiscal year following issuance of the first series of bonds;
- (2) The estimated maximum tax rate and the fiscal year in which the maximum tax rate occurs;
- (3) The estimated tax rate in the fiscal year following the issuance of the last series of bonds; and
- (4) The estimated average tax rate over the term of all issued bonds.

The tax rates and fiscal years estimated in the respective Tax Rate Statements are not technically binding on the District. Nevertheless, the District actively manages its bond issuance program so that actual tax rates are close to or lower than the tax rates set forth in each respective Tax Rate Statement. A discussion of the particular tax rates disclosed to taxpayers in each Tax Rate Statement and the District's actual tax rate performance is provided below.

**D.1. Proposition BB Tax Rates.** Prior to the Proposition BB election on April 8, 1997, assessed valuation growth in the District had weakened due to an economic recession triggered by contraction in the defense industry in the early 1990s. In fact, actual assessed valuation growth was negative at



the time of the election, as shown in Chart 2 earlier. Therefore, the District used a very conservative assumption for annual assessed valuation growth (2%) relative to historical averages in structuring the tax rate model; the District also used a conservative estimate of 5.75% for the assumed interest rate on bonds to be issued over time (see Section III.B.1. for a discussion of interest rate trends).

Table 6 below provides the District’s projected tax rates for the Proposition BB bond program at the time of the Proposition BB election and the District’s latest updated projections. Actual and projected tax rate performance has generally been better than expected due to a combination of interest cost on issued bonds being less than assumed and actual growth in assessed valuation being higher than assumed. The District’s updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$26.00 per \$100,000 of assessed valuation, which is \$14.29 lower than the originally estimated \$40.29 per \$100,000 of assessed valuation at the time of the election. In addition to producing excellent tax rate performance, the District was also able to accelerate issuance of Proposition BB bonds such that the final series of bonds was issued in Fiscal Year 2002-03, five years earlier than originally projected. This has benefited the District’s taxpayers by delivering much needed school construction and modernization projects ahead of schedule at reduced taxpayer cost.

**Table 6**  
**Estimated Tax Rates Set Forth in Tax Rate Statements for Proposition BB**  
**(Rates expressed as \$ per \$100,000 of assessed valuation)**

<b>Tax Rate Description</b>	<b>As Projected in Tax Rate Statement</b>	<b>Actual/Projected<sup>1</sup></b>
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$23.43 (in FY 1998-99)	\$24.42 (in FY 1998-99) Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$67.46 (in FY 2010-11)	\$50.55 (in FY 2004-05) Actual
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$67.46 (in FY 2010-11)	\$50.55 (in FY 2004-05) Actual
Estimated average tax rate over the term of all issued bonds	\$40.29	\$26.00

**D.2. Measure K Tax Rates.** Measures K, R and Y were each approved pursuant to Proposition 39 which, among other things, requires a unified district such as LAUSD to represent that the tax rate for each separate Proposition 39 authorization will not exceed \$60 per \$100,000 of assessed valuation in any given year. When developing the tax rate model for the November 5, 2002 Measure K bond election, the District was mindful of this requirement and structured the bond program accordingly. In addition, owing to a resumption of assessed valuation growth as the local economy recovered from the defense cutbacks of the 1990s, the District assumed that annual assessed valuation growth would be 3.90%, higher than what was assumed in the Proposition BB tax rate

<sup>1</sup> The projections in the Proposition BB tax rate model use Fiscal Year 2007-08 as the base year for the assessed valuation data and the actual debt service for all bonds issued as of June 30, 2007. There are no remaining unissued Proposition BB bonds.



model but still a very conservative assumption relative to historical trends. The assumed interest rate on bonds to be issued was 5.50%, lower than what was assumed in the Proposition BB tax rate model but still a conservative assumption relative to interest rate trends (see Section III.B.1. for a discussion of interest rate trends).

Table 7 below provides the District’s projected tax rates for the Measure K bond program at the time of the Measure K election and the District’s updated projections. Actual and projected tax rate performance has been better than expected due to a combination of interest cost on issued bonds being less than assumed, the issuance pattern of bonds being slower than assumed and actual growth in assessed valuation being higher than assumed. The District’s updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$28.54 per \$100,000 of assessed valuation, which is \$24.45 lower than the originally estimated \$52.99 per \$100,000 of assessed valuation at the time of the election. Also, the tax rate is not expected to ever exceed the \$60 per \$100,000 Proposition 39 limitation.

One of the reasons that issuance of Measure K bonds has been slower than assumed is that the District was able to secure more State matching funds than originally projected and, thus, hasn’t needed to issue Measure K bonds as quickly. In addition, the large first issuance of Measure K bonds in 2003 provided \$2.1 billion of bond proceeds and afforded the District more time between bond issuances.

**Table 7**  
**Estimated Tax Rates Set Forth in Tax Rate Statements for Measure K**  
**(Rates expressed as \$ per \$100,000 of assessed valuation)**

<b>Tax Rate Description</b>	<b>As Projected in Tax Rate Statement</b>	<b>Actual/Projected<sup>1</sup></b>
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$60.00 (in FY 2004-05)	\$31.97 (in FY 2004-05)
		Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$60.00 (in FY 2004-05)	\$47.60 (in FY 2008-09)
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$59.06 (in FY 2006-07)	\$45.30 (in FY 2010-11)
Estimated average tax rate over the term of all issued bonds	\$52.99	\$28.54

**D.3. Measure R Tax Rates.** When developing the tax rate model for the March 2, 2004 Measure R bond election, the District was mindful of the \$60 per \$100,000 of assessed valuation limitation under Proposition 39 and structured the bond program accordingly. In addition, the District assumed that annual assessed valuation growth would be 5.0%, higher than what was assumed in the Proposition BB and Measure K tax rate models but still a conservative assumption relative to historical trends. The assumed interest rate on bonds to be issued was 5.25%, lower than what was

<sup>1</sup> The projections in the Measure K tax rate model use Fiscal Year 2007-08 as the base year for the assessed valuation data and the actual debt service for all bonds issued as of June 30, 2007 plus the \$150 million of Measure K, Series B bonds issued on August 16, 2007. The debt service on future issuances of Measure K bonds is estimated in the model.



assumed in the Proposition BB and Measure K tax rate models but still a conservative assumption relative to interest rate trends (see Section III.B.1. for a discussion of interest rate trends).

Table 8 below provides the District’s projected tax rates for the Measure R bond program at the time of the Measure R election and the District’s updated projections. Actual and projected tax rate performance has been better than expected due to a combination of interest cost on issued bonds being less than assumed and actual growth in assessed valuation being higher than assumed. The District’s updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$27.60 per \$100,000 of assessed valuation, which is \$5.66 lower than the originally estimated \$33.26 per \$100,000 of assessed valuation at the time of the election. Also, the tax rate is not expected to ever exceed the \$60 per \$100,000 Proposition 39 limitation.

The District issued its first Measure R bonds in Fiscal Year 2004-05. Of the \$200 million issued, \$150 million was applied toward defeasance of outstanding COPs, thereby providing \$156 million of debt service savings to the District’s General Fund (see Section II.A. for further details). The COPs had been previously issued by the District to fund critical infrastructure projects identical to the type of projects on the Measure R project list. With removal of the COPs debt service from the General Fund, more general resources are available to support the educational initiatives of the District.

**Table 8**  
**Estimated Tax Rates Set Forth in Tax Rate Statements for Measure R**  
**(Rates expressed as \$ per \$100,000 of assessed valuation)**

<b>Tax Rate Description</b>	<b>As Projected in Tax Rate Statement</b>	<b>Actual/Projected<sup>1</sup></b>
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$21.93 (in FY 2005-06)	\$12.33 (in FY 2005-06) Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$60.00 (in FY 2011-12)	\$54.24 (in FY 2008-09)
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$58.65 (in FY 2012-13)	\$48.17 (in FY 2012-13)
Estimated average tax rate over the term of all issued bonds	\$33.26	\$27.60

**D.4. Measure Y Tax Rates.** When developing the tax rate model for the November 8, 2005 Measure Y bond election, the District was mindful of the \$60 per \$100,000 of assessed valuation limitation under Proposition 39 and structured the bond program accordingly. In addition, the District assumed that annual assessed valuation growth would be 6.0%, a conservative assumption relative to historical trends. The assumed interest rate on bonds to be issued was 5.25%, the same as in the Measure R tax rate model.

<sup>1</sup> The projections in the Measure R tax rate model use Fiscal Year 2007-08 as the base year for the assessed valuation data and the actual debt service for all bonds issued as of June 30, 2007 plus the \$550 million of Measure R, Series H bonds issued on August 16, 2007. The debt service on future issuances of Measure R bonds is estimated in the model.





Table 9 below provides the District’s projected tax rates for the Measure Y bond program at the time of the Measure Y election and the District’s. Actual and projected tax rate performance has been better than expected due to a combination of interest cost on issued bonds being less than assumed and actual growth in assessed valuation being higher than assumed. The District’s updated projections show, for example, that the average tax rate over the term of all issued bonds will be approximately \$25.09 per \$100,000 of assessed valuation, which is \$1.62 lower than the originally estimated \$26.71 per \$100,000 of assessed valuation at the time of the election. Also, the tax rate is not expected to ever exceed the \$60 per \$100,000 Proposition 39 limitation.

The District issued its first Measure Y bonds in Fiscal Year 2005-06. Of the \$394.4 million issued, \$184.4 million was applied toward defeasance of or sinking fund payments for outstanding COPs, thereby providing \$223.4 million of debt service savings to the District’s General Fund (see Section II.A. for further details). The COPs had been previously issued by the District to fund critical infrastructure projects identical to the type of projects on the Measure Y project list. With removal of the COPs debt service from the General Fund, more general resources are available to support the educational initiatives of the District.

**Table 9**  
**Estimated Tax Rates Set Forth in Tax Rate Statements for Measure Y**  
**(Rates expressed as \$ per \$100,000 of assessed valuation)**

<b>Tax Rate Description</b>	<b>As Projected in Tax Rate Statement</b>	<b>Actual/Projected<sup>1</sup></b>
Estimated tax rate in the fiscal year following the issuance of the first series of bonds	\$5.74 (in FY 2006-07)	\$3.45 (in FY 2006-07) Actual
Estimated maximum tax rate and the year in which the maximum tax rate occurs	\$60.00 (in FY 2012-13)	\$50.52 (in FY 2013-14)
Estimated tax rate in the fiscal year following the issuance of the last series of bonds	\$57.05 (in FY 2013-14)	\$45.23 (in FY 2014-15)
Estimated average tax rate over the term of all issued bonds	\$26.71	\$25.09

## **SECTION II: CERTIFICATES OF PARTICIPATION DEBT**

### **A. COPs Outstanding**

The District has issued COPs over the years to fund a variety of capital projects including the construction of two medical magnet high schools, the acquisition of portable classrooms for class size reduction and relief of overcrowding, the acquisition of buses, the matching of federal funds for the E-Rate computer program, the acquisition and implementation of major information technology systems, the construction of adult education facilities and the acquisition and improvement of the

<sup>1</sup> The projections in the Measure Y tax rate model use Fiscal Year 2007-08 as the base year for the assessed valuation data and the actual debt service for all bonds issued as of June 30, 2007 plus the \$300 million of Measure Y, Series E bonds issued on August 16, 2007. The debt service on future issuances of Measure Y bonds is estimated in the model.



District's administrative headquarters. Debt service on COPs that were issued to fund projects related to enrollment growth or relief of overcrowding is paid from developer fees that are levied when new housing creates a need for additional seats for students; should developer fees be insufficient to pay debt service on these COPs, the debt service will be paid from General Fund sources. Debt service on all other existing COPs is paid from General Fund sources.

Tables 10 and 11 provide listings of outstanding COPs in fixed rate mode and variable rate mode, respectively. As of June 30, 2007, a total of \$410.8 million of COPs were outstanding.<sup>1</sup> The debt service requirements on outstanding COPs can be found in Appendix 3.

In seeking to achieve the benefits of a diversified debt portfolio, the District has periodically issued variable rate COPs<sup>2</sup>. In Fiscal Year 2006-07, the Debt Management Policy (which appears in Appendix 5) permitted issuance of variable rate COPs so long as the total unhedged amount in that mode does not exceed 20% of outstanding COPs or \$100 million, whichever is less. The maximum amount of unhedged variable rate COPs would thus be \$85.4 million (20% of outstanding COPs). Given the District's projected average General Fund unrestricted cash balance of \$413.2 million in Fiscal Year 2006-07 and that cash is a natural hedge, the District believes its interest rate exposure on its \$215.3 million of variable rate COPs to be entirely hedged.

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<sup>1</sup> The District issued its 2007 Series A COPs in the aggregate principal amount of \$99,660,000 on November 15, 2007 to fund technology projects, a reserve fund and costs of issuance. The TIC on the 2007 Series A COPs was 3.83%. The 2007 Series A COPs are not shown in Table 10 because they were delivered after the June 30, 2007 "as of" date for Table 12.

<sup>2</sup> It is currently impractical for school districts in California to issue variable rate General Obligation Bonds, so the District's variable rate portfolio is comprised solely of COPs.



**Table 10**  
**Fixed-Rate Certificates of Participation Issuance and True Interest Cost**  
**(as of June 30, 2007; excludes matured and/or refunded issues)**

<b>Issue Description</b>	<b>Date of Issue</b>	<b>Principal Amount Issued (\$000s)</b>	<b>Principal Outstanding (as of June 30, 2007) (\$000s)</b>	<b>True Interest Cost (%)</b>
Refunding COPs (Multiple Properties Project), Series 1998A <sup>1</sup>	06/10/98	\$60,805.0	\$32,035.0	4.76%
COPs (Qualified Zone Academy Bonds), Series 2000A (taxable) <sup>2</sup>	05/23/00	30,446.7	25,372.0	N/A
COPs (Multiple Properties Project), 2000 Series B <sup>3</sup>	10/04/00	172,715.0	7,075.0	4.24%
COPs (Administration Building Project I), 2001 Series B	11/06/01	68,890.0	68,890.0	4.88%
Refunding COPs (Dr. Francisco Bravo Medical Magnet Senior High School Project), Series 2002 Series A <sup>3</sup>	03/06/02	21,655.0	3,570.0	3.85%
COPs (Administration Building Project II), 2002 Series C	12/19/02	9,490.0	8,750.0	4.77%
COPs (Multiple Properties Project), 2003 Series B	06/26/03	31,620.0	29,195.0	4.11%
COPs (Refinancing Project I and Refunding Project I), 2004 Series A	07/28/04	50,700.0	12,935.0	3.46%
COPs (Refinancing Project I and Refunding Project I), 2004 Series B (taxable)	07/28/04	6,925.0	1,925.0	4.09%
COPs (Qualified Zone Academy Bonds) Series 2005 (taxable) <sup>4</sup>	12/01/05	<u>10,000.0</u>	<u>10,000.0</u>	N/A
	<b>TOTAL</b>	<b><u>\$463,246.7</u></b>	<b><u>\$199,747.0</u></b>	

**Table 11**  
**Variable-Rate Certificates of Participation Issuance**  
**(as of June 30, 2007)**

<b>Issue Description</b>	<b>Date of Issue</b>	<b>Principal Amount Issued (\$000s)</b>	<b>Principal Outstanding (June 30, 2007)</b>
COPs (Belmont Learning Complex), 1997 Series A <sup>3</sup>	12/09/97	\$91,400	\$59,000
Refunding COPs (Administration Building Project), 2005 Series A	05/24/05	86,525	86,525
COPs (Administration Building Project III), 2005 Series B	05/24/05	21,340	21,340
Refunding COPs (Multiple Properties Project), 2005 Series C <sup>1</sup>	05/24/05	<u>44,225</u>	<u>44,225</u>
	<b>TOTAL</b>	<b><u>\$243,490</u></b>	<b><u>\$211,090</u></b>

<sup>1</sup> Debt service on these COPs is currently paid from developer fees.

<sup>2</sup> The Series 2000A and 2005 COPs do not carry interest payments; instead, the purchaser receives a tax credit. A portion of the 2000A COPs has been economically defeased such that the net amount due as of June 30, 2007 was \$8,878,341. The entire amount of 2005COPs has been economically defeased.

<sup>3</sup> Debt service on these COPs is currently being paid from developer fees.



The District significantly reduced the portion of COPs paid from General Fund sources in Fiscal Years 2004-05 and 2005-06 when proceeds from Measure R and Measure Y bonds were used to defease \$143.42 million and \$183.7 million of COPs principal, respectively. Chart 5 shows the resulting significant decline in General Fund COPs debt service due to the defeasance of these COPs versus the debt service level prior to defeasance. The COPs defeasance resulted in nearly \$500 million of savings to the General Fund through Fiscal Year 2024-25. Chart 6 provides the COPs debt service as of Fiscal Year 2007-08, reflecting issuance of additional new money and refunding COPs in both 2005 and 2007. Debt service payments from the General Fund total \$514 million through the final maturity of the COPs.

Chart 4

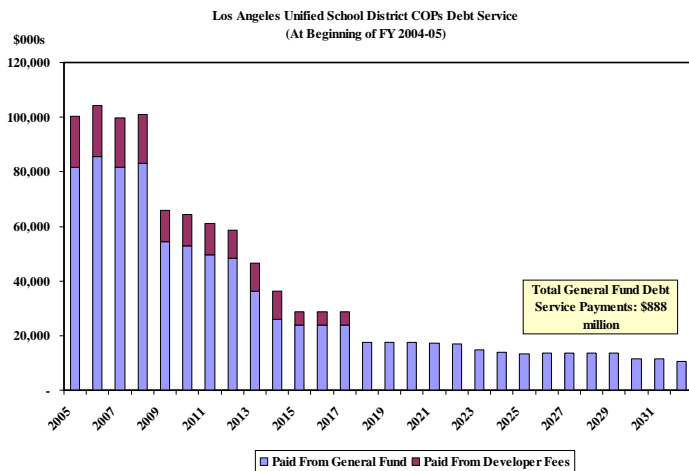


Chart 5

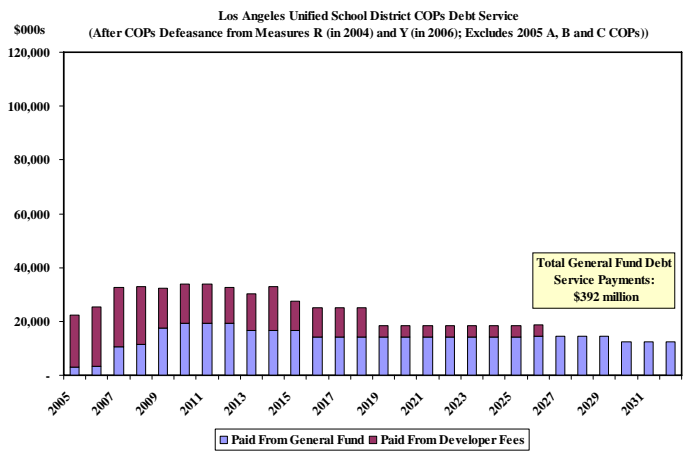
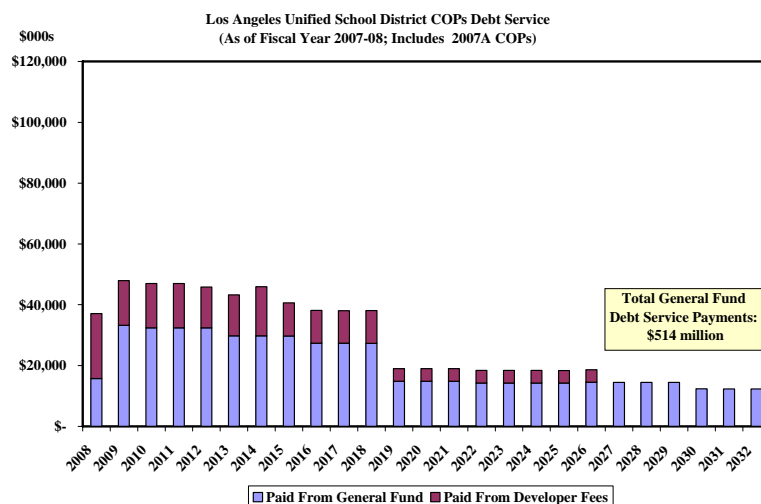


Chart 6



## SECTION III: THE MARKET FOR THE DISTRICT'S DEBT

### A. Municipal Bond Market

The District's bonds, COPs, and tax and revenue anticipation notes ("TRANs") are issued and traded in the United States' municipal bond market, a deep and highly liquid market. Major groups of investors in this market include insurance companies, bond funds, hedge and arbitrage funds, investment banks, trust departments, investment advisors, individual investors, and money market funds. Each of these market participants may exhibit differing preferences for the structure and maturities of the bonds, COPs or TRANs that they purchase. As one of the largest issuers of municipal bonds in the country, the District is able to draw significant attention from all of these investor groups. The table to the right is a listing of the largest institutional holders of the District's bonds.

The borrowing cost that the District pays its investors is a function of market interest rate levels, anticipated Federal Reserve policy actions and, most importantly, the investment community's perception of and demand for the District's credit. Investors demand rates of return on their investments commensurate with their perception of the District's ability and willingness to repay its obligations as well as the District's overall financial, debt and economic performance compared to other issuers. The investment community has historically viewed the District's bonds and COPs as high quality investment grade securities, owing to the District's strong financial position, a vast local economy, significant access to voter-approved tax levies, and a pristine debt service payment track record.

Top 25 Institutional Holders of LAUSD Bonds*		
Rank	Firm Name	\$ Thousands
1	AIG Global Investment Corp	\$ 701,770
2	Franklin Templeton Investments	375,580
3	Vanguard Group Inc, The	294,820
4	Nuveen Asset Management Inc	156,153
5	AllianceBernstein LP	155,730
6	Deutsche Asset Management	133,785
7	BlackRock Investment Management LLC	89,040
8	JPMorgan Asset Management	76,193
9	Ambac Capital Management Inc	66,650
10	Loews Corp	62,010
11	State Farm Insurance Companies	58,920
12	Chubb Corp, The	56,885
13	Hartford Investment Management Co	48,180
14	SAFECO Asset Management Co	43,100
15	Fidelity Management & Research Co	36,065
16	GE Asset Management Inc	31,138
17	OFFIT Investment Group of Evergreen Invst Mgmt Co LLC	25,355
18	Wells Capital Management Inc	24,920
19	Mellon Private Wealth Management Group	22,000
20	American Family Insurance Group	20,000
21	Berkley Dean & Co Inc	17,200
22	Standish Mellon Asset Management Co LLC	16,955
23	Capital Research & Management Co	15,000
24	Travelers Companies Inc, The	14,645
25	Columbia Management Advisors Inc	13,350
		<b>Total \$ 2,555,444</b>

\* Many of the District's bonds and COPs are held by individual investors and trust departments on behalf of individual investors. There is no information available on the amount of such holdings. However, Merrill Lynch's retail accounts hold over \$500 million of LAUSD paper alone.  
Source: The Maxx Report, September 30, 2007

Traditionally, the large numbers of investors residing in California and the State's progressive income tax system have provided investors with incentives to purchase the District's bonds and COPs. During recent years, however, investor perception of California debt weakened due to the State's credit deterioration, investor concerns over the magnitude of the State's budget shortfalls, and massive issuance of energy-crisis and economic recovery bonds by the State. During this period, the



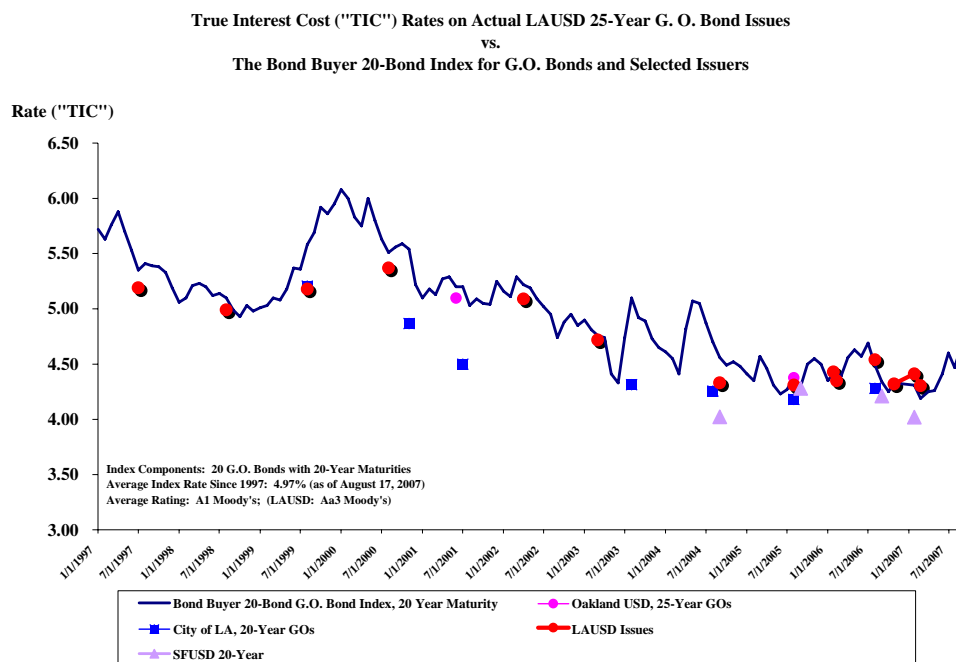
State's credit was downgraded by the three major rating agencies to the lowest level of any state. The State's borrowing costs rose accordingly as did interest costs for issuers viewed as “agencies” of the State, such as LAUSD, even though the District’s credit ratings remained very strong and well-above those of the State.

The impact of the State’s “penalty” on LAUSD was not as great as the penalty on the State itself, reflecting the District’s ability to maintain its high ratings. The “State penalty” has shown some reduction recently as rating agencies have upgraded the State due to its reduced budget deficits. However, the State’s ratings are still well below the triple-A level enjoyed by the State when its fiscal health was much stronger and, as a result, California issuers such as the District may continue to have to pay interest costs at higher spreads to national names than would have otherwise been the case.

## B. Cost of the District’s Fixed Rate and Variable Rate Debt

**B.1. Fixed Rate Debt.** All of the District’s General Obligation Bond issues and many of its COPs issues carry fixed interest rates. Since reaching a cyclical high in 1999, fixed interest rates have fallen to historically low levels. This has helped the District achieve very low interest cost on its General Obligation Bonds when compared to industry benchmarks such as the The Bond Buyer 20-Bond Index, as shown in Chart 6 below. The District’s bonds have a term to maturity of 25 years so, *ceteris paribus*, one would expect the TICs to be above The Bond Buyer 20-Bond Index; however, yields on the District’s issues tend to be below the index. A listing of the true interest cost (“TIC”) for each series of 25-year General Obligation Bond was provided earlier in Table 2 and in Table 10 for the District’s fixed-rate COPs.

Chart 7



**B.2. Variable Rate Debt.** Current statutory provisions make it impractical for the District to issue variable rate General Obligation Bonds, as ancillary costs such as remarketing fees, auction agent fees, and dealer fees cannot be paid from voter approved tax levies. Thus, with the vast majority of the District’s debt necessarily being issued as fixed rate bonds, the District has looked to its COPs issuance program to achieve debt portfolio diversification in the form of variable rate COPs. The District has issued four series of variable rate COPs, as summarized earlier in Table 11. The interest rates on these COPs vary with the movement of interest rates at the short end of the yield curve, which has resulted in low interest expense due to historically low interest rates in the recent market.

**SECTION IV: THE DISTRICT’S CREDIT RATINGS**

**A. Long-Term Credit Ratings on General Obligation Bonds and Certificates of Participation**

Long-term credit ratings provided by a rating agency are an independent assessment of the relative credit risk associated with purchasing and holding a particular bond through its scheduled term of repayment. Long-term credit ratings serve as unbiased opinions of a borrower’s financial strength and ability to repay its debt on a timely basis. Long-term credit ratings are one of the most important indicators of creditworthiness readily available to the investment community and have a direct impact on the borrowing rates paid by the District.

Moody’s Investors Service (“Moody’s”), Standard & Poor’s (“S&P”), and Fitch Ratings (“Fitch”) currently rate the District’s General Obligation Bonds as Aa3, AA-, and A+, respectively. Fitch downgraded the District in Fiscal Year 2004-05 from AA- to A+, citing as the principal rationale the reduction in the District’s reserves from a previous level of 10% of expenditures in Fiscal Year 2002-03 to 5% of expenditures in Fiscal Years 2003-04 and 2004-05.

Despite the downgrade by Fitch, the District’s General Obligation Bond ratings are generally “high quality investment grade” ratings as shown in Chart 8. Moody’s, S&P and Fitch currently rate the District’s COPs in the “upper medium grade” category as A1/A2, A+ and A, respectively. General Obligation Bond ratings are typically one to two notches higher than those of COPs, owing to the superior credit strength of the *ad valorem* property taxes pledged to repay General Obligation Bonds versus the General Fund pledge that supports repayment of COPs.

<b>Chart 8 Credit Quality Tranches</b>		
<i>(District's G.O. Bond Ratings Highlighted in Red)</i>		
<i>(District's COPs Ratings Highlighted in Blue)<sup>(1)</sup></i>		
	<b>Moody's</b>	<b>S&amp;P</b>
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	<b>Aa3</b>	<b>AA-</b>
Upper Medium Grade	A1	<b>A+</b>
	<b>A2</b>	A
	A3	A-
Medium Grade	Baa1	BBB+
	Baa2	BBB
	Baa3	BBB-
Below Investment Grade	Ba1 and lower	BB+ and lower

<sup>(1)</sup> S&P rates COPs one notch lower than general obligation bonds, whereas Moody's rates COPs two notches lower than general obligation bonds.



In addition to the rating itself, each rating agency publishes an outlook on the rating. Outlooks are either “Positive”, “Stable” or “Negative.” A “Positive” outlook indicates a possible upgrade in the rating may occur; a “Negative” outlook indicates a possible rating downgrade may occur; and a “Stable” outlook indicates that neither an upgrade nor a downgrade is anticipated to occur. In July 2006, both Moody’s and S&P had removed their respective Negative outlooks on the District ratings. Citing the District’s improved financial flexibility and reserves, each of the two agencies assigned an outlook of “Stable” for the District’s ratings. Fitch has also assigned a “Stable” outlook to its rating of the District.

Recognizing the importance of maintaining high quality ratings, the Board of Education adopted a Budget and Finance Policy that, among other things, establishes a minimum 5% General Fund reserve, effective July 1, 2005. The Chief Financial Officer notes, however, that the District’s 5% reserve is comprised of both restricted and unrestricted balances, whereas the average unrestricted balance is about 9% for unified school districts in California. A key objective for the District going forward is to rebuild its unrestricted reserves above the 5% mark so that additional resources will be available to deal with significant fiscal challenges such as those experienced in Fiscal Year 2003-04. A history of the District’s General Obligation Bond and COPs ratings is presented in Appendix 4.

## **B. Short-Term Credit Ratings on Tax and Revenue Anticipation Notes**

The District issued tax and revenue anticipation notes (“TRANS”) from Fiscal Year 1983-84 through Fiscal Year 1986-87 and each fiscal year since Fiscal Year 1991-92 to finance periodic cash flow deficits. The District has always received the highest possible short-term ratings from Moody’s (MIG1) and S&P (SP-1+) on its TRANS.

## **SECTION V: DEBT RATIOS**

### **A. Use of Debt Ratios**

Pursuant to the District’s Debt Management Policy set forth in Appendix 5, the Chief Financial Officer must calculate certain debt factors and debt burden ratios, compare them to benchmarks, and report the results in this Debt Report. Measuring the District’s debt performance through the use of debt ratios provides a convenient way to compare the District to other borrowers. The most common debt ratios applied to school districts are:

- Ratio of Outstanding Debt to Assessed Value. The formula for this computation is contained in Section 15106 of the Education Code. The ratio is calculated for both “Direct Debt” (i.e., general obligation bonds) and “Combined Direct Debt” (both general obligation bonds and COPs), the latter commonly referred to as “Debt Burden” in the California Municipal Statistics Overlapping Debt Statement. In addition, the ratio “Overall Debt Burden” includes the District’s Direct Debt plus the Direct Debt of issuers whose boundaries overlap those of the District. It is important to monitor the levels and growth of Direct Debt and Overall Direct Debt as they portray the debt burden borne by our taxpayers and serve as proxies for taxpayer capacity to take on additional debt in the future. The District must be mindful not to overburden its taxpayers by issuing debt too quickly, for example.





- Ratio of Outstanding Debt Per Capita. The formula for this computation is Outstanding Debt divided by the population residing within the District’s boundaries. Ratios are computed for both “Direct Debt Per Capita” and “Overall Debt Per Capita.” It is important to monitor these ratios as they attempt to measure the degree to which debt is concentrated, i.e. whether it is spread across a large or small population.
- Ratio of Annual Lease Debt Service to General Funds Expenditures. The formula for this computation is annual lease debt service expenditures divided by General Funds (i.e., General and Debt Service Funds) expenditures (excluding interfund transfers) as reported in the most recent Comprehensive Annual Financial Report.
- Proportion of Fixed-Rate and Variable-Rate COPs Issues. The Debt Management Policy requires the District to keep its variable rate exposure, to the extent not hedged or swapped to fixed rate, at or below 20% of the total principal of outstanding COPs or \$100 million, whichever is less. If variable rate debt is issued, the Chief Financial Officer periodically, but at least annually, determines whether it is appropriate to convert the debt to fixed interest rates. No such conversions were recommended in Fiscal Year 2006-07.

**B. LAUSD’s Compliance With Debt Management Policy; Debt Levels Compared to Other School Districts**

Table 12 provides a summary of the District’s performance against policy benchmarks, targets and ceilings for debt paid from General Fund or other resources controlled by the District, such as developer fees. The District’s policy calls for such debt service to be no more than 2 – 2 ½ % of General Funds Expenditures. In addition, the Board imposed an even more restrictive COPs debt service ceiling of \$105.0 million in 2004. The District’s actual performance is well within the policy targets and ceilings.

**Table 12**  
**Policy Benchmarks, Targets and Ceilings for Debt Paid**  
**From General Fund or Other District Resources (COPs)**  
 (as of June 30, 2007)

<b>Factor</b>	<b>Benchmark/Target</b>	<b>Ceiling</b>	<b>LAUSD Actual</b>	<b>Over(Under) Policy Ceiling</b>
COPs Gross Debt Service Limit (percentage)	2% of General Funds Expenditures (FY 2006-07)	2.5% of General Funds Expenditures	0.49%	(2.01%)
COPs Gross Debt Service Limit (dollars)	Not applicable	\$105,000,000	\$32,544,902 <sup>1</sup>	(\$72,455,098)
Unhedged Variable Rate Debt as % of Total COPs Debt		20%	0.0%	(20%)

The District is the largest independent public school district in the United States. On the basis of its size, one could argue that it is appropriate to compare LAUSD to other entities with similar size.

<sup>1</sup> Includes the annual base rental payments deposited into the sinking fund for the 2000 QZABs; excludes base rental payments into the sinking fund of the 2005 QZABs, as that issue has been economically defeased.



However, those types of entities comprise a heterogeneous collection of cities, states, school districts and other public agencies rather than a homogenous group such as school districts. Thus, the Debt Management Policy requires that the Chief Financial Officer include a comparison of the District to the cohort of other large school districts, even though that category includes districts with varying types of funding mechanisms different from the District’s funding mechanisms and includes no other district as large as LAUSD.

Table 13 below sets forth the debt burden ratios that recognize the direct debt and overall debt of the District compared to benchmarks for large school districts whose ratings are in the double-A or higher rating category.

Due to the statistical dispersion of the underlying data for the benchmarks in Table 13 and the large size of the District’s bonding program relative to other large school districts, the District’s debt burden ratios are not unexpectedly higher than most of the benchmarks. Nevertheless, the District believes the “large, highly-rated” school district cohort to be the most appropriate cohort group against which it should be compared.

**Table 13**  
**Policy Benchmarks for District’s Direct and Overall Debt**  
**(As of June 30, 2007)**

Debt Burden Ratio	Benchmark	Benchmark’s Value	LAUSD Actual <sup>1</sup>
Direct Debt to Assessed Value	Moody’s Median for Aa Rated School Districts With Student Population Above 200,000	1.10%	1.71%
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000	1.50%	
Overall Debt to Assessed Valuation	Moody’s Median for Aa Rated School Districts With Student Population Above 200,000	2.60%	3.05%
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000	3.20%	
Direct Debt Per Capita	Standard & Poor’s Median for AA Rated School Districts With Student Population Above 150,000	\$736	\$1,428
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000	\$847	
Overall Debt Per Capita	Standard & Poor’s Median for AA Rated School Districts With Student Population Above 150,000	\$1,665	\$2,544
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000	\$2,639	

<sup>1</sup> The District’s Comprehensive Annual Financial Report (“CAFR”) reports these figures differently by adjusting outstanding bonds and COPs for unamortized bond premiums and discounts.



**APPENDIX 1**

**Los Angeles Unified School District  
Debt Service Payments on Outstanding General Obligation Bonds**



## APPENDIX 1

### LOS ANGELES UNIFIED SCHOOL DISTRICT General Obligation Bonds, Semi-Annual Debt Service (As of June 30, 2007)

Payment Date	Election of 1997 (Proposition BB) Series A-F and Refundings <sup>1</sup>	Election of 2002 (Measure K) Series A-B and Refundings <sup>1</sup>	Election of 2004 (Measure R) Series A-G	Election of 2005 (Measure Y) Series A-D	AGGREGATE Semi-annual Debt Service	AGGREGATE Fiscal Year Total Debt Service
7/1/2007	\$ 141,557,111.01	\$ 59,175,923.14	\$ 116,970,800.01	\$ 9,562,438.38	\$ 327,266,272.54	
1/1/2008	60,810,231.88	49,097,835.63	32,168,425.01	9,562,438.38	151,638,930.90	\$ 478,905,203.44
7/1/2008	132,680,231.88	78,787,835.63	98,638,425.01	37,932,438.38	348,038,930.90	
1/1/2009	59,138,139.38	48,607,250.63	30,763,522.51	8,927,785.26	147,436,697.78	495,475,628.68
7/1/2009	134,283,139.38	83,832,250.63	100,153,522.51	48,272,785.26	366,541,697.78	
1/1/2010	57,450,168.13	48,001,150.63	29,235,170.01	7,999,411.26	142,685,900.03	509,227,597.81
7/1/2010	135,290,168.13	89,281,150.63	62,940,170.01	44,579,411.26	332,090,900.03	
1/1/2011	55,561,832.50	47,155,800.63	28,534,108.76	7,128,623.76	138,380,365.65	470,471,265.68
7/1/2011	136,366,832.50	95,140,800.63	63,704,108.76	42,008,623.76	337,220,365.65	
1/1/2012	53,518,677.50	46,039,195.63	27,765,690.01	6,265,342.51	133,588,905.65	470,809,271.30
7/1/2012	138,098,677.50	101,479,195.63	64,525,690.01	42,835,342.51	346,938,905.65	
1/1/2013	51,366,605.00	44,676,611.88	26,944,596.26	5,382,367.51	128,370,180.65	475,309,086.30
7/1/2013	141,031,605.00	108,116,611.88	65,384,596.26	32,027,367.51	346,560,180.65	
1/1/2014	48,941,970.00	43,239,979.38	26,079,821.26	4,718,173.75	122,979,944.39	469,540,125.04
7/1/2014	143,501,970.00	115,169,979.38	66,304,821.26	24,703,173.75	349,679,944.39	
1/1/2015	46,367,186.25	41,527,648.13	25,164,802.51	4,192,355.00	117,251,991.89	466,931,936.28
7/1/2015	146,192,186.25	122,802,648.13	67,284,802.51	12,272,355.00	348,551,991.89	
1/1/2016	43,707,578.75	39,464,298.13	24,184,947.51	4,001,125.00	111,357,949.39	459,909,941.28
7/1/2016	211,322,578.75	66,499,298.13	68,334,947.51	12,451,125.00	358,607,949.39	
1/1/2017	39,356,130.00	38,863,929.38	23,134,781.88	3,800,309.38	105,155,150.64	463,763,100.03
7/1/2017	226,476,130.00	63,688,929.38	69,469,781.88	12,650,309.38	372,285,150.64	
1/1/2018	34,559,008.75	38,292,494.38	22,000,413.13	3,588,684.38	98,440,600.64	470,725,751.28
7/1/2018	241,719,008.75	62,112,494.38	70,660,413.13	12,863,684.38	387,355,600.64	
1/1/2019	29,247,946.25	37,714,044.38	20,806,841.25	3,366,809.38	91,135,641.26	478,491,241.90
7/1/2019	257,417,946.25	62,619,044.38	71,926,841.25	13,081,809.38	405,045,641.26	
1/1/2020	23,677,783.75	37,104,419.38	19,530,966.25	3,134,334.38	83,447,503.76	488,493,145.02
7/1/2020	269,702,783.75	65,499,419.38	73,255,966.25	13,314,334.38	421,772,503.76	
1/1/2021	17,589,658.75	36,407,103.75	18,204,163.75	2,890,634.38	75,091,560.63	496,864,064.39
7/1/2021	157,384,658.75	198,757,103.75	74,639,163.75	13,550,634.38	444,331,560.63	
1/1/2022	14,139,225.00	32,350,373.75	16,813,903.75	2,634,706.88	65,938,209.38	510,269,770.01
7/1/2022	154,394,225.00	214,725,373.75	76,113,903.75	13,804,706.88	459,038,209.38	
1/1/2023	10,699,525.00	28,189,193.75	15,340,066.25	2,365,778.75	56,594,563.75	515,632,773.13
7/1/2023	158,564,525.00	214,244,193.75	77,665,066.25	13,005,778.75	463,479,563.75	
1/1/2024	7,083,350.00	23,938,150.00	13,789,773.75	2,105,218.75	46,916,492.50	510,396,056.25
7/1/2024	139,608,350.00	231,913,150.00	79,289,773.75	13,265,218.75	464,076,492.50	
1/1/2025	3,933,606.25	19,258,712.50	12,159,818.75	1,831,525.00	37,183,662.50	501,260,155.00
7/1/2025	88,878,606.25	244,393,712.50	80,999,818.75	13,056,525.00	427,328,662.50	
1/1/2026	1,935,500.00	14,174,131.25	10,445,850.00	1,554,365.00	28,109,846.25	455,438,508.75
7/1/2026	44,375,500.00	257,364,131.25	82,775,850.00	13,334,365.00	397,849,846.25	
1/1/2027	21,128,025.00	8,681,468.75	8,672,993.75	1,263,487.50	39,745,975.00	437,595,821.25
7/1/2027	12,419,581.25	152,931,468.75	84,632,993.75	13,618,487.50	263,602,531.25	
1/1/2028	12,081,387.50	120,889,556.25	6,802,968.75	958,375.00	140,732,287.50	404,334,818.75
7/1/2028	-	32,060,312.50	86,592,968.75	13,928,375.00	132,581,656.25	
1/1/2029	-	2,157,300.00	4,836,393.75	637,500.00	7,631,193.75	140,212,850.00
7/1/2029	-	32,722,300.00	88,651,393.75	13,077,500.00	134,451,193.75	
1/1/2030	-	1,469,587.50	2,770,562.50	326,500.00	4,566,650.00	139,017,843.75
7/1/2030	-	33,409,587.50	87,515,562.50	13,386,500.00	134,311,650.00	
1/1/2031	-	750,937.50	651,937.50	0.00	1,402,875.00	135,714,525.00
7/1/2031	-	34,125,937.50	26,741,937.50	0.00	60,867,875.00	
1/1/2032	-	249,125.00	912,625.00	474,406.25	1,636,156.25	62,504,031.25
7/1/2032	-	10,214,125.00	37,417,625.00	20,449,406.25	68,081,156.25	68,081,156.25
	<u>\$ 3,903,559,351.04</u>	<u>\$ 3,679,367,275.77</u>	<u>\$ 2,390,306,087.71</u>	<u>\$ 602,142,953.30</u>	<u>\$ 10,575,375,667.82</u>	<u>\$ 10,575,375,667.82</u>

<sup>1</sup> Includes refunding bonds and excludes refunded bonds with respect to the particular bond authorization.



**APPENDIX 2**

**Los Angeles Unified School District  
Debt Service Requirements on Intended Sales  
of Authorized but Unissued Bonds**



**APPENDIX 2**

**Debt Service Requirements on Intended Sales  
of Authorized but Unissued Bonds during  
Fiscal Years 2006-07 and 2007-08**

Fiscal Year Ending June 30,	FY 2007-08 GO Sales Debt Service	FY 2008-09 GO Sales Debt Service	Total All New Bonds Debt Service
2008	\$ 75,383,891		\$ 75,383,891
2009	69,719,625	\$ 53,558,661	123,278,286
2010	69,718,975	53,555,563	123,274,538
2011	69,721,275	53,558,425	123,279,700
2012	69,715,475	53,555,475	123,270,950
2013	69,715,950	53,556,525	123,272,475
2014	69,719,900	53,557,775	123,277,675
2015	69,722,000	53,555,363	123,277,363
2016	69,723,300	53,558,413	123,281,713
2017	69,719,550	53,558,838	123,278,388
2018	69,722,950	53,558,813	123,281,763
2019	69,719,950	53,557,288	123,277,238
2020	69,722,950	53,555,488	123,278,438
2021	69,717,450	53,554,688	123,272,138
2022	69,714,450	53,558,088	123,272,538
2023	69,724,200	53,558,688	123,282,888
2024	69,721,200	53,558,563	123,279,763
2025	69,715,950	53,558,188	123,274,138
2026	69,718,200	53,554,638	123,272,838
2027	69,721,950	53,554,988	123,276,938
2028	69,721,200	53,554,800	123,276,000
2029	69,721,425	53,557,925	123,279,350
2030	69,723,625	53,555,088	123,278,713
2031	69,721,138	53,557,250	123,278,388
2032	69,717,313	53,554,000	123,271,313
2033		53,555,250	53,555,250
	<b>\$ 1,748,663,891</b>	<b>\$ 1,338,918,774</b>	<b>\$ 3,087,582,665</b>



**APPENDIX 3**

**Los Angeles Unified School District  
Debt Service Payments on Outstanding Certificates of Participation**



### APPENDIX 3

#### Los Angeles Unified School District Certificates of Participation Lease Obligations Gross Debt Service<sup>1</sup> As of June 30, 2007 (\$ in thousands)

Fiscal Year Ending June 30,	Paid from General Fund <sup>2</sup>	Paid from Developer Fees <sup>3</sup>	Total
2008	15,158	21,398	36,555
2009	32,715	14,670	47,385
2010	31,877	14,586	46,463
2011	31,850	14,588	46,438
2012	31,843	13,455	45,297
2013	29,250	13,436	42,686
2014	29,242	16,138	45,380
2015	29,223	10,818	40,041
2016	26,804	10,785	37,589
2017	26,785	10,734	37,520
2018	26,769	10,783	37,552
2019	14,313	4,152	18,466
2020	14,307	4,156	18,463
2021	14,298	4,152	18,450
2022	14,294	4,146	18,440
2023	14,285	4,147	18,432
2024	14,280	4,144	18,424
2025	14,247	4,141	18,388
2026	14,494	4,139	18,634
2027	14,486	-	14,486
2028	14,473	-	14,473
2029	14,455	-	14,455
2030	12,329	-	12,329
2031	12,309	-	12,309
2032	12,303	-	12,303
	506,390	184,570	690,961

<sup>1</sup> The District has assumed certain interest rates for the variable rate lease obligations included in the above table.

<sup>2</sup> Includes the annual base rental payments deposited into the sinking fund for the 2000 QZABs; excludes base rental payments into the sinking fund of the 2005 QZABs, as that issue has been economically defeased.

<sup>3</sup> In the event that insufficient developer fees are available to pay the indicated lease obligations, the General Fund would need to pay said obligations.





**APPENDIX 4**

**Los Angeles Unified School District  
History of Underlying Long-Term Ratings**



## APPENDIX 4

### Los Angeles Unified School District History of Underlying Long-Term Ratings<sup>12</sup>

Year	General Obligation Bonds			Certificates of Participation <sup>1</sup>		
	Moody's	Standard & Poor's	Fitch	Moody's	Standard & Poor's	Fitch
1988	Aa2	AA	Not rated	A1	A+	Not rated
1989	Aa2	AA	Not rated	A1	A+	Not rated
1990	Aa2	AA	AA	A1	A+	A+
1991	Aa2	AA	AA	A1	A+	A+
1992	Aa2	AA	AA	A1	A+	A+
1993	A1	AA-	AA	A2	A	A+
1994	A1	AA-	AA-	A2	A	A
1995	A1	AA-	AA-	A2	A	A
				Non-abatable	Abatable	
1996 <sup>3</sup>	Aa3	AA-	AA-	A1	A2	A
1997	Aa3	AA-	AA-	A1	A2	A
1998	Aa3	AA-	AA-	A1	A2	A
1999	Aa3	AA-	AA	A1	A2	A+
2000	Aa3	AA-	AA	A1	A2	A+
2001 <sup>4</sup>	Aa3	AA-	AA	A1	A2	A+
2002	Aa3	AA-	AA	A1	A2	A+
2003 <sup>5</sup>	Aa3	AA-	AA-	A1	A2	A+
2004 <sup>6</sup>	Aa3	AA-	A+	A1	A2	A+
2005	Aa3	AA-	A+	A1	A2	A+
2006 <sup>7</sup>	Aa3	AA-	A+	A1	A2	A+
2007	Aa3	AA-	A+	A1	A2	A+

<sup>1</sup> Table does not include the ratings on the District long-term variable rate COPs; the ratings on those COPs issues reflect the ratings of the credit provider for each transaction.

<sup>2</sup> Municipal bond insurance policies were purchased to allow the ratings to be increased to Aaa/AAA/AAA on all or a portion of all fixed-rate issues since 1993.

<sup>3</sup> Beginning in 1996, Moody's began to rate non-abatable leases one notch higher than abatable leases; the other agencies do not make such a distinction. In addition, Moody's replaced their two-notch per tier system (e.g. Aa1, Aa2) with a three notch per tier system (e.g. Aa1, Aa2, Aa3).

<sup>4</sup> Beginning in 2001, Standard and Poor's began to rate lease obligations only one notch (rather than the previous two notches) lower than the issuer's general obligation bond rating.

<sup>5</sup> On February 11, 2003, Fitch downgraded the District's ratings by one notch and assigned an Outlook of Stable.

<sup>6</sup> On July 8, 2004, Fitch downgraded the District's ratings by one notch and assigned an Outlook of Stable and Moody's assigned an Outlook of Negative to all District ratings. On July 12, 2004, S&P assigned an Outlook of Negative to all District ratings.

<sup>7</sup> On July 19, 2006, S&P and Moody's revised the Outlook on all District ratings to Stable.



**APPENDIX 5**

**Los Angeles Unified School District  
Debt Management Policy**



Los Angeles Unified School District  
**DEBT MANAGEMENT POLICY**

Prepared by:

**The Office of the Chief Financial Officer**

May 2008

## DEBT MANAGEMENT POLICY

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The policies set forth in this Debt Management Policy (the “Policy”) have been developed to provide guidelines for the issuance of general obligation bonds, certificates of participation (“COPs”) and other forms of indebtedness by the Los Angeles Unified School District. While the issuance of debt can be an appropriate method of financing capital projects, careful and consistent monitoring of such debt issuance is required to preserve the District’s credit strength and budget and financial flexibility. These guidelines will serve the District in determining the appropriate uses for debt financing and debt structures as well as establishing prudent debt management goals.

## Background

The District enjoys some of the highest credit ratings of any major urban school district in the nation. The District’s general obligation bonds are rated Aa3 by Moody’s Investors Service, AA- by Standard & Poor’s Corporation and A+ by Fitch Ratings. The District’s COPs ratings for non-abatement leases are A1 (Moody’s), A+ (Standard & Poor’s) and A (Fitch). These high credit ratings reduce the interest costs paid by the District on the amounts borrowed. Lower interest costs result in lower tax rates paid by the District’s taxpayers and a reduced burden on the General Fund. These debt management policies are intended to maintain the District’s high ratings so that access to borrowed funds is provided at the lowest possible interest rates. Additionally, these policies are intended to set forth selection criteria for certain financial consultants and attorneys which will ensure a fair and open selection process, provide opportunities for all firms, including small business enterprises, to participate in District contracts, and result in the selection of the best qualified advisors.

The District faces continuing capital infrastructure and cash requirements. In particular, the District is presently engaged in building new schools and modernizing schools with Facilities Improvement Program to be completed over the next several years. The costs of these requirements will be met, in large part, through the issuance of various types of debt instruments and other long-term financial obligations. Under “Proposition BB”, “Measure K”, “Measure R”, and “Measure Y” adopted by the voters in April 1997, November 2002, March 2004 and November 2005, respectively, the District has already raised a combined \$13.605 billion in general obligation bond authorization for its Facilities Improvement Program and other capital and General Fund relief projects. Consequently, the District needs to anticipate increases in historical levels of such debt and other obligations, some of which may be repaid from the District’s General Fund.<sup>1</sup> With these increases, the effects of decisions regarding type of issue, method of sale, and payment structure become ever more critical to the District’s fiscal health. To help ensure the District’s creditworthiness, an established policy of managing the District’s debt is essential. To this end, the Board of Education of the District (the “Board”) recognizes this Policy to be financially prudent and in the District’s best economic interest.

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<sup>1</sup> For purposes of this policy, long-term obligations such as lease payments in support of certificates of participation (COPs) will be considered “debt.”

Article I. **Purpose and Goals**

The purpose of the Policy is to provide a functional tool for debt management and capital planning, as well as to enhance the District's ability to manage its debt and lease financings in a conservative and prudent manner. In following this Policy, the District shall pursue the following goals:

- The District shall strive to fund capital improvements from referendum-approved bond issues to preserve the availability of its General Funds for District operating purposes and other purposes that cannot be funded by such bond issues.
- The District shall endeavor to attain the best possible credit rating for each debt issue (with or without bond insurance) in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
- The District shall take all practical precautions and proactive measures to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
- The District shall remain mindful of debt limits in relation to assessed value growth within the school district and the tax burden needed to meet long-term capital requirements.
- The District shall consider market conditions and District cash flows when timing the issuance of debt.
- The District shall determine the amortization (maturity) schedule which will best fit with the overall debt structure of the District at the time the new debt is issued.
- The District shall give consideration to matching the term of the issue to the useful lives of assets whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- The District shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt and the financing plans of local, state and other governments which overlap with the District.
- The District shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible categorical grants, revolving loans or other State/federal aid, so as to minimize the encroachment on the District's General Fund.
- The District shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in an efficient and economical manner.

The key financial management tools and goals that are intrinsic to the Policy include:

A. Fund Balance Policy: The District recognizes the importance of emergency reserves that can provide a financial cushion in years of poor revenue receipts. A Reserve Fund Policy has been adopted by the Board.

B. Capital Financing Plan: The Office of the Chief Financial Officer will prepare a 5 year Capital Financing Plan in conjunction with the capital budget. The Plan will detail the sources of financing for all facilities in the capital budget, establish funding priorities and review the impact of all borrowings on the District's long-term debt affordability ratios. The Plan will consider all potential sources of financing, including non-debt options and ensure that these financing sources are in accordance with the goals of this policy. The Office of the Chief Financial Officer will revise the Plan annually. See Articles III and IV herein.

C. Annual Debt Report: The Chief Financial Officer will annually prepare for and submit to the Superintendent and the Board a Debt Report which reviews the outstanding debt of the District as further described under Section 4.02 herein.



Article II. **Authorization**

Section 2.01 **Authority and Purposes of the Issuance of Debt**

The laws of the State of California authorize the issuance of debt by the District, and confer upon it the power and authority to make lease payments, contract debt, borrow money, and issue bonds for public improvement projects. Under these provisions, the District may contract debt to pay for the cost of acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and equipping such projects, or to refund existing debt or to provide for cash flow needs.

Section 2.02 **Types of Debt Authorized to be Issued**

A. **Short-Term:** The District may issue fixed-rate and/or variable rate short-term debt which may include tax and revenue anticipation notes (“TRANS”) when such instruments allow the District to meet its cash flow requirements. However, the District shall generally manage its cash position in a manner so that internally generated cash flow is sufficient to meet expenditures. The District may also issue commercial paper in the context of providing funding of shorter term acquisitions, such as equipment, or interim funding for capital costs that will ultimately be replaced with certificates of participation (“COPs”). The District may also participate in an annual pooled financing of delinquent property taxes to the extent that the Chief Financial Officer determines such financing produces significant benefit to the District.

B. **Long-Term:** Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. In so doing, the District recognizes that future taxpayers who will benefit from the investment will pay a share of its cost. Projects which are not appropriate for spreading costs over future years will not be debt financed. Long-term debt will, under no circumstances, be used to fund District operations. The District may issue long-term debt which may include, but is not limited to general obligation bonds (“G. O. Bonds”). G.O. Bonds issued pursuant to Proposition 39 that permits bonding authorization if approved by at least 55% of voters versus the two-thirds approval requirement under other statutes. The District may also enter into long-term leases and/or COPs for public facilities, property, and equipment.

C. **Equipment Financing:** Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on debt capacity and budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. With the exception of leases undertaken through the District’s standard procurement process, all equipment with a useful life of less than six years shall be funded on a pay-as-you-go basis unless the following conditions are met:

- i. In connection with the proposed District budget, the Superintendent makes the finding that there is an “economic necessity” based on a significant economic

- downturn, earthquake or other natural disaster and there are no other viable sources of funds to fund the equipment purchase.
- ii. The Board concurs with the Superintendent's finding in the adoption of the budget.
  - iii. The various debt ceilings in Section 3.08 of this Policy are not exceeded.
- D. Lease Financing of Real Property: Lease financing for facilities is appropriate for facilities for which there is insufficient time to obtain voter approval or in instances where obtaining voter approval is not feasible. Such financings will be structured in accordance with Section 3.01 of the Policy. If and when voter approved debt proceeds become available subsequently, the District will use such proceeds to take out the financing where appropriate.
- E. Identified Repayment Source: The District will, when feasible, issue debt with a defined revenue source in order to preserve the use of General Fund supported debt for projects with no stream of user-fee revenues. Examples of revenue sources include voter-approved taxes that repay general obligation or special tax bonds.
- F. Use of General Obligation Bonds: Voter-approved general obligation bonds typically provide the lowest cost of borrowing. General obligation bond debt to the extent authorized for the District requires either two-thirds approval of the voters (in the case of traditional general obligation bonds) or 55% approval of the voters (in the case of general obligation bonds issued pursuant to Proposition 39). In recognition of the difficulty in achieving the required two-thirds voter approval or 55% voter approval, as the case may be, to issue general obligation bonds, such bonds will be generally limited to facilities and projects that provide wide public benefit and for which broad public support has been generated.
- G. Use of Revenue Bonds: Revenue bonds supported solely from fees are not included when bond rating agencies calculate debt ratios. Repayment of such bonds would rely on dedicated, pledged funds such as developer fees and/or redevelopment agency pass-throughs. Accordingly, in order to preserve General Fund debt capacity and budget flexibility, revenue bonds will be preferred to General Fund supported debt when a distinct and identifiable revenue stream can be identified to support the issuance of bonds.
- H. Use of Asset Transfer COPs: The District will restrict the use of an "asset transfer" COPs to finance emergency capital needs for which there are no other viable financing options. Additionally, asset transfer COPs may be used if significant savings in financing costs can be generated compared to other financing alternatives.
- I. Pay-As-You-Go Financing: Except in extenuating circumstances, the District will fund routine maintenance projects in each year's capital program with pay-as-you-go financing. Extenuating circumstances may include unusually large and non-recurring

budgeted expenditures, or when depleted reserves and weak revenues would require the delay or deletion of necessary capital projects.

Pursuant to the State law, the District can issue either fixed-rate, variable rate or capital appreciation debt, depending on the applicable law.

### Section 2.03 **State Law**

Section 18 of Article XVI of the State Constitution contains the basic “debt limitation” formula applicable to the District.

Sections 1(b)(2) and 1(b)(3) of Article XIII A of the State Constitution allow the District to issue traditional general obligation bonds and Proposition 39 bonds, respectively. The statutory authority for issuing general obligation bonds is contained in Section 15000 *et seq.* of the Education Code. Additional provisions applicable only to Proposition 39 general obligation bonds are contained in Section 15264 *et seq.* of the Education Code. An alternative procedure for issuing general obligation bonds is also available in Section 53506 *et seq.* of the Government Code.

The statutory authority for issuing TRANs is contained in Section 53850 *et seq.* of the Government Code. Authority for lease financings is found in Section 17455 *et seq.* of the Education Code and additional authority is contained in Sections 17400 *et seq.*, 17430 *et seq.* and 17450 *et seq.* of the Education Code. The District may also issue Mello-Roos bonds pursuant to Section 53311 *et seq.* of the Government Code.

### Section 2.04 **Annual Review**

The Policy shall be reviewed and updated at least annually and presented to the Board for approval as necessary. The Chief Financial Officer is the designated administrator of the Policy and has overall responsibility, with the Board’s approval, for decisions related to the structuring of all District debt issues. The Chief Financial Officer may delegate the day-to-day responsibility for managing the District’s debt and lease financings. The Board is the obligated issuer of all District debt and awards all purchase contracts for bonds, COPs, TRANs and any other debt issuances.

Article III. **Structural Features, Legal and Credit Concerns**

Section 3.01 **Structure of Debt Issues**

A. Maturity of Debt: The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. The final maturity of the debt shall be equal to or less than the useful life of the assets being financed, and the average life of the financing shall not exceed 120% of the average life of the assets being financed.

- i. General Obligation Bonds: The final maturity of General Obligation bonds will be limited to the shorter of the average useful life of the asset financed or 25 years when such bonds are issued pursuant to the Education Code. General Obligation bonds may be structured with a term to maturity no longer than 40 years if issued pursuant to the Government Code; however, the selected term to maturity would have to be appropriate relative to the average useful lives of the assets financed. General Obligation bond issues will generally be sized to the amount reasonably expected to be required for two year's commitments.
- ii. Lease-Purchase Obligations: The final maturity of equipment obligations will be limited to the average useful life of the equipment to be financed. The final maturity of real property obligations will be determined by the size of the financing, 15 years for small issues, 20 years for large issues and 30 years for exceptional projects.
- iii. Mello-Roos Obligations and Revenue Bonds: These obligations, although repaid through additional taxes levied on a discrete group of taxpayers or from pledged developer fees and/or redevelopment funds, constitute overlapping indebtedness of the District and have an impact on the overall level of debt affordability. The District will develop separate guidelines for the issuance of such obligations as the need arises.

B. Debt Service Structure: The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its credit for future use. Annual debt service payments will generally be amortized on a level basis per component financed; however, slower principal amortization may occur where permissible to meet debt repayment goals.

C. Capitalized Interest: Unless required for structuring purposes, the District will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense. Certain types of financings such as COPs may require that interest on the debt be paid from capitalized interest until the District has use and possession of the underlying project. However, the District may pledge assets (and has done so on many COPs financings in the past) as collateral for the issue in order to eliminate the need for capitalized interest.

D. Call Provisions: The Chief Financial Officer and Controller, based upon analysis from the financial advisors of the economics of callable versus non-callable features, shall set forth call provisions for each issue.

### Section 3.02 **Sale of Securities**

There are three methods of sale: competitive, negotiated and private placement. All three methods of sale shall be considered for all issuance of debt to the extent allowed by law, as each method has the potential to achieve the lowest financing cost given the right conditions. Any award through negotiation shall be subject to approval by the District, generally the Chief Financial Officer or other person designated by the Chief Financial Officer, to ensure that interest costs are in accordance with comparable market interest rates. When a competitive bidding process is deemed the most advantageous method of sale for the District, award will be based upon, among other factors, the lowest offered True Interest Cost ("TIC"). While not used as frequently as negotiated or competitive sale methods, a private placement sale would be appropriate when the financing can or must be structured for a single or limited number of purchasers, such as occurred when the District's QZAB programs were structured in 2000 and 2005 and when the 2001 Series C COPs were structured in 2001.

### Section 3.03 **Markets**

The District shall consider products and conditions in both domestic and international capital markets in meeting the District's financing needs. When practical in its financing program, the District shall consider local and regional markets as well as retail and institutional investors.

### Section 3.04 **Credit Enhancements and Derivatives**

The District may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the issuance. The District shall use a competitive process to select providers of such products to the extent applicable. In order to assure that the District purchases bond insurance cost-effectively, the Chief Financial Officer will review a bond insurance break-even analysis by maturity before selecting which maturities to insure.

The District may also undertake hedging strategies in connection with its debt issues. The Chief Financial Officer will develop an appropriate policy regarding interest rate swaps, interest rate caps and collars, rate locks and other derivatives for approval by the Board. Such policy, if approved, will be integrated into this Policy.

### Section 3.05 **Impact on Operating Budget**

When considering any debt issuance, the potential impact of debt service and additional operating costs induced by new projects on the operating budget of the District, both short and long-term, will be evaluated. The ratio of annual debt service to General Fund expenditures is one method. The cost of debt issued for major capital repairs or replacements should be judged against the potential cost of delaying such repairs.

### Section 3.06 **Debt Limitation**

Section 15106 of the Education Code limits the District's total outstanding bonded debt (i.e., the principal portion only) to 2.5% of the assessed valuation of the taxable property of the District. TRANs and lease payment obligations in support of COPs generally do not count against this limit except as provided in Section 17422 of the Education Code.

### Section 3.07 **Debt Issued to Finance Operating Costs**

The District cannot finance general operating costs from debt having maturities greater than thirteen months. However, the District may deem it necessary to finance cash flow requirements under certain conditions. Such cash flow borrowing must be payable from taxes, income, revenue, cash receipts and other moneys attributable to the fiscal year in which the debt is issued. General operating costs include, but may not be limited to, those items normally funded in the District's annual operating budget and having a useful life of less than one year.

### Section 3.08 **Debt Burden Ratios and Debt Affordability Criteria**

A. Debt Burden Ratios: As noted in Section 3.06, the District may issue "bonds" in an amount no greater than 2.5% of taxable property within the school district. The 2.5% issuance limit is known as the District's bonding capacity, with "bonds" referring to G.O. Bonds. Even though COPs do not technically constitute "debt" under California's Constitution and, thus, are excluded from the 2.5% bonding limit, the rating agencies and the investor community evaluate the District's debt position based on all of its outstanding long-term obligations whether or not such obligations are repaid from taxpayer-approved tax levies, the General Fund or developer fee sources. Therefore, the debt burden ratios described below will include both G.O. Bonds and COPs obligations as "debt" in the respective calculations. This conforms with market convention for the general use of the term "debt" and "debt service" as applied to a broad variety of instruments in the municipal market, regardless of their precise legal status. "Debt" excludes short-term obligations such as tax and revenue anticipation notes.

The following debt burden ratios should be considered in developing debt issuance plans:

- Ratio of Outstanding Debt to Assessed Value. The ratio "Direct Debt" shall be calculated using both G.O. Bonds and COPs. In addition, the ratio "Overall Direct Debt" or "Overall Debt" shall be calculated by aggregating all debt issues attributable to agencies located in the District as presented in the California Municipal Statistics Overlapping Debt Statement. It is important to monitor the levels and growth of Direct Debt and Overall Debt as they portray the debt burden borne by the District's taxpayers and serve as proxies for taxpayer capacity to take on additional debt in the future.
- Ratio of Outstanding Debt Per Capita. The formula for this computation is Outstanding Debt divided by the population residing within the District, based upon the most recent estimates as determined by the United States Bureau of the Census. Ratios shall be computed for both "Direct Debt Per Capita" and "Overall Debt Per Capita".

- Ratio of Annual Lease Debt Service to General Funds Expenditures. The formula for this computation is annual lease debt service expenditures divided by General Funds (i.e., General and Debt Service Funds) expenditures (excluding interfund transfers) as reported in the most recent CAFR.
- Proportion of Fixed-Rate and Variable-Rate COPs Issues. The District can benefit from some variable rate exposure in its portfolio of COPs issues. However, the District shall keep its variable rate exposure, to the extent not hedged or swapped to fixed rate, at or below 20% of the total principal of outstanding COPs or \$100 million, whichever is less. “Hedges” include unrestricted cash resources as well as interest rate products such as caps and collars. Under no circumstances will the District issue variable rate debt for arbitrage purposes. If variable rate debt is used, the Chief Financial Officer will periodically, but at least annually, determine whether it is appropriate to convert the debt to fixed interest rates.

B. Debt Affordability: The determination of how much indebtedness the District should incur will be based on a Capital Financing Plan (the “Plan”) that is currently being developed by the Office of the Chief Financial Officer, which analyzes the long-term infrastructure needs of the District, and the impact of planned debt issuances on the long-term affordability of all outstanding debt. The Plan will be based on the District’s current five-year capital plan and will include all District financings to be repaid from the General Fund or special funds. The affordability of the incurrence of debt will be determined by calculating various debt ratios (itemized below) which would result after issuance of the debt and analyzing the trends over time.

C. Targets and Ceilings for Debt Affordability: One of the factors contributing to the District’s high credit ratings is its moderate General Fund-supported debt level relative to other large issuers and as compared to the resources available to repay the debt. The issuance of debt to be repaid from the General Fund and other internal District resources (typically, the District’s certificates of participation) must be carefully monitored to maintain a balance between debt and said resources.

The District’s credit environment is also affected by the District’s issuance of its general obligation bonds paid from voter approved tax levies as well as the debt issuance activities of other agencies (for example, the City of Los Angeles, the County of Los Angeles and the Los Angeles Community College District) whose jurisdictions overlap those of the District. It is important for the District to examine debt burden ratios for such debt as well, even though such debt is not paid from the District’s General Fund or other internal resources. Further, the tax receipts used to repay the Districts general obligation bonds are levied and collected by the County of Los Angeles and are not controlled by the District.

Table 1 provides a listing of the debt burden factors that will be monitored by the Chief Financial Officer in the case of debt to be repaid from the General Fund or other District resources. The measured debt factors will be compared to targeted and maximum levels for those factors. The targets and ceilings are intended to guide policy. The targets and ceilings do not mean that debt issuance is automatically approved if there is room under a particular target or ceiling. On the contrary, each and every proposed debt issuance must be individually presented to and approved by the Board of Education.

Table 2 indicates the benchmark debt burden ratios to be monitored by the Chief Financial Officer that recognize the combined direct debt and overall debt of the District, as applicable. The Office of the Chief Financial Officer shall annually prepare or cause to be prepared a Debt Report providing details of the calculations of debt ratios and projections of the impact of future debt issuance on the District's direct debt. The Office of the Chief Financial Officer shall also develop appropriate appendices to the Debt Report containing relevant information on any rating agency and/or GFOA debt policy guidelines with respect to debt burden ratios.



- i. Debt Ratios: The following tables set forth the debt ratios to be monitored under the Policy and their targeted levels and Policy ceilings, if applicable.

**Table 1**

<b>Debt Factor</b>	<b>Target</b>	<b>Ceiling</b>
COP Debt Service Limit (gross)	2.0% of General Funds Expenditures	2.5% of General Funds Expenditures
COP Gross Debt Service Cap	\$105 Million	

**Table 2**

<b>Debt Burden Ratio</b>	<b>Benchmark</b>
Direct Debt to Assessed Value	Moody’s Median for Aa Rated School Districts With Student Population Above 200,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000
Overall Debt to Assessed Value	Moody’s Median for Aa Rated School Districts With Student Population Above 200,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000
Direct Debt Per Capita	Standard & Poor’s Median for AA Rated School Districts With Student Population Above 150,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000
Overall Debt Per Capita	Standard & Poor’s Median for AA Rated School Districts With Student Population Above 150,000
	Standard & Poor’s Mean for AA Rated School Districts With Student Population Above 150,000

“Direct Debt” includes all debt that is repaid from the General Fund or from any tax revenues deposited into special funds not supporting revenue bonds.

“Overall Debt” includes any debt that is paid from general tax revenues and special assessments by residents in the District. This includes debt issued by other agencies whose taxing boundaries overlap the District, such as the City of Los Angeles, the County of Los Angeles and the Metropolitan Water District, but excludes revenue bonds.

D. Monitor Impact on District Taxpayer of Voter-Approved Taxes: In addition to the analysis of the District's debt affordability, the Plan will review the impact of debt issuance on District taxpayers. This analysis will incorporate the District's general obligation bond tax levies as well as tax rates imposed by overlapping jurisdictions as reported in the District's Comprehensive Annual Financial Report (CAFR). In addition, the District will monitor the performance of the actual tax levy rate per \$100,000 of assessed value for each general obligation bond authorization versus what the tax levy rate was expected to be at the time of the original bond election and include said performance in the Debt Report. The Measure K, Measure R and Measure Y Bonds were each authorized with a tax levy limitation of \$60 per \$100,000 of assessed value to repay bonds issued under each authorization (Measure).

### **Section 3.09 Use of Corporations as Lessor for COPs Issues**

The District has established two special purpose corporations to assist in COPs financings as lessor: the LAUSD Financing Corporation and the LAUSD Administration Building Financing Corporation. The District shall use these corporations rather than private corporations as lessor whenever feasible. The District shall maintain proper records relating to the corporations and prepare audits as required.

Article IV. **Related Issues**

Section 4.01 **Capital Improvement Program**

Planning and management of the District's Capital Improvement Program rests primarily with the Facilities Services Division under the Superintendent's direction, subject to review by the Bond Oversight Committee and approval by the Board of Education. The Facilities Master Plan and Strategic Execution Plans provide an overall description of the District's current Facilities Improvement Program. The Facilities Services Division will, as appropriate, supplement and revise these plans in keeping with the District's current needs for the acquisition, development and/or improvement of District's real estate and facilities. The plans must include a summary of total cost of each project, schedules for the projects, the expected quarterly cash requirements, and annual appropriations, in order for the projects to be completed.

The Office of the Chief Financial Officer shall prepare an annual capital financing plan and a capital program budget as part of the annual budget for the District. The capital program budget shall identify all appropriations for the capital program, sources of funds, uses of funds, future funding requirements for project completion and an estimate of the capital program's impact on subsequent operating budgets. The District Board, upon advice from the Chief Financial Officer, may consider incurring subsequent debt to fund multiple phases of the Facilities Improvement Program.

Section 4.02 **Reporting of Debt**

The Comprehensive Annual Financial Report will serve as the repository for statements of indebtedness. The annual debt statement certifies the amount of (i) new debt issued, (ii) debt outstanding, (iii) debt authorized but not issued, (iv) assessed valuation and (v) outstanding debt expressed as a percentage of assessed valuation, each as of the end of the fiscal year to which the CAFR relates. The CAFR will be posted on the District's website as well as the District's dissemination agent's website.

Section 4.03 **Financial Disclosure**

The District shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government, the State of California, rating agencies, bond insurers, underwriters, bond counsel, investors, taxpayers, and other persons or entities entitled to disclosure to ensure compliance with applicable laws and regulations and agreements to provide ongoing disclosure.

The District shall make available its annual CAFRs, budgets and Official Statements on the official District website and/or on the dissemination agent's website so that interested persons have a convenient way to locate major financial reports and documents pertaining to the District's finances and debt.

#### **Section 4.04 Review of Financing Proposals**

All capital financing proposals involving a pledge of the District's credit through the sale of securities, execution of loans, or lease agreements or otherwise directly or indirectly the lending or pledging of the District's credit initially shall be referred to the Chief Financial Officer who shall determine the financial feasibility of such proposal and make recommendations accordingly to the Board.

#### **Section 4.05 Establishing Financing Priorities**

The Chief Financial Officer shall administer and coordinate the Policy and the District's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue and marketing strategies. The Chief Financial Officer shall, as appropriate, report to the Superintendent and the Board regarding the status of the current and future year programs and make specific recommendations.

#### **Section 4.06 Rating Agency, Bond Insurer and Credit Enhancer Relations**

The District shall endeavor to maintain effective relations with the rating agencies, bond insurers and credit enhancers. The Chief Financial Officer along with the District's financial advisors shall meet with, make presentations to, or otherwise communicate with the rating agencies, bond insurers and credit enhancers on a consistent and regular basis in order to keep the agencies informed concerning the District's capital plans, debt issuance program, and other appropriate financial information.

#### **Section 4.07 Investment Community Relations**

The District shall endeavor to maintain a positive relationship with the investment community. The Chief Financial Officer shall, as necessary, prepare reports and other forms of communication regarding the District's indebtedness, as well as its future financing plans. This includes information presented to the media and other public sources of information. To the extent applicable, such communications shall be posted on the District's website.

#### **Section 4.08 Refunding and Restructuring Policy**

Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for structuring. The Chief Financial Officer shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding. The target net present value savings as a percentage of the refunded aggregate principal amount shall be no less than 3% per maturity unless, at the discretion of the Chief Financial Officer, a lower percentage is more applicable, such as, for transactions with only a few years until maturity or for COPs being defeased or redeemed from proceeds of G.O. Bonds.

The Chief Financial Officer shall be empowered to restructure escrow funds for the District's refunded Bonds and COPs from time to time when savings can be achieved. The Chief Financial Officer shall review a savings analysis of any proposed restructuring in order to make a determination regarding its cost-effectiveness. The target net savings shall be no less than \$1.0

million unless, at the discretion of the Chief Financial Officer, a lower amount is more appropriate given the nature of the particular escrow fund. Any savings from such restructuring shall be applied in accordance with legal and tax considerations and legal analysis at the time such savings are available.

#### **Section 4.09 Investment of Borrowed Proceeds**

The District acknowledges its on-going fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with California law governing the investment of public funds and with the permitted securities covenants of related bond documents executed by the District. Where applicable, the District's official investment policy shall govern specific methods of investment of bond related proceeds. The District shall competitively bid the purchase of investment securities, investment contracts, float contracts, forward purchase agreements and any other investments pertaining to its tax-exempt debt issues. A registered investment advisor or the County of Los Angeles Treasurer-Tax Collector shall solicit bids for investment products. The District's underwriters, but not its financial advisors, may bid on investment products. Preservation of principal will be the primary goal of any investment strategy followed by the availability of funds, followed by return on investment.

The management of public funds shall enable the District to respond to changes in markets or changes in payment or construction schedules so as to (i) ensure liquidity and (ii) minimize risk.

#### **Section 4.10 Federal Arbitrage Rebate Requirement**

The District shall maintain or cause to be maintained an appropriate system of accounting to calculate bond investment arbitrage earnings in accordance with the Tax Reform Act of 1986, as amended or supplemented and applicable United States Treasury regulations related thereto.

#### **Section 4.11 Transaction Records**

The Chief Financial Officer or designee shall maintain complete records of decisions made in connection with each financing, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers and selection of investment products. Each transaction file shall include the official transcript for the financing, the final number runs and a post-pricing summary of the debt issue. The Chief Financial Officer shall timely provide a summary of each financing to the Board.

#### **Section 4.12 Financing Team Members**

##### **A. Retention of Consultants**

- i. General: All financial advisors, bond counsel, disclosure counsel and underwriters will be selected from a pool to be created through a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances. In isolated instances, such contracts may be awarded on a sole source basis if it is clear that an RFP/RFQ process would not be feasible or in the District's interests. The District's contracting policies will apply to all contracts with finance professionals. In the event that the District issues bonds through a

negotiated sale, the selection of underwriters will generally be for a single transaction. Underwriters may be selected for multiple transactions if multiple issuances are planned for the same project.

- ii. General Financial Advisor: The District will retain a general financial advisory team to provide general advice on the District's debt management program, financial condition, budget options and bond rating agency relations. Additionally, the general financial advisor will structure the District's General Obligation bond issuances and may be used on an as-needed basis to structure bond issuances that do not fall into the other categories of District debt obligations.
- iii. As-Needed Bond Counsel: The District will select a bond counsel team to be used on an as-needed basis to structure bond issuances which do not fall into the other categories of District debt obligations. Additionally, one or more of the firms will be selected to provide general legal advice on debt financing.
- iv. Other District Bond Programs: Financial advisory and bond counsel teams will be selected for the District's general lease financings, TRANs, Mello-Roos, special revenue bonds and any other bond program which may be created. Depending on particular expertise and consultant availability, some firms may be used on more than one program. However, efforts will be made to establish different teams to provide a number of firms the opportunity to participate in District contracts.

B. Use of Independent Financial Advisors

- i. Use of Independent Financial Advisors on Competitive Sales: The District will strive to hire financial advisors who do not participate in the underwriting or trading of bonds or other securities. Under certain circumstances, however, it may be in the District's interests to hire an investment banking firm to act as financial advisor on specific bond issues. In the event that a financial advisor working for the District does underwrite, the firm will, under no circumstances, be permitted to lead a syndicate which is bidding on the project for which the firm is acting as financial advisor. In some circumstances, such as a very routine financing and financings for which the financial advisor did not play a lead role in structuring the transaction and upon request of the firm, the District may allow the firm to participate in a bidding syndicate in a non-book running role.
- ii. Use of Independent Financial Advisors on Negotiated Sales: In recognition of the fact that in a negotiated sale the goals of the underwriters and the issuer are inherently in conflict, the District will hire financial advisors who do not participate in the underwriting or trading of bonds or other securities to represent the District. The only exception to this policy would be that if all independent financial advisory firms which responded to the RFP are found to be unqualified. In this event, the District may hire an underwriter to act as financial advisor to the District. However, the underwriter would be prevented from participating in the

underwriting of the transaction, and no firm which had any profit sharing or other type of agreement with any member of the underwriting team for the transaction in question or any other transaction for any issuer would be allowed to serve as financial advisor.

- iii. Use of Investment Advisors for Investment Advice: Although, in most instances, the Office of the Chief Financial Officer will make all investment decisions relative to temporary investments pending the expenditure of bond proceeds, a registered investment advisor may provide investment advice on refundings and other transactions with specialized investment needs.

C. Disclosure by Financing Team Members; Ethics

All financing team members will be required to provide full and complete disclosure, under penalty of perjury, relative to any and all agreements with other financing team members and outside parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which would compromise a firm's ability to provide independent advice which is solely in the best interests of the District, or which could reasonably be perceived as a conflict of interest. All financing team members shall abide by the Board's code of ethics.

Section 4.13 **Special Situations**

Changes in the capital markets, District programs and other unforeseen circumstances may from time to time produce situations that are not covered by the Policy. These situations may require modifications or exceptions to achieve policy goals. Management flexibility is appropriate and necessary in such situations, provided specific authorization is received from the Board.

## APPENDIX J

### GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

#### Budget Terms

**Abatement** – A complete or partial cancellation of an expenditure or revenue item.

**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.

**Accounts Payable** – Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered. Includes amounts billed but not yet paid.

**Accounts Receivable** - Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered. Includes amounts billed but not received.

**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.

**Ad Valorem Tax** – A tax based on a percentage of the value of goods or services.

**Audit** – An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

**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.



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

**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.

**Bond** – A certificate containing a written promise to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

**Budget** – A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**Budget Adjustment (or “Budget Transfer”)** – A change among budgeted items.

**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.

**Capital Outlay** – Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

**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 (COPs)** – 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.

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

**Charter-Like School**. A school that is budgeted on the basis of per-pupil allocations rather than norms, similar to a charter school, but does not become a charter school.

**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.”

**Current Expense of Education** – The current General Fund operating expenditures for kindergarten through grade twelve, excluding expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, and acquisition and construction of facilities, and other outgo items.

**Debt Limit** – The maximum amount of legally permitted debt.

**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.

**Deficit Spending** – The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**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.”

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

**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.

**Encumbrance** – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

**Enterprise Funds** – Funds used to account for activities of an LEA that, because of their income-producing character, are similar to those found in the private sector.

**Entitlement** – An apportionment that is based on specific qualifications or a formula defined in statute.

**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.

**Expenditure** – The cost of goods delivered or services rendered.

**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.

**Fees** – Amounts collected from or paid to individuals or groups for services or for use of a facility.

**Fiduciary Funds** – District Funds utilized as holding accounts for amounts owed to employees under various agreements.

**Final Budget** – The third budget published by the District each year, the Final Budget replaces the Provisional Budget as the District’s official operating budget upon Board adoption, which must occur prior to September 8 of the budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

**Fiscal Year** – A period of one year, the beginning and ending dates of which are fixed by statute. The fiscal year for California school districts begins July 1 and ends on June 30.

**Function** – Under SACS, function refers to activities or services performed to accomplish a goal.

**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.

**Goal** – Under SACS, a goal defines an objective or set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

**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.

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

**Grant** – A contribution, either in money or material goods, made by one governmental agency to another. Grants may be for specific or, rarely, for general purposes.

**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.

**Indirect Cost** – Elements of cost necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, personnel, purchasing) that benefit the entire district.

**Indirect Cost Rate** – A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

**Interfund Transfers** – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a Special Fund.

**Interim Reports** – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

**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.

**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.

**Least 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

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

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.

**Multyear Financial Plan** – A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

**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.

**Norms** – Most District schools receive their base allocations of teachers, school administrators, school clerical positions, and various resources, on the basis of Board-approved “norms,” which determine the resources to be allocated to individual schools. Most norms are based on numbers of students on “norm day,” which is generally the Friday of the fourth week of school, but other factors may be used in norm allocations (e.g., the allocation of custodians is based on a complex formula that includes the size of the school). The District norms are published in the form of “norm tables” which describe the factors utilized in determining the individual norms.

**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.

**Overdraft** – The amount by which expenditures and encumbrances exceed the budget available for them.

**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.

**Preliminary Budget** – The first budget published by the District annually (usually in March or April), it is intended to provide to Board Members and the public information regarding available revenues and expenditure requirements for the coming fiscal year, in order to assist in financial planning. The Preliminary Budget is based on information from the Governor’s Proposed (January) Budget, and from the First Interim Financial Report, as well as from other sources.

**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.

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

**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.

**Provisional Budget**. The second budget published by the District each year, the Provisional Budget becomes the District’s official operating budget upon Board adoption, which must occur prior to June 30 of the preceding fiscal year. The Provisional Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

**Public Employees’ Retirement System (PERS)** – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

**Quality Education Investment 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.

**Requisition** – A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores, a warehouse, or a vendor.

**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.

**Revenues** – The funding available to an organization from outside sources. Revenues are the primary financial resource of a Fund.

**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 (SACS)** – 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.

**State Teachers’ Retirement System (STRS)** – State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

**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 Body Fund** – An agency fund to control the receipts and the disbursements of student association activities. Student body funds are not the property of the school district and are not reflected in the District budget or accounts.

**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.

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

**Targeted Instructional Improvement Grant** – Provides funding to cover costs of ongoing desegregation efforts and, if funds remain, to meet the needs of underachieving schools. Replaces Student Integration funding in the 2002-03 State Budget.

**Tax and Revenue Anticipation Notes** – Short-term notes issued in anticipation of receipt of revenues, typically for cashflow purposes.

**Teachers As A Priority** – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staffs.

**The “Deal”** – In 2004-05, in order to bring the State Budget into better balance, the Governor agreed with the Education Coalition that public education would receive \$2 billion less than its Proposition 98 entitlement. The Governor indicated that public education would continue to receive its fair share of any unanticipated revenues. In 2005-06, despite substantial State revenue increases in both 2004-05 and 2005-06, the Governor did not provide additional funding to public education, leading to the *CTA and O’Connell v. Schwarzenegger* lawsuit. In the 2006-07 State budget, the lawsuit is settled out-of-court, and the Governor agrees to provide the additional funds.

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

**Undesignated Balance** – The portion of the previous year’s ending balance that is uncommitted and available for discretionary use. All balances are onetime in nature.

**Ungraded** – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the “Ungraded” section of attendance/enrollment reports.

**Unimplemented Budget** – Reflects Specially Funded Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented, or placed into expendable appropriations.

**Unrestricted** – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.



## **Budget Abbreviations**

**A&I** – Alterations and Improvements of Buildings or Sites.

**AB** – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602).

**ABE** – Adult Basic Education Program.

**ACA** – Assembly Concurrent Amendment.

**ACR** – Assembly Concurrent Resolution.

**ADA** – Average Daily Attendance.

**AEWC** – Alternative Education and Work Center.

**AFDC** – Aid for Dependent Children.

**AP** – Advanced Placement.

**API** – Academic Performance Index.

**AYP** – Adequate Yearly Progress

**BA** – Budget Adjustment (“Budget Transfer”)

**BRASS** – Budget Reporting and Analysis Support System.

**BTS** – Business Tools for Schools

**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.

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

**CPI** – Consumer Price Index

**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.

**ERP** – Enterprise Resource Planning

**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.

**GED** – General Educational Development

**GFOA** – Government and Financial Officers’ Association

**GO** – General Obligation (Bond)

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

**HPSGP** – High Priority Schools Grant Program

**IASA** – Improving America’s Schools Act.

**IAU** – Independent Analysis Unit.

**IDEA** – Individuals with Disabilities Education Act

**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)

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

**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.

**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 Education Investment Act

**OZAB** – Qualified Zone Academy Bonds.

**RIF** – Reduction in force.

**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.

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

**TIIG** – Targeted Instructional Improvement Grant.

**TRANS** – Tax and Revenue Anticipation Notes.

**TUPE** – Tobacco Use Prevention Education.

**UCTP (TIIG/Student Integration Program)** – Urban Classroom Teacher Program.

**WIA** – Workforce Investment Act.

**YRS** – Year-Round Schools.