



SUPERINTENDENT'S 2008-2009 FINAL BUDGET



LOS ANGELES UNIFIED SCHOOL DISTRICT

SUPERINTENDENT'S 2008–09 FINAL BUDGET

BOARD OF EDUCATION

Mónica García, President

**Yolie Flores Aguilar
Marlene Canter
Tamar Galatzan**

**Julie Korenstein
Marguerite Poindexter LaMotte
Richard Vladovic**

**David Brewer III
Superintendent of Schools**

**Megan Reilly
Chief Financial Officer**

**Roger Rasmussen
Deputy Chief Financial Officer**

Prepared by
Budget Services and Financial Planning Division
Budget Services Branch

September 2, 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

TABLE OF CONTENTS

	<u>Page</u>
I. Introduction and Summary	
A Message from Superintendent David L. Brewer III	I-1
A Message from Chief Financial Officer Megan Reilly and Deputy Chief Financial Officer Roger Rasmussen...	I-3
Board Report	I-8
Budget Highlights	
Highlights of the Superintendent's 2008-09 Final Budget.....	I-14
Key Trends Affecting Los Angeles Unified School District Budget Development.....	I-17
Frequently Asked Questions.....	I-22
District and Community Profile	I-26
Significant Policy Affecting District's Budget	
Budget and Finance Policy - Summary.....	I-29
Debt Management Information - Summary.....	I-31
Fund Highlights	
Description of "Funds" Utilized by the District	I-34
Unconsolidated Summary of Sources and Uses by Type of Fund.....	I-38
Unconsolidated Revenue-General Fund Regular Program by Source (Narrative/Table/Graph).....	I-40
Unconsolidated Summary of Revenues by Fund - Table.....	I-43
Unconsolidated Summary of Expenditures by Fund	I-44
Review of the Fund and District Defined Program Organization of the Budget	I-45
General Fund Estimated Expenditure Budget by District Defined Programs – Narrative and Graph	I-46
General Fund Regular Program Estimated Expenditure Budget by Major Object (Narrative and Graph)	I-49
Unconsolidated Authorized Expenditures by Type of Expense	I-51
Summary of Authorized FTEs by Type of Expense	I-52
District Organization	
Introduction	I-53
Organization Chart	I-54
II. Budget By Type of School	
Introduction	II-1
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-2
Elementary Schools –	
Mission Statement and Student Achievement Data	II-4
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-6
Middle Schools –	
Mission Statement and Student Achievement Data	II-8
Authorized Operating Expenditures and FTEs by Type of School and Major Object –Table	II-10
Senior High Schools –	
Mission Statement and Student Achievement Data	II-12
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-14
Multi-Level Schools ("Span" Schools) –	
Mission Statement and Student Achievement Data	II-16
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-19
Special Education Schools –	
Mission Statement and Student Achievement Data	II-21
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-22
Non-Public Schools –	
Mission Statement and Student Achievement Data	II-24
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-25
Continuation High Schools –	
Mission Statement and Student Achievement Data	II-27
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-29

TABLE OF CONTENTS

	<u>Page</u>
Opportunity Schools –	
Mission Statement and Student Achievement Data	II-31
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-33
Community Day Schools –	
Mission Statement and Student Achievement Data	II-35
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-37
Alternative Education and Work Centers –	
Mission Statement and Student Achievement Data	II-39
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-40
Beyond the Bell Learning Centers	
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-42
Community Adult Schools –	
Mission Statement and Student Achievement Data	II-44
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-45
Regional Occupational Centers –	
Mission Statement and Student Achievement Data	II-47
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-48
Skill Centers –	
Mission Statement and Student Achievement Data	II-50
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-51
Regional Occupational Programs –	
Mission Statement and Student Achievement Data	II-53
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-54
Early Education Programs –	
Mission Statement and Student Achievement Data	II-56
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-63
Health Centers –	
Mission Statement and Student Achievement Data	II-67
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-68
Fiscally Independent Charters –	
Mission Statement and Student Achievement Data	II-70
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-71
Undesignated Schools –	
Mission Statement and Student Achievement Data	II-73
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-74
III. Budget By Division	
Introduction.....	III-1
Authorized Non-School Operating Expense by Division.....	III-2
Authorized Non-School Operating Expense-Limited/Special Projects by Division.....	III-5
Authorized Non-School Operating Expense FTEs by Division.....	III-7
Authorized Non-School Operating-Limited/Special Projects FTEs by Division.....	III-9
Board Members and Staff – Introduction.....	III-10
Board of Education – Authorized Expenditures and FTEs by Division – Table	III-11
Board Secretariat – Authorized Expenditures and FTEs by Division – Table	III-13
Office of Inspector General – Authorized Expenditures and FTEs by Division – Table	III-15
Independent Analysis Unit – Authorized Expenditures and FTEs by Division – Table	III-17
Superintendent and Related Offices – Introduction.....	III-19
General Superintendent – Authorized Expenditures and FTEs by Division – Table	III-21
General Counsel – Authorized Expenditures and FTEs by Division – Table	III-23
Assessment & Student Information	
Introduction and Authorized Expenditures and FTEs by Division – Table.....	III-25
Communications – Authorized Expenditures and FTEs by Division – Table	III-29
Government Relations – Authorized Expenditures and FTEs by Division – Table	III-31
Senior Deputy Superintendent – Authorized Expenditures and FTEs by Division – Table	III-33
Research and Planning – Authorized Expenditures and FTEs by Division – Table	III-35
School Police – Introduction and Authorized Expenditures and FTEs by Division – Table	III-37

TABLE OF CONTENTS

	<u>Page</u>
Charter Schools Division – Authorized Expenditures and FTEs by Division – Table	III-41
Local Districts –	
Local District 1 – Authorized Expenditures and FTEs by Division – Table	III-43
Local District 2 – Authorized Expenditures and FTEs by Division – Table	III-45
Local District 3 – Authorized Expenditures and FTEs by Division – Table	III-47
Local District 4 – Authorized Expenditures and FTEs by Division – Table	III-49
Local District 5 – Authorized Expenditures and FTEs by Division – Table	III-51
Local District 6 – Authorized Expenditures and FTEs by Division – Table	III-53
Local District 7 – Authorized Expenditures and FTEs by Division – Table	III-55
Local District 8 – Authorized Expenditures and FTEs by Division – Table	III-57
Educational Support Services – Authorized Expenditures and FTEs by Division – Table	III-59
Special Education Division – Introduction and Authorized Expenditures and FTEs by Division – Table	III-61
Support Units – Introduction and Authorized Expenditures and FTEs by Division – Table	III-66
Student Health and Human Services–Introduction and Authorized Expenditures & FTEs by Division–Table	III-75
Specialty-Funded Programs and Parent Community Services –	
Authorized Expenditures and FTEs by Division – Table	III-78
Beyond The Bell – Introduction and Authorized Expenditures and FTEs by Division – Table	III-80
Adult and Career Education – Introduction and Authorized Expenditures and FTEs by Division – Table ...	III-83
Early Childhood Education – Introduction and Authorized Expenditures and FTEs by Division – Table	III-88
Volunteer & Tutorial Program – Authorized Expenditures and FTEs by Division – Table.....	III-93
School, Family and Community and Parent Services –	
Introduction and Authorized Expenditures and FTEs by Division – Table	III-95
Student Integration Services – Introduction and Authorized Expenditures and FTEs by Division – Table ..	III-99
iDesign Schools – Authorized Expenditures and FTEs by Division – Table	III-105
Federal and State Education Programs – Authorized Expenditures and FTEs by Division – Table	III-107
Instructional Services – Introduction	III-109
Chief Instructional Officer, Elementary – Authorized Expenditures and FTEs by Division – Table.....	III-110
Chief Instructional Officer, Secondary – Authorized Expenditures and FTEs by Division – Table.....	III-112
Office of the Chief Academic Officer – Authorized Expenditures and FTEs by Division – Table	III-114
Secondary Instruction – Authorized Expenditures and FTEs by Division – Table	III-116
Elementary Instruction – Authorized Expenditures and FTEs by Division – Table	III-118
Instructional Support Services-K12 – Authorized Expenditures and FTEs by Division – Table.....	III-120
Instructional Support Services – Authorized Expenditures and FTEs by Division – Table	III-123
Professional Development – Authorized Expenditures and FTEs by Division – Table	III-126
Language Acquisition – Authorized Expenditures and FTEs by Division – Table.....	III-128
Chief Operating Officer – Introduction and Authorized Expenditures and FTEs by Division – Table	III-130
Information Technology – Introduction and Authorized Expenditures and FTEs by Division – Table	III-134
Business Services Division–Introduction and Authorized Expenditures and FTEs by Division – Table	III-139
Human Resources – Introduction and Authorized Expenditures and FTEs by Division – Table.....	III-148
Risk Management and Insurance-Introduction and Authorized Expenditures and FTEs by Division–Table	III-153
Environmental Health and Safety-Introduction and Authorized Expenditures and FTEs by Division-Table.	III-158
Staff Relations-Authorized Expenditures by Division – Table	III-161
Financial Services – Introduction	III-162
Office of the Chief Financial Officer – Authorized Expenditures and FTEs by Division – Table	III-164
Accounting and Disbursements Division – Authorized Expenditures and FTEs by Division – Table	III-166
Budget Services and Financial Planning – Authorized Expenditures and FTEs by Division – Table	III-169
School Fiscal Services – Authorized Expenditures and FTEs by Division – Table	III-172
School Staff Allocation (Division 2X) – Authorized Expenditures and FTEs by Division – Table	III-174
Central Office Allocation (Division 1X) – Authorized Expenditures – Table	III-176
Facilities Services – Introduction and Authorized Expenditures and FTEs by Division – Table	III-177
Personnel Commission – Introduction and Authorized Expenditures and FTEs by Division – Table	III-185

TABLE OF CONTENTS

Page

IV. Financial Details

Introduction	IV-1
Revenues and Expenditures by Fund	
Operating Funds	
General Fund - Regular Program	IV-2
General Fund - Specially Funded Program	IV-3
Adult Education Fund – Regular Program.....	IV-4
Adult Education Fund - Specially Funded Program	IV-5
Child Development Fund – Regular Program.....	IV-6
Child Development Fund - Specially Funded Program	IV-7
Cafeteria Fund – Regular Program.....	IV-8
Deferred Maintenance Fund – Regular Program.....	IV-9
Capital Funds	
Building Fund – Proposition BB	IV-10
Building Fund-Measure K	IV-11
Building Fund-Measure R	IV-12
Building Fund-Measure Y	IV-13
County School Facilities Fund-Prop 1D.....	IV-14
County School Facilities Fund Prop 55.....	IV-15
County School Facilities Fund-Prop 47	IV-16
County School Facilities Fund-Prop 1A	IV-17
Special Reserve Fund	IV-18
Special Reserve Fund-CRA	IV-19
Special Reserve Fund-FEMA-Earthquake	IV-20
Special Reserve Fund-FEMA-Hazard Mitigation	IV-21
Capital Facilities Account Fund	IV-22
State School Building Lease/Purchase Fund	IV-23
Building Fund	IV-24
Debt Service Funds	
Bond Interest & Redemption Fund	IV-25
Capital Services Fund	IV-26
Tax Override Fund	IV-27
Internal Service Funds	
Health & Welfare Benefits Fund	IV-28
Workers' Compensation Self Insurance Fund	IV-29
Liability Self-Insurance Fund.....	IV-30
Fiduciary Funds	
Annuity Reserve Fund	IV-31
Attendance Incentive Reserve Fund	IV-32
General Fund – Expenditures by Sub-Object	
Regular Program	IV-33
Specially Funded Program	IV-35
General Fund – Revenues and Expenditures by District Defined Programs	
General Fund – Summary of Expenditures by District Defined Program.....	IV-37
General Program	IV-38
General Program - Unrestricted.....	IV-39
General Program - Restricted.....	IV-40
Special Education Program.....	IV-41
Targeted Instructional Improvement Grant	IV-42
Routine Repair & General Maintenance.....	IV-43
Regional Occupational Centers/Skills Centers.....	IV-44
Options Program	IV-45
Hourly Intervention/Remediation Program	IV-46
After School Programs	IV-47
Interfund Transfers	IV-48
Reserves and Resource Allocation.....	IV-49

TABLE OF CONTENTS

	<u>Page</u>
SFP – Compensatory and Bilingual Education Program.....	IV-50
SFP – General/Other Specially Funded Programs.....	IV-51
SFP – After School Programs	IV-52
SFP – Special Education Program.....	IV-53
SFP – Regional Occupational Centers/Skills Centers.....	IV-54
SFP – Children’s Centers.....	IV-55
Multi-Year Projection	IV-56
V. Specially Funded Programs	
Introduction	V-1
Summary of Income	V-2
Details of Income	
General Fund	V-3
Adult Education Fund	V-11
Child Development Fund	V-12
VI. Human Resources	
Introduction	VI-1
Annual Assessment of Human Resources -	
Certificated.....	VI-2
Classified.....	VI-9
VII. Appendices	
Introduction	VII-1
Appendix A Structure of the Budget Document.....	VII-3
Appendix B Budget Principles and Processes.....	VII-4
Appendix C Budget Development Calendar	VII-7
Appendix D How Education is funded in California.....	VII-8
Appendix E Average Daily Attendance	VII-10
Number of Schools and Centers	VII-14
Appendix F Revenue Limit Information.....	VII-17
Appendix G Major Revenue Streams in the Superintendent’s Adopted 2008-09 Final Budget	VII-19
Appendix H School Staff and Resources	VII-41
Appendix I District Enrollment Trends	VII-52
Appendix J Budget and Finance Policy.....	VII-56
Appendix K District Debt Management Policy.....	VII-68
Appendix L Capital Budget.....	VII-120
Appendix M Notes	VII-210
Appendix N Glossary of Budget Terms and Abbreviations	VII-214

I. Introduction and Summary

	<u>Page</u>
Introduction	
A Message from Superintendent David L. Brewer III	I-1
A Message from Chief Financial Officer Megan Reilly and Deputy Chief Financial Officer Roger Rasmussen...	I-3
Board Report	I-8
Budget Highlights	
Highlights of the Superintendent's 2008-09 Final Budget.....	I-14
Key Trends Affecting Los Angeles Unified School District Budget Development.....	I-17
Frequently Asked Questions.....	I-22
District and Community Profile	I-26
Significant Policy Affecting District's Budget	
Budget and Finance Policy - Summary.....	I-29
Debt Management Information - Summary.....	I-31
Fund Highlights	
Description of "Funds" Utilized by the District	I-34
Unconsolidated Summary of Sources and Uses by Type of Fund.....	I-38
Unconsolidated Revenue-General Fund Regular Program by Source (Narrative/Table/Graph).....	I-40
Unconsolidated Summary of Revenues by Fund - Table.....	I-43
Unconsolidated Summary of Expenditures by Fund	I-44
Review of the Fund and District Defined Program Organization of the Budget	I-45
General Fund Estimated Expenditure Budget by District Defined Programs – Narrative and Graph	I-46
General Fund Regular Program Estimated Expenditure Budget by Major Object (Narrative and Graph)	I-49
Unconsolidated Authorized Expenditures by Type of Expense	I-51
Summary of Authorized FTEs by Type of Expense	I-52
District Organization	
Introduction	I-53
Organization Chart	I-54

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



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

DAVID L. BREWER III
 SUPERINTENDENT OF SCHOOLS

A Message from Superintendent David L. Brewer III:

On June 24, 2008, the Los Angeles City Board of Education adopted a Provisional Budget that included reductions and redirections of funds totaling some \$427.1 million for the 2008-09 fiscal year, and more than \$1.1 billion when the multi-year impact of the reductions is considered. The budget reduction process was a painful one, impacting priorities that we believe are essential to the learning process for the students served by this District. Among the budget reductions adopted by the Board at that time, all of which will directly impact our ability to maximize services to our students, were the following (amounts shown in millions of dollars):

Reduction or Redirection	Amount
Delay adoption of English and Mathematics textbooks	\$99.5
Convert categorical balances to unrestricted	61.9
Central and local district cuts	55.4
Furlough days (school portion)	54.4
Delay class size reduction	29.5
Eliminate staff development buyback days	29.0
Other reductions and redirections	97.4
TOTAL REDUCTIONS AND REDIRECTIONS	\$ 427.1

There are a number of factors that led to these reductions, but the most important are probably: (1) decreased State tax revenues, which led to a Governor's "May Revise" proposal that included no cost of living adjustment (COLA) for K-12 education; and (2) the rising costs affecting all entities, whether governmental agencies, private businesses, or individual citizens. The State of California, and, by definition, all agencies that depend upon the State for their revenues, continues to be at the mercy of these factors.

One result is the impasse we are currently witnessing in Sacramento, where the State Legislature and the Governor still have yet to pass a State Budget, some two months after the State Constitutional deadline for doing so. Because of this, we have been forced to develop the District's 2008-09 "Final" Budget without knowing what the impact might be of the State Budget that will eventually be adopted. The State Budget annually provides more than 80% of this District's General Fund revenues.

The lack of a State Budget, and the slumping U.S. and California economies are concerns for us all, but what I believe is even more concerning is the fact that public education in California has been down this road before, many times, with no solutions discovered previously and, sadly, none in sight during this latest period of fiscal crisis.

**A Message from Superintendent David L. Brewer III:
Page 2**

Certainly, we are all aware that K-12 education in California is chronically underfunded in relation to other states. When one takes into account the State's high cost of living, California ranks 47th among the 50 states plus the District of Columbia in per-pupil spending. Making this unacceptable situation even worse is that California's education funding processes make California's 6 million public school children dependent upon a system based on funding sources – primarily income, sales, and property tax revenues – that are inherently unstable and inconsistent. When the stock market slumps, housing prices decline, or unemployment increases, funding for the education of California's children is impacted. It is a system almost guaranteed to produce roller-coaster funding cycles that all too often require massive reductions of the sort I described above.

In addition to the District's basic funding, these factors also impact such important State categorical programs as Economic Impact Aid, the Targeted Instructional Improvement Grant (TIIG), and other programs which provide essential educational resources to our most needy children. Despite all of this, this District must succeed at its most essential task – improving academic achievement for our nearly 700,000 students. We intend to do so.

Throughout the State's budget process, we have participated actively with our unions, parents, and community leaders in efforts to persuade the Governor and the Legislature that the State's 2008-09 budget cannot be balanced on the backs of our children. We will continue these efforts as the State Budget process moves forward.

In addition to maintaining and, if possible, increasing the 2008-09 education budget, this District calls upon the Governor and the Legislature to implement meaningful reform in the area of K-12 school finance – reform that will reduce or eliminate schools' dependence upon unstable funding sources and will, instead, create the stability public education needs to perform its mission of developing responsible, thinking and caring citizens to lead our nation in the years ahead.

This Final Budget reflects the efforts of District staff and stakeholders to develop a spending plan that maximizes the impact of each and every available dollar. I applaud the work of the District's finance staff, our senior management team, and our division offices, which 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 on average 15% less than in 2007-08, and I would hasten to add that these reductions are on top of the 10% to 18% reductions that occurred last year. I have directed that these reductions minimize the impact of the State's budget situation on our schools. I believe we have created the best budget possible for our students, given the circumstances under which we must adopt our budget.

Recognizing that fund shortages will, yet again, be an unfortunate reality, we nevertheless begin the 2008-09 school year with a commitment to continue increasing student achievement.

Sincerely,



David L. Brewer III

A Message from **Chief Financial Officer Megan Reilly and
Deputy Chief Financial Officer Roger Rasmussen**

SUMMARY

The Superintendent's 2008-09 Final Budget is the District's second official budget adoption for the new school year. The 2008-09 Provisional Budget was received by the Board on June 10, 2008, and following the mandatory public hearing, was adopted by the Board on June 24. Upon adoption by the Board, the 2008-09 Final Budget will be transmitted to the Los Angeles County Office of Education (LACOE) and will become the District's financial operating plan for the 2008-09 fiscal year.

The Final Budget, totaling \$18.0 billion, is balanced on the basis of the information available to staff regarding anticipated 2008-09 revenues and expenditure requirements. As required by California law, it confirms that each of the District's funds, including the General Fund, will be able to meet its financial obligations in the budget year and the two subsequent years.

Final Budget revenue estimates are based primarily upon the Governor's May Revision to his proposed 2008-09 State Budget, federal revenue information received from governmental sources, and projected beginning balances identified in 2007-08 Third Interim Report expenditure estimates. Revenue and beginning balances may change as a result of the passage of the State Budget Act and the official closing of the District's 2007-08 financial records.

DISCUSSION

The total District budget for 2008-09 is estimated to be \$18.0 billion, and estimated 2008-09 General Fund revenues and expenditures are each \$7.4 billion. The amount budgeted by Fund is reflected in the Financial Details section of this document. The Final Budget anticipates the following 2008-09 General Fund revenue sources and expenditure uses, which reflect the \$427.1 million in budget reductions and redirections adopted by the Board prior to adoption of the Provisional Budget (the following table includes regular program and specially funded; amounts in millions of dollars):

	General Fund <u>Amounts</u>
Beginning Balance	\$ 574.3
Income	<u>6,792.0</u>
Total Sources of Funds	\$ 7,366.3
Estimated Expenditures	\$ 6,901.7
Estimated Ending Balances	<u>464.6</u>
Total Uses of Funds	\$ 7,366.3
NET SURPLUS/(DEFICIT)	\$ -

As has been our practice since 2005-06, the Final Budget includes both Authorized and Estimated budgets for most Funds and major programs. The Authorized budget reflects the level of funding available for a particular activity; the Estimated budget reflects staff's projection of actual revenues or expenditures. The difference between the columns is the estimated unspent balance. This approach enables the District to project the ending balance for each Fund.

Ongoing discretionary revenues reflect no effective 2008-09 COLA and no new funding for mandate compliance. The Governor's May Revision includes the statutory 5.66% cost of living adjustment (COLA) for virtually all State-funded educational programs, offset by a deficit factor that effectively eliminates the COLA, providing no cost-of-living-related revenue increases for the 2008-09 fiscal year. For 2009-10, a 4.8% COLA is assumed; for 2010-11 the projected COLA is 2.7%. The COLA on ongoing, unrestricted funds such as the revenue limit must cover collectively bargained compensation increases, step and column movement of employees along the salary schedules, higher costs of fuel and utilities, contractual requirements, new school openings, inflation, and new initiatives. If continued into future years, the deficit factor will have a substantial impact on public education in California.

The May Revision did not restore constitutionally required Mandated Cost Reimbursement revenues, continuing the practice of providing just \$1,000 statewide for compliance with each of the education mandates.

State categorical program revenues were reduced from 2007-08 levels. State categorical program revenues, intended to serve our neediest populations, were reduced by 6.5% from the prior year in the Governor's January Budget proposal and these reductions were continued in the May Revision. These categorical programs therefore fared even worse in the Governor's proposal than the unrestricted funds discussed above.

The District Budget reflects \$427.1 million in reductions and redirections. In balancing the Provisional Budget, the Board voted to approve General Fund reductions and redirections totaling \$427.1 million. The specific changes approved by the Board are summarized on the page following this message.

REVENUE CONCERNS

The District's budget is heavily dependent upon the State Budget process, which is not yet completed. As noted above, the 2008-09 Final Budget is balanced based upon the best information available. Ultimately, however, the balancing of any California school district's budget is dependent upon the amounts made available in the State Budget Act, which provides more than 80% of this District's General Fund, Regular Program revenues. As this Message is being written, on August 21, 2008, adoption of the State Budget Act is 52 days beyond the constitutional deadline, and progress toward finalization of a State Budget reportedly remains slow. Over the years, the District's ability to estimate its available revenues has often been negatively impacted by late State Budget Act adoptions in Sacramento.

Irrespective of the State's budget completion date, the District is required to adopt its budget in accordance with the statutory guidelines of the *California Education Code*, which mandate a

September 8th deadline for submittal of the budget to the Los Angeles County Office of Education. The District will comply with this legal timeline. Later, District finance staff will adjust the budget to reflect the closing of the books for 2007-08 and, upon its adoption, the 2008-09 State Budget. Should these adjustments result in significant reductions to available funding, staff will recommend budget reductions as needed to address the shortfall.

State funding for K-12 education is inadequate and erratic. LAUSD's budget issues arise in part because California, a high-cost state, funds K-12 education at a lower level than many other states. When we observe "best practices" in other states, we often find that available revenues are inadequate to allow for implementation here. This fact was reinforced by a recent Stanford study of best practices in education. California law also makes school districts more dependent on State income tax and sales tax revenues. For this reason, school district revenues can fluctuate significantly when the State economy turns either upward or downward.

The State Budget continues to be out of balance. The Governor has proposed a wide variety of actions to close the State's \$22.2 billion 2008-09 budget gap, and the special session of the State Legislature addressed \$7 billion of the shortfall. However, a current year shortfall of approximately \$15 billion remains, and the Legislative Analyst's Office, in its review of the May Revision, suggests that even if the Governor's proposals to resolve the 2008-09 shortfall are implemented, "multibillion dollar shortfalls would reemerge in 2010-11."

State funding for special programs is often insufficient. State funding for programs such as special education, K-3 and Morgan-Hart Class Size Reduction, and state textbooks fails to cover program costs, resulting in the need for the District to support such programs with general purpose revenues that could otherwise be used for identified District needs.

Federal funding will not keep pace with inflation. The federal education funding proposal does not include full inflationary support, and funding for some programs is decreased substantially. Both houses of Congress have adopted budget resolutions that exceed the President's proposed funding levels, but formal adoption of the federal education budget may not occur until after the November election.

EXPENDITURE CONCERNS

Declining enrollment impacts revenues more than costs. LAUSD enrollment peaked at 746,831 in 2002-03, and has declined annually for the past five years, primarily due to the State's low birth rate. Enrollment is expected to continue declining in 2009-10 and 2010-11.

Declining enrollment districts are held harmless for the first year of decline, but in subsequent years often lose revenues faster than savings can be realized. In 2008-09, District enrollment is expected to decline by more than 22,000 at non-charter schools, and by nearly 14,000 overall. Also negatively affected by declining enrollment are other ADA-based resources, such as special education and California State Lottery funding.

The budget for 2009-10 includes class size increases in grades K-6, 9 and 11. The amount of class size increases will depend upon the passage of State legislation to provide flexibility over class size reduction funds.

The budget for 2009-10 and 2010-11 also includes proposed employee furloughs and other reductions that will impact schools. While every effort was made to minimize the impact on the instructional program, the magnitude of reductions required made it impossible to balance the budget without affecting schools and school support resources.

Collective bargaining has not been concluded. Collective bargaining for 2008-09 will take place in an environment of budget scarcity.

Health care costs are a continuing concern. Employee benefits have increased as a percentage of total General Fund expenditures, largely due to increased health and medical costs. For 2008-09, the Health and Welfare Benefits Fund shows an operating deficit. The District supports efforts to identify a statewide solution to this problem.

The District seeks to implement innovative school programs to improve student achievement, but faces financial issues in doing so. For several years, the District has sought innovative means of improving student achievement, primarily through small learning centers and pilot programs providing increased flexibility in the use of funds. We believe that these innovative schools will introduce new and improved instructional modalities. We must, however, remain attuned to the issues that accompany small and innovative programs, among which are: the need for programs to be scalable over larger populations if they are to be replicated elsewhere in the District; the need to ensure that increased flexibility incorporates program compliance; the need for transparency in local school budgets; and the need to equitably distribute districtwide support costs while enabling schools to maximize their programs. The Budget Services Division and the central units administering these programs are collaborating to address these issues as innovative school programs move forward.

CONCLUSION

The 2008-09 Final Budget as submitted for Board adoption is balanced, and based on the information available, the District is able to project positive fund balances through 2010-11. However, the District continues to work toward the closing of its 2007-08 financial records and awaits adoption of the 2008-09 State Budget Act. We will continue to work closely with the Superintendent and the Board of Education to ensure that LAUSD's resources always go toward the highest priorities.

Sincerely,

Megan Reilly
Chief Financial Officer

Roger Rasmussen
Deputy Chief Financial Officer

Summary - Reductions implemented to balance the 2008-09 Provisional Budget:

	2008-09 Impact	2009-10 Impact	2010-11 Impact	3-Year Impact
	<u>(amounts in millions)</u>			
I. Items Not Reducing Personnel				
Reduce Workers' Compensation Rates	\$ 60.0	\$ 28.7	\$ 28.7	\$ 117.4
Delay class size reduction	\$ 26.7	\$ 31.8	\$ 31.8	\$ 90.3
Convert categorical balances to unrestricted	\$ 61.9	\$ -	\$ -	\$ 61.9
Continue to partially fund environmental work from maintenance	\$ 3.0	\$ 3.0	\$ 3.0	\$ 9.0
Use CRA funds for maintenance	\$ 4.0	\$ 4.0	\$ 4.0	\$ 12.0
Delay math adoption	\$ 29.5	\$ (29.5)	\$ -	\$ -
Delay English adoption	\$ 70.0	\$ (20.0)	\$ (50.0)	\$ -
Subtotal - Items Not Reducing Personnel	\$ 255.1	\$ 18.0	\$ 17.5	\$ 290.6
II. Central and Local District Cuts	\$ 55.4	\$ 68.1	\$ 74.1	\$ 197.6
III. Self-Balancing Categoricals				
Supplemental Hourly Programs	\$ 6.8	\$ 6.8	\$ 6.8	\$ 20.5
Regional Occupational Centers/Programs	\$ 6.6	\$ 6.6	\$ 6.6	\$ 19.9
Other Self-Balancing Categoricals	\$ 9.3	\$ 9.3	\$ 9.3	\$ 28.0
Subtotal - Self-Balancing Categoricals	\$ 22.8	\$ 22.8	\$ 22.8	\$ 68.4
IV. Other Nonclassroom	\$ 10.4	\$ 36.9	\$ 36.9	\$ 84.2
V. Class Size Increases	\$ -	\$ 136.3	\$ 136.3	\$ 272.6
VI. Items affecting compensation				
Eliminate buyback days	\$ 29.0	\$ 29.0	\$ 29.0	\$ 87.0
Furlough days	\$ 54.4	\$ 54.4	\$ 54.4	\$ 163.2
Subtotal - Items Affecting Compensation	\$ 83.4	\$ 83.4	\$ 83.4	\$ 250.2
TOTAL - PROVISIONAL BUDGET REDUCTIONS	\$ 427.1	\$ 365.5	\$ 371.0	\$ 1,163.6



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	41 – 08/09
Date:	September 2, 2008
Subject:	ADOPTION OF THE SUPERINTENDENT’S 2008-09 FINAL BUDGET INCLUDING POLICIES FOLLOWED IN PREPARING THE SUPERINTENDENT’S FINAL BUDGET
Responsible Staff:	
Name	Roger Rasmussen
Office/Division	Budget Services and Financial Planning Division
Telephone No.	213-241-2100

A. EXECUTIVE SUMMARY

Action Proposed: That the Board adopt the Superintendent’s 2008-09 Final 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 September 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 September 8.

The Superintendent’s 2008-09 Final Budget includes revenue estimates as follows:

- Zero Cost of Living Adjustment (COLA) for the Base Revenue Limit, as well as for the State-funded portion of Special Education, resulting from a statutory 5.66% cost of living adjustment offset by a State deficit factor.
- Zero effective COLA and a 6.5% deficit factor applied to State-funded categorical programs.
- California State Lottery funding at the rate of \$134 per unit of Average Daily Attendance (ADA), of which \$19 must be utilized for instructional materials, as mandated by Proposition 20.
- Revenue estimates assume funding of a statutory Cost of Living Adjustment (COLA) of 4.8% in 2009-10 and 2.7% in 2010-11.



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

The Superintendent's 2008-09 Final Budget reflects 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. These reductions were approved by the Board at the time the Provisional Budget was adopted in June.

- 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 projected revenues.
- Budget Impact:** Fund balances and spending for services will be reduced.
- Issues/Considerations:** The State Budget, which provides approximately 80% of General Fund, Regular Program revenues, has not yet been adopted by the Legislature or signed by the Governor. The District has not yet closed its financial books for 2007-08. It is also recommended that the Board postpone consideration of additional budget changes until the State Budget is adopted and the District has closed its books for 2007-08.
- 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.

B. BOARD REPORT

- Action Proposed:** That the Board of Education adopt the 2008-09 Final 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 Final 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 requiring that the Board of Education adopt a budget and file it with the County Superintendent of Schools.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Board Options and Consequences: In the absence of Board approval, the District would 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.

Applicable Board Delegations:

Superintendent's Comments:

Miscellaneous Issues and Matters:

- Desegregation Impact Statement attached
- Office of Strategic Planning and



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Accountability

Informative

Respectfully submitted,

DAVID L. BREWER III
Superintendent of Schools

PREPARED BY:

Roger Rasmussen
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 Final Budget reflects the following:

1. No 2008-09 Cost of Living Adjustment (COLA) for Base Revenue Limit, 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, reflecting a 6.5% State deficit factor applied to most categorical programs.
3. Adoption of budget reductions approved by the Board in June 2008 in an amount sufficient to balance the 2008-09 budget for all Funds, and to allow the District to generate a positive ending balance for fiscal years 2009-10 and 2010-11.
4. Continuation of Board-approved furlough days in 2009-10 and beyond.
5. An assumption that class sizes in grades K-6, 9 and 11 will increase in 2009-10 and beyond. Class size increases may be lower if legislation is passed providing more flexibility in K-3 and Morgan-Hart class sizes beginning in 2009-10.
6. 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.
7. Funding for employee health and medical benefits at the level currently agreed to in collective bargaining negotiations. (Negotiations will be required to ensure that the cost of employee benefits is consistent with the amounts budgeted.)
8. No assumption is made regarding the outcome of collective bargaining in 2008-09.
9. Ongoing and major maintenance resources totaling \$174.1 million, reflecting 2.5% of budgeted General Fund expenditures. The May Revision reduced the required percentage for ongoing and major maintenance from 3% to 2%.
10. No contribution for deferred maintenance match.
11. Addition of costs identified since the 2007-08 Final Budget and recommended for inclusion in the 2008-09 Final Budget.
12. Inclusion of 2008-09 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting estimated available ending balances as of June 30, 2008 based on the District's Third Period Interim Financial Report. Some categorical balances have been redesignated as unrestricted.

13. Estimated 2008-09 ending balances for each District Defined Program and for each Special Fund, reflecting the difference between anticipated 2008-09 revenue and expenditure levels.
14. Inclusion of an anticipated unrestricted beginning balance of \$49.2 million for the General Fund Regular Program.
15. Inclusion of amounts in the bond measure funds reflecting projected 2008-09 expenditures.
16. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2008-09 budget.
17. Authority to accept new 2008-09 grants and increase budgeted appropriations from them, subject to subsequent ratification by the Board of Education.

LOS ANGELES UNIFIED SCHOOL DISTRICT

HIGHLIGHTS OF THE SUPERINTENDENT'S 2008-09 FINAL BUDGET

The Highlights section of the Superintendent's 2008-09 Final Budget is intended as a broad overview of the most important aspects of developing and adopting the District's financial plan for the new fiscal year. The key elements of the new budget are:

I. The District's Finances

- The Superintendent's 2008-09 Final Budget is balanced.
- The District projects a positive ending balance for the 2009-10 and 2010-11 fiscal years as well, given current information about revenue and expenditure levels.
- The Final Budget reflects the actions taken by the Board of Education on June 24, 2008 to implement budget reductions and redirections totaling \$427.1 million in order to balance the 2008-09 Provisional Budget.
- Pending adoption of a 2008-09 State Budget Act in Sacramento, revenue estimates in the Final Budget are based primarily on information provided in the Governor's May Revision to his proposed budget (the "May Revise").
 - The May Revision calls for a 5.66% cost of living adjustment (COLA), which is offset by a 5.357 deficit factor, effectively resulting in no COLA for the 2008-09 fiscal year. The COLA and the deficit factor are applied to most State revenue streams.
 - Statewide, the May Revision projects a \$22.2 billion shortfall resulting from decreased statewide revenues and increased expenditure needs. The State Legislature, meeting in special session, adopted \$7.0 billion in solutions, resulting in a shortfall of \$15.2 billion that remains to be addressed.
 - The deficiated COLA had been anticipated in the District's multi-year budget projections. The May Revision does not provide additional funds for long-term cost increases.
 - The May Revision provides no other new sources of unrestricted funds for K-12 education.

- The District's General Fund beginning balance for 2008-09 is \$518.5 million. This is an increase of \$80.2 million from the \$438.3 million beginning balance in the District's 2007-08 Final Budget.

II. Enrollment Trends

- District enrollment is expected to be 680,379 in 2008-09, a decline of 13,909 from the previous year. Non-Charter School enrollment will decline by over 22,000. Charter School enrollment will increase by approximately 8,000.
 - As a declining enrollment district, LAUSD is entitled to use 2007-08 ADA in calculating basic 2008-09 funding. This safety net does not fully insulate the District from the squeeze created by attempting to maintain quality instructional services in an environment of tightening resources. Further, the Education Code's declining enrollment provisions do not apply to all funding sources.

III. Priority Areas

- In 2008-09, the District will continue to place emphasis on secondary instruction, student safety, and textbooks. The District will give high priority to opening new schools to relieve overcrowding, and on the creation and improvement of school-focused student and business-management systems.
- The District will seek to maintain and improve upon its gains in the instructional program at all levels, while continuing to explore new and innovative approaches to instruction and administration.
- The District will continue to encourage enhanced parent and community participation.
- The District continues to make significant General Fund capital expenditures that will impact the current year's budget and future years' in the following areas:
 - New schools
 - School-focused student and business management systems.

IV. The Budget Document

- The District is continuing its efforts to create a budget document that is informative to all readers. This Adopted 2008-09 Final Budget document continues this effort by providing narrative information and graphics pertaining to the following:
 - The District's Budget and Finance Policies.

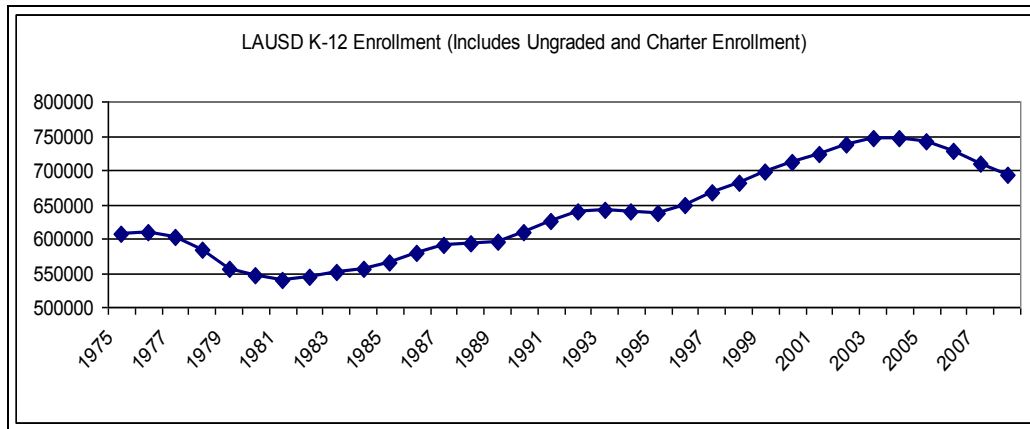
- The District's Debt Policy and debt limitations.
- The essential elements of California school finance.
- Expanded descriptions of District Funds.
- Expanded information about revenue sources.
- Information about the LAUSD community, our students and employees.
- Information about the functions, goals, and organization of District schools and offices.
- Significant trends in enrollment, finance, and student housing.
- Processes for developing, adopting, and amending the budget.

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

KEY TRENDS AFFECTING LOS ANGELES UNIFIED SCHOOL DISTRICT BUDGET DEVELOPMENT

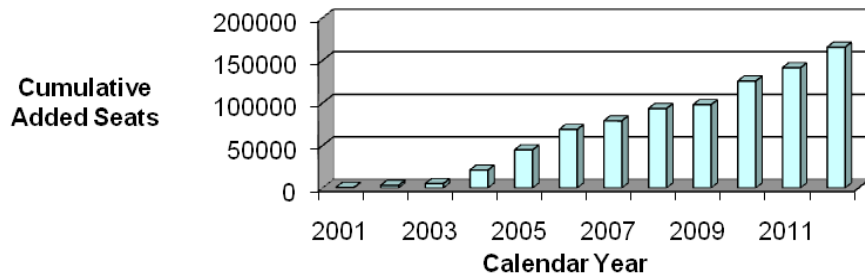
The following charts identify and quantify a variety of important financial and demographic trends that significantly impact the District's projected revenues and expenditures for the 2008-09 fiscal year. Many of these trends are discussed in more detail in other sections of the 2008-09 Final Budget:

1. *The District's schools have long been overcrowded.* Since the 1960s, the District has been unable to build schools quickly enough to accommodate enrollment growth, which increased dramatically during the period 1980-2003. Instead, the District has been forced to use other means – primarily year-round calendars and busing of students to less crowded areas – to accommodate its student population. The number of District schools has grown substantially in recent years, due to both the District's own efforts to relieve overcrowding by building new schools, and the rapid increase in the number of charter schools.

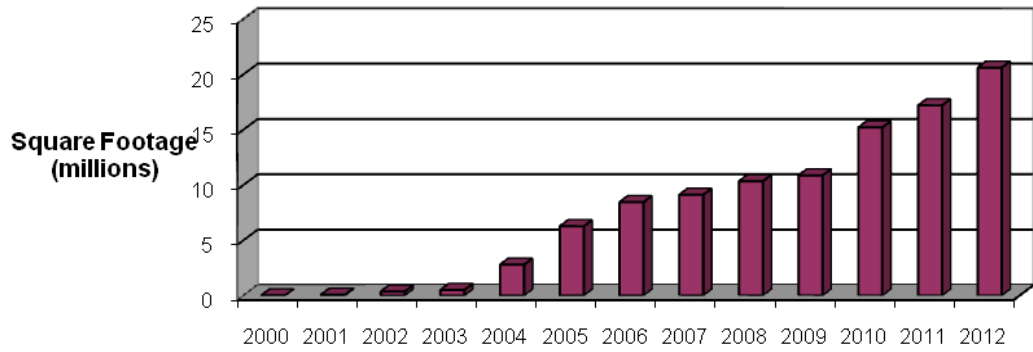


2. *Classroom space is increasing.* In its ongoing effort to reduce overcrowding and return students to single-track calendars in their own neighborhoods, the District is utilizing voter-approved bond revenues to build additional schools, creating additional seats for students. The District's Strategic Execution Plan, published separately from the budget, describes in detail the overall plan for building, renovating, and modernizing District schools.

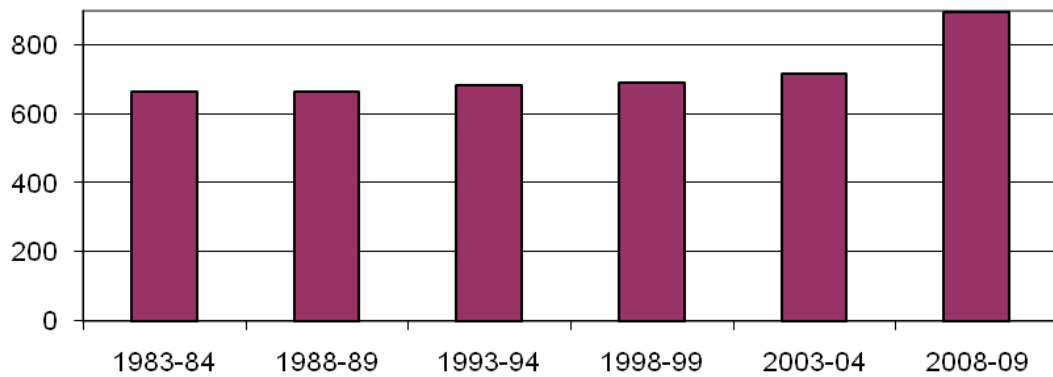
Seat Delivery Plan
Total Additional Seats by Close of
Calendar Year 2012 = 165,316



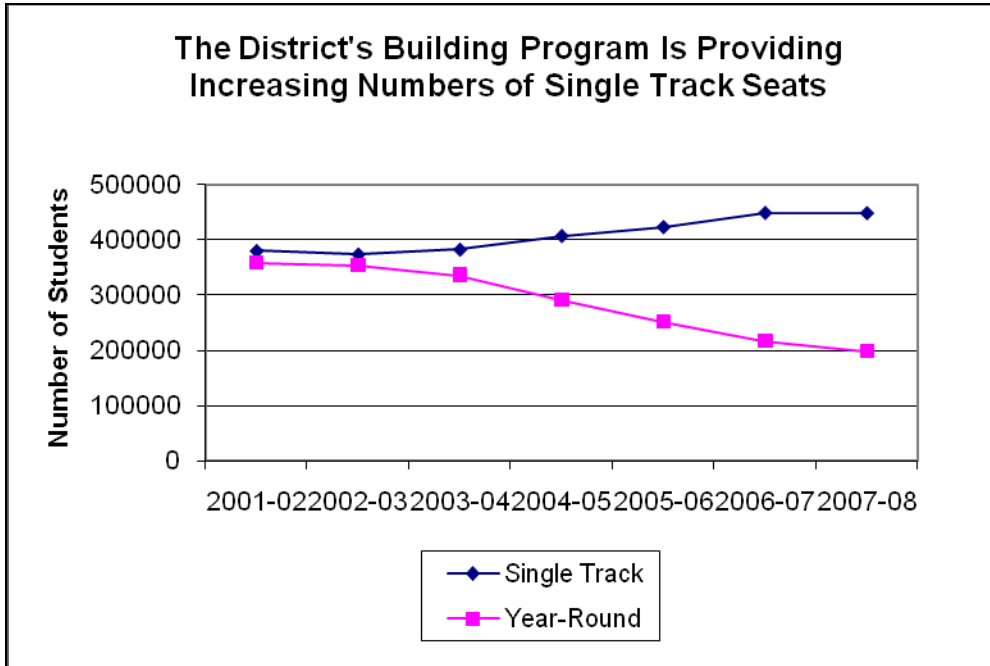
New Construction Program - Projected Cumulative Square Footage
Delivery Plan



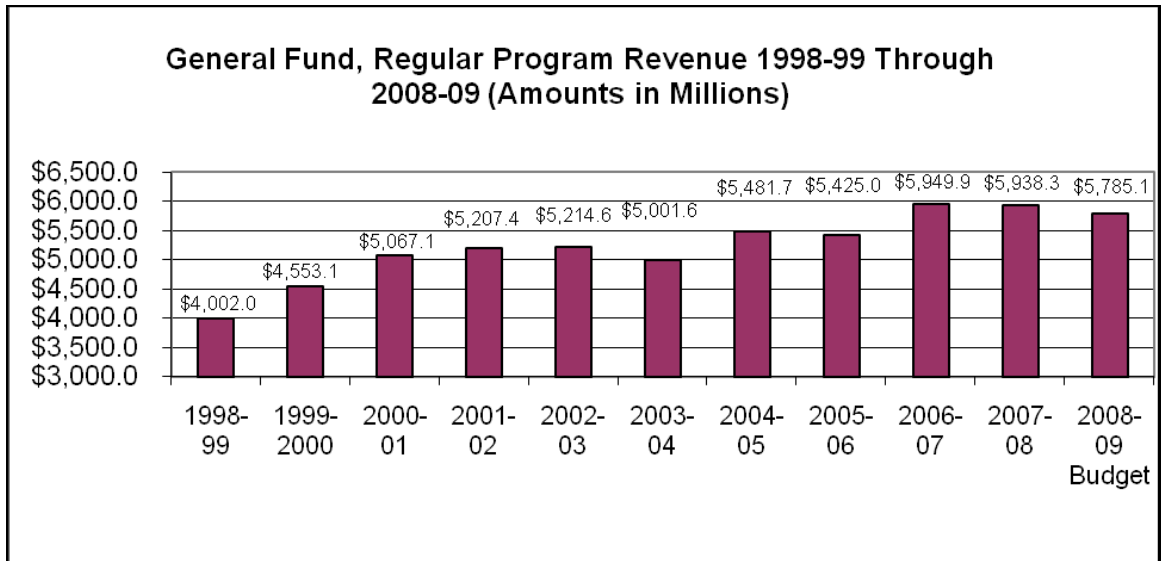
Total K-12 Schools



3. The number of students on calendars other than traditional single-track calendar is decreasing. The District's building program is also resulting in fewer students assigned to multi-track, year-round schools, returning more students to traditional, single-track calendars.

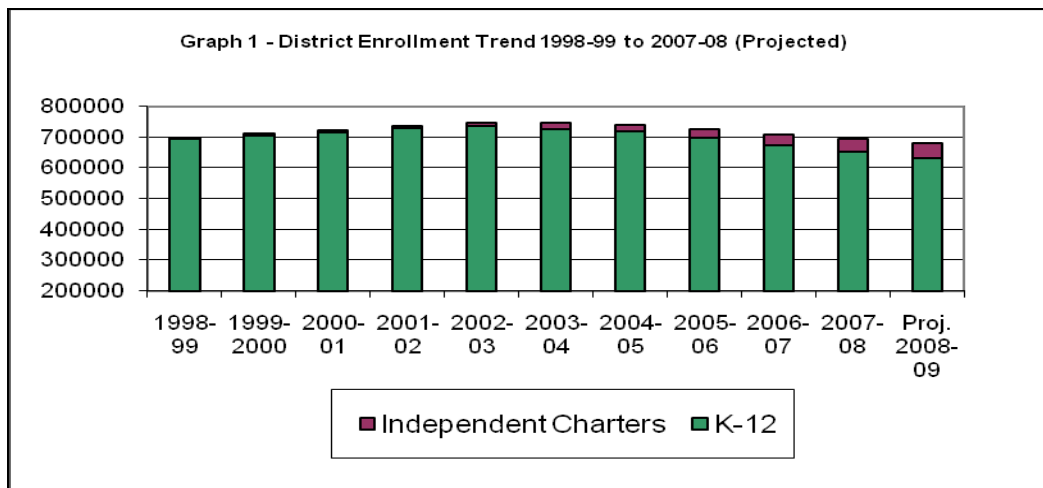


4. Following a dramatic increase from 2003-04 to 2006-07, revenues to the District have slowed and actually decreased. The gradual elimination of the deficit factor applied to the revenue limit and other State funding sources from 2003-04 through 2005-06 resulted in increased revenues to the District during those years. In 2006-07, the settlement of the *CTA v. Schwarzenegger* lawsuit and a 5.92% COLA resulted in another significant increase to General Fund, Regular Program revenues, primarily in one-time resources. In 2007-08, however, the one-time resources were not continued, and the District's declining enrollment largely offset the 4.53% COLA. In 2008-09, revenues are projected to decline as the District's enrollment continues to decrease and the State implements a new deficit factor that will eliminate the impact of the statutory 5.66% COLA. The following graph displays actual General Fund revenues for the past 10 years, along with the estimated revenue level for the 2008-09 fiscal year.



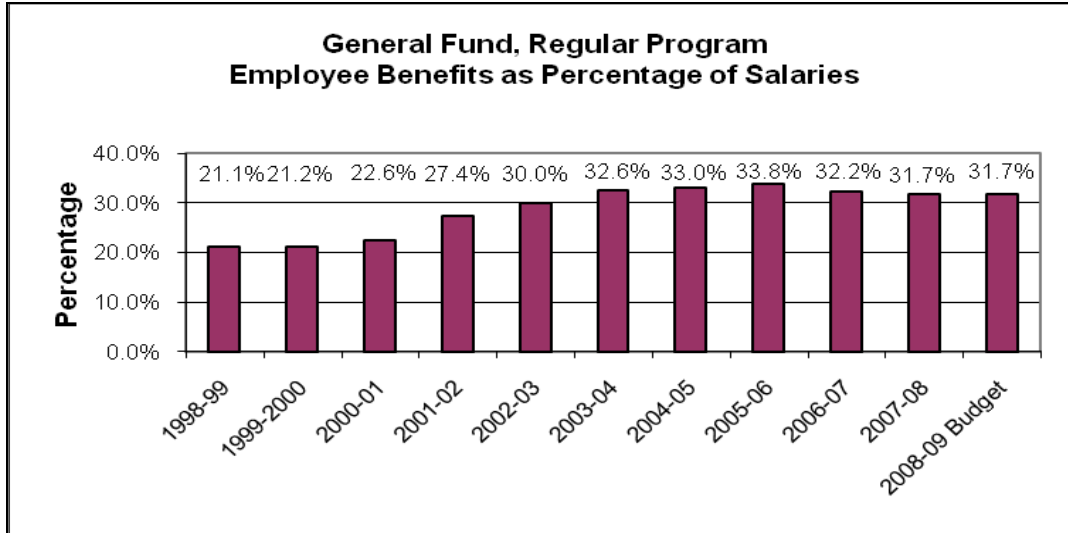
5. District enrollment affects ongoing revenues and expenditures. Enrollment peaked in 2002-03 at 746,831, and has declined each year since, due to a variety of complex factors that include the reduced birth rate in Los Angeles County and the increasing cost of living, including housing, in southern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

Declining enrollment affects both revenue and expenditures, but typically causes a more rapid decline in revenues following the first year, in which declining enrollment districts are essentially “held harmless” for the decline.



6. Employee health and medical benefits remain an immediate and long-range concern. The District has exerted significant efforts in recent years through the collective bargaining process to control the impact of employee health and medical

benefits on General Fund costs. As the following graph indicates, however, benefit costs, while leveling off from the growth levels of the early 2000's, continue to consume a larger portion of the General Fund than was the case previously.



Los Angeles Unified School District Superintendent's 2008-09 Final Budget

Frequently Asked Questions

This document shows estimated 2008-09 revenues and expenditures for all Funds of the District, assuming that current District policies are continued. We have provided historical and projected information for the District's Funds, for the District Defined Programs within the General Fund, and by object of expenditure. Following are answers to some frequently asked questions about the budget.

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

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

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

The General Fund, Regular Program does **NOT** include the following resources:

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

This budget includes funding for all current collective bargaining settlements with UTLA and other units that have reached agreements with the District. It does not include funds for additional salary increases in 2008-09, and assumes that the cost of

employee benefits for 2008-09 will not exceed \$848.8 million unless otherwise negotiated.

Does the Final Budget include an estimate of SB 1133 revenues and expenditures?

Yes. SB 1133 provided up to \$667 per student in some of our lowest-achieving schools for program planning in 2007-08, and will provide up to \$1,000 per pupil for program implementation beginning in 2008-09. The State announced on May 2, 2007 which schools would receive funding beginning in the new fiscal year. The Final Budget includes \$195.9 million in projected SB 1133 funding, including \$51.0 million in unexpended balances carried forward from 2007-08, as well as estimates of how the selected schools are likely to spend these funds.

What legal requirements govern the District's budget process?

Legal requirements for school district budgeting are spelled out in the State Education Code.

- The District is required to adopt a budget each year by June 30. The Superintendent and Chief Financial Officer must certify that the budget is balanced in the current year and, based on reasonable income and expenditure assumptions, that the District will be able to balance its budget for two subsequent years. Thus, based on the best information available, we have considered the District's likely revenues and expenditures in 2009-10 and 2010-11 when balancing the 2008-09 budget.
- Because LAUSD is a dual-adoption district, we re-adopt the budget in September. At that time, the same multi-year requirements apply.
- At any time the District enters into a collective bargaining agreement with a bargaining unit, we are required to submit a multi-year projection confirming the District's ability to pay for the agreement in the current year and two subsequent years.

Is the Final Budget balanced?

It has been balanced through budget reductions totaling \$427.1 million recommended by the Superintendent and adopted by the Board.

What happens when the State adopts its budget after the Constitutional deadline?

The State Constitution requires that the Legislature adopt a State Budget no later than June 15 of the preceding fiscal year, and that the Governor sign the proposed State Budget Act no later than June 30. However, there are no penalties for late adoption or signing, and this often happens.

When the Legislature and the Governor miss their deadlines, the requirements for school district budget development do not change. The District will be required to submit its 2008-09 Final Budget to the Los Angeles County Office of Education no later than September 10, 2008 in order to meet its legal obligation, regardless of the adoption date of the State Budget.

What other significant factors have impacted development of the Final Budget?

As noted above, the most important is that the District was required to make budget reductions totaling \$427.1 million in order to balance its 2008-09 General Fund, Regular Program budget. A second important factor is that the State Budget, which provides more than 80% of District General Fund revenues, may not be adopted and signed in time for the inclusion of updated revenue estimates in the Final Budget, and the District's financial books for 2007-08 may not be closed at that time. Should this be the case, the District will continue to use estimates based primarily on the Governor's May Revision and the Third Interim Financial Report for 2007-08 in its 2008-09 revenue assumptions.

Why was it necessary that the District implement budget reductions for 2008-09?

The District is in a resource squeeze for various reasons, including the following:

- The May Revision included a 5.357% deficit factor that effectively eliminated the 5.66% Cost of Living Adjustment (COLA) to which school districts would have been entitled. This cost the District \$328.15 per unit of average daily attendance (ADA). Costs, however, continue to rise, most notably the cost of fuel, but also many other costs to which the District is subject. Given what is known about the State's budget shortfall, it is anticipated that District revenues will not rebound in the foreseeable future.
- The District is in a period of declining enrollment. While State statutes allow declining enrollment districts to claim average daily attendance (ADA) at the prior year's level, such districts tend to lose revenue faster than they realize savings, because it is difficult to adjust spending downward as enrollment declines.
- The cost of employee medical, dental and vision benefits has grown much more rapidly than the District's unrestricted revenues.

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

The District receives or develops new financial information continuously. Revenue and beginning balance estimates change at the following times:

- At the First Period Interim Financial Report in December.
- When the Governor announces his budget in January.

- At the Second Period Interim Financial Report in March.
- When the Governor publishes the “May Revise.”
- In years requiring at Third Interim Financial Report, in June, when that Report is presented.
- When the Legislature and Governor adopt the State Budget in June or later.
- At various times during the year when the State Department of Education publishes fund allocations.

Expenditure estimates change at the following times:

- At the First Period Interim Financial Report in December.
- When the Governor announces his budget in January.
- At the Second Period Interim Financial Report in March.
- When the Governor publishes the “May Revise.”
- In years requiring at Third Interim Financial Report, in June, when that Report is presented.
- During the course of the fiscal year when new revenue sources become available, and when schools or offices make budget adjustments with ongoing (“continuous”) budget implications.
- When the budget is being developed.
- When we are able to develop better cost estimates internally.

Budget Services and Financial Planning Division attempts to keep the Superintendent and Board updated on a regular basis regarding significant changes in the District’s revenue and expenditure estimates.

DISTRICT AND COMMUNITY PROFILE

The Los Angeles Unified School District covers 710 square miles, encompassing most of the City of Los Angeles, all or part of 31 other cities, and various unincorporated areas of Los Angeles County. Approximately 4.8 million people live within the District's boundaries, including 4.0 million who live within Los Angeles City limits.

District Characteristics

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

Enrollment. The total K-12 enrollment as of October 2007 was 694,288 students, including those attending magnet, opportunity, and continuation schools and centers, charter schools, and schools for the handicapped. Total K-12 enrollment was divided between regular District schools (653,215) and fiscally independent charter schools (41,073). When one includes individuals served through community adult schools, regional occupational centers and programs, skills centers, and early childhood education centers, the District's total enrollment is approximately 950,000.

Student Characteristics. The District's students come from a wide variety of backgrounds. According to the most recent (2007-08) survey, some 85 languages other than English are spoken in LAUSD schools by the District's 240,464 students who were still learning to speak English proficiently, with the primary non-English languages being Spanish (94% of English learners), Korean (1.1%), Armenian (1.1%), Tagalog (0.9%), and Cantonese (0.4%). The District's student population can be summarized by ethnicity as follows: Hispanic (73.3%), Black, not Hispanic (11.2%), White, not Hispanic (8.9%), Asian (3.8%), Filipino (2.2%), American Indian/Alaskan Native (0.3%), and Pacific Islander (0.3%). Approximately 76.6% of LAUSD students qualify for special funding under federal poverty guidelines. (Source – LAUSD 2007-08 Consolidated Application).

Structure and Number of Schools. The District is divided geographically into eight Local Districts which serve elementary, middle, and senior high schools. As of the beginning of the 2007-08 school year, the Local District Offices provided support for 436 elementary schools, 75 middle schools, 64 high schools, and 11 multi-grade or "span" schools. As of the 2006-07 school year, there were an additional 521 District school/center sites, which can be summarized as follows:

- 138 Magnet Centers
- 100 Early Education Centers
- 59 Options Schools
- 40 Fiscally Independent Charter High Schools
- 38 Fiscally Independent Charter Elementary Schools
- 27 Primary Centers
- 24 Community Adult Schools
- 24 Fiscally Independent Charter Span Schools
- 22 Magnet Schools
- 19 Special Education Schools
- 18 Fiscally Independent Charter Middle Schools
- 5 Regional Occupational Centers
- 5 Skills Centers
- 1 Newcomer Center
- 1 Regional Occupational Program

The District continues to build new schools, with the ultimate goal of returning each student to a traditional, single-track school calendar in his or her home community.

Student Achievement. The District has accomplished an 8-year record of increasing test scores at the elementary level. Elementary schools have improved by 242 API points on the standardized statewide

examination since 1999, as compared to a 136-point average improvement for elementary students statewide. After seven consecutive years of growth at the middle school level, District middle school scores in 2007 remained at the 2006 level. Since 1999, LAUSD's middle school API average has increased by 143 points, as compared to the 96 point statewide growth rate. High school test scores increased by 13 points in 2007 following a 20-point decline in 2006. Since 1999, LAUSD's high school API average has increased by 97 points, compared to 90 points statewide. The District continues to dedicate itself to the improvement of achievement for all LAUSD students.

Employees. As of November 2007, the District had 83,967 regular employees, including 45,473 teachers, 4,664 certificated support personnel and administrators, and 33,830 classified personnel. An employee is "certificated" or "classified" depending upon whether the individual's position requires a teaching or administrative credential. These employee counts reflect individual employees hired and working as of November 2007; this number is not comparable to the calculated full-time-equivalent (FTE) position counts in the Schools and Divisions section of this document.

Community Characteristics

Economic Characteristics. Los Angeles is a large, densely populated area with a highly diversified population. Among the most important industries of the area are manufacturing, entertainment, trade, banking, tourism, and information technology. While the area is home to many large businesses, the largest percentage of property tax revenues are paid by individual citizens. The area's twenty largest corporate or individual taxpayers in 2005-06 paid only 3.15% of total area property taxes.

The various elements of the Los Angeles County economy experience cyclical trends. Among the trends seen in 2008 are the following:

- Los Angeles County's population continues to increase. The Los Angeles County Economic Development Corporation projects an increase of approximately 76,000, or 0.7%, in 2008.
- Total estimated 2008 nonfarm employment in Los Angeles County remains essentially unchanged from 2007, with a projected increase from 4,115,800 to 4,118,100, or just 2,300 jobs.
- The Los Angeles County Economic Development Corporation (LAEDC) projects a 4.9% increase in per capita personal income to in 2007 to \$37,051. An additional increase of 5.7%, to \$38,941, is projected for 2008.
- LAEDC forecasts a low Los Angeles County unemployment rate of 4.8% in 2007, expected to increase to 5.0% in 2008.
- LAEDC also projects an increase of 4.25% in Los Angeles County per capita income from 2007 to 2008, a decrease from the 5%+ increases that occurred annually from 2004 through 2007. The Los Angeles Area Consumer Price Index is expected to increase by 3.5% in 2009 over the 2008 level, reflecting moderate growth.
- Housing permits continue to decline. 26,348 new housing permits were issued in 2006; only 20,331 in 2007. It is estimated that approximately 13,900 will be issued in 2008, with 14,950 projected for 2009.

- The median cost of a single family residence in Los Angeles County, which had increased annually since 1997, will decline significantly in 2008. Through April, the median home sales price was \$435,500, down from \$597,560 for the 2007 calendar year, a decrease of 27.1%.

LOS ANGELES UNIFIED SCHOOL DISTRICT

BUDGET AND FINANCE POLICY

Summary

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

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

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

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

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

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

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

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

- Program Sustainability
- GASB Compliance

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

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

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

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

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

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

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

Principle Five: The budget process should inform stakeholders.

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

The District's Budget and Finance Policy can be found in its entirety as an Appendix to the Superintendent's 2008-09 Final Budget document.

LOS ANGELES UNIFIED SCHOOL DISTRICT

DEBT MANAGEMENT INFORMATION

Summary

Debt Management Policy. In April 2005, the Board of Education approved a Debt Management Policy that established certain guidelines for the issuance of various types of debt instruments and other long-term financial obligations. The Policy requires that the Board review such Policy annually. The Office of the Chief Financial Officer periodically recommends changes to the policy to better serve the District's interests. The most recent report to the Board, which was presented on May 15, 2008, is included as an appendix to this budget document.

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

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

1. General Obligation Bond debt
 - a. The District's bonded debt limitation and assessed valuation growth
 - b. Bonds outstanding and bonds authorized but unissued
 - c. Intended issuances of bonds
 - d. Tax rate performance for outstanding bonds
 - i. Proposition BB tax rates
 - ii. Measure K tax rates
 - iii. Measure R tax rates
 - iv. Measure Y tax rates
2. Certificates of Participation ("COPs") debt
 - a. COPs outstanding
3. The market for the District's debt
 - a. Municipal bond market
 - b. Cost of the District's fixed rate and variable rate debt
 - i. Fixed rate debt
 - ii. Variable rate debt
4. The District's credit ratings

- a. Long-term credit ratings on General Obligation bonds and Certificates of Participation
- b. Short-term credit ratings on tax and revenue anticipation notes

5. Debt ratios

- a. Use of debt ratios
- b. LAUSD's compliance with debt management policy; debt levels compared to other school districts

Debt Limit Information. Education Code §15106 mandates that “any unified school district . . . may issue bonds that . . . may not exceed 2.5 percent of the taxable property of the district as shown by the last equalized assessment of the county or counties in which the district is located.” Based on the District’s 2005-06 Comprehensive Annual Financial Report (pg. 143), the District’s assessed valuation, legal debt limit, and legal debt margin are computed as follows:

COMPUTATION OF LEGAL LIMIT FOR BONDED INDEBTEDNESS:

June 30, 2006 (all amounts in thousands of dollars):

TOTAL ASSESSED VALUATION	\$ 363,869,479
Debt limit - 2.5% of Assessed Valuation per Education Code Section 15106 (1)	9,096,737
Bonded Debt:	
General Obligation Bonds	\$ 5,803,689
Assets available for payment of principal:	
Bond Interest & Redemption Fund	(282,984)
Total amount of debt applicable to debt limit	<u>\$ 5,520,705</u>
REMAINING DEBT LIMIT (bonded debt) (2)	\$ 3,576,032

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

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

Source: 2005-06 Los Angeles County Auditor-Controller "Taxpayer's Guide"

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

(Dollars in Thousands Except Net Debt per Capita)

Fiscal Year	Population	Total	Debt			Ratio of	Net Debt Per Capita
	Los Angeles Unified*	Assessed Value	Gross Debt (1)	Service Monies Available	Net Debt (1)	Net Debt to Assessed Value	
1995-96	4,431,915	\$ 219,787,167	\$ 193,840	\$ 33,750	\$ 160,090	0.0728%	\$36
1996-97	4,487,919	216,365,812	258,245	59,103	199,142	0.0920%	\$44
1997-98	4,542,361	217,463,962	697,560	116,472	581,088	0.2672%	\$128
1998-99	4,601,269	223,362,436	950,495	61,020	889,475	0.3982%	\$193
1999-2000	4,675,227	237,843,892	1,234,287	81,529	1,152,758	0.4847%	\$247
2000-01	4,636,724	253,940,575	1,790,392	117,148	1,673,244	0.6589%	\$361
2001-02	4,502,647	271,514,926	2,395,127	159,062	2,236,065	0.8236%	\$497
2002-03	4,660,473	287,525,935	5,191,382	211,507	4,979,875	1.7320%	\$1,069
2003-04	4,718,101	308,528,780	5,085,570	208,215	4,877,355	1.5808%	\$1,034
2004-05	4,775,778	331,925,137	5,095,029	224,306	4,870,723	1.4674%	\$1,020
2005-06	4,784,682	363,869,479	6,233,663	283,891	5,949,772	1.6351%	\$1,244

* Estimate

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

Sources: 2005-06 Los Angeles County Auditor-Controller "Taxpayers' Guide."
Los Angeles County Department of Regional Research Section.

LAUSD

Source: 2005-06 Comprehensive Annual Financial Report, pg. 141.

Scheduled Debt Repayment for 2008-09 by Fund. The following table indicates the amounts included in the 2008-09 Final Budget, by Fund, for the purpose of repayment of major debt. This table excludes such short-term debt as Tax and Revenue Anticipation Notes (TRANS):

Fund	Budgeted Amount (millions)
Bond Interest and Redemption Fund	\$ 576.2
Capital Services Fund	35.9
Capital Facilities Account Fund	15.7
Tax Override Fund	0.3
TOTAL	\$ 628.1

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 2005-06 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 FINAL BUDGET
Unconsolidated Summary of Sources and Uses by Type of Fund

Amounts in Millions

	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
--	------------------------------	------------------------------	------------------------------	------------------------------------	-----------------------------------	------------------------------------	----------------------------------	---------------------------------

Operating Funds

Sources of Funds

Beginning Balance	\$376.7	\$458.5	\$629.6	\$729.9	\$729.9	\$948.3	\$807.9	\$807.9
Revenue	\$7,051.7	\$7,192.3	\$7,637.3	\$7,923.1	\$7,923.1	\$7,690.7	\$7,505.8	\$7,505.8
<i>Total Sources of Funds</i>	\$7,428.4	\$7,650.8	\$8,266.9	\$8,653.0	\$8,653.0	\$8,639.0	\$8,313.7	\$8,313.7

Uses of Funds

Expenditure	\$6,969.9	\$7,021.2	\$7,318.7	\$8,550.7	\$7,990.0	\$7,831.0	\$8,198.5	\$7,709.9
Ending Balance	\$458.5	\$629.6	\$948.2	\$102.2	\$663.0	\$807.9	\$115.2	\$603.8
<i>Total Uses of Funds</i>	\$7,428.4	\$7,650.8	\$8,266.9	\$8,653.0	\$8,653.0	\$8,638.9	\$8,313.7	\$8,313.7

Capital Funds

Sources of Funds

Beginning Balance	\$3,019.6	\$1,867.3	\$1,873.2	\$1,548.1	\$1,548.1	\$1,779.0	\$2,672.2	\$2,672.2
Revenue	\$558.4	\$1,909.5	\$1,748.1	\$7,407.6	\$7,407.6	\$2,596.4	\$4,691.5	\$4,691.5
<i>Total Sources of Funds</i>	\$3,578.1	\$3,776.8	\$3,621.3	\$8,955.7	\$8,955.7	\$4,375.4	\$7,363.7	\$7,363.7

Uses of Funds

Expenditure	\$1,710.7	\$1,903.6	\$1,840.1	\$8,955.4	\$4,421.8	\$1,703.2	\$7,287.7	\$4,136.1
Ending Balance	\$1,867.3	\$1,873.2	\$1,781.2	\$0.3	\$4,534.0	\$2,672.2	\$76.1	\$3,227.7
<i>Total Uses of Funds</i>	\$3,578.0	\$3,776.8	\$3,621.3	\$8,955.7	\$8,955.7	\$4,375.4	\$7,363.7	\$7,363.7

Debt Service Funds

Sources of Funds

Beginning Balance	\$205.8	\$224.4	\$302.5	\$370.0	\$370.0	\$383.3	\$494.3	\$494.3
Revenue	\$713.5	\$1,246.0	\$515.0	\$582.0	\$582.0	\$643.0	\$735.4	\$735.4
<i>Total Sources of Funds</i>	\$919.3	\$1,470.4	\$817.5	\$952.0	\$952.0	\$1,026.3	\$1,229.7	\$1,229.7

Uses of Funds

Expenditure	\$694.9	\$1,167.8	\$434.2	\$582.0	\$582.0	\$532.0	\$1,153.6	\$753.6
Ending Balance	\$224.4	\$302.5	\$383.3	\$370.0	\$370.0	\$494.3	\$76.2	\$476.2
<i>Total Uses of Funds</i>	\$919.3	\$1,470.4	\$817.4	\$952.0	\$952.0	\$1,026.3	\$1,229.7	\$1,229.7

Internal Service Funds

Sources of Funds

Beginning Balance	(\$138.3)	(\$271.3)	(\$164.0)	\$72.9	\$72.9	\$95.3	\$132.7	\$132.7
Revenue	\$857.8	\$934.2	\$964.0	\$968.7	\$968.7	\$982.5	\$937.8	\$937.8
<i>Total Sources of Funds</i>	\$719.5	\$662.9	\$800.0	\$1,041.6	\$1,041.6	\$1,077.8	\$1,070.6	\$1,070.6

Uses of Funds

Expenditure	\$990.8	\$827.0	\$704.8	\$991.7	\$991.7	\$945.1	\$1,045.3	\$1,045.3
Ending Balance	(\$271.3)	(\$164.0)	\$95.3	\$49.9	\$49.9	\$132.7	\$25.3	\$25.3
<i>Total Uses of Funds</i>	\$719.5	\$662.9	\$800.0	\$1,041.6	\$1,041.6	\$1,077.8	\$1,070.6	\$1,070.6

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

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

Revenues

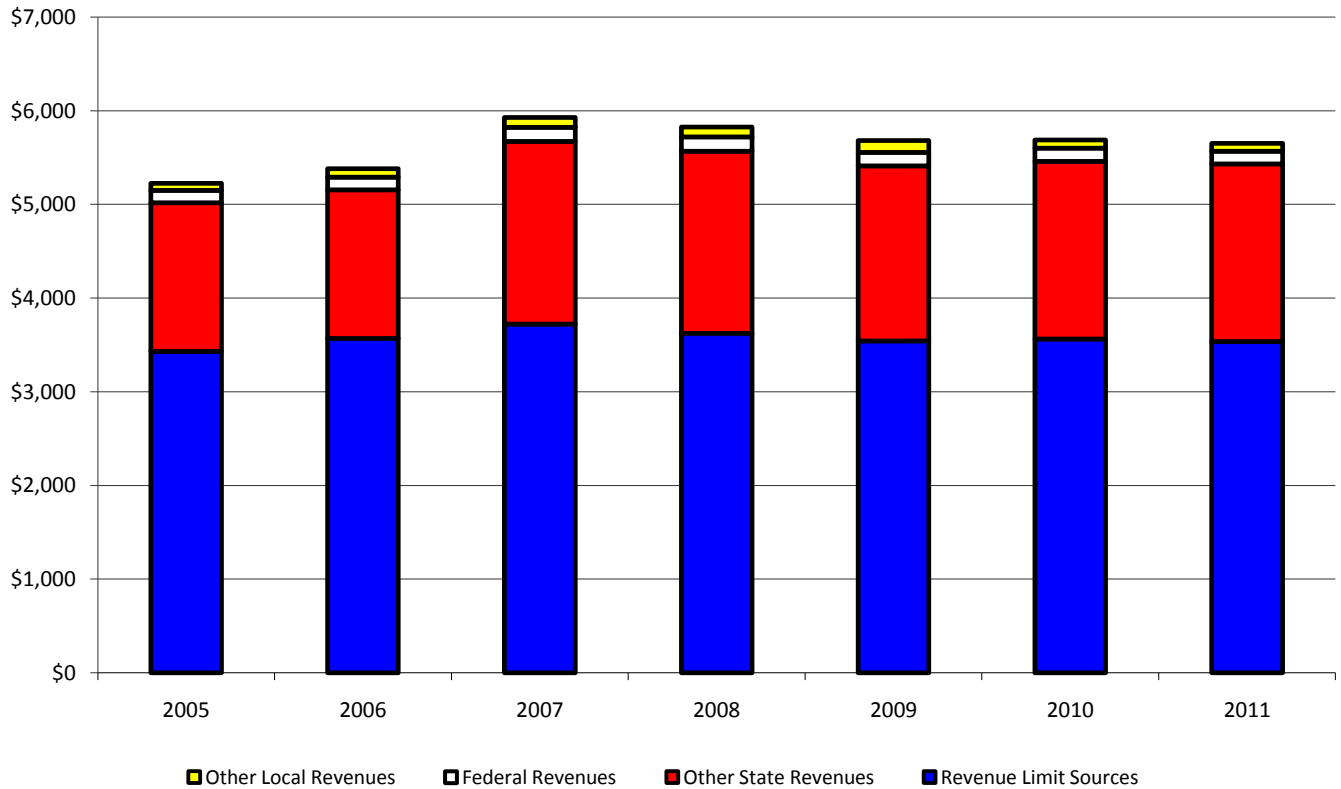
After a period of growing revenues that peaked in 2006-07 at approximately \$5.95 billion, General Fund, Regular Program revenues to the District declined slightly in 2007-08 and are projected to decline further in 2008-09 to \$5.78 billion. Absent new legislation, we anticipate that revenues will increase in 2009-10 and decline in 2010-11. There are several causes for the expected revenue decline during this period:

- The State provided a very large revenue increase to K-12 education in 2006-07. However, much of the increase was restricted and one-time in nature. The 2007-08 State Budget did not continue these programs. The Governor's May Revision to his proposed 2008-09 State Budget identified a state budget shortfall of \$22 billion and proposed a variety of measures to partially offset this shortfall. A total of \$7.5 billion of these measures were adopted by the State Legislature in February in a special legislative session. However, a sizable budget gap remains, leading to the belief that K-12 education revenues are likely to be limited in the foreseeable future.
- In light of the substantial shortfall facing the State, the Governor's May Revision proposes to apply a 5.357% deficit factor to the base revenue limit, the revenue source that provides much of the funding for the District's basic instructional, support, and administrative functions. This has the impact of reducing by \$328.15 per ADA the District's base revenue limit funding, offsetting the 5.66% cost of living adjustment (COLA) that the District would have received.
- LAUSD is experiencing enrollment decline, and increasing numbers of students are attending fiscally independent charter schools, whose revenues are not reflected in District revenue estimates. Each year, our general purpose revenue limit funding is reduced by two percent or more due to declining enrollment. While the District is able to reduce some costs, it is difficult to reduce costs proportionately to the loss in revenues. Even the declining enrollment provisions in the *California Education Code* do not shield school districts from the full impact of their enrollment declines.

SUPERINTENDENT'S 2008-09 FINAL BUDGET
 Unconsolidated Revenue Budget General Fund Regular Program by Source

	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Actual	Final	3rd Interim	Authorized	Estimated
Amounts in \$ million	Amounts	Amounts	Amounts	Amounts	Budget	Amounts	Amounts	Amounts
Federal Revenues								
Special Education	99.9	115.7	121.6	120.3	120.3	119.0	112.0	112.0
Medical Billing Option	12.5	7.4	7.3	8.1	10.5	10.5	10.5	10.5
Medicare Part D Subsidy	0.0	0.0	0.0	14.3	9.6	10.1	9.6	9.6
Medi-Cal Admin Activity	4.8	8.5	6.2	4.6	6.5	7.6	6.5	6.5
Disaster Relief and Mitigation	35.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Other Federal Revenues	1.8	1.9	2.2	3.7	6.2	7.8	5.4	5.4
Total Federal Revenues	154.4	133.5	137.3	151.0	153.1	155.1	144.0	144.0
State Revenues								
K-12 Revenue Limit (State Portion)	2,105.4	2,592.9	2,791.7	2,912.3	2,912.0	2,843.1	2,762.7	2,762.7
Targeted Instruct Improv Grant (AB825)	470.6	481.1	523.9	553.1	575.9	575.3	537.3	537.3
Special Education	360.6	366.4	375.1	399.0	394.3	401.8	391.2	391.2
Class Size Reduction (K-3)	204.3	212.3	195.6	202.2	200.5	199.7	183.2	183.2
Quality Education Investment Act of 2006 (SB1133)	0.0	0.0	0.0	0.0	102.2	102.2	144.9	144.9
California State Lottery	98.0	113.7	119.1	109.3	101.8	97.5	97.0	97.0
Transportation	83.0	85.8	86.0	91.0	94.8	95.2	89.0	89.0
Year-Round School Operational Grants	62.7	82.9	87.3	71.6	70.0	89.9	71.9	71.9
Supplemental Hourly Program	0.0	0.0	0.0	0.0	79.7	65.6	69.6	69.6
ROC/Skills Center Entitlement	55.6	58.7	48.6	66.7	63.7	72.0	63.8	63.8
School/Library Improvement	1.0	0.5	0.0	52.7	54.8	54.8	50.9	50.9
Gov Prop - Instr Materials Block Grant, incl. Williams	20.3	39.6	41.7	45.6	45.6	45.9	41.9	41.9
Prof Dev Block Grant AB825 & Instr Buyout	23.0	22.7	27.3	29.6	29.2	32.6	27.3	27.3
Gov Prop - School Counselors Grades 7 - 12	0.0	0.0	0.0	20.0	23.4	20.6	17.6	17.6
Gov Prop - Arts & Music Block Grant	0.0	0.0	0.0	10.9	11.0	11.4	9.9	9.9
English Language Acquisition Program	10.9	12.4	11.9	10.6	11.0	10.0	9.4	9.4
School Safety	8.9	8.8	9.4	9.5	9.9	9.8	8.4	8.4
Class Size Reduction (9)	8.5	10.2	9.8	9.3	10.4	8.6	8.0	8.0
CAHSEE Intensive Instructional Services	0.0	0.0	1.3	7.6	7.9	8.1	7.5	7.5
Staff Development - Reading / Math	4.7	4.9	4.4	7.0	3.7	8.0	6.1	6.1
Gifted and Talented Students	5.3	5.4	5.6	5.7	5.7	5.8	5.6	5.6
Pupil Retention Block Grant AB825	0.0	0.0	4.8	5.1	5.3	5.3	4.9	4.9
Class Size Reduction (Morgan/Hart)	4.9	4.7	4.7	2.2	4.9	4.9	4.9	4.9
Charter Categorical Block Grant	1.3	2.2	2.0	2.8	4.8	3.5	3.7	3.7
Peer Assistance & Review Program	2.9	2.9	3.0	3.3	3.4	3.3	3.1	3.1
Pupil Assessment	1.5	4.9	3.3	2.9	3.2	3.2	3.0	3.0
Mental Health Programs	0.0	0.0	3.2	0.0	3.3	0.0	0.0	0.0
Gov Prop - Mandated Cost Reimbursement	3.1	16.8	5.5	100.0	3.0	0.0	0.0	0.0
Instructional Material Grant-ELL	0.0	0.0	0.0	0.0	2.0	5.7	0.0	0.0
Gov Prop - Arts & Music Equip & Supplies Grant	0.0	0.0	0.0	54.6	0.0	0.0	0.0	0.0
Discretionary Block Grant - Sch & District - One Time	0.0	0.0	0.0	61.3	0.0	0.0	0.0	0.0
Instructional Material, Library Materials & Educ Tech	0.0	0.0	0.0	11.1	0.0	0.0	0.0	0.0
All Other State Revenue, inc remaining Gov Props	3.8	49.5	13.6	5.5	16.9	10.1	8.4	8.4
Total State Revenues	3,540.0	4,179.6	4,378.5	4,862.6	4,854.3	4,793.7	4,631.3	4,631.3
Local Revenues								
K-12 Revenue Limit (Local portion)	1,195.4	839.0	777.6	811.3	741.2	782.4	780.4	780.4
Interest	18.2	28.2	35.8	55.4	54.9	61.0	44.6	44.6
E-Rate Reimbursement	5.8	16.3	11.0	11.7	12.5	12.5	18.9	18.9
Miscellaneous Donations	6.9	7.9	7.9	8.1	8.5	7.0	8.2	8.2
Insurance Proceeds	0.0	0.0	0.0	2.9	10.5	5.5	7.0	7.0
Charter - Fee for Service	0.0	2.4	5.2	6.8	4.4	6.4	6.9	6.9
Property Taxes for Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charter Sch Funding In-Lieu of Prop Taxes	8.9	7.6	7.2	7.1	0.0	0.0	0.0	0.0
Local CRA Programs	3.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Other Local Revenue	22.4	11.3	21.1	17.4	20.2	18.8	48.9	48.9
Total Local Revenues	1,261.3	912.8	865.8	920.7	852.2	893.5	914.9	914.9
Other Financing Sources								
Interfund Transfers	8.3	28.3	34.7	53.7	64.5	102.8	93.8	93.8
Long Tem Debt Proceeds Capital Leases	7.6	2.0	1.3	2.4	2.0	2.4	2.0	2.0
Certificates of Participation	0.0	212.2	0.0	0.0	0.0	0.0	0.0	0.0
Sales of Property	11.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SFP Transfers & District Match	(0.2)	(0.2)	0.1	0.0	0.0	0.0	0.0	0.0
Flexibility Transfers	4.6	0.0	7.0	0.0	0.0	0.0	0.0	0.0
Interprogram Support	13.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Restricted Programs	0.0	0.0	0.0	(40.5)	0.0	(9.2)	0.0	0.0
All Other Financing Sources	0.0	6.0	0.1	0.0	0.0	0.0	0.0	0.0
Total Other Financing Sources	45.8	248.3	43.3	15.6	66.5	96.0	95.8	95.8
Total All Sources	5,001.6	5,474.1	5,425.0	5,949.9	5,926.1	5,938.3	5,786.0	5,786.0

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



	2004-05 <i>Actual Amounts</i>	2005-06 <i>Actual Amounts</i>	2006-07 <i>Actual Amounts</i>	2007-08 <i>Estimated Amounts</i>	2008-09 <i>Estimated Amounts</i>	2009-10 <i>Estimated Amounts</i>	2010-11 <i>Estimated Amounts</i>
Revenue Limit Sources	\$3,431.9	\$3,569.3	\$3,723.6	\$3,625.4	\$3,543.2	\$3,563.2	\$3,536.9
Federal Revenues	\$133.5	\$137.3	\$151.0	\$155.1	\$144.0	\$141.8	\$135.1
Other State Revenues	\$1,586.7	\$1,586.8	\$1,948.7	\$1,941.9	\$1,868.6	\$1,897.7	\$1,897.7
Other Local Revenues	\$73.8	\$88.2	\$106.5	\$105.6	\$127.5	\$85.7	\$83.0
Subtotal	\$5,225.9	\$5,381.6	\$5,929.8	\$5,828.0	\$5,683.3	\$5,688.4	\$5,652.7
Other Financing Sources	\$248.3	\$43.3	\$20.2	\$110.2	\$102.8	\$118.9	\$76.5
Total Estimated Revenues	\$5,474.2	\$5,424.9	\$5,950.0	\$5,938.2	\$5,786.1	\$5,807.3	\$5,729.2

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Unconsolidated Summary of Revenues by Fund

Amounts in \$millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	\$5,474.1	\$5,425.0	\$5,949.9	\$5,926.1	\$5,926.1	\$5,938.3	\$5,786.0	\$5,786.0
General Fund - Specially Funded (000S/010)	\$974.2	\$1,140.5	\$1,037.9	\$1,233.4	\$1,233.4	\$1,052.5	\$1,006.0	\$1,006.0
Adult Education Fund - Regular (029/110)	\$144.3	\$157.2	\$176.4	\$183.5	\$183.5	\$197.9	\$190.7	\$190.7
Adult Education Fund - SFP (029/110)	\$34.2	\$30.6	\$28.0	\$55.8	\$55.8	\$28.2	\$40.7	\$40.7
Child Development Fund - Regular (011/120)	\$89.3	\$94.9	\$105.2	\$112.9	\$112.9	\$99.5	\$109.3	\$109.3
Child Development Fund - SFP (011/120)	\$20.1	\$17.0	\$18.6	\$46.0	\$46.0	\$22.2	\$30.2	\$30.2
Cafeteria Fund (030/130)	\$261.4	\$263.6	\$253.5	\$301.2	\$301.2	\$284.3	\$342.8	\$342.8
Deferred Maintenance Fund (027/140)	\$54.2	\$63.5	\$67.8	\$64.1	\$64.1	\$67.8	\$0.0	\$0.0
Operating Funds	\$7,051.7	\$7,192.3	\$7,637.3	\$7,923.1	\$7,923.1	\$7,690.7	\$7,505.8	\$7,505.8
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	\$10.7	\$10.7	\$19.1	\$4.0	\$4.0	\$6.6	\$2.5	\$2.5
Building Fund - Measure K (044/213)	\$26.0	\$23.6	\$656.0	\$922.7	\$922.7	\$167.3	\$626.5	\$626.5
Building Fund - Measure R (043/210)	\$204.3	\$920.1	\$432.2	\$2,564.0	\$2,564.0	\$582.9	\$1,603.8	\$1,603.8
Building Fund - Measure Y (042/214)	\$0.0	\$404.0	\$8.3	\$1,398.2	\$1,398.2	\$316.9	\$1,054.0	\$1,054.0
County Sch Facilities Fund - Prop 1D (068/35)	\$0.0	\$0.0	\$16.1	\$703.2	\$703.2	\$20.5	\$504.8	\$504.8
County Sch Facilities Fund - Prop 55 (067/35)	\$37.4	\$365.4	\$404.2	\$819.9	\$819.9	\$916.1	\$418.6	\$418.6
County Sch Facilities Fund - Prop 47 (066/35)	\$62.4	\$8.4	\$16.2	\$708.6	\$708.6	\$314.6	\$20.5	\$20.5
County Sch Facilities Fund - Prop 1A (065/35)	(\$0.7)	\$23.1	\$3.4	\$1.9	\$1.9	\$2.3	\$1.1	\$1.1
Special Reserve Fund (015/401)	\$132.0	\$51.9	\$82.8	\$176.4	\$176.4	\$173.7	\$385.0	\$385.0
Special Reserve Fund - CRA (017/400)	\$3.5	\$2.1	\$5.2	\$4.2	\$4.2	\$9.4	\$4.2	\$4.2
Special Reserve Fund - FEMA (022/402)	(\$2.6)	\$7.7	\$0.4	\$8.9	\$8.9	\$1.9	\$7.1	\$7.1
Special Resv Fund - FEMA - Haz Mit (062/4)	\$10.8	\$2.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Facilities Acct Fund (073/250)	\$80.1	\$91.9	\$105.5	\$88.2	\$88.2	\$81.1	\$63.0	\$63.0
State Sch Bldg Lease/Purch Fund (074/300)	(\$5.7)	(\$1.4)	(\$2.0)	\$7.1	\$7.1	\$2.9	\$0.4	\$0.4
Building Fund (070/212)	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1	\$0.3	\$0.1	\$0.1
Capital Funds	\$558.4	\$1,909.5	\$1,748.1	\$7,407.6	\$7,407.6	\$2,596.4	\$4,691.5	\$4,691.5
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	\$311.2	\$1,034.4	\$477.7	\$542.2	\$542.2	\$582.9	\$542.2	\$542.2
Capital Services Fund (071/560)	\$401.8	\$211.2	\$36.9	\$39.7	\$39.7	\$59.9	\$193.0	\$193.0
Tax Override Fund (005/530)	\$0.5	\$0.4	\$0.4	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2
Debt Service Funds	\$713.5	\$1,246.0	\$515.0	\$582.0	\$582.0	\$643.0	\$735.4	\$735.4
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	\$660.4	\$715.8	\$762.5	\$845.1	\$845.1	\$841.0	\$859.2	\$859.2
Worker's Compensation Fund (013/671)	\$180.6	\$205.3	\$185.9	\$106.7	\$106.7	\$115.8	\$56.7	\$56.7
Liability Self-Insurance Fund (016/672)	\$16.8	\$13.1	\$15.7	\$17.0	\$17.0	\$25.7	\$21.9	\$21.9
Internal Service Funds	\$857.8	\$934.2	\$964.0	\$968.7	\$968.7	\$982.5	\$937.8	\$937.8
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Attendance Incentive Reserve Fund (046/710)	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1
Fiduciary Funds	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total All Funds	\$9,181.5	\$11,282.0	\$10,865.3	\$16,881.5	\$16,881.5	\$11,912.6	\$13,870.6	\$13,870.6

SUPERINTENDENT'S 2008-09 FINAL BUDGET
Unconsolidated Summary of Expenditures by Fund

Amounts in \$millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$5,919.4	\$6,012.8	\$6,205.9	\$5,866.4
General Fund - Specially Funded (000S/010)	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,288.3	\$1,099.0	\$1,061.8	\$1,035.3
Adult Education Fund - Regular (029/110)	\$138.8	\$145.1	\$161.4	\$211.9	\$189.0	\$197.8	\$224.5	\$198.7
Adult Education Fund - SFP (029/110)	\$34.2	\$30.6	\$28.0	\$55.8	\$55.8	\$28.2	\$40.7	\$40.7
Child Development Fund - Regular (011/120)	\$87.5	\$92.4	\$100.3	\$117.8	\$106.4	\$108.5	\$111.0	\$108.1
Child Development Fund - SFP (011/120)	\$20.1	\$17.1	\$18.6	\$46.4	\$46.4	\$22.2	\$30.6	\$30.6
Cafeteria Fund (030/130)	\$247.9	\$245.7	\$258.7	\$334.5	\$334.5	\$300.2	\$364.8	\$334.8
Deferred Maintenance Fund (027/140)	\$18.7	\$9.8	\$24.5	\$200.3	\$50.2	\$62.3	\$159.3	\$95.3
<i>Total Operating Funds</i>	\$6,969.9	\$7,021.2	\$7,318.7	\$8,550.7	\$7,990.0	\$7,831.0	\$8,198.5	\$7,709.9
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	\$242.0	\$58.9	\$95.6	\$124.9	\$94.6	\$26.7	\$118.2	\$88.2
Building Fund - Measure K (044/213)	\$661.0	\$691.7	\$682.8	\$1,094.5	\$929.5	\$332.6	\$806.4	\$566.4
Building Fund - Measure R (043/210)	\$379.0	\$402.8	\$400.3	\$2,905.5	\$1,183.5	\$479.7	\$2,081.1	\$1,081.1
Building Fund - Measure Y (042/214)	\$0.0	\$235.8	\$65.0	\$1,516.0	\$505.6	\$109.4	\$1,372.7	\$572.7
County Sch Facilities Fund - Prop 1D (068/35)	\$0.0	\$0.0	\$0.1	\$703.2	\$358.0	\$16.4	\$524.9	\$324.9
County Sch Facilities Fund - Prop 55 (067/352)	\$18.3	\$161.2	\$250.7	\$1,337.9	\$667.9	\$318.1	\$1,393.5	\$793.5
County Sch Facilities Fund - Prop 47 (066/351)	\$71.5	\$18.4	\$70.1	\$710.4	\$260.4	\$127.1	\$209.0	\$149.0
County Sch Facilities Fund - Prop 1A (065/35)	\$169.0	\$118.8	\$20.1	\$28.9	\$28.9	\$13.2	\$40.1	\$40.1
Special Reserve Fund (015/401)	\$115.3	\$151.6	\$118.8	\$258.3	\$190.5	\$194.2	\$484.3	\$384.3
Special Reserve Fund - CRA (017/400)	\$0.0	\$0.8	\$0.9	\$19.5	\$2.5	\$4.4	\$25.3	\$15.3
Special Reserve Fund - FEMA (022/402)	(\$2.6)	\$5.8	\$2.7	\$9.9	\$5.9	\$1.9	\$7.1	\$7.1
Special Resv Fund - FEMA - Haz Mit (062/40)	\$8.6	\$2.4	\$0.0	\$2.8	\$2.8	\$0.0	\$2.0	\$2.0
Capital Facilities Acct Fund (073/250)	\$46.0	\$48.1	\$133.7	\$233.3	\$183.3	\$73.8	\$218.9	\$108.9
State Sch Bldg Lease/Purch Fund (074/300)	\$2.4	\$7.4	(\$0.7)	\$8.0	\$7.0	\$5.6	\$1.7	\$1.7
Building Fund (070/212)	\$0.1	\$0.0	\$0.1	\$2.2	\$1.2	\$0.1	\$2.4	\$0.8
<i>Total Capital Funds</i>	\$1,710.7	\$1,903.6	\$1,840.1	\$8,955.4	\$4,421.8	\$1,703.2	\$7,287.7	\$4,136.1
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	\$265.6	\$962.8	\$400.5	\$542.2	\$542.2	\$497.3	\$987.9	\$587.9
Capital Services Fund (071/560)	\$428.9	\$204.6	\$33.4	\$39.7	\$39.7	\$34.3	\$165.4	\$165.4
Tax Override Fund (005/530)	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1	\$0.3	\$0.3	\$0.3
<i>Total Debt Service Funds</i>	\$694.9	\$1,167.8	\$434.2	\$582.0	\$582.0	\$532.0	\$1,153.6	\$753.6
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	\$678.9	\$715.8	\$744.1	\$849.1	\$849.1	\$845.1	\$918.2	\$918.2
Worker's Compensation Fund (013/671)	\$294.7	\$97.6	(\$55.4)	\$125.6	\$125.6	\$73.9	\$105.2	\$105.2
Liability Self-Insurance Fund (016/672)	\$17.2	\$13.5	\$16.1	\$17.0	\$17.0	\$26.1	\$21.9	\$21.9
Job Cost Fund (009/)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Internal Service Funds</i>	\$990.8	\$827.0	\$704.8	\$991.7	\$991.7	\$945.1	\$1,045.3	\$1,045.3
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	\$0.2	\$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	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
<i>Total Fiduciary Funds</i>	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
Total All Funds	\$10,366.6	\$10,919.7	\$10,297.7	\$19,080.0	\$13,985.6	\$11,011.2	\$17,685.9	\$13,645.7



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

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

LAUSD
Estimated Expenditures
\$13,645.8M

Row
Totals

Row A
All Funds

\$13,645.7

General Fund <small>R,SFP</small>	Adult Ed. Fund <small>R,SFP</small>	Child Dev. Fund <small>R,SFP</small>	Cafeteria Fund	Deferred Maint. Fund	Capital Funds	Fiduciary Funds	Intrnl Svcs Funds	Debt Svc. Funds
\$6,901.7M	\$239.4M	\$138.7M	\$334.8M	\$95.3M	\$4,136.1M	\$0.8M	\$1,045.3M	\$753.6M

Row B
Dist. Defined Pgms

\$6,901.7

General Program	Special Educ.	Options Program	Reserves*	Hourly Int/Rmdtn	After School Pgm	TIIG	Regional Occ Ctrs	Cmpstry & Biling. Educ.	Interfund Transfers	Repair/Genl Maint
\$3,625.8M	\$1,452.2M	\$80.7M	\$0.0 M	\$68.6M	\$130.7M	\$577.8M	\$88.2M	\$650.1M	\$48.7M	\$178.9M

Row C
SFP

\$1,035.3

Specially Funded	Specially Funded				Specially Funded		Specially Funded	Specially Funded
\$248.9M	\$21.2M				\$108.6M		\$6.5M	\$650.1M

Row D
GFRP

\$5,866.4

Regular Program	Regular Program	Regular Program	Regular Program*	Regular Program	Regular Program	Regular Program	Regular Program		Regular Program	Regular Program
\$3,376.9M	\$1,431.0M	\$80.7M	\$0.0 M	\$68.6M	\$22.1M	\$577.8M	\$81.7M		\$48.7M	\$178.9M

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 \$2.94 billion. 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 \$1.43 billion 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 \$577.8 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 \$432.9 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 \$178.9 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. For the 2008-09 fiscal year, due to State budget shortfalls, the allowable percentage has been decreased to 2%. In recognition of the need to continue maintaining school facilities, the District has reduced its maintenance funding from 3% in 2007-08 to 2.5% in 2008-09
- The “Regional Occupational Centers/Skills Centers” portion of the budget includes estimated expenditures of \$81.7 million. This program, funded by the State, provides training for various job-related skills and occupations.
- The “Options Program” portion of the budget includes estimated expenditures of \$80.7 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 “Hourly Intervention/Remediation” portion of the budget includes estimated expenditures of \$68.6 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 “Interfund Transfers” portion of the budget includes estimated expenditures of \$48.7 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.

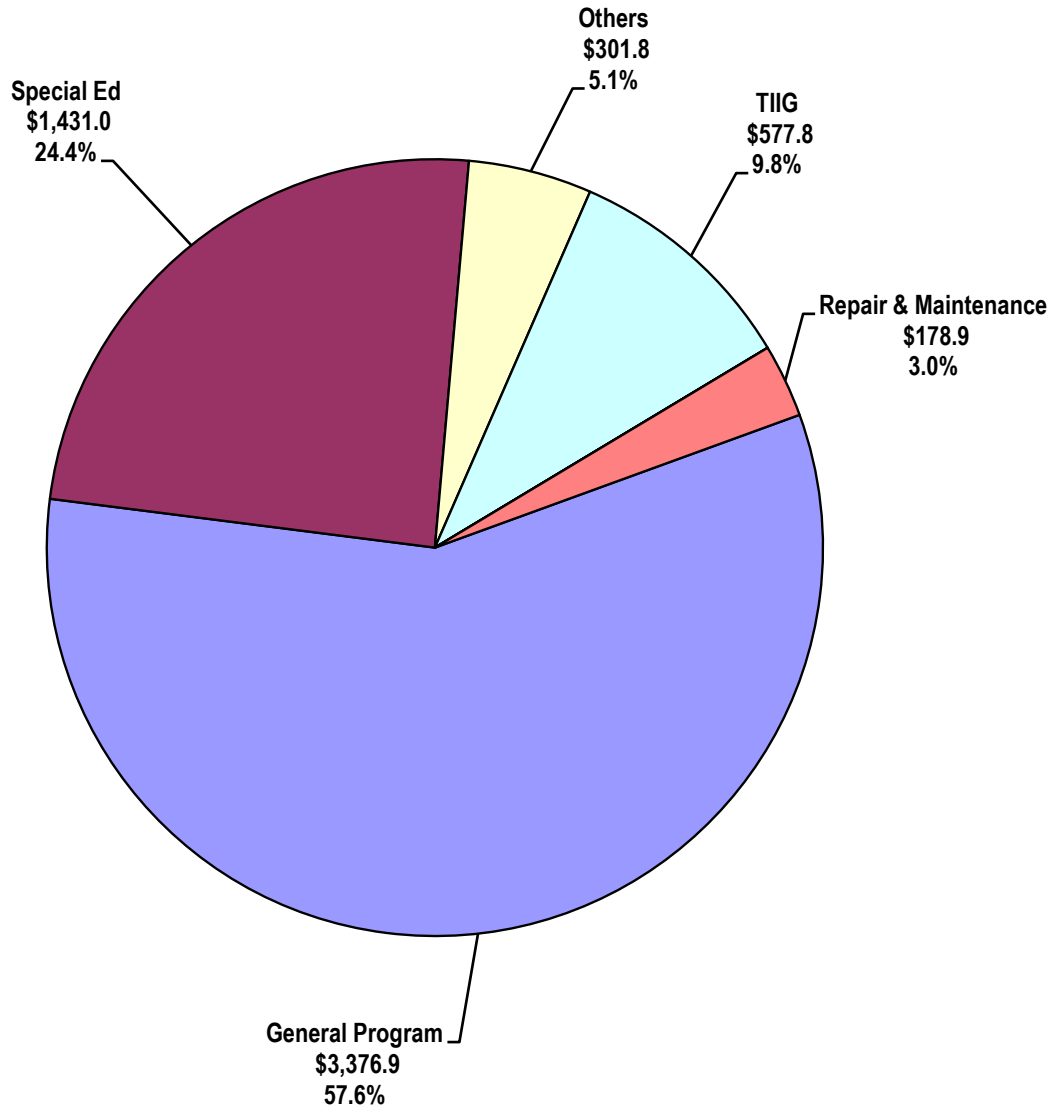
- The “After School Programs” portion of the budget includes estimated expenditures of \$22.1 million. This portion of the budget uses unrestricted funds to pay for recreation-oriented after school programs.
- The “Reserves” portion of the budget includes no estimated expenditures. Much of this District 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). The State requirement for the Reserve for Economic Uncertainties is based on the ADA of individual school districts; normally, the largest districts are required to maintain a 1% reserve. For 2008-09, given the State’s revenue shortfall, the allowable percentage for the largest districts, including the Los Angeles Unified School District, has been reduced to 0.5%. The District has chosen to maintain its reserve at the full 1%.

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 = \$5,866.4

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

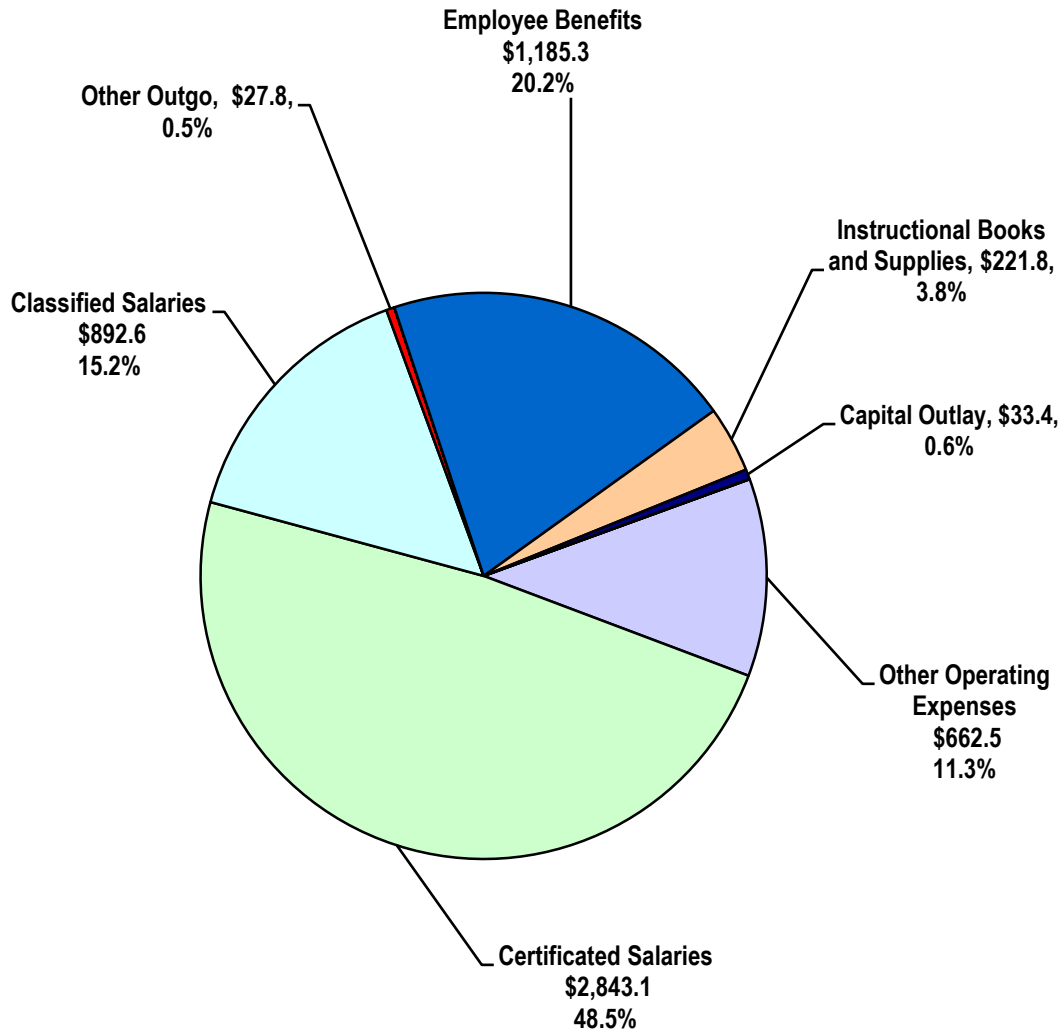
Estimated Expenditures by Object General Fund Regular Program

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 = \$ 5,866.4

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

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

	2004-05 Final Budget Authorized \$Millions	2005-06 Final Budget Authorized \$Millions	2006-07 Final Budget Authorized \$Millions	2007-08 Final Budget Authorized \$Millions	2008-09 Final Budget Authorized \$Millions	Percent of 2008-09 Total Authorized
AUTHORIZED EXPENDITURES						
School and Office Operating Budgets						
School Budgets	\$6,282.5	\$6,562.0	\$7,034.1	\$7,226.7	\$7,211.2	40.8%
Nonschool Budgets (Operational)	\$614.2	\$644.8	\$695.5	\$633.9	\$586.3	3.3%
Nonschool Budgets (Operational, Special Projects)	\$29.9	\$48.0	\$70.2	\$102.9	\$108.7	0.6%
Nonschool Budgets (Administered)	\$124.4	\$166.1	\$147.0	\$137.1	\$149.1	0.8%
Nonschool Budgets (Capital Expense)	\$0.0	\$0.0	\$2.3	\$2.3	\$2.3	0.0%
Budget for Districtwide Expenditures	\$112.8	\$142.8	\$187.5	\$147.6	\$111.3	0.6%
Authorized Expenditures - Undetermined Type	\$28.4	\$31.1	\$24.3	\$52.1	\$33.5	0.2%
Subtotal	\$7,192.2	\$7,594.9	\$8,160.9	\$8,302.7	\$8,202.4	46.4%
Capital Expenditures and Debt Services	\$5,331.8	\$5,197.3	\$6,200.8	\$9,437.3	\$8,161.5	46.1%
Miscellaneous Categories of Expense						
Employee Benefit Adjustments	\$880.3	\$729.2	\$801.8	\$878.6	\$911.8	5.2%
Allowance for New Grants (Unimplemented)	\$238.3	\$219.4	\$134.3	\$218.7	\$27.0	0.2%
Interfund Transfer	\$254.2	\$188.7	\$222.7	\$238.6	\$380.2	2.1%
Detached Service**	\$0.0	\$0.0	-\$0.2	\$4.1	\$4.1	0.0%
Subtotal	\$1,372.9	\$1,137.3	\$1,158.6	\$1,339.9	\$1,323.2	7.5%
TOTAL AUTHORIZED EXPENDITURES	\$13,896.8	\$13,929.5	\$15,520.3	\$19,080.0	\$17,687.1	100.0%
Reserves (General Fund)	\$45.3	\$134.1	\$166.9	\$93.9	\$98.6	
Reserves (Other Funds)	\$0.0	\$0.0	\$185.5	\$429.0	\$194.5	
TOTAL APPROPRIATIONS	\$13,942.1	\$14,063.5	\$15,872.7	\$19,602.9	\$17,980.2	
Check total	\$13,942.1	\$14,063.5	\$15,872.7	\$19,602.9	\$17,980.2	
Difference	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	

*All Funds except Job Cost and Charter Schools

**Detached Service occurs when the salary and benefits of an LAUSD employee are reimbursed by another agency. In prior years, the expenditures were reduced to zero by agency reimbursements. In 2007-08 the agency reimbursements will be recorded as revenues.

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

**UNCONSOLIDATED AUTHORIZED FTEs
BY TYPE OF EXPENSE**

	2004-05 Final Budget Authorized	2005-06 Final Budget Authorized	2006-07 Final Budget Authorized	2007-08 Final Budget Authorized	2008-09 Final Budget Authorized	Percent of 2008-09 Total Authorized
AUTHORIZED FTEs						
School and Office Operating Budgets						
Schools Budgets	82,062.4	80,436.9	79,971.6	79,613.1	78,234.8	91.7%
School Budgets - Ltd/Spec	544.5	582.4	466.5	708.3	669.6	0.8%
Nonschool Budgets (Operational)	5,566.7	5,665.6	6,026.3	5,200.7	4,677.7	5.5%
Nonschool Budgets - Ltd/Spec (Operational)	339.8	496.3	739.2	1,075.0	1,119.0	1.3%
Nonschool Budgets (Administered)	497.5	554.7	570.6	610.5	508.9	0.6%
Authorized Expenditures - Undetermined Type	104.4	105.9	92.7	101.2	87.7	0.1%
Subtotal	89,115.3	87,841.8	87,866.9	87,308.8	85,297.7	100.0%
Miscellaneous Categories of Expense						
Districtwide Expense	0.1	0.2	0.2	1.5	(27.5)	0.0%
Detached Service	4.3	(0.1)	-	35.8	34.5	0.0%
Subtotal	4.4	0.1	0.2	37.3	7.0	0.0%
TOTAL AUTHORIZED FTEs	89,664.2	88,424.3	88,333.6	88,054.4	85,304.7	100.0%

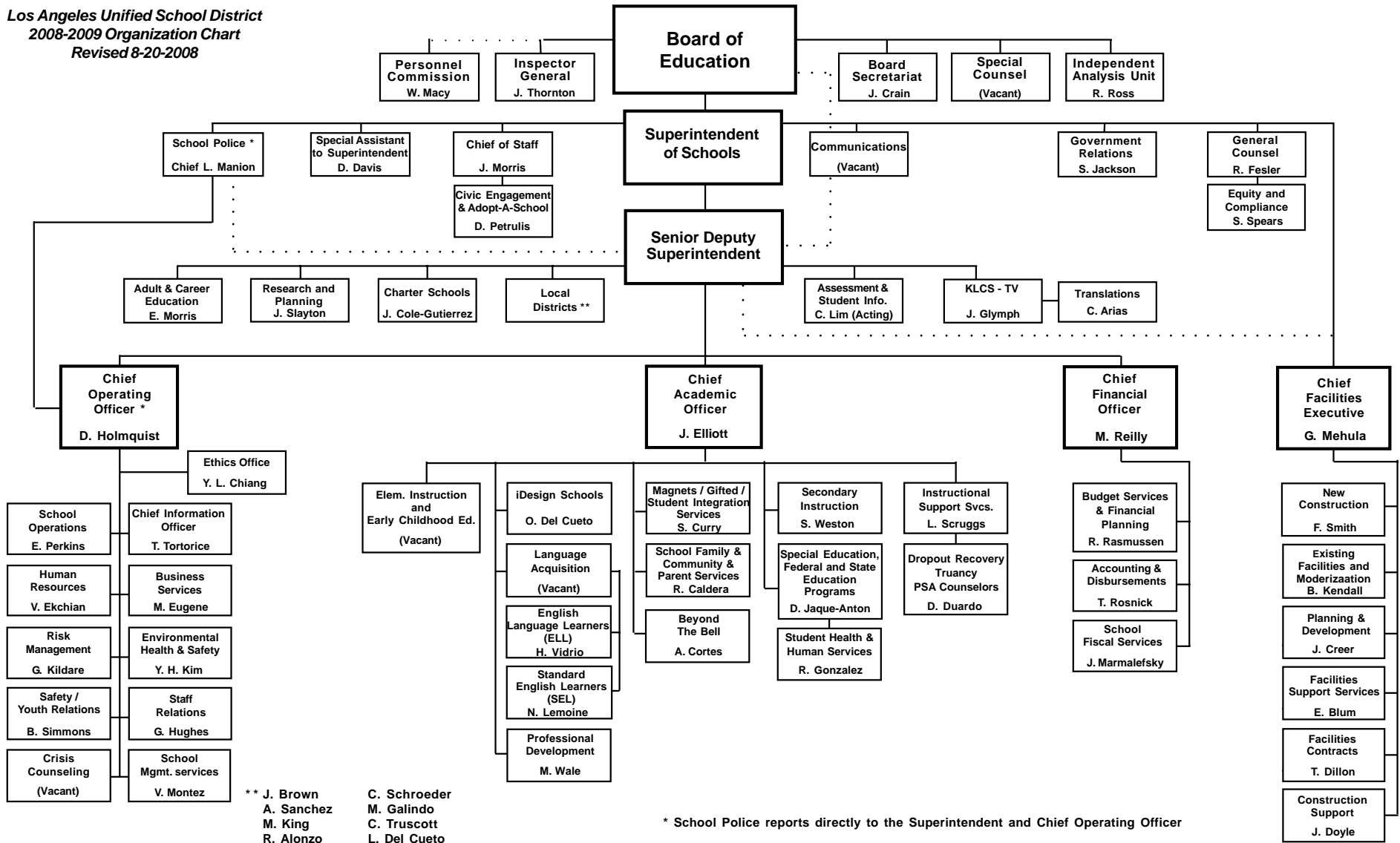
DISTRICT ORGANIZATION

Introduction

The organization chart on the following page summarizes the District's reporting relationships as they existed in August 2008.

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

Los Angeles Unified School District
2008-2009 Organization Chart
 Revised 8-20-2008



** J. Brown
 A. Sanchez
 M. King
 R. Alonzo

C. Schroeder
 M. Galindo
 C. Truscott
 L. Del Cueto

* School Police reports directly to the Superintendent and Chief Operating Officer

II. Budget by Type of School

	<u>Page</u>
Introduction	II-1
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-2
Elementary Schools –	
Mission Statement and Student Achievement Data	II-4
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-6
Middle Schools –	
Mission Statement and Student Achievement Data	II-8
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-10
Senior High Schools –	
Mission Statement and Student Achievement Data	II-12
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-14
Multi-Level Schools (“Span” Schools) –	
Mission Statement and Student Achievement Data	II-16
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-19
Special Education Schools –	
Mission Statement and Student Achievement Data	II-21
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-22
Non-Public Schools –	
Mission Statement and Student Achievement Data	II-24
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-25
Continuation High Schools –	
Mission Statement and Student Achievement Data	II-27
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-29
Opportunity Schools –	
Mission Statement and Student Achievement Data	II-31
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-33
Community Day Schools –	
Mission Statement and Student Achievement Data	II-35
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-37
Alternative Education and Work Centers –	
Mission Statement and Student Achievement Data	II-39
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-40
Beyond the Bell Learning Centers	
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-42
Community Adult Schools –	
Mission Statement and Student Achievement Data	II-44
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-45
Regional Occupational Centers –	
Mission Statement and Student Achievement Data	II-47
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-48
Skill Centers –	
Mission Statement and Student Achievement Data	II-50
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-51
Regional Occupational Programs –	
Mission Statement and Student Achievement Data	II-53
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-54
Early Education Programs –	
Mission Statement and Student Achievement Data	II-56
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-63
Health Centers –	
Mission Statement and Student Achievement Data	II-67
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-68
Fiscally Independent Charters –	
Mission Statement and Student Achievement Data	II-70
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-71
Undesignated Schools –	
Mission Statement and Student Achievement Data	II-73
Authorized Operating Expenditures and FTEs by Type of School and Major Object – Table	II-74

BUDGET BY TYPE OF SCHOOL

Introduction

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

Authorized Operating Expenditures by Type of School*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Elementary Schools	\$2,175.3	\$2,404.2	\$2,653.3	\$2,402.4	\$2,280.4
Middle Schools	\$809.4	\$887.2	\$1,010.7	\$936.3	\$979.2
High Schools	\$880.1	\$1,044.7	\$1,205.8	\$1,129.0	\$1,163.4
Span Schools	\$100.7	\$119.3	\$139.5	\$153.4	\$150.4
Special Education Schools	\$143.3	\$153.7	\$167.9	\$257.7	\$275.3
Non-Public Schools	\$167.2	\$166.1	\$164.8	\$175.9	\$182.0
Continuation High Schools	\$27.6	\$34.3	\$33.8	\$34.7	\$35.8
Opportunity Schools or Centers	\$18.3	\$18.9	\$19.2	\$20.6	\$20.6
Community Day Schools	\$13.8	\$14.5	\$14.6	\$15.1	\$15.1
Alternative Educ & Work Centers	\$9.3	\$8.2	\$12.4	\$14.9	\$14.6
Beyond the Bell Learning Centers	\$16.2	\$16.2			
Community Adult Schools	\$139.6	\$134.4	\$148.0	\$150.4	\$154.9
Regional Occupational Centers	\$51.6	\$49.4	\$49.0	\$45.6	\$48.4
Skill Centers	\$21.2	\$23.5	\$22.9	\$26.1	\$25.9
Regional Occupational Programs	\$5.8	\$5.5	\$6.1	\$6.3	\$5.6
Childrens' Centers	\$91.5	\$99.5	\$106.7	\$120.3	\$123.5
State Preschool	\$4.5	\$5.3	\$5.5	\$5.6	\$6.3
Health Centers	\$15.3	\$16.4	\$14.9	\$16.3	\$16.4
Independent Charter Schools	\$0.6	\$0.7	\$0.2	\$0.5	\$0.2
School Type Undesignated	\$1,591.4	\$1,360.0	\$1,258.9	\$1,715.6	\$1,713.4
Total Schools Budget	\$6,282.5	\$6,562.0	\$7,034.1	\$7,226.7	\$7,211.2

*All Funds except Job Cost and Charter Schools

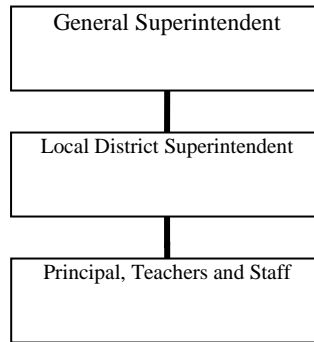
Authorized Operating FTEs by Type of School*

	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Elementary Schools	35,102.5	34,853.7	33,554.9	32,643.4	31,703.8
Middle Schools	12,833.1	12,703.7	12,657.1	12,613.1	12,450.9
High Schools	13,282.4	14,118.9	14,666.7	14,754.6	14,768.9
Span Schools	1,725.7	1,755.1	1,825.1	2,063.5	2,037.7
Special Education Schools	2,417.9	2,373.5	2,324.0	2,297.8	2,292.3
Non-Public Schools	90.1	89.1	80.9	65.8	60.4
Continuation High Schools	340.9	372.8	384.4	402.7	405.4
Opportunity Schools or Centers	245.8	244.5	246.2	248.8	245.9
Community Day Schools	221.1	226.0	241.7	243.3	235.1
Alternative Educ & Work Centers	190.0	188.9	233.1	324.7	283.3
Beyond the Bell Learning Centers	49.6	52.4	0.0	0.0	0.0
Community Adult Schools	2,070.3	1,872.4	1,994.7	2,120.6	2,133.2
Regional Occupational Centers	693.3	606.0	595.2	738.1	708.5
Skill Centers	318.7	326.9	323.4	366.0	371.9
Regional Occupational Programs	61.2	58.5	60.5	73.5	64.4
Childrens' Centers	1,851.6	1,953.3	1,985.9	2,136.0	2,045.8
State Preschool	0.0	0.0	0.0	114.0	136.0
Health Centers	233.7	238.7	218.4	171.5	176.0
Independent Charter Schools	875.8	37.7	34.9	4.3	2.5
School Type Undesignated	10,003.2	8,947.1	9,010.8	8,939.7	8,782.6
Total Schools FTEs	82,606.9	81,019.3	80,438.1	80,321.4	78,904.4

*All Funds except Fund 007 and 009

ELEMENTARY SCHOOLS

The District has 520 elementary schools. Of these, 437 are traditional elementary schools, 44 are elementary magnet centers, 11 are magnet schools, and 28 are primary centers. There are two elementary schools scheduled to open in 2008-09. The District served 302,510 students in elementary schools in 2007-08.



GOALS:

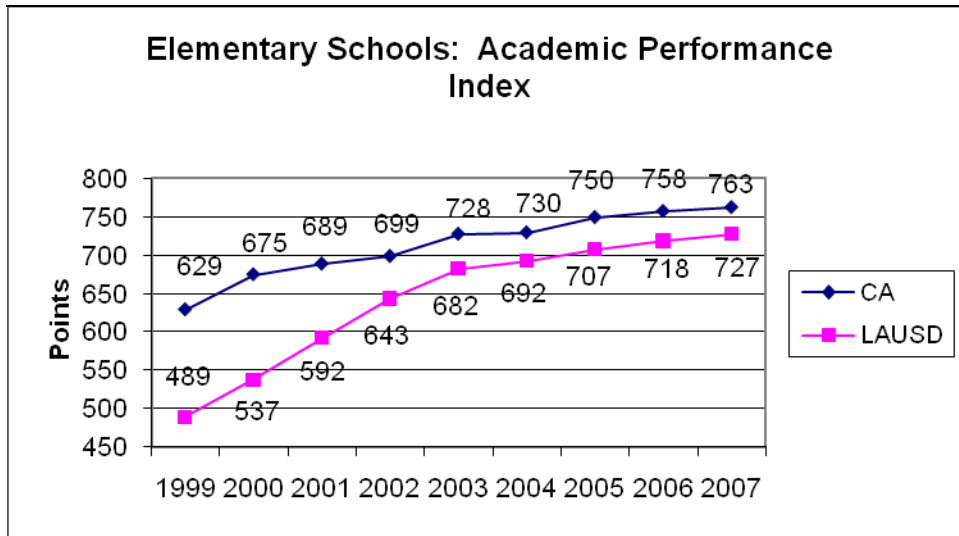
The District's fundamental goal is to improve student learning to enable all students to achieve high academic standards. It is the District's elementary schools that have the responsibility of setting this foundation. To reach this goal, the division of instruction has adopted the following charge: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

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

ELEMENTARY SCHOOLS (cont'd)

GROWTH IN STUDENT ACHIEVEMENT:

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress, both as measured against the District's previous performance and against the State as a whole. While gaining 238 API points between 1999 and 2007, the District has decreased the difference between its own API score and that of the State as a whole by 104 points, from a 140-point spread in 1999 to a difference of only 36 points in 2007 (in the following graph, the darker line indicates the State's annual API scores; the lighter line reflects the District's progress).



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Elementary Schools					
1000 Certificated Salaries	\$1,210.0	\$1,325.9	\$1,420.7	\$1,438.3	\$1,359.1
2000 Classified Salaries	\$267.6	\$272.5	\$304.8	\$291.6	\$289.3
3000 Employee Benefits	\$500.9	\$601.8	\$587.0	\$549.4	\$540.2
4000 Books and Supplies	\$156.7	\$157.1	\$261.1	\$140.6	\$134.7
5000 Other Operating Expenses	\$22.0	\$19.9	\$73.0	\$16.1	(\$44.0)
6000 Capital Outlay	\$9.7	\$8.9	\$6.3	\$8.9	\$0.7
7000 Other Outgo	\$8.3	\$18.2	\$0.4	(\$42.5)	\$0.4
Elementary Schools	\$2,175.3	\$2,404.2	\$2,653.3	\$2,402.4	\$2,280.4

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

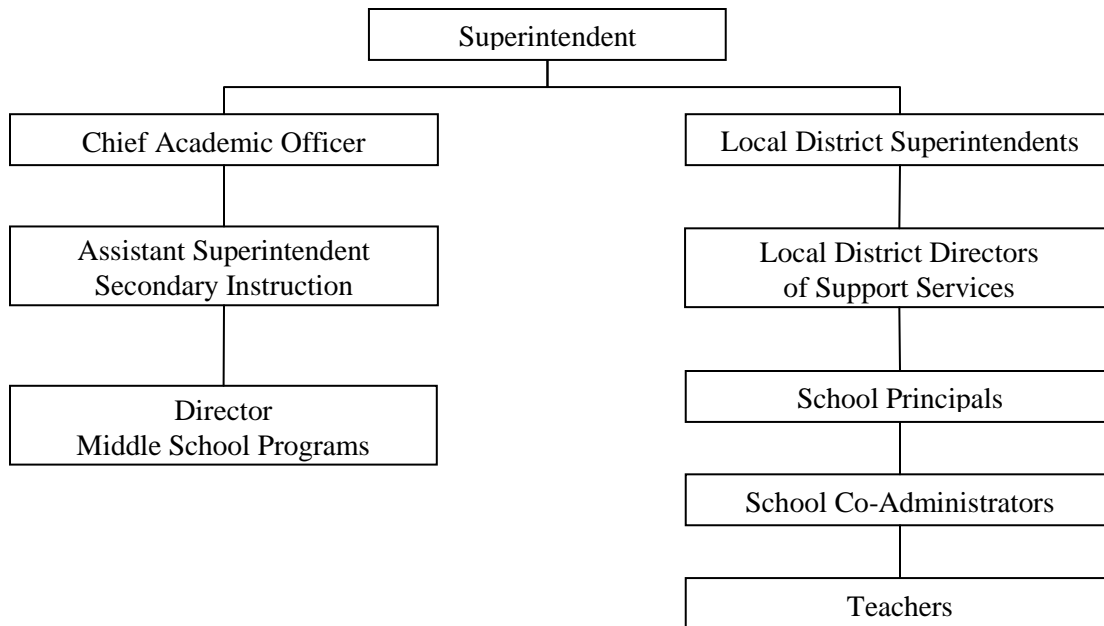
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final	Final	Final	Final	Final
		Budget	Budget	Budget	Budget	Budget
Elementary Schools						
1000	Certificated Salaries	25,551.8	25,176.3	24,084.6	23,670.4	23,158.8
2000	Classified Salaries	9,550.6	9,677.5	9,470.3	8,972.9	8,545.0
Elementary Schools		35,102.5	34,853.7	33,554.9	32,643.4	31,703.8

*All Funds except Fund 007 and 009

MIDDLE SCHOOLS

The District has 119 middle schools and centers, including 76 traditional middle schools and 43 middle school magnet centers. One new middle school is scheduled to open in 2008-09. District middle schools and centers served 141,683 students in 2007-08.

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



GOALS:

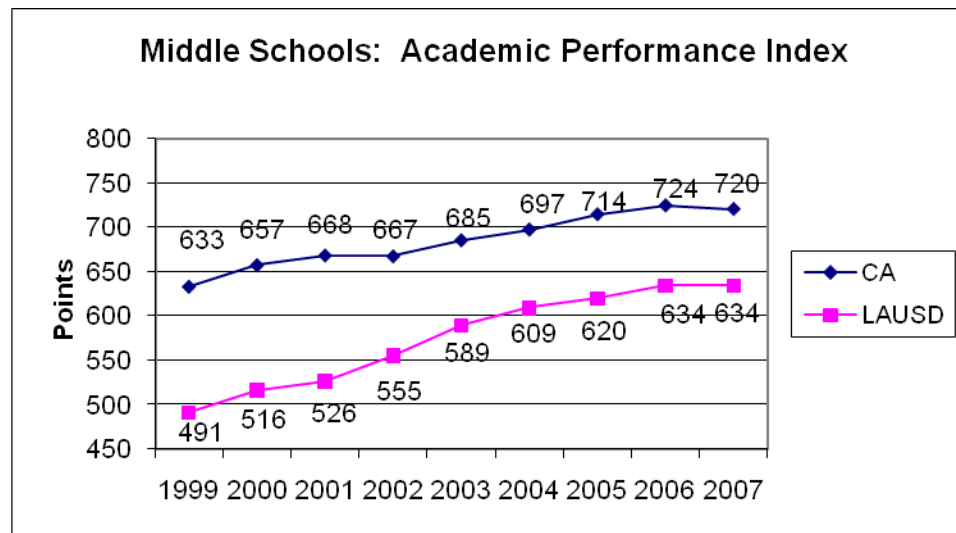
Goals for middle schools in California are defined by the State in content standards as measured by The California Standards Test which currently is administered in the areas of English/ Language Arts, Mathematics at the 6th, 7th, and 8th grade levels. In addition, District middle schools engage in programmatic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

MIDDLE SCHOOLS (cont'd)

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

GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the California standards Test(s), District middle schools have demonstrated significant academic progress, both as measured against the District's previous performance and against the State as a whole. The following chart indicates the progress made by middle schools in meeting the State's content standards over the past eight years:



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Middle Schools						
1000	Certificated Salaries	\$424.3	\$462.6	\$516.2	\$536.6	\$560.9
2000	Classified Salaries	\$109.0	\$107.7	\$125.3	\$123.3	\$122.5
3000	Employee Benefits	\$191.1	\$226.3	\$230.9	\$224.4	\$235.1
4000	Books and Supplies	\$69.1	\$68.9	\$108.6	\$63.2	\$75.6
5000	Other Operating Expenses	\$10.7	\$13.7	\$27.1	\$7.0	(\$16.6)
6000	Capital Outlay	\$1.8	\$1.7	\$2.4	\$1.8	\$1.6
7000	Other Outgo	\$3.4	\$6.3	\$0.1	(\$19.9)	\$0.1
Middle Schools		\$809.4	\$887.2	\$1,010.7	\$936.3	\$979.2

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

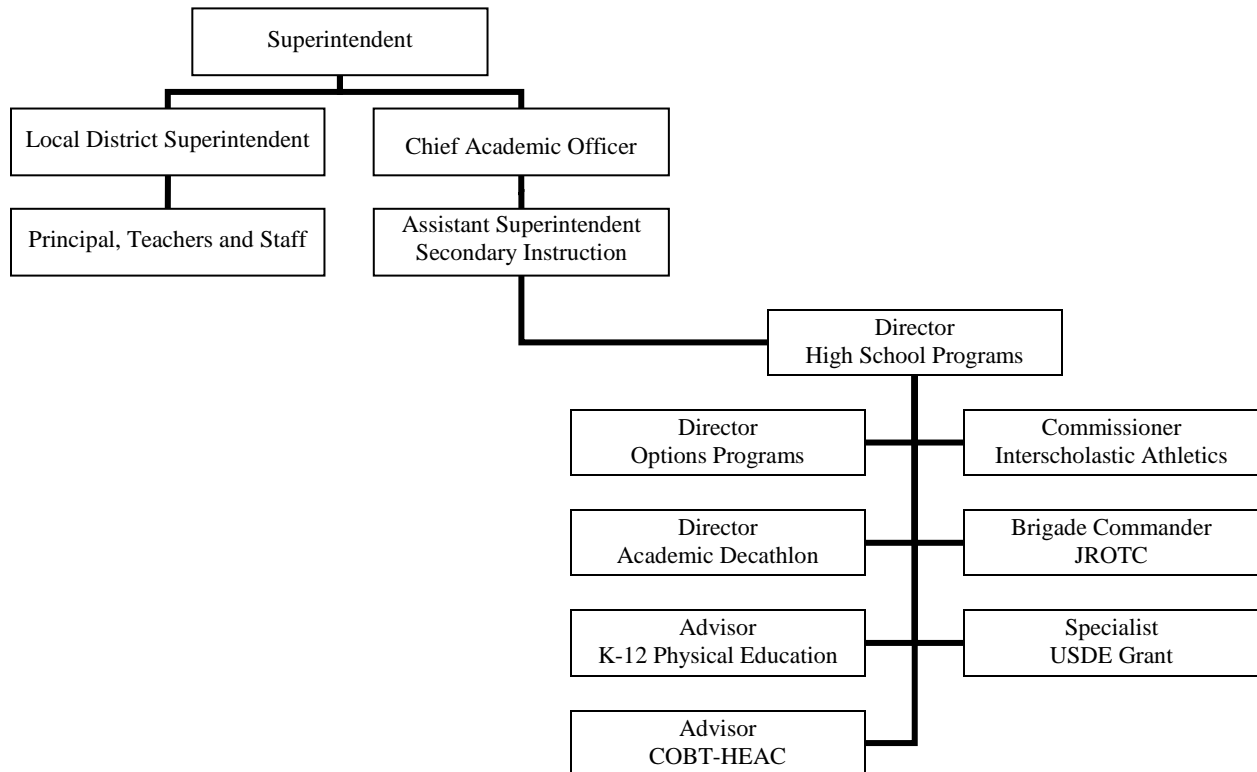
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Middle Schools						
1000	Certificated Salaries	8,761.2	8,690.2	8,510.9	8,454.7	8,391.0
2000	Classified Salaries	4,071.9	4,013.4	4,146.2	4,158.4	4,059.9
Middle Schools		12,833.1	12,703.7	12,657.1	12,613.1	12,450.9

*All Funds except Fund 007 and 009

SENIOR HIGH SCHOOLS

The District has 123 senior high schools and centers, including 68 traditional high schools, 51 high school magnet centers and 4 magnet high schools. Six new high schools are scheduled to open in 2008-09. District high schools and centers served 175,388 students in 2007-08.

GOALS:



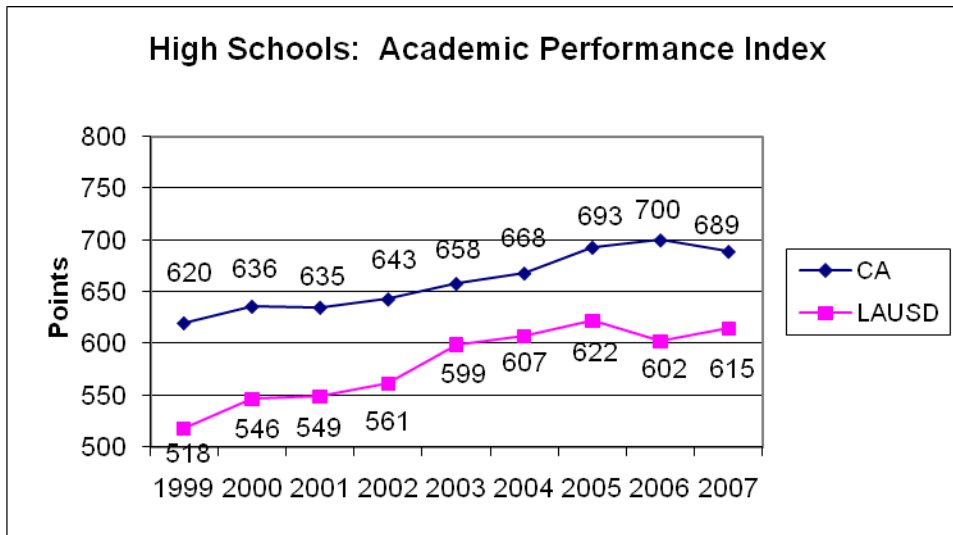
The fundamental goal of high schools is to enable all students to acquire the knowledge and skills necessary to successfully compete in higher education and careers. High schools offer a wide variety of “core” courses and electives to achieve this goal. Highest priorities at the high school level are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

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

SENIOR HIGH SCHOOLS (cont'd)

GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the California standards Test(s), District high schools demonstrated significant academic progress from 1999 through 2005, both as measured against the District's previous performance and against the State as a whole. Test scores regressed somewhat in these grades in 2006, but the District's improvement again exceeded statewide improvement significantly in 2007. The following chart indicates the progress made by high schools in meeting the State's content standards over the past eight years:



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
High Schools						
1000	Certificated Salaries	\$487.5	\$573.9	\$630.0	\$657.9	\$684.4
2000	Classified Salaries	\$105.1	\$112.1	\$136.0	\$136.9	\$142.1
3000	Employee Benefits	\$204.2	\$258.7	\$267.5	\$266.4	\$271.9
4000	Books and Supplies	\$63.5	\$75.2	\$119.6	\$78.2	\$78.1
5000	Other Operating Expenses	\$14.4	\$14.9	\$37.8	\$10.0	(\$19.6)
6000	Capital Outlay	\$2.5	\$3.4	\$14.8	\$4.1	\$5.6
7000	Other Outgo	\$2.9	\$6.6	\$0.1	(\$24.6)	\$0.9
High Schools		\$880.1	\$1,044.7	\$1,205.8	\$1,129.0	\$1,163.4

*All Funds except Job Cost and Charter Schools

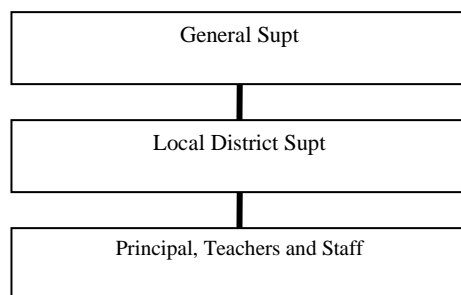
Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
High Schools						
1000	Certificated Salaries	9,502.8	10,073.2	10,188.5	10,203.6	10,277.5
2000	Classified Salaries	3,779.7	4,045.7	4,478.2	4,551.0	4,491.3
High Schools		13,282.4	14,118.9	14,666.7	14,754.6	14,768.9

*All Funds except Fund 007 and 009

MULTI-LEVEL SCHOOLS (“SPAN” SCHOOLS)

The District has 18 multi-level or “span” schools, including 11 traditional span schools and 7 span magnet schools. District span schools served 20,627 students in 2007-08.



GOALS:

The District’s fundamental goal is to improve student learning to enable all students to achieve high academic standards. To reach this goal, the highest priorities of span schools are:

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

GROWTH IN STUDENT ACHIEVEMENT:

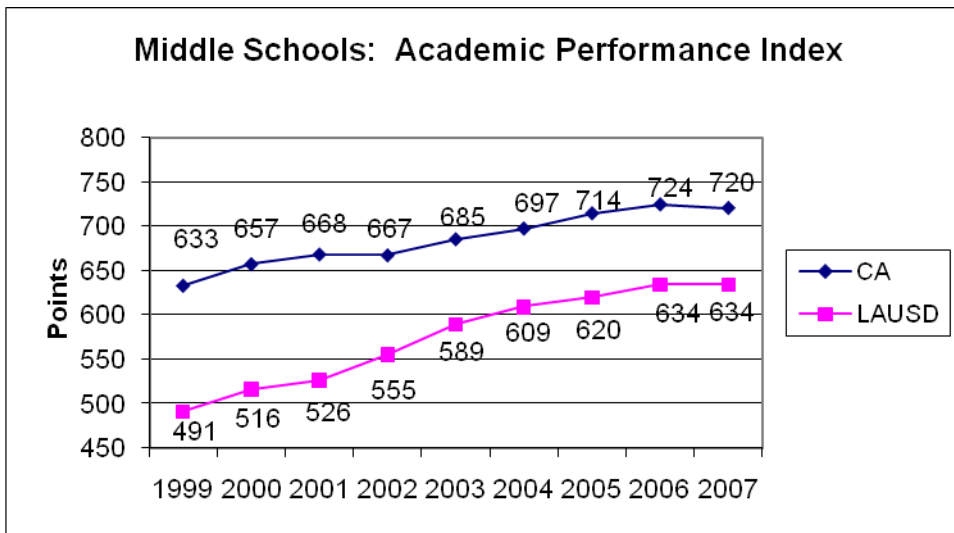
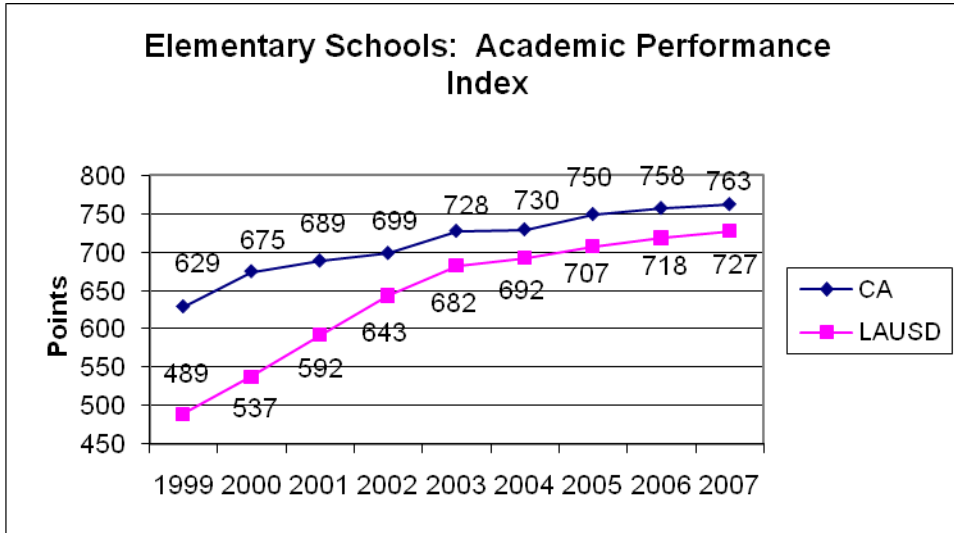
It can be expected that test results for span schools would approximately mirror those of the District’s elementary, middle, and senior high schools. Historical API results for all levels are indicated below.

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress, both as measured against the District’s previous performance and against the State as a whole. While gaining 238 API points between 1999 and 2007, the District has decreased the difference between its own API score and that of the State as a whole by 104 points, from a 140-point spread in 1999 to a difference of only 36 points in 2007.

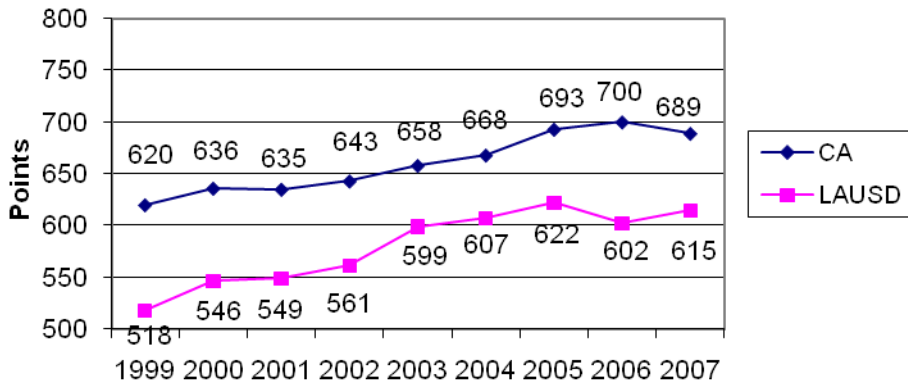
MULTI-LEVEL SCHOOLS (“SPAN” SCHOOLS) (cont’d)

Based on results of the California standards Test(s), District middle schools have demonstrated significant academic progress, both as measured against the District’s previous performance and against the State as a whole. The following chart indicates the progress made by middle schools in meeting the State’s content standards over the past eight years.

Based on results of the California standards Test(s), District high schools demonstrated significant academic progress from 1999 through 2005, both as measured against the District’s previous performance and against the State as a whole. Test scores regressed somewhat in these grades in 2006, but the District’s improvement again exceeded statewide improvement significantly in 2007.



High Schools: Academic Performance Index



Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Span Schools						
1000	Certificated Salaries	\$57.5	\$67.7	\$81.9	\$91.1	\$90.8
2000	Classified Salaries	\$12.7	\$13.1	\$16.3	\$17.6	\$17.7
3000	Employee Benefits	\$24.2	\$30.6	\$34.9	\$37.1	\$37.2
4000	Books and Supplies	\$4.6	\$5.5	\$5.5	\$6.6	\$3.6
5000	Other Operating Expenses	\$1.0	\$1.3	\$0.8	\$0.9	\$0.9
6000	Capital Outlay	\$0.4	\$0.2	\$0.1	\$0.0	\$0.0
7000	Other Outgo	\$0.3	\$0.9	\$0.0	\$0.0	\$0.1
Span Schools		\$100.7	\$119.3	\$139.5	\$153.4	\$150.4

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Span Schools						
1000	Certificated Salaries	1,237.4	1,261.2	1,300.5	1,465.1	1,454.8
2000	Classified Salaries	488.3	493.9	524.6	598.4	582.9
Span Schools		1,725.7	1,755.1	1,825.1	2,063.5	2,037.7

*All Funds except Fund 007 and 009

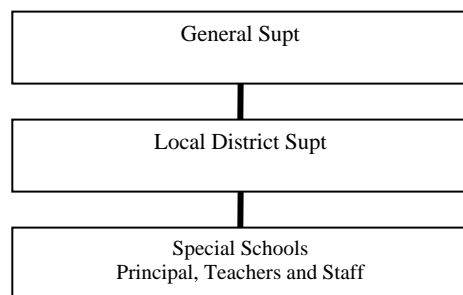
SPECIAL EDUCATION SCHOOLS

The District's special education schools align with the federal law, the Individuals with Disabilities Education Act (IDEA), requirement that each local education agency ensure that a continuum of educational placements is available to meet the needs of students with disabilities. The continuum includes instruction in regular classes, special classes on general education sites and special education schools as well as home instruction and instruction in hospitals. To the maximum extent appropriate, students with disabilities are educated on general education sites.

FUNCTIONS:

Specialized schooling occurs only when the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. Our special education schools serve students with severe to profound developmental and/or physical disabilities, as identified when an Individualized Education Program (IEP) team, which includes the parent, has determined that the student's physical and instructional needs cannot be met on a general education site. The District also has two schools which serve a low incidence population: pre-K-6th grade elementary school for students who are blind, and a pre-K-12+ span school for students who are deaf. Students at these two schools may be working in either the general education core curriculum or in an alternate curriculum for students who have moderate to severe disabilities

The District has 17 special education schools serving approximately 3,800 students during the 2006-07 school year. No new special education schools are scheduled to open in 2008-09. All special education schools are part of the Local District and are supervised by Local District Directors.



GOALS:

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

GROWTH IN STUDENT ACHIEVEMENT:

Based on the 2006 test results, the percentage of students with disabilities in the Los Angeles Unified School District who took the CAPA and scored at the proficient or advanced level has improved. The 2006 CAPA report consists of the test results for all students taking the CAPA, including students with severe disabilities on general education sites. *(Please note that the special education school for students who are blind and the school for students who are deaf serve students who are working in the Curriculum for Students with Moderate-Severe Disabilities and taking the appropriate level of CAPA as well as students who are working in the general education core curriculum at grade level and are taking the California Standards Test).*

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Special Education Schools						
1000	Certificated Salaries	\$54.5	\$58.3	\$64.8	\$67.6	\$65.7
2000	Classified Salaries	\$38.2	\$37.5	\$36.9	\$39.6	\$40.8
3000	Employee Benefits	\$35.9	\$44.2	\$42.5	\$47.2	\$49.4
4000	Books and Supplies	\$7.1	\$7.1	\$14.2	\$6.4	\$7.7
5000	Other Operating Expenses	\$7.3	\$5.9	\$9.3	\$6.4	\$111.6
6000	Capital Outlay	\$0.3	\$0.3	\$0.2		\$0.0
7000	Other Outgo	(\$0.1)	\$0.4	\$0.0	\$90.5	
Special Education Schools		\$143.3	\$153.7	\$167.9	\$257.7	\$275.3

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Special Education Schools						
1000	Certificated Salaries	995.3	982.8	967.2	946.8	946.2
2000	Classified Salaries	1,422.6	1,390.7	1,356.8	1,351.0	1,346.2
Special Education Schools		2,417.9	2,373.5	2,324.0	2,297.8	2,292.3

*All Funds except Fund 007 and 009

NONPUBLIC SERVICES

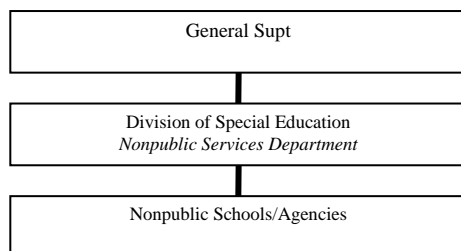
The Nonpublic Services (NPS) Department's primary responsibilities are: (1) the placement of students whose Individualized Education Program (IEP) indicates the need for a nonpublic school setting and oversight of their program in seventy six (76) different nonpublic schools; and (2) oversight of students receiving related services through nonpublic agencies (NPA).

FUNCTIONS:

The District enters into master contracts with approximately 168 NPS/NPA programs throughout the city, as well as NPS programs that are located outside Los Angeles County and the State of California. The NPS Department is also responsible for monitoring all of these programs to ensure compliance with State and federal education codes provisions and Master Contract provisions. The monitoring includes program audits, visitations and participation in the California Department of Education certification process and on-site reviews, as well as District Validation Reviews. The NPS Department acts as a liaison ensuring that the NPS student has equal access to all District resources and programs, and that data on these students are accurately collected and reported in the Welligent IEP System, SIS, CASEMIS, DSS, ISIS and to the Office of Independent Monitor (OIM) for the Modified Consent Decree (MCD).

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

- 3700 District students with disabilities will be educated in a NPS in 2007-2008
- 6000 District students with disabilities will receive related services by a NPA in 2006-07.



GOALS:

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

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Non-Public Schools						
1000	Certificated Salaries	\$4.6	\$4.7	\$4.4	\$4.2	\$3.9
2000	Classified Salaries	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3
3000	Employee Benefits	\$1.3	\$1.4	\$1.3	\$1.2	\$1.1
4000	Books and Supplies	\$1.7	\$2.4	\$2.1	\$2.2	\$1.2
5000	Other Operating Expenses	\$158.9	\$156.5	\$156.6	\$167.9	\$174.4
6000	Capital Outlay	\$0.2	\$0.2	\$0.1	\$0.1	\$1.1
7000	Other Outgo	\$0.2	\$0.6			
Non-Public Schools		\$167.2	\$166.1	\$164.8	\$175.9	\$182.0

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Non-Public Schools						
1000	Certificated Salaries	83.3	82.4	75.3	61.2	56.2
2000	Classified Salaries	6.8	6.7	5.7	4.6	4.2
Non-Public Schools		90.1	89.1	80.9	65.8	60.4

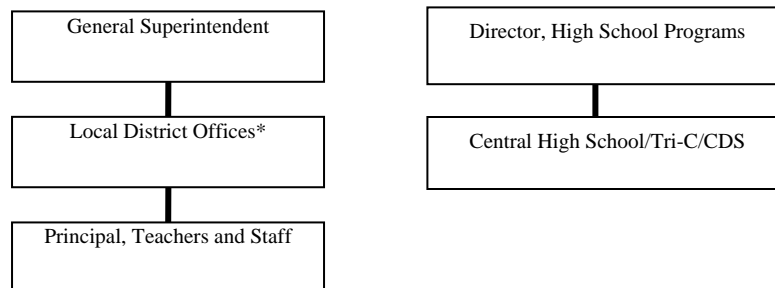
*All Funds except Fund 007 and 009

CONTINUATION HIGH SCHOOLS

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

In addition to providing state mandated academic courses for high school graduation, continuation education emphasizes guidance, career orientation, and/or a work-study schedule. Supplemental programs and services may include independent study, Regional Occupational Centers and Programs, career counseling, job placement, and apprenticeships. The District had 45 continuation high schools in 2007-2008. No new continuation high schools opened in 2007-2008 or are scheduled to open in 2008-2009.

The local districts supervise forty-four continuation schools. High School Programs supervises Central High School/Tri-C/CDS.



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

GOALS:

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

GROWTH IN STUDENT ACHIEVEMENT:

2006-2007 California Standards Tests in English Language Arts and Mathematics Results: As would be expected, the test scores earned by the at-risk students in Continuation High Schools were below District averages:

CONTINUATION HIGH SCHOOLS (cont'd)
2006-07

English/Language Arts Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	741	728	577	187	50
Percentage	32.5%	31.9%	25.3%	8.2%	2.2%

Mathematics Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	611	624	168	23	3
Percentage	42.8%	43.7%	11.8%	1.6%	0.2%

- ***The primary indicator of success:*** for continuation schools is their ability to serve at-risk young people (at any time during the school year) and, with the collaborative efforts of the staff, help students stay in school and begin working towards graduation. Test scores and other data are indicators used in determining the success of the program:
 - **Credit Completion:** is a strong indicator of student progress for at-risk students.
 - **CAHSEE Pass Rates:** indicate a school's student success towards fulfilling their graduation goals.
 - **Daily Attendance:** Continuation schools overall had earned a 94.937% attendance rate as of month six of 2006-07.
 - **Dropout Prevention:** Continuation schools provide at-risk, potential dropout students an opportunity to stay in school and are an integral component of the district's Dropout Prevention program.

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Continuation High Schools						
1000	Certificated Salaries	\$15.8	\$17.4	\$18.6	\$21.2	\$21.9
2000	Classified Salaries	\$2.9	\$3.2	\$3.3	\$3.5	\$3.5
3000	Employee Benefits	\$6.0	\$7.4	\$7.2	\$8.2	\$8.4
4000	Books and Supplies	\$1.5	\$4.2	\$2.6	\$1.3	\$1.5
5000	Other Operating Expenses	\$1.5	\$1.7	\$2.1	\$0.4	\$0.6
6000	Capital Outlay	(\$0.1)	\$0.1	\$0.0		\$0.0
7000	Other Outgo	\$0.0	\$0.4			
Continuation High Schools		\$27.6	\$34.3	\$33.8	\$34.7	\$35.8

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Continuation High Schools						
1000	Certificated Salaries	251.0	276.5	285.7	305.9	311.3
2000	Classified Salaries	89.9	96.4	98.7	96.8	94.0
Continuation High Schools		340.9	372.8	384.4	402.7	405.4

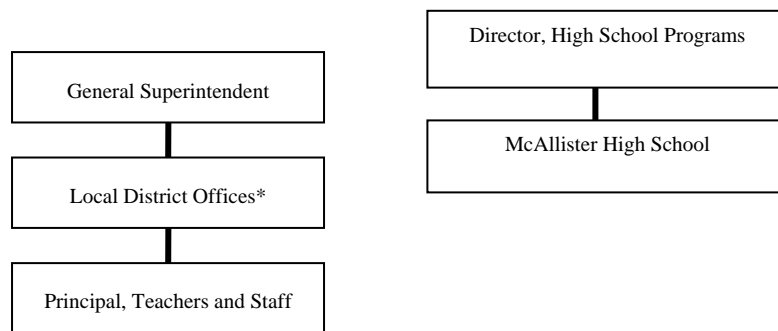
*All Funds except Fund 007 and 009

OPPORTUNITY SCHOOLS

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

Opportunity schools use an open entry enrollment process that enables students to be referred at any time during the school year. There are presently five opportunity schools, which together serve approximately 700 students. At present, there are no plans open to new opportunity schools. Four of the schools, Aggeler, Ramona, Riley, and Youth Opportunities Unlimited, are supervised by their respective local districts (Aggeler and Ramona operates both an opportunity school and a community day school). The Director of Senior High Programs supervises McAlister High School.

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



GOALS:

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

GROWTH IN STUDENT ACHIEVEMENT:

2006-2007 California Standards Tests in English Language Arts and Mathematics Results: As would be expected, the test scores earned by the at-risk students in Opportunity Schools were below District averages:

OPPORTUNITY SCHOOLS (cont'd)

English/Language Arts Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	475	647	617	258	99
Percentage	22.7%	30.9%	29.4%	12.3%	4.7%

Mathematics Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	424	561	227	69	14
Percentage	32.7%	43.3%	17.5%	5.3%	1.1%

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Opportunity Schools or Centers						
1000	Certificated Salaries	\$10.1	\$10.4	\$10.8	\$12.8	\$12.8
2000	Classified Salaries	\$1.5	\$1.5	\$1.5	\$1.6	\$1.5
3000	Employee Benefits	\$3.8	\$4.4	\$4.2	\$4.5	\$4.5
4000	Books and Supplies	\$1.3	\$1.2	\$1.4	\$1.0	\$1.0
5000	Other Operating Expenses	\$1.4	\$1.4	\$1.2	\$0.7	\$0.8
6000	Capital Outlay	\$0.0	\$0.0	\$0.0		
7000	Other Outgo		\$0.0			
Opportunity Schools or Centers		\$18.3	\$18.9	\$19.2	\$20.6	\$20.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

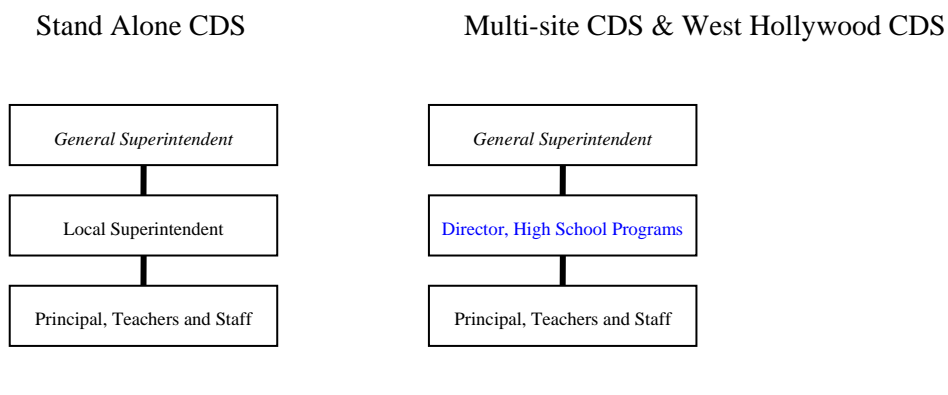
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Opportunity Schools or Centers						
1000	Certificated Salaries	191.1	191.4	194.4	204.1	203.7
2000	Classified Salaries	54.7	53.1	51.8	44.7	42.2
Opportunity Schools or Centers		245.8	244.5	246.2	248.8	245.9

*All Funds except Fund 007 and 009

COMMUNITY DAY SCHOOLS

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

The District had nine community day schools in 2007-2008, serving approximately 1,000 students. One new community day schools is scheduled to open in 2008-2009. In 2002, six opportunity high schools were converted to community day schools. Five of these six schools operate under the supervision of their local district superintendent. One school, CDS West Hollywood, reports to the Director of High School Programs. The three multi-site community day schools also operate under the supervision of the Director of High School Programs.



GOALS:

The primary goal of the community day schools is to provide a structured and caring educational environment so as to produce positive behavioral changes in students. A referral to a Community Day School is designed to be short-term, usually only for one year. These changes will permit the students to return to any program in the community. All schools have as main goals to improve academic and behavioral skills, and prevent students from dropping out of school.

GROWTH IN STUDENT ACHIEVEMENT:

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

2006-2007 California Standards Tests in English Language Arts and Mathematics Results:

As would be expected, the test scores earned by the at-risk students in Community Day Schools were below District averages:

English/Language Arts Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	262	254	128	37	6
Percentage	38.1%	37.0%	18.6%	5.4%	0.9%

COMMUNITY DAY SCHOOLS (cont'd)

Mathematics Test Score:	Far Below Basic	Below Basic	Basic	Proficient	Advanced
Students	258	251	63	12	3
Percentage	44.0%	42.8%	10.7%	2.0%	0.5%

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Community Day Schools						
1000	Certificated Salaries	\$7.4	\$7.8	\$8.2	\$8.9	\$8.7
2000	Classified Salaries	\$1.3	\$1.4	\$1.6	\$1.7	\$1.8
3000	Employee Benefits	\$2.9	\$3.5	\$3.5	\$3.6	\$3.7
4000	Books and Supplies	\$2.0	\$1.4	\$0.4	\$0.2	\$0.2
5000	Other Operating Expenses	\$0.3	\$0.4	\$0.4	\$0.6	\$0.6
6000	Capital Outlay	\$0.0	\$0.0	\$0.4		
7000	Other Outgo	\$0.0	\$0.0			
Community Day Schools		\$13.8	\$14.5	\$14.6	\$15.1	\$15.1

*All Funds except Job Cost and Charter Schools

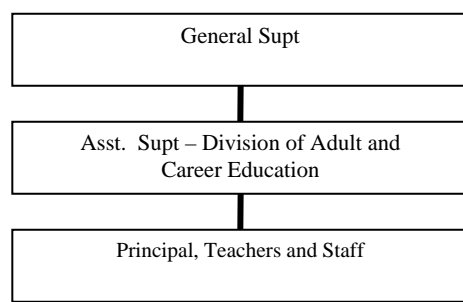
Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Community Day Schools						
1000	Certificated Salaries	175.6	178.3	185.9	189.7	178.9
2000	Classified Salaries	45.5	47.7	55.8	53.6	56.1
Community Day Schools		221.1	226.0	241.7	243.3	235.1

*All Funds except Fund 007 and 009

ALTERNATIVE EDUCATION AND WORK CENTERS

The District's Alternative Education and Work Centers (AEWC) provide students who have left the comprehensive high schools with additional educational opportunities leading to a high school diploma or equivalency, apprenticeships, and other career and technical education training programs. AEWC study centers operate on a client-centered basis with individualized educational and career technical training plans. The AEWC program offers competency and standards-based curriculum and courses that meet the A-G requirements. Independent study provides flexible scheduling allowing students to acquire employability skills, or to seek and maintain employment while earning a high school diploma or its equivalent. The District has 26 AEWCs, serving more than 8,000 students during the 2007-08 school year. AEWCs serve out-of-school youth ages 16-18 in grade levels 9-12 who have experienced barriers to academic or career success and for whom independent study is an appropriate option.



GOALS:

Goals for AEWCs are defined by California's Alternative Schools Accountability Model (ASAM) which measures persistence rate, credits completed, and GED pass rate. In addition, content standards are measured by the CAHSEE and California Standards Tests which currently are administered in the areas of English-Language Arts, Math, Science, and Social Science in grades 9-12.

GROWTH IN STUDENT ACHIEVEMENT:

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

	AEWC			LAUSD			California		
	2004	2005	2006	2004	2005	2006	2004	2005	2006
Math									
Tested	480	842	1582	43,845	68,354	80,904	447,110	639,860	795,243
Passed	149	283	592	25,460	33,959	40,306	329,225	402,151	467,168
% pass rate	31%	34%	37%	58%	50%	50%	74%	63%	59%
ELA									
Tested	463	792	1345	44,349	65,425	74,362	448,869	639,329	777,702
Passed	215	418	762	27,087	36,959	41,083	335,026	415,856	473,911
% pass rate	46%	53%	57%	61%	56%	55%	75%	65%	61%

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Alternative Educ & Work Centers					
1000	\$6.2	\$5.4	\$8.6	\$10.2	\$9.6
2000	\$0.4	\$0.3	\$0.6	\$1.0	\$1.0
3000	\$1.7	\$1.6	\$2.0	\$3.0	\$2.9
4000	\$0.6	\$0.5	\$0.6	\$0.7	\$0.6
5000	\$0.3	\$0.3	\$0.6		\$0.1
6000	\$0.0	\$0.0	\$0.0		\$0.4
7000		\$0.0			
Alternative Educ & Work Centers	\$9.3	\$8.2	\$12.4	\$14.9	\$14.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Alternative Educ & Work Centers						
1000	Certificated Salaries	180.4	177.0	217.7	289.6	250.4
2000	Classified Salaries	9.6	11.9	15.5	35.1	32.9
Alternative Educ & Work Centers		190.0	188.9	233.1	324.7	283.3

*All Funds except Fund 007 and 009

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Beyond the Bell Learning Centers					
1000	Certificated Salaries	\$6.3	\$6.6		
2000	Classified Salaries	\$1.4	\$1.4		
3000	Employee Benefits	\$1.3	\$1.5		
4000	Books and Supplies	\$4.1	\$3.6		
5000	Other Operating Expenses	\$1.9	\$1.9		
7000	Other Outgo	\$1.3	\$1.3		
Beyond the Bell Learning Centers		\$16.2	\$16.2		

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

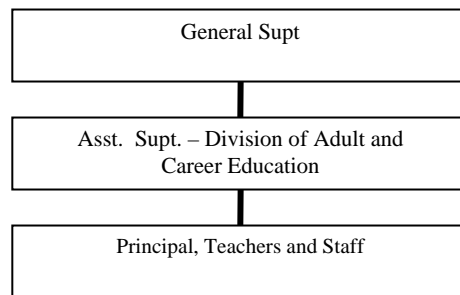
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Beyond the Bell Learning Centers						
1000	Certificated Salaries	28.0	30.9	0.0	0.0	0.0
2000	Classified Salaries	21.6	21.6	0.0	0.0	0.0
Beyond the Bell Learning Centers		49.6	52.4	0.0	0.0	0.0

*All Funds except Fund 007 and 009

COMMUNITY ADULT SCHOOLS

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

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



The Division's community adult schools are projected to serve 245,130 students during the 2008-09 school year.

GOALS:

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

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

GROWTH IN STUDENT ACHIEVEMENT

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

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

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Community Adult Schools						
1000	Certificated Salaries	\$80.5	\$75.6	\$84.0	\$99.5	\$109.3
2000	Classified Salaries	\$19.3	\$18.4	\$20.6	\$16.3	\$16.6
3000	Employee Benefits	\$31.2	\$32.9	\$34.3	\$31.0	\$26.2
4000	Books and Supplies	\$4.0	\$2.6	\$3.8	\$2.7	\$2.4
5000	Other Operating Expenses	\$3.7	\$3.9	\$4.2	\$0.3	\$0.2
6000	Capital Outlay	\$0.8	\$0.9	\$1.1	\$0.5	\$0.0
7000	Other Outgo	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0
Community Adult Schools		\$139.6	\$134.4	\$148.0	\$150.4	\$154.9

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

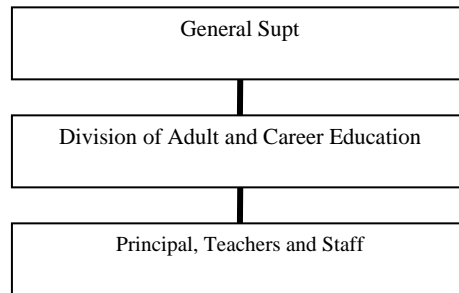
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Community Adult Schools						
1000	Certificated Salaries	1,489.9	1,349.3	1,458.0	1,644.5	1,749.4
2000	Classified Salaries	580.4	523.1	536.7	476.1	383.8
Community Adult Schools		2,070.3	1,872.4	1,994.7	2,120.6	2,133.2

*All Funds except Fund 007 and 009

REGIONAL OCCUPATIONAL CENTERS

The District's regional occupational centers provide career technical education and employment preparation programs for high school students and adults. These centers also provide student support services such as assessment and counseling, job placement, job shadowing, mentoring, scholarships, and field trips through partnerships with local businesses, industries, and trade unions.

The District has five regional occupational centers, projected to serve 35,000 students during the 2008-09 school year.



GOALS:

The goals for regional occupational centers are defined by the California Career Technical Education Model Curriculum Standards as verified, approved, and measured by specific career/trade/industry standards and the California Department of Education.

GROWTH IN STUDENT ACHIEVEMENT:

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

The following chart indicates the progress that regional occupational centers have made in meeting the California Career Technical Education Model Curriculum Standards and the California High School Academic Content Standards over the past three years:

Industry Sectors* (Number of Courses as of April 2008)	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006	% of Courses Academically integrated in 2006-2007	% of Courses Academically integrated in 2007-2008
Agriculture and Natural Resources (10)	100%	100%	100%	100%
Arts, Media, and Entertainment (5)	75%	100%	100%	100%
Building Trades and Construction (27)	0%	50%	75%	100%
Education, Child Dev. & Fam. Serv. (10)	0%	28%	72%	100%
Energy and Utilities (14)	0%	25%	75%	90%
Engineering and Design (30)	50%	100%	100%	100%
Fashion and Interior Design (7)	25%	50%	75%	100%
Finance and Business (50)	65%	100%	100%	100%
Health Science and Medical Tech (44)	0%	22%	69%	100%
Hospitality, Tourism, & Recreation (25)	0%	28%	72%	100%
Information Technology	0%	9%	89%	95%
Manufacturing & Product Dev. (21)	0%	15%	50%	75%
Marketing, Sales, and Service (15)	65%	100%	100%	100%
Public Services (20)	0%	0%	59%	75%
Transportation (43)	0%	25%	75%	90%

* The same as those offered in the skills centers

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Regional Occupational Centers					
1000	\$24.4	\$23.0	\$21.6	\$28.1	\$29.2
2000	\$7.6	\$6.1	\$6.8	\$7.0	\$7.2
3000	\$10.4	\$10.7	\$11.2	\$9.7	\$8.9
4000	\$2.7	\$2.1	\$2.2	\$0.9	\$1.1
5000	\$6.0	\$5.6	\$6.7	(\$0.1)	\$1.8
6000	\$0.4	\$0.5	\$0.6		\$0.0
7000	\$0.1	\$1.5		\$0.1	\$0.1
Regional Occupational Centers	\$51.6	\$49.4	\$49.0	\$45.6	\$48.4

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

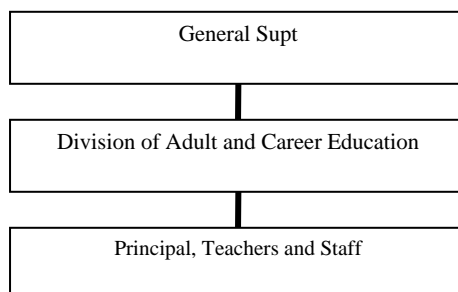
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Regional Occupational Centers						
1000	Certificated Salaries	421.9	385.5	352.0	529.3	504.2
2000	Classified Salaries	271.5	220.5	243.2	208.7	204.3
Regional Occupational Centers		693.3	606.0	595.2	738.1	708.5

*All Funds except Fund 007 and 009

SKILLS CENTERS

The District's skills centers provide career technical education and employment preparation programs for high school students and adults. These centers also provide student support services such as assessment and counseling, job placement, job shadowing, mentoring, scholarships, and field trips through partnerships with local businesses, industries and trade unions.

The District has six skills centers, projected to serve 15,000 students during the 2008-09 school year.



GOALS:

The goals for skills centers are defined by the California Career Technical Education Model Curriculum Standards as verified, approved, and measured by specific career/trade/industry standards and the California Department of Education.

GROWTH IN STUDENT ACHIEVEMENT:

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

The following chart(s) indicate the progress made by skills centers in meeting the California Career Technical Education Model Curriculum Standards and the California High School Academic Content Standards over the past three years:

Industry Sectors* (Number of Courses as of April 2008)	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006	% of Courses Academically integrated in 2006-2007	% of Courses Academically integrated in 2007-2008
Agriculture and Natural Resources (10)	100%	100%	100%	100%
Arts, Media, and Entertainment (5)	75%	100%	100%	100%
Building Trades and Construction (27)	0%	50%	75%	100%
Education, Child Dev. & Fam. Serv. (10)	0%	28%	72%	100%
Energy and Utilities (14)	0%	25%	75%	90%
Engineering and Design (30)	50%	100%	100%	100%
Fashion and Interior Design (7)	25%	50%	75%	100%
Finance and Business (50)	65%	100%	100%	100%
Health Science and Medical Tech (44)	0%	22%	69%	100%
Hospitality, Tourism, & Recreation (25)	0%	28%	72%	100%
Information Technology	0%	9%	89%	95%
Manufacturing & Product Dev. (21)	0%	15%	50%	75%
Marketing, Sales, and Service (15)	65%	100%	100%	100%
Public Services (20)	0%	0%	59%	75%
Transportation (43)	0%	25%	75%	90%

* The same as those offered in the Regional Occupational Centers

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Skill Centers						
1000	Certificated Salaries	\$12.6	\$13.6	\$13.4	\$17.3	\$17.8
2000	Classified Salaries	\$2.5	\$2.6	\$2.5	\$3.0	\$2.8
3000	Employee Benefits	\$4.7	\$6.0	\$5.7	\$5.4	\$4.5
4000	Books and Supplies	\$1.2	\$1.1	\$1.2	\$0.4	\$0.7
5000	Other Operating Expenses	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
6000	Capital Outlay	\$0.0	\$0.1	(\$0.1)		
7000	Other Outgo	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0
Skill Centers		\$21.2	\$23.5	\$22.9	\$26.1	\$25.9

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

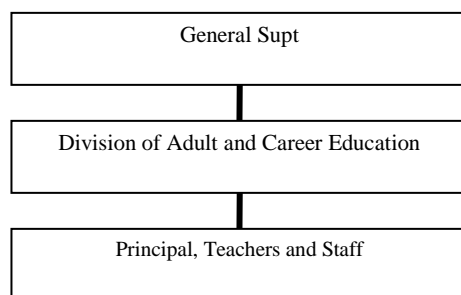
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Skill Centers						
1000	Certificated Salaries	230.7	238.4	236.8	272.3	287.9
2000	Classified Salaries	88.1	88.5	86.5	93.6	83.9
Skill Centers		318.7	326.9	323.4	366.0	371.9

*All Funds except Fund 007 and 009

REGIONAL OCCUPATIONAL PROGRAMS

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

The District has 2,610 Regional Occupational Program classes providing instruction in 107 different courses. The Regional Occupation Program is projected to serve 46,729 students during the 2007-08 school year. An increase of twelve percent in the number of Regional Occupational Program classes is expected for the 2008-09 school year.



GOALS:

Goals for Regional Occupational Programs in California are defined by the California Career Technical Education Model Curriculum Standards as verified, approved, and measured by 15 specific Industry Sectors and the California Department of Education.

GROWTH IN STUDENT ACHIEVEMENT:

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

The following chart(s) indicate the progress made by Regional Occupational Programs in meeting the California Career Technical Education Model Curriculum Standards and the California High School Academic Content Standards over the past three years:

Industry Sectors* (Number of Courses as of April 2008)	% of Courses Academically integrated in 2004-2005	% of Courses Academically integrated in 2005-2006	% of Courses Academically integrated in 2006-2007	% of Courses Academically integrated in 2007-2008
Agriculture and Natural Resources (10)	100%	100%	100%	100%
Arts, Media, and Entertainment (5)	75%	100%	100%	100%
Building Trades and Construction (27)	0%	50%	75%	100%
Education, Child Dev. & Fam. Serv. (10)	0%	28%	72%	100%
Energy and Utilities (14)	0%	25%	75%	90%
Engineering and Design (30)	50%	100%	100%	100%
Fashion and Interior Design (7)	25%	50%	75%	100%
Finance and Business (50)	65%	100%	100%	100%
Health Science and Medical Tech (44)	0%	22%	69%	100%
Hospitality, Tourism, & Recreation (25)	0%	28%	72%	100%
Information Technology	0%	9%	89%	95%
Manufacturing & Product Dev. (21)	0%	15%	50%	75%
Marketing, Sales, and Service (15)	65%	100%	100%	100%
Public Services (20)	0%	0%	59%	75%
Transportation (43)	0%	25%	75%	90%

* The same as those offered in the Regional Occupational Centers and Skills Centers

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Regional Occupational Programs					
1000	\$3.5	\$3.6	\$3.6	\$4.1	\$3.5
2000	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4
3000	\$1.2	\$1.2	\$1.2	\$1.2	\$1.1
4000	\$0.4	\$0.2	\$0.7	\$0.3	\$0.3
5000	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
6000	\$0.0	\$0.0	\$0.0		
7000					\$0.0
Regional Occupational Programs	\$5.8	\$5.5	\$6.1	\$6.3	\$5.6

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

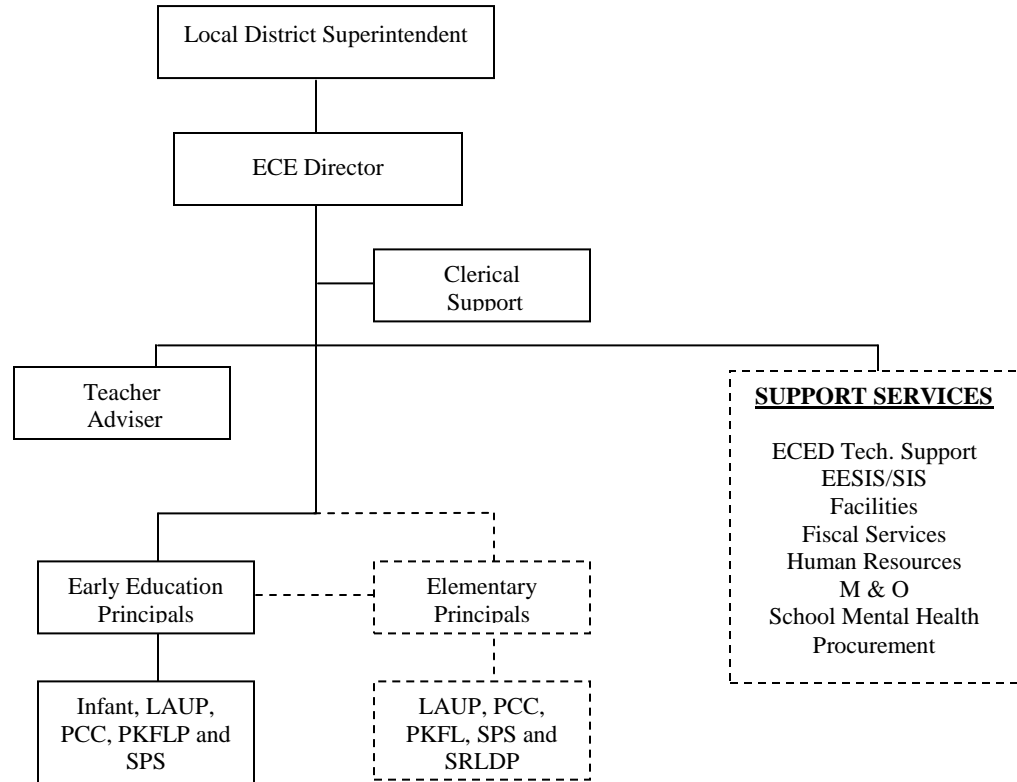
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Regional Occupational Programs						
1000	Certificated Salaries	51.1	49.5	48.9	62.8	53.6
2000	Classified Salaries	10.1	9.0	11.6	10.7	10.8
Regional Occupational Programs		61.2	58.5	60.5	73.5	64.4

*All Funds except Fund 007 and 009

EARLY EDUCATION CENTERS

MISSION:

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



The early education centers are high quality developmentally appropriate preschool programs that address the social-emotional, physical and cognitive needs of the population served. The mission and beliefs of the Early Childhood Education Division outlines a commitment and responsibility to the diverse cultural and linguistic needs of children and families. This program is designed for children, ages 2.5 through 5 years old, whose parents or guardians meet income and eligibility need and require service. The District currently has 100 early education centers.

MAJOR GOALS:

- Provide high quality full day and part day early education experiences to foster the social emotional physical and cognitive development and well being of 12,400 preschoolers from 2.5 to 5 years old at 100 early education centers between 6:30 a.m. and 6 p.m.
- Support educational enrichment and care for 1,377 school age students before and after school at 100 early education centers between 6:30 a.m. and 6 p.m.
- Enroll eligible families who represent the most at risk population for school success.

GROWTH IN STUDENT ACHIEVEMENT:

Based on the results of the 2007-08 Kindergarten Mid-Year *Open Court Reading* and preliminary *Desired Results Program Summary of Findings and Action Plan* for 2007-2008, the early education centers have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. Although all areas of the review are in compliance, some areas require ongoing support to ensure that high quality standards are maintained as measured by the NAEYC Accreditation Standards, Los Angeles Universal Preschool Star Ratings and Los Angeles County STEP:

- Many 3 and 4 years-old students demonstrate emerging skills for language expression and writing skills on the 3 years to Pre-k Desired Results Developmental profile site reports.
- 99.6% of parents are very satisfied or satisfied with LAUSD's Early Childhood Education Branch programs
- There is a need for ongoing professional development to improve teacher – student interactions in support of primary and second language development.

2007-08 Open Court Reading Kindergarten Mid-Year Data

Participants	Naming Uppercase Letters		Naming Lowercase Letters		High Frequency Words		Rhyming Words	
	Pre-K	No Pre-K	Pre-K	No Pre-K	Pre-K	No Pre-K	Pre-K	No Pre-K
All Students	87.4%	83.2%	84.6%	79.6%	73.4%	66.9%	79.9%	75.3%
English Speakers	90.3%	87.4%	87.8%	83.9%	76.5%	71.5%	87.9%	84.4%
Limited English Students	84.5%	78.1%	81.5%	74.2%	69.2%	60.6%	73.3%	65.3%

Teacher / Child Ratios

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

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (2.5 to 4.5 years)	1: 8
K-Second (5 to 7 years)	1:14

Total Number of Early Education Students at Early Education Centers

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
11,153	11,481	11,485	11,822	11,711	12,470	12,123	12,400

CALSAFE – INFANT CENTERS

MISSION:

To provide a high quality infant and toddler program to support teen parents in continuing their high school education and to enhance their parenting skills.

The California School Age Families Education (Cal-SAFE) Program is a comprehensive, integrated community-linked, school-based program that serves expectant and parenting students and their families and toddlers. The program is designed to improve the educational experience, increase the availability of support services for enrolled teen parents, and provide child care and development services for their children. The District currently has 4 infant centers.

MAJOR GOALS:

- Provide early education care services to 70 infants and toddlers at Cleveland, Locke, Ramona and Roosevelt Infant Centers.
- Encourage high school student attendance and prevent dropout of at risk teens.
- Deliver support to 70 teenage parents of both genders through the high school partnerships.

GROWTH IN STUDENT ACHIEVEMENT:

- 100% of the seniors graduate with a transition plan to postsecondary education and employment.
- Successful partnership with both comprehensive senior high schools and option schools have increased the number of requests for the Early Childhood Education Division to expand the CalSafe program.
- The collaboration and articulation between the infant and the secondary staff contributes to:
 - ✓ reducing the dropout rate
 - ✓ effective parenting skills
 - ✓ the preparation of school to work transition
 - ✓ the support given to teen parents and their children
- The joint professional development sessions held with secondary and early education teachers and aides in current research based infant toddler care has improved the quality of the implementation of the infant/toddler program.
- Services are also provided to 71 teen parents at 2 non infant center sites (Reseda and San Fernando High Schools).

Teacher / Child Ratios

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

<u>Age Range</u>	<u>Adult : Child</u>
Infants (0-18 months)	1 : 3
Toddlers (18-30 months)	1 : 4

**Total Number of Infants and Toddlers
at Infant Centers**

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
108	108	108	108	108	80	90	70

LOS ANGELES UNIVERSAL PRESCHOOL

MISSION:

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

Los Angeles Universal Preschool (LAUP) is an independent public benefit corporation created in 2004 and funded by First 5 LA. LAUP’s goal is to make voluntary, high-quality preschool available to every 4-year-old child in Los Angeles County, regardless of their family’s income in targeted zip codes by 2014.

MAJOR GOALS:

- Expand and to enhance high quality early education classes in the year before children enter kindergarten at early education centers and elementary schools.
- Participate in LAUP evaluation studies as mandated by the agreement.

Teacher / Child Ratios

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

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (4 yrs.)	1 : 8

**Total Number of Early Education Students
at Los Angeles Universal Preschool Classrooms**

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
/	/	/	/	541	806	886	746

PRESCHOOL COLLABORATIVE CLASSROOMS

MISSION:

To provide a high quality early childhood education program for Students with Special Needs to maximize school readiness.

Provides 1,092 preschoolers with special needs access to the general curriculum and assessment, ensuring appropriate accommodations, support and services consistent with high early education standards at 61 SRLDP sites and 58 early education centers District wide.

MAJOR GOALS:

- Provide early intervention to preschool children who have been identified with needs.
- Enhance the development of preschoolers with disabilities and the capacity of families to meet their needs.
- Provide preschoolers with special needs access to the general curriculum and assessment, ensuring appropriate accommodations, support and services consistent with high early education standards.
- Create full inclusion opportunities for interaction with typical peers.
- Reduce the long term educational costs by maximizing early intervention for special education services to preschool children.

Teacher / Child Ratios

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

Age Range **Adult : Child**
Preschool (3 to 5 years) 1 : 8

Total Number of Early Education Students at Preschool Collaborative Classrooms

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
575	670	756	799	815	912	1,092	802

READY FOR SCHOOL

MISSION:

The mission of the LAUSD Ready for School Collaborative is to partner with families, communities and providers to create and sustain a cohesive and inclusive school readiness support system for children 0 to 5 years and their families.

Ready for School is designed to develop a comprehensive approach that will assist and support the school readiness of children throughout the Los Angeles Unified School District. To accomplish this, the Ready for School has brought together district, county and community partners to provide central coordination and promotes system-wide policy changes while simultaneously implementing Ready for School (RFS) Centers in nine local communities. Each local site addresses the unique needs of its community and builds on existing assets to prepare children age 0 – 5 for school success.

MAJOR GOALS:

- Deliver a comprehensive program that assists and supports the school readiness of children 0-5 years old in selected communities District wide. It supports school readiness, articulation among teachers and transition for families of preschool children entering LAUSD kindergarten classrooms.
- Establish partnerships to provide families access to community resources.
- Provide family-focused activities through family literacy, parent education, home visitations and case management.

STATE PRESCHOOL PROGRAM

MISSION:

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

The state preschool program is a three-hour educational program for children ages three and four years old. The programs are located at early education centers, elementary schools and adult schools. The State Preschool program provides personalized learning experiences before children enter kindergarten.

MAJOR GOALS:

- Provide a three hour educational program for three and four years old children to maximize school readiness and academic achievement before kindergarten entry.

Teacher / Child Ratios

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

Age Range **Adult : Child**
 Preschool (3 to 4 years) 1 : 8

**Total Number of Early Education Students
 at State Preschool Programs**

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
3,111	3,064	3,424	3,643	3,376	3,648	3,440	2,849

SCHOOL READINESS LANGUAGE DEVELOPMENT PROGRAM

MISSION:

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

The School Readiness Language Development Program (SRLDP) is an oral language program intended to prepare students for kindergarten at PHBAO elementary schools. It provides students, including the child who is an English Learner (EL) and needs primary-language instruction; and the child who is a Standard English Language (SEL), who will be four-years old by December 2nd of the year of enrollment, the opportunity to increase the ability to listen, to speak effectively, to use vocabulary appropriately, and to develop academic readiness skills. It provides a parent involvement and educational program that helps meet the needs of parents to positively facilitate the prekindergarten child’s development potential.

MAJOR GOALS:

- Provide prekindergarten students the opportunity to increase their ability to listen, to speak, to use vocabulary appropriately and to develop academic readiness skills as mandated by the Los Angeles Unified School District Student Integration Plan, “Integrated Educational Excellence Through Choice.”
- Collaborate with the Division of Adult and Career Education to deliver a parent education program to support the developmental needs of their preschool children.

Teacher / Child Ratios

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

<u>Age Range</u>	<u>Adult : Child</u>
Preschool (4 years)	1 : 8

Total Number of Early Education Students At School Readiness Language Development Programs

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
16,680	16,680	16,680	16,680	16,680	16,680	16,680	16,680

TOTAL NUMBER OF PRESCHOOL STUDENTS

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
31,052	31,333	31,697	32,253	32,416	33,712	33,237	32,356

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Childrens' Centers						
1000	Certificated Salaries	\$32.2	\$34.1	\$35.5	\$42.7	\$42.2
2000	Classified Salaries	\$26.5	\$28.1	\$29.2	\$38.7	\$38.7
3000	Employee Benefits	\$23.5	\$30.8	\$30.4	\$33.9	\$34.1
4000	Books and Supplies	\$1.4	\$2.6	\$7.0	\$4.7	\$6.2
5000	Other Operating Expenses	\$2.1	\$2.3	\$2.1	\$0.3	\$1.6
6000	Capital Outlay	\$5.3	\$1.6	\$2.5	\$0.0	\$0.7
7000	Other Outgo	\$0.5				
Childrens' Centers		\$91.5	\$99.5	\$106.7	\$120.3	\$123.5

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Childrens' Centers						
1000	Certificated Salaries	753.5	787.8	798.9	826.9	804.4
2000	Classified Salaries	1,098.1	1,165.5	1,187.0	1,309.1	1,241.4
Childrens' Centers		1,851.6	1,953.3	1,985.9	2,136.0	2,045.8

*All Funds except Fund 007 and 009

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
State Preschool						
1000	Certificated Salaries	\$1.6	\$1.7	\$1.9	\$1.8	\$2.2
2000	Classified Salaries	\$1.5	\$1.6	\$1.6	\$1.6	\$2.0
3000	Employee Benefits	\$1.4	\$1.9	\$1.9	\$1.8	\$2.0
4000	Books and Supplies	\$0.1	\$0.1	\$0.1	\$0.5	\$0.1
5000	Other Operating Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Preschool		\$4.5	\$5.3	\$5.5	\$5.6	\$6.3

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

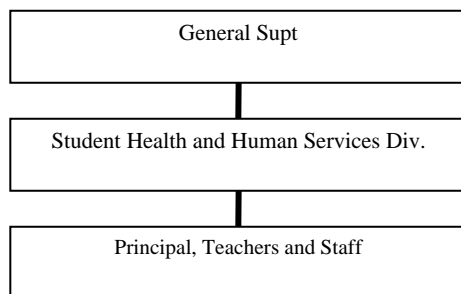
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
State Preschool						
1000	Certificated Salaries	0.0	0.0	0.0	49.1	62.6
2000	Classified Salaries	0.0	0.0	0.0	64.9	73.4
State Preschool		0.0	0.0	0.0	114.0	136.0

*All Funds except Fund 007 and 009

HEALTH CENTERS

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

The District has 24 Health Centers, projected to provide in excess of 115,000 healthcare visits during the 2007-08 school year. This year LAUSD has partnered with LA County Department of Health Services to establish the Sun Valley Health Center. NorthEast Valley Health Corporation will provide services at this 18,000+ square foot clinic facility and began operation April 2008.



GOALS:

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

GROWTH IN STUDENT ACHIEVEMENT

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

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget	
Health Centers						
1000	Certificated Salaries	\$10.8	\$11.3	\$10.9	\$12.1	\$12.1
2000	Classified Salaries	\$0.8	\$0.7	\$0.4	\$0.3	\$0.3
3000	Employee Benefits	\$3.4	\$4.1	\$3.4	\$3.5	\$3.5
4000	Books and Supplies	\$0.2	\$0.2	\$0.1	\$0.2	\$0.3
5000	Other Operating Expenses	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1
Health Centers		\$15.3	\$16.4	\$14.9	\$16.3	\$16.4

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

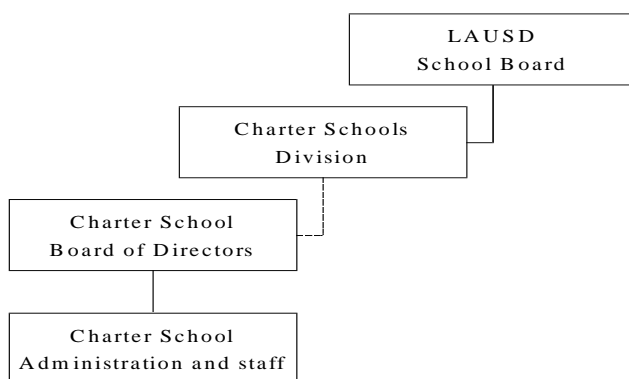
		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Health Centers						
1000	Certificated Salaries	209.7	214.7	207.4	162.5	167.0
2000	Classified Salaries	24.0	24.0	11.0	9.0	9.0
Health Centers		233.7	238.7	218.4	171.5	176.0

*All Funds except Fund 007 and 009

FISCALLY INDEPENDENT CHARTER SCHOOLS

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

Currently, the District has 114 fiscally independent charter schools in operation. The enrollment for the fiscally independent charter schools for 2007/2008 is 41,073. There are currently 23 new fiscally independent charter schools scheduled to open in 2008/2009. A total of 152 fiscally independent charter schools are anticipated to be in operation in 2008/2009. The 2008/2009 projected enrollment of the fiscally independent charter schools is 49,228.



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

GOALS:

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

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

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
Independent Charter Schools					
1000	\$0.2	\$0.3		\$0.0	
2000	\$0.2	\$0.1	\$0.2	\$0.1	\$0.2
3000	\$0.2	\$0.2	\$0.0	\$0.1	\$0.1
4000		\$0.0	\$0.0	\$0.2	
5000			\$0.0		\$0.0
6000			\$0.0		
Independent Charter Schools	\$0.6	\$0.7	\$0.2	\$0.5	\$0.2

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Independent Charter Schools						
1000	Certificated Salaries	700.9	25.8	19.6	0.0	0.0
2000	Classified Salaries	174.9	11.9	15.4	4.3	2.5
Independent Charter Schools		875.8	37.7	34.9	4.3	2.5

*All Funds except Fund 007 and 009

SCHOOLS - UNDESIGNATED

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

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

GOALS:

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

Authorized Operating Expenditures by Type of School and Major Object*

Amounts in \$Millions	2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget	2007-08 Final Budget	2008-09 Final Budget
School Type Undesignated					
1000	\$371.9	\$240.3	\$171.0	\$257.9	\$240.9
2000	\$249.3	\$246.0	\$211.5	\$251.0	\$276.8
3000	\$189.1	\$177.7	\$120.1	\$154.0	\$169.6
4000	\$342.2	\$340.8	\$459.6	\$640.4	\$585.2
5000	\$257.1	\$284.6	\$224.7	\$363.1	\$381.7
6000	\$32.4	\$94.2	\$71.7	\$44.1	\$52.2
7000	\$149.5	(\$23.7)	\$0.3	\$5.3	\$6.9
School Type Undesignated	\$1,591.4	\$1,360.0	\$1,258.9	\$1,715.6	\$1,713.4

*All Funds except Job Cost and Charter Schools

Authorized Operating FTEs by Type of School and Major Object*

		2004-05	2005-06	2006-07	2007-08	2008-09
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
School Type Undesignated						
1000	Certificated Salaries	4,002.5	3,382.8	3,089.4	3,414.9	3,188.2
2000	Classified Salaries	6,000.7	5,564.3	5,921.5	5,524.9	5,594.4
School Type Undesignated		10,003.2	8,947.1	9,010.8	8,939.7	8,782.6

*All Funds except Fund 007 and 009

III. Budget By Division

	<u>Page</u>
Introduction.....	III-1
Authorized Non-School Operating Expense by Division.....	III-2
Authorized Non-School Operating Expense-Limited/Special Projects by Division.....	III-5
Authorized Non-School Operating Expense FTEs by Division.....	III-7
Authorized Non-School Operating-Limited/Special Projects FTEs by Division.....	III-9
Board Members and Staff – Introduction.....	III-10
Board of Education – Authorized Expenditures and FTEs by Division – Table	III-11
Board Secretariat – Authorized Expenditures and FTEs by Division – Table	III-13
Office of Inspector General – Authorized Expenditures and FTEs by Division – Table	III-15
Independent Analysis Unit – Authorized Expenditures and FTEs by Division – Table	III-17
Superintendent and Related Offices – Introduction.....	III-19
General Superintendent – Authorized Expenditures and FTEs by Division – Table	III-21
General Counsel – Authorized Expenditures and FTEs by Division – Table	III-23
Assessment & Student Information	
Introduction and Authorized Expenditures and FTEs by Division – Table.....	III-25
Communications – Authorized Expenditures and FTEs by Division – Table	III-29
Government Relations – Authorized Expenditures and FTEs by Division – Table	III-31
Senior Deputy Superintendent – Authorized Expenditures and FTEs by Division – Table	III-33
Research and Planning – Authorized Expenditures and FTEs by Division – Table	III-35
School Police – Introduction and Authorized Expenditures and FTEs by Division – Table	III-37
Charter Schools Division – Authorized Expenditures and FTEs by Division – Table	III-41
Local Districts –	
Local District 1 – Authorized Expenditures and FTEs by Division – Table	III-43
Local District 2 – Authorized Expenditures and FTEs by Division – Table	III-45
Local District 3 – Authorized Expenditures and FTEs by Division – Table	III-47
Local District 4 – Authorized Expenditures and FTEs by Division – Table	III-49
Local District 5 – Authorized Expenditures and FTEs by Division – Table	III-51
Local District 6 – Authorized Expenditures and FTEs by Division – Table	III-53
Local District 7 – Authorized Expenditures and FTEs by Division – Table	III-55
Local District 8 – Authorized Expenditures and FTEs by Division – Table	III-57
Educational Support Services – Authorized Expenditures and FTEs by Division – Table.....	III-59
Special Education Division – Introduction and Authorized Expenditures and FTEs by Division – Table	III-61
Support Units – Introduction and Authorized Expenditures and FTEs by Division – Table	III-66
Student Health and Human Services–Introduction and Authorized Expenditures & FTEs by Division–Table	III-75
Specially-Funded Programs and Parent Community Services –	
Authorized Expenditures and FTEs by Division – Table	III-78
Beyond The Bell – Introduction and Authorized Expenditures and FTEs by Division – Table	III-80
Adult and Career Education – Introduction and Authorized Expenditures and FTEs by Division – Table ...	III-83
Early Childhood Education – Introduction and Authorized Expenditures and FTEs by Division – Table	III-88
Volunteer & Tutorial Program – Authorized Expenditures and FTEs by Division – Table.....	III-93
School, Family and Community and Parent Services –	
Introduction and Authorized Expenditures and FTEs by Division – Table	III-95
Student Integration Services – Introduction and Authorized Expenditures and FTEs by Division – Table ..	III-99
iDesign Schools – Authorized Expenditures and FTEs by Division – Table	III-105
Federal and State Education Programs – Authorized Expenditures and FTEs by Division – Table	III-107
Instructional Services – Introduction	III-109
Chief Instructional Officer, Elementary – Authorized Expenditures and FTEs by Division – Table.....	III-110
Chief Instructional Officer, Secondary – Authorized Expenditures and FTEs by Division – Table.....	III-112
Office of the Chief Academic Officer – Authorized Expenditures and FTEs by Division – Table	III-114
Secondary Instruction – Authorized Expenditures and FTEs by Division – Table	III-116
Elementary Instruction – Authorized Expenditures and FTEs by Division – Table	III-118
Instructional Support Services-K12 – Authorized Expenditures and FTEs by Division – Table.....	III-120
Instructional Support Services – Authorized Expenditures and FTEs by Division – Table	III-123
Professional Development – Authorized Expenditures and FTEs by Division – Table	III-126
Language Acquisition – Authorized Expenditures and FTEs by Division – Table.....	III-128

	<u>Page</u>
Chief Operating Officer – Introduction and Authorized Expenditures and FTEs by Division – Table	III-130
Information Technology – Introduction and Authorized Expenditures and FTEs by Division – Table	III-134
Business Services Division–Introduction and Authorized Expenditures and FTEs by Division – Table	III-139
Human Resources – Introduction and Authorized Expenditures and FTEs by Division – Table.....	III-148
Risk Management and Insurance-Introduction and Authorized Expenditures and FTEs by Division–Table	III-153
Environmental Health and Safety-Introduction and Authorized Expenditures and FTEs by Division-Table.	III-158
Staff Relations-Authorized Expenditures by Division – Table	III-161
Financial Services – Introduction	III-162
Office of the Chief Financial Officer – Authorized Expenditures and FTEs by Division – Table	III-164
Accounting and Disbursements Division – Authorized Expenditures and FTEs by Division – Table	III-166
Budget Services and Financial Planning – Authorized Expenditures and FTEs by Division – Table	III-169
School Fiscal Services – Authorized Expenditures and FTEs by Division – Table	III-172
School Staff Allocation (Division 2X) – Authorized Expenditures and FTEs by Division – Table	III-174
Central Office Allocation (Division 1X) – Authorized Expenditures – Table	III-176
Facilities Services – Introduction and Authorized Expenditures and FTEs by Division – Table	III-177
Personnel Commission – Introduction and Authorized Expenditures and FTEs by Division – Table	III-185

BUDGET BY TYPE OF DIVISION

Introduction

This section of the budget describes the mission, function, and major goals of each District division and displays the current budget for each. The budget for each division reflects (1) the division's non-school operating budget, (2) the non-school accounts administered by the division for other divisions, (3) the school accounts associated with each division, (4) budgets administered for districtwide purposes, and (5) other budget items. Full-time equivalent (FTE) positions for each division are also provided.

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

*Authorized Non-School Operating Expense by Division**

Amounts in \$Millions		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>	<i>2008-09</i>
<i>Division</i>	<i>Code</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
Board Members & Staff						
Board of Education	80	\$4.4	\$5.6	\$6.3	\$7.1	\$6.4
Board Secretariat	09	\$1.0	\$1.0	\$1.2	\$1.2	\$1.2
Inspector General	83	\$6.8	\$6.8	\$7.6	\$8.0	\$8.1
Independent Analysis Unit	81	\$0.7	\$0.8	\$0.7	\$0.7	\$0.7
Total Board Members & Staff		\$12.8	\$14.3	\$15.7	\$17.0	\$16.4
Superintendent & Related Offices						
General Superintendent	01	\$5.9	\$8.8	\$10.8	\$2.5	\$3.7
General Counsel	51	\$27.7	\$24.9	\$29.4	\$21.1	\$19.5
Assessment and Student Information	23	\$19.3	\$18.3	\$19.6	\$17.1	\$15.7
Communications	1A	\$9.8	\$9.2	\$10.2	\$8.5	\$9.0
Government Relations	02	\$1.0	\$1.3	\$1.8	\$1.9	\$1.6
Senior Deputy Superintendent	88					\$1.0
Research and Planning	42					\$4.6
School Police	54	\$5.2	\$5.6	\$6.3	\$3.0	\$3.1
Charter Schools Division	15			\$3.5	\$3.9	\$4.2
Total Superintendent & Related Offices		\$69.0	\$68.2	\$81.5	\$58.0	\$62.4
Local Districts/Clusters						
Local District 1	D1	\$6.0	\$6.6	\$6.7	\$7.0	\$6.5
Local District 2	D2	\$6.0	\$7.0	\$7.2	\$7.8	\$7.2
Local District 3	D3	\$5.6	\$6.5	\$6.8	\$7.4	\$6.8
Local District 4	D4	\$5.8	\$6.5	\$6.9	\$7.5	\$6.7
Local District 5	D5	\$5.8	\$6.9	\$7.1	\$7.7	\$7.8
Local District 6	D6	\$5.5	\$5.9	\$6.4	\$6.9	\$5.0
Local District 7	D7	\$5.6	\$6.7	\$6.8	\$7.4	\$6.8
Local District 8	D8	\$5.5	\$6.3	\$7.2	\$8.4	\$8.6
Total Local Districts/Clusters		\$45.8	\$52.5	\$55.0	\$60.0	\$55.4
Educational Services						
Educational Support Services	70	\$1.4	\$1.6	\$1.3	\$2.2	\$0.6
Special Education Division	72	\$27.1	\$28.3	\$30.5	\$27.5	\$19.2
Support Unit-North	R1	\$4.9	\$4.9	\$5.2	\$4.5	\$2.9
Support Unit Central-West	R2	\$4.0	\$4.3	\$4.5	\$3.9	\$2.6

*Authorized Non-School Operating Expense by Division**

Amounts in \$Millions		2004-05	2005-06	2006-07	2007-08	2008-09
Division	Code	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Support Unit-East	R3	\$4.3	\$4.5	\$4.8	\$4.2	\$2.8
Support Unit-South	R4	\$3.4	\$3.7	\$3.9	\$3.4	\$2.2
Student Health & Human Services	40	\$22.0	\$20.2	\$22.1	\$21.8	\$19.1
Specially Funded & Parent/Com. Prog Div	05	\$20.5	\$23.5	\$22.8	\$20.0	\$0.1
Beyond the Bell	35	\$9.9	\$11.2	\$11.8	\$14.4	\$13.8
Adult & Career Education	31	\$12.5	\$13.2	\$13.0	\$18.3	\$13.9
Early Childhood Education	33	\$6.1	\$7.3	\$9.2	\$14.5	\$5.4
Volunteer & Tutorial Programs	55	\$0.1	\$0.1	\$0.1		
School Family and Community and Parent Ser	43					\$2.7
Student Integration Services	44					\$9.7
iDesign Schools	16				\$2.8	\$2.9
Federal and State Education Programs	18					\$3.2
Total Educational Services		\$116.2	\$122.8	\$129.1	\$137.5	\$101.1
Instructional Services						
Chief Instructional Officer - Elementary	20	\$0.8	\$5.9	\$3.7	\$1.8	
Chief Instructional Officer - Secondary	24		\$15.2	\$2.5	\$5.7	
Office of the Chief Academic Officer	27					\$2.2
Secondary Instruction	26			\$27.0	\$23.8	\$11.8
Elementary Instruction	79	\$36.5	\$21.7	\$24.7	\$19.0	\$9.1
Instructional Support Services - K12	73	\$8.5	\$23.9	\$10.3	\$8.6	
Instructional Support Services	75	\$25.4	\$25.6	\$5.0	\$3.2	\$11.5
Professional Development	29					\$22.7
Language Acquisition	17					\$9.3
Total Instructional Services		\$71.2	\$92.4	\$73.1	\$62.1	\$66.5
Chief Operating Officer						
Chief Operating Officer	25	\$7.3	\$3.2	\$5.2	\$10.3	\$9.4
Information Technology Division	06	\$75.8	\$79.9	\$96.8	\$83.3	\$82.2
Business Services	36	\$38.3	\$40.0	\$44.0	\$45.3	\$45.8
Human Resources	53	\$45.2	\$39.4	\$42.3	\$36.9	\$22.5
Risk Management	39	\$20.8	\$26.2	\$26.0	\$26.7	\$26.0
Environmental Health & Safety Division	34	\$10.1	\$10.4	\$9.8	\$8.3	\$10.8
Staff Relations Branch	52	\$0.6				

*Authorized Non-School Operating Expense by Division**

Amounts in \$Millions		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>	<i>2008-09</i>
<i>Division</i>	<i>Code</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
Total Chief Operating Officer		\$198.1	\$199.0	\$224.1	\$210.7	\$196.6
Financial Services						
Chief Financial Officer	08	\$2.3	\$0.8	\$1.4	\$0.7	\$0.8
Accounting & Disbursements Division	07	\$21.1	\$23.2	\$26.8	\$25.0	\$26.0
Budget Services & Financial Planning Div.	04	\$7.8	\$8.8	\$9.8	\$11.4	\$10.6
School Fiscal Services	93	\$5.5	\$6.6	\$6.8	\$6.9	\$6.4
Total Financial Services		\$36.6	\$39.4	\$44.8	\$43.9	\$43.8
Facilities Services						
Facilities Services	37	\$51.9	\$43.0	\$58.3	\$29.6	\$30.4
Total Facilities Services		\$51.9	\$43.0	\$58.3	\$29.6	\$30.4
Personnel Commission						
Personnel Commission	91	\$12.5	\$13.2	\$13.9	\$15.1	\$13.6
Total Personnel Commission		\$12.5	\$13.2	\$13.9	\$15.1	\$13.6
Non-School Operating Budget, All Divisions		\$614.2	\$644.8	\$695.5	\$633.9	\$586.3

*All Funds except Job Cost and Charter Schools,
and excludes Non-school Operating Expense - Special Projects w/ Limited Funding

*Authorized Non-School Operating Expense-Ltd./Spec. Project by Division**

Amounts in \$Millions		<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>	<i>2008-09</i>
<i>Division</i>	<i>Code</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
Board Members & Staff						
Inspector General	83			\$1.3	\$1.4	\$1.6
Total Board Members & Staff				\$1.3	\$1.4	\$1.6
Superintendent & Related Offices						
General Counsel	51	\$0.8	\$1.5	\$1.9	\$2.6	\$2.4
Total Superintendent & Related Offices		\$0.8	\$1.5	\$1.9	\$2.6	\$2.4
Educational Services						
Special Education Division	72				\$0.3	\$0.3
Adult & Career Education	31				\$0.1	\$0.1
Early Childhood Education	33	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2
Total Educational Services		\$0.1	\$0.2	\$0.2	\$0.7	\$0.6
Instructional Services						
Instructional Support Services - K12	73			\$0.5	\$0.8	
Professional Development	29					\$1.0
Total Instructional Services				\$0.5	\$0.8	\$1.0
Chief Operating Officer						
Information Technology Division	06	\$8.1	\$11.8	\$19.7	\$23.5	\$20.2
Business Services	36			\$0.1		\$0.5
Human Resources	53	\$1.9	\$2.0	\$2.9	\$3.9	\$8.1
Risk Management	39		\$0.1			
Environmental Health & Safety Division	34		\$0.7	\$0.8		
Total Chief Operating Officer		\$10.0	\$14.6	\$23.4	\$27.4	\$28.8
Financial Services						
Accounting & Disbursements Division	07				\$0.9	\$0.2
Total Financial Services					\$0.9	\$0.2
Facilities Services						
Facilities Services	37	\$19.0	\$31.7	\$42.9	\$69.2	\$73.8
Total Facilities Services		\$19.0	\$31.7	\$42.9	\$69.2	\$73.8
Personnel Commission						
Personnel Commission	91					\$0.3
Total Personnel Commission						\$0.3

Authorized Non-School Operating Expense-Ltd./Spec. Project by Division*

Amounts in \$Millions		2004-05	2005-06	2006-07	2007-08	2008-09
Division	Code	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
Total Non-School Operating Budget-Ltd/Spec Proj		\$29.9	\$48.0	\$70.2	\$102.9	\$108.7

*All Funds except Job Cost and Charter Schools

*Authorized Non-School Operating FTEs by Division**

<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
Board Members & Staff						
Board of Education	80	44.7	46.7	50.0	45.0	45.9
Board Secretariat	09	9.6	9.7	10.9	10.8	10.8
Inspector General	83	63.0	63.0	63.0	68.0	68.0
Independent Analysis Unit	81	6.0	5.1	5.4	5.0	5.0
Total Board Members & Staff		123.2	124.5	129.4	128.8	129.7
Superintendent & Related Offices						
General Superintendent	01	36.8	39.2	30.8	13.7	16.1
General Counsel	51	86.1	87.6	113.9	81.0	74.9
Assessment and Student Information	23	209.7	182.8	215.9	170.1	104.3
Communications	1A	110.7	111.2	99.2	88.4	91.6
Government Relations	02	7.1	8.1	9.1	9.1	11.1
Senior Deputy Superintendent	88	0.0	0.0	0.0	0.0	5.0
Research and Planning	42	0.0	0.0	0.0	0.0	31.0
School Police	54	18.5	20.5	21.3	22.1	22.0
Charter Schools Division	15	0.0	0.0	24.0	23.0	26.9
Total Superintendent & Related Offices		468.9	449.4	514.2	407.3	383.1
Local Districts/Clusters						
Local District 1	D1	57.1	57.3	58.7	56.9	52.0
Local District 2	D2	55.5	60.6	62.6	64.0	52.8
Local District 3	D3	54.2	58.7	61.9	59.3	52.2
Local District 4	D4	53.2	54.7	57.8	56.9	50.0
Local District 5	D5	50.2	56.0	57.7	59.6	57.5
Local District 6	D6	54.2	54.0	57.7	56.4	40.3
Local District 7	D7	55.1	59.8	57.7	58.1	51.1
Local District 8	D8	51.4	55.9	57.3	60.6	52.5
Total Local Districts/Clusters		430.9	457.0	471.4	471.8	408.4
Educational Services						
Educational Support Services	70	15.9	14.2	12.2	8.9	3.0
Special Education Division	72	255.7	239.7	288.1	260.5	174.3
Support Unit-North	R1	60.8	56.4	59.4	47.2	34.1
Support Unit Central-West	R2	48.0	47.9	51.0	40.5	30.7
Support Unit-East	R3	52.5	51.9	55.0	42.1	32.0
Support Unit-South	R4	40.6	41.0	44.0	37.6	26.5
Student Health & Human Services	40	224.6	198.7	217.7	173.5	166.0
Specially Funded & Parent/Com. Prog Div	05	180.4	181.3	178.1	138.1	0.5
Beyond the Bell	35	85.7	82.7	95.8	125.9	118.2
Adult & Career Education	31	125.7	125.1	121.1	160.9	148.7
Early Childhood Education	33	30.3	29.7	43.4	50.7	20.1
Volunteer & Tutorial Programs	55	1.0	1.0	1.0	0.0	0.0
School Family and Community and Parent	43	0.0	0.0	0.0	0.0	11.4

*Authorized Non-School Operating FTEs by Division**

<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
Student Integration Services	44	0.0	0.0	0.0	0.0	37.3
iDesign Schools	16	0.0	0.0	0.0	3.3	11.5
Federal and State Education Programs	18	0.0	0.0	0.0	0.0	23.0
Total Educational Services		1,121.2	1,069.7	1,166.8	1,089.2	837.4
Instructional Services						
Chief Instructional Officer - Elementary	20	6.7	10.7	9.8	9.3	0.0
Chief Instructional Officer - Secondary	24	0.0	8.2	13.3	14.7	0.0
Office of the Chief Academic Officer	27	0.0	0.0	0.0	0.0	4.0
Secondary Instruction	26	0.0	0.0	0.0	169.0	70.8
Elementary Instruction	79	219.5	104.2	95.0	97.2	61.5
Instructional Support Services - K12	73	67.8	91.9	71.4	60.5	0.0
Instructional Support Services	75	138.6	136.1	195.4	17.4	103.5
Professional Development	29	0.0	0.0	0.0	0.0	140.5
Language Acquisition	17	0.0	0.0	0.0	0.0	42.3
Total Instructional Services		432.5	351.2	385.0	368.1	422.6
Chief Operating Officer						
Chief Operating Officer	25	13.6	15.4	13.3	44.9	48.2
Information Technology Division	06	559.9	584.2	615.7	468.5	419.6
Business Services	36	728.7	878.5	888.5	711.3	712.9
Human Resources	53	436.0	411.0	457.0	346.3	221.3
Risk Management	39	44.7	101.2	111.3	126.2	109.7
Environmental Health & Safety Division	34	79.7	76.3	77.2	64.7	60.7
Total Chief Operating Officer		1,862.6	2,066.6	2,163.1	1,761.9	1,572.4
Financial Services						
Chief Financial Officer	08	14.0	5.6	7.2	4.1	4.0
Accounting & Disbursements Division	07	296.2	306.8	324.2	318.9	310.4
Budget Services & Financial Planning Div.	04	88.6	101.0	104.4	95.7	95.1
School Fiscal Services	93	59.0	69.0	71.4	64.7	61.3
Total Financial Services		457.7	482.5	507.3	483.4	470.8
Facilities Services						
Facilities Services	37	503.7	495.6	516.7	306.9	287.9
Total Facilities Services		503.7	495.6	516.7	306.9	287.9
Personnel Commission						
Personnel Commission	91	166.1	169.1	172.4	183.4	165.4
Total Personnel Commission		166.1	169.1	172.4	183.4	165.4
All Non-School Operating FTEs By Division		5,566.7	5,665.6	6,026.3	5,200.7	4,677.7

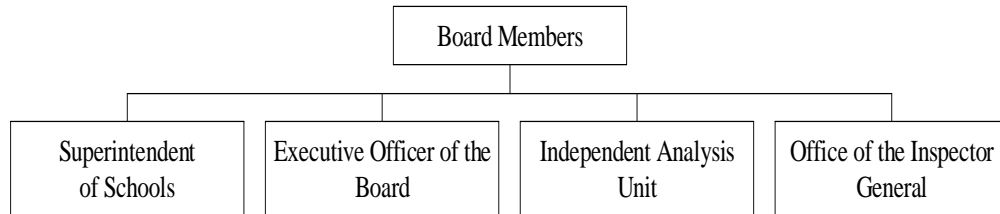
*Authorized Non-School Operating - Limited/Special Projects FTEs by Division**

<i>Division</i>	<i>Code</i>	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
Board Members & Staff						
Inspector General	83	0.0	0.0	10.0	12.1	14.0
Total Board Members & Staff		0.0	0.0	10.0	12.1	14.0
Superintendent & Related Offices						
General Counsel	51	4.0	7.0	9.0	12.5	12.5
Total Superintendent & Related Offices		4.0	7.0	9.0	12.5	12.5
Educational Services						
Special Education Division	72	0.0	0.0	0.0	5.0	5.0
Adult & Career Education	31	0.0	0.0	0.0	1.0	1.0
Early Childhood Education	33	1.0	3.0	3.0	3.0	3.0
Total Educational Services		1.0	3.0	3.0	9.0	9.0
Instructional Services						
Instructional Support Services - K12	73	0.0	0.0	8.3	8.9	0.0
Professional Development	29	0.0	0.0	0.0	0.0	16.2
Total Instructional Services		0.0	0.0	8.3	8.9	16.2
Chief Operating Officer						
Information Technology Division	06	83.1	112.5	199.5	233.0	178.0
Business Services	36	0.0	0.0	1.0	0.0	7.0
Human Resources	53	31.0	31.9	40.1	44.0	98.0
Risk Management	39	0.0	0.5	0.0	0.0	0.0
Environmental Health & Safety Division	34	0.0	7.0	8.0	0.0	0.0
Total Chief Operating Officer		114.1	151.9	248.5	277.0	283.0
Financial Services						
Accounting & Disbursements Division	07	0.0	0.0	0.0	14.0	3.9
Total Financial Services		0.0	0.0	0.0	14.0	3.9
Facilities Services						
Facilities Services	37	220.8	334.3	460.4	741.6	776.9
Total Facilities Services		220.8	334.3	460.4	741.6	776.9
Personnel Commission						
Personnel Commission	91	0.0	0.0	0.0	0.0	3.6
Total Personnel Commission		0.0	0.0	0.0	0.0	3.6
*Human Resources includes Housed Personnel						
All Non-School Operating FTEs By Division		339.8	496.3	739.2	1,075.0	1,119.0

BOARD MEMBERS AND STAFF

MISSION:

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



FUNCTIONS:

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

MAJOR GOALS:

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

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
80 Board of Education	Non-School Operating Budget				
1000 Certificated salaries	\$0.1				
2000 Classified salaries	\$2.3	\$2.7	\$2.8	\$2.7	\$3.0
3000 Employee benefits	\$0.9	\$1.1	\$1.1	\$1.1	\$1.2
4000 Books and supplies	\$0.9	\$1.8	\$2.2	\$3.0	\$2.1
5000 Other operating expense	\$0.3	\$0.1	\$0.1	\$0.2	\$0.1
Non-School Operating Budget	\$4.4	\$5.6	\$6.3	\$7.1	\$6.4
80 Board of Education	Budgets Administered for Other Divisions				
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	
4000 Books and supplies			\$0.0		
6000 Capital outlay	\$0.0				
Budgets Administered for Other Divisions	\$0.0	\$0.0	\$0.0	\$0.0	
80 Board of Education	School Budgets Assigned To This Division				
4000 Books and supplies	\$0.0	\$0.0			
School Budgets Assigned To This Division	\$0.0	\$0.0			
80 Board of Education	Budgets Administered for Districtwide				
5000 Other operating expense	\$1.7	\$3.0	\$3.0		\$3.0
Budgets Administered for Districtwide	\$1.7	\$3.0	\$3.0		\$3.0
80 Board of Education	\$6.1	\$8.6	\$9.3	\$7.1	\$9.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
80	Board of Education	Nonschool Operating Budget				
	1000 Certificated Salaries	1.5	0.0	0.0	0.0	0.0
	2000 Classified Salaries	43.1	46.7	50.0	45.0	45.9
	Nonschool Operating Budget	44.7	46.7	50.0	45.0	45.9
80	Board of Education	44.7	46.7	50.0	45.0	45.9

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
09 Board Secretariat	Non-School Operating Budget				
2000 Classified salaries	\$0.5	\$0.5	\$0.6	\$0.7	\$0.7
3000 Employee benefits	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3
4000 Books and supplies	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
5000 Other operating expense	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
Non-School Operating Budget	\$1.0	\$1.0	\$1.2	\$1.2	\$1.2
09 Board Secretariat	Budgets Administered for Other Divisions				
3000 Employee benefits			\$0.0	\$0.0	
Budgets Administered for Other Divisions			\$0.0	\$0.0	
09 Board Secretariat	\$1.0	\$1.0	\$1.2	\$1.2	\$1.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
09	Board Secretariat	Nonschool Operating Budget				
	2000 Classified Salaries	9.6	9.7	10.9	10.8	10.8
	Nonschool Operating Budget	9.6	9.7	10.9	10.8	10.8
09	Board Secretariat	9.6	9.7	10.9	10.8	10.8

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
83 Inspector General	Non-School Operating Budget				
2000 Classified salaries	\$4.1	\$4.1	\$4.4	\$5.3	\$5.3
3000 Employee benefits	\$1.7	\$1.8	\$1.9	\$2.1	\$2.2
4000 Books and supplies	\$0.5	\$0.0	\$0.3	\$0.1	\$0.1
5000 Other operating expense	\$0.5	\$0.8	\$0.9	\$0.5	\$0.5
Non-School Operating Budget	\$6.8	\$6.8	\$7.6	\$8.0	\$8.1
83 Inspector General	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries			\$0.8	\$1.0	\$1.2
3000 Employee benefits			\$0.4	\$0.4	\$0.5
Non-School Operating Budget--Ltd/Spec Proj			\$1.3	\$1.4	\$1.6
83 Inspector General	Budgets Administered for Other Divisions				
3000 Employee benefits		\$0.3	\$0.1	\$0.0	
Budgets Administered for Other Divisions		\$0.3	\$0.1	\$0.0	
83 Inspector General	School Budgets Assigned To This Division				
2000 Classified salaries				\$0.0	
3000 Employee benefits			(\$0.1)	\$0.0	
5000 Other operating expense			\$0.4		
6000 Capital outlay					\$4.2
School Budgets Assigned To This Division			\$0.3	\$0.0	\$4.2
83 Inspector General	\$6.8	\$7.1	\$9.2	\$9.4	\$13.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
83	Inspector General	Nonschool Operating Budget				
2000	Classified Salaries	63.0	63.0	63.0	68.0	68.0
Nonschool Operating Budget		63.0	63.0	63.0	68.0	68.0
83	Inspector General	Nonschool Operating Budget - Limited/Sp				
2000	Classified Salaries	0.0	0.0	10.0	12.1	14.0
Nonschool Operating Budget - Limited/Sp		0.0	0.0	10.0	12.1	14.0
83	Inspector General	School Budgets Assigned to This Division				
2000	Classified Salaries	0.0	0.0	0.0	0.1	0.0
School Budgets Assigned to This Division		0.0	0.0	0.0	0.1	0.0
83	Inspector General	63.0	63.0	73.0	80.2	82.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
81 Independent Analysis Unit	Non-School Operating Budget				
1000 Certificated salaries			\$0.0		
2000 Classified salaries	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
3000 Employee benefits	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
4000 Books and supplies	\$0.0	\$0.2	\$0.0	\$0.1	\$0.1
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$0.7	\$0.8	\$0.7	\$0.7	\$0.7
81 Independent Analysis Unit	Budgets Administered for Other Divisions				
3000 Employee benefits			\$0.0		
7000 Other outgo	\$0.1				
Budgets Administered for Other Divisions	\$0.1		\$0.0		
81 Independent Analysis Unit	\$0.8	\$0.8	\$0.7	\$0.7	\$0.7

*All Funds except Job Cost and Charter Schools

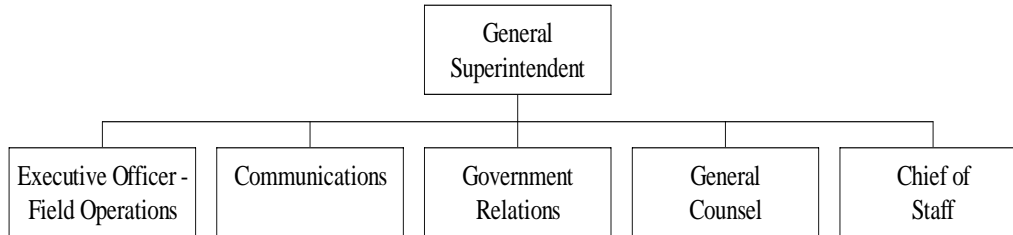
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
81	Independent Analysis Unit	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.4	0.0	0.0
	2000 Classified Salaries	6.0	5.1	5.0	5.0	5.0
	Nonschool Operating Budget	6.0	5.1	5.4	5.0	5.0
81	Independent Analysis Unit	6.0	5.1	5.4	5.0	5.0

OFFICE OF THE SUPERINTENDENT AND LOCAL DISTRICTS

MISSION:

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



VISION:

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

GOALS:

1. Improved academic achievement for all students
2. Improved graduation rates for all students in our high schools
3. Effective individual counseling for academic, career and personal/social growth in middle and high schools
4. Each school will develop a strong relationship and communication with parents, community and other school connections.
5. Students will attend safe and orderly schools.

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

STRATEGIES FOR IMPROVEMENT:

Strategy 1: Use a research-based, coherent, and rigorous standards-based curriculum that meets the needs of diverse learners as a tool that ensures they will be college-prepared and career-ready

OFFICE OF THE SUPERINTENDENT AND LOCAL DISTRICTS (cont'd)

Strategy 2: Build learning communities in which teachers, and those who support them, use data in a reflective cycle of continuous improvement to develop their skills in delivering high-quality, personalized instruction that ensures learning for all students in all classrooms

Strategy 3: Build school and District leadership teams that share common beliefs, values, and high expectations for all adults and students and that support a cycle of continuous improvement to ensure high-quality instruction in their schools

Strategy 4: Build at each school a community of informed and empowered parents, teachers, staff, and community partners who work collaboratively to support high-quality teaching and learning

Strategy 5: Build personalized school environments where students and adults are physically and emotionally safe and secure and, as a result, where learning opportunities and personal achievement can be optimized for all

Strategy 6: Design and implement District and school organizational and support structures to improve school performance

Strategy 7: Design and implement systems of reporting, accountability, and incentives as ways to measure outcomes and promote continuous improvement

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
01 General Superintendent	Non-School Operating Budget				
1000 Certificated salaries	\$2.5	\$2.8	\$2.3	\$0.3	\$0.5
2000 Classified salaries	\$1.0	\$1.0	\$1.0	\$1.0	\$1.0
3000 Employee benefits	\$0.9	\$1.1	\$0.8	\$0.4	\$0.5
4000 Books and supplies	\$1.1	\$1.5	\$6.0	\$0.2	\$1.2
5000 Other operating expense	\$0.4	\$2.4	\$0.7	\$0.6	\$0.6
6000 Capital outlay	\$0.0	\$0.0			
Non-School Operating Budget	\$5.9	\$8.8	\$10.8	\$2.5	\$3.7
01 General Superintendent	Budgets Administered for Other Divisions				
2000 Classified salaries	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies			\$0.0		
5000 Other operating expense		\$0.1	\$1.0	\$7.1	\$2.4
7000 Other outgo		\$4.2			\$0.0
Budgets Administered for Other Divisions	\$0.1	\$4.3	\$1.1	\$7.2	\$2.5
01 General Superintendent	School Budgets Assigned To This Division				
2000 Classified salaries					\$0.0
3000 Employee benefits					\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.3		\$0.0
6000 Capital outlay	\$0.0	\$0.0			
School Budgets Assigned To This Division	\$0.0	\$0.0	\$0.3		\$0.0
01 General Superintendent	Budgets Administered for Districtwide				
4000 Books and supplies					\$1.8
Budgets Administered for Districtwide					\$1.8
01 General Superintendent	Other Budget Items				
4000 Books and supplies					\$0.0
5000 Other operating expense					\$0.0
Other Budget Items					\$0.0
01 General Superintendent	\$6.0	\$13.2	\$12.2	\$9.7	\$8.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
01	General Superintendent	Nonschool Operating Budget				
	1000 Certificated Salaries	19.3	21.6	19.1	1.1	2.1
	2000 Classified Salaries	17.5	17.6	11.6	12.6	14.1
	Nonschool Operating Budget	36.8	39.2	30.8	13.7	16.1
01	General Superintendent	Budgets Administered for Other Divisions				
	2000 Classified Salaries	1.8	1.8	1.8	1.3	1.3
	Budgets Administered for Other Divisions	1.8	1.8	1.8	1.3	1.3
01	General Superintendent	School Budgets Assigned to This Division				
	2000 Classified Salaries	0.0	0.0	0.0	0.0	0.1
	School Budgets Assigned to This Division	0.0	0.0	0.0	0.0	0.1
01	General Superintendent	38.6	41.0	32.6	15.0	17.5

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
51 General Counsel	Non-School Operating Budget				
1000 Certificated salaries	\$1.6	\$1.4	\$3.1	\$1.4	\$1.5
2000 Classified salaries	\$6.4	\$6.7	\$7.4	\$6.3	\$5.7
3000 Employee benefits	\$2.5	\$2.8	\$3.4	\$2.4	\$2.4
4000 Books and supplies	\$0.7	\$0.7	\$0.6	\$0.3	\$0.3
5000 Other operating expense	\$16.4	\$13.4	\$14.8	\$10.7	\$9.5
6000 Capital outlay	\$0.1	\$0.1	\$0.1	\$0.0	\$0.1
Non-School Operating Budget	\$27.7	\$24.9	\$29.4	\$21.1	\$19.5
51 General Counsel	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries	\$0.6	\$1.1	\$1.4	\$2.0	\$1.8
3000 Employee benefits	\$0.2	\$0.4	\$0.5	\$0.6	\$0.6
Non-School Operating Budget--Ltd/Spec Proj	\$0.8	\$1.5	\$1.9	\$2.6	\$2.4
51 General Counsel	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.2	\$0.1			
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2
5000 Other operating expense	\$1.2	\$1.3	\$1.4	\$1.1	\$1.1
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.0	\$0.1			
Budgets Administered for Other Divisions	\$1.6	\$1.8	\$1.7	\$1.4	\$1.4
51 General Counsel	School Budgets Assigned To This Division				
3000 Employee benefits		\$0.0	(\$0.1)		
6000 Capital outlay		\$0.5	\$0.8	\$0.5	\$0.3
School Budgets Assigned To This Division		\$0.4	\$0.7	\$0.5	\$0.3
51 General Counsel	Budgets Administered for Districtwide				
5000 Other operating expense		\$2.0			
Budgets Administered for Districtwide		\$2.0			
51 General Counsel	\$30.1	\$30.6	\$33.7	\$25.6	\$23.6

*All Funds except Job Cost and Charter Schools

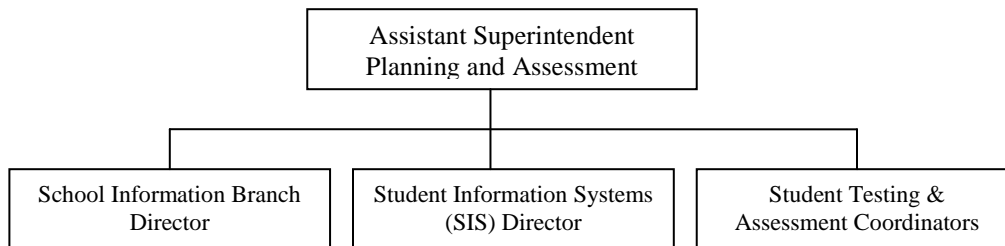
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
51	General Counsel	Nonschool Operating Budget				
	1000 Certificated Salaries	13.0	12.0	25.9	11.0	12.0
	2000 Classified Salaries	73.1	75.6	88.0	70.0	62.9
	Nonschool Operating Budget	86.1	87.6	113.9	81.0	74.9
51	General Counsel	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	4.0	7.0	9.0	12.5	12.5
	Nonschool Operating Budget - Limited/Sp	4.0	7.0	9.0	12.5	12.5
51	General Counsel	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	2.0	1.0	0.0	0.0	0.0
	2000 Classified Salaries	1.0	1.0	1.0	1.0	1.0
	Budgets Administered for Other Divisions	3.0	2.0	1.0	1.0	1.0
51	General Counsel	93.1	96.6	123.9	94.5	88.4

PLANNING AND ASSESSMENT

MISSION:

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



FUNCTIONS:

- Administer and coordinate 18 federal, state, and District mandated testing programs.
- Analyze and publish school accountability information and student achievement results (e.g., AYP, API, SARC, etc).
- Collect, report, and disseminate federal, state, and District mandated information regarding students, teachers, instructional programs, and schools.
- Develop and implement the policies and procedures to maintain the District's K-12 Student Information Systems that include student demographic, academic, behavioral and special education services data.
- Provide objective information on the implementation and outcomes of major District initiatives and programs.
- Provide professional development to school staff in data inquiry methodology and access to data to inform decision making.

MAJOR GOALS:

- Implement state and federal mandated testing programs (e.g., STAR, CAHSEE, CELDT, etc.) across the District for over 620,000 students efficiently and meet state-mandated timelines.
- Provide quick response (24 hours or less) to board and senior staff inquiries.
- Develop effective means of communicating complex data in various formats for ease of understanding and use.
- Publish District, local district and school information regarding achievement results, demographic data and other information in publications, flyers, and on LAUSDnet.
- Collect all student information electronically to reduce the duplication of effort and to reduce the volume of paperwork at the schools.

PLANNING AND ASSESSMENT (cont'd)

- Train schools to manage their Student Information Systems (SIS), Decision Support System (DSS) and Welligent IEP Management System for efficient and effective use of their time.
- Assist schools in ensuring that the data in the SIS, DSS and IEP systems are valid and accurate for mandated reporting, testing programs, and accountability.
- Provide objective data to inform instructional practice.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
23 Assessment and Student Information	Non-School Operating Budget				
1000 Certificated salaries	\$5.0	\$3.7	\$4.1	\$3.6	\$3.4
2000 Classified salaries	\$7.6	\$7.6	\$9.1	\$8.1	\$4.1
3000 Employee benefits	\$4.1	\$4.2	\$4.5	\$4.1	\$2.7
4000 Books and supplies	\$0.8	\$1.0	\$0.8	\$0.7	\$0.4
5000 Other operating expense	\$1.8	\$1.7	\$1.1	\$0.7	\$5.1
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	
Non-School Operating Budget	\$19.3	\$18.3	\$19.6	\$17.1	\$15.7
23 Assessment and Student Information	Budgets Administered for Other Divisions				
2000 Classified salaries	\$0.6	\$0.6	\$0.6	\$0.8	\$0.4
3000 Employee benefits	\$0.3	\$0.4	\$0.3	\$0.4	\$0.3
4000 Books and supplies	\$1.4	\$0.3	\$1.0	\$2.0	\$2.1
5000 Other operating expense	\$0.2	\$0.5	\$1.3	\$0.4	\$0.1
6000 Capital outlay	\$0.0	\$0.0	\$0.1		
7000 Other outgo	\$0.1	\$0.0			
Budgets Administered for Other Divisions	\$2.5	\$1.8	\$3.4	\$3.5	\$3.0
23 Assessment and Student Information	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0
2000 Classified salaries	\$0.0	\$0.1	\$0.2	\$0.1	
3000 Employee benefits	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0
4000 Books and supplies	\$0.7	\$0.6	\$1.0	\$0.7	\$0.5
5000 Other operating expense	\$1.6	\$1.5	\$1.8	\$1.6	\$0.9
6000 Capital outlay	\$0.4	\$0.4	\$0.5	\$0.1	\$0.1
School Budgets Assigned To This Division	\$3.0	\$2.9	\$3.6	\$2.7	\$1.5
23 Assessment and Student Information	Other Budget Items				
1000 Certificated salaries	\$0.0	\$0.0	\$0.0		
3000 Employee benefits	\$0.0	\$0.0	\$0.0		
4000 Books and supplies	\$0.0		\$0.0		
5000 Other operating expense				\$0.0	
7000 Other outgo	\$0.0	\$0.0			
Other Budget Items	\$0.0	\$0.0	\$0.0	\$0.0	
23 Assessment and Student Information	\$24.8	\$23.0	\$26.6	\$23.3	\$20.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
23	Assessment and Student Information	Nonschool Operating Budget				
	1000 Certificated Salaries	53.3	39.0	41.8	34.2	29.8
	2000 Classified Salaries	156.4	143.8	174.1	135.9	74.5
	Nonschool Operating Budget	209.7	182.8	215.9	170.1	104.3
23	Assessment and Student Information	Budgets Administered for Other Divisions				
	2000 Classified Salaries	19.8	21.5	20.1	21.9	15.1
	Budgets Administered for Other Divisions	19.8	21.5	20.1	21.9	15.1
23	Assessment and Student Information	School Budgets Assigned to This Division				
	1000 Certificated Salaries	2.7	2.7	2.7	2.7	0.2
	2000 Classified Salaries	0.6	3.2	3.4	1.5	0.0
	School Budgets Assigned to This Division	3.3	5.9	6.2	4.1	0.2
23	Assessment and Student Information	232.9	210.2	242.2	196.1	119.6

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
1A Communications	Non-School Operating Budget				
1000 Certificated salaries	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
2000 Classified salaries	\$5.2	\$5.4	\$5.6	\$5.5	\$5.7
3000 Employee benefits	\$2.1	\$2.3	\$2.4	\$2.3	\$2.4
4000 Books and supplies	\$1.0	\$0.6	\$0.8	\$0.2	\$0.2
5000 Other operating expense	\$0.5	\$0.3	\$0.7	\$0.2	\$0.3
6000 Capital outlay	\$0.9	\$0.6	\$0.4	\$0.2	\$0.3
Non-School Operating Budget	\$9.8	\$9.2	\$10.2	\$8.5	\$9.0
1A Communications	Budgets Administered for Other Divisions				
3000 Employee benefits			\$0.0	\$0.0	
4000 Books and supplies			\$0.0		
7000 Other outgo	\$0.2	\$0.0			
Budgets Administered for Other Divisions	\$0.2	\$0.0	\$0.0	\$0.0	
1A Communications	School Budgets Assigned To This Division				
4000 Books and supplies	\$0.8	\$1.0	\$0.9	\$0.2	\$0.0
6000 Capital outlay	\$0.6	\$0.0	\$0.0	\$0.0	
School Budgets Assigned To This Division	\$1.4	\$1.0	\$1.0	\$0.2	\$0.0
1A Communications	Other Budget Items				
5000 Other operating expense	\$0.1	\$0.1	\$0.1	\$0.0	\$0.3
Other Budget Items	\$0.1	\$0.1	\$0.1	\$0.0	\$0.3
1A Communications	\$11.4	\$10.4	\$11.3	\$8.7	\$9.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
1A	Communications	Nonschool Operating Budget				
	1000 Certificated Salaries	2.0	1.0	1.0	1.0	1.0
	2000 Classified Salaries	108.7	110.2	98.2	87.4	90.6
	Nonschool Operating Budget	110.7	111.2	99.2	88.4	91.6
1A	Communications	110.7	111.2	99.2	88.4	91.6

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
02 Government Relations	Non-School Operating Budget				
2000 Classified salaries	\$0.5	\$0.6	\$0.7	\$1.0	\$1.0
3000 Employee benefits	\$0.2	\$0.2	\$0.3	\$0.3	\$0.4
4000 Books and supplies	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
5000 Other operating expense	\$0.2	\$0.4	\$0.7	\$0.5	\$0.2
Non-School Operating Budget	\$1.0	\$1.3	\$1.8	\$1.9	\$1.6
02 Government Relations	Budgets Administered for Other Divisions				
3000 Employee benefits			\$0.0		
Budgets Administered for Other Divisions			\$0.0		
02 Government Relations	\$1.0	\$1.3	\$1.8	\$1.9	\$1.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
02	Government Relations	Nonschool Operating Budget				
	2000 Classified Salaries	7.1	8.1	9.1	9.1	11.1
	Nonschool Operating Budget	7.1	8.1	9.1	9.1	11.1
02	Government Relations	7.1	8.1	9.1	9.1	11.1

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
<i>Division Name</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
88 Senior Deputy Superintendent	Non-School Operating Budget				
1000 Certificated salaries					\$0.2
2000 Classified salaries					\$0.2
3000 Employee benefits					\$0.2
4000 Books and supplies					\$0.2
5000 Other operating expense					\$0.3
Non-School Operating Budget					\$1.0
88 Senior Deputy Superintendent					\$1.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
88	Senior Deputy Superintendent	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	1.0
	2000 Classified Salaries	0.0	0.0	0.0	0.0	4.0
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	5.0
88	Senior Deputy Superintendent	0.0	0.0	0.0	0.0	5.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final	Final	Final	Final	Final
	Budget	Budget	Budget	Budget	Budget
42 Research and Planning	Non-School Operating Budget				
1000 Certificated salaries					\$0.2
2000 Classified salaries					\$2.5
3000 Employee benefits					\$1.0
4000 Books and supplies					\$0.2
5000 Other operating expense					\$0.6
6000 Capital outlay					\$0.0
Non-School Operating Budget					\$4.6
42 Research and Planning	School Budgets Assigned To This Division				
2000 Classified salaries					\$0.1
3000 Employee benefits					\$0.0
4000 Books and supplies					\$0.0
School Budgets Assigned To This Division					\$0.1
42 Research and Planning					\$4.7

*All Funds except Job Cost and Charter Schools

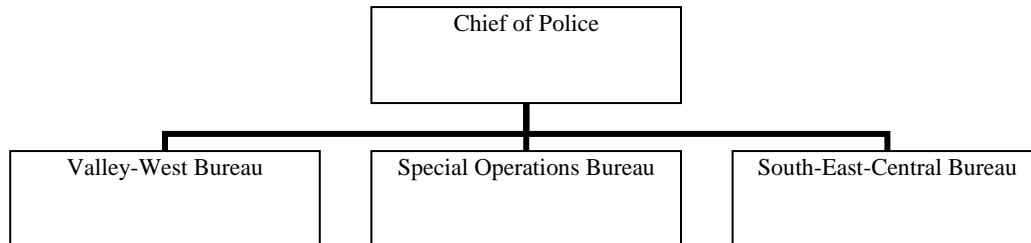
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
42	Research and Planning	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	2.0
	2000 Classified Salaries	0.0	0.0	0.0	0.0	29.0
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	31.0
42	Research and Planning	School Budgets Assigned to This Division				
	2000 Classified Salaries	0.0	0.0	0.0	0.0	1.5
	School Budgets Assigned to This Division	0.0	0.0	0.0	0.0	1.5
42	Research and Planning	0.0	0.0	0.0	0.0	32.5

SCHOOL POLICE

MISSION:

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



FUNCTIONS:

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

MAJOR GOALS:

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

SCHOOL POLICE (cont'd)

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

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
54 School Police	Non-School Operating Budget				
2000 Classified salaries	\$2.7	\$2.6	\$2.9	\$1.1	\$1.0
3000 Employee benefits	\$1.4	\$1.7	\$1.8	\$0.7	\$0.7
4000 Books and supplies	\$0.1	\$0.1	\$0.2	\$0.0	\$0.0
5000 Other operating expense	\$1.1	\$1.1	\$1.3	\$1.2	\$1.4
6000 Capital outlay	\$0.1	\$0.1	\$0.2	\$0.0	\$0.0
Non-School Operating Budget	\$5.2	\$5.6	\$6.3	\$3.0	\$3.1
54 School Police	Budgets Administered for Other Divisions				
2000 Classified salaries	(\$0.1)	\$0.0	\$0.0	\$2.0	\$2.0
3000 Employee benefits	(\$0.1)	(\$0.1)	(\$0.1)	\$1.0	\$1.1
4000 Books and supplies	\$0.2	\$0.2	\$0.2	\$0.2	\$0.1
5000 Other operating expense	\$0.3	\$0.4	\$0.5	\$0.5	\$0.5
6000 Capital outlay	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
7000 Other outgo	\$0.1	\$0.1			\$0.0
Budgets Administered for Other Divisions	\$0.6	\$0.8	\$0.8	\$4.0	\$3.9
54 School Police	School Budgets Assigned To This Division				
2000 Classified salaries	\$25.2	\$26.2	\$27.1	\$28.7	\$29.5
3000 Employee benefits	\$12.1	\$15.7	\$16.1	\$15.2	\$15.6
4000 Books and supplies	(\$0.9)	\$0.0	\$0.6		\$0.0
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1
7000 Other outgo	\$0.8	\$1.3			
School Budgets Assigned To This Division	\$37.2	\$43.2	\$43.7	\$43.9	\$45.2
54 School Police	Other Budget Items				
2000 Classified salaries	\$1.0	\$0.8	\$0.9	\$0.1	\$0.1
3000 Employee benefits	\$0.5	\$0.6	\$0.6	\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$0.0	\$0.0		
Other Budget Items	\$1.5	\$1.5	\$1.5	\$0.1	\$0.1
54 School Police	\$44.4	\$51.1	\$52.3	\$51.0	\$52.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
54	School Police	Nonschool Operating Budget				
	2000 Classified Salaries	18.5	20.5	21.3	22.1	22.0
	Nonschool Operating Budget	18.5	20.5	21.3	22.1	22.0
54	School Police	Budgets Administered for Other Divisions				
	2000 Classified Salaries	30.0	31.0	34.0	34.0	34.0
	Budgets Administered for Other Divisions	30.0	31.0	34.0	34.0	34.0
54	School Police	School Budgets Assigned to This Division				
	2000 Classified Salaries	440.8	444.0	474.9	479.2	491.3
	School Budgets Assigned to This Division	440.8	444.0	474.9	479.2	491.3
54	School Police	Other Budget Items				
	2000 Classified Salaries	16.0	16.0	16.0	2.0	2.0
	Other Budget Items	16.0	16.0	16.0	2.0	2.0
54	School Police	505.2	511.5	546.2	537.2	549.4

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
15 Charter Schools Division	Non-School Operating Budget				
1000 Certificated salaries			\$1.1	\$1.0	\$1.5
2000 Classified salaries			\$0.8	\$0.9	\$0.9
3000 Employee benefits			\$0.6	\$0.6	\$0.7
4000 Books and supplies			\$0.7	\$1.1	\$0.9
5000 Other operating expense			\$0.3	\$0.3	\$0.3
Non-School Operating Budget			\$3.5	\$3.9	\$4.2
15 Charter Schools Division	Budgets Administered for Other Divisions				
6000 Capital outlay			\$0.0	\$0.0	\$0.0
Budgets Administered for Other Divisions			\$0.0	\$0.0	\$0.0
15 Charter Schools Division	School Budgets Assigned To This Division				
1000 Certificated salaries				\$0.0	
2000 Classified salaries				\$0.1	\$0.2
3000 Employee benefits				\$0.1	\$0.1
4000 Books and supplies				\$0.2	
5000 Other operating expense					\$0.0
School Budgets Assigned To This Division				\$0.5	\$0.2
15 Charter Schools Division			\$3.5	\$4.4	\$4.5

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
15	Charter Schools Division	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	11.4	10.3	14.3
	2000 Classified Salaries	0.0	0.0	12.6	12.7	12.7
	Nonschool Operating Budget	0.0	0.0	24.0	23.0	26.9
15	Charter Schools Division	School Budgets Assigned to This Division				
	2000 Classified Salaries	0.0	0.0	0.0	4.3	2.5
	School Budgets Assigned to This Division	0.0	0.0	0.0	4.3	2.5
15	Charter Schools Division	0.0	0.0	24.0	27.3	29.4

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
D1 Local District 1					
			Non-School Operating Budget		
1000 Certificated salaries	\$3.3	\$3.5	\$3.7	\$4.1	\$3.6
2000 Classified salaries	\$0.8	\$0.8	\$0.8	\$0.9	\$0.8
3000 Employee benefits	\$1.2	\$1.4	\$1.3	\$1.4	\$1.3
4000 Books and supplies	\$0.6	\$0.6	\$0.6	\$0.4	\$0.8
5000 Other operating expense	\$0.1	\$0.2	\$0.2	\$0.3	\$0.0
6000 Capital outlay		\$0.1	\$0.0		
Non-School Operating Budget	\$6.0	\$6.6	\$6.7	\$7.0	\$6.5
D1 Local District 1					
			Budgets Administered for Other Divisions		
1000 Certificated salaries		\$0.9	\$1.1	\$0.7	\$0.5
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.2	\$0.2	\$0.1	\$0.1
4000 Books and supplies		\$0.0	\$0.2	\$0.2	\$0.1
5000 Other operating expense		\$0.0	\$0.1	\$0.2	\$0.1
7000 Other outgo	\$0.9	\$0.5		\$0.0	
Budgets Administered for Other Divisions	\$0.8	\$1.6	\$1.7	\$1.2	\$0.7
D1 Local District 1					
			School Budgets Assigned To This Division		
1000 Certificated salaries	\$324.2	\$371.2	\$373.3	\$431.8	\$422.4
2000 Classified salaries	\$94.4	\$96.1	\$96.9	\$91.9	\$91.5
3000 Employee benefits	\$150.1	\$185.1	\$174.7	\$178.8	\$177.5
4000 Books and supplies	\$28.9	\$29.8	\$29.2	\$19.0	\$18.5
5000 Other operating expense	\$4.0	\$4.5	\$5.2	\$2.8	\$3.4
6000 Capital outlay	\$1.0	\$1.8	\$3.2	\$0.0	\$0.3
7000 Other outgo	\$1.2	\$3.8	\$0.0	\$0.1	\$0.1
School Budgets Assigned To This Division	\$603.9	\$692.3	\$682.5	\$724.5	\$713.7
D1 Local District 1					
			Other Budget Items		
1000 Certificated salaries		\$0.1	\$0.1	\$0.1	\$0.2
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.3	\$0.2
5000 Other operating expense		\$0.0	\$0.0	\$0.3	\$0.1
7000 Other outgo		\$0.0			
Other Budget Items	\$0.0	\$0.1	\$0.1	\$0.6	\$0.5
D1 Local District 1	\$610.8	\$700.6	\$691.0	\$733.3	\$721.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D1	Local District 1	Nonschool Operating Budget				
	1000 Certificated Salaries	36.1	38.2	39.1	39.0	34.1
	2000 Classified Salaries	21.0	19.0	19.6	17.9	17.9
	Nonschool Operating Budget	57.1	57.3	58.7	56.9	52.0
D1	Local District 1	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	9.4	11.2	7.0	4.5
	2000 Classified Salaries	0.0	0.0	0.0	0.3	0.3
	Budgets Administered for Other Divisions	0.0	9.4	11.2	7.3	4.8
D1	Local District 1	School Budgets Assigned to This Division				
	1000 Certificated Salaries	6,749.6	6,856.0	6,687.6	6,880.2	6,731.4
	2000 Classified Salaries	3,498.1	3,519.0	3,530.2	3,039.3	2,899.9
	School Budgets Assigned to This Division	10,247.8	10,375.1	10,217.8	9,919.5	9,631.3
D1	Local District 1	Other Budget Items				
	1000 Certificated Salaries	0.0	1.0	1.0	0.0	1.0
	2000 Classified Salaries	0.3	0.3	0.0	0.0	0.0
	Other Budget Items	0.3	1.3	1.0	0.0	1.0
D1	Local District 1	10,305.2	10,443.0	10,288.7	9,983.6	9,689.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
D2 Local District 2	Non-School Operating Budget				
1000 Certificated salaries	\$3.4	\$4.0	\$4.3	\$4.8	\$3.9
2000 Classified salaries	\$0.7	\$0.7	\$0.7	\$0.8	\$0.8
3000 Employee benefits	\$1.2	\$1.4	\$1.4	\$1.5	\$1.3
4000 Books and supplies	\$0.6	\$0.6	\$0.3	\$0.2	\$0.9
5000 Other operating expense	\$0.2	\$0.3	\$0.5	\$0.5	\$0.4
Non-School Operating Budget	\$6.0	\$7.0	\$7.2	\$7.8	\$7.2
D2 Local District 2	Budgets Administered for Other Divisions				
1000 Certificated salaries		\$0.9	\$1.2	\$1.0	\$0.8
2000 Classified salaries		\$0.1		\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.3	\$0.2	\$0.2
4000 Books and supplies		\$0.0	\$0.1	\$0.0	\$0.1
5000 Other operating expense		\$0.0	\$0.0	\$0.2	\$0.0
6000 Capital outlay		\$0.0	\$0.1	\$0.1	\$0.1
7000 Other outgo	\$0.7	\$0.7	\$0.0	\$0.0	\$0.0
Budgets Administered for Other Divisions	\$0.7	\$2.0	\$1.7	\$1.6	\$1.2
D2 Local District 2	School Budgets Assigned To This Division				
1000 Certificated salaries	\$306.9	\$337.2	\$338.9	\$351.6	\$350.4
2000 Classified salaries	\$75.3	\$76.2	\$77.4	\$74.2	\$74.7
3000 Employee benefits	\$132.4	\$158.0	\$148.9	\$140.0	\$142.3
4000 Books and supplies	\$27.2	\$29.2	\$30.0	\$22.3	\$20.5
5000 Other operating expense	\$6.1	\$6.6	\$5.3	\$4.0	\$6.0
6000 Capital outlay	\$2.4	\$2.3	\$5.1	\$0.1	\$0.5
7000 Other outgo	\$1.8	\$4.4	\$0.1	\$0.2	\$0.1
School Budgets Assigned To This Division	\$552.2	\$613.9	\$605.7	\$592.3	\$594.4
D2 Local District 2	Other Budget Items				
1000 Certificated salaries		\$0.1		\$0.0	\$0.2
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.1	\$0.0	\$0.0	\$0.3	\$0.2
5000 Other operating expense			\$0.0	\$0.3	\$0.2
7000 Other outgo		\$0.0			
Other Budget Items	\$0.1	\$0.1	\$0.0	\$0.6	\$0.6
D2 Local District 2	\$559.0	\$623.0	\$614.5	\$602.3	\$603.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D2	Local District 2	Nonschool Operating Budget				
	1000 Certificated Salaries	38.5	43.6	45.2	47.1	36.1
	2000 Classified Salaries	17.0	17.0	17.4	16.9	16.8
	Nonschool Operating Budget	55.5	60.6	62.6	64.0	52.8
D2	Local District 2	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	10.4	13.1	8.5	4.5
	2000 Classified Salaries	0.0	1.0	0.0	0.3	0.0
	Budgets Administered for Other Divisions	0.0	11.4	13.1	8.8	4.5
D2	Local District 2	School Budgets Assigned to This Division				
	1000 Certificated Salaries	6,528.1	6,331.4	6,185.3	5,579.4	5,547.7
	2000 Classified Salaries	2,714.7	2,738.7	2,755.0	2,308.8	2,249.2
	School Budgets Assigned to This Division	9,242.9	9,070.1	8,940.3	7,888.2	7,796.9
D2	Local District 2	Other Budget Items				
	1000 Certificated Salaries	0.0	1.0	0.0	0.0	1.0
	Other Budget Items	0.0	1.0	0.0	0.0	1.0
D2	Local District 2	9,298.4	9,143.1	9,016.0	7,961.0	7,855.2

*Authorized Expenditures by Division**

Amounts in \$Millions	<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
<i>Division Name</i>					
D3 Local District 3	Non-School Operating Budget				
1000 Certificated salaries	\$3.2	\$3.7	\$4.1	\$4.5	\$4.0
2000 Classified salaries	\$0.7	\$0.8	\$0.8	\$0.8	\$0.8
3000 Employee benefits	\$1.1	\$1.4	\$1.3	\$1.4	\$1.3
4000 Books and supplies	\$0.5	\$0.3	\$0.2	\$0.3	\$0.4
5000 Other operating expense	\$0.0	\$0.3	\$0.4	\$0.5	\$0.4
6000 Capital outlay		\$0.0	\$0.0		
Non-School Operating Budget	\$5.6	\$6.5	\$6.8	\$7.4	\$6.8
D3 Local District 3	Budgets Administered for Other Divisions				
1000 Certificated salaries		\$1.1	\$1.4	\$0.9	\$0.8
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.3	\$0.2	\$0.2
4000 Books and supplies		\$0.0	\$0.2	\$0.1	\$0.1
5000 Other operating expense		\$0.1	\$0.1	\$1.4	\$0.1
6000 Capital outlay		\$0.1	\$0.1		
7000 Other outgo	\$0.7	\$0.4		\$0.0	
Budgets Administered for Other Divisions	\$0.7	\$1.9	\$2.0	\$2.7	\$1.2
D3 Local District 3	School Budgets Assigned To This Division				
1000 Certificated salaries	\$266.2	\$297.1	\$293.2	\$316.6	\$305.0
2000 Classified salaries	\$70.7	\$71.3	\$71.7	\$68.3	\$67.3
3000 Employee benefits	\$118.9	\$143.8	\$132.9	\$130.2	\$127.7
4000 Books and supplies	\$26.5	\$24.8	\$26.4	\$17.2	\$14.6
5000 Other operating expense	\$6.2	\$8.1	\$5.4	\$3.4	\$2.9
6000 Capital outlay	\$0.9	\$1.6	\$1.3	\$0.2	\$0.2
7000 Other outgo	\$1.5	\$3.0	\$0.0	\$0.1	\$0.0
School Budgets Assigned To This Division	\$491.0	\$549.6	\$531.1	\$535.9	\$517.8
D3 Local District 3	Other Budget Items				
1000 Certificated salaries		\$0.1	\$0.0	\$0.0	\$0.2
2000 Classified salaries	\$0.0		\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.1	\$0.2
5000 Other operating expense				\$0.3	\$0.2
7000 Other outgo		\$0.0			
Other Budget Items	\$0.0	\$0.2	\$0.0	\$0.4	\$0.6
D3 Local District 3	\$497.3	\$558.2	\$539.9	\$546.4	\$526.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D3	Local District 3	Nonschool Operating Budget				
	1000 Certificated Salaries	37.2	40.8	44.3	43.2	36.2
	2000 Classified Salaries	17.0	17.8	17.5	16.1	16.0
	Nonschool Operating Budget	54.2	58.7	61.9	59.3	52.2
D3	Local District 3	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	12.3	15.1	8.3	7.8
	2000 Classified Salaries	0.0	0.0	0.0	-0.5	0.0
	Budgets Administered for Other Divisions	0.0	12.3	15.1	7.8	7.8
D3	Local District 3	School Budgets Assigned to This Division				
	1000 Certificated Salaries	5,444.3	5,465.6	5,199.0	5,038.2	4,848.0
	2000 Classified Salaries	2,595.0	2,615.2	2,602.2	2,224.4	2,132.9
	School Budgets Assigned to This Division	8,039.3	8,080.9	7,801.1	7,262.6	6,981.0
D3	Local District 3	Other Budget Items				
	1000 Certificated Salaries	0.0	1.0	0.0	0.0	1.0
	Other Budget Items	0.0	1.0	0.0	0.0	1.0
D3	Local District 3	8,093.4	8,152.8	7,878.1	7,329.6	7,041.9

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
D4 Local District 4	Non-School Operating Budget				
1000 Certificated salaries	\$3.5	\$3.5	\$3.8	\$4.5	\$3.5
2000 Classified salaries	\$0.7	\$0.7	\$0.8	\$0.7	\$0.9
3000 Employee benefits	\$1.1	\$1.3	\$1.3	\$1.4	\$1.2
4000 Books and supplies	\$0.5	\$0.6	\$0.3	\$0.3	\$0.7
5000 Other operating expense	\$0.0	\$0.4	\$0.7	\$0.6	\$0.4
6000 Capital outlay		\$0.0	\$0.0		
Non-School Operating Budget	\$5.8	\$6.5	\$6.9	\$7.5	\$6.7
D4 Local District 4	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.0	\$0.9	\$1.0	\$0.8	\$0.6
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.2	\$0.2	\$0.1
4000 Books and supplies		\$0.1	\$0.1	\$0.1	\$0.2
5000 Other operating expense		\$0.0	\$0.2	\$0.4	\$0.2
6000 Capital outlay		\$0.0	\$0.0	\$0.0	
7000 Other outgo	\$1.2	\$0.6	\$0.0	\$0.0	
Budgets Administered for Other Divisions	\$1.2	\$1.9	\$1.5	\$1.6	\$1.1
D4 Local District 4	School Budgets Assigned To This Division				
1000 Certificated salaries	\$279.8	\$311.4	\$313.8	\$329.0	\$339.1
2000 Classified salaries	\$66.9	\$67.8	\$73.0	\$68.5	\$70.8
3000 Employee benefits	\$119.4	\$142.7	\$136.0	\$129.6	\$135.7
4000 Books and supplies	\$27.5	\$27.6	\$31.4	\$22.5	\$22.8
5000 Other operating expense	\$6.4	\$7.0	\$6.4	\$4.6	\$5.0
6000 Capital outlay	\$1.1	\$1.4	\$4.5	\$1.4	\$0.7
7000 Other outgo	\$1.7	\$4.3	\$0.1	\$0.2	\$0.2
School Budgets Assigned To This Division	\$502.6	\$562.2	\$565.2	\$555.8	\$574.2
D4 Local District 4	Other Budget Items				
1000 Certificated salaries		\$0.1	\$0.4	\$0.1	\$0.3
2000 Classified salaries	\$0.0		\$0.1	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.2	\$0.3
5000 Other operating expense				\$0.3	\$0.1
7000 Other outgo		\$0.0			
Other Budget Items	\$0.0	\$0.1	\$0.6	\$0.6	\$0.9
D4 Local District 4	\$509.7	\$570.7	\$574.3	\$565.4	\$582.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D4	Local District 4	Nonschool Operating Budget				
	1000 Certificated Salaries	38.2	38.7	40.4	43.7	33.9
	2000 Classified Salaries	15.0	16.0	17.5	13.2	16.2
	Nonschool Operating Budget	53.2	54.7	57.8	56.9	50.0
D4	Local District 4	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	1.0	10.4	11.5	7.5	5.5
	2000 Classified Salaries	0.0	0.0	0.0	0.3	0.0
	Budgets Administered for Other Divisions	1.0	10.4	11.5	7.8	5.5
D4	Local District 4	School Budgets Assigned to This Division				
	1000 Certificated Salaries	6,054.3	5,974.0	5,821.1	5,396.6	5,496.7
	2000 Classified Salaries	2,412.5	2,426.3	2,669.5	2,089.2	2,098.3
	School Budgets Assigned to This Division	8,466.8	8,400.3	8,490.6	7,485.8	7,595.0
D4	Local District 4	Other Budget Items				
	1000 Certificated Salaries	0.0	1.0	5.2	0.6	2.0
	2000 Classified Salaries	0.0	0.0	2.4	1.0	0.0
	Other Budget Items	0.0	1.0	7.6	1.6	2.0
D4	Local District 4	8,521.0	8,466.4	8,567.6	7,552.1	7,652.5

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
D5 Local District 5	Non-School Operating Budget				
1000 Certificated salaries	\$3.3	\$3.8	\$4.0	\$4.7	\$4.5
2000 Classified salaries	\$0.7	\$0.7	\$0.8	\$0.8	\$0.8
3000 Employee benefits	\$1.1	\$1.3	\$1.3	\$1.4	\$1.3
4000 Books and supplies	\$0.6	\$0.7	\$0.8	\$0.5	\$1.0
5000 Other operating expense	\$0.2	\$0.3	\$0.2	\$0.3	\$0.2
Non-School Operating Budget	\$5.8	\$6.9	\$7.1	\$7.7	\$7.8
D5 Local District 5	Budgets Administered for Other Divisions				
1000 Certificated salaries		\$1.3	\$1.7	\$0.8	\$0.7
2000 Classified salaries			\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.4	\$0.2	\$0.2
4000 Books and supplies	\$0.0	\$0.0	\$0.2	\$0.2	\$0.2
5000 Other operating expense		\$0.0	\$0.2	\$0.4	\$0.1
7000 Other outgo	\$1.0	\$0.7		\$0.0	\$0.0
Budgets Administered for Other Divisions	\$1.0	\$2.3	\$2.4	\$1.7	\$1.2
D5 Local District 5	School Budgets Assigned To This Division				
1000 Certificated salaries	\$295.4	\$333.7	\$335.5	\$375.1	\$373.9
2000 Classified salaries	\$68.7	\$70.8	\$74.3	\$71.2	\$72.0
3000 Employee benefits	\$123.9	\$152.3	\$143.6	\$144.6	\$146.3
4000 Books and supplies	\$36.0	\$32.9	\$33.3	\$32.8	\$25.1
5000 Other operating expense	\$7.0	\$8.3	\$6.6	\$3.5	\$4.6
6000 Capital outlay	\$1.1	\$1.4	\$2.0	\$0.5	\$1.5
7000 Other outgo	\$3.6	\$4.9	\$0.1	\$0.1	\$0.2
School Budgets Assigned To This Division	\$535.7	\$604.3	\$595.3	\$627.7	\$623.7
D5 Local District 5	Other Budget Items				
1000 Certificated salaries		\$0.1		\$0.0	\$0.2
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4
5000 Other operating expense		\$0.0	\$0.0	\$0.4	\$0.3
7000 Other outgo		\$0.0			
Other Budget Items	\$0.0	\$0.1	\$0.0	\$0.8	\$1.0
D5 Local District 5	\$542.5	\$613.7	\$604.9	\$637.9	\$633.7

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D5	Local District 5	Nonschool Operating Budget				
	1000 Certificated Salaries	35.2	40.5	40.9	44.9	42.3
	2000 Classified Salaries	15.0	15.5	16.8	14.7	15.2
	Nonschool Operating Budget	50.2	56.0	57.7	59.6	57.5
D5	Local District 5	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	14.1	18.5	8.8	6.8
	2000 Classified Salaries	0.0	0.0	0.0	0.3	0.3
	Budgets Administered for Other Divisions	0.0	14.1	18.5	9.0	7.0
D5	Local District 5	School Budgets Assigned to This Division				
	1000 Certificated Salaries	6,339.2	6,425.7	6,164.7	6,155.7	6,035.2
	2000 Classified Salaries	2,493.9	2,568.1	2,635.2	2,211.8	2,154.6
	School Budgets Assigned to This Division	8,833.2	8,993.8	8,799.9	8,367.5	8,189.8
D5	Local District 5	Other Budget Items				
	1000 Certificated Salaries	0.0	1.0	0.0	0.0	1.0
	2000 Classified Salaries	0.3	0.3	0.4	0.5	1.0
	Other Budget Items	0.3	1.3	0.4	0.5	2.0
D5	Local District 5	8,883.6	9,065.1	8,876.4	8,436.6	8,256.3

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
D6 Local District 6	Non-School Operating Budget				
1000 Certificated salaries	\$3.3	\$3.5	\$3.7	\$4.2	\$2.8
2000 Classified salaries	\$0.7	\$0.7	\$0.7	\$0.7	\$0.6
3000 Employee benefits	\$1.1	\$1.3	\$1.3	\$1.3	\$0.9
4000 Books and supplies	\$0.3	\$0.3	\$0.4	\$0.4	\$0.7
5000 Other operating expense	\$0.1	\$0.1	\$0.2	\$0.2	\$0.0
6000 Capital outlay		\$0.0			
Non-School Operating Budget	\$5.5	\$5.9	\$6.4	\$6.9	\$5.0
D6 Local District 6	Budgets Administered for Other Divisions				
1000 Certificated salaries		\$1.2	\$1.2	\$0.7	\$0.7
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.3	\$0.2	\$0.2
4000 Books and supplies		\$0.0	\$0.1	\$0.0	\$0.1
5000 Other operating expense		\$0.0	\$0.1	\$0.2	\$0.0
7000 Other outgo	\$0.9	\$0.6		\$0.0	\$0.0
Budgets Administered for Other Divisions	\$0.9	\$2.1	\$1.7	\$1.1	\$1.1
D6 Local District 6	School Budgets Assigned To This Division				
1000 Certificated salaries	\$185.7	\$213.0	\$216.6	\$242.2	\$245.1
2000 Classified salaries	\$38.7	\$40.7	\$42.0	\$38.0	\$38.7
3000 Employee benefits	\$76.9	\$95.1	\$89.7	\$89.2	\$91.2
4000 Books and supplies	\$19.9	\$29.0	\$23.7	\$16.5	\$12.8
5000 Other operating expense	\$3.1	\$3.9	\$2.5	\$3.3	\$2.7
6000 Capital outlay	\$1.0	\$2.6	\$2.4	\$0.2	\$0.4
7000 Other outgo	\$2.2	\$4.4	\$0.1	\$0.0	\$0.2
School Budgets Assigned To This Division	\$327.5	\$388.7	\$376.8	\$389.4	\$391.1
D6 Local District 6	Other Budget Items				
1000 Certificated salaries			\$0.0		\$0.3
2000 Classified salaries	\$0.0		\$0.0	\$0.0	
3000 Employee benefits	\$0.0		\$0.0	\$0.0	\$0.1
4000 Books and supplies	\$0.1		(\$0.1)	\$0.2	\$0.3
5000 Other operating expense		\$0.0		\$0.2	\$0.1
7000 Other outgo		\$0.0			
Other Budget Items	\$0.1	\$0.0	(\$0.1)	\$0.4	\$0.8
D6 Local District 6	\$334.1	\$396.7	\$384.8	\$397.8	\$398.0

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D6	Local District 6	Nonschool Operating Budget				
	1000 Certificated Salaries	37.2	38.1	40.0	42.2	27.1
	2000 Classified Salaries	17.0	15.9	17.7	14.2	13.2
	Nonschool Operating Budget	54.2	54.0	57.7	56.4	40.3
D6	Local District 6	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	13.4	12.9	7.0	6.5
	2000 Classified Salaries	0.0	0.1	0.0	0.3	1.0
	Budgets Administered for Other Divisions	0.0	13.5	12.9	7.3	7.5
D6	Local District 6	School Budgets Assigned to This Division				
	1000 Certificated Salaries	3,975.9	4,052.7	4,005.0	3,968.0	3,982.5
	2000 Classified Salaries	1,419.7	1,485.5	1,515.2	1,206.1	1,182.6
	School Budgets Assigned to This Division	5,395.6	5,538.1	5,520.2	5,174.1	5,165.1
D6	Local District 6	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	2.8
	2000 Classified Salaries	0.0	0.0	0.0	0.8	0.0
	Other Budget Items	0.0	0.0	0.0	0.8	2.8
D6	Local District 6	5,449.8	5,605.6	5,590.9	5,238.5	5,215.7

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
D7 Local District 7					
			Non-School Operating Budget		
1000 Certificated salaries	\$3.2	\$3.6	\$3.7	\$4.5	\$3.8
2000 Classified salaries	\$0.7	\$0.9	\$0.8	\$0.8	\$0.9
3000 Employee benefits	\$1.2	\$1.4	\$1.3	\$1.4	\$1.2
4000 Books and supplies	\$0.4	\$0.3	\$0.5	\$0.4	\$0.5
5000 Other operating expense	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3
6000 Capital outlay		\$0.1	\$0.0		
Non-School Operating Budget	\$5.6	\$6.7	\$6.8	\$7.4	\$6.8
D7 Local District 7					
			Budgets Administered for Other Divisions		
1000 Certificated salaries		\$1.2	\$1.1	\$0.8	\$0.8
2000 Classified salaries		\$0.0		\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.2	\$0.1	\$0.2
4000 Books and supplies		\$0.0	\$0.1	\$0.1	\$0.1
5000 Other operating expense		\$0.0	\$0.2	\$1.1	\$0.1
6000 Capital outlay				\$0.0	\$0.0
7000 Other outgo	\$1.0	\$0.5		\$0.0	
Budgets Administered for Other Divisions	\$1.0	\$2.0	\$1.6	\$2.3	\$1.1
D7 Local District 7					
			School Budgets Assigned To This Division		
1000 Certificated salaries	\$238.8	\$265.7	\$265.7	\$278.9	\$271.8
2000 Classified salaries	\$54.7	\$55.5	\$56.4	\$54.8	\$53.0
3000 Employee benefits	\$101.3	\$121.7	\$113.8	\$109.1	\$107.5
4000 Books and supplies	\$24.1	\$25.5	\$26.9	\$24.1	\$20.8
5000 Other operating expense	\$7.5	\$8.7	\$6.0	\$5.9	\$4.0
6000 Capital outlay	\$7.8	\$5.0	\$7.3	\$0.4	\$1.2
7000 Other outgo	\$2.8	\$4.2	\$0.1	\$0.1	\$0.0
School Budgets Assigned To This Division	\$437.0	\$486.4	\$476.3	\$473.2	\$458.3
D7 Local District 7					
			Other Budget Items		
1000 Certificated salaries		\$0.3	\$0.3	\$0.1	\$0.2
2000 Classified salaries	\$0.0		\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.1	\$0.2
5000 Other operating expense				\$0.4	\$0.2
7000 Other outgo		\$0.0			
Other Budget Items	\$0.0	\$0.3	\$0.4	\$0.6	\$0.6
D7 Local District 7	\$443.7	\$495.5	\$485.0	\$483.5	\$466.8

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D7	Local District 7	Nonschool Operating Budget				
	1000 Certificated Salaries	37.1	40.6	40.0	45.0	34.2
	2000 Classified Salaries	18.0	19.2	17.8	13.1	16.9
	Nonschool Operating Budget	55.1	59.8	57.7	58.1	51.1
D7	Local District 7	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	13.4	12.4	7.8	5.8
	2000 Classified Salaries	0.0	0.0	0.0	1.3	0.0
	Budgets Administered for Other Divisions	0.0	13.4	12.4	9.0	5.8
D7	Local District 7	School Budgets Assigned to This Division				
	1000 Certificated Salaries	5,264.8	5,262.0	5,022.3	4,700.5	4,579.8
	2000 Classified Salaries	1,982.8	2,015.6	2,015.0	1,715.3	1,586.3
	School Budgets Assigned to This Division	7,247.6	7,277.7	7,037.4	6,415.8	6,166.1
D7	Local District 7	Other Budget Items				
	1000 Certificated Salaries	0.0	3.0	3.2	0.8	1.0
	Other Budget Items	0.0	3.0	3.2	0.8	1.0
D7	Local District 7	7,302.7	7,353.8	7,110.7	6,483.6	6,224.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
D8 Local District 8	Non-School Operating Budget				
1000 Certificated salaries	\$3.2	\$3.6	\$3.8	\$4.7	\$4.4
2000 Classified salaries	\$0.6	\$0.7	\$0.8	\$0.8	\$0.8
3000 Employee benefits	\$1.1	\$1.3	\$1.3	\$1.4	\$1.3
4000 Books and supplies	\$0.5	\$0.3	\$0.4	\$0.4	\$0.7
5000 Other operating expense	\$0.0	\$0.3	\$0.9	\$1.1	\$1.4
6000 Capital outlay		\$0.0	\$0.0		
Non-School Operating Budget	\$5.5	\$6.3	\$7.2	\$8.4	\$8.6
D8 Local District 8	Budgets Administered for Other Divisions				
1000 Certificated salaries		\$1.0	\$1.1	\$0.7	\$0.6
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.3	\$0.3	\$0.2	\$0.1
4000 Books and supplies		\$0.2	\$0.1	\$0.1	\$0.1
5000 Other operating expense		\$0.1	\$0.1	\$0.4	\$0.1
6000 Capital outlay		\$0.2	\$0.0		
7000 Other outgo	\$0.7	\$0.3		\$0.1	\$0.0
Budgets Administered for Other Divisions	\$0.7	\$2.1	\$1.6	\$1.4	\$1.0
D8 Local District 8	School Budgets Assigned To This Division				
1000 Certificated salaries	\$248.7	\$277.1	\$281.3	\$306.7	\$302.7
2000 Classified salaries	\$60.4	\$61.6	\$61.3	\$57.1	\$58.3
3000 Employee benefits	\$107.9	\$130.8	\$123.0	\$121.0	\$122.0
4000 Books and supplies	\$21.7	\$22.1	\$23.8	\$21.2	\$18.3
5000 Other operating expense	\$4.3	\$4.8	\$4.5	\$2.7	\$3.9
6000 Capital outlay	\$1.0	\$1.0	\$1.7	\$0.1	\$0.1
7000 Other outgo	\$1.7	\$3.3	\$0.0	\$0.0	\$0.1
School Budgets Assigned To This Division	\$445.6	\$500.8	\$495.7	\$508.8	\$505.5
D8 Local District 8	Other Budget Items				
1000 Certificated salaries		\$0.2	\$0.1	\$0.1	\$0.2
2000 Classified salaries	\$0.0		\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
5000 Other operating expense		\$0.0		\$0.3	\$0.1
7000 Other outgo		\$0.0			
Other Budget Items	\$0.0	\$0.2	\$0.1	\$0.5	\$0.4
D8 Local District 8	\$451.8	\$509.4	\$504.6	\$519.0	\$515.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
D8	Local District 8	Nonschool Operating Budget				
	1000 Certificated Salaries	37.2	39.9	40.8	45.4	37.3
	2000 Classified Salaries	14.3	16.0	16.5	15.2	15.2
	Nonschool Operating Budget	51.4	55.9	57.3	60.6	52.5
D8	Local District 8	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	11.3	12.1	7.3	4.5
	2000 Classified Salaries	0.0	0.0	0.0	0.3	0.3
	Budgets Administered for Other Divisions	0.0	11.3	12.1	7.5	4.8
D8	Local District 8	School Budgets Assigned to This Division				
	1000 Certificated Salaries	5,121.2	5,103.7	5,004.1	4,848.0	4,769.5
	2000 Classified Salaries	2,223.1	2,260.9	2,238.9	1,890.2	1,867.8
	School Budgets Assigned to This Division	7,344.3	7,364.6	7,243.1	6,738.2	6,637.3
D8	Local District 8	Other Budget Items				
	1000 Certificated Salaries	0.0	2.2	1.0	0.4	1.0
	Other Budget Items	0.0	2.2	1.0	0.4	1.0
D8	Local District 8	7,395.7	7,434.0	7,313.5	6,806.7	6,695.6

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
70 Educational Support Services	Non-School Operating Budget				
1000 Certificated salaries	\$0.6	\$0.7	\$0.6	\$1.5	\$0.3
2000 Classified salaries	\$0.4	\$0.3	\$0.3	\$0.1	\$0.1
3000 Employee benefits	\$0.2	\$0.2	\$0.2	\$0.3	\$0.1
4000 Books and supplies	\$0.2	\$0.1	\$0.1	\$0.2	\$0.1
5000 Other operating expense	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$1.4	\$1.6	\$1.3	\$2.2	\$0.6
70 Educational Support Services	Budgets Administered for Other Divisions				
4000 Books and supplies	\$0.0				
Budgets Administered for Other Divisions	\$0.0				
70 Educational Support Services	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.1	\$0.0	\$0.0	\$0.0	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	
4000 Books and supplies	\$0.1	\$1.2	\$0.0		
School Budgets Assigned To This Division	\$0.2	\$1.2	\$0.0	\$0.0	
70 Educational Support Services	Other Budget Items				
3000 Employee benefits	\$0.0				
Other Budget Items	\$0.0				
70 Educational Support Services	\$1.6	\$2.8	\$1.3	\$2.2	\$0.6

*All Funds except Job Cost and Charter Schools

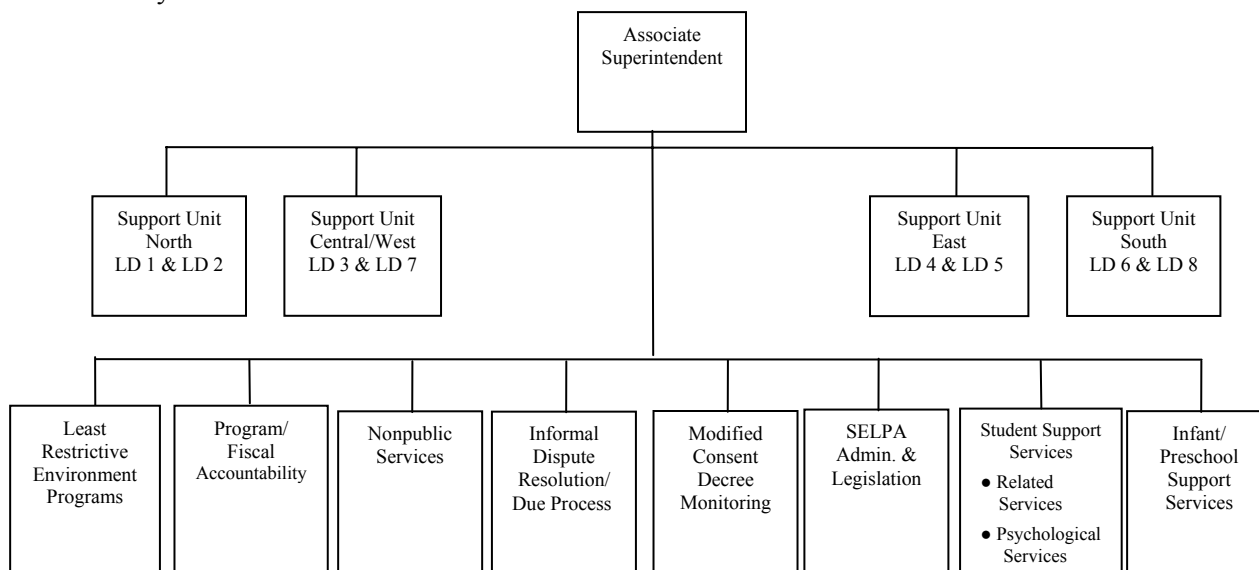
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
70	Educational Support Services	Nonschool Operating Budget				
	1000 Certificated Salaries	9.3	10.6	8.5	6.8	1.0
	2000 Classified Salaries	6.6	3.6	3.6	2.1	2.0
	Nonschool Operating Budget	15.9	14.2	12.2	8.9	3.0
70	Educational Support Services	School Budgets Assigned to This Division				
	1000 Certificated Salaries	1.8	0.2	0.2	0.2	0.0
	School Budgets Assigned to This Division	1.8	0.2	0.2	0.2	0.0
70	Educational Support Services	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	0.0
	Other Budget Items	0.0	0.0	0.0	0.0	0.0
70	Educational Support Services	17.7	14.4	12.4	9.1	3.0

DIVISION OF SPECIAL EDUCATION

MISSION:

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



FUNCTIONS:

- Integrate students with disabilities with their non-disabled peers to the maximum extent appropriate in the least restrictive environment (LRE).
- Develop innovative programs and strategies to meet the needs of students with disabilities.
- Ensure equitable access to services and educational options for students with disabilities within and between Local Districts.
- Implement uniform procedures to ensure appropriate identification and placement.
- Assign appropriate related services to students with disabilities.
- Collaborate with general education offices to ensure that professional development includes current research and best practices for instruction of students with disabilities.
- Oversee the implementation of the Modified Consent Decree and Targeted Strategy Plans.

MAJOR GOALS:

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

DIVISION OF SPECIAL EDUCATION (cont'd)

MAJOR GOALS (cont'd):

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

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
72 Special Education Division	Non-School Operating Budget				
1000 Certificated salaries	\$12.1	\$12.2	\$13.8	\$13.1	\$7.8
2000 Classified salaries	\$5.4	\$5.1	\$5.7	\$6.2	\$5.1
3000 Employee benefits	\$5.6	\$6.0	\$6.4	\$5.9	\$4.1
4000 Books and supplies	\$2.5	\$3.9	\$3.5	\$1.2	\$1.1
5000 Other operating expense	\$1.4	\$1.1	\$1.0	\$0.9	\$0.9
6000 Capital outlay	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Non-School Operating Budget	\$27.1	\$28.3	\$30.5	\$27.5	\$19.2
72 Special Education Division	Non-School Operating Budget--Ltd/Spec Projects				
1000 Certificated salaries				\$0.2	\$0.2
3000 Employee benefits				\$0.1	\$0.1
Non-School Operating Budget--Ltd/Spec Proj				\$0.3	\$0.3
72 Special Education Division	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.1	\$0.2	\$0.1	\$0.1	
2000 Classified salaries	\$0.2	\$0.3	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.1	\$0.2	\$0.1	\$0.0	\$0.1
4000 Books and supplies	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$1.3	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$1.6	\$0.0	\$0.6	\$1.1	\$0.9
Budgets Administered for Other Divisions	\$2.1	\$2.3	\$0.9	\$1.3	\$1.1
72 Special Education Division	School Budgets Assigned To This Division				
1000 Certificated salaries	\$121.6	\$124.4	\$119.3	\$175.8	\$202.3
2000 Classified salaries	\$12.0	\$8.0	\$15.6	\$16.9	\$16.5
3000 Employee benefits	\$38.9	\$41.3	\$35.6	\$48.3	\$53.6
4000 Books and supplies	\$13.2	\$18.5	\$14.7	\$4.3	\$5.6
5000 Other operating expense	\$168.7	\$168.0	\$165.2	\$177.0	\$182.3
6000 Capital outlay	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1
7000 Other outgo	\$0.6	\$5.2			
School Budgets Assigned To This Division	\$355.0	\$365.5	\$350.5	\$422.4	\$460.4

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
72 Special Education Division					
			Other Budget Items		
1000 Certificated salaries	\$0.8	\$0.7	\$1.0	\$1.0	\$0.9
2000 Classified salaries	\$0.5	\$0.3	\$0.3	\$0.2	\$0.2
3000 Employee benefits	\$0.4	\$0.4	\$0.4	\$0.3	\$0.3
4000 Books and supplies	\$0.1	(\$0.1)	\$0.1	\$0.0	\$0.4
5000 Other operating expense	\$0.8	\$0.1	\$0.9	\$0.9	\$0.8
6000 Capital outlay	\$0.0	\$0.0	\$0.0		
7000 Other outgo	\$0.6	\$0.9	\$0.7	\$0.0	\$0.0
Other Budget Items	\$3.2	\$2.3	\$3.3	\$2.5	\$2.6
72 Special Education Division	\$387.5	\$398.4	\$385.2	\$453.9	\$483.6

*All Funds except Job Cost and Charter Schools

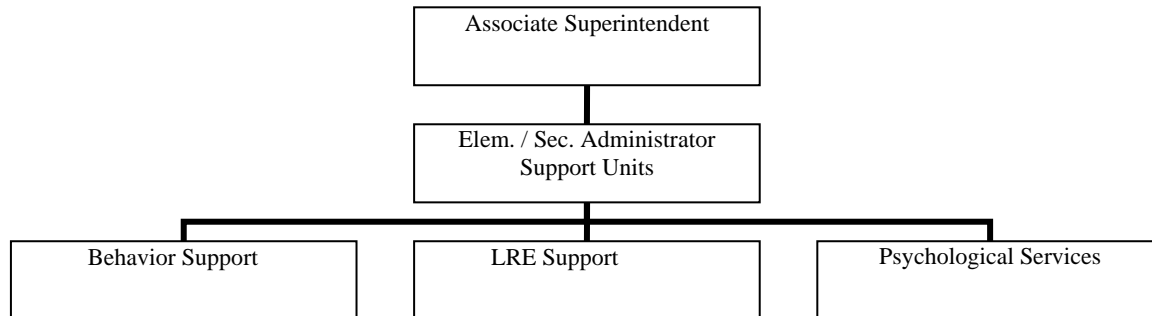
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
72	Special Education Division	Nonschool Operating Budget				
	1000 Certificated Salaries	119.3	115.0	141.9	126.4	67.7
	2000 Classified Salaries	136.3	124.7	146.2	134.1	106.6
	Nonschool Operating Budget	255.7	239.7	288.1	260.5	174.3
72	Special Education Division	Nonschool Operating Budget - Limited/Sp				
	1000 Certificated Salaries	0.0	0.0	0.0	5.0	5.0
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	0.0	5.0	5.0
72	Special Education Division	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	14.0	16.3	3.0	1.0	0.0
	2000 Classified Salaries	9.1	9.1	0.0	2.0	3.0
	Budgets Administered for Other Divisions	23.1	25.4	3.0	3.0	3.0
72	Special Education Division	School Budgets Assigned to This Division				
	1000 Certificated Salaries	2,118.6	2,169.7	1,840.7	2,921.3	3,118.3
	2000 Classified Salaries	494.0	401.3	404.0	347.1	318.7
	School Budgets Assigned to This Division	2,612.5	2,571.0	2,244.7	3,268.3	3,436.9
72	Special Education Division	Other Budget Items				
	1000 Certificated Salaries	13.1	11.1	14.3	14.4	11.4
	2000 Classified Salaries	8.4	6.9	3.7	7.4	6.7
	Other Budget Items	21.6	18.1	18.0	21.8	18.1
72	Special Education Division	2,912.8	2,854.1	2,553.8	3,558.7	3,637.3

SUPPORT UNITS

MISSION:

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



FUNCTIONS:

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

MAJOR GOALS:

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

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
R1 Support Unit-North	Non-School Operating Budget				
1000 Certificated salaries	\$2.8	\$2.9	\$3.1	\$2.9	\$1.7
2000 Classified salaries	\$0.7	\$0.6	\$0.6	\$0.5	\$0.4
3000 Employee benefits	\$1.2	\$1.2	\$1.2	\$1.0	\$0.7
4000 Books and supplies	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1
5000 Other operating expense	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$4.9	\$4.9	\$5.2	\$4.5	\$2.9
R1 Support Unit-North	Budgets Administered for Other Divisions				
4000 Books and supplies	\$0.0				
Budgets Administered for Other Divisions	\$0.0				
R1 Support Unit-North	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.5	\$0.1	\$0.0	\$0.1	\$1.1
2000 Classified salaries			\$0.0	\$0.0	\$3.6
3000 Employee benefits	\$0.2	\$0.0	\$0.0	\$0.0	\$0.6
School Budgets Assigned To This Division	\$0.7	\$0.1	\$0.0	\$0.1	\$5.2
R1 Support Unit-North	Other Budget Items				
1000 Certificated salaries					\$0.1
2000 Classified salaries	\$0.0		\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0		\$0.0	\$0.0	\$0.0
4000 Books and supplies			\$0.0	\$0.0	\$0.0
Other Budget Items	\$0.1		\$0.1	\$0.1	\$0.2
R1 Support Unit-North	\$5.6	\$5.1	\$5.3	\$4.7	\$8.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
R1	Support Unit-North	Nonschool Operating Budget				
	1000 Certificated Salaries	36.8	38.4	39.4	35.1	22.0
	2000 Classified Salaries	24.0	18.0	20.0	12.1	12.1
	Nonschool Operating Budget	60.8	56.4	59.4	47.2	34.1
R1	Support Unit-North	School Budgets Assigned to This Division				
	1000 Certificated Salaries	9.0	1.0	0.0	2.0	11.0
	2000 Classified Salaries	0.0	0.0	0.0	-1.1	69.8
	School Budgets Assigned to This Division	9.0	1.0	0.0	0.9	80.8
R1	Support Unit-North	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	1.0
	2000 Classified Salaries	0.0	1.0	1.0	1.0	1.0
	Other Budget Items	0.0	1.0	1.0	1.0	2.0
R1	Support Unit-North	69.8	58.4	60.4	49.1	116.9

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
R2 Support Unit Central-West	Non-School Operating Budget				
1000 Certificated salaries	\$2.4	\$2.6	\$2.8	\$2.6	\$1.6
2000 Classified salaries	\$0.5	\$0.4	\$0.5	\$0.4	\$0.3
3000 Employee benefits	\$0.9	\$1.0	\$1.0	\$0.8	\$0.6
4000 Books and supplies	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$4.0	\$4.3	\$4.5	\$3.9	\$2.6
R2 Support Unit Central-West	Budgets Administered for Other Divisions				
3000 Employee benefits				\$0.0	
Budgets Administered for Other Divisions				\$0.0	
R2 Support Unit Central-West	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.6	\$0.0	\$0.0	\$0.7	\$1.0
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.2	\$1.7
3000 Employee benefits	\$0.2	\$0.0	\$0.0	\$0.1	\$0.4
School Budgets Assigned To This Division	\$0.9	\$0.1	\$0.1	\$1.0	\$3.1
R2 Support Unit Central-West	Other Budget Items				
1000 Certificated salaries					\$0.1
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits		\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies			\$0.0	\$0.0	\$0.0
Other Budget Items		\$0.1	\$0.1	\$0.1	\$0.2
R2 Support Unit Central-West	\$4.9	\$4.4	\$4.7	\$5.0	\$5.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
R2	Support Unit Central-West	Nonschool Operating Budget				
	1000 Certificated Salaries	31.5	33.9	35.0	30.5	20.7
	2000 Classified Salaries	16.5	14.0	16.0	10.0	10.0
	Nonschool Operating Budget	48.0	47.9	51.0	40.5	30.7
R2	Support Unit Central-West	School Budgets Assigned to This Division				
	1000 Certificated Salaries	12.0	0.5	0.5	10.5	10.0
	2000 Classified Salaries	1.0	1.0	1.0	4.2	33.3
	School Budgets Assigned to This Division	13.0	1.5	1.5	14.7	43.3
R2	Support Unit Central-West	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	1.0
	2000 Classified Salaries	0.0	1.0	1.0	1.0	1.0
	Other Budget Items	0.0	1.0	1.0	1.0	2.0
R2	Support Unit Central-West	61.0	50.4	53.5	56.2	76.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
R3 Support Unit-East	Non-School Operating Budget				
1000 Certificated salaries	\$2.4	\$2.6	\$2.8	\$2.7	\$1.5
2000 Classified salaries	\$0.7	\$0.6	\$0.7	\$0.4	\$0.4
3000 Employee benefits	\$1.0	\$1.1	\$1.1	\$1.0	\$0.6
4000 Books and supplies	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$4.3	\$4.5	\$4.8	\$4.2	\$2.8
R3 Support Unit-East	Budgets Administered for Other Divisions				
3000 Employee benefits				\$0.0	
Budgets Administered for Other Divisions				\$0.0	
R3 Support Unit-East	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.6	\$0.1	\$0.0	\$0.0	\$1.1
2000 Classified salaries			\$0.0	\$0.0	\$0.3
3000 Employee benefits	\$0.2	\$0.0	\$0.0	\$0.0	\$0.3
School Budgets Assigned To This Division	\$0.7	\$0.1	\$0.0	\$0.1	\$1.7
R3 Support Unit-East	Other Budget Items				
1000 Certificated salaries					\$0.1
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits		\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies			\$0.0	\$0.0	\$0.0
Other Budget Items		\$0.1	\$0.1	\$0.1	\$0.2
R3 Support Unit-East	\$5.0	\$4.7	\$4.9	\$4.3	\$4.6

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
R3	Support Unit-East	Nonschool Operating Budget				
	1000 Certificated Salaries	31.5	33.9	35.0	32.1	20.0
	2000 Classified Salaries	21.0	18.0	20.0	10.0	12.0
	Nonschool Operating Budget	52.5	51.9	55.0	42.1	32.0
R3	Support Unit-East	School Budgets Assigned to This Division				
	1000 Certificated Salaries	10.0	1.0	0.0	0.3	11.0
	2000 Classified Salaries	0.0	0.0	0.0	0.3	5.5
	School Budgets Assigned to This Division	10.0	1.0	0.0	0.6	16.5
R3	Support Unit-East	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	1.0
	2000 Classified Salaries	0.0	1.0	1.0	1.0	1.0
	Other Budget Items	0.0	1.0	1.0	1.0	2.0
R3	Support Unit-East	62.5	53.9	56.0	43.7	50.6

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
R4 Support Unit-South	Non-School Operating Budget				
1000 Certificated salaries	\$1.9	\$2.2	\$2.4	\$2.2	\$1.2
2000 Classified salaries	\$0.5	\$0.4	\$0.5	\$0.4	\$0.4
3000 Employee benefits	\$0.8	\$0.9	\$0.9	\$0.8	\$0.5
4000 Books and supplies	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$3.4	\$3.7	\$3.9	\$3.4	\$2.2
R4 Support Unit-South	Budgets Administered for Other Divisions				
3000 Employee benefits				\$0.0	
Budgets Administered for Other Divisions				\$0.0	
R4 Support Unit-South	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.4	\$0.1	\$0.1	\$0.8	\$0.9
2000 Classified salaries			\$0.0	\$0.6	\$0.2
3000 Employee benefits	\$0.1	\$0.0	\$0.0	\$0.2	\$0.2
4000 Books and supplies		\$0.0	\$0.0		
School Budgets Assigned To This Division	\$0.5	\$0.1	\$0.2	\$1.5	\$1.3
R4 Support Unit-South	Other Budget Items				
1000 Certificated salaries		\$0.1	\$0.1	\$0.2	\$0.3
2000 Classified salaries		\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits		\$0.1	\$0.1	\$0.1	\$0.1
4000 Books and supplies			\$0.0	\$0.0	\$0.0
Other Budget Items		\$0.3	\$0.2	\$0.3	\$0.4
R4 Support Unit-South	\$3.9	\$4.0	\$4.3	\$5.2	\$3.9

*All Funds except Job Cost and Charter Schools

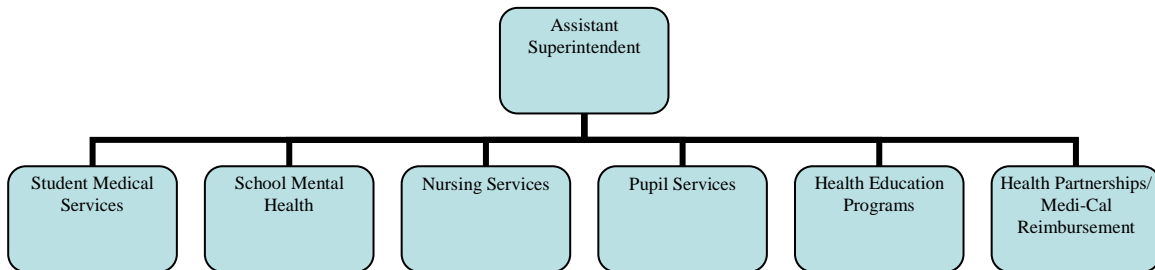
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
R4	Support Unit-South	Nonschool Operating Budget				
	1000 Certificated Salaries	25.1	28.5	29.5	25.6	15.5
	2000 Classified Salaries	15.5	12.5	14.5	12.0	11.0
	Nonschool Operating Budget	40.6	41.0	44.0	37.6	26.5
R4	Support Unit-South	School Budgets Assigned to This Division				
	1000 Certificated Salaries	7.0	1.0	1.0	12.0	9.0
	2000 Classified Salaries	0.0	0.0	0.0	11.7	4.1
	School Budgets Assigned to This Division	7.0	1.0	1.0	23.7	13.1
R4	Support Unit-South	Other Budget Items				
	1000 Certificated Salaries	0.0	2.0	2.0	2.0	3.0
	2000 Classified Salaries	0.0	1.0	1.0	1.0	1.0
	Other Budget Items	0.0	3.0	3.0	3.0	4.0
R4	Support Unit-South	47.6	45.0	48.0	64.3	43.6

STUDENT HEALTH AND HUMAN SERVICES

MISSION

To provide a coordinated learning support program designed to maximize the academic achievement and well-being of all students by reducing the dropout rate, closing the achievement gap, and delivering services to ensure that students are physically, mentally and socially ready to learn.



FUNCTIONS

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

MAJOR GOALS

- Implement Discipline Policy
- Partner with the Los Angeles County Department of Mental Health to improve the delivery of mental health services within the District through the Mental Health Services Act.
- Reduce the dropout rate.
- Develop health literacy in all students within the context of a coordinated school health system that can lead to lifelong positive outcomes and attitudes related to health.
- Support “best practices” related to the delivery of learning support and services to reduce the barriers to learning.
- Seek outside resources and establish collaborative partnerships.
- Increase reimbursement revenues and outreach and enrollment efforts for the Medi-Cal program.
- Collaborate with the Divisions of Early Education and Adult Education in the areas of School Readiness and Health Careers.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
40 Student Health & Human Services	Non-School Operating Budget				
1000 Certificated salaries	\$6.0	\$6.4	\$7.2	\$9.2	\$8.3
2000 Classified salaries	\$3.8	\$4.5	\$4.6	\$5.0	\$3.7
3000 Employee benefits	\$3.2	\$4.1	\$4.2	\$4.5	\$3.7
4000 Books and supplies	\$5.1	\$1.1	\$1.9	\$1.5	\$1.4
5000 Other operating expense	\$3.9	\$4.0	\$4.2	\$1.7	\$2.0
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$22.0	\$20.2	\$22.1	\$21.8	\$19.1
40 Student Health & Human Services	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$3.7	\$0.2	\$0.7		
2000 Classified salaries	\$0.2	\$0.2	\$0.3	\$0.2	\$0.3
3000 Employee benefits	\$1.0	\$0.1	\$0.3	\$0.0	\$0.2
4000 Books and supplies		\$0.0	\$0.0		
5000 Other operating expense			\$0.0		
6000 Capital outlay	\$0.1	\$0.2	\$0.1		
7000 Other outgo	\$2.5	\$2.4	\$0.3	\$0.8	\$1.1
Budgets Administered for Other Divisions	\$7.6	\$3.1	\$1.7	\$1.0	\$1.6
40 Student Health & Human Services	School Budgets Assigned To This Division				
1000 Certificated salaries	\$40.9	\$42.2	\$43.6	\$50.2	\$38.5
2000 Classified salaries	\$1.0	\$1.0	\$1.1	\$1.8	\$1.2
3000 Employee benefits	\$12.6	\$14.2	\$13.0	\$9.1	\$9.3
4000 Books and supplies	\$1.1	\$3.4	\$8.0	\$1.5	\$6.2
5000 Other operating expense	\$0.1	\$0.3	\$0.5	\$0.3	\$0.3
6000 Capital outlay	\$2.0	\$1.9	\$1.8	\$0.8	\$1.6
7000 Other outgo	\$0.0			\$0.0	\$0.0
School Budgets Assigned To This Division	\$57.6	\$63.0	\$67.9	\$63.7	\$57.0
40 Student Health & Human Services	Other Budget Items				
1000 Certificated salaries	\$2.1	\$2.1	\$1.2	(\$0.5)	(\$0.5)
2000 Classified salaries		\$0.1	\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.6	\$0.7	\$0.3	\$0.1	\$0.0
4000 Books and supplies	\$2.6	\$1.2	\$0.5	\$0.2	\$0.1
5000 Other operating expense	\$0.0	\$0.1	\$0.2	\$0.3	\$0.4
7000 Other outgo	\$1.6	\$0.0			
Other Budget Items	\$6.8	\$4.2	\$2.3	\$0.2	\$0.1
40 Student Health & Human Services	\$94.0	\$90.4	\$94.0	\$86.7	\$77.8

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
40	Student Health & Human Services	Nonschool Operating Budget				
	1000 Certificated Salaries	119.9	73.7	91.0	68.0	70.4
	2000 Classified Salaries	104.7	125.0	126.7	105.5	95.6
	Nonschool Operating Budget	224.6	198.7	217.7	173.5	166.0
40	Student Health & Human Services	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	0.9	0.0	1.2	0.0
	2000 Classified Salaries	1.8	1.8	2.9	5.6	9.7
	Budgets Administered for Other Divisions	1.8	2.6	2.9	6.8	9.7
40	Student Health & Human Services	School Budgets Assigned to This Division				
	1000 Certificated Salaries	633.3	633.2	629.9	708.5	473.9
	2000 Classified Salaries	37.3	37.3	41.3	50.5	32.5
	School Budgets Assigned to This Division	670.6	670.5	671.2	759.0	506.4
40	Student Health & Human Services	Other Budget Items				
	1000 Certificated Salaries	28.6	28.3	15.1	3.3	2.4
	2000 Classified Salaries	0.0	3.0	3.0	3.1	1.0
	Other Budget Items	28.6	31.3	18.1	6.5	3.4
40	Student Health & Human Services	925.6	903.2	910.0	945.8	685.5

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
05 Specially Funded & Parent/Com. Prog Div	Non-School Operating Budget				
1000 Certificated salaries	\$4.1	\$4.9	\$5.6	\$4.8	
2000 Classified salaries	\$5.3	\$5.3	\$4.9	\$4.6	\$0.0
3000 Employee benefits	\$3.1	\$4.8	\$4.7	\$3.3	\$0.0
4000 Books and supplies	\$3.2	\$3.8	\$2.8	\$1.8	\$0.1
5000 Other operating expense	\$4.2	\$4.5	\$4.6	\$5.4	
6000 Capital outlay	\$0.5	\$0.3	\$0.1	\$0.1	
Non-School Operating Budget	\$20.5	\$23.5	\$22.8	\$20.0	\$0.1
05 Specially Funded & Parent/Com. Prog Div	Budgets Administered for Other Divisions				
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0	
3000 Employee benefits	\$0.2	\$0.2	\$0.2	\$0.0	
4000 Books and supplies	\$0.0		\$0.0		
5000 Other operating expense		\$2.6			
6000 Capital outlay	\$0.4	\$0.4	\$0.2	\$0.0	
7000 Other outgo	\$1.4	\$2.3		\$6.0	
Budgets Administered for Other Divisions	\$2.1	\$5.6	\$0.4	\$6.1	
05 Specially Funded & Parent/Com. Prog Div	School Budgets Assigned To This Division				
1000 Certificated salaries	\$17.4	\$17.9	\$13.2	\$19.6	
2000 Classified salaries	\$0.9	\$1.4	\$1.3	\$1.0	
3000 Employee benefits	\$3.4	\$4.2	\$3.2	\$4.8	
4000 Books and supplies	\$2.1	\$3.9	\$12.6	\$16.9	\$1.1
5000 Other operating expense	\$0.7	\$4.2	\$8.6	\$6.3	\$0.0
6000 Capital outlay	\$0.2	\$0.2	\$0.1	\$0.4	
7000 Other outgo	\$0.2	\$3.0		\$0.4	
School Budgets Assigned To This Division	\$24.9	\$34.9	\$39.0	\$49.5	\$1.2
05 Specially Funded & Parent/Com. Prog Div	Other Budget Items				
2000 Classified salaries				\$0.0	
3000 Employee benefits		(\$1.2)	(\$1.2)	\$0.0	
4000 Books and supplies		\$0.0		\$0.7	
5000 Other operating expense				\$0.1	
Other Budget Items		(\$1.2)	(\$1.2)	\$0.9	
05 Specially Funded & Parent/Com. Prog Div	\$47.4	\$62.8	\$61.0	\$76.5	\$1.3

*All Funds except Job Cost and Charter Schools

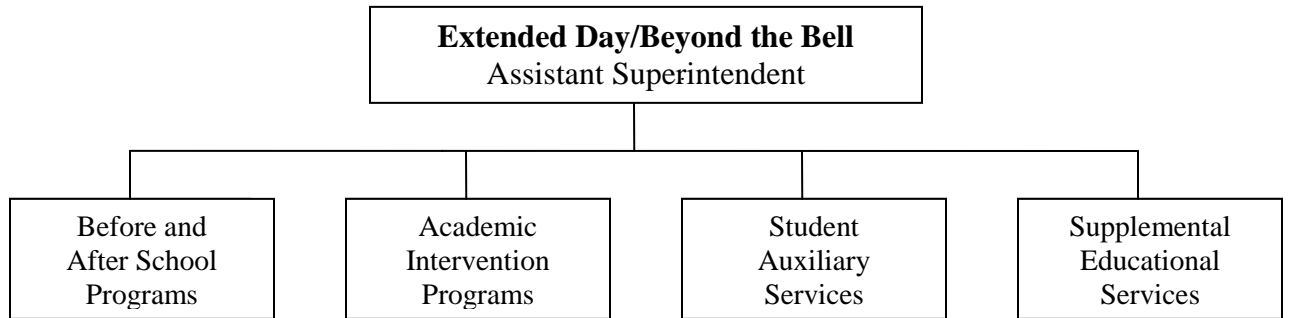
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
05	Specially Funded & Parent/Com. Prog	Nonschool Operating Budget				
	1000 Certificated Salaries	41.5	48.4	52.6	35.6	0.0
	2000 Classified Salaries	138.9	132.9	125.5	102.5	0.5
	Nonschool Operating Budget	180.4	181.3	178.1	138.1	0.5
05	Specially Funded & Parent/Com. Prog	Budgets Administered for Other Divisions				
	2000 Classified Salaries	0.1	9.7	9.7	1.0	0.0
	Budgets Administered for Other Divisions	0.1	9.7	9.7	1.0	0.0
05	Specially Funded & Parent/Com. Prog	School Budgets Assigned to This Division				
	1000 Certificated Salaries	201.0	211.8	127.0	215.9	0.0
	2000 Classified Salaries	19.6	40.4	37.3	18.4	0.0
	School Budgets Assigned to This Division	220.6	252.2	164.3	234.3	0.0
05	Specially Funded & Parent/Com. Prog Di	401.1	443.2	352.1	373.4	0.5

BEYOND THE BELL BRANCH

MISSION:

The mission of the Beyond the Bell Branch is to ensure that all children and youth in LAUSD have access to high quality, safe, and supervised education, academic, enrichment, and recreation programs that engage and inspire learning and achievement beyond the regular school day.



PRIMARY FUNCTIONS:

- Align and implement out-of-school programs, resources, and services to support the Superintendent’s goals and LAUSD vision.
- Provide leadership in collaboration with the Local Districts to support the District’s mission and core program in order to increase student performance and close the achievement gap through the following:
 - Comprehensive Before and After School Programs
 - Academic Intervention Programs
 - Student Auxiliary Services
 - Supplemental Educational Services
- Ensure quality before and after school programs that help all children and youth develop academic and social skills in a safe, caring environment.
- Work with community-based organization partners including city governments and private and public agencies to increase the quality of programs and the capacity of agencies to meet Federal, State, and LAUSD requirements.
- Conduct Quality Review annually to ensure that all programs meet out-of-school standards.
- Design, coordinate, implement, monitor, and evaluate academic intervention programs that supplement the core program.
- Provide on-track and off-track academic intervention for K-12 students who need instructional support to meet grade-level standards and graduation requirements.
- Coordinate, implement, and monitor the District’s Standards-Based Promotion Policy.
- Ensure that intervention programs are cost effective and self-sustaining.

MAJOR GOALS:

- Develop, in collaboration with Central and Local Districts, academic intervention and before and after school programs that are linked with state standards, culturally responsive pedagogy, and accountability to increase student achievement and graduation rates for all students.
- Enhance student engagement in school and the community through a variety of before and after school and weekend activities.
- Strengthen the relationships with community-based organizations, public/private foundations and service agencies to augment services for students and families.
- Increase and enhance before and after school programs through public and private grants.
- Maximize participation in District intervention programs to support student achievement.
- Increase participation of high school students and non-graduates in academic interventions to pass the California High School Exit Exam (CAHSEE) and improve the graduation rate.
- Ensure adherence to state and federal accountability measures.
- Generate revenue to support academic intervention and before and after school programs.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
35 Beyond the Bell	Non-School Operating Budget				
1000 Certificated salaries	\$2.2	\$3.9	\$3.3	\$3.8	\$3.3
2000 Classified salaries	\$3.3	\$3.0	\$3.9	\$5.6	\$5.7
3000 Employee benefits	\$1.9	\$2.4	\$2.4	\$3.2	\$2.9
4000 Books and supplies	\$0.7	\$0.4	\$0.7	\$0.7	\$0.4
5000 Other operating expense	\$1.9	\$1.7	\$1.5	\$1.2	\$1.5
6000 Capital outlay				\$0.0	
Non-School Operating Budget	\$9.9	\$11.2	\$11.8	\$14.4	\$13.8
35 Beyond the Bell	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.3	\$0.3	\$0.3	\$0.3	
2000 Classified salaries	\$0.2	\$0.8	\$2.4	\$0.6	\$0.2
3000 Employee benefits	\$0.1	\$1.6	\$1.9	\$0.2	\$0.1
4000 Books and supplies	\$0.0	\$2.5	\$1.2	\$0.3	\$0.0
5000 Other operating expense	\$3.2	\$1.8	\$2.3	\$1.8	\$0.3
6000 Capital outlay		\$0.0	\$0.0	\$0.1	\$0.0
7000 Other outgo	\$0.0	\$1.7	\$1.7	\$2.8	\$4.4
Budgets Administered for Other Divisions	\$3.9	\$8.8	\$9.8	\$6.2	\$5.0
35 Beyond the Bell	School Budgets Assigned To This Division				
1000 Certificated salaries	\$12.0	\$14.8	\$7.1	\$5.9	\$1.5
2000 Classified salaries	\$17.4	\$18.8	\$14.2	\$20.0	\$23.2
3000 Employee benefits	\$3.3	\$5.8	\$3.3	\$3.0	\$2.8
4000 Books and supplies	\$8.4	\$14.6	\$13.2	\$15.3	\$12.7
5000 Other operating expense	\$39.8	\$75.9	\$100.8	\$107.9	\$107.3
6000 Capital outlay	\$1.1	\$1.1	\$1.0	\$1.0	\$1.1
7000 Other outgo	\$4.0	\$1.3	\$0.0	\$0.0	\$0.1
School Budgets Assigned To This Division	\$86.0	\$132.3	\$139.7	\$153.3	\$148.6
35 Beyond the Bell	Other Budget Items				
1000 Certificated salaries		\$0.3	\$0.1		\$0.1
2000 Classified salaries	\$0.5	\$0.4	\$0.2	\$0.4	\$0.2
3000 Employee benefits	\$0.1	\$0.1	\$0.0	\$3.7	\$0.1
4000 Books and supplies	\$1.1	\$1.6	\$2.4	\$4.0	\$1.5
5000 Other operating expense	\$1.7	\$2.5	\$3.1	\$3.9	\$0.9
6000 Capital outlay		\$0.1	\$0.0	\$0.0	
7000 Other outgo	\$0.5	\$2.2			
Other Budget Items	\$3.8	\$7.2	\$5.8	\$11.9	\$2.8
35 Beyond the Bell	\$103.6	\$159.6	\$167.0	\$185.8	\$170.2

*All Funds except Job Cost and Charter Schools

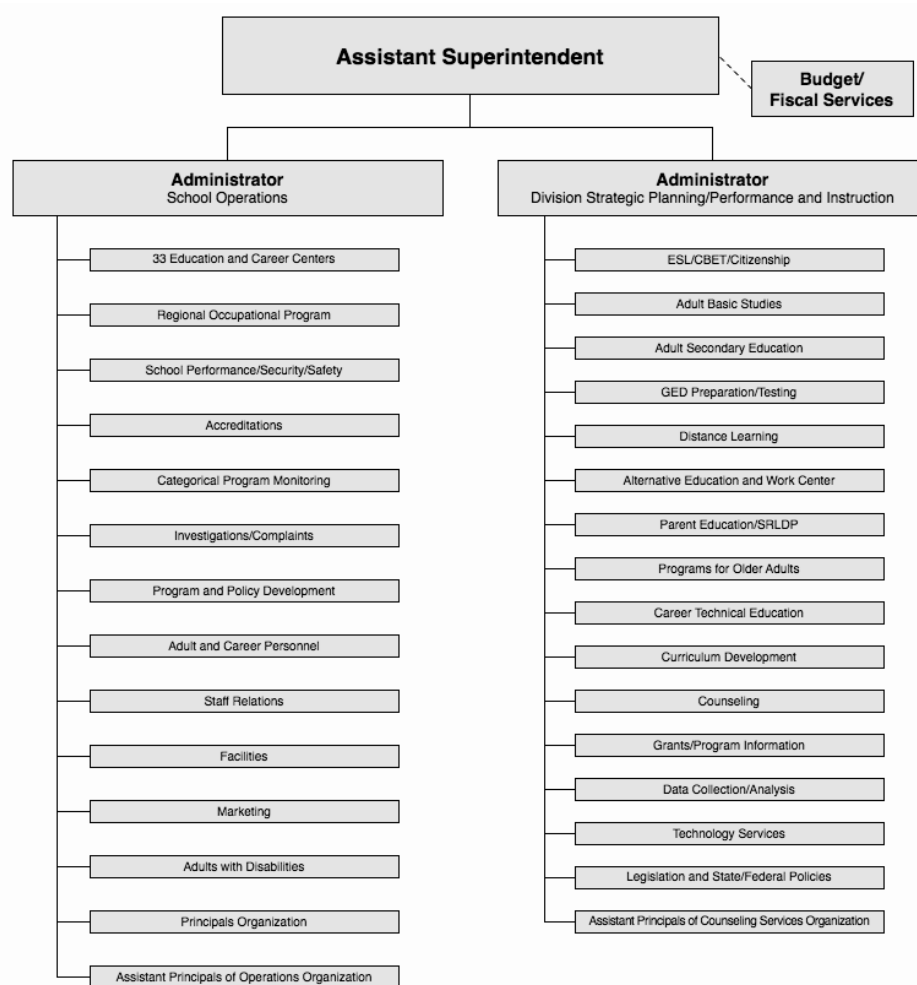
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
35	Beyond the Bell	Nonschool Operating Budget				
	1000 Certificated Salaries	21.5	26.0	21.4	30.1	30.0
	2000 Classified Salaries	64.2	56.7	74.4	95.8	88.2
	Nonschool Operating Budget	85.7	82.7	95.8	125.9	118.2
35	Beyond the Bell	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	9.6	18.0	14.3	1.6	0.0
	2000 Classified Salaries	13.7	26.9	30.6	3.1	2.4
	Budgets Administered for Other Divisions	23.3	44.9	44.9	4.7	2.4
35	Beyond the Bell	School Budgets Assigned to This Division				
	1000 Certificated Salaries	157.1	199.8	127.9	45.1	14.8
	2000 Classified Salaries	478.8	435.4	354.8	182.8	179.8
	School Budgets Assigned to This Division	636.0	635.1	482.7	227.9	194.7
35	Beyond the Bell	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	0.9
	2000 Classified Salaries	7.1	3.1	2.3	4.0	4.0
	Other Budget Items	7.1	3.1	2.3	4.0	4.9
35	Beyond the Bell	752.0	765.9	625.7	362.5	320.2

ADULT AND CAREER EDUCATION

MISSION:

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



FUNCTIONS:

- Career preparation and postsecondary education for in- and out-of-school youth and adults
- State-authorized adult education including: English as a Second Language, basic education, high school diploma, GED preparation, career technical training/apprenticeship preparation, and classes for adults with disabilities and for older adults
- Secondary career development programs including: career technical education (CTE) programs at high schools, career academies, and work experience programs
- The Alternative Education and Work Center (AEWC) high school dropout recovery program, an alternative education program for at risk-students

ADULT AND CAREER EDUCATION (cont'd)

MAJOR GOALS:

- Continue expansion of high school dropout recovery.
- Continue expansion of Parent Education and Family Literacy programs.
- Increase participation of high school students in state-funded CTE courses, offered by Regional Occupational Centers and Programs, to comply with the AB 2448 mandate.
- Continue coordinated efforts with District Secondary Education staff to provide ongoing educational services to high school students in need of passing CAHSEE and receiving a diploma.
- Balance Division budget by:
 - Reaching Average Daily Attendance (ADA) limits in adult education and regional occupational centers and programs (ROC/P).
 - Meeting targets for federally- and state-funded programs.
 - Pursuing additional funding through grants and legislation.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
31 Adult & Career Education	Non-School Operating Budget				
1000 Certificated salaries	\$4.8	\$4.9	\$4.7	\$7.2	\$6.0
2000 Classified salaries	\$2.2	\$2.3	\$2.3	\$3.2	\$3.2
3000 Employee benefits	\$2.5	\$2.7	\$2.6	\$3.4	\$3.0
4000 Books and supplies	\$1.1	\$1.8	\$2.0	\$2.6	\$0.6
5000 Other operating expense	\$1.7	\$1.4	\$1.4	\$1.8	\$1.0
6000 Capital outlay	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$12.5	\$13.2	\$13.0	\$18.3	\$13.9
31 Adult & Career Education	Non-School Operating Budget--Ltd/Spec Projects				
1000 Certificated salaries				\$0.1	\$0.1
3000 Employee benefits				\$0.0	\$0.0
Non-School Operating Budget--Ltd/Spec Proj				\$0.1	\$0.1
31 Adult & Career Education	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.1	\$0.1	\$0.1	\$0.1	
2000 Classified salaries	\$0.0				\$0.1
3000 Employee benefits	\$0.0	(\$0.1)	\$0.0	(\$0.1)	\$0.0
4000 Books and supplies	\$0.6	\$1.2	\$0.7		
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6000 Capital outlay	\$0.4	\$0.0	\$0.0	\$0.0	\$0.1
7000 Other outgo	(\$0.1)	\$0.7	\$0.0	\$0.0	\$0.0
Budgets Administered for Other Divisions	\$1.0	\$1.9	\$0.8	\$0.1	\$0.2
31 Adult & Career Education	School Budgets Assigned To This Division				
1000 Certificated salaries	\$124.3	\$136.7	\$139.8	\$174.9	\$163.8
2000 Classified salaries	\$24.9	\$22.7	\$25.8	\$30.5	\$30.5
3000 Employee benefits	\$47.9	\$54.0	\$55.1	\$51.9	\$42.7
4000 Books and supplies	\$17.4	\$17.3	\$31.6	\$29.7	\$46.2
5000 Other operating expense	\$3.2	\$3.6	\$1.3	\$5.0	\$4.7
6000 Capital outlay	\$1.2	\$1.2	\$1.6	\$1.4	\$0.8
7000 Other outgo	\$0.8	\$2.1	\$0.0	\$0.1	\$0.2
School Budgets Assigned To This Division	\$219.8	\$237.7	\$255.1	\$293.6	\$288.9
31 Adult & Career Education	Budgets Administered for Districtwide				
1000 Certificated salaries				\$5.0	
3000 Employee benefits				\$0.6	
4000 Books and supplies				\$0.4	
7000 Other outgo					\$1.2
Budgets Administered for Districtwide				\$5.9	\$1.2

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
31 Adult & Career Education					
			Other Budget Items		
1000 Certificated salaries	\$0.2			\$0.1	
2000 Classified salaries	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1
3000 Employee benefits	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0
4000 Books and supplies	\$0.1	\$0.1	\$0.1	\$0.9	\$0.2
5000 Other operating expense	\$0.4	\$0.3	\$0.3	\$0.4	\$0.3
6000 Capital outlay	\$0.0				
7000 Other outgo	\$0.5	\$1.4	\$0.0	\$0.0	\$0.0
Other Budget Items	\$1.4	\$1.9	\$0.4	\$1.6	\$0.6
31 Adult & Career Education	\$234.8	\$254.7	\$269.3	\$319.7	\$304.9

*All Funds except Job Cost and Charter Schools

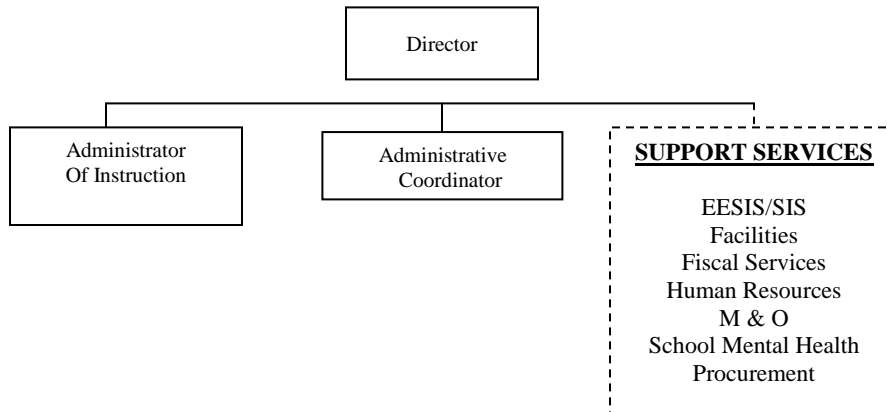
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
31	Adult & Career Education	Nonschool Operating Budget				
	1000 Certificated Salaries	61.2	60.8	57.4	86.4	77.8
	2000 Classified Salaries	64.5	64.3	63.7	74.6	70.9
	Nonschool Operating Budget	125.7	125.1	121.1	160.9	148.7
31	Adult & Career Education	Nonschool Operating Budget - Limited/Sp				
	1000 Certificated Salaries	0.0	0.0	0.0	1.0	1.0
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	0.0	1.0	1.0
31	Adult & Career Education	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	1.1	1.0	0.0	1.0	0.0
	2000 Classified Salaries	1.2	0.0	0.0	0.0	0.1
	Budgets Administered for Other Divisions	2.4	1.0	0.0	1.0	0.1
31	Adult & Career Education	School Budgets Assigned to This Division				
	1000 Certificated Salaries	2,422.9	2,571.0	2,496.2	3,076.2	2,852.9
	2000 Classified Salaries	904.6	802.2	849.1	853.6	723.3
	School Budgets Assigned to This Division	3,327.6	3,373.2	3,345.3	3,929.9	3,576.2
31	Adult & Career Education	Other Budget Items				
	1000 Certificated Salaries	2.4	0.0	0.0	1.0	0.0
	2000 Classified Salaries	1.9	1.9	1.0	2.5	1.5
	Other Budget Items	4.3	1.9	1.0	3.5	1.5
31	Adult & Career Education	3,460.0	3,501.2	3,467.4	4,096.3	3,727.5

EARLY CHILDHOOD EDUCATION BRANCH

MISSION:

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



FUNCTIONS:

- Designs, develops and delivers high quality, policies, procedures and professional development and identifies best practices for all early education programs (CalSAFE, Early Education Centers, Los Angeles Universal Preschool, Prekindergarten Family Literacy classrooms, Ready For School, SRLDP, State Preschool, etc.) District wide.
- Provides tactical support, service and compliance to 556 School Readiness Language Development Programs, 119 Preschool Collaborative Classrooms, 51 State Preschool Programs in elementary schools, 16 Los Angeles Universal Preschool and 9 Prekindergarten Family Literacy classrooms.
- Assists Local Districts with Articulation with the Elementary Instruction (District Reading, Math and Science Programs), Language Acquisition Branch, Branch of Special Education and elementary schools to ensure smooth transition to kindergarten for both preschoolers and their families.
- Collaborates with various agencies, partners and District offices to leverage resources for early learners.

MAJOR GOALS:

The Early Childhood Education Branch's Goals are aligned to the Superintendent's Guiding Principles as follows:

- 1. Improve our use of research and evaluation to hold us accountable to an improvement cycle,**
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will increase achievement by at least 75% in Early Literacy, Early Mathematics and English Language Development for each pre-kindergarten (4 years old) subgroup (African American, English Learners, Poverty and Special Needs) at the Early Education Centers, and in the Los Angeles Universal Preschool, Pre-Kindergarten Family Literacy, State Preschool and School Readiness Language Development Programs (SRLDP) as measured by the *Desired Results Accountability System*.
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will ensure that a comprehensive rigorous, culturally relevant and responsive, and developmentally appropriate preschool curriculum aligned to kindergarten addresses the needs of all preschoolers as measured by the LAUSD's professional development requirements.

- 2. Improve the knowledge, skills, ability, and performance of Early Education Administrators, Teachers, Paraeducators, Clerical Support, Housekeepers and Support Staff on a continual basis.**
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will increase the recruitment, selection and assignment of highly qualified bilingual preschool teachers, administrators and paraeducators by at least 25% to meet the needs of the English Learners for the early education centers as measured by the 25%, Human Resources data for fluency examinations.
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will train all administrators and teachers regarding the new District and Branch policies related to prevent the achievement for children whose academic success is at risk as measured by the ECEB's Professional Development Plan of Records and the ECEB Administrators' Supervisory and Evaluation Tools through the following sessions:
 - Action Plan for A Culturally Relevant Education that Benefits African American Students and All Other Students: Closing the Achievement Gap
 - Language Development for English Learners
 - Respecting Children's Rights
 - Preventing the Achievement Gap through the Kindergarten and Professional Development Academies
 - Supporting the Special Needs of Early Learners
- 3. Improve the use of internally and externally derived innovations to drive a substantial and sustainable organizational change.**
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will identify preschool opportunities and family resources for 25% of the parents of high school students with preschool children participating in the *Belmont Zone of Choice* partnership.
- 4. Improve our engagement of parents and community in the work of teaching and caring for our children.**
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will increase family engagement by 40% through deliberately designed activities, which include parents as educational partners as measured by the *Desired Results Accountability System*.
- 5. Continually improve the physical and emotional safety of the learning environment for children and adults to enhance learning and achievement.**
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will increase early education seats by at least 20% through maximizing all available seats in the CalSAFE, Early Education Centers, Los Angeles Universal Preschool, PreKindergarten Family Literacy, State Preschool and School Readiness Language Development Program (SRLDP) classes and the expansion of Los Angeles Universal Preschool, PreKindergarten Family Literacy and State Preschool Programs in elementary schools with declining enrollment as measured by the 2006-07 GradStar, Early Education Student Information System (EESIS), Facilities, Fiscal, Human Resources, School Management Services, and Student Information System (SIS) Reports.
 - ✓ By June 2009, the Early Childhood Education Branch (ECEB) will increase by 20% the number of modern and safe learning environments as measured by the Facilities' Maintenance and Operations and Renovation and Repair Reports and an ECERS score of 4 in Space and Furnishings in the CalSAFE, Early Education Centers, Los Angeles Universal Preschool, Prekindergarten Family Literacy Programs, and State Preschool classes and in the design of the 2008-09 School Readiness Language Development Program ECERS professional development series.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
33 Early Childhood Education	Non-School Operating Budget				
1000 Certificated salaries	\$1.9	\$1.9	\$2.6	\$3.1	\$1.0
2000 Classified salaries	\$0.3	\$0.3	\$0.5	\$0.7	\$0.2
3000 Employee benefits	\$0.6	\$0.7	\$0.9	\$1.1	\$0.4
4000 Books and supplies	\$0.4	\$0.9	\$2.6	\$6.8	\$0.5
5000 Other operating expense	\$2.8	\$3.4	\$2.6	\$2.8	\$3.2
6000 Capital outlay	\$0.0	\$0.0			
Non-School Operating Budget	\$6.1	\$7.3	\$9.2	\$14.5	\$5.4
33 Early Childhood Education	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2
3000 Employee benefits	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1
Non-School Operating Budget--Ltd/Spec Proj	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2
33 Early Childhood Education	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.0	\$0.0	\$0.0		
2000 Classified salaries		\$0.0	\$0.0		
3000 Employee benefits	\$0.0	\$0.0	\$0.0		
4000 Books and supplies			\$0.0		
5000 Other operating expense	\$0.8	\$0.1	\$0.0		\$0.0
6000 Capital outlay	\$0.1	\$0.1	\$0.3	\$0.1	\$0.1
7000 Other outgo	\$3.8	\$1.5	\$0.7	\$0.7	\$0.8
Budgets Administered for Other Divisions	\$4.6	\$1.7	\$1.1	\$0.8	\$0.9
33 Early Childhood Education	School Budgets Assigned To This Division				
1000 Certificated salaries	\$38.2	\$38.7	\$40.7	\$42.1	\$42.8
2000 Classified salaries	\$33.4	\$33.3	\$35.1	\$34.9	\$39.0
3000 Employee benefits	\$26.5	\$33.6	\$32.9	\$34.9	\$36.8
4000 Books and supplies	\$4.9	\$7.3	\$11.5	\$6.0	\$10.0
5000 Other operating expense	\$0.5	\$0.2	\$1.0	\$0.4	\$0.3
6000 Capital outlay	\$4.7	\$0.4	\$5.9	\$0.4	\$0.4
7000 Other outgo	\$0.3	\$0.2	\$0.1	\$0.1	\$0.1
School Budgets Assigned To This Division	\$108.5	\$113.6	\$127.1	\$118.7	\$129.3
33 Early Childhood Education	Budgets Administered for Districtwide				
1000 Certificated salaries					(\$0.2)
2000 Classified salaries					(\$0.3)
3000 Employee benefits					\$0.0
4000 Books and supplies				\$3.5	
7000 Other outgo					\$0.2
Budgets Administered for Districtwide				\$3.5	(\$0.4)

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
<i>Division Name</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
33 Early Childhood Education					
		Other Budget Items			
2000 Classified salaries	\$0.1	\$0.1	\$0.1	\$0.6	\$0.6
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
4000 Books and supplies	\$0.1	\$0.0	\$0.0	\$0.1	\$0.1
5000 Other operating expense	\$0.1	\$0.2	\$0.0	\$0.1	\$0.0
7000 Other outgo	\$0.0	\$0.0			\$0.0
Other Budget Items	\$0.3	\$0.3	\$0.1	\$0.8	\$0.8
33 Early Childhood Education	\$119.6	\$123.2	\$137.8	\$138.4	\$136.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
33	Early Childhood Education	Nonschool Operating Budget				
	1000 Certificated Salaries	22.3	21.8	28.3	33.6	12.0
	2000 Classified Salaries	8.0	7.9	15.1	17.1	8.1
	Nonschool Operating Budget	30.3	29.7	43.4	50.7	20.1
33	Early Childhood Education	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	1.0	3.0	3.0	3.0	3.0
	Nonschool Operating Budget - Limited/Sp	1.0	3.0	3.0	3.0	3.0
33	Early Childhood Education	School Budgets Assigned to This Division				
	1000 Certificated Salaries	775.4	788.4	824.8	875.3	860.2
	2000 Classified Salaries	1,134.3	1,196.2	1,228.6	1,312.3	1,310.7
	School Budgets Assigned to This Division	1,909.7	1,984.6	2,053.4	2,187.6	2,170.9
33	Early Childhood Education	Other Budget Items				
	2000 Classified Salaries	0.2	0.2	0.2	0.2	0.0
	Other Budget Items	0.2	0.2	0.2	0.2	0.0
33	Early Childhood Education	1,941.2	2,017.6	2,100.0	2,241.5	2,194.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
55 Volunteer & Tutorial Programs	Non-School Operating Budget				
2000 Classified salaries	\$0.1	\$0.1	\$0.1		
3000 Employee benefits	\$0.0	\$0.0	\$0.0		
4000 Books and supplies	\$0.0	\$0.0	\$0.0		
Non-School Operating Budget	\$0.1	\$0.1	\$0.1		
55 Volunteer & Tutorial Programs	Budgets Administered for Other Divisions				
4000 Books and supplies				\$0.0	
Budgets Administered for Other Divisions				\$0.0	
55 Volunteer & Tutorial Programs	School Budgets Assigned To This Division				
4000 Books and supplies			\$0.0		
School Budgets Assigned To This Division			\$0.0		
55 Volunteer & Tutorial Programs	\$0.1	\$0.1	\$0.1		

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
55	Volunteer & Tutorial Programs	Nonschool Operating Budget				
	2000 Classified Salaries	1.0	1.0	1.0	0.0	0.0
	Nonschool Operating Budget	1.0	1.0	1.0	0.0	0.0
55	Volunteer & Tutorial Programs	1.0	1.0	1.0	0.0	0.0

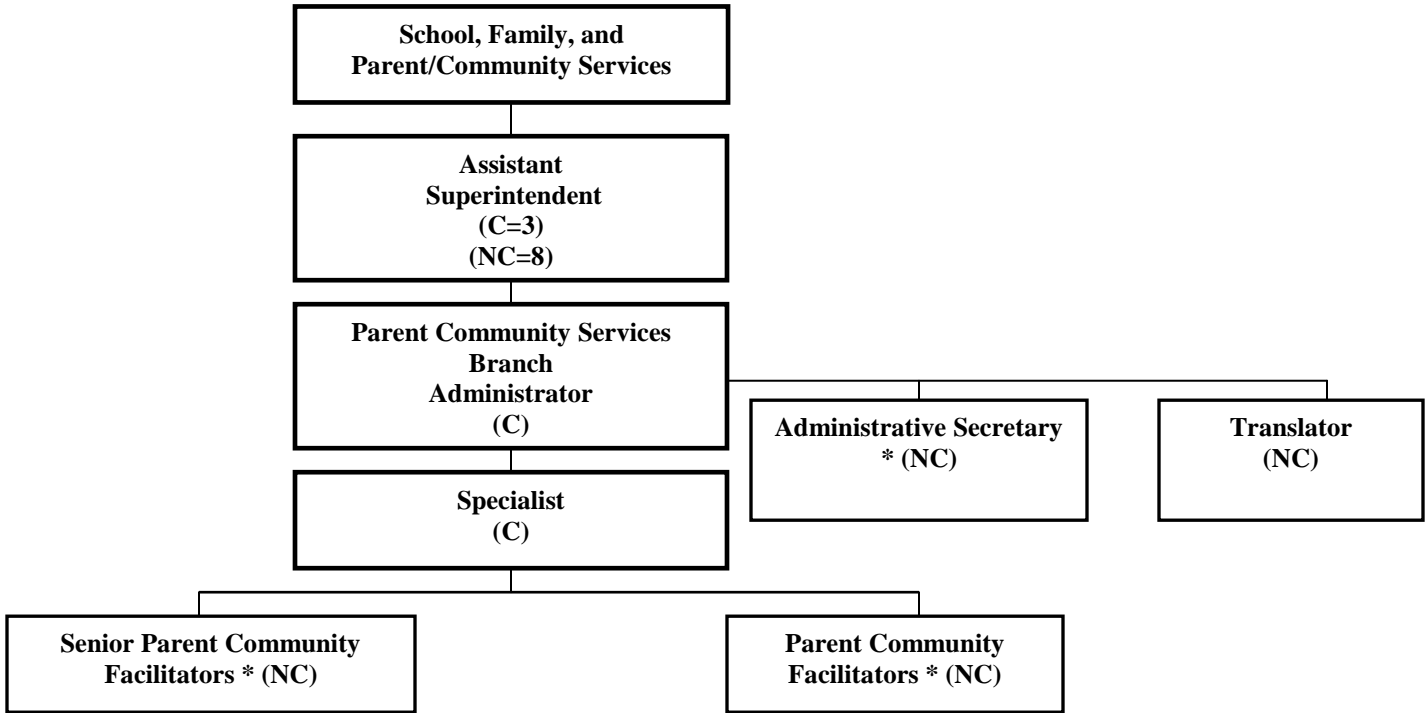
PARENT/COMMUNITY SERVICES BRANCH

VISION:

Every school will engage its students, parents, teachers, and staff and community in partnership to work collaboratively to increase parental involvement and to participate in promoting the social, emotional, and academic growth of our children.

MISSION:

Create and maintain partnerships among families, schools, and communities that encompass shared responsibilities and ensure effective practices that promote involvement, engagement, and empowerment to enhance the academic achievement of all our students.



Legend

- * = Specially Funded
- C = Certificated
- NC = Classified

MAJOR GOALS:

1. **Welcoming Environment:** School staffs will create a customer service driven, warm and welcoming environment and collaborative relationships with parents of all students.
2. **Communications:** Schools will engage in regular, two-way communications with parents about school programs, student progress, and student needs, in a language and format that provides equal access for all participants.
3. **Decision-making:** School staffs will provide training and opportunities for parents to be effective participants in the leadership, governance, and decision-making of the school.
4. **Leadership & Advocacy:** Schools will support parents to become more informed leaders in addressing school and community issues that affect student outcomes.
5. **Training & Learning:** Schools will provide multiple learning opportunities to enable parents to navigate the educational system and to support their children's learning, PreK-12.
6. **Community Partners:** Schools will engage and partner with community organizations to plan and implement services and strategies to improve student achievement.

PARENT/COMMUNITY SERVICES BRANCH (cont'd)

7. **Accountability:** Schools will implement an accountability system which measures progress in increasing parental involvement and engagement.

FUNCTIONS:

Parent Community Services Branch provides support to central offices, local districts and schools to ensure parent engagement and school partnerships by:

- a) Providing parent education and training that supports the role of parents as advocates and partners with schools in educating their children.
- b) Providing training for local district and school staffs in how to support parents to be effective participants as leaders and partners in decision-making at the school sites.
- c) Developing a common mission, purpose, training, and activities for the effective implementation of parent centers in schools throughout the district.
- d) Developing and providing staff training in how to create a welcoming environment for parents and community at schools and district offices.
- e) Facilitating the on-going monthly District Advisory Committee (DAC), District English Learner Advisory Committee (DELAC), and Parent Collaborative meetings.
- f) Disseminating information regarding parent involvement through the Parent Press
- g) Providing support, resources, and training to the local district ombudspersons and parent community facilitators.
- h) Providing Parent Incentive Grants to establish new parent centers
- i) Coordinating the District's Annual Parent Summit for 3,000 parents with the purpose of informing parents about District instructional initiatives, programs, and resources.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final	Final	Final	Final	Final
	Budget	Budget	Budget	Budget	Budget
43 School Family and Community and Parent Serv	Non-School Operating Budget				
1000 Certificated salaries					\$0.5
2000 Classified salaries					\$0.4
3000 Employee benefits					\$0.3
4000 Books and supplies					\$0.8
5000 Other operating expense					\$0.6
6000 Capital outlay					\$0.0
Non-School Operating Budget					\$2.7
43 School Family and Community and Parent Serv	School Budgets Assigned To This Division				
4000 Books and supplies					\$0.6
School Budgets Assigned To This Division					\$0.6
43 School Family and Community and Parent Se					\$3.2

*All Funds except Job Cost and Charter Schools

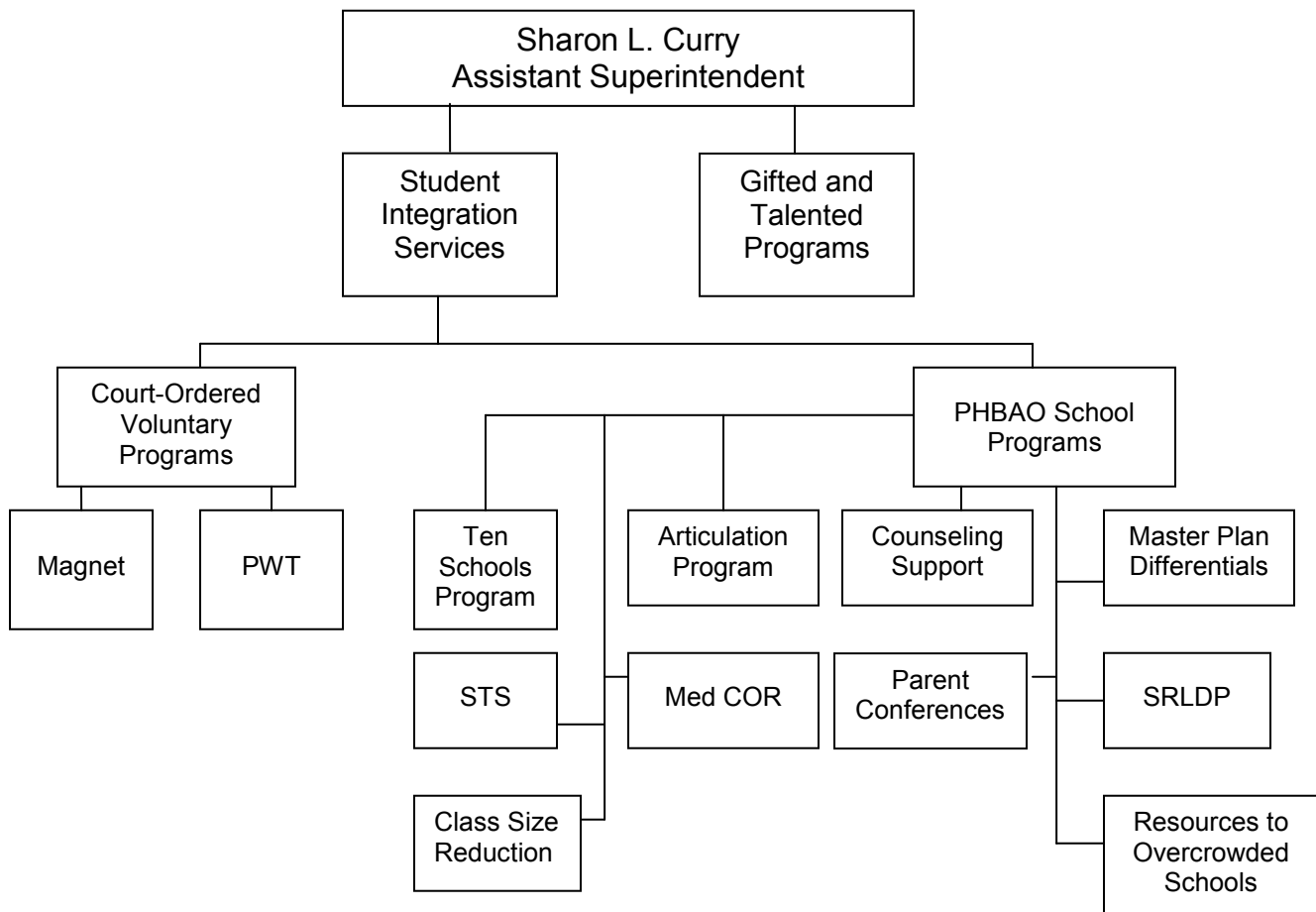
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
43	School Family and Community and Pare	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	2.0
	2000 Classified Salaries	0.0	0.0	0.0	0.0	9.4
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	11.4
43	School Family and Community and Paren	0.0	0.0	0.0	0.0	11.4

STUDENT INTEGRATION SERVICES

MISSION:

The Office of Student Integration Services will provide students with the greatest needs the support, resources, and services that will ensure fair, equitable, and significant opportunities to obtain a high-quality education; address the harms of racial isolation; and improve student achievement through the implementation of Court-Ordered Integration Programs.



MAJOR GOALS:

GOAL I: Implement collaborative support system with the local districts and their schools to improve teaching and learning for all pre-K through grade 12 students and their families by providing human, fiscal, and material resources.

GOAL II: Collaborate with Divisions receiving resources from the Targeted Instructional Improvement Grant to ensure coherence and compliance with District, state, and federal mandates and provide students with the greatest needs equity and access to the District's core and supplemental programs.

FUNCTIONS:

GIFTED AND TALENTED PROGRAMS OFFICE

provides tactical support and guidance for compliance, policy, and instructional issues to implement AB2313. The program serves students in regular community schools, designated Schools for Advanced Studies and Magnets. The District program for gifted and talented students is one of the largest in the nation currently serving over 68,000 identified gifted students. In addition, unidentified students may participate in programs designated for gifted/talented students based on educational needs. Thus, the program serves over 100,000 students in screening programs, honors and advanced placement courses.

Identified Gifted Enrolled Students:

1	20,548
2	9,280
3	10,277
4	7,445
5	5,860
6	3,617
7	2,867
8	7,216
Other	
Total	68,298*

*As of April 2007

STUDENT INTEGRATION SERVICES funds, coordinates, and supervises programs/ activities for compliance within Court-Ordered and State Controller's guidelines.

▪ **Court-Ordered Voluntary Programs**

- **The Magnet Program** - The LAUSD's Magnet Program was established in 1976 with four schools to provide students residing within the boundaries of LAUSD with an educational program that focused on subject specialties or on learning approaches that best fit the interests and needs of individual students. Today, the program provides tactical support to 162 Magnet schools/ centers and more than 53,000 students. Over 56,000 applications are received annually. In 2009-2010, the Magnet Program will expand by nine schools/centers and approximately 1300 seats. The Program will also institute a "Models of Excellence" plan designed to continually identify exemplary schools/centers.

These schools will serve as collaborative partners for schools/centers in need of support (in both the Magnet Program and the District-at-large).

- The **Permits with Transportation (PWT) Program** provides transportation for students voluntarily attending schools other than resident schools. To address the Court-designated harms of segregation, the PWT Program is designed to provide students with integrated experiences by placing Hispanic, Black, Asian and Other Non-Anglo students in integrated settings while providing opportunities for Other White (OW) students to attend PHBAO schools. School assignments for PWT applicants are the responsibility of the District.

▪ **Predominately Hispanic, Black, Asian, and other Non-Anglo (PHBAO) Programs**

- **Ten Schools Program (TSP)** is composed of 15 schools, which includes 13 elementary and two middle schools. Its mission is to provide an instructional program and an organizational design that is language instruction intensive to reverse the pattern of poor academic achievement of African American and other students in PHBAO schools. The mission will be accomplished through on-going coordinated relevant staff development supported by a home-school partnership.

Approximately 850 TSP teachers annually participate in 20 days of intense professional development designed to improve student achievement narrowing the achievement gap for approximately 15,000 TSP students.

- The **Articulation Program** in each school provides a means of improving communication among elementary, middle and high school levels. Meetings are arranged to familiarize elementary school students and parents with middle school programs and middle school students and parents with high school programs to ensure a smooth transition.
- The **Counseling Support Program** provides additional counseling services to all PHBAO high schools and to PHBAO elementary and middle schools selected from

a ranked list of low-achieving schools. Counseling positions are provided to the high schools, according to a norm chart, to reduce the counselor: student ratio. One counselor is provided for each of the selected 28 middle schools to assist with postsecondary planning and to increase the factors, behaviors and conditions that will help incoming students who are identified as “at risk” to succeed in middle schools.

One elementary school counselor is assigned to each of the 43 designated elementary schools to provide counseling and guidance services that support the instructional program. A school psychologist is assigned to each of the ten schools for two and one half days per week.

- **Master Plan Differentials** provide for the payment of differentials and incentive stipends to qualified certificated employees assigned to a Master Plan for English Learners Waiver to Basic or Dual Language Program. Payments enhance the quality of services provided to identified limited-English Learners (EL) and to assist LAUSD efforts to recruit and retain qualified teachers for EL students.

Employees in PHBAO schools and designated CAP Receiver schools (which receive sufficient EL students from overcrowded PHBAO schools under the Capacity Adjustment Program) are eligible for the Court-ordered integration-funded portion of the differential payments.

- **The Student-To-Student (STS) Interaction Program** is designed to address the harms of racial isolation, specifically interracial hostility and intolerance. Each Local District will hold workshops that (1) provide training for students, selected parents and community members in the area of human relations, (2) explore human relations concerns, obstacles and potential solutions and (3) allow each school to develop a human relations program.

The Local Districts will also identify one of the following four areas to study at a one-day camp experience: cultural identity, cross-cultural understanding, valuing diversity or prejudice and stereotyping. The Office of Student Integration Services will provide assistance in the following areas: development of activities/ curriculum, facilitation of

workshop groups, development of agenda items as specified by each Local District, operational assistance at the designated camp, assessment/evaluation, and other technical assistance as requested by Local Districts.

The program serves an average of 12,000 students.

- **Medical-Counseling, Organizing and Recruiting (Med-COR) Program** provides opportunities for middle and high school students to gain exposure to various health careers and to increase their knowledge of the educational prerequisites for entering into a health career. The exposure to health careers motivates students to commit to a career pathway and the hard work necessary to achieving success.

Students are also provided tutorial assistance in mathematics, English and Science each Saturday, September through May at USC on the University Park campus. Students are organized into clusters formed around the classes taken in their PHBAO home school. The Instructors are college students who are supervised by credentialed teachers. Students are also provided an opportunity to participate in research lab experiences, field trips and guest lectures from health care providers. Finally, a summer work/study experience is offered to a select number of students placed in various hospital settings. The Med-COR program is a collaborative effort between the LAUSD and the University of Southern California (USC) Keck School of Medicine. The program was established in 1970 and has been continuously offered to PHBAO students for 38 years.

- **Parent Conferences Program** - PHBAO schools are required to provide at least two parent-teacher conferences during the school year. The conferences allow parents to: (1) monitor the academic and social development of their children, and (2) become involved in the educational process.

Individual parent conferences are to be conducted at the school site and written records of parent participation are to be kept by the school. Conferences should be scheduled after the fifth week of class and before the 15-week progress report in each semester.

- **School Readiness Language Development Program (SRLDP)** provides educational opportunities for pre-kindergarten students to develop oral language and school readiness skills that enhance self-esteem and to ensure that the students will be successful in Kindergarten and the *Open Court* Kindergarten Reading Program. SRLDP also prepares students to be successful throughout all K-12 school experiences.

The program includes students who are identified as English Learners (ELs) and Standard English learners (SELs) and Special Needs. Special needs students also participate in the SRLDP Preschool Collaborative Classrooms (PCC). All children must be four-years old by December 2nd of the year of enrollment. Attendance in parent education classes and participation as classroom volunteers are mandatory for parents/guardians of students enrolled. SRLDP is administered by the Early Childhood Education Division.

- **Class Size Reduction** - The reduced average class size has been a part of the court-ordered integration program since 1978. The average class-size norm is based on the school program category. Currently, schools in the Desegregated/ Receiver, PHBAO and Magnet program (Group I and Group II categories) receive lowered norms supported by Court-ordered Integration funds where available. The lowered class-size averages are applicable to all classes at magnets, Grades K-6 at elementary schools and academic classes in Grades 6-12 at secondary schools.
- **Resources to Overcrowded Schools** - Two programs and other methods, which address overcrowded conditions, are administered by School Management Services.

1. Capacity Adjustment Program (CAP)

When a school has reached its capacity and cannot accommodate additional students, new enrollees in Grades K-12 are offered transportation to an integrated school or, if space is available, to a closer PHBAO school. Receiving schools are allocated additional resources on a per-pupil basis.

2. Satellite Zone Program (SAT)

In this program, a portion of an overcrowded school's attendance area is assigned to an integrated school where space is available and students who reside in the satellite zone are transported to the receiver school. Receiving schools are allocated additional resources on a per-pupil basis.

3. Other Methods Which Address Overcrowded Conditions

Other methods, which are used to address overcrowding, include new construction, additions to existing schools, boundary changes, portable classrooms, publicizing voluntary options and the use of overcrowded permits where applicable.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
44 Student Integration Services	Non-School Operating Budget				
1000 Certificated salaries					\$2.1
2000 Classified salaries					\$2.2
3000 Employee benefits					\$1.9
4000 Books and supplies					\$0.5
5000 Other operating expense					\$3.0
6000 Capital outlay					\$0.0
Non-School Operating Budget					\$9.7
44 Student Integration Services	Budgets Administered for Other Divisions				
7000 Other outgo					\$0.0
Budgets Administered for Other Divisions					\$0.0
44 Student Integration Services	School Budgets Assigned To This Division				
1000 Certificated salaries					\$9.4
2000 Classified salaries					\$0.5
3000 Employee benefits					\$2.6
4000 Books and supplies					\$11.4
5000 Other operating expense					\$0.3
School Budgets Assigned To This Division					\$24.2
44 Student Integration Services	Other Budget Items				
2000 Classified salaries					\$0.0
3000 Employee benefits					\$0.0
4000 Books and supplies					\$0.1
5000 Other operating expense					\$0.1
Other Budget Items					\$0.3
44 Student Integration Services					\$34.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
44	Student Integration Services	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	18.6
	2000 Classified Salaries	0.0	0.0	0.0	0.0	18.7
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	37.3
44	Student Integration Services	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	112.4
	2000 Classified Salaries	0.0	0.0	0.0	0.0	10.0
	School Budgets Assigned to This Division	0.0	0.0	0.0	0.0	122.4
44	Student Integration Services	0.0	0.0	0.0	0.0	159.7

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final	Final	Final	Final	Final
	Budget	Budget	Budget	Budget	Budget
16 iDesign Schools	Non-School Operating Budget				
1000 Certificated salaries				\$1.0	\$0.7
2000 Classified salaries				\$0.7	\$0.5
3000 Employee benefits				\$0.2	\$0.3
4000 Books and supplies				\$0.4	\$0.4
5000 Other operating expense				\$0.4	\$1.1
Non-School Operating Budget				\$2.8	\$2.9
16 iDesign Schools	Budgets Administered for Other Divisions				
3000 Employee benefits				\$0.2	
Budgets Administered for Other Divisions				\$0.2	
16 iDesign Schools	School Budgets Assigned To This Division				
4000 Books and supplies					\$0.0
School Budgets Assigned To This Division					\$0.0
16 iDesign Schools				\$3.0	\$2.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
16	iDesign Schools	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	2.3	5.0
	2000 Classified Salaries	0.0	0.0	0.0	1.0	6.5
	Nonschool Operating Budget	0.0	0.0	0.0	3.3	11.5
16	iDesign Schools	0.0	0.0	0.0	3.3	11.5

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
18 Federal and State Education Programs	Non-School Operating Budget				
1000 Certificated salaries					\$1.7
2000 Classified salaries					\$0.3
3000 Employee benefits					\$0.6
4000 Books and supplies					\$0.2
5000 Other operating expense					\$0.3
Non-School Operating Budget					\$3.2
18 Federal and State Education Programs	Budgets Administered for Other Divisions				
2000 Classified salaries					\$0.0
3000 Employee benefits					\$0.0
6000 Capital outlay					\$0.0
Budgets Administered for Other Divisions					\$0.1
18 Federal and State Education Programs	School Budgets Assigned To This Division				
1000 Certificated salaries					\$3.9
2000 Classified salaries					\$0.3
3000 Employee benefits					\$1.1
4000 Books and supplies					\$6.0
5000 Other operating expense					\$6.7
6000 Capital outlay					\$1.1
School Budgets Assigned To This Division					\$19.0
18 Federal and State Education Programs					\$22.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

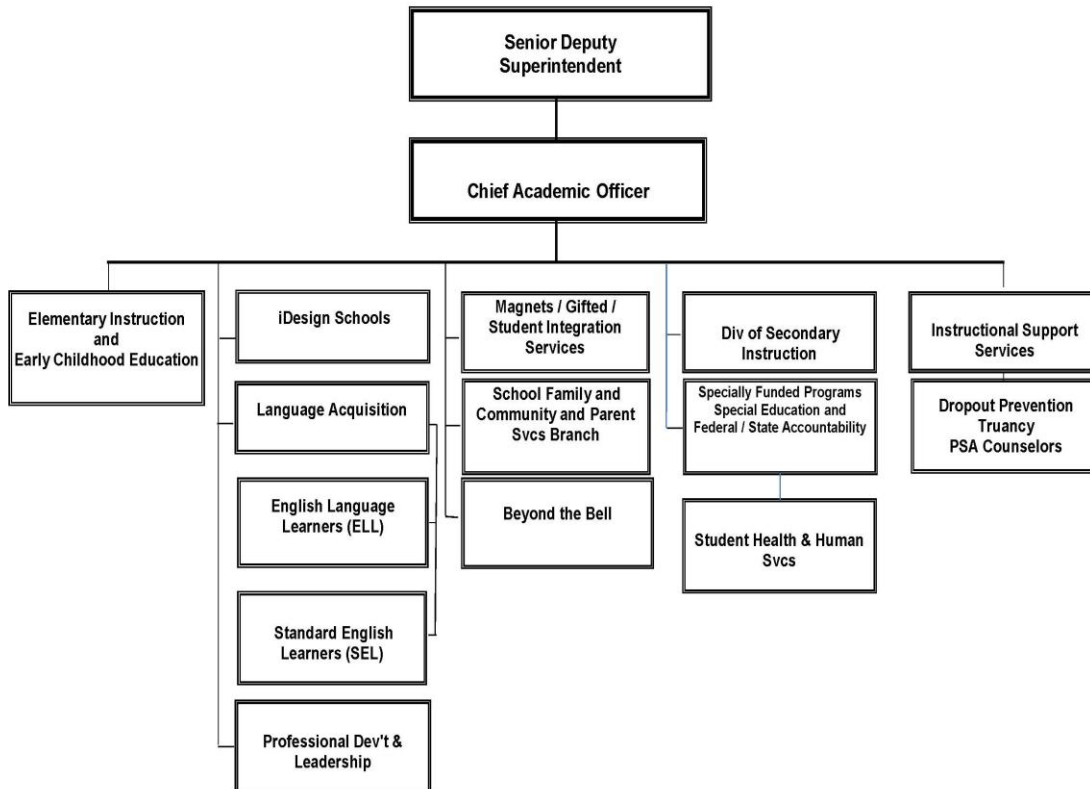
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
18	Federal and State Education Programs	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	15.7
	2000 Classified Salaries	0.0	0.0	0.0	0.0	7.4
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	23.0
18	Federal and State Education Programs	Budgets Administered for Other Divisions				
	2000 Classified Salaries	0.0	0.0	0.0	0.0	1.0
	Budgets Administered for Other Divisions	0.0	0.0	0.0	0.0	1.0
18	Federal and State Education Programs	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	56.2
	2000 Classified Salaries	0.0	0.0	0.0	0.0	4.2
	School Budgets Assigned to This Division	0.0	0.0	0.0	0.0	60.4
18	Federal and State Education Programs	0.0	0.0	0.0	0.0	84.4

INSTRUCTIONAL SERVICES

CHARGE:

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

STRUCTURE



FUNCTION AND GOALS:

The District's Instructional Services function is being substantially restructured in 2008-09, and at the time this budget was prepared the organization of this function was still in transition. The following chart reflects the organization of the instructional function as it is proposed for the 2008-09 fiscal year. Information regarding the goals and functions of the individual organizational units will be provided in future editions of the District budget document.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
20 Chief Instructional Officer - Elementary	Non-School Operating Budget				
1000 Certificated salaries	\$0.3	\$0.9	\$0.9	\$0.9	
2000 Classified salaries	\$0.3	\$0.4	\$0.3	\$0.3	
3000 Employee benefits	\$0.2	\$0.3	\$0.3	\$0.3	
4000 Books and supplies	\$0.0	\$0.1	\$0.5	\$0.2	
5000 Other operating expense	\$0.0	\$4.2	\$1.7	\$0.2	
Non-School Operating Budget	\$0.8	\$5.9	\$3.7	\$1.8	
20 Chief Instructional Officer - Elementary	Budgets Administered for Other Divisions				
3000 Employee benefits	\$0.0	\$0.0	\$0.0		
4000 Books and supplies			\$0.0		
Budgets Administered for Other Divisions	\$0.0	\$0.0	\$0.0		
20 Chief Instructional Officer - Elementary	School Budgets Assigned To This Division				
4000 Books and supplies	\$0.4	\$1.4	\$0.4	\$0.2	
5000 Other operating expense	\$0.6	\$0.1	\$4.4	\$4.1	
7000 Other outgo	\$0.1	\$0.1			
School Budgets Assigned To This Division	\$1.1	\$1.5	\$4.8	\$4.3	
20 Chief Instructional Officer - Elementary	Other Budget Items				
5000 Other operating expense	\$0.2	\$0.2	\$0.0		
Other Budget Items	\$0.2	\$0.2	\$0.0		
20 Chief Instructional Officer - Elementary	\$2.1	\$7.6	\$8.5	\$6.1	

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
20	Chief Instructional Officer - Elementary	Nonschool Operating Budget				
	1000 Certificated Salaries	2.0	5.0	5.0	5.0	0.0
	2000 Classified Salaries	4.7	5.7	4.8	4.3	0.0
	Nonschool Operating Budget	6.7	10.7	9.8	9.3	0.0
20	Chief Instructional Officer - Elementary	6.7	10.7	9.8	9.3	0.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
24 Chief Instructional Officer - Secondary	Non-School Operating Budget				
1000 Certificated salaries		\$0.7	\$1.0	\$1.1	
2000 Classified salaries		\$0.1	\$0.2	\$0.4	
3000 Employee benefits		\$0.2	\$0.3	\$0.4	
4000 Books and supplies		\$14.2	\$0.2	\$2.2	
5000 Other operating expense		\$0.0	\$0.8	\$1.7	
Non-School Operating Budget		\$15.2	\$2.5	\$5.7	
24 Chief Instructional Officer - Secondary	School Budgets Assigned To This Division				
1000 Certificated salaries			\$0.4	\$0.4	
2000 Classified salaries			\$0.0		
3000 Employee benefits			\$0.2	\$0.2	
4000 Books and supplies		\$4.0	\$0.5	\$0.5	
School Budgets Assigned To This Division		\$4.0	\$1.1	\$1.0	
24 Chief Instructional Officer - Secondary		\$19.2	\$3.6	\$6.7	

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
24	Chief Instructional Officer - Secondary	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	5.6	9.6	8.5	0.0
	2000 Classified Salaries	0.0	2.7	3.7	6.3	0.0
	Nonschool Operating Budget	0.0	8.2	13.3	14.7	0.0
24	Chief Instructional Officer - Secondary	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	8.9	8.5	0.0
	2000 Classified Salaries	0.0	0.0	0.2	0.0	0.0
	School Budgets Assigned to This Division	0.0	0.0	9.1	8.5	0.0
24	Chief Instructional Officer - Secondary	0.0	8.2	22.4	23.2	0.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final	Final	Final	Final	Final
	Budget	Budget	Budget	Budget	Budget
27 Office of the Chief Academic Officer	Non-School Operating Budget				
1000 Certificated salaries					\$0.5
2000 Classified salaries					\$0.1
3000 Employee benefits					\$0.1
4000 Books and supplies					\$0.9
5000 Other operating expense					\$0.7
Non-School Operating Budget					\$2.2
27 Office of the Chief Academic Officer	School Budgets Assigned To This Division				
4000 Books and supplies					\$0.5
School Budgets Assigned To This Division					\$0.5
27 Office of the Chief Academic Officer	Other Budget Items				
1000 Certificated salaries					\$0.1
3000 Employee benefits					\$0.0
4000 Books and supplies					\$0.1
Other Budget Items					\$0.2
27 Office of the Chief Academic Officer					\$2.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
27	Office of the Chief Academic Officer	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	3.0
	2000 Classified Salaries	0.0	0.0	0.0	0.0	1.0
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	4.0
27	Office of the Chief Academic Officer	Other Budget Items				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	1.0
	Other Budget Items	0.0	0.0	0.0	0.0	1.0
27	Office of the Chief Academic Officer	0.0	0.0	0.0	0.0	5.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final	Final	Final	Final	Final
	Budget	Budget	Budget	Budget	Budget
26 Secondary Instruction	Non-School Operating Budget				
1000 Certificated salaries			\$10.3	\$12.9	\$6.9
2000 Classified salaries			\$2.5	\$1.6	\$1.1
3000 Employee benefits			\$3.5	\$3.7	\$1.9
4000 Books and supplies			\$1.1	\$1.0	\$0.3
5000 Other operating expense			\$9.6	\$4.6	\$1.6
6000 Capital outlay			\$0.0	\$0.0	\$0.0
Non-School Operating Budget			\$27.0	\$23.8	\$11.8
26 Secondary Instruction	Budgets Administered for Other Divisions				
1000 Certificated salaries			\$0.3	\$0.3	
3000 Employee benefits			\$0.1	\$0.1	
4000 Books and supplies			\$0.2		
6000 Capital outlay				\$0.0	\$0.0
7000 Other outgo			\$0.4	\$0.0	
Budgets Administered for Other Divisions			\$0.9	\$0.3	\$0.0
26 Secondary Instruction	School Budgets Assigned To This Division				
1000 Certificated salaries			\$1.9	\$2.8	\$2.3
2000 Classified salaries			\$0.4	\$0.1	\$0.1
3000 Employee benefits			\$0.6	\$0.7	\$0.6
4000 Books and supplies			\$13.5	\$8.2	\$5.2
5000 Other operating expense			\$0.9	\$0.4	\$0.0
6000 Capital outlay			\$0.0		
School Budgets Assigned To This Division			\$17.4	\$12.2	\$8.3
26 Secondary Instruction	Other Budget Items				
1000 Certificated salaries			\$0.5	\$0.0	\$0.0
2000 Classified salaries			\$0.0	\$0.0	
3000 Employee benefits			\$0.2	\$0.0	\$0.0
4000 Books and supplies			\$0.1	\$0.1	
5000 Other operating expense			\$0.3	\$0.1	\$0.0
Other Budget Items			\$1.1	\$0.2	\$0.0
26 Secondary Instruction			\$46.3	\$36.5	\$20.1

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
26	Secondary Instruction	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	133.6	45.7
	2000 Classified Salaries	0.0	0.0	0.0	35.4	25.1
	Nonschool Operating Budget	0.0	0.0	0.0	169.0	70.8
26	Secondary Instruction	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	0.0	0.0	3.0	0.0
	Budgets Administered for Other Divisions	0.0	0.0	0.0	3.0	0.0
26	Secondary Instruction	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.0	10.2	11.1
	2000 Classified Salaries	0.0	0.0	0.0	2.0	2.8
	School Budgets Assigned to This Division	0.0	0.0	0.0	12.2	13.8
26	Secondary Instruction	0.0	0.0	0.0	184.2	84.6

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
79 Elementary Instruction	Non-School Operating Budget				
1000 Certificated salaries	\$16.2	\$7.5	\$8.8	\$8.1	\$5.4
2000 Classified salaries	\$1.8	\$1.2	\$1.3	\$1.3	\$0.7
3000 Employee benefits	\$4.7	\$2.4	\$2.5	\$2.3	\$1.5
4000 Books and supplies	\$2.7	\$1.4	\$1.9	\$1.9	\$0.5
5000 Other operating expense	\$10.2	\$9.0	\$10.0	\$5.3	\$0.9
6000 Capital outlay	\$0.9	\$0.3	\$0.2	\$0.2	\$0.0
Non-School Operating Budget	\$36.5	\$21.7	\$24.7	\$19.0	\$9.1
79 Elementary Instruction	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.5	\$0.1	\$0.5	\$0.3	\$1.4
2000 Classified salaries	\$0.1		\$0.1	\$0.1	\$0.1
3000 Employee benefits	\$0.2	\$0.0	\$0.2	\$0.1	\$0.2
4000 Books and supplies	(\$0.2)		\$0.0		\$0.1
5000 Other operating expense	\$1.4				\$0.3
6000 Capital outlay	\$0.0				
7000 Other outgo	\$4.2	\$1.3	\$3.3	\$3.2	\$0.5
Budgets Administered for Other Divisions	\$6.4	\$1.4	\$4.1	\$3.6	\$2.6
79 Elementary Instruction	School Budgets Assigned To This Division				
1000 Certificated salaries	\$34.6	\$38.4	\$36.8	\$41.2	\$9.9
2000 Classified salaries	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$9.2	\$10.3	\$9.9	\$10.9	\$5.7
4000 Books and supplies	\$55.9	\$30.1	\$76.7	\$63.0	\$45.8
5000 Other operating expense	\$18.3	\$7.9	\$12.9	\$12.3	\$3.2
7000 Other outgo	\$0.0	\$0.0			
School Budgets Assigned To This Division	\$118.0	\$87.2	\$136.4	\$127.5	\$64.6
79 Elementary Instruction	Other Budget Items				
1000 Certificated salaries				(\$0.1)	
2000 Classified salaries	\$0.0	\$0.0	\$0.1	\$0.1	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	(\$0.1)	\$0.6	\$0.5	\$0.2	
5000 Other operating expense	\$0.4	\$0.8	\$0.9	\$0.8	
6000 Capital outlay	\$0.0		\$0.0	\$0.0	
7000 Other outgo		\$0.4			
Other Budget Items	\$0.4	\$1.8	\$1.5	\$1.0	\$0.0
79 Elementary Instruction	\$161.3	\$112.1	\$166.7	\$151.1	\$76.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
79	Elementary Instruction	Nonschool Operating Budget				
	1000 Certificated Salaries	178.6	79.9	71.0	72.0	48.8
	2000 Classified Salaries	40.9	24.3	24.1	25.2	12.8
	Nonschool Operating Budget	219.5	104.2	95.0	97.2	61.5
79	Elementary Instruction	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	10.3	2.0	16.0	4.0	2.0
	2000 Classified Salaries	5.1	0.0	4.0	2.0	1.8
	Budgets Administered for Other Divisions	15.4	2.0	20.0	6.0	3.8
79	Elementary Instruction	School Budgets Assigned to This Division				
	1000 Certificated Salaries	411.0	394.9	435.1	325.2	339.6
	2000 Classified Salaries	0.6	11.6	0.6	0.4	0.4
	School Budgets Assigned to This Division	411.5	406.5	435.7	325.6	340.0
79	Elementary Instruction	646.4	512.7	550.7	428.8	405.3

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
73 Instructional Support Services - K12	Non-School Operating Budget				
1000 Certificated salaries	\$4.4	\$6.8	\$5.1	\$4.6	
2000 Classified salaries	\$1.1	\$1.8	\$1.0	\$0.8	
3000 Employee benefits	\$1.4	\$2.4	\$1.7	\$1.4	
4000 Books and supplies	\$1.0	\$11.8	\$0.6	\$0.3	
5000 Other operating expense	\$0.6	\$1.0	\$1.8	\$1.5	
6000 Capital outlay	\$0.1	\$0.1	\$0.1	\$0.1	
Non-School Operating Budget	\$8.5	\$23.9	\$10.3	\$8.6	
73 Instructional Support Services - K12	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries			\$0.3	\$0.5	
3000 Employee benefits			\$0.2	\$0.3	
Non-School Operating Budget--Ltd/Spec Proj			\$0.5	\$0.8	
73 Instructional Support Services - K12	Budgets Administered for Other Divisions				
2000 Classified salaries		\$0.1			
3000 Employee benefits		\$0.0	\$0.0	\$0.0	
4000 Books and supplies		\$0.0	\$0.0		
5000 Other operating expense	\$0.6	\$0.9			
6000 Capital outlay		\$0.0			
7000 Other outgo	\$0.5	\$0.4		\$0.1	
Budgets Administered for Other Divisions	\$1.1	\$1.4	\$0.0	\$0.0	
73 Instructional Support Services - K12	School Budgets Assigned To This Division				
1000 Certificated salaries	\$2.4	\$1.1	\$2.2	\$1.4	
2000 Classified salaries		\$0.1	\$0.2	\$0.2	
3000 Employee benefits	\$0.5	\$0.2	\$0.4	\$0.3	
4000 Books and supplies	\$6.1	\$4.2	\$20.0	\$3.6	
5000 Other operating expense	\$9.2	\$2.0	\$0.1		
6000 Capital outlay			\$1.5	\$31.7	
School Budgets Assigned To This Division	\$18.2	\$7.7	\$24.4	\$37.1	
73 Instructional Support Services - K12	Other Budget Items				
2000 Classified salaries	\$0.0		\$0.0	\$0.0	
3000 Employee benefits	\$0.0		\$0.0	\$0.0	
4000 Books and supplies	\$0.1	\$0.1	\$0.2		
5000 Other operating expense	\$0.0	\$0.0	\$0.5	\$0.2	
6000 Capital outlay				\$0.1	
7000 Other outgo	\$4.3	\$1.7			
Other Budget Items	\$4.4	\$1.8	\$0.7	\$0.3	

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
73 Instructional Support Services - K12	\$32.2	\$34.8	\$35.9	\$46.8	

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
73	Instructional Support Services - K12	Nonschool Operating Budget				
	1000 Certificated Salaries	49.0	57.0	48.3	44.3	0.0
	2000 Classified Salaries	18.8	34.9	23.0	16.2	0.0
	Nonschool Operating Budget	67.8	91.9	71.4	60.5	0.0
73	Instructional Support Services - K12	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	0.0	0.0	8.3	8.9	0.0
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	8.3	8.9	0.0
73	Instructional Support Services - K12	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	5.0	5.0	5.8	0.0	0.0
	2000 Classified Salaries	0.0	3.0	0.0	0.0	0.0
	Budgets Administered for Other Divisions	5.0	8.0	5.8	0.0	0.0
73	Instructional Support Services - K12	School Budgets Assigned to This Division				
	1000 Certificated Salaries	19.1	25.4	18.2	1.4	0.0
	2000 Classified Salaries	0.0	1.2	5.9	5.0	0.0
	School Budgets Assigned to This Division	19.1	26.6	24.1	6.4	0.0
73	Instructional Support Services - K12	91.8	126.5	109.5	75.8	0.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
75 Instructional Support Services	Non-School Operating Budget				
1000 Certificated salaries	\$5.7	\$6.9	\$1.2	\$1.2	\$8.6
2000 Classified salaries	\$2.9	\$2.7	\$0.4	\$0.4	\$0.2
3000 Employee benefits	\$2.2	\$2.8	\$0.5	\$0.4	\$2.1
4000 Books and supplies	\$2.8	\$1.7	\$1.3	\$0.7	\$0.2
5000 Other operating expense	\$11.4	\$11.3	\$1.4	\$0.5	\$0.4
6000 Capital outlay	\$0.3	\$0.2	\$0.1	\$0.0	
Non-School Operating Budget	\$25.4	\$25.6	\$5.0	\$3.2	\$11.5
75 Instructional Support Services	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.2	\$0.5		\$0.1	\$0.2
2000 Classified salaries	\$0.1				\$0.1
3000 Employee benefits	\$0.1	\$0.1	\$0.0	\$0.0	\$0.1
4000 Books and supplies	\$0.0	\$0.0	\$0.0		
5000 Other operating expense	\$0.1	\$0.4	\$0.2	\$0.1	\$0.1
6000 Capital outlay	\$2.5	\$0.4	\$0.6	\$0.4	\$0.4
7000 Other outgo	\$0.9	\$0.3		\$0.0	
Budgets Administered for Other Divisions	\$3.8	\$1.8	\$0.8	\$0.7	\$0.9
75 Instructional Support Services	School Budgets Assigned To This Division				
1000 Certificated salaries	\$4.9	\$3.9	\$7.3	\$3.6	\$5.4
2000 Classified salaries	\$0.6	\$0.9	\$0.3	\$0.1	\$0.0
3000 Employee benefits	\$2.1	\$1.4	\$2.3	\$1.1	\$1.0
4000 Books and supplies	\$7.9	\$23.6	\$0.2	\$5.5	\$3.1
5000 Other operating expense	\$2.0	\$5.7	\$2.2	\$2.1	\$0.1
6000 Capital outlay	\$0.8	\$1.3	\$4.0		
7000 Other outgo	\$0.1	\$4.4			
School Budgets Assigned To This Division	\$18.5	\$41.3	\$16.3	\$12.4	\$9.7
75 Instructional Support Services	Budgets Administered for Districtwide				
4000 Books and supplies	\$0.6				
6000 Capital outlay	\$0.0	\$0.3	\$0.3	\$0.1	
Budgets Administered for Districtwide	\$0.6	\$0.3	\$0.3	\$0.1	

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
75 Instructional Support Services					
			Other Budget Items		
1000 Certificated salaries	\$0.0	\$0.2			
2000 Classified salaries	\$0.1	\$0.1		\$0.0	\$0.1
3000 Employee benefits	\$0.1	\$0.1		\$0.0	\$0.0
4000 Books and supplies	\$0.4	\$0.2		\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$0.2		\$0.3	\$0.4
6000 Capital outlay				\$0.6	\$0.6
7000 Other outgo	\$0.0	\$0.0			
Other Budget Items	\$0.5	\$0.8		\$1.0	\$1.1
75 Instructional Support Services	\$48.8	\$69.7	\$22.4	\$17.4	\$23.1

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
75	Instructional Support Services	Nonschool Operating Budget				
	1000 Certificated Salaries	72.5	74.2	128.4	10.7	98.2
	2000 Classified Salaries	66.1	61.9	67.0	6.7	5.3
	Nonschool Operating Budget	138.6	136.1	195.4	17.4	103.5
75	Instructional Support Services	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	4.2	8.0	3.0	1.0	2.0
	2000 Classified Salaries	2.0	1.0	0.0	0.0	1.0
	Budgets Administered for Other Divisions	6.2	9.0	3.0	1.0	3.0
75	Instructional Support Services	School Budgets Assigned to This Division				
	1000 Certificated Salaries	92.7	64.2	131.9	54.6	48.7
	2000 Classified Salaries	17.0	16.5	17.4	1.8	1.0
	School Budgets Assigned to This Division	109.7	80.6	149.2	56.4	49.7
75	Instructional Support Services	Other Budget Items				
	1000 Certificated Salaries	0.0	2.5	6.7	0.0	0.0
	2000 Classified Salaries	2.0	2.2	1.1	0.0	1.0
	Other Budget Items	2.0	4.7	7.7	0.0	1.0
75	Instructional Support Services	256.5	230.5	355.4	74.8	157.2

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final</i> <i>Budget</i>	2005-06 <i>Final</i> <i>Budget</i>	2006-07 <i>Final</i> <i>Budget</i>	2007-08 <i>Final</i> <i>Budget</i>	2008-09 <i>Final</i> <i>Budget</i>
<i>Division Name</i>					
29 Professional Development	Non-School Operating Budget				
1000 Certificated salaries					\$11.0
2000 Classified salaries					\$1.1
3000 Employee benefits					\$2.9
4000 Books and supplies					\$1.7
5000 Other operating expense					\$6.0
6000 Capital outlay					\$0.1
Non-School Operating Budget					\$22.7
29 Professional Development	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries					\$0.6
3000 Employee benefits					\$0.4
Non-School Operating Budget--Ltd/Spec Proj					\$1.0
29 Professional Development	Budgets Administered for Other Divisions				
1000 Certificated salaries					\$1.0
3000 Employee benefits					\$0.4
7000 Other outgo					\$0.2
Budgets Administered for Other Divisions					\$1.6
29 Professional Development	School Budgets Assigned To This Division				
1000 Certificated salaries					\$9.8
2000 Classified salaries					\$0.5
3000 Employee benefits					\$1.8
4000 Books and supplies					\$14.0
5000 Other operating expense					\$1.4
6000 Capital outlay					\$39.8
School Budgets Assigned To This Division					\$67.3
29 Professional Development	Other Budget Items				
3000 Employee benefits					(\$0.2)
4000 Books and supplies					\$0.2
5000 Other operating expense					\$0.1
7000 Other outgo					\$0.6
Other Budget Items					\$0.6
29 Professional Development					\$93.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
29	Professional Development	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	111.3
	2000 Classified Salaries	0.0	0.0	0.0	0.0	29.2
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	140.5
29	Professional Development	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	0.0	0.0	0.0	0.0	16.2
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	0.0	0.0	16.2
29	Professional Development	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	6.0
	Budgets Administered for Other Divisions	0.0	0.0	0.0	0.0	6.0
29	Professional Development	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	38.6
	2000 Classified Salaries	0.0	0.0	0.0	0.0	12.5
	School Budgets Assigned to This Division	0.0	0.0	0.0	0.0	51.1
29	Professional Development	0.0	0.0	0.0	0.0	213.8

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
17 Language Acquisition	Non-School Operating Budget				
1000 Certificated salaries					\$3.6
2000 Classified salaries					\$0.5
3000 Employee benefits					\$1.0
4000 Books and supplies					\$0.9
5000 Other operating expense					\$3.1
6000 Capital outlay					\$0.1
Non-School Operating Budget					\$9.3
17 Language Acquisition	Budgets Administered for Other Divisions				
6000 Capital outlay					\$0.0
7000 Other outgo					\$1.9
Budgets Administered for Other Divisions					\$1.9
17 Language Acquisition	School Budgets Assigned To This Division				
1000 Certificated salaries					\$0.9
2000 Classified salaries					\$0.0
3000 Employee benefits					\$0.1
4000 Books and supplies					\$5.5
5000 Other operating expense					\$1.0
School Budgets Assigned To This Division					\$7.6
17 Language Acquisition	Other Budget Items				
2000 Classified salaries					\$0.0
3000 Employee benefits					\$0.0
Other Budget Items					\$0.0
17 Language Acquisition					\$18.7

*All Funds except Job Cost and Charter Schools

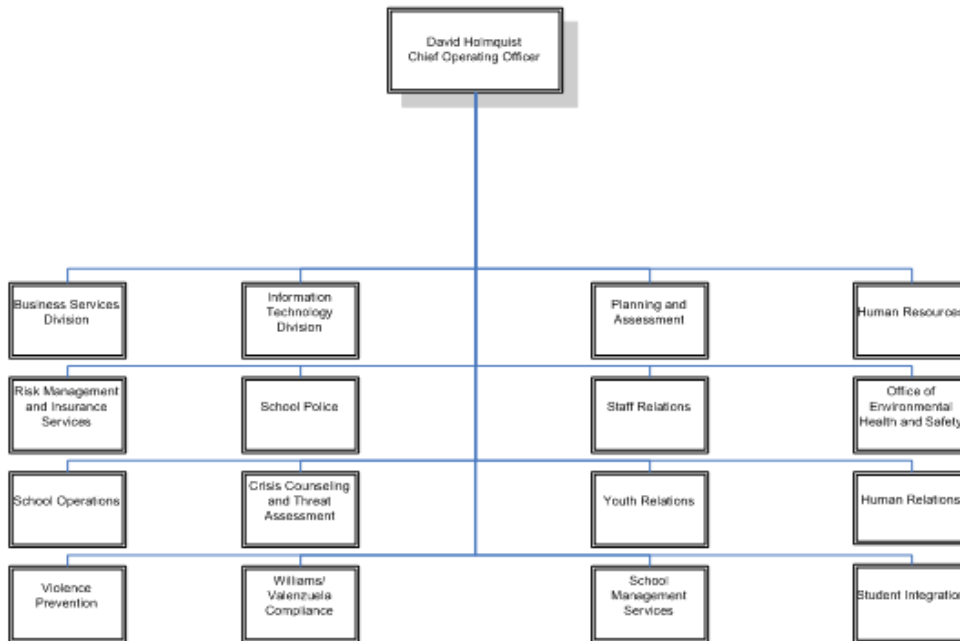
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
17	Language Acquisition	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	30.7
	2000 Classified Salaries	0.0	0.0	0.0	0.0	11.6
	Nonschool Operating Budget	0.0	0.0	0.0	0.0	42.3
17	Language Acquisition	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	12.9
	2000 Classified Salaries	0.0	0.0	0.0	0.0	0.4
	School Budgets Assigned to This Division	0.0	0.0	0.0	0.0	13.3
17	Language Acquisition	0.0	0.0	0.0	0.0	55.6

OFFICE OF THE CHIEF OPERATING OFFICER

MISSION:

The mission of the Office of the Chief Operating Officer is to provide leadership that delivers efficient, customer-oriented excellence in Business, Information Technology, Employee, and Safety Operations that supports and aligns with the educational mission of the District.



FUNCTIONS:

In striving to become the employer of choice, the Office of the Chief Operating Officer is focused on operational excellence in the following disciplines:

- Knowledge Management
- Improved Services and Efficiencies
- Dynamic Workforce
- Student and Employee Safety

MAJOR GOALS:

- Leverage technology to increase and improve communications, business efficiencies and educational learning/student achievement
- Develop and implement a human resources plan that addresses recruitment, retention, staff development, workforce and performance management

- Employ a District-wide strategic plan that encompasses and integrates all aspects of safety to create a safe learning and working environment
- Review all business/operations processes and establish cost effective, efficient and customer-focused approaches to service delivery
- Organize, capture and transfer knowledge to enable continuous improvement and consistency in good practices

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
25 Chief Operating Officer	Non-School Operating Budget				
1000 Certificated salaries	\$0.5	\$0.9	\$1.9	\$4.0	\$3.3
2000 Classified salaries	\$0.5	\$0.3	\$0.3	\$1.4	\$1.7
3000 Employee benefits	\$0.3	\$0.3	\$0.4	\$1.3	\$1.3
4000 Books and supplies	\$1.0	\$1.0	\$1.7	\$1.2	\$1.1
5000 Other operating expense	\$4.9	\$0.7	\$0.8	\$2.5	\$2.0
6000 Capital outlay		\$0.0		\$0.0	\$0.0
Non-School Operating Budget	\$7.3	\$3.2	\$5.2	\$10.3	\$9.4
25 Chief Operating Officer	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.1	\$0.2	\$0.1		
2000 Classified salaries	\$0.1			\$0.0	
3000 Employee benefits	\$0.1	\$0.0	\$0.1	\$0.0	
4000 Books and supplies	\$0.1		\$0.0		
5000 Other operating expense	\$0.2				
7000 Other outgo		\$0.0		\$0.0	
Budgets Administered for Other Divisions	\$0.6	\$0.2	\$0.2	\$0.1	
25 Chief Operating Officer	School Budgets Assigned To This Division				
1000 Certificated salaries		\$0.3			
2000 Classified salaries	\$0.3	\$0.6	\$0.6	\$0.6	\$0.7
3000 Employee benefits	\$0.1	\$0.5	\$0.3	\$0.3	\$0.3
4000 Books and supplies	\$0.0	\$0.1	\$0.0	\$0.0	
School Budgets Assigned To This Division	\$0.4	\$1.4	\$1.0	\$1.0	\$1.0
25 Chief Operating Officer	Other Budget Items				
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5000 Other operating expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6000 Capital outlay				\$0.4	
Other Budget Items	\$0.1	\$0.1	\$0.1	\$0.5	\$0.1
25 Chief Operating Officer	\$8.4	\$4.9	\$6.5	\$11.9	\$10.5

*All Funds except Job Cost and Charter Schools

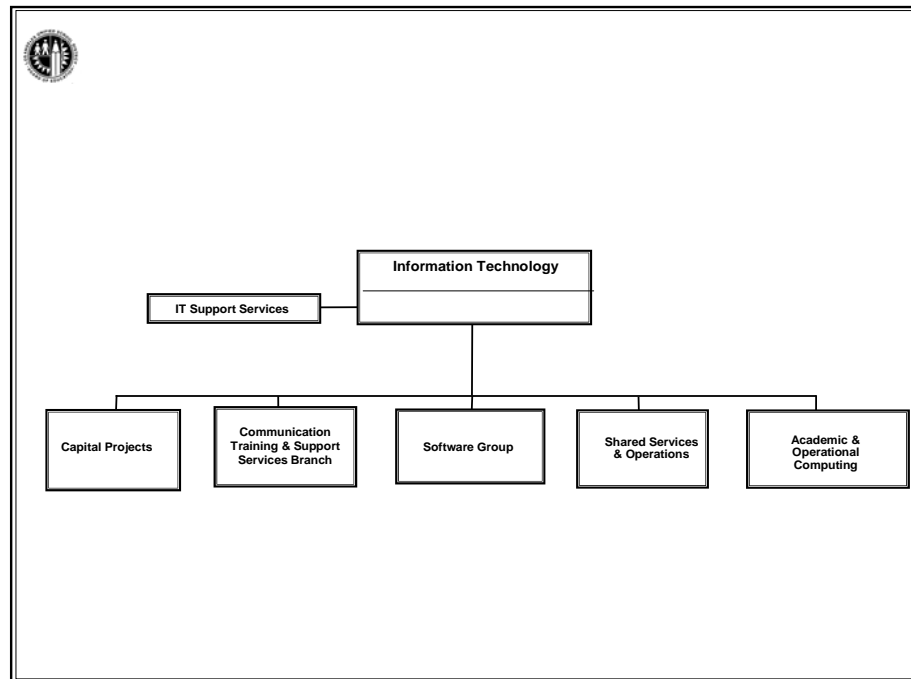
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
25	Chief Operating Officer	Nonschool Operating Budget				
	1000 Certificated Salaries	7.7	9.3	8.3	25.8	26.2
	2000 Classified Salaries	5.9	6.1	5.0	19.0	22.0
	Nonschool Operating Budget	13.6	15.4	13.3	44.9	48.2
25	Chief Operating Officer	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	0.0	0.0	1.3	1.2
	2000 Classified Salaries	2.0	0.0	0.0	1.0	0.0
	Budgets Administered for Other Divisions	2.0	0.0	0.0	2.3	1.2
25	Chief Operating Officer	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	5.6	0.0	0.0	0.0
	2000 Classified Salaries	8.0	16.0	17.0	17.0	17.0
	School Budgets Assigned to This Division	8.0	21.6	17.0	17.0	17.0
25	Chief Operating Officer	Other Budget Items				
	1000 Certificated Salaries	0.3	0.0	0.0	0.0	0.0
	2000 Classified Salaries	1.0	1.0	1.0	1.0	1.0
	Other Budget Items	1.3	1.0	1.0	1.0	1.0
25	Chief Operating Officer	24.8	38.0	31.3	65.1	67.4

INFORMATION TECHNOLOGY (IT)

MISSION:

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



FUNCTIONS:

- Plans, develops, implements, and maintains IT systems to provide timely and accurate student, human resource and financial information to facilitate informed decision making at all levels.
- Provides assistance to schools and offices to promote the effective and innovative integration of technology into instructional programs.
- Installs, upgrades, and maintains computers, network, public address, and telecommunications infrastructures to facilitate effective and efficient communications within the District and with the District's business partners and community stakeholders.
- Provides training and customer support for IT systems and services to empower employees to operate efficiently, communicate effectively, and promote the instructional mission.
- Leverages external Federal, State, Local and private IT funding (such as Federal E-rate funding) to provide the most effective educational IT infrastructure possible, while minimizing general fund expenditures for central IT support.
- Provides online student assessment and accountability reports for use by administrators, coaches, coordinators, and researchers in support of the District's goal of improving student achievement and data driven decision making.

INFORMATION TECHNOLOGY (cont'd)

MAJOR GOALS:

- Develop and maintain hardware, software, and process standards to assure efficient IT operations, compliance with District policies, and compliance with legislation, regulation, with external oversight as appropriate.
- Complete the post-implementation projects for the Human Resources and Payroll releases of the SAP system and launch the Procurement module and Employee Services, to increase transparency and to radically improve the efficiency of District operations and provide better data for decision makers and stakeholders at all levels.
- Roll out the remaining Integrated Student Information System (ISIS) functionality, including Enrollment, Scheduling, Counseling, Testing, Discipline, Health, Ad-Hoc Reporting, and Family Module to the secondary schools. Start a pilot at elementary schools followed by a full ISIS roll out.
- Coordinate the revision and state approval of the LAUSD Education Technology Plan and work with schools on site-based technology use planning. Expand the use of online learning programs for students and staff and bring technologies such as video conferencing and web based meetings into the classroom.
- Replace District food service applications to provide more accurate data regarding Federal meal eligibility to maximize funding tied to District-wide eligibility levels.
- Train IT personnel supporting legacy systems and applications to transition to support the new enterprise information systems.
- Implement the Business Continuity plan to assure that vital information systems are available to District decision makers in a timely manner following a local or wide-spread emergency.
- Expand the tools, training, and guidance provided to school principals to assure that information technology more effectively supports the instructional mission.
- Upgrade the Decision Support System (DSS) front-end and ad-hoc reporting tools in order to provide end-users with an enhanced, user-friendly interface for data access via the internet. Implement user access to teachers.
- Determine the strategic direction for future technology initiatives.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
06 Information Technology Division	Non-School Operating Budget				
1000 Certificated salaries	\$3.4	\$4.3	\$4.6	\$3.3	\$3.4
2000 Classified salaries	\$25.5	\$27.3	\$28.8	\$25.0	\$24.1
3000 Employee benefits	\$10.7	\$13.2	\$13.6	\$11.4	\$11.1
4000 Books and supplies	\$5.7	\$4.1	\$6.8	\$2.6	\$3.0
5000 Other operating expense	\$23.6	\$26.3	\$30.2	\$40.0	\$38.9
6000 Capital outlay	\$7.0	\$4.7	\$12.8	\$1.0	\$1.8
Non-School Operating Budget	\$75.8	\$79.9	\$96.8	\$83.3	\$82.2
06 Information Technology Division	Non-School Operating Budget--Ltd/Spec Projects				
1000 Certificated salaries	\$0.3	\$1.0	\$1.3	\$1.2	\$0.7
2000 Classified salaries	\$5.7	\$7.5	\$13.0	\$15.7	\$14.0
3000 Employee benefits	\$2.1	\$3.2	\$5.3	\$6.5	\$5.5
Non-School Operating Budget--Ltd/Spec Proj	\$8.1	\$11.8	\$19.7	\$23.5	\$20.2
06 Information Technology Division	Budgets Administered for Other Divisions				
1000 Certificated salaries				\$1.1	
2000 Classified salaries				\$2.6	\$2.6
3000 Employee benefits	\$0.1	\$0.4	\$0.5	\$1.1	\$1.1
4000 Books and supplies	\$0.2	\$0.5	\$0.7	\$0.2	\$0.2
5000 Other operating expense	\$6.7	\$9.7	\$8.7	\$7.4	\$7.5
6000 Capital outlay	\$0.4	\$1.0	\$5.3	\$2.8	\$0.2
7000 Other outgo	\$1.4	\$0.3		\$0.2	
Budgets Administered for Other Divisions	\$8.8	\$11.9	\$15.2	\$15.4	\$11.6
06 Information Technology Division	School Budgets Assigned To This Division				
1000 Certificated salaries			\$0.0	\$0.0	
2000 Classified salaries	\$0.6	\$0.3		\$0.1	\$0.2
3000 Employee benefits	\$0.5	\$0.2	\$0.0	\$0.1	\$0.1
4000 Books and supplies	\$18.0	\$15.6	(\$6.7)	\$0.8	\$0.9
5000 Other operating expense	\$33.2	\$18.3	\$15.6	\$19.3	\$26.6
6000 Capital outlay	\$140.0	\$108.8	\$214.0	\$507.0	\$303.4
School Budgets Assigned To This Division	\$192.2	\$143.3	\$222.9	\$527.3	\$331.1

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
06 Information Technology Division	Budgets Administered for Districtwide				
1000 Certificated salaries		\$0.0	\$0.0	\$0.0	
2000 Classified salaries	\$0.0	\$0.0	\$0.0	\$0.1	
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	(\$1.5)
4000 Books and supplies	\$0.0		(\$0.7)	\$1.8	\$0.3
5000 Other operating expense		\$30.0	\$40.4	\$25.7	\$39.6
6000 Capital outlay	\$0.0	\$0.0	\$3.8	\$0.0	\$3.8
7000 Other outgo		\$0.1			\$55.5
Budgets Administered for Districtwide	\$0.0	\$30.1	\$43.6	\$27.6	\$97.8
06 Information Technology Division	Other Budget Items				
2000 Classified salaries	\$0.5	\$0.5	\$0.3	\$0.4	\$0.3
3000 Employee benefits				\$0.1	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.1	\$0.7	\$0.5
5000 Other operating expense		\$0.0	\$0.0	\$1.7	\$1.5
6000 Capital outlay				\$0.2	\$0.2
Other Budget Items	\$0.5	\$0.5	\$0.4	\$3.0	\$2.5
06 Information Technology Division	\$285.4	\$277.5	\$398.5	\$680.1	\$545.4

*All Funds except Job Cost and Charter Schools

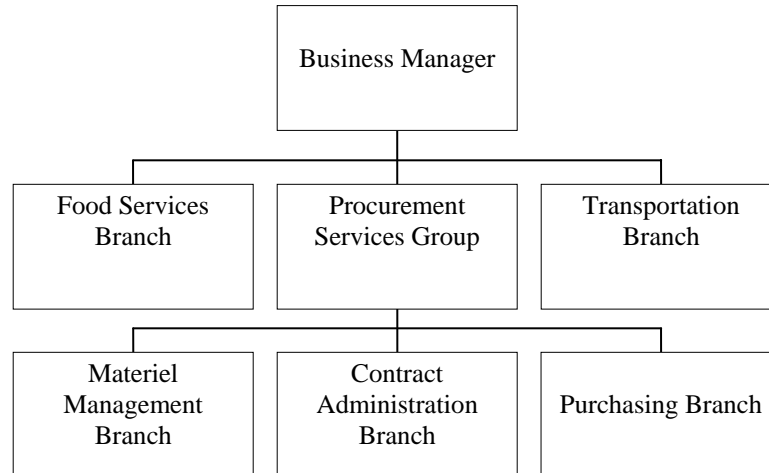
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
06	Information Technology Division	Nonschool Operating Budget				
	1000 Certificated Salaries	43.5	46.5	53.0	32.0	37.0
	2000 Classified Salaries	516.4	537.7	562.7	436.5	382.6
	Nonschool Operating Budget	559.9	584.2	615.7	468.5	419.6
06	Information Technology Division	Nonschool Operating Budget - Limited/Sp				
	1000 Certificated Salaries	2.8	9.8	12.9	10.5	6.0
	2000 Classified Salaries	80.3	102.7	186.6	222.5	172.0
	Nonschool Operating Budget - Limited/Sp	83.1	112.5	199.5	233.0	178.0
06	Information Technology Division	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	0.0	0.0	17.0	0.0
	2000 Classified Salaries	0.0	0.0	0.0	66.9	68.6
	Budgets Administered for Other Divisions	0.0	0.0	0.0	83.9	68.6
06	Information Technology Division	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.6	0.0	0.0
	2000 Classified Salaries	16.2	6.4	0.0	74.5	73.0
	School Budgets Assigned to This Division	16.2	6.4	0.6	74.5	73.0
06	Information Technology Division	Budgets Administered for Districtwide				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	0.0
	2000 Classified Salaries	0.1	0.1	0.1	1.5	0.0
	Budgets Administered for Districtwide	0.1	0.2	0.2	1.5	0.0
06	Information Technology Division	Other Budget Items				
	2000 Classified Salaries	9.9	9.4	6.0	5.1	4.1
	Other Budget Items	9.9	9.4	6.0	5.1	4.1
06	Information Technology Division	669.1	712.7	821.9	866.6	743.2

BUSINESS SERVICES DIVISION

MISSION:

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



FUNCTIONS:

Food Services Branch

- Manage the National School Breakfast and Lunch Programs, Child Care Feeding Programs and After School Snack Programs in the schools
- Sponsor the Summer Food Service Program and Saturday meals at 381 schools

Procurement Services Group

- Oversee the administration of all professional services and other contracts to ensure the District's interests are protected
- Administer the District's Procurement Card Program and non-stock buying function
- Maintain inventories of supplies and equipment, maintenance, and food materials at District operated warehouse facilities
- Administer mail, salvage, rubbish and reprographic operations for the District's schools and offices

Transportation Branch

- Provide home-to-school and school-to-school busing services for approximately 64,000 students every day on over 2,100 routes
- Provide other types of bus trips such as field trips, late activities, and athletics
- Maintain District vehicle fleet

BUSINESS SERVICES (cont'd)

MAJOR GOALS:

Food Services Branch

- To operate school cafeterias within available federal, state and local income in accordance with sound business practices
- To maximize nutritional value of meals while maximizing student participation in school meal programs
- To provide a comfortable, pleasant and safe environment for students during breakfast, lunch and break periods
- To provide adequate and successful training of incoming, new and current employees that will lead to successful employee development and enriched working environments

Procurement Services Group

- Increase cost savings realized on District procurements of non-stock items by 10% due to increased competition
- Increase the number of master contracts in order to provide quick access to a variety of products and services for District schools and offices
- Reduce processing time for contracts at all dollar thresholds and for requisitions for non-stock items
- Maintain warehouse pricing at least 35% below retail and 30% below governmental contract pricing
- Maintain Reprographic pricing at least 10% below competitors, and increase the number of customers by 2%

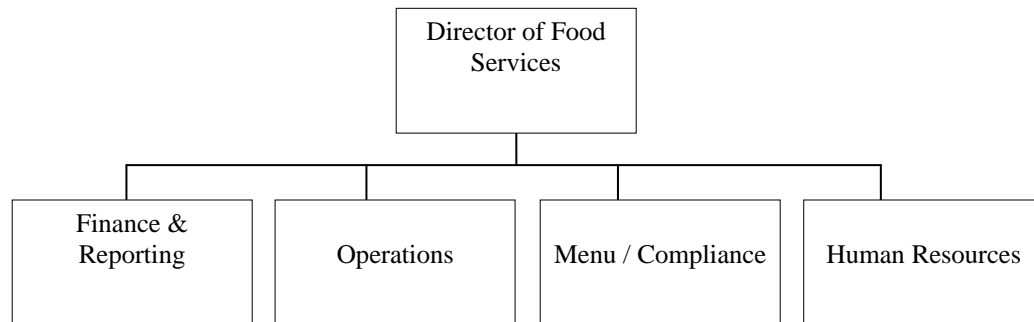
Transportation Branch

- Fully implement vehicle replacement program to ensure a cost-effective, environmentally compliant and timely replacement of old, obsolete vehicles
- 100% on-time arrival of school buses for all scheduled student pick-up and deliveries
- Re-engineer organization to streamline, automate and improve business processes to provide quality customer service, while efficiently managing District resources

FOOD SERVICES BRANCH

MISSION:

Nourishing children to achieve excellence



FUNCTIONS:

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

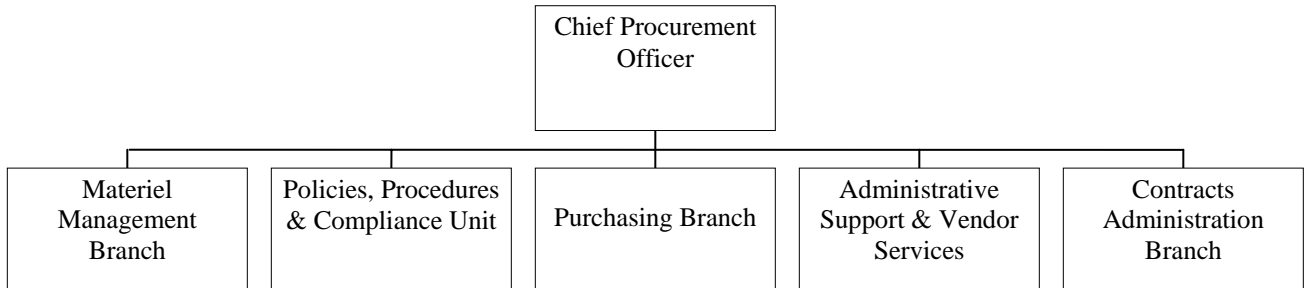
MAJOR GOALS:

- To maximize nutritional value of meals while maximizing student participation in school meal programs
- To provide a comfortable, pleasant and safe environment for students during breakfast, lunch and break periods
- Adopt multiple lunch periods in secondary schools
- Improve facility layouts and service lines
- To operate school cafeterias within available federal, state and local income in accordance with sound business practices
- To provide adequate and successful training of incoming, new and current employees that will lead to successful employee development and enriched working environments
- Reduce the vacancy rate among cafeteria positions
- Fully implement technology tools
- Improve financial management and budget controls

PROCUREMENT SERVICES GROUP

MISSION:

Supporting education with quality products and services



FUNCTIONS:

- Administer the purchase, lease and rental of all goods and services (with the exception of land and construction capital program)
- Acquire goods and services utilizing competitive processes
- Prepare specifications for the solicitation of supplies, equipment, and services to ensure compliance with applicable laws concerning safety regulations and toxicity of certain products
- Provide technical procurement support by assisting District schools and offices with the preparation, execution, and review of contracts for professional and general services, transportation, healthy beverages, supplies and equipment, and technology
- Provide contract oversight for the collection of rubbish and recyclable materials from schools and offices, and ensure delivery of rubbish to landfills or transfer stations and the delivery of recyclable materials to processing plants
- Administer the District's Procurement Card (P-Card) program
- Administer issuance of vendor numbers in the District's financial system
- Administer SBE Program
- Oversee conference attendance and non-District facilities leasing
- Maintain a Supply and Equipment (General Stores) Warehouse and a Maintenance Warehouse
- Maintain a Foods Warehouse (Cafeteria Stores) for grocery, cafeteria supplies and produce

- Deliver supplies and equipment to schools and offices; and food, produce, meat, and cafeteria supplies to schools
- Distribute student testing and other instructional materials
- Assess and determine items to stock and prepare an annual catalog
- Conduct surveys to ensure competitive pricing of LAUSD warehouse items
- Pick up and receive salvage equipment, and determine appropriate disposition
- Sort, process and deliver inter-office and U.S. mail to schools and offices
- Provide internal copying, printing, and other document production services to schools and offices.
- Monitor changes in the procurement industry and implement technological innovations (i.e., E-commerce) that streamline existing District purchasing processes
- Monitor the effectiveness of the District's procurement processes for goods and services by developing controls through policies and procedures and conducting internal audits to ensure compliance

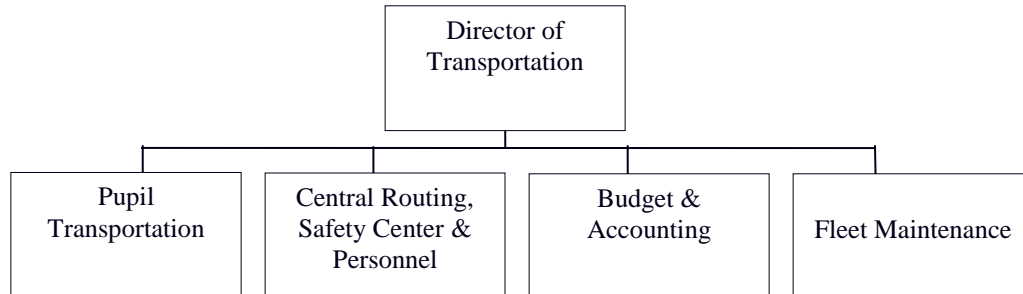
MAJOR GOALS:

- Increase competition for all contract activities that are “competible” to 90% by the end of FY 10
- Increase cost savings realized on District procurements of non-stock items by 10% due to increased competition
- Reduce processing time for contracts at all dollar thresholds and for requisitions for non-stock items
- Increase the number of master contracts in order to provide quick access to a variety of products and services for District schools and offices
- Update and consolidate Procurement policies and procedures for consistency and easy access
- Maintain lower pricing of warehouse items of at least 35% compared to retail prices and 30% compared to governmental contract pricing
- Increase the number of customers for Reprographics by 2%

TRANSPORTATION BRANCH

MISSION:

To support the educational process by providing safe, dependable, efficient and cost-effective transportation



FUNCTIONS:

- Provide home-to-school transportation for special programs students. Special programs include integration, special education, and other transportation programs
- Process requests, schedule buses, and track expenditures for curricular and other bus trips
- Operate five major garage facilities required to service approximately 3,300 District-owned buses, trucks, autos, vans and specialized equipment
- Service and repair approximately 4,500 motorized power equipment units utilized at District school sites including blowers, mowers, trimmers and sweepers
- Respond to District emergencies, including school bus accidents, and resolve issues and concerns from parents, school administrators and the public
- Provide a continuous bus driver training program that exceeds mandated State requirements
- Operate the largest Compressed Natural Gas (CNG) school bus fleet in California, with over 230 CNG school buses
- Ensure specification consistency and regulatory compliance for all Fleet vehicles

MAJOR GOALS:

- Fully implement vehicle replacement program to ensure a cost-effective, environmentally compliant and timely replacement of old, obsolete vehicles
- 100% on-time arrival of school buses for all scheduled student pick-up and deliveries
- Re-engineer organization to streamline, automate and improve business processes to provide quality customer service, while efficiently managing District resources

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Final Budget</i>
36 Business Services	Non-School Operating Budget				
2000 Classified salaries	\$22.1	\$22.2	\$22.4	\$26.3	\$25.6
3000 Employee benefits	\$13.0	\$15.1	\$15.3	\$15.8	\$11.4
4000 Books and supplies	\$0.9	\$0.8	\$3.2	\$1.3	\$1.4
5000 Other operating expense	\$1.9	\$0.9	\$1.3	\$1.1	\$1.4
6000 Capital outlay	\$0.3	\$1.0	\$1.9	\$0.8	\$6.0
Non-School Operating Budget	\$38.3	\$40.0	\$44.0	\$45.3	\$45.8
36 Business Services	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries			\$0.1		\$0.4
3000 Employee benefits			\$0.0		\$0.2
Non-School Operating Budget--Ltd/Spec Proj			\$0.1		\$0.5
36 Business Services	Budgets Administered for Other Divisions				
2000 Classified salaries	\$3.9	\$5.4	\$5.2	\$17.4	\$18.2
3000 Employee benefits	(\$0.3)	(\$0.7)	(\$2.4)	\$0.6	\$5.9
4000 Books and supplies	\$2.6	\$3.4	\$7.8	\$12.8	\$10.9
5000 Other operating expense	\$1.2	\$5.1	\$2.6	\$12.6	\$13.0
6000 Capital outlay	\$0.3	\$0.0	\$2.3	\$2.3	\$2.4
7000 Other outgo	\$0.0	\$0.0			
Budgets Administered for Other Divisions	\$7.7	\$13.3	\$15.5	\$45.8	\$50.4
36 Business Services	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.2	\$0.2			
2000 Classified salaries	\$76.0	\$66.2	\$65.3	\$126.7	\$132.8
3000 Employee benefits	\$28.7	\$33.0	\$27.5	\$87.2	\$92.2
4000 Books and supplies	\$129.8	\$143.3	\$150.9	\$117.5	\$133.7
5000 Other operating expense	\$84.7	\$71.8	\$72.9	\$63.9	\$86.1
6000 Capital outlay	\$6.3	\$5.3	\$39.1	\$28.0	\$41.9
7000 Other outgo		\$0.0			
School Budgets Assigned To This Division	\$325.8	\$319.8	\$355.7	\$423.2	\$486.7
36 Business Services	Budgets Administered for Districtwide				
3000 Employee benefits	\$645.1	\$659.0		\$1.4	
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.3	\$11.6
5000 Other operating expense	\$698.0	\$752.4	\$4.1	\$4.1	\$3.7
7000 Other outgo	\$2.8	\$1.5			\$5.1
Budgets Administered for Districtwide	\$1,346.0	\$1,412.8	\$4.1	\$5.8	\$20.4

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
36 Business Services					
					Other Budget Items
2000 Classified salaries	\$0.1	\$0.1	\$0.1	\$1.8	(\$3.5)
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$4.5	\$0.2
4000 Books and supplies	\$0.2	\$0.2	\$0.1	\$8.0	\$0.9
5000 Other operating expense				\$0.8	\$1.1
6000 Capital outlay		\$2.7	\$2.5	\$8.7	\$0.5
Other Budget Items	\$0.4	\$3.0	\$2.7	\$23.8	(\$0.7)
36 Business Services	\$1,718.1	\$1,789.0	\$422.2	\$543.9	\$603.0

*All Funds except Job Cost and Charter Schools

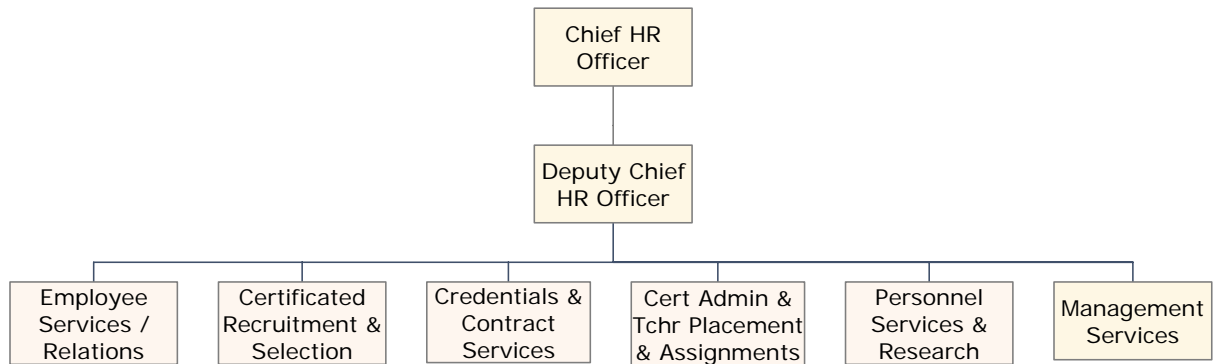
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
36	Business Services	Nonschool Operating Budget				
	2000 Classified Salaries	728.7	878.5	888.5	711.3	712.9
	Nonschool Operating Budget	728.7	878.5	888.5	711.3	712.9
36	Business Services	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	0.0	0.0	1.0	0.0	7.0
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	1.0	0.0	7.0
36	Business Services	Budgets Administered for Other Divisions				
	2000 Classified Salaries	190.8	70.8	62.6	138.4	99.9
	Budgets Administered for Other Divisions	190.8	70.8	62.6	138.4	99.9
36	Business Services	School Budgets Assigned to This Division				
	2000 Classified Salaries	1,801.7	1,549.2	1,523.4	4,190.5	4,086.0
	School Budgets Assigned to This Division	1,801.7	1,549.2	1,523.4	4,190.5	4,086.0
36	Business Services	Budgets Administered for Districtwide				
	2000 Classified Salaries	0.0	0.0	0.0	0.0	-27.5
	Budgets Administered for Districtwide	0.0	0.0	0.0	0.0	-27.5
36	Business Services	Other Budget Items				
	2000 Classified Salaries	1.7	1.7	1.7	22.7	6.8
	Other Budget Items	1.7	1.7	1.7	22.7	6.8
36	Business Services	2,722.9	2,500.2	2,477.2	5,062.8	4,885.2

HUMAN RESOURCES

MISSION:

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



FUNCTIONS:

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

MAJOR GOALS:

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

HUMAN RESOURCES (cont'd)

TEACHER DEMOGRAPHICS FOR
2002-03 through 2007-08

	2002-03		2003-04		2004-05		2005-06		2006-07		2007-08	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Credentialed / District & University Interns	30,026	83	33,624	94	34,423	98	33,990	98	33,042	98	31,767	98
Provisional	6,231	17	2,246	6	677	2	620	2	724	2	629	2
TOTAL	36,257	100	35,870	100	35,100	100	34,610	100	33,766	100	32,396	100

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
53 Human Resources	Non-School Operating Budget				
1000 Certificated salaries	\$14.0	\$12.9	\$15.2	\$14.1	\$6.1
2000 Classified salaries	\$11.6	\$11.2	\$11.7	\$10.7	\$8.2
3000 Employee benefits	\$8.1	\$8.9	\$9.2	\$8.2	\$5.6
4000 Books and supplies	\$4.6	\$2.1	\$2.1	\$1.0	\$0.7
5000 Other operating expense	\$6.7	\$4.2	\$4.2	\$3.0	\$1.9
6000 Capital outlay	\$0.2				
Non-School Operating Budget	\$45.2	\$39.4	\$42.3	\$36.9	\$22.5
53 Human Resources	Non-School Operating Budget--Ltd/Spec Projects				
1000 Certificated salaries	\$1.4	\$1.5	\$2.2	\$3.0	\$6.2
3000 Employee benefits	\$0.5	\$0.6	\$0.7	\$0.8	\$1.8
Non-School Operating Budget--Ltd/Spec Proj	\$1.9	\$2.0	\$2.9	\$3.9	\$8.1
53 Human Resources	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$1.8	\$0.7	\$2.2	\$2.0	\$0.3
2000 Classified salaries		\$0.0	\$0.0		\$0.0
3000 Employee benefits	\$0.4	\$0.1	\$0.6	\$0.3	\$0.1
4000 Books and supplies			\$0.1		\$0.0
5000 Other operating expense		\$0.0			
6000 Capital outlay	\$0.0				
7000 Other outgo	\$1.0	\$1.9	\$0.4	\$0.4	\$0.4
Budgets Administered for Other Divisions	\$3.2	\$2.7	\$3.3	\$2.8	\$0.9
53 Human Resources	School Budgets Assigned To This Division				
1000 Certificated salaries	\$1.7	\$0.7	\$5.3	\$3.9	\$0.1
2000 Classified salaries	\$0.0	\$0.0	\$0.1	\$0.5	
3000 Employee benefits	\$0.7	\$0.3	\$1.5	\$1.1	\$0.0
4000 Books and supplies	\$4.5	\$5.4	\$8.1	\$8.5	\$2.5
5000 Other operating expense			\$0.1	\$1.6	
School Budgets Assigned To This Division	\$6.9	\$6.4	\$15.2	\$15.6	\$2.7
53 Human Resources	Other Budget Items				
1000 Certificated salaries	\$2.5	\$0.0	\$0.0	\$3.3	\$3.4
2000 Classified salaries	\$0.0		\$0.1	\$0.0	
3000 Employee benefits	\$0.4	\$0.0	(\$0.2)	\$0.8	\$0.8
4000 Books and supplies	\$0.1	\$0.0	\$0.2	\$0.1	
5000 Other operating expense	\$0.0		\$1.1	\$0.1	
7000 Other outgo				\$0.3	
Other Budget Items	\$2.9	\$0.0	\$1.3	\$4.7	\$4.1

*Authorized Expenditures by Division**

Amounts in \$Millions	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>	<i>2008-09</i>
<i>Division Name</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
53 Human Resources	\$60.0	\$50.6	\$65.1	\$63.7	\$38.2

*All Funds except Job Cost and Charter Schools

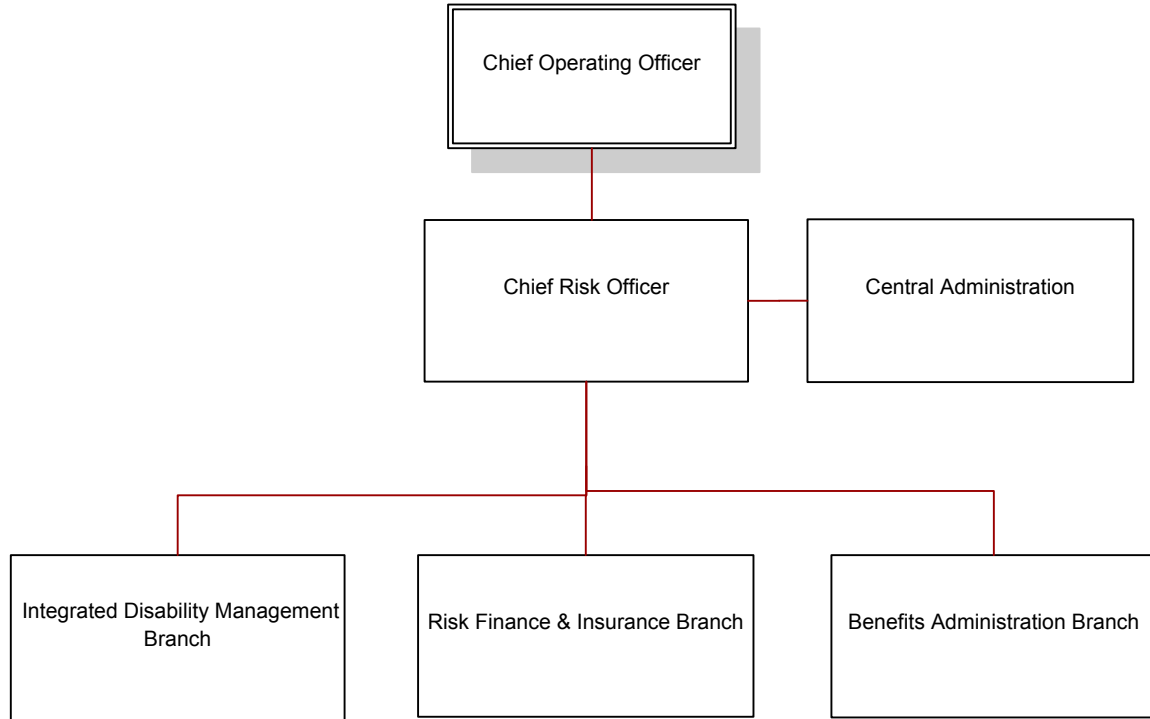
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
53	Human Resources	Nonschool Operating Budget				
	1000 Certificated Salaries	171.3	154.2	189.7	136.5	56.7
	2000 Classified Salaries	264.7	256.8	267.3	209.8	164.5
	Nonschool Operating Budget	436.0	411.0	457.0	346.3	221.3
53	Human Resources	Nonschool Operating Budget - Limited/Sp				
	1000 Certificated Salaries	31.0	31.9	40.1	44.0	98.0
	Nonschool Operating Budget - Limited/Sp	31.0	31.9	40.1	44.0	98.0
53	Human Resources	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	13.0	1.1	30.7	26.0	2.0
	2000 Classified Salaries	0.0	0.3	1.3	0.0	1.0
	Budgets Administered for Other Divisions	13.0	1.3	32.0	26.0	3.0
53	Human Resources	School Budgets Assigned to This Division				
	1000 Certificated Salaries	26.1	11.4	75.0	36.1	1.1
	2000 Classified Salaries	0.0	0.0	3.6	13.1	0.0
	School Budgets Assigned to This Division	26.1	11.5	78.6	49.2	1.1
53	Human Resources	Other Budget Items				
	1000 Certificated Salaries	15.7	0.6	0.0	35.8	34.5
	2000 Classified Salaries	0.0	0.0	0.4	0.0	0.0
	Other Budget Items	15.7	0.6	0.4	35.8	34.5
53	Human Resources	521.7	456.3	608.1	501.3	357.8

RISK MANAGEMENT AND INSURANCE SERVICES

MISSION:

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



FUNCTIONS:

- Insurance and Risk Finance
 - District Self-Insurance Program
 - Contract Insurance Compliance
 - Charter School Insurance Compliance
 - Owner-Controlled Insurance Program
 - Special Events Liability Insurance Coverage
 - Risk Control Initiatives
- Workers' Compensation
 - Acts of Violence
 - Workers' Compensation Claims Management
 - Litigation Management
 - Fraud and Abuse Prevention
- Property and Liability
 - Unemployment Claims
 - Employee Reimbursement Program
 - Restitution
 - Property Claims Management
 - Liability Claims Management
 - Litigation Management

RISK MANAGEMENT AND INSURANCE SERVICES (cont'd)

- Integrated Disability Management
 - Reasonable Accommodation
 - Stay at Work/Return to Work
 - Absence Management
 - FMLA Leave Compliance
 - Catastrophic Illness Leave Donations
- Benefits Administration
 - Health and Welfare Benefits
 - Medical
 - Dental
 - Vision
 - Basic and Optional Life Insurance
 - 403(b) and 457(b) Deferred Compensation Programs
 - COBRA
 - PERS, STRS and PARS Service and Disability
 - Wellness
 - Employee Assistance Program
 - Flexible Spending Accounts

MAJOR GOALS:

- Reduce overall workers' compensation costs; institute accountability, and provide training to achieve results.
- Cost-effectively manage workers' compensation and liability claims with an emphasis on prompt resolution and customer service.
- Procure insurance coverage that will cost-effectively protect the District against loss without redundancy in coverage.
- Maximize recovery from responsible parties for damage to District property and injury to our employees.
- Ensure that the District is protected against losses by responsible contractors with minimal financial impact.
- Ensure that the District achieves cost effective legal services in defense of tort and workers' compensation matters.
- Manage a comprehensive reasonable accommodation and stay-at-work/return-to-work program providing employees with opportunities to work productively while providing the District with cost savings.
- Reduce the cost of employee absence through cost saving strategies and training.
- Continue to ensure District-wide FMLA and protected leave compliance.
- Develop cost-saving strategies to streamline the District's health benefits programs, provide added services and promote customer service for employees, retirees, and dependents.

RISK MANAGEMENT AND INSURANCE SERVICES (cont'd)

- Improve oversight of all health care providers
 - Develop and complete an audit of all health care vendors.
 - Evaluate contract requirements and delivery of services for all health care vendors; enforce existing performance guarantees within each vendor contract.

- Expand the District-wide Employee Wellness Program through an aggressive outreach and communication campaign.

- Continue to offer competitive benefits, such as the 403(b) and 457(b) deferred compensation programs, to promote recruitment and retention.

- Create an atmosphere of professionalism that will lead to a reputation throughout the District for excellence by:
 - Consolidating and integrating all Risk Management functions.
 - Creating awareness throughout the District of the importance of Risk Management.
 - Serving as both a change agent for the District as a whole, and as a knowledgeable resource for all offices within the District.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
39 Risk Management	Non-School Operating Budget				
2000 Classified salaries	\$2.7	\$5.3	\$5.8	\$6.6	\$6.1
3000 Employee benefits	\$1.1	\$2.6	\$2.8	\$2.9	\$2.8
4000 Books and supplies	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3
5000 Other operating expense	\$16.9	\$18.0	\$17.0	\$16.9	\$16.8
Non-School Operating Budget	\$20.8	\$26.2	\$26.0	\$26.7	\$26.0
39 Risk Management	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries		\$0.0			
3000 Employee benefits		\$0.0			
Non-School Operating Budget--Ltd/Spec Proj		\$0.1			
39 Risk Management	Budgets Administered for Other Divisions				
3000 Employee benefits	\$0.0	\$0.0	(\$0.1)	\$0.0	
4000 Books and supplies					\$0.0
5000 Other operating expense			\$1.3	\$1.3	\$1.3
Budgets Administered for Other Divisions	\$0.0	\$0.0	\$1.2	\$1.3	\$1.3
39 Risk Management	School Budgets Assigned To This Division				
4000 Books and supplies					\$0.0
5000 Other operating expense			\$0.1		
School Budgets Assigned To This Division			\$0.1		\$0.0
39 Risk Management	Budgets Administered for Districtwide				
3000 Employee benefits	\$156.7	\$156.3			
4000 Books and supplies	\$0.1	\$0.1			
5000 Other operating expense	\$195.6	\$177.5	\$941.0	\$980.4	\$1,040.9
6000 Capital outlay	\$0.9	\$0.9	\$0.9	\$0.9	\$1.2
Budgets Administered for Districtwide	\$353.3	\$334.8	\$941.9	\$981.3	\$1,042.0
39 Risk Management	\$374.1	\$361.0	\$969.3	\$1,009.3	\$1,069.4

*All Funds except Job Cost and Charter Schools

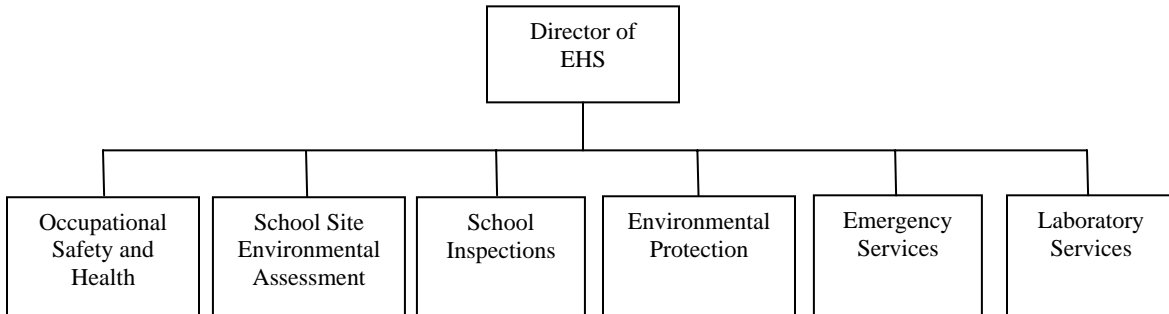
Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
39	Risk Management	Nonschool Operating Budget				
	2000 Classified Salaries	44.7	101.2	111.3	126.2	109.7
	Nonschool Operating Budget	44.7	101.2	111.3	126.2	109.7
39	Risk Management	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	0.0	0.5	0.0	0.0	0.0
	Nonschool Operating Budget - Limited/Sp	0.0	0.5	0.0	0.0	0.0
39	Risk Management	44.7	101.7	111.3	126.2	109.7

ENVIRONMENTAL HEALTH AND SAFETY

MISSION:

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



FUNCTIONS:

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

MAJOR GOALS:

- Ensure all students are provided a school environment that is safe, healthy and conducive to learning.
- Ensure safe and healthy working conditions for all District employees.
- Reduce the District's exposure to fines, citations and other actions from regulatory agencies.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
34 Environmental Health & Safety Division	Non-School Operating Budget				
1000 Certificated salaries	\$0.1	\$0.2	\$0.2	\$0.2	\$0.1
2000 Classified salaries	\$4.5	\$4.5	\$4.6	\$4.2	\$3.8
3000 Employee benefits	\$1.8	\$2.0	\$2.0	\$1.7	\$1.7
4000 Books and supplies	\$1.0	\$1.0	\$1.1	\$0.3	\$0.3
5000 Other operating expense	\$2.5	\$2.5	\$1.8	\$1.8	\$4.7
6000 Capital outlay	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
Non-School Operating Budget	\$10.1	\$10.4	\$9.8	\$8.3	\$10.8
34 Environmental Health & Safety Division	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries		\$0.5	\$0.6		
3000 Employee benefits		\$0.2	\$0.2		
Non-School Operating Budget--Ltd/Spec Proj		\$0.7	\$0.8		
34 Environmental Health & Safety Division	Budgets Administered for Other Divisions				
2000 Classified salaries	\$0.0		\$0.0		
3000 Employee benefits	\$0.0	\$0.0	\$0.0	\$0.0	
4000 Books and supplies	(\$1.0)		\$0.0	\$0.0	
5000 Other operating expense	(\$0.2)				
7000 Other outgo			\$0.0		
Budgets Administered for Other Divisions	(\$1.2)	\$0.0	\$0.0	\$0.0	
34 Environmental Health & Safety Division	School Budgets Assigned To This Division				
1000 Certificated salaries			\$0.2	\$0.2	\$0.2
3000 Employee benefits			\$0.0	\$0.0	\$0.0
4000 Books and supplies	\$0.0	\$0.0	\$0.0		
5000 Other operating expense			\$0.7		
6000 Capital outlay	\$0.0	(\$0.1)	(\$0.1)	\$0.0	\$0.0
School Budgets Assigned To This Division	\$0.0	\$0.0	\$0.8	\$0.2	\$0.2
34 Environmental Health & Safety Division	Other Budget Items				
2000 Classified salaries					\$0.0
3000 Employee benefits					\$0.0
4000 Books and supplies					\$0.0
5000 Other operating expense		\$0.0	\$0.0	\$0.0	\$0.7
Other Budget Items		\$0.0	\$0.0	\$0.0	\$0.7
34 Environmental Health & Safety Division	\$9.0	\$11.0	\$11.5	\$8.5	\$11.7

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
34	Environmental Health & Safety Division	Nonschool Operating Budget				
	1000 Certificated Salaries	1.3	2.0	2.0	2.0	1.0
	2000 Classified Salaries	78.4	74.3	75.2	62.7	59.7
	Nonschool Operating Budget	79.7	76.3	77.2	64.7	60.7
34	Environmental Health & Safety Division	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	0.0	7.0	8.0	0.0	0.0
	Nonschool Operating Budget - Limited/Sp	0.0	7.0	8.0	0.0	0.0
34	Environmental Health & Safety Division	Budgets Administered for Other Divisions				
	2000 Classified Salaries	2.0	2.0	2.0	0.0	0.0
	Budgets Administered for Other Divisions	2.0	2.0	2.0	0.0	0.0
34	Environmental Health & Safety Division	81.7	85.3	87.2	64.7	60.7

*Authorized Expenditures by Division**

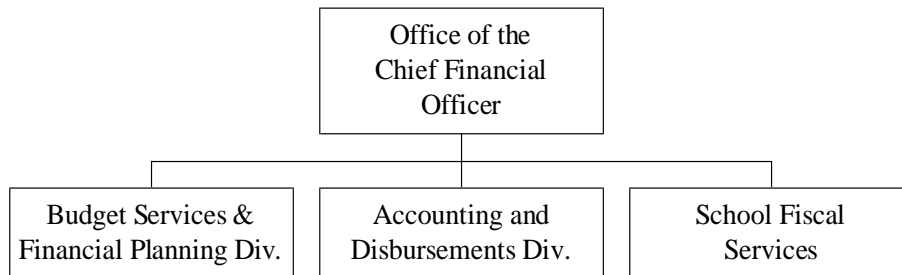
Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
52 Staff Relations Branch					Non-School Operating Budget
5000 Other operating expense	\$0.6				
Non-School Operating Budget	\$0.6				
52 Staff Relations Branch	\$0.6				

*All Funds except Job Cost and Charter Schools

FINANCIAL SERVICES

MISSION:

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



FUNCTIONS:

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

MAJOR GOALS:

Accounting and Disbursements Division:

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

Budget Services and Financial Planning Division:

- Improve the budget process by better communicating with schools.
- Improve the format, content, and accuracy of the annual budget. Having earned the Government and Financial Officers Association's Distinguished Budget Presentation award for 2006-07 and 2007-08, our aim is to earn the award annually.
- Make the budget development process easy to understand and implement.
- Make it easy for schools to manage their budgets.

FINANCIAL SERVICES (cont'd)

- Assist in development of specialized budget models for District pilot programs, such as the Belmont Pilot Schools, the iDivision Schools, etc.
- Improve shareholder access to financial information by augmenting printed budget material and expanding use of the web.
- Streamline the budget transfer process.
- Bring budget solutions to Board earlier through the Budget and Finance Committee process.

School Fiscal Services Division:

- Improve communication of grant opportunities.
- Implement new student body funds management system.
- Expedite the availability of funds to schools.
- Deploy new budget management tools in Business Tools for Schools initiative.
- Assist in development of specialized budget models for District pilot programs, such as the Belmont Pilot Schools, the iDivision Schools, etc.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
08 Chief Financial Officer	Non-School Operating Budget				
2000 Classified salaries	\$1.0	\$0.6	\$0.7	\$0.5	\$0.5
3000 Employee benefits	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2
4000 Books and supplies	\$0.8	\$0.0	\$0.1	\$0.0	\$0.1
5000 Other operating expense	\$0.1	\$0.0	\$0.4	\$0.0	\$0.0
6000 Capital outlay					\$0.0
Non-School Operating Budget	\$2.3	\$0.8	\$1.4	\$0.7	\$0.8
08 Chief Financial Officer	Budgets Administered for Other Divisions				
2000 Classified salaries		\$0.1		\$0.2	\$0.1
3000 Employee benefits	\$0.0	\$0.1	\$0.0	\$0.1	\$0.0
4000 Books and supplies		\$0.1		\$0.0	\$0.0
5000 Other operating expense		\$0.3	\$0.2	\$0.4	\$0.4
Budgets Administered for Other Divisions	\$0.0	\$0.6	\$0.2	\$0.7	\$0.5
08 Chief Financial Officer	School Budgets Assigned To This Division				
2000 Classified salaries			\$0.0		
3000 Employee benefits			\$0.0		
4000 Books and supplies				\$0.0	
School Budgets Assigned To This Division			\$0.0	\$0.0	
08 Chief Financial Officer	Budgets Administered for Districtwide				
5000 Other operating expense		\$4.0	\$6.0	\$6.0	\$14.0
Budgets Administered for Districtwide		\$4.0	\$6.0	\$6.0	\$14.0
08 Chief Financial Officer	\$2.2	\$5.5	\$7.6	\$7.3	\$15.3

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
08	Chief Financial Officer	Nonschool Operating Budget				
2000	Classified Salaries	14.0	5.6	7.2	4.1	4.0
Nonschool Operating Budget		14.0	5.6	7.2	4.1	4.0
08	Chief Financial Officer	Budgets Administered for Other Divisions				
2000	Classified Salaries	0.0	2.0	0.0	2.0	2.0
Budgets Administered for Other Divisions		0.0	2.0	0.0	2.0	2.0
08	Chief Financial Officer	School Budgets Assigned to This Division				
2000	Classified Salaries	0.0	0.0	0.3	0.0	0.0
School Budgets Assigned to This Division		0.0	0.0	0.3	0.0	0.0
08	Chief Financial Officer	14.0	7.6	7.5	6.1	6.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
07 Accounting & Disbursements Division	Non-School Operating Budget				
2000 Classified salaries	\$13.5	\$14.2	\$15.2	\$15.9	\$15.5
3000 Employee benefits	\$6.2	\$7.2	\$7.4	\$7.4	\$7.3
4000 Books and supplies	\$0.5	\$0.8	\$2.8	\$0.9	\$0.9
5000 Other operating expense	\$0.8	\$1.0	\$1.3	\$0.7	\$2.2
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$21.1	\$23.2	\$26.8	\$25.0	\$26.0
07 Accounting & Disbursements Division	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries				\$0.6	\$0.1
3000 Employee benefits				\$0.3	\$0.1
Non-School Operating Budget--Ltd/Spec Proj				\$0.9	\$0.2
07 Accounting & Disbursements Division	Budgets Administered for Other Divisions				
2000 Classified salaries				\$1.3	\$1.3
3000 Employee benefits	\$0.1	\$0.3	\$0.0	\$0.0	\$0.1
4000 Books and supplies			\$0.0		
5000 Other operating expense	\$0.9	\$0.6	\$0.0		
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0
7000 Other outgo	\$1.1	\$2.6	\$9.9	\$11.4	\$44.0
Budgets Administered for Other Divisions	\$2.2	\$3.6	\$9.9	\$12.8	\$45.4
07 Accounting & Disbursements Division	School Budgets Assigned To This Division				
1000 Certificated salaries	\$20.3	\$24.4	\$24.2	\$23.8	\$0.2
2000 Classified salaries	\$0.1		\$0.1	\$4.8	\$4.8
3000 Employee benefits	\$3.0	\$3.7	\$3.2	\$3.1	\$0.4
4000 Books and supplies	(\$8.7)	\$0.1	\$0.2	\$0.0	\$0.0
5000 Other operating expense	\$0.6	\$0.5	\$23.0	\$97.5	\$0.8
6000 Capital outlay	\$6.5	\$18.7	\$101.0	(\$0.2)	\$1.3
7000 Other outgo	\$30.4	\$24.2	\$32.7	\$0.2	\$988.2
School Budgets Assigned To This Division	\$52.2	\$71.7	\$184.2	\$129.1	\$995.7
07 Accounting & Disbursements Division	Budgets Administered for Districtwide				
3000 Employee benefits	(\$11.9)	\$28.5	\$9.0	\$4.4	(\$17.3)
5000 Other operating expense		\$10.0	\$18.4	\$14.0	\$31.3
7000 Other outgo	\$317.1	\$213.9	\$223.6	\$248.5	\$184.2
Budgets Administered for Districtwide	\$305.2	\$252.3	\$251.0	\$266.9	\$198.3

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
07 Accounting & Disbursements Division					
			Other Budget Items		
2000 Classified salaries				\$0.0	\$0.0
3000 Employee benefits		\$20.0	\$0.0	\$0.0	\$0.0
4000 Books and supplies			\$0.0	\$0.5	\$0.5
5000 Other operating expense				\$2.0	\$0.1
Other Budget Items		\$20.0	\$0.0	\$2.5	\$0.6
07 Accounting & Disbursements Division	\$380.7	\$370.8	\$472.0	\$437.1	\$1,266.2

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
07	Accounting & Disbursements Division	Nonschool Operating Budget				
2000	Classified Salaries	296.2	306.8	324.2	318.9	310.4
	Nonschool Operating Budget	296.2	306.8	324.2	318.9	310.4
07	Accounting & Disbursements Division	Nonschool Operating Budget - Limited/Sp				
2000	Classified Salaries	0.0	0.0	0.0	14.0	3.9
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	0.0	14.0	3.9
07	Accounting & Disbursements Division	Budgets Administered for Other Divisions				
2000	Classified Salaries	24.5	23.9	25.9	8.1	8.1
	Budgets Administered for Other Divisions	24.5	23.9	25.9	8.1	8.1
07	Accounting & Disbursements Division	School Budgets Assigned to This Division				
2000	Classified Salaries	0.9	0.0	1.0	99.5	93.7
	School Budgets Assigned to This Division	0.9	0.0	1.0	99.5	93.7
07	Accounting & Disbursements Division	321.6	330.8	351.2	440.5	416.0

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05 <i>Final Budget</i>	2005-06 <i>Final Budget</i>	2006-07 <i>Final Budget</i>	2007-08 <i>Final Budget</i>	2008-09 <i>Final Budget</i>
<i>Division Name</i>					
04 Budget Services & Financial Planning Div.	Non-School Operating Budget				
1000 Certificated salaries	\$0.0	\$0.0		\$0.2	
2000 Classified salaries	\$5.1	\$5.7	\$6.2	\$6.3	\$6.0
3000 Employee benefits	\$2.2	\$2.5	\$2.8	\$2.8	\$2.6
4000 Books and supplies	\$0.3	\$0.4	\$0.7	\$0.6	\$1.2
5000 Other operating expense	\$0.1	\$0.1	\$0.2	\$1.5	\$0.8
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$7.8	\$8.8	\$9.8	\$11.4	\$10.6
04 Budget Services & Financial Planning Div.	Budgets Administered for Other Divisions				
1000 Certificated salaries	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5
2000 Classified salaries	\$0.5	\$0.5	\$0.6	(\$1.6)	(\$0.4)
3000 Employee benefits	\$3.2	\$4.5	\$2.8	(\$6.1)	\$3.8
4000 Books and supplies	(\$0.2)	\$5.0	\$11.7	(\$8.9)	\$6.6
5000 Other operating expense	\$1.2	\$1.9	\$2.2	\$5.0	\$10.6
6000 Capital outlay				\$0.4	\$16.7
7000 Other outgo	(\$10.8)	(\$6.2)	(\$16.4)	(\$34.1)	(\$22.6)
Budgets Administered for Other Divisions	(\$5.6)	\$6.1	\$1.3	(\$44.9)	\$15.3
04 Budget Services & Financial Planning Div.	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.4	\$8.3	\$63.7	\$132.9	\$169.8
2000 Classified salaries	\$3.4	\$2.5	\$3.2	\$22.3	\$26.9
3000 Employee benefits	\$17.6	\$20.1	\$18.9	\$17.1	\$29.3
4000 Books and supplies	\$4.5	(\$9.0)	\$47.2	\$401.7	\$373.7
5000 Other operating expense		\$0.0	\$0.6	\$21.1	\$22.5
6000 Capital outlay	\$11.5	\$3.7	\$2.4	\$20.8	\$102.1
7000 Other outgo	\$245.9	\$385.2	\$418.9	\$544.7	\$0.5
School Budgets Assigned To This Division	\$283.2	\$410.9	\$554.8	\$1,160.5	\$724.7
04 Budget Services & Financial Planning Div.	Budgets Administered for Districtwide				
1000 Certificated salaries	\$58.1	\$38.6	\$78.1	\$120.6	(\$32.6)
2000 Classified salaries	\$35.9	\$22.6	\$55.7	\$69.5	(\$2.2)
3000 Employee benefits	(\$645.7)	(\$854.2)	(\$92.3)	(\$8.9)	(\$74.1)
4000 Books and supplies	(\$15.4)	(\$53.8)	\$16.5	(\$7.2)	\$12.0
5000 Other operating expense	\$11.6	(\$98.7)	\$118.8	(\$1.7)	\$8.0
6000 Capital outlay	\$11.0	\$3.8	\$26.3	\$13.9	\$1.2
7000 Other outgo	\$115.9	\$322.8	\$6.0	\$31.2	\$249.2
Budgets Administered for Districtwide	(\$428.5)	(\$619.0)	\$209.2	\$217.5	\$161.5

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
04 Budget Services & Financial Planning Div.					
			Other Budget Items		
2000 Classified salaries	\$1.3	\$1.3	\$1.2	(\$7.1)	(\$7.6)
3000 Employee benefits	\$0.7	(\$10.8)	\$4.3	\$1.2	\$2.4
4000 Books and supplies	\$0.0	\$0.0	\$0.0	(\$0.5)	(\$0.3)
5000 Other operating expense			(\$0.1)	(\$0.6)	(\$0.9)
7000 Other outgo	(\$1.4)	\$0.0	(\$0.7)	(\$0.3)	
Other Budget Items	\$0.6	(\$9.5)	\$4.9	(\$7.3)	(\$6.4)
04 Budget Services & Financial Planning Div.	(\$142.6)	(\$202.7)	\$780.0	\$1,337.2	\$905.7

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
04	Budget Services & Financial Planning D	Nonschool Operating Budget				
	1000 Certificated Salaries	0.4	0.4	0.0	0.0	0.0
	2000 Classified Salaries	88.2	100.6	104.4	95.7	95.1
	Nonschool Operating Budget	88.6	101.0	104.4	95.7	95.1
04	Budget Services & Financial Planning D	Budgets Administered for Other Divisions				
	1000 Certificated Salaries	0.0	0.0	0.0	0.9	0.9
	2000 Classified Salaries	0.0	0.0	0.0	-0.1	-0.1
	Budgets Administered for Other Divisions	0.0	0.0	0.0	0.8	0.8
04	Budget Services & Financial Planning D	School Budgets Assigned to This Division				
	1000 Certificated Salaries	9.0	0.0	0.0	1,881.2	2,071.7
	2000 Classified Salaries	102.0	102.0	70.8	232.9	276.5
	School Budgets Assigned to This Division	111.0	102.0	70.8	2,114.1	2,348.2
04	Budget Services & Financial Planning D	Other Budget Items				
	2000 Classified Salaries	0.0	0.0	0.0	2.2	1.4
	Other Budget Items	0.0	0.0	0.0	2.2	1.4
04	Budget Services & Financial Planning Div	199.5	203.0	175.2	2,212.8	2,445.4

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
93 School Fiscal Services	Non-School Operating Budget				
2000 Classified salaries	\$3.6	\$4.3	\$4.5	\$4.6	\$4.3
3000 Employee benefits	\$1.6	\$1.9	\$1.9	\$2.0	\$1.9
4000 Books and supplies	\$0.3	\$0.3	\$0.2	\$0.2	\$0.1
5000 Other operating expense	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1
6000 Capital outlay	\$0.0	\$0.0	\$0.0		
Non-School Operating Budget	\$5.5	\$6.6	\$6.8	\$6.9	\$6.4
93 School Fiscal Services	Budgets Administered for Other Divisions				
3000 Employee benefits	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	
7000 Other outgo		\$0.0			
Budgets Administered for Other Divisions	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	
93 School Fiscal Services	School Budgets Assigned To This Division				
4000 Books and supplies		\$0.6	\$0.0		
School Budgets Assigned To This Division		\$0.6	\$0.0		
93 School Fiscal Services	\$5.5	\$7.2	\$6.7	\$6.8	\$6.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
93	School Fiscal Services	Nonschool Operating Budget				
	2000 Classified Salaries	59.0	69.0	71.4	64.7	61.3
	Nonschool Operating Budget	59.0	69.0	71.4	64.7	61.3
93	School Fiscal Services	59.0	69.0	71.4	64.7	61.3

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final	Final	Final	Final	Final
	Budget	Budget	Budget	Budget	Budget
2X School Staff Allocation	Budgets Administered for Other Divisions				
1000 Certificated salaries		\$0.0			
3000 Employee benefits		\$0.0			
7000 Other outgo			\$1.3		
Budgets Administered for Other Divisions		\$0.0	\$1.3		
2X School Staff Allocation	School Budgets Assigned To This Division				
1000 Certificated salaries	\$253.0	\$85.3	\$181.7		
2000 Classified salaries	\$11.2	\$17.9	\$35.0		
3000 Employee benefits	\$58.6	\$31.4	\$50.3		
4000 Books and supplies	\$175.8	\$124.5	\$293.3		
5000 Other operating expense	\$4.2	\$0.0	\$3.7		
6000 Capital outlay	\$3.1	\$25.6	\$4.4		
7000 Other outgo	\$84.5	(\$32.6)	\$0.1		
School Budgets Assigned To This Division	\$590.3	\$252.0	\$568.5		
2X School Staff Allocation	Budgets Administered for Districtwide				
3000 Employee benefits	(\$103.2)	(\$147.0)	\$0.1		
4000 Books and supplies			(\$6.9)		
5000 Other operating expense			(\$107.1)		
6000 Capital outlay			\$0.0		
7000 Other outgo	\$7.0	\$2.8	\$1.4		
Budgets Administered for Districtwide	(\$96.3)	(\$144.2)	(\$112.5)		
2X School Staff Allocation	Other Budget Items				
2000 Classified salaries		\$0.2			
3000 Employee benefits	(\$2.5)	(\$3.4)			
4000 Books and supplies			\$0.0		
5000 Other operating expense			(\$3.1)		
6000 Capital outlay	\$0.0	\$0.0	\$0.0		
7000 Other outgo	\$5.9	\$5.4			
Other Budget Items	\$3.5	\$2.3	(\$3.0)		
2X School Staff Allocation	\$497.5	\$110.1	\$454.3		

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
2X	School Staff Allocation	School Budgets Assigned to This Division				
	1000 Certificated Salaries	2,412.4	1,000.0	1,408.9	0.0	0.0
	2000 Classified Salaries	164.4	-122.0	346.6	0.0	0.0
	School Budgets Assigned to This Division	2,576.8	878.0	1,755.5	0.0	0.0
2X	School Staff Allocation	2,576.8	878.0	1,755.5	0.0	0.0

*Authorized Expenditures by Division**

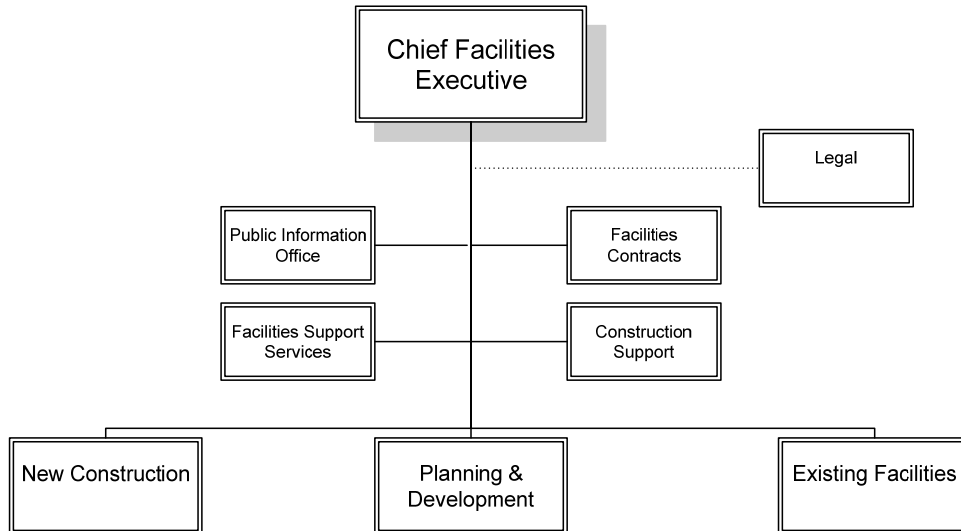
Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
1X Central Office Allocation	Budgets Administered for Other Divisions				
1000 Certificated salaries			\$0.2		
2000 Classified salaries			\$1.7		
3000 Employee benefits			\$0.0		
4000 Books and supplies	\$0.0	\$0.0	\$0.0		
5000 Other operating expense			\$0.7		
7000 Other outgo	\$0.7	\$0.2			
Budgets Administered for Other Divisions	\$0.7	\$0.2	\$2.6		
1X Central Office Allocation	School Budgets Assigned To This Division				
4000 Books and supplies	\$3.2	\$2.1	\$0.4		
6000 Capital outlay		\$7.9			
7000 Other outgo	\$21.1	(\$13.7)			
School Budgets Assigned To This Division	\$24.3	(\$3.7)	\$0.4		
1X Central Office Allocation	Budgets Administered for Districtwide				
3000 Employee benefits	\$4.2	\$4.2			
Budgets Administered for Districtwide	\$4.2	\$4.2			
1X Central Office Allocation	Other Budget Items				
4000 Books and supplies	(\$4.7)	(\$8.9)			
6000 Capital outlay	\$0.3	\$0.3	\$0.3		
7000 Other outgo	\$0.3	\$0.0			
Other Budget Items	(\$4.1)	(\$8.6)	\$0.3		
1X Central Office Allocation	\$25.0	(\$7.9)	\$3.3		

*All Funds except Job Cost and Charter Schools

FACILITIES SERVICES

MISSION:

To provide a safe, healthy and conducive learning environment for the District's students by building quality new schools, and improving and maintaining existing schools.



FUNCTIONS:

- **Capital Programs:** Execute district-wide capital facilities programs such as the bond-funded new construction and modernization initiatives.
- **Maintenance:** Provide general maintenance and renovation services for all school facilities.
- **Operations:** Provide support, oversight, and district-wide standards to the Local District facilities operations staff consisting of custodial, building and grounds crews.
- Acts as the liaison to the Bond Oversight Committee and the Board of Education's Facilities Committee.

MAJOR GOALS:

I. CAPITAL PROJECTS

❖ **New School Construction Program**

Long Term Goals

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

Planned Execution in Fiscal Year 2008-09

- Within the fiscal year, completion of 19 projects (all types), including 5 new schools by June 2009.
- On a program-to-date basis, the end of Fiscal Year 2008-09 should reflect completion of 291 projects (all types) out of a total of 363 approved projects. This includes 77 new K-12 school projects out of a total of 132 planned.

❖ **Modernization of Schools**

Long Term Goals

- Maintain, operate, and modernize District school facilities.
- Improve project delivery methods to provide the best possible value for the bond program.
- Effectively manage the Repair & Modernization projects through the Planning, Design & Construction process at a responsible, responsive and cost effective rate.
- Utilize best practices in facilities management, program and project management, quality assurance, and project inspection.

Planned Execution in Fiscal Year 2008-09

- Complete projects valued in excess of \$550 million.
- Begin construction on projects valued in excess of \$550 million.
- Develop projects worth over \$200 million in unallocated Bond funds.

❖ **Other Capital Projects**

Long Term Goals

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

II. CORE FACILITIES SERVICES

❖ **Maintenance**

Scope of Work

- Maintain schools at 800 sites located throughout 704 square miles of the Los Angeles metropolitan area including nearly 14,000 structures with 72 million square feet of area with an average age of permanent structures of 47 years.
- Monitor the District Facilities Condition Index. The overall current rating is critical with a score of 31%, requiring an investment of \$6.6 billion (program costs) to bring all buildings to a condition of Fair.
- Measure facilities capital investment against a benchmark of \$487 million annual capital renewal rate required based on an industry standard of 2.74% of Current Replacement Value.

Long Term Goals

- Perform general maintenance, repair, and renovation of school facilities.
- Continue replacement strategy for chronic malfunctioning building systems.

Planned Execution in Fiscal Year 2008-09

- Complete over 270,000 service calls.
- Reduce service call backlog by 10%.
- Improve service call response so that no service call is greater than 3 months
- Maintain a downward trend on service call aging
- Execute 100% of RRGGM budget
- Complete 50% of preventive maintenance work orders within month generated

❖ **Deferred Maintenance**

Scope of Work

- Perform major repair or replacement of existing school building components.
- Perform any adjunct work necessary to detect and abate asbestos and lead-containing materials (i.e., sampling, analysis, removal).

Long Term Goals

- Reduce the total backlog of deferred maintenance which is currently at \$8.8 billion (program costs).
- Maximize use of total expected annual funding for deferred maintenance at ½ of 1% of the GF budget. With State match, this is approximately \$60 million per year.
- Sustain the resources to execute Deferred Maintenance projects in the year they are funded.

Planned Execution in Fiscal Year 2008-09

- Execute Deferred Maintenance projects totaling over \$60 million.

❖ **Operations**

Scope of Work

- Perform custodial, gardening, landscaping, tree trimming, and pest management services.
- Implement the policies and standards adopted by the Board to establish uniform custodial and grounds-keeping practices throughout the District.
- Perform the daily housekeeping tasks required to maintain a clean, sanitary and comfortable environment that supports the educational program as defined by the Superintendent and adopted by the Board.

Long Term Goals

- Conduct training programs for existing, new, and prospective custodial and other operations staff to maximize the effectiveness, efficiency, and safety of school custodial, gardening, tree trimming, and pest management operations.
- Pilot innovative cleaning concepts including team cleaning and green cleaning
- Validate custodial allotments against national standards, and benchmark operations against other school districts

Planned Execution in Fiscal Year 2008-09

- Maintain site-based custodial vacancy rate at 2%
- Expand cleanliness inspection program to include all schools

❖ **Lease / Asset Management**

Scope of Work

- Manage the District's leased facilities needs. Programs in this category are used to fund rents, leases, parking and other non-capital expenditures at schools and offices.
- Manage the leasing of District assets to fully account for actual costs and maximize revenue within Board policy and Education Code.
- Support the Director of Planning and Development in the development and execution of a real estate master plan

Planned Execution in Fiscal Year 2008-09

- Manage the District's approximately 850 existing leases as landlord; includes filming program, oil and gas leases, and permits and access agreements. Goal is to increase net revenue in excess of \$500,000 in a manner that minimizes the impact to the instructional program.
- Manage the approximately 209 leases as tenant in a manner that best supports the instructional program while minimizing costs and moving to District-owned or lower cost consolidated sites wherever possible.
- Manage new requests from user groups for space as effectively as possible through the leasing and Board approval process.
- Fulfill Proposition 39 Charter allocation agreements and other leases of District property in a manner that fulfills the District's Proposition 39 obligations.

❖ **Utilities**

Scope of Work

- Administer utilities accounts for all District sites (15,000 meters per month).
- Develop and administer energy conservation and savings programs.
- Provide sourcing recommendations for energy saving construction materials.
- Maintain and process regulatory permits for air and water emissions (boilers, industrial waste, storm water, air compressors, and FOG – fats, oil, and grease).
- Coordinate utility services for all new and existing construction.

Long Term Goals

- Reduce water consumption by 200 million gallons by 2012
- Reduce annual electrical consumption by 60 million KWH by 2012
- Install 15 MWH of renewable energy generation by 2012

Planned Execution in Fiscal Year 2008-09

- Install one renewable energy project in 2008
- Implement web-based energy usage tracking system to school level
- Process all utility bills within 30 days
- Install ultralow-flow urinals in 200 schools

❖ Division Management Support

- Provide operational management and support for district-wide functions.
- Provide strategic management in accordance with Board policies and direction for the District's facilities assets.

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
37 Facilities Services	Non-School Operating Budget				
1000 Certificated salaries	\$0.1	\$0.0			
2000 Classified salaries	\$28.8	\$27.2	\$28.9	\$16.3	\$14.8
3000 Employee benefits	\$11.6	\$12.5	\$13.1	\$6.6	\$6.4
4000 Books and supplies	\$3.7	\$2.6	\$1.5	\$2.5	\$5.0
5000 Other operating expense	\$7.7	\$0.7	\$14.7	\$3.0	\$2.9
6000 Capital outlay				\$1.3	\$1.2
Non-School Operating Budget	\$51.9	\$43.0	\$58.3	\$29.6	\$30.4
37 Facilities Services	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries	\$13.1	\$21.6	\$29.4	\$49.1	\$51.9
3000 Employee benefits	\$5.9	\$10.2	\$13.6	\$20.1	\$21.9
Non-School Operating Budget--Ltd/Spec Proj	\$19.0	\$31.7	\$42.9	\$69.2	\$73.8
37 Facilities Services	Budgets Administered for Other Divisions				
2000 Classified salaries	\$5.4	\$9.3	\$9.1	\$9.6	\$2.6
3000 Employee benefits	\$5.2	\$5.1	\$5.1	\$5.5	\$1.4
4000 Books and supplies	\$2.9	\$1.5	\$1.2	\$1.0	\$0.0
5000 Other operating expense	\$40.5	\$47.0	\$37.5	\$37.1	\$27.2
6000 Capital outlay	\$10.5	\$14.4	\$13.4	\$13.2	\$3.4
7000 Other outgo	\$0.0	\$0.0			
Budgets Administered for Other Divisions	\$64.4	\$77.3	\$66.3	\$66.4	\$34.7
37 Facilities Services	School Budgets Assigned To This Division				
1000 Certificated salaries	\$0.7				\$0.2
2000 Classified salaries	\$142.8	\$148.7	\$149.7	\$153.7	\$159.4
3000 Employee benefits	\$63.9	\$71.1	\$70.1	\$67.4	\$70.2
4000 Books and supplies	\$26.6	\$105.6	\$90.1	\$107.8	\$79.4
5000 Other operating expense	\$481.1	\$368.4	\$426.0	\$264.2	\$361.3
6000 Capital outlay	\$4,446.3	\$4,312.1	\$5,026.1	\$8,013.4	\$6,271.4
7000 Other outgo	\$18.7	\$11.4		\$5.1	\$6.8
School Budgets Assigned To This Division	\$5,180.1	\$5,017.3	\$5,762.0	\$8,611.6	\$6,948.6
37 Facilities Services	Other Budget Items				
2000 Classified salaries	\$0.0	\$0.1	\$0.1	\$0.1	\$7.3
3000 Employee benefits	\$0.4	\$0.4	\$0.0	\$0.0	\$4.6
4000 Books and supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8
5000 Other operating expense	\$0.1	\$0.0	\$0.0	\$3.5	\$8.2
6000 Capital outlay					\$0.0
Other Budget Items	\$0.6	\$0.5	\$0.1	\$3.6	\$21.0

*Authorized Expenditures by Division**

Amounts in \$Millions	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>	<i>2008-09</i>
<i>Division Name</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
37 Facilities Services	\$5,316.0	\$5,169.8	\$5,929.6	\$8,780.4	\$7,108.4

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

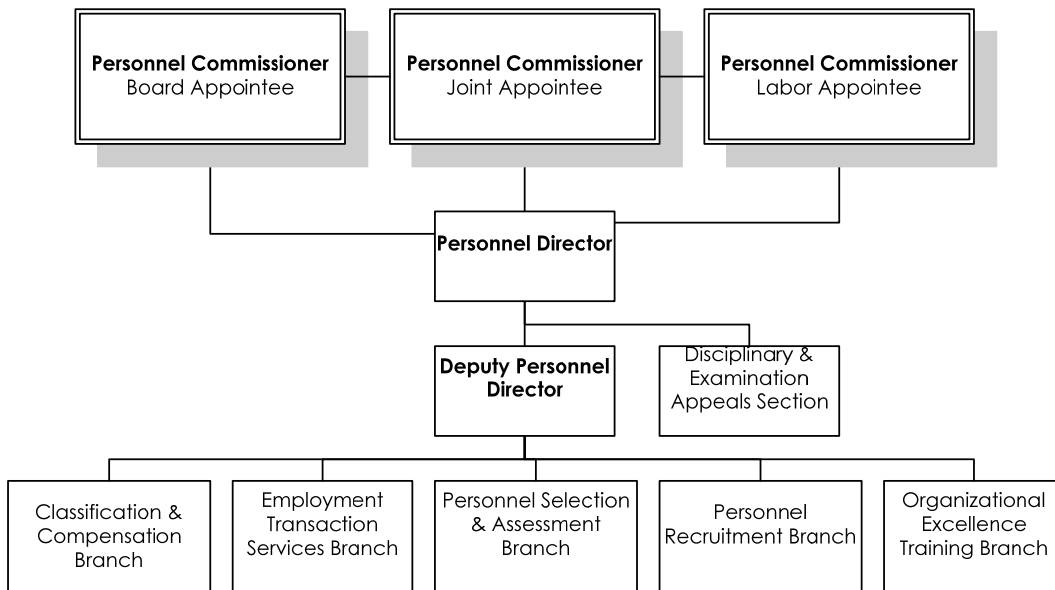
<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
37	Facilities Services	Nonschool Operating Budget				
	1000 Certificated Salaries	1.0	0.2	0.0	0.0	0.0
	2000 Classified Salaries	502.7	495.4	516.7	306.9	287.9
	Nonschool Operating Budget	503.7	495.6	516.7	306.9	287.9
37	Facilities Services	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	220.8	334.3	460.4	741.6	776.9
	Nonschool Operating Budget - Limited/Sp	220.8	334.3	460.4	741.6	776.9
37	Facilities Services	Budgets Administered for Other Divisions				
	2000 Classified Salaries	132.4	200.2	195.1	200.0	197.4
	Budgets Administered for Other Divisions	132.4	200.2	195.1	200.0	197.4
37	Facilities Services	School Budgets Assigned to This Division				
	1000 Certificated Salaries	0.0	0.0	0.0	0.0	2.0
	2000 Classified Salaries	2,822.7	2,892.1	2,872.0	2,981.0	2,936.0
	School Budgets Assigned to This Division	2,822.7	2,892.1	2,872.0	2,981.0	2,938.0
37	Facilities Services	Other Budget Items				
	2000 Classified Salaries	0.0	1.0	1.0	20.9	20.5
	Other Budget Items	0.0	1.0	1.0	20.9	20.5
37	Facilities Services	3,679.5	3,923.2	4,045.2	4,250.3	4,220.8

PERSONNEL COMMISSION

The Personnel Commission is an autonomous merit-based agency that provides Human Resources services relating to the 40,000 classified employees of the Los Angeles Unified School District (LAUSD). The Personnel Commission is composed of three members, or commissioners, with overlapping three year terms of office. One member is appointed by the Board of Education. The second member is recommended to the Board of Education by the union that represents the largest number of classified employees. The third member is selected by the other two members. Personnel Commission staff, an organization of technical, professional, and administrative employees headed by the Personnel Director, report to the Personnel Commission.

The Personnel Commission is responsible for the administration of an effective and efficient merit system of employment for classified employees in order to provide students and the community with a quality workforce that furthers the educational program.

ORGANIZATION:



MISSION:

To find, develop and build the best talent and create the personnel capacity and organizational structure to make LAUSD one of the top urban school districts in the nation.

VISION:

To be a valued partner with the schools, instructional programs and operations of the District to build personnel capacity that supports the overall mission of the District.

CREDO:

To uphold the principles of honesty, fairness, and accountability in advocating a merit-based career system of employment; to be committed to excellence by providing professional, timely, and efficient services.

FUNCTIONS:

Personnel Commission - Administration

- Direct, coordinate, manage and administer all Personnel Commission activities under the general direction of the Personnel Commission
- Conduct and document Personnel Commission meetings
- Represent the District in administrative hearings
- Serve as a neutral resource for the District and employee organizations in negotiating sessions
- Establish and recommend procedural rules
- Ensure compliance with the No Child Left Behind Act

Disciplinary & Examination Appeals Section

- Hear and adjudicate employee discipline and medical disqualification appeals
- Investigate and adjudicate examination protests from open and promotional candidates

Classification & Compensation Branch

- Create new job classifications and reclassify existing classes by conducting job analysis and auditing positions to ensure that classifications are reflective of the work being performed
- Determine salary allocation of new classifications
- Recommend salary adjustments for classifications and those exempt from collective bargaining
- Conduct special salary and benefits studies
- Assist the District with reorganizations and staffing needs

Personnel Recruitment Branch

- Identify, develop, and utilize recruitment sources and strategies that attract and retain highly qualified job applicants from diverse segments of the population
- Process new employees
- Conduct recruitment and testing for school-based positions
- Conduct special recruitment for hard-to-fill positions, management and technical positions

Personnel Selection & Assessment Branch

- Construct, administer, and analyze job related employment and promotional assessment procedures that are in compliance with State and federal laws, regulations, guidelines, and professional standards
- Develop and administer proficiency tests that assess fluency in a wide variety of foreign languages and high school equivalency for use by the District and clients
- Compile lists of candidates who are eligible to be hired at the District
- Provide customer service to candidates applying for employment with the District and to hiring departments trying to fill job vacancies

Organizational Excellence Training Branch

- Design and deliver staff development to enhance the technical, communication, and customer service skills of classified employees

- Provide classified employees a full range of training opportunities to acquire skills that meet current and future District needs
- Coordinate mentor programs for school offices
- Educate classified supervisors regarding District policies, legal mandates, and organizational best practices

Employment Transaction Services Branch

- Process employment, transfer, promotion, leaves of absence, and other classified personnel transactions in accordance with applicable laws, rules, and policies for classified employees
- Ensure that all assignment transactions are in compliance with Education Code provisions, Personnel Commission rules, collective bargaining agreements, and District policies and procedures
- Implement Personnel Commission and Board of Education HR actions
- Initiate the annual performance appraisal process

MAJOR GOALS (ongoing):

Partner with the LAUSD Community to:

- Develop the best organizational structure and design to achieve the District’s mission
- Find, select, place and develop talent to ensure the District has the human capital to achieve its objectives
- Develop and enhance the competencies of classified employees to enable them to better serve students and staff
- Ensure that personnel actions are based on job-related qualifications and performance
- Maintain fairness and impartiality for all disciplinary and examination appeals
- Promote equal employment and advancement opportunity

STRATEGIC GOALS (2007-2012):

- 1) Improve recruitment, qualifications and placement of candidates for classified positions
- 2) Increase customer satisfaction
- 3) Improve the knowledge, skills, ability and professional performance of employees on a continual basis

*Authorized Expenditures by Division**

Amounts in \$Millions	2004-05	2005-06	2006-07	2007-08	2008-09
Division Name	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
91 Personnel Commission	Non-School Operating Budget				
1000 Certificated salaries				\$0.1	
2000 Classified salaries	\$8.0	\$8.1	\$8.3	\$9.5	\$8.6
3000 Employee benefits	\$3.6	\$4.0	\$4.1	\$4.3	\$4.1
4000 Books and supplies	\$0.6	\$0.6	\$1.1	\$0.5	\$0.4
5000 Other operating expense	\$0.4	\$0.4	\$0.5	\$0.6	\$0.5
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Non-School Operating Budget	\$12.5	\$13.2	\$13.9	\$15.1	\$13.6
91 Personnel Commission	Non-School Operating Budget--Ltd/Spec Projects				
2000 Classified salaries					\$0.2
3000 Employee benefits					\$0.1
Non-School Operating Budget--Ltd/Spec Proj					\$0.3
91 Personnel Commission	Budgets Administered for Other Divisions				
3000 Employee benefits	\$0.0	\$0.0	\$0.0	(\$0.1)	
4000 Books and supplies			\$0.0		
5000 Other operating expense	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2
6000 Capital outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7000 Other outgo	\$0.0	\$0.0		\$0.0	
Budgets Administered for Other Divisions	\$0.2	\$0.1	\$0.2	\$0.0	\$0.2
91 Personnel Commission	School Budgets Assigned To This Division				
4000 Books and supplies	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0
School Budgets Assigned To This Division	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0
91 Personnel Commission	Budgets Administered for Districtwide				
5000 Other operating expense					(\$0.3)
Budgets Administered for Districtwide					(\$0.3)
91 Personnel Commission	\$12.7	\$13.3	\$14.2	\$15.2	\$13.9

*All Funds except Job Cost and Charter Schools

Authorized FTEs by Division (All Funds)

<i>Division Name</i>		<i>2004-05 Final Budget</i>	<i>2005-06 Final Budget</i>	<i>2006-07 Final Budget</i>	<i>2007-08 Final Budget</i>	<i>2008-09 Final Budget</i>
91	Personnel Commission	Nonschool Operating Budget				
	1000 Certificated Salaries	0.0	0.0	0.0	1.0	0.0
	2000 Classified Salaries	166.1	169.1	172.4	182.4	165.4
	Nonschool Operating Budget	166.1	169.1	172.4	183.4	165.4
91	Personnel Commission	Nonschool Operating Budget - Limited/Sp				
	2000 Classified Salaries	0.0	0.0	0.0	0.0	3.6
	Nonschool Operating Budget - Limited/Sp	0.0	0.0	0.0	0.0	3.6
91	Personnel Commission	166.1	169.1	172.4	183.4	169.0

IV. Financial Details

Page

Introduction	IV-1
Revenues and Expenditures by Fund	
Operating Funds	
General Fund - Regular Program	IV-2
General Fund - Specially Funded Program	IV-3
Adult Education Fund – Regular Program.....	IV-4
Adult Education Fund - Specially Funded Program	IV-5
Child Development Fund – Regular Program.....	IV-6
Child Development Fund - Specially Funded Program	IV-7
Cafeteria Fund – Regular Program.....	IV-8
Deferred Maintenance Fund – Regular Program.....	IV-9
Capital Funds	
Building Fund – Proposition BB	IV-10
Building Fund-Measure K	IV-11
Building Fund-Measure R	IV-12
Building Fund-Measure Y	IV-13
County School Facilities Fund-Prop 1D.....	IV-14
County School Facilities Fund Prop 55.....	IV-15
County School Facilities Fund-Prop 47	IV-16
County School Facilities Fund-Prop 1A	IV-17
Special Reserve Fund	IV-18
Special Reserve Fund-CRA	IV-19
Special Reserve Fund-FEMA-Earthquake	IV-20
Special Reserve Fund-FEMA-Hazard Mitigation	IV-21
Capital Facilities Account Fund	IV-22
State School Building Lease/Purchase Fund	IV-23
Building Fund	IV-24
Debt Service Funds	
Bond Interest & Redemption Fund	IV-25
Capital Services Fund	IV-26
Tax Override Fund	IV-27
Internal Service Funds	
Health & Welfare Benefits Fund	IV-28
Workers’ Compensation Self Insurance Fund	IV-29
Liability Self-Insurance Fund.....	IV-30
Fiduciary Funds	
Annuity Reserve Fund	IV-31
Attendance Incentive Reserve Fund	IV-32
General Fund – Expenditures by Sub-Object	
Regular Program	IV-33
Specially Funded Program	IV-35
General Fund – Revenues and Expenditures by District Defined Programs	
General Fund – Summary of Expenditures by District Defined Program.....	IV-37
General Program	IV-38
General Program - Unrestricted.....	IV-39
General Program - Restricted.....	IV-40
Special Education Program.....	IV-41
Targeted Instructional Improvement Grant	IV-42
Routine Repair & General Maintenance.....	IV-43
Regional Occupational Centers/Skills Centers.....	IV-44
Options Program	IV-45
Hourly Intervention/Remediation Program	IV-46
After School Programs	IV-47
Interfund Transfers	IV-48
Reserves and Resource Allocation.....	IV-49
SFP – Compensatory and Bilingual Education Program.....	IV-50
SFP – General/Other Specially Funded Programs.....	IV-51
SFP – After School Programs	IV-52
SFP – Special Education Program.....	IV-53
SFP – Regional Occupational Centers/Skills Centers.....	IV-54
SFP – Children’s Centers.....	IV-55
Multi-Year Projection	IV-56

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 FINAL BUDGET

General Fund - Regular Program (000R/010)

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

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$31.4	\$100.1	\$81.1	\$72.1	\$72.1	\$83.6	\$49.2	\$49.2
Designated Beginning Balance	\$158.0	\$189.0	\$245.8	\$279.1	\$279.1	\$426.9	\$386.0	\$386.0
Inventories, Cash, Other	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$10.9	\$10.9	\$10.9
Economic Uncertainties	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$71.5	\$72.4	\$72.4
<i>Total Beginning Balance</i>	\$240.0	\$348.5	\$410.2	\$438.3	\$438.3	\$592.9	\$518.5	\$518.5
<i>Revenue</i>								
Revenue Limit Revenues	\$3,431.9	\$3,569.3	\$3,723.6	\$3,653.1	\$3,653.1	\$3,625.4	\$3,543.2	\$3,543.2
Federal Revenues	\$133.5	\$131.2	\$151.0	\$153.1	\$153.1	\$155.1	\$144.0	\$144.0
State Revenues	\$1,587.9	\$1,593.0	\$1,948.7	\$1,942.3	\$1,942.3	\$1,941.9	\$1,868.6	\$1,868.6
Local Revenues	\$73.8	\$88.2	\$106.5	\$100.6	\$100.6	\$105.6	\$127.5	\$127.5
Interfund Transfers In	\$28.3	\$34.7	\$53.7	\$64.5	\$64.5	\$102.8	\$93.8	\$93.8
Other Financing Sources	\$215.5	\$1.4	\$5.3	\$12.5	\$12.5	\$7.9	\$9.0	\$9.0
Interprogram Transfers	\$0.0	\$0.0	(\$38.7)	\$0.0	\$0.0	(\$0.4)	\$0.0	\$0.0
Local Miscellaneous	\$3.2	\$7.2	(\$0.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$5,474.1	\$5,425.0	\$5,949.9	\$5,926.1	\$5,926.1	\$5,938.3	\$5,786.0	\$5,786.0
Total Sources of Funds	\$5,714.1	\$5,773.5	\$6,360.1	\$6,364.4	\$6,364.4	\$6,531.3	\$6,304.5	\$6,304.5
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$2,554.4	\$2,605.1	\$2,792.1	\$2,887.8	\$2,852.3	\$2,919.8	\$2,848.6	\$2,843.1
Classified Salaries	\$774.4	\$797.6	\$885.7	\$917.2	\$863.1	\$954.7	\$890.1	\$892.6
Employee Benefits	\$1,097.8	\$1,150.9	\$1,185.3	\$1,199.3	\$1,182.2	\$1,228.3	\$1,194.1	\$1,185.3
Books and Supplies	\$192.2	\$237.2	\$256.1	\$542.8	\$354.7	\$254.3	\$495.4	\$221.8
Other Operating Expense	\$452.3	\$468.3	\$544.1	\$609.6	\$564.7	\$585.1	\$713.5	\$662.5
Capital Outlay	\$26.5	\$23.0	\$33.0	\$53.9	\$42.5	\$30.5	\$46.3	\$33.4
Other Outgo	\$268.0	\$81.3	\$70.9	\$59.8	\$59.9	\$40.0	\$17.8	\$27.8
<i>Total Expenditure</i>	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$5,919.4	\$6,012.8	\$6,205.9	\$5,866.4
<i>Ending Balance</i>								
Undesignated Ending Balance	\$100.1	\$81.1	\$83.6	\$0.0	\$92.2	\$49.2	\$10.5	\$102.7
Carryover Ending Balance*	\$189.0	\$245.8	\$207.0	\$5.9	\$62.1	\$95.1	\$4.8	\$46.4
Inventories, Cash, Other	\$26.1	\$15.6	\$10.9	\$15.6	\$15.6	\$10.9	\$10.9	\$10.9
Economic Uncertainties	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4
Legally Restricted Ending Bal	\$0.0	\$0.0	\$219.9	\$0.0	\$202.7	\$290.9	\$0.0	\$205.7
<i>Total Ending Balance</i>	\$348.5	\$410.2	\$592.9	\$93.9	\$445.0	\$518.5	\$98.6	\$438.1
Total Uses of Funds	\$5,714.1	\$5,773.5	\$6,360.1	\$6,364.4	\$6,364.4	\$6,531.3	\$6,304.5	\$6,304.5

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Specially Funded Pro	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$84.0	\$1.1	\$24.3	\$80.0	\$80.0	\$102.3	\$55.8	\$55.8
<i>Total Beginning Balance</i>	\$84.0	\$1.1	\$24.3	\$80.0	\$80.0	\$102.3	\$55.8	\$55.8
<i>Revenue</i>								
Federal Revenues	\$663.4	\$751.9	\$625.3	\$752.6	\$752.6	\$630.9	\$686.8	\$686.8
State Revenues	\$303.3	\$328.6	\$353.4	\$394.1	\$394.1	\$358.2	\$300.5	\$300.5
Local Revenues	\$11.9	\$9.8	\$13.8	\$39.3	\$39.3	\$12.3	\$18.8	\$18.8
Interfund Transfers In	\$0.0	\$57.3	\$45.5	\$47.5	\$47.5	\$50.8	\$0.0	\$0.0
Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
Local Miscellaneous	(\$4.4)	(\$7.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$974.2	\$1,140.5	\$1,037.9	\$1,233.4	\$1,233.4	\$1,052.5	\$1,006.0	\$1,006.0
Total Sources of Funds	\$1,058.2	\$1,141.5	\$1,062.3	\$1,313.5	\$1,313.5	\$1,154.8	\$1,061.8	\$1,061.8
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$422.9	\$445.8	\$422.4	\$524.4	\$524.4	\$445.1	\$363.4	\$360.6
Classified Salaries	\$96.5	\$100.3	\$95.4	\$117.1	\$114.6	\$101.3	\$105.9	\$105.5
Employee Benefits	\$130.5	\$141.3	\$128.8	\$164.9	\$164.7	\$149.4	\$116.5	\$116.2
Books and Supplies	\$176.5	\$198.7	\$117.8	\$253.5	\$235.0	\$160.9	\$264.0	\$245.9
Other Operating Expense	\$113.2	\$148.6	\$163.9	\$203.0	\$199.1	\$206.3	\$157.0	\$154.7
Capital Outlay	\$16.1	\$40.1	\$1.9	\$18.5	\$18.5	\$6.4	\$7.7	\$7.7
Other Outgo	\$101.5	\$42.4	\$29.8	\$32.0	\$32.0	\$29.6	\$47.3	\$44.7
<i>Total Expenditure</i>	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,288.3	\$1,099.0	\$1,061.8	\$1,035.3
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1.1	\$24.3	\$102.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$25.2	\$55.8	\$0.0	\$26.5
<i>Total Ending Balance</i>	\$1.1	\$24.3	\$102.3	\$0.0	\$25.2	\$55.8	\$0.0	\$26.5
Total Uses of Funds	\$1,058.2	\$1,141.5	\$1,062.3	\$1,313.5	\$1,313.5	\$1,154.8	\$1,061.8	\$1,061.8

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$5.1	\$8.6	\$22.1	\$22.1	\$24.5	\$24.5	\$24.5
Designated Beginning Balance	\$1.0	\$1.7	\$10.3	\$6.3	\$6.3	\$9.4	\$9.4	\$9.4
Inventories, Cash, Other	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Beginning Balance</i>	\$1.4	\$7.0	\$19.1	\$28.5	\$28.5	\$34.1	\$34.1	\$34.1
<i>Revenue</i>								
Revenue Limit Revenues	\$143.4	\$155.3	\$169.1	\$181.4	\$181.4	\$192.0	\$185.0	\$185.0
Local Revenues	\$0.9	\$1.9	\$3.1	\$2.1	\$2.1	\$5.9	\$5.7	\$5.7
Interfund Transfers In	\$0.0	\$0.0	\$4.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$144.3	\$157.2	\$176.4	\$183.5	\$183.5	\$197.9	\$190.7	\$190.7
Total Sources of Funds	\$145.7	\$164.2	\$195.5	\$212.1	\$212.1	\$232.1	\$224.9	\$224.9
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$82.4	\$84.8	\$94.6	\$128.2	\$116.8	\$106.9	\$123.9	\$110.5
Classified Salaries	\$14.2	\$13.8	\$16.4	\$19.6	\$19.4	\$17.6	\$18.5	\$18.3
Employee Benefits	\$30.4	\$32.4	\$35.5	\$44.8	\$43.3	\$41.5	\$42.7	\$41.7
Books and Supplies	\$1.6	\$2.5	\$4.0	\$9.7	\$3.1	\$5.2	\$14.2	\$7.6
Other Operating Expense	\$4.0	\$5.2	\$4.7	\$3.9	\$3.9	\$8.1	\$4.8	\$4.8
Capital Outlay	\$0.3	\$0.1	\$0.8	\$3.0	(\$0.2)	\$2.5	\$0.1	\$0.0
Other Outgo	\$5.8	\$6.2	\$5.4	\$2.7	\$2.7	\$16.0	\$20.5	\$16.1
<i>Total Expenditure</i>	\$138.8	\$145.1	\$161.4	\$211.9	\$189.0	\$197.8	\$224.7	\$198.9
<i>Ending Balance</i>								
Undesignated Ending Balance	\$5.1	\$8.6	\$20.1	\$0.0	\$16.7	\$24.5	\$0.0	\$0.0
Carryover Ending Balance*	\$1.7	\$10.3	\$13.8	\$0.0	\$6.2	\$9.4	\$0.0	\$25.7
Inventories, Cash, Other	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Ending Balance</i>	\$7.0	\$19.1	\$34.1	\$0.2	\$23.1	\$34.1	\$0.2	\$25.9
Total Uses of Funds	\$145.7	\$164.2	\$195.5	\$212.1	\$212.1	\$232.0	\$224.9	\$224.9

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Specialty Funded Pro	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Revenue</i>								
Federal Revenues	\$20.7	\$19.0	\$17.6	\$26.0	\$26.0	\$17.3	\$20.1	\$20.1
State Revenues	\$13.3	\$11.5	\$10.3	\$29.4	\$29.4	\$10.8	\$20.1	\$20.1
Local Revenues	\$0.2	\$0.2	\$0.1	\$0.5	\$0.5	\$0.1	\$0.4	\$0.4
<i>Total Revenue</i>	\$34.2	\$30.6	\$28.0	\$55.8	\$55.8	\$28.2	\$40.7	\$40.7
Total Sources of Funds	\$34.2	\$30.6	\$28.0	\$55.8	\$55.8	\$28.2	\$40.7	\$40.7
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$14.3	\$13.0	\$11.2	\$20.0	\$20.0	\$10.6	\$8.8	\$8.8
Classified Salaries	\$7.6	\$7.1	\$6.7	\$9.8	\$9.8	\$6.4	\$6.7	\$6.7
Employee Benefits	\$6.9	\$6.5	\$6.0	\$6.3	\$6.3	\$5.5	\$4.6	\$4.6
Books and Supplies	\$3.9	\$2.8	\$3.2	\$16.5	\$16.5	\$4.9	\$18.6	\$18.6
Other Operating Expense	\$1.0	\$0.7	\$0.6	\$1.2	\$1.2	\$0.6	\$0.5	\$0.5
Capital Outlay	\$0.3	\$0.1	\$0.1	\$0.4	\$0.4	\$0.1	\$0.1	\$0.1
Other Outgo	\$0.3	\$0.3	\$0.2	\$1.6	\$1.6	\$0.2	\$1.3	\$1.3
<i>Total Expenditure</i>	\$34.2	\$30.6	\$28.0	\$55.8	\$55.8	\$28.2	\$40.7	\$40.7
Total Uses of Funds	\$34.2	\$30.6	\$28.0	\$55.8	\$55.8	\$28.2	\$40.7	\$40.7

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$1.4	\$3.3	\$5.7	\$5.0	\$5.0	\$10.6	\$1.6	\$1.6
Inventories, Cash, Other	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Beginning Balance</i>	\$1.7	\$3.4	\$5.8	\$5.1	\$5.1	\$10.7	\$1.7	\$1.7
<i>Revenue</i>								
Federal Revenues	\$21.3	\$15.1	\$15.4	\$15.2	\$15.2	\$15.2	\$15.2	\$15.2
State Revenues	\$58.3	\$69.3	\$80.6	\$85.7	\$85.7	\$82.4	\$76.3	\$76.3
Local Revenues	\$1.6	\$1.6	\$2.1	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Interfund Transfers In	\$8.1	\$8.8	\$7.1	\$10.1	\$10.1	\$0.0	\$16.0	\$16.0
<i>Total Revenue</i>	\$89.3	\$94.9	\$105.2	\$112.9	\$112.9	\$99.5	\$109.3	\$109.3
Total Sources of Funds	\$90.9	\$98.3	\$111.0	\$117.9	\$117.9	\$110.2	\$111.1	\$111.1
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$31.4	\$32.7	\$35.4	\$37.6	\$36.6	\$37.1	\$37.6	\$35.9
Classified Salaries	\$28.1	\$29.3	\$31.9	\$37.4	\$35.7	\$35.8	\$35.7	\$35.4
Employee Benefits	\$21.8	\$23.6	\$24.9	\$25.1	\$24.8	\$28.0	\$25.4	\$25.4
Books and Supplies	\$1.9	\$2.3	\$3.2	\$11.7	\$7.4	\$3.2	\$8.4	\$8.2
Other Operating Expense	\$2.7	\$2.4	\$2.9	\$3.2	\$1.4	\$4.2	\$3.1	\$2.4
Capital Outlay	\$0.1	\$0.1	\$0.1	\$2.8	\$0.5	\$0.2	\$0.8	\$0.8
Other Outgo	\$1.4	\$2.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$87.5	\$92.4	\$100.3	\$117.8	\$106.4	\$108.5	\$111.0	\$108.1
<i>Ending Balance</i>								
Carryover Ending Balance*	\$3.3	\$5.7	\$10.6	\$0.0	\$11.4	\$1.6	\$0.0	\$2.9
Inventories, Cash, Other	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Ending Balance</i>	\$3.4	\$5.8	\$10.7	\$0.1	\$11.5	\$1.7	\$0.1	\$3.0
Total Uses of Funds	\$90.9	\$98.3	\$111.0	\$117.9	\$117.9	\$110.2	\$111.1	\$111.1

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Specialty Funded Pro	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
<i>Total Beginning Balance</i>	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
<i>Revenue</i>								
Federal Revenues	\$0.1	\$0.2	\$0.0	\$1.0	\$1.0	\$0.1	\$0.5	\$0.5
State Revenues	\$15.2	\$11.5	\$11.7	\$32.1	\$32.1	\$14.2	\$19.5	\$19.5
Local Revenues	\$4.8	\$5.3	\$6.8	\$13.0	\$13.0	\$7.9	\$10.2	\$10.2
<i>Total Revenue</i>	\$20.1	\$17.0	\$18.6	\$46.0	\$46.0	\$22.2	\$30.2	\$30.2
<i>Total Sources of Funds</i>	\$20.5	\$17.4	\$19.0	\$46.4	\$46.4	\$22.5	\$30.6	\$30.6
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$5.4	\$5.9	\$6.8	\$7.5	\$7.5	\$6.2	\$6.9	\$6.9
Classified Salaries	\$4.9	\$4.4	\$4.4	\$6.0	\$6.0	\$6.0	\$5.7	\$5.7
Employee Benefits	\$3.0	\$3.2	\$3.2	\$4.4	\$4.4	\$5.0	\$4.9	\$4.9
Books and Supplies	\$1.6	\$0.9	\$1.1	\$18.0	\$18.0	\$1.8	\$8.7	\$8.7
Other Operating Expense	\$2.1	\$1.9	\$2.4	\$6.7	\$6.7	\$2.4	\$2.7	\$2.7
Capital Outlay	\$2.4	\$0.0	\$0.0	\$2.5	\$2.5	\$0.0	\$0.4	\$0.4
Other Outgo	\$0.7	\$0.7	\$0.6	\$1.3	\$1.3	\$0.7	\$1.2	\$1.2
<i>Total Expenditure</i>	\$20.1	\$17.1	\$18.6	\$46.4	\$46.4	\$22.2	\$30.6	\$30.6
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.4	\$0.4	\$0.4	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.4	\$0.4	\$0.4	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$20.5	\$17.4	\$19.0	\$46.4	\$46.4	\$22.5	\$30.6	\$30.6

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Cafeteria Fund (030/130)

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

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.5	\$1.0	\$0.6	\$7.1	\$7.1	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$19.2	\$32.6	\$51.0	\$26.8	\$26.8	\$46.4	\$30.4	\$30.4
Inventories, Cash, Other	\$8.0	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6
<i>Total Beginning Balance</i>	\$27.7	\$41.2	\$59.2	\$41.4	\$41.4	\$54.0	\$38.0	\$38.0
<i>Revenue</i>								
Federal Revenues	\$226.6	\$216.7	\$215.3	\$231.4	\$231.4	\$225.0	\$241.6	\$241.6
State Revenues	\$14.1	\$13.8	\$18.2	\$16.8	\$16.8	\$21.2	\$21.1	\$21.1
Local Revenues	\$20.6	\$20.8	\$19.7	\$22.6	\$22.6	\$20.3	\$23.5	\$23.5
Interfund Transfers In	\$0.0	\$0.0	\$0.3	\$30.4	\$30.4	\$17.7	\$56.6	\$56.6
Other Financing Sources	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$1.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$261.4	\$263.6	\$253.5	\$301.2	\$301.2	\$284.3	\$342.8	\$342.8
Total Sources of Funds	\$289.1	\$304.9	\$312.7	\$342.6	\$342.6	\$338.2	\$380.8	\$380.8
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$88.6	\$86.2	\$94.8	\$116.3	\$116.3	\$100.8	\$103.3	\$103.3
Employee Benefits	\$38.0	\$40.5	\$38.7	\$75.9	\$75.9	\$49.0	\$61.9	\$61.9
Books and Supplies	\$112.4	\$109.9	\$114.7	\$125.3	\$125.3	\$126.3	\$140.3	\$130.3
Other Operating Expense	\$7.6	\$9.1	\$9.7	\$9.7	\$9.7	\$11.8	\$17.2	\$17.2
Capital Outlay	\$0.0	\$0.0	\$0.9	\$7.3	\$7.3	\$12.3	\$41.3	\$21.3
Other Outgo	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8	\$0.8
<i>Total Expenditure</i>	\$247.9	\$245.7	\$258.7	\$334.5	\$334.5	\$300.2	\$364.8	\$334.8
<i>Ending Balance</i>								
Undesignated Ending Balance	\$1.0	\$0.6	\$0.0	\$0.1	\$0.1	\$0.0	\$8.4	\$8.4
Carryover Ending Balance*	\$32.6	\$51.0	\$46.4	\$0.4	\$0.4	\$30.4	\$0.0	\$30.0
Inventories, Cash, Other	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6
<i>Total Ending Balance</i>	\$41.2	\$59.2	\$54.0	\$8.1	\$8.1	\$38.0	\$16.0	\$46.0
Total Uses of Funds	\$289.1	\$304.9	\$312.7	\$342.6	\$342.6	\$338.2	\$380.8	\$380.8

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$21.5	\$56.9	\$110.6	\$136.2	\$136.2	\$153.9	\$159.3	\$159.3
<i>Total Beginning Balance</i>	\$21.5	\$56.9	\$110.6	\$136.2	\$136.2	\$153.9	\$159.3	\$159.3
<i>Revenue</i>								
State Revenues	\$30.1	\$30.7	\$30.2	\$30.2	\$30.2	\$28.9	\$0.0	\$0.0
Local Revenues	\$0.8	\$2.8	\$7.4	\$3.0	\$3.0	\$7.8	\$0.0	\$0.0
Interfund Transfers In	\$23.3	\$30.0	\$30.2	\$30.9	\$30.9	\$31.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$54.2	\$63.5	\$67.8	\$64.1	\$64.1	\$67.8	\$0.0	\$0.0
Total Sources of Funds	\$75.6	\$120.4	\$178.4	\$200.3	\$200.3	\$221.7	\$159.3	\$159.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$4.2	\$3.2	\$3.9	\$11.2	\$4.2	\$6.4	\$10.7	\$10.7
Employee Benefits	\$1.7	\$1.3	\$1.5	\$4.2	\$1.8	\$2.0	\$3.7	\$3.7
Books and Supplies	\$1.1	\$0.7	\$0.4	\$51.6	\$11.6	\$1.5	\$53.7	\$23.7
Other Operating Expense	\$10.2	\$3.5	\$16.9	\$133.4	\$32.7	\$48.4	\$84.0	\$54.0
Capital Outlay	\$1.5	\$1.1	\$1.8	\$0.0	\$0.0	\$4.0	\$7.2	\$3.2
<i>Total Expenditure</i>	\$18.7	\$9.8	\$24.5	\$200.3	\$50.2	\$62.3	\$159.3	\$95.3
<i>Ending Balance</i>								
Carryover Ending Balance*	\$56.9	\$110.6	\$153.9	\$0.0	\$150.1	\$159.3	\$0.0	\$64.0
<i>Total Ending Balance</i>	\$56.9	\$110.6	\$153.9	\$0.0	\$150.1	\$159.3	\$0.0	\$64.0
Total Uses of Funds	\$75.6	\$120.4	\$178.4	\$200.3	\$200.3	\$221.7	\$159.3	\$159.3

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$483.3	\$257.4	\$213.5	\$117.9	\$117.9	\$137.1	\$115.7	\$115.7
Inventories, Cash, Other	\$12.7	\$7.3	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0
Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$1.3)	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$496.0	\$264.8	\$216.5	\$120.9	\$120.9	\$138.8	\$118.7	\$118.7
<i>Revenue</i>								
Local Revenues	\$10.7	\$10.7	\$18.0	\$4.0	\$4.0	\$6.6	\$2.5	\$2.5
Interfund Transfers In	\$0.0	\$0.0	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$10.7	\$10.7	\$19.1	\$4.0	\$4.0	\$6.6	\$2.5	\$2.5
Total Sources of Funds	\$506.8	\$275.4	\$235.6	\$124.9	\$124.9	\$145.4	\$121.2	\$121.2
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$11.3	\$6.6	\$1.3	\$0.7	\$0.7	\$0.5	\$0.1	\$0.1
Employee Benefits	\$4.5	\$2.7	\$0.5	\$0.3	\$0.3	\$0.2	\$0.0	\$0.0
Books and Supplies	\$1.5	\$0.6	\$0.2	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	\$33.5	\$8.7	\$5.5	\$0.1	\$0.1	\$2.4	\$0.1	\$0.1
Capital Outlay	\$191.1	\$40.3	\$88.1	\$123.9	\$93.6	\$23.5	\$118.1	\$88.1
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$242.0	\$58.9	\$95.6	\$124.9	\$94.6	\$26.7	\$118.2	\$88.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$257.4	\$213.5	\$137.1	\$0.0	\$30.3	\$115.7	\$0.0	\$30.0
Inventories, Cash, Other	\$7.3	\$3.0	\$3.0	\$0.0	\$0.0	\$3.0	\$3.0	\$3.0
<i>Total Ending Balance</i>	\$264.8	\$216.5	\$140.1	\$0.0	\$30.3	\$118.7	\$3.0	\$33.0
Total Uses of Funds	\$506.8	\$275.4	\$235.6	\$124.9	\$124.9	\$145.4	\$121.2	\$121.2

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$1,676.0	\$1,041.0	\$372.9	\$171.7	\$171.7	\$346.1	\$179.9	\$179.9
Audit Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.9)	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$1,676.0	\$1,041.0	\$372.9	\$171.7	\$171.7	\$345.2	\$179.9	\$179.9
<i>Revenue</i>								
Local Revenues	\$26.0	\$23.6	\$15.4	\$7.0	\$7.0	\$17.3	\$5.0	\$5.0
Interfund Transfers In	\$0.0	\$0.0	\$140.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$500.0	\$915.7	\$915.7	\$150.0	\$621.5	\$621.5
<i>Total Revenue</i>	\$26.0	\$23.6	\$656.0	\$922.7	\$922.7	\$167.3	\$626.5	\$626.5
Total Sources of Funds	\$1,702.0	\$1,064.6	\$1,028.9	\$1,094.5	\$1,094.5	\$512.5	\$806.4	\$806.4
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$25.5	\$28.7	\$16.4	\$34.1	\$24.1	\$22.9	\$8.2	\$8.2
Employee Benefits	\$9.4	\$7.5	\$6.7	\$14.1	\$9.1	\$10.4	\$3.1	\$3.1
Books and Supplies	\$3.2	\$6.3	\$3.0	\$0.0	\$0.0	\$1.5	\$0.0	\$0.0
Other Operating Expense	\$11.6	\$12.7	\$10.0	\$0.0	\$0.0	\$9.0	\$0.2	\$0.2
Capital Outlay	\$611.3	\$636.4	\$612.4	\$1,046.3	\$896.3	\$274.3	\$794.9	\$554.9
Other Outgo	\$0.0	\$0.0	\$34.3	\$0.0	\$0.0	\$14.5	\$0.0	\$0.0
<i>Total Expenditure</i>	\$661.0	\$691.7	\$682.8	\$1,094.5	\$929.5	\$332.6	\$806.4	\$566.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1,041.0	\$372.9	\$346.1	\$0.0	\$165.0	\$179.9	\$0.0	\$240.0
<i>Total Ending Balance</i>	\$1,041.0	\$372.9	\$346.1	\$0.0	\$165.0	\$179.9	\$0.0	\$240.0
Total Uses of Funds	\$1,701.9	\$1,064.6	\$1,028.9	\$1,094.5	\$1,094.5	\$512.5	\$806.4	\$806.4

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	(\$174.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$0.0	\$0.0	\$342.5	\$341.5	\$341.5	\$374.2	\$477.3	\$477.3
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
<i>Total Beginning Balance</i>	\$0.0	(\$174.8)	\$342.5	\$341.8	\$341.8	\$374.5	\$477.6	\$477.6
<i>Revenue</i>								
Local Revenues	\$0.0	\$15.4	\$29.6	\$10.6	\$10.6	\$32.9	\$9.1	\$9.1
Interfund Transfers In	\$0.1	\$0.0	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$204.2	\$904.7	\$400.0	\$2,553.4	\$2,553.4	\$550.0	\$1,594.7	\$1,594.7
<i>Total Revenue</i>	\$204.3	\$920.1	\$432.2	\$2,564.0	\$2,564.0	\$582.9	\$1,603.8	\$1,603.8
Total Sources of Funds	\$204.3	\$745.3	\$774.7	\$2,905.8	\$2,905.8	\$957.3	\$2,081.4	\$2,081.4
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$9.1	\$16.7	\$22.1	\$38.4	\$22.4	\$21.2	\$38.8	\$38.8
Employee Benefits	\$3.6	\$6.7	\$8.7	\$15.4	\$9.4	\$5.3	\$14.1	\$14.1
Books and Supplies	\$2.5	\$4.4	\$3.0	\$0.0	\$0.0	\$1.7	\$0.0	\$0.0
Other Operating Expense	\$8.8	\$18.5	\$12.6	\$0.0	\$0.0	\$18.0	\$0.0	\$0.0
Capital Outlay	\$205.0	\$356.5	\$350.7	\$2,851.7	\$1,151.7	\$433.5	\$2,028.3	\$1,028.3
Other Outgo	\$150.0	\$0.0	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$379.0	\$402.8	\$400.3	\$2,905.5	\$1,183.5	\$479.7	\$2,081.1	\$1,081.1
<i>Ending Balance</i>								
Undesignated Ending Balance	(\$174.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.0	\$342.5	\$374.2	\$0.0	\$1,722.0	\$477.3	\$0.0	\$1,000.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
<i>Total Ending Balance</i>	(\$174.8)	\$342.5	\$374.5	\$0.3	\$1,722.3	\$477.6	\$0.3	\$1,000.3
Total Uses of Funds	\$204.2	\$745.3	\$774.7	\$2,905.8	\$2,905.8	\$957.3	\$2,081.4	\$2,081.4

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$0.0	\$168.2	\$117.8	\$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	\$168.2	\$117.8	\$117.8	\$111.6	\$319.2	\$319.2
<i>Revenue</i>								
Local Revenues	\$0.0	\$3.0	\$8.3	\$10.8	\$10.8	\$16.9	\$10.8	\$10.8
Other Financing Sources	\$0.0	\$401.0	\$0.0	\$1,387.4	\$1,387.4	\$300.0	\$1,043.2	\$1,043.2
<i>Total Revenue</i>	\$0.0	\$404.0	\$8.3	\$1,398.2	\$1,398.2	\$316.9	\$1,054.0	\$1,054.0
Total Sources of Funds	\$0.0	\$404.0	\$176.5	\$1,516.0	\$1,516.0	\$428.5	\$1,373.2	\$1,373.2
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.1	\$0.6	\$12.0	\$6.0	\$3.3	\$38.0	\$38.0
Employee Benefits	\$0.0	\$0.0	\$0.2	\$4.6	\$2.1	\$1.0	\$14.4	\$14.4
Books and Supplies	\$0.0	\$0.0	\$0.0	\$3.0	\$1.5	\$0.7	\$3.0	\$3.0
Other Operating Expense	\$0.0	\$6.7	\$0.0	\$1.8	\$1.4	\$2.1	\$0.6	\$0.6
Capital Outlay	\$0.0	\$20.4	\$23.3	\$1,462.6	\$462.6	\$70.3	\$1,314.7	\$514.7
Other Outgo	\$0.0	\$208.6	\$40.8	\$31.9	\$31.9	\$32.0	\$1.9	\$1.9
<i>Total Expenditure</i>	\$0.0	\$235.8	\$65.0	\$1,516.0	\$505.6	\$109.4	\$1,372.7	\$572.7
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$168.2	\$111.6	\$0.0	\$1,010.4	\$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	\$168.2	\$111.6	\$0.0	\$1,010.4	\$319.2	\$0.5	\$800.5
Total Uses of Funds	\$0.0	\$404.0	\$176.5	\$1,516.0	\$1,516.0	\$428.5	\$1,373.2	\$1,373.2

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<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	\$16.1	\$700.0	\$700.0	\$19.9	\$502.5	\$502.5
Local Revenues	\$0.0	\$0.0	\$0.0	\$3.2	\$3.2	\$0.6	\$2.3	\$2.3
<i>Total Revenue</i>	\$0.0	\$0.0	\$16.1	\$703.2	\$703.2	\$20.5	\$504.8	\$504.8
Total Sources of Funds	\$0.0	\$0.0	\$16.1	\$703.2	\$703.2	\$36.5	\$524.9	\$524.9
Uses of Funds								
<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	\$0.1	\$703.2	\$358.0	\$16.4	\$524.9	\$324.9
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.1	\$703.2	\$358.0	\$16.4	\$524.9	\$324.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$16.0	\$0.0	\$345.2	\$20.1	\$0.0	\$200.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$16.0	\$0.0	\$345.2	\$20.1	\$0.0	\$200.0
Total Uses of Funds	\$0.0	\$0.0	\$16.1	\$703.2	\$703.2	\$36.5	\$524.9	\$524.9

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.0	\$19.1	\$223.3	\$518.0	\$518.0	\$376.9	\$974.9	\$974.9
<i>Total Beginning Balance</i>	\$0.0	\$19.1	\$223.3	\$518.0	\$518.0	\$376.9	\$974.9	\$974.9
<i>Revenue</i>								
State Revenues	\$37.4	\$360.2	\$387.2	\$810.0	\$810.0	\$899.4	\$409.3	\$409.3
Local Revenues	\$0.0	\$5.2	\$16.9	\$9.9	\$9.9	\$16.7	\$9.3	\$9.3
Interfund Transfers In	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$37.4	\$365.4	\$404.2	\$819.9	\$819.9	\$916.1	\$418.6	\$418.6
<i>Total Sources of Funds</i>	\$37.4	\$384.5	\$627.6	\$1,337.9	\$1,337.9	\$1,293.0	\$1,393.5	\$1,393.5
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.1	\$0.0	\$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	\$0.2	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Capital Outlay	\$18.3	\$161.1	\$136.5	\$1,337.9	\$667.9	\$317.5	\$1,393.5	\$793.5
Other Outgo	\$0.0	\$0.0	\$113.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$18.3	\$161.2	\$250.7	\$1,337.9	\$667.9	\$318.1	\$1,393.5	\$793.5
<i>Ending Balance</i>								
Carryover Ending Balance*	\$19.1	\$223.3	\$376.9	\$0.0	\$670.0	\$974.9	\$0.0	\$600.0
<i>Total Ending Balance</i>	\$19.1	\$223.3	\$376.9	\$0.0	\$670.0	\$974.9	\$0.0	\$600.0
<i>Total Uses of Funds</i>	\$37.4	\$384.5	\$627.6	\$1,337.9	\$1,337.9	\$1,293.0	\$1,393.5	\$1,393.5

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$74.1	\$65.0	\$55.0	\$1.8	\$1.8	\$1.1	\$188.5	\$188.5
<i>Total Beginning Balance</i>	\$74.1	\$65.0	\$55.0	\$1.8	\$1.8	\$1.1	\$188.5	\$188.5
<i>Revenue</i>								
State Revenues	\$62.4	\$2.1	\$0.0	\$700.0	\$700.0	\$310.1	\$17.9	\$17.9
Local Revenues	\$0.0	\$6.3	\$10.1	\$8.6	\$8.6	\$4.5	\$2.5	\$2.5
Interfund Transfers In	\$0.0	\$0.0	\$6.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$62.4	\$8.4	\$16.2	\$708.6	\$708.6	\$314.6	\$20.5	\$20.5
Total Sources of Funds	\$136.5	\$73.4	\$71.2	\$710.4	\$710.4	\$315.6	\$209.0	\$209.0
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.4	\$1.7	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.5	\$0.7	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.7	\$1.3	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0
Capital Outlay	\$68.7	\$14.7	\$68.8	\$710.4	\$260.4	\$126.7	\$209.0	\$149.0
Other Outgo	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$71.5	\$18.4	\$70.1	\$710.4	\$260.4	\$127.1	\$209.0	\$149.0
<i>Ending Balance</i>								
Carryover Ending Balance*	\$65.0	\$55.0	\$1.1	\$0.0	\$450.0	\$188.5	\$0.0	\$60.0
<i>Total Ending Balance</i>	\$65.0	\$55.0	\$1.1	\$0.0	\$450.0	\$188.5	\$0.0	\$60.0
Total Uses of Funds	\$136.5	\$73.4	\$71.2	\$710.4	\$710.4	\$315.6	\$209.0	\$209.0

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$332.1	\$162.3	\$66.6	\$27.0	\$27.0	\$50.0	\$39.0	\$39.0
<i>Total Beginning Balance</i>	\$332.1	\$162.3	\$66.6	\$27.0	\$27.0	\$50.0	\$39.0	\$39.0
<i>Revenue</i>								
State Revenues	(\$0.7)	(\$0.1)	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.0	\$23.1	\$3.7	\$1.9	\$1.9	\$2.3	\$1.1	\$1.1
Interfund Transfers In	\$0.0	\$0.0	\$1.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	(\$0.7)	\$23.1	\$3.4	\$1.9	\$1.9	\$2.3	\$1.1	\$1.1
Total Sources of Funds	\$331.4	\$185.4	\$70.1	\$28.9	\$28.9	\$52.3	\$40.1	\$40.1
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.4	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.3	\$0.3	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	(\$0.1)	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$167.5	\$114.1	\$19.8	\$28.9	\$28.9	\$13.1	\$40.1	\$40.1
Other Outgo	\$0.0	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$169.0	\$118.8	\$20.1	\$28.9	\$28.9	\$13.2	\$40.1	\$40.1
<i>Ending Balance</i>								
Carryover Ending Balance*	\$162.3	\$66.6	\$50.0	\$0.0	\$0.0	\$39.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$162.3	\$66.6	\$50.0	\$0.0	\$0.0	\$39.0	\$0.0	\$0.0
Total Uses of Funds	\$331.4	\$185.4	\$70.1	\$28.9	\$28.9	\$52.3	\$40.1	\$40.1

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Special Reserve Fund (015/401)

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

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$311.1	\$327.8	\$228.0	\$81.9	\$81.9	\$192.1	\$171.5	\$171.5
<i>Total Beginning Balance</i>	\$311.1	\$327.8	\$228.0	\$81.9	\$81.9	\$192.1	\$171.5	\$171.5
<i>Revenue</i>								
Federal Revenues	\$0.0	\$4.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.0	\$0.3	\$30.5	\$30.5	\$11.2	\$10.0	\$10.0
Local Revenues	\$4.3	\$9.6	\$12.0	\$17.6	\$17.6	\$9.5	\$31.7	\$31.7
Interfund Transfers In	\$127.7	\$27.4	\$70.6	\$0.0	\$0.0	\$14.5	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$10.0	\$0.0	\$128.3	\$128.3	\$138.4	\$343.3	\$343.3
<i>Total Revenue</i>	\$132.0	\$51.9	\$82.8	\$176.4	\$176.4	\$173.7	\$385.0	\$385.0
Total Sources of Funds	\$443.1	\$379.6	\$310.8	\$258.3	\$258.3	\$365.8	\$556.5	\$556.5
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.5	\$1.3	\$0.2	\$6.6	\$2.8	\$1.8	\$6.4	\$6.4
Employee Benefits	\$0.6	\$0.5	\$0.1	\$2.5	\$1.3	\$0.7	\$2.6	\$2.6
Books and Supplies	\$0.0	\$0.2	\$0.2	\$0.9	\$0.3	\$0.9	\$0.9	\$0.9
Other Operating Expense	(\$0.3)	\$0.2	\$0.2	\$0.4	\$0.2	\$0.9	\$0.5	\$0.5
Capital Outlay	\$67.6	\$92.0	\$26.7	\$165.5	\$103.5	\$57.5	\$213.8	\$113.8
Other Outgo	\$46.0	\$57.3	\$91.4	\$82.5	\$82.5	\$132.4	\$260.0	\$260.0
<i>Total Expenditure</i>	\$115.3	\$151.6	\$118.8	\$258.3	\$190.5	\$194.2	\$484.3	\$384.3
<i>Ending Balance</i>								
Carryover Ending Balance*	\$303.4	\$228.0	\$192.1	\$0.0	\$67.8	\$171.5	\$72.3	\$172.3
ERP COPS	\$24.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$327.8	\$228.0	\$192.1	\$0.0	\$67.8	\$171.5	\$72.3	\$172.3
Total Uses of Funds	\$443.1	\$379.6	\$310.8	\$258.3	\$258.3	\$365.8	\$556.5	\$556.5

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Special Reserve Fund - CRA (017/400)

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

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$6.9	\$10.5	\$11.7	\$15.3	\$15.3	\$16.0	\$21.1	\$21.1
<i>Total Beginning Balance</i>	\$6.9	\$10.5	\$11.7	\$15.3	\$15.3	\$16.0	\$21.1	\$21.1
<i>Revenue</i>								
Local Revenues	\$3.5	\$2.1	\$5.2	\$4.2	\$4.2	\$9.4	\$4.2	\$4.2
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$3.5	\$2.1	\$5.2	\$4.2	\$4.2	\$9.4	\$4.2	\$4.2
Total Sources of Funds	\$10.5	\$12.5	\$17.0	\$19.5	\$19.5	\$25.5	\$25.3	\$25.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.1	\$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	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.1	\$0.6	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1
Capital Outlay	\$0.0	\$0.6	\$0.1	\$19.3	\$2.3	\$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	\$0.8	\$0.9	\$19.5	\$2.5	\$4.4	\$25.3	\$15.3
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$10.5	\$11.7	\$5.0	\$0.0	\$17.0	\$21.1	\$0.0	\$10.0
<i>Total Ending Balance</i>	\$10.5	\$11.7	\$16.0	\$0.0	\$17.0	\$21.1	\$0.0	\$10.0
Total Uses of Funds	\$10.5	\$12.5	\$17.0	\$19.5	\$19.5	\$25.5	\$25.3	\$25.3

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.5	\$0.5	\$2.4	\$1.0	\$1.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.5	\$0.5	\$2.4	\$1.0	\$1.0	\$0.0	\$0.0	\$0.0
<i>Revenue</i>								
Federal Revenues	(\$2.6)	\$2.6	\$0.0	\$6.3	\$6.3	\$0.0	\$6.7	\$6.7
State Revenues	\$0.0	\$2.8	\$0.4	\$2.6	\$2.6	\$1.9	\$0.4	\$0.4
Interfund Transfers In	\$0.0	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	(\$2.6)	\$7.7	\$0.4	\$8.9	\$8.9	\$1.9	\$7.1	\$7.1
Total Sources of Funds	(\$2.1)	\$8.1	\$2.7	\$9.9	\$9.9	\$1.9	\$7.1	\$7.1
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.2	\$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	(\$4.0)	\$1.5	\$0.6	\$9.8	\$5.8	\$1.0	\$7.0	\$7.0
Capital Outlay	\$0.9	\$3.5	\$2.0	\$0.1	\$0.1	\$0.9	\$0.1	\$0.1
Other Outgo	\$0.2	\$0.5	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	(\$2.6)	\$5.8	\$2.7	\$9.9	\$5.9	\$1.9	\$7.1	\$7.1
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.5	\$2.4	\$0.0	\$0.0	\$4.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.5	\$2.4	\$0.0	\$0.0	\$4.0	\$0.0	\$0.0	\$0.0
Total Uses of Funds	(\$2.1)	\$8.1	\$2.7	\$9.9	\$9.9	\$1.9	\$7.1	\$7.1

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

SUPERINTENDENT'S 2008-09 FINAL 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.

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

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$99.1	\$133.1	\$176.9	\$145.1	\$145.1	\$148.7	\$155.9	\$155.9
<i>Total Beginning Balance</i>	\$99.1	\$133.1	\$176.9	\$145.1	\$145.1	\$148.7	\$155.9	\$155.9
<i>Revenue</i>								
Local Revenues	\$80.1	\$91.9	\$105.5	\$88.2	\$88.2	\$81.1	\$63.0	\$63.0
<i>Total Revenue</i>	\$80.1	\$91.9	\$105.5	\$88.2	\$88.2	\$81.1	\$63.0	\$63.0
Total Sources of Funds	\$179.1	\$225.0	\$282.4	\$233.3	\$233.3	\$229.8	\$218.9	\$218.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.7	\$0.6	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
Employee Benefits	\$0.3	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Books and Supplies	\$0.3	\$0.2	\$0.0	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0
Other Operating Expense	\$1.3	\$1.4	\$0.9	\$97.7	\$57.7	\$1.2	\$155.4	\$45.4
Capital Outlay	\$11.8	\$24.1	\$107.4	\$105.2	\$95.2	\$47.0	\$47.0	\$47.0
Other Outgo	\$31.7	\$21.6	\$24.8	\$29.9	\$29.9	\$23.3	\$16.1	\$16.1
<i>Total Expenditure</i>	\$46.0	\$48.1	\$133.7	\$233.3	\$183.3	\$73.8	\$218.9	\$108.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$133.1	\$176.9	\$148.7	\$0.0	\$50.0	\$155.9	\$0.0	\$110.0
<i>Total Ending Balance</i>	\$133.1	\$176.9	\$148.7	\$0.0	\$50.0	\$155.9	\$0.0	\$110.0
Total Uses of Funds	\$179.1	\$225.0	\$282.4	\$233.3	\$233.3	\$229.8	\$218.9	\$218.9

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

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

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

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$22.2	\$14.1	\$5.4	\$0.9	\$0.9	\$4.1	\$1.3	\$1.3
<i>Total Beginning Balance</i>	\$22.2	\$14.1	\$5.4	\$0.9	\$0.9	\$4.1	\$1.3	\$1.3
<i>Revenue</i>								
State Revenues	(\$13.3)	(\$1.4)	(\$4.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4
Interfund Transfers In	\$7.6	\$0.0	\$2.6	\$6.9	\$6.9	\$2.6	\$0.0	\$0.0
<i>Total Revenue</i>	(\$5.7)	(\$1.4)	(\$2.0)	\$7.1	\$7.1	\$2.9	\$0.4	\$0.4
<i>Total Sources of Funds</i>	\$16.5	\$12.8	\$3.4	\$8.0	\$8.0	\$7.0	\$1.7	\$1.7
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.1	\$0.0	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0
Capital Outlay	\$2.1	\$4.6	(\$0.7)	\$8.0	\$7.0	\$5.0	\$1.7	\$1.7
Other Outgo	\$0.0	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$2.4	\$7.4	(\$0.7)	\$8.0	\$7.0	\$5.6	\$1.7	\$1.7
<i>Ending Balance</i>								
Carryover Ending Balance*	\$14.1	\$5.4	\$4.1	\$0.0	\$1.0	\$1.3	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$14.1	\$5.4	\$4.1	\$0.0	\$1.0	\$1.3	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$16.5	\$12.8	\$3.4	\$8.0	\$8.0	\$7.0	\$1.7	\$1.7

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$1.7	\$1.8	\$2.0	\$2.1	\$2.1	\$2.1	\$2.3	\$2.3
<i>Total Beginning Balance</i>	\$1.7	\$1.8	\$2.0	\$2.1	\$2.1	\$2.1	\$2.3	\$2.3
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1	\$0.3	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1	\$0.3	\$0.1	\$0.1
Total Sources of Funds	\$1.9	\$2.0	\$2.2	\$2.2	\$2.2	\$2.4	\$2.4	\$2.4
Uses of Funds								
<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	\$0.1	\$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	\$2.1	\$1.1	\$0.0	\$2.4	\$0.8
<i>Total Expenditure</i>	\$0.1	\$0.0	\$0.1	\$2.2	\$1.2	\$0.1	\$2.4	\$0.8
<i>Ending Balance</i>								
Carryover Ending Balance*	\$1.8	\$2.0	\$2.1	\$0.0	\$1.0	\$2.3	\$0.0	\$1.6
<i>Total Ending Balance</i>	\$1.8	\$2.0	\$2.1	\$0.0	\$1.0	\$2.3	\$0.0	\$1.6
Total Uses of Funds	\$1.9	\$2.0	\$2.2	\$2.2	\$2.2	\$2.4	\$2.4	\$2.4

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$165.8	\$211.4	\$283.0	\$349.1	\$349.1	\$360.1	\$445.7	\$445.7
<i>Total Beginning Balance</i>	\$165.8	\$211.4	\$283.0	\$349.1	\$349.1	\$360.1	\$445.7	\$445.7
<i>Revenue</i>								
State Revenues	\$2.8	\$2.7	\$3.4	\$0.0	\$0.0	\$4.8	\$0.0	\$0.0
Local Revenues	\$308.4	\$314.7	\$474.3	\$542.2	\$542.2	\$578.1	\$542.2	\$542.2
Other Financing Sources	\$0.0	\$717.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$311.2	\$1,034.4	\$477.7	\$542.2	\$542.2	\$582.9	\$542.2	\$542.2
<i>Total Sources of Funds</i>	\$477.1	\$1,245.8	\$760.6	\$891.3	\$891.3	\$943.0	\$987.9	\$987.9
Uses of Funds								
<i>Expenditure</i>								
Other Outgo	\$265.6	\$962.8	\$400.5	\$542.2	\$542.2	\$497.3	\$987.9	\$587.9
<i>Total Expenditure</i>	\$265.6	\$962.8	\$400.5	\$542.2	\$542.2	\$497.3	\$987.9	\$587.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$211.4	\$283.0	\$360.1	\$349.1	\$349.1	\$445.7	\$0.0	\$400.0
<i>Total Ending Balance</i>	\$211.4	\$283.0	\$360.1	\$349.1	\$349.1	\$445.7	\$0.0	\$400.0
<i>Total Uses of Funds</i>	\$477.1	\$1,245.8	\$760.6	\$891.3	\$891.3	\$943.0	\$987.9	\$987.9

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$39.9	\$12.9	\$19.5	\$20.8	\$20.8	\$22.9	\$48.5	\$48.5
<i>Total Beginning Balance</i>	\$39.9	\$12.9	\$19.5	\$20.8	\$20.8	\$22.9	\$48.5	\$48.5
<i>Revenue</i>								
Local Revenues	\$0.9	\$1.2	\$1.7	\$0.8	\$0.8	\$1.1	\$1.3	\$1.3
Interfund Transfers In	\$400.9	\$210.1	\$35.1	\$38.8	\$38.8	\$58.8	\$191.7	\$191.7
<i>Total Revenue</i>	\$401.8	\$211.2	\$36.9	\$39.7	\$39.7	\$59.9	\$193.0	\$193.0
<i>Total Sources of Funds</i>	\$441.7	\$224.1	\$56.3	\$60.5	\$60.5	\$82.8	\$241.5	\$241.5
Uses of Funds								
<i>Expenditure</i>								
Other Outgo	\$428.9	\$204.6	\$33.4	\$39.7	\$39.7	\$34.3	\$165.4	\$165.4
<i>Total Expenditure</i>	\$428.9	\$204.6	\$33.4	\$39.7	\$39.7	\$34.3	\$165.4	\$165.4
<i>Ending Balance</i>								
Carryover Ending Balance*	\$12.9	\$19.5	\$22.9	\$20.8	\$20.8	\$48.5	\$76.1	\$76.1
<i>Total Ending Balance</i>	\$12.9	\$19.5	\$22.9	\$20.8	\$20.8	\$48.5	\$76.1	\$76.1
<i>Total Uses of Funds</i>	\$441.7	\$224.1	\$56.3	\$60.5	\$60.5	\$82.8	\$241.5	\$241.5

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1
<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	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.5	\$0.4	\$0.4	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2
<i>Total Revenue</i>	\$0.5	\$0.4	\$0.4	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2
Total Sources of Funds	\$0.5	\$0.5	\$0.5	\$0.2	\$0.2	\$0.4	\$0.3	\$0.3
Uses of Funds								
<i>Expenditure</i>								
Other Outgo	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1	\$0.3	\$0.3	\$0.3
<i>Total Expenditure</i>	\$0.4	\$0.4	\$0.3	\$0.1	\$0.1	\$0.3	\$0.3	\$0.3
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
Total Uses of Funds	\$0.5	\$0.5	\$0.5	\$0.2	\$0.2	\$0.4	\$0.3	\$0.3

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$10.0	\$0.4	\$0.4	\$0.6	\$0.6	\$0.0	\$0.0	\$0.0
Designated Beginning Balance	\$10.5	\$0.0	\$0.0	\$12.1	\$12.1	\$17.9	\$13.8	\$13.8
Inventories, Cash, Other	\$9.4	\$11.0	\$11.0	\$11.0	\$11.0	\$11.8	\$11.8	\$11.8
<i>Total Beginning Balance</i>	\$29.9	\$11.4	\$11.4	\$23.7	\$23.7	\$29.8	\$25.7	\$25.7
<i>Revenue</i>								
Local Revenues	\$660.4	\$715.8	\$758.5	\$835.5	\$835.5	\$831.2	\$849.6	\$849.6
Interfund Transfers In	\$0.0	\$0.0	\$4.0	\$9.6	\$9.6	\$9.8	\$9.6	\$9.6
<i>Total Revenue</i>	\$660.4	\$715.8	\$762.5	\$845.1	\$845.1	\$841.0	\$859.2	\$859.2
<i>Total Sources of Funds</i>	\$690.3	\$727.2	\$773.8	\$868.7	\$868.7	\$870.8	\$884.9	\$884.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.1	\$1.4	\$1.7	\$2.3	\$2.3	\$1.7	\$2.1	\$2.1
Employee Benefits	\$0.6	\$0.9	\$0.8	\$1.0	\$1.0	\$0.8	\$1.1	\$1.1
Books and Supplies	\$0.2	\$0.1	\$0.0	\$0.5	\$0.5	\$0.1	\$0.3	\$0.3
Other Operating Expense	\$677.0	\$713.4	\$741.5	\$845.3	\$845.3	\$842.5	\$914.6	\$914.6
<i>Total Expenditure</i>	\$678.9	\$715.8	\$744.1	\$849.1	\$849.1	\$845.1	\$918.2	\$918.2
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.4	\$0.4	\$0.0	\$0.2	\$0.2	\$0.0	(\$45.1)	(\$45.1)
Carryover Ending Balance*	\$0.0	\$0.0	\$18.8	\$0.0	\$0.0	\$13.8	\$0.0	\$0.0
Inventories, Cash, Other	\$11.0	\$11.0	\$10.9	\$19.4	\$19.4	\$11.8	\$11.8	\$11.8
<i>Total Ending Balance</i>	\$11.4	\$11.4	\$29.8	\$19.6	\$19.6	\$25.7	(\$33.3)	(\$33.3)
<i>Total Uses of Funds</i>	\$690.3	\$727.2	\$773.8	\$868.7	\$868.7	\$870.8	\$884.9	\$884.9

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
Amounts in \$millions	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.2	\$0.0	\$0.0	\$42.1	\$42.1	\$58.3	\$100.3	\$100.3
Inventories, Cash, Other	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Beg Bal	(\$176.8)	(\$290.6)	(\$182.9)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	(\$174.5)	(\$288.6)	(\$180.9)	\$44.1	\$44.1	\$60.3	\$102.3	\$102.3
<i>Revenue</i>								
Local Revenues	\$180.6	\$205.3	\$185.9	\$106.7	\$106.7	\$115.8	\$56.7	\$56.7
<i>Total Revenue</i>	\$180.6	\$205.3	\$185.9	\$106.7	\$106.7	\$115.8	\$56.7	\$56.7
Total Sources of Funds	\$6.1	(\$83.3)	\$5.0	\$150.7	\$150.7	\$176.2	\$159.1	\$159.1
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$3.5	\$4.0	\$3.9	\$4.8	\$4.8	\$4.0	\$4.3	\$4.3
Employee Benefits	\$1.6	\$1.8	\$1.7	\$2.1	\$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	\$289.4	\$91.7	(\$61.1)	\$118.5	\$118.5	\$68.1	\$98.9	\$98.9
<i>Total Expenditure</i>	\$294.7	\$97.6	(\$55.4)	\$125.6	\$125.6	\$73.9	\$105.2	\$105.2
<i>Ending Balance</i>								
Carryover Ending Balance*	\$0.0	\$0.0	\$58.3	\$23.1	\$23.1	\$100.3	\$51.8	\$51.8
Inventories, Cash, Other	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Ending Bal	(\$290.6)	(\$182.9)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	(\$288.6)	(\$180.9)	\$60.3	\$25.1	\$25.1	\$102.3	\$53.8	\$53.8
Total Uses of Funds	\$6.1	(\$83.3)	\$5.0	\$150.7	\$150.7	\$176.2	\$159.1	\$159.1

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program	2004-05	2005-06	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09
Amounts in \$millions	Actual	Actual	Actual	Authorized	Estimated	3d Interim	Authorized	Estimated
	Amounts	Amounts	Amounts	Final Bud	Final Bud	Estimated	Amounts	Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Inventories, Cash, Other	\$6.3	\$5.9	\$5.5	\$5.2	\$5.2	\$5.2	\$4.8	\$4.8
<i>Total Beginning Balance</i>	\$6.3	\$5.9	\$5.5	\$5.2	\$5.2	\$5.2	\$4.8	\$4.8
<i>Revenue</i>								
Local Revenues	\$0.3	\$1.0	\$0.6	\$0.7	\$0.7	\$0.0	\$0.4	\$0.4
Interfund Transfers In	\$16.4	\$12.2	\$15.0	\$16.3	\$16.3	\$25.7	\$21.5	\$21.5
<i>Total Revenue</i>	\$16.8	\$13.1	\$15.7	\$17.0	\$17.0	\$25.7	\$21.9	\$21.9
Total Sources of Funds	\$23.1	\$19.1	\$21.2	\$22.2	\$22.2	\$30.8	\$26.7	\$26.7
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Classified Salaries	\$0.8	\$1.3	\$1.6	\$2.0	\$2.0	\$1.5	\$1.8	\$1.8
Employee Benefits	\$0.4	\$0.6	\$0.7	\$0.9	\$0.9	\$0.7	\$0.8	\$0.8
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$15.7	\$11.4	\$13.6	\$13.9	\$13.9	\$23.6	\$19.1	\$19.1
<i>Total Expenditure</i>	\$17.2	\$13.5	\$16.1	\$17.0	\$17.0	\$26.1	\$21.9	\$21.9
<i>Ending Balance</i>								
Inventories, Cash, Other	\$5.9	\$5.5	\$5.2	\$5.2	\$5.2	\$4.8	\$4.8	\$4.8
<i>Total Ending Balance</i>	\$5.9	\$5.5	\$5.2	\$5.2	\$5.2	\$4.8	\$4.8	\$4.8
Total Uses of Funds	\$23.1	\$19.1	\$21.2	\$22.2	\$22.2	\$30.8	\$26.7	\$26.7

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

SUPERINTENDENT'S 2008-09 FINAL 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.

Regular Program

Amounts in \$millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$0.6	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
<i>Total Beginning Balance</i>	\$0.6	\$0.4	\$0.5	\$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	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Sources of Funds	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
Uses of Funds								
<i>Expenditure</i>								
Other Operating Expense	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5
Carryover Ending Balance*	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
Total Uses of Funds	\$0.6	\$0.5	\$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 FINAL BUDGET

Attendance Incentive Reserve Fund (046/710)

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

Regular Program	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<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	\$0.8	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1
<i>Total Revenue</i>	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1
Total Sources of Funds	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1	\$0.8	\$0.8	\$0.8
Uses of Funds								
<i>Expenditure</i>								
Other Operating Expense	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8
Other Outgo	\$0.0	\$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	\$0.8	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
Total Uses of Funds	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1	\$0.8	\$0.8	\$0.8

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Regular Program (000R/010)

Expenditures by Sub-Object

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amount	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$2,135.9	\$2,167.7	\$2,296.9	\$2,342.1	\$2,338.0	\$2,378.9	\$2,306.7	\$2,314.7
1200 Salaries - School Administrators	\$169.7	\$174.0	\$187.8	\$198.1	\$192.5	\$195.2	\$195.1	\$190.3
1300 Salaries - Supervisors	\$48.7	\$49.6	\$61.1	\$68.3	\$64.8	\$68.9	\$60.8	\$63.9
1400 Salaries - Librarians	\$9.7	\$10.0	\$12.2	\$12.6	\$11.5	\$12.7	\$13.0	\$12.7
1500 Salaries - Counselors	\$100.3	\$105.1	\$131.2	\$148.4	\$136.5	\$148.2	\$146.9	\$148.2
1600 Salaries - Nurses & Health Employe	\$43.7	\$44.2	\$47.4	\$53.5	\$50.0	\$48.7	\$48.8	\$47.8
1700 Salaries - Superintendents	\$2.4	\$2.5	\$2.8	\$2.5	\$2.7	\$2.8	\$3.2	\$2.8
1800 Salaries - Nonschool Administrators	\$19.8	\$22.5	\$19.9	\$23.9	\$23.9	\$26.2	\$22.4	\$22.8
1900 Other Certificated Employees	\$24.2	\$29.7	\$32.9	\$38.4	\$32.4	\$38.1	\$51.7	\$39.8
<i>Total Certificated Salaries</i>	\$2,554.4	\$2,605.1	\$2,792.1	\$2,887.8	\$2,852.3	\$2,919.8	\$2,848.6	\$2,843.1
<i>Classified Salaries</i>								
2100 Instructional Aides	\$201.3	\$205.7	\$217.5	\$247.4	\$223.4	\$250.8	\$232.0	\$233.3
2200 Classified Administrators	\$19.5	\$19.6	\$21.4	\$21.0	\$20.0	\$21.6	\$20.8	\$19.6
2300 Clerical and Office Employees	\$223.2	\$227.9	\$263.5	\$256.2	\$251.9	\$264.5	\$248.8	\$246.6
2400 Maintenance & Operations Employe	\$232.7	\$245.6	\$273.0	\$281.3	\$261.9	\$287.6	\$272.5	\$264.1
2500 Food Service Employees	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.3	\$0.0	\$0.3
2600 Transportation Employees	\$61.4	\$60.3	\$64.4	\$65.0	\$61.1	\$66.9	\$67.8	\$63.1
2900 Other Classified Employees	\$36.3	\$38.4	\$45.7	\$46.4	\$44.8	\$62.9	\$48.1	\$65.5
<i>Total Classified Salaries</i>	\$774.4	\$797.6	\$885.7	\$917.2	\$863.1	\$954.7	\$890.1	\$892.6
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$206.1	\$209.3	\$218.8	\$232.5	\$231.6	\$230.6	\$232.4	\$229.0
3200 Public Employees Retirement Syste	\$93.1	\$90.7	\$92.9	\$83.4	\$70.5	\$114.8	\$109.7	\$107.4
3300 Social Security, Medicare, PARS	\$91.5	\$94.2	\$111.4	\$88.4	\$86.0	\$109.9	\$108.6	\$105.8
3400 Benefits - Employee Health Benefits	\$379.8	\$406.9	\$436.6	\$405.0	\$405.0	\$473.8	\$459.2	\$453.4
3500 Benefits - Unemployment Insurance	\$21.7	\$15.7	\$2.2	\$1.8	\$1.8	\$1.9	\$11.3	\$11.2
3600 Benefits - Workers Compensation	\$135.5	\$147.7	\$129.4	\$68.2	\$66.2	\$74.8	\$32.4	\$32.1
3700 Benefits - Retiree Health Benefits	\$162.9	\$174.4	\$177.7	\$173.6	\$173.6	\$203.0	\$220.3	\$226.1
3800 Benefits - PERS Recapture	\$7.1	\$11.2	\$16.2	\$16.2	\$16.2	\$19.4	\$20.2	\$20.2
3900 Benefits - General	\$0.1	\$0.7	\$0.0	\$130.2	\$131.3	\$0.0	\$0.0	\$0.0
<i>Total Employee Benefits</i>	\$1,097.8	\$1,150.9	\$1,185.3	\$1,199.3	\$1,182.2	\$1,228.3	\$1,194.1	\$1,185.3
<i>Books and Supplies</i>								
4100 Textbooks	\$45.6	\$79.7	\$89.7	\$91.8	\$118.1	\$78.5	\$64.7	\$57.7
4200 Other Books	\$11.0	\$3.3	\$1.5	\$4.4	\$5.3	\$2.1	\$12.3	\$1.9
4300 Instructional Materials	\$42.6	\$46.4	\$48.4	\$300.1	\$94.3	\$55.1	\$303.7	\$52.1
4400 Non-Capitalized Equipment	\$17.9	\$18.3	\$27.3	\$27.4	\$37.1	\$29.4	\$15.1	\$24.5
4500 General Supplies	\$65.5	\$80.1	\$79.1	\$105.8	\$88.3	\$79.7	\$87.0	\$75.6
4600 Pupil Transportation Supplies	\$9.5	\$9.4	\$10.0	\$13.2	\$11.6	\$9.6	\$12.6	\$9.8
4700 Food Services Supplies	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$192.2	\$237.2	\$256.1	\$542.8	\$354.7	\$254.3	\$495.4	\$221.8

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Regular Program (000R/010)

Expenditures by Sub-Object

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amount	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$10.3	\$15.4	\$15.3	\$20.1	\$26.7	\$26.5	\$18.8	\$28.0
5200 Travel & Conference Expense	\$4.9	\$5.6	\$7.3	\$17.5	\$4.6	\$8.3	\$16.4	\$9.9
5300 Dues and Memberships	\$0.3	\$0.3	\$0.5	\$0.5	\$0.5	\$0.5	\$0.4	\$0.5
5400 Insurance	\$16.8	\$12.8	\$14.6	\$17.6	\$15.5	\$24.0	\$23.1	\$23.3
5500 Utilities & Housekeeping Services	\$71.8	\$79.4	\$89.1	\$91.5	\$93.8	\$89.7	\$92.3	\$92.9
5600 Rentals, Leases & Repairs	\$60.0	\$56.5	\$70.0	\$80.9	\$80.7	\$70.5	\$83.9	\$70.5
5700	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5800 Other Services & Operating Expens	\$273.1	\$282.6	\$328.3	\$364.8	\$326.1	\$348.0	\$457.8	\$419.5
5900 Telephone, Pager & Postage	\$15.2	\$15.6	\$19.0	\$16.6	\$16.9	\$17.5	\$20.9	\$17.9
<i>Total Other Operating Expense</i>	\$452.3	\$468.3	\$544.1	\$609.6	\$564.7	\$585.1	\$713.5	\$662.5
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$1.2	\$1.1	\$1.2	\$1.4	\$0.6	\$0.9	\$1.2	\$0.8
6200 Buildings & Improvement of Buildi	\$8.4	\$11.9	\$11.4	\$35.6	\$14.4	\$17.1	\$24.4	\$19.3
6300 Books & Media for Libraries	\$1.3	\$3.5	\$2.0	\$6.4	\$9.2	\$4.5	\$6.0	\$2.8
6400 Equipment	\$15.5	\$6.0	\$18.2	\$9.9	\$18.2	\$7.3	\$14.3	\$9.8
6500 Equipment Replacement	\$0.1	\$0.6	\$0.1	\$0.5	\$0.2	\$0.6	\$0.4	\$0.6
<i>Total Capital Outlay</i>	\$26.5	\$23.0	\$33.0	\$53.9	\$42.5	\$30.5	\$46.3	\$33.4
<i>Other Outgo</i>								
7100 Tuition	\$0.8	\$0.8	\$0.4	\$0.7	\$0.7	\$0.9	\$0.7	\$0.9
7200 Other Transfers Out	\$36.5	\$40.9	\$46.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	(\$45.9)	(\$49.6)	(\$36.0)	(\$37.6)	(\$37.6)	(\$35.9)	(\$59.7)	(\$52.6)
7600 Interfund Transfers	\$270.2	\$83.7	\$60.1	\$94.4	\$94.4	\$75.0	\$74.2	\$74.2
7700 Other Uses	\$6.4	\$5.5	\$0.0	\$2.4	\$2.5	\$0.0	\$2.7	\$5.3
7900 Undistributed Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	\$268.0	\$81.3	\$70.9	\$59.8	\$59.9	\$40.0	\$17.8	\$27.8
Total Expenditures	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$5,919.4	\$6,012.8	\$6,205.9	\$5,866.4

SUPERINTENDENT'S 2008-09 FINAL BUDGET
General Fund - Specially Funded Program (000S/010)

Expenditures by Sub-Object

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amount	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$236.7	\$243.1	\$218.4	\$296.1	\$296.1	\$245.7	\$192.6	\$191.4
1200 Salaries - School Administrators	\$4.3	\$4.6	\$4.4	\$2.2	\$2.2	\$3.1	\$0.3	\$0.3
1300 Salaries - Supervisors	\$47.8	\$62.7	\$75.2	\$66.1	\$66.1	\$57.9	\$49.8	\$49.1
1400 Salaries - Librarians	\$0.8	\$1.0	\$0.3	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1
1500 Salaries - Counselors	\$52.3	\$51.2	\$38.7	\$38.8	\$38.8	\$57.0	\$44.2	\$43.5
1600 Salaries - Nurses & Health Employe	\$14.3	\$15.0	\$15.3	\$16.7	\$16.7	\$19.0	\$15.6	\$15.6
1700 Salaries - Superintendents	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
1800 Salaries - Nonschool Administrators	\$1.8	\$2.5	\$7.5	\$1.4	\$1.4	\$1.4	\$1.5	\$1.5
1900 Other Certificated Employees	\$64.8	\$65.6	\$62.5	\$102.7	\$102.7	\$60.8	\$59.2	\$58.9
<i>Total Certificated Salaries</i>	\$422.9	\$445.8	\$422.4	\$524.4	\$524.4	\$445.1	\$363.4	\$360.6
<i>Classified Salaries</i>								
2100 Instructional Aides	\$14.4	\$14.8	\$11.0	\$11.6	\$9.1	\$12.0	\$12.4	\$12.3
2200 Classified Administrators	\$1.7	\$2.0	\$2.2	\$2.0	\$2.0	\$2.1	\$2.3	\$2.3
2300 Clerical and Office Employees	\$32.8	\$36.3	\$39.2	\$54.2	\$54.2	\$42.3	\$38.8	\$38.6
2400 Maintenance & Operations Employe	\$4.1	\$3.3	\$4.0	\$2.1	\$2.1	\$3.4	\$2.3	\$2.3
2500 Food Service Employees	\$0.3	\$0.4	\$0.4	\$0.2	\$0.2	\$0.5	\$0.2	\$0.2
2600 Transportation Employees	\$2.4	\$2.0	\$1.7	\$0.0	\$0.0	\$1.5	\$0.0	\$0.0
2900 Other Classified Employees	\$41.0	\$41.5	\$36.9	\$47.0	\$47.0	\$39.5	\$49.7	\$49.7
<i>Total Classified Salaries</i>	\$96.5	\$100.3	\$95.4	\$117.1	\$114.6	\$101.3	\$105.9	\$105.5
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$30.4	\$32.0	\$32.6	\$44.9	\$44.9	\$0.0	\$26.3	\$26.2
3200 Public Employees Retirement Syste	\$7.0	\$6.9	\$10.0	\$7.9	\$7.9	\$0.0	\$7.5	\$7.4
3300 Social Security, Medicare, PARS	\$13.2	\$13.7	\$11.0	\$17.1	\$17.1	\$0.0	\$14.5	\$14.4
3400 Benefits - Employee Health Benefits	\$38.3	\$43.1	\$43.3	\$46.0	\$46.0	\$0.1	\$40.8	\$40.8
3500 Benefits - Unemployment Insurance	\$3.3	\$2.4	\$0.2	\$0.3	\$0.3	\$0.0	\$1.4	\$1.4
3600 Benefits - Workers Compensation	\$21.1	\$23.4	\$12.8	\$27.1	\$27.1	\$0.0	\$4.0	\$4.0
3700 Benefits - Retiree Health Benefits	\$16.4	\$18.5	\$17.6	\$19.7	\$19.7	\$0.0	\$19.6	\$19.6
3800 Benefits - PERS Recapture	\$0.8	\$1.2	\$1.3	\$1.7	\$1.7	\$1.6	\$2.3	\$2.3
3900 Benefits - General	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$147.7	\$0.0	\$0.0
<i>Total Employee Benefits</i>	\$130.5	\$141.3	\$128.8	\$164.9	\$164.7	\$149.4	\$116.5	\$116.2
<i>Books and Supplies</i>								
4100 Textbooks	\$0.8	\$0.1	\$0.3	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
4200 Other Books	\$5.2	\$15.0	\$2.7	\$1.9	\$1.9	\$1.8	\$1.0	\$1.0
4300 Instructional Materials	\$108.7	\$96.6	\$68.2	\$221.0	\$202.5	\$109.1	\$231.2	\$213.1
4400 Non-Capitalized Equipment	\$32.7	\$50.4	\$24.5	\$8.7	\$8.7	\$27.1	\$9.1	\$9.1
4500 General Supplies	\$28.1	\$35.6	\$21.8	\$21.9	\$21.9	\$22.4	\$22.6	\$22.6
4600 Pupil Transportation Supplies	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0
4700 Food Services Supplies	\$0.6	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
<i>Total Books and Supplies</i>	\$176.5	\$198.7	\$117.8	\$253.5	\$235.0	\$160.9	\$264.0	\$245.9

SUPERINTENDENT'S 2008-09 FINAL BUDGET
General Fund - Specially Funded Program (000S/010)

Expenditures by Sub-Object

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amount	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$75.0	\$93.7	\$114.1	\$122.4	\$122.4	\$139.8	\$66.6	\$65.8
5200 Travel & Conference Expense	\$6.4	\$7.3	\$6.1	\$8.3	\$8.3	\$6.6	\$7.1	\$6.6
5300 Dues and Memberships	\$0.3	\$0.1	\$0.1	\$0.0	\$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	\$16.0	\$18.1	\$16.2	\$16.1	\$16.1	\$15.2	\$13.8	\$12.8
5700	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$49.1	\$49.1
5800 Other Services & Operating Expens	\$14.3	\$28.1	\$26.2	\$55.1	\$51.1	\$43.1	\$19.3	\$19.1
5900 Telephone, Pager & Postage	\$1.2	\$1.2	\$1.1	\$1.1	\$1.1	\$1.3	\$1.2	\$1.2
<i>Total Other Operating Expense</i>	\$113.2	\$148.6	\$163.9	\$203.0	\$199.1	\$206.3	\$157.0	\$154.7
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0
6200 Buildings & Improvement of Buildi	\$3.1	\$1.6	\$1.5	\$5.1	\$5.1	\$4.2	\$6.6	\$6.6
6400 Equipment	\$12.9	\$38.5	\$0.2	\$13.2	\$13.2	\$2.1	\$1.0	\$1.0
6500 Equipment Replacement	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1
<i>Total Capital Outlay</i>	\$16.1	\$40.1	\$1.9	\$18.5	\$18.5	\$6.4	\$7.7	\$7.7
<i>Other Outgo</i>								
7200 Other Transfers Out	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	\$37.0	\$42.4	\$29.8	\$32.0	\$32.0	\$29.6	\$47.3	\$44.7
7600 Interfund Transfers	\$64.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7900 Undistributed Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	\$101.5	\$42.4	\$29.8	\$32.0	\$32.0	\$29.6	\$47.3	\$44.7
Total Expenditures	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,288.3	\$1,099.0	\$1,061.8	\$1,035.3

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Summary of Expenditures by District-Defined Program

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
General Fund - Regular Program (000R/010)								
General Program (A)	\$3,038.9	\$3,117.8	\$3,386.6	\$3,777.8	\$3,549.4	\$3,531.4	\$3,675.8	\$3,376.9
Special Education (D)	\$1,228.7	\$1,281.6	\$1,355.7	\$1,375.0	\$1,324.0	\$1,431.4	\$1,450.5	\$1,431.0
TIIG (G)	\$496.8	\$511.4	\$551.6	\$575.9	\$544.3	\$538.0	\$591.2	\$577.8
Maintenance (\$)	\$156.3	\$179.2	\$215.8	\$228.7	\$214.0	\$227.9	\$178.9	\$178.9
ROC/ROP (J)	\$70.5	\$65.0	\$71.1	\$88.3	\$71.1	\$82.6	\$89.6	\$81.7
Options Programs (S)	\$68.9	\$71.1	\$75.7	\$85.5	\$75.5	\$78.5	\$80.9	\$80.7
Intervention - Hourly (C)	\$73.4	\$74.3	\$78.2	\$75.9	\$75.9	\$69.6	\$68.8	\$68.6
After School Programs (L)	\$19.3	\$20.2	\$22.1	\$19.7	\$21.4	\$22.7	\$21.5	\$22.1
Interfund Transfers (@)	\$212.8	\$42.7	\$9.9	\$43.8	\$43.8	\$30.5	\$48.7	\$48.7
Reserves (P)	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total General Fund - Regular Progra</i>	\$5,365.6	\$5,363.3	\$5,767.1	\$6,270.5	\$5,919.4	\$6,012.8	\$6,205.9	\$5,866.4
General Fund - Specially Funded (000S/010)								
SFP - Compensatory (SFPA)	\$499.4	\$608.6	\$505.7	\$715.5	\$690.3	\$627.8	\$673.5	\$650.1
SFP - General (SFPB)	\$507.9	\$461.2	\$363.3	\$398.1	\$398.1	\$317.6	\$252.0	\$248.9
After School (SFPL)	\$22.6	\$23.1	\$67.6	\$167.2	\$167.2	\$126.7	\$108.6	\$108.6
SFP - Special Ed (SFPC)	\$22.2	\$20.4	\$19.4	\$25.5	\$25.5	\$20.9	\$21.2	\$21.2
SFP - ROC (SFPE)	\$5.1	\$3.9	\$4.0	\$7.2	\$7.2	\$6.0	\$6.5	\$6.5
<i>Total General Fund - Specially Funde</i>	\$1,057.1	\$1,117.2	\$960.0	\$1,313.5	\$1,288.3	\$1,099.0	\$1,061.8	\$1,035.3

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Undesignated Beginning Balance	\$31.4	\$100.1	\$81.1	\$72.1	\$72.1	\$83.6	\$49.2	\$49.2
Designated Beginning Balance	\$131.7	\$171.7	\$203.0	\$250.8	\$250.8	\$361.8	\$311.4	\$311.4
Inventories, Cash, Other	\$18.9	\$26.1	\$15.6	\$15.6	\$15.6	\$10.9	\$10.9	\$10.9
Total Beginning Balance	\$182.0	\$297.9	\$299.7	\$338.5	\$338.5	\$456.3	\$371.5	\$371.5
Revenue								
Revenue Limit Revenues	\$3,131.5	\$3,257.3	\$3,416.7	\$3,419.4	\$3,419.4	\$3,402.9	\$3,320.0	\$3,320.0
Federal Revenues	\$17.8	\$9.6	\$30.7	\$32.8	\$32.8	\$36.1	\$32.0	\$32.0
State Revenues	\$625.1	\$578.7	\$882.0	\$764.5	\$764.5	\$772.8	\$756.2	\$756.2
Local Revenues	\$73.1	\$86.6	\$105.6	\$99.2	\$99.2	\$102.2	\$125.1	\$125.1
Interfund Transfers In	\$26.2	\$2.7	\$51.7	\$64.5	\$64.5	\$92.2	\$83.2	\$83.2
Other Financing Sources	\$3.3	\$1.4	\$5.3	\$12.5	\$12.5	\$7.9	\$9.0	\$9.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$11.7)	(\$11.7)
Interprogram Transfers	(\$725.3)	(\$816.7)	(\$948.6)	(\$923.7)	(\$923.7)	(\$967.4)	(\$983.3)	(\$983.3)
Local Miscellaneous	\$3.2	\$0.1	(\$0.2)	(\$8.2)	(\$8.2)	\$0.0	\$0.0	\$0.0
Total Revenue	\$3,154.9	\$3,119.6	\$3,543.2	\$3,460.8	\$3,460.8	\$3,446.6	\$3,330.6	\$3,330.6
Total Sources of Funds	\$3,336.9	\$3,417.5	\$3,842.9	\$3,799.3	\$3,799.3	\$3,902.9	\$3,702.0	\$3,702.0
Uses of Funds								
Expenditure								
Certificated Salaries	\$1,752.4	\$1,786.1	\$1,903.6	\$1,986.9	\$1,974.4	\$2,015.3	\$1,942.4	\$1,952.7
Classified Salaries	\$367.3	\$383.1	\$424.4	\$432.9	\$409.5	\$453.8	\$410.3	\$428.7
Employee Benefits	\$672.4	\$712.1	\$730.7	\$738.9	\$732.3	\$749.3	\$710.4	\$708.2
Books and Supplies	\$144.8	\$175.2	\$183.8	\$440.7	\$297.2	\$191.2	\$421.7	\$161.8
Other Operating Expense	\$210.8	\$209.7	\$253.6	\$325.2	\$282.3	\$283.3	\$299.5	\$227.4
Capital Outlay	\$23.8	\$18.6	\$26.7	\$34.7	\$30.1	\$21.3	\$30.0	\$26.4
Other Outgo	(\$132.6)	(\$167.1)	(\$136.2)	(\$181.5)	(\$176.4)	(\$182.8)	(\$138.5)	(\$128.2)
Total Expenditure	\$3,038.9	\$3,117.8	\$3,386.6	\$3,777.8	\$3,549.4	\$3,531.4	\$3,675.8	\$3,376.9
Ending Balance								
Undesignated Ending Balance	\$100.1	\$81.1	\$83.6	\$0.0	\$41.4	\$49.2	\$10.5	\$96.9
Carryover Ending Balance*	\$171.7	\$203.0	\$188.3	\$5.9	\$57.0	\$92.7	\$4.8	\$45.5
Inventories, Cash, Other	\$26.1	\$15.6	\$10.9	\$15.6	\$15.6	\$10.9	\$10.9	\$10.9
Legally Restricted Ending Bal	\$0.0	\$0.0	\$173.4	\$0.0	\$135.9	\$218.7	\$0.0	\$171.8
Total Ending Balance	\$297.9	\$299.7	\$456.3	\$21.5	\$249.9	\$371.5	\$26.2	\$325.2
Total Uses of Funds	\$3,336.9	\$3,417.5	\$3,842.9	\$3,799.3	\$3,799.3	\$3,902.9	\$3,702.0	\$3,702.0

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Regular Program (000R/010)

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

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
General Program (A)								
001 General Fund - Unrestricted								
Regular Program								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$31.4	\$100.1	\$81.1	\$72.1	\$72.1	\$83.6	\$49.2	\$49.2
Designated Beginning Balance	\$82.3	\$104.7	\$135.5	\$70.3	\$70.3	\$188.3	\$93.9	\$93.9
Inventories, Cash, Other	\$18.3	\$9.4	\$14.8	\$14.8	\$14.8	\$10.8	\$10.8	\$10.8
<i>Total Beginning Balance</i>	\$132.0	\$214.2	\$231.4	\$157.2	\$157.2	\$282.7	\$153.8	\$153.8
<i>Revenue</i>								
Revenue Limit Revenues	\$3,131.5	\$3,257.3	\$3,416.7	\$3,419.4	\$3,419.4	\$3,402.9	\$3,320.0	\$3,320.0
Federal Revenues	\$10.4	\$2.2	\$22.6	\$18.1	\$18.1	\$20.2	\$18.7	\$18.7
State Revenues	\$454.4	\$412.8	\$487.6	\$386.4	\$386.4	\$399.1	\$362.9	\$362.9
Local Revenues	\$70.8	\$81.1	\$104.5	\$98.6	\$98.6	\$103.1	\$124.5	\$124.5
Interfund Transfers In	\$25.9	\$2.7	\$51.7	\$64.5	\$64.5	\$92.2	\$10.6	\$10.6
Other Financing Sources	\$2.0	\$1.3	\$5.3	\$12.5	\$12.5	\$7.9	\$9.0	\$9.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$52.8	\$52.8
Interprogram Transfers	(\$713.1)	(\$815.5)	(\$903.9)	(\$901.5)	(\$901.5)	(\$941.3)	(\$951.7)	(\$951.7)
Local Miscellaneous	\$4.1	\$0.1	(\$0.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$2,985.9	\$2,942.0	\$3,184.3	\$3,097.9	\$3,097.9	\$3,084.1	\$2,946.8	\$2,946.8
Total Sources of Funds	\$3,117.9	\$3,156.3	\$3,415.7	\$3,255.1	\$3,255.1	\$3,366.8	\$3,100.6	\$3,100.6
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$1,739.0	\$1,743.7	\$1,831.3	\$1,844.7	\$1,845.1	\$1,883.3	\$1,809.4	\$1,793.8
Classified Salaries	\$358.1	\$373.2	\$407.4	\$412.0	\$392.0	\$431.3	\$387.5	\$405.2
Employee Benefits	\$665.6	\$696.7	\$707.2	\$692.0	\$687.1	\$713.0	\$665.7	\$660.1
Books and Supplies	\$55.6	\$70.9	\$62.7	\$165.1	\$113.4	\$95.8	\$140.2	\$70.3
Other Operating Expense	\$198.3	\$197.8	\$243.8	\$291.1	\$265.2	\$262.5	\$213.4	\$140.0
Capital Outlay	\$20.1	\$10.3	\$24.4	\$29.2	\$19.2	\$16.0	\$12.9	\$12.9
Other Outgo	(\$132.9)	(\$167.7)	(\$143.9)	(\$193.7)	(\$180.0)	(\$188.9)	(\$154.4)	(\$138.4)
<i>Total Expenditure</i>	\$2,903.7	\$2,924.9	\$3,133.0	\$3,240.3	\$3,142.0	\$3,213.0	\$3,074.5	\$2,944.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$100.1	\$81.1	\$83.6	\$0.0	\$41.4	\$49.2	\$10.5	\$95.6
Carryover Ending Balance*	\$104.7	\$135.5	\$188.3	\$0.0	\$51.1	\$93.9	\$4.8	\$45.5
Inventories, Cash, Other	\$9.4	\$14.8	\$10.8	\$14.8	\$14.8	\$10.8	\$10.7	\$10.7
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$5.9	\$0.0	\$0.0	\$4.8
<i>Total Ending Balance</i>	\$214.2	\$231.4	\$282.7	\$14.8	\$113.2	\$153.8	\$26.0	\$156.6
Total Uses of Funds	\$3,117.9	\$3,156.3	\$3,415.7	\$3,255.1	\$3,255.1	\$3,366.8	\$3,100.6	\$3,100.6

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Regular Program (000R/010)

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

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimated	2008-09 Authorized Amounts	2008-09 Estimated Amounts
General Program (A)								
003 General Fund - Restricted								
Regular Program								
Sources of Funds								
<i>Beginning Balance</i>								
Designated Beginning Balance	\$49.4	\$67.0	\$67.5	\$180.4	\$180.4	\$173.4	\$217.5	\$217.5
Inventories, Cash, Other	\$0.6	\$16.7	\$0.8	\$0.8	\$0.8	\$0.2	\$0.2	\$0.2
<i>Total Beginning Balance</i>	\$50.0	\$83.7	\$68.3	\$181.3	\$181.3	\$173.6	\$217.7	\$217.7
<i>Revenue</i>								
Federal Revenues	\$7.4	\$7.3	\$8.1	\$14.7	\$14.7	\$15.9	\$13.3	\$13.3
State Revenues	\$170.7	\$165.9	\$394.4	\$378.1	\$378.1	\$373.7	\$393.3	\$393.3
Local Revenues	\$2.3	\$5.5	\$1.1	\$0.5	\$0.5	(\$1.0)	\$0.6	\$0.6
Interfund Transfers In	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$72.7	\$72.7
Other Financing Sources	\$1.3	\$0.1	\$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	(\$64.5)	(\$64.5)
Interprogram Transfers	(\$12.2)	(\$1.3)	(\$44.7)	(\$22.2)	(\$22.2)	(\$26.1)	(\$31.6)	(\$31.6)
Local Miscellaneous	(\$1.0)	\$0.0	\$0.0	(\$8.2)	(\$8.2)	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$168.9	\$177.6	\$358.8	\$362.9	\$362.9	\$362.5	\$383.8	\$383.8
Total Sources of Funds	\$218.9	\$261.3	\$427.2	\$544.2	\$544.2	\$536.1	\$601.5	\$601.5
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$13.4	\$42.5	\$72.2	\$142.2	\$129.3	\$132.0	\$133.0	\$158.9
Classified Salaries	\$9.2	\$10.0	\$17.0	\$20.9	\$17.5	\$22.6	\$22.9	\$23.5
Employee Benefits	\$6.8	\$15.4	\$23.5	\$46.9	\$45.3	\$36.3	\$44.7	\$48.0
Books and Supplies	\$89.2	\$104.3	\$121.1	\$275.6	\$183.9	\$95.3	\$281.5	\$91.5
Other Operating Expense	\$12.5	\$11.9	\$9.7	\$34.1	\$17.1	\$20.8	\$86.1	\$87.4
Capital Outlay	\$3.7	\$8.3	\$2.3	\$5.5	\$10.8	\$5.3	\$17.1	\$13.4
Other Outgo	\$0.3	\$0.6	\$7.6	\$12.2	\$3.6	\$6.1	\$16.0	\$10.2
<i>Total Expenditure</i>	\$135.2	\$192.9	\$253.6	\$537.5	\$407.5	\$318.4	\$601.3	\$432.9
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3
Carryover Ending Balance*	\$67.0	\$67.5	\$0.0	\$5.9	\$5.9	(\$1.2)	\$0.0	\$0.0
Inventories, Cash, Other	\$16.7	\$0.8	\$0.2	\$0.8	\$0.8	\$0.2	\$0.2	\$0.2
Legally Restricted Ending Bal	\$0.0	\$0.0	\$173.4	\$0.0	\$130.0	\$218.7	\$0.0	\$167.0
<i>Total Ending Balance</i>	\$83.7	\$68.3	\$173.6	\$6.7	\$136.7	\$217.7	\$0.2	\$168.5
Total Uses of Funds	\$218.9	\$261.3	\$427.2	\$544.2	\$544.2	\$536.1	\$601.5	\$601.5

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$5.5	\$6.1	\$5.1	\$4.8	\$4.8	\$7.1	\$6.2	\$6.2
Total Beginning Balance	\$5.5	\$6.1	\$5.1	\$4.8	\$4.8	\$7.1	\$6.2	\$6.2
Revenue								
Revenue Limit Revenues	\$167.3	\$172.3	\$173.4	\$175.2	\$175.2	\$173.7	\$176.0	\$176.0
Federal Revenues	\$115.7	\$121.6	\$120.3	\$120.3	\$120.3	\$119.0	\$112.0	\$112.0
State Revenues	\$410.8	\$428.7	\$446.9	\$447.4	\$447.4	\$451.8	\$438.0	\$438.0
Local Revenues	\$0.1	\$0.9	\$0.2	\$0.8	\$0.8	\$0.9	\$0.5	\$0.5
Interfund Transfers In	\$0.0	\$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	\$11.7	\$11.7
Interprogram Transfers	\$535.4	\$550.0	\$616.9	\$618.3	\$618.3	\$685.1	\$706.0	\$706.0
Local Miscellaneous	\$0.0	\$7.0	\$0.0	\$8.2	\$8.2	\$0.0	\$0.0	\$0.0
Total Revenue	\$1,229.3	\$1,280.6	\$1,357.7	\$1,370.2	\$1,370.2	\$1,430.5	\$1,444.3	\$1,444.3
Total Sources of Funds	\$1,234.8	\$1,286.7	\$1,362.8	\$1,375.0	\$1,375.0	\$1,437.6	\$1,450.5	\$1,450.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$418.1	\$430.9	\$471.5	\$466.4	\$465.0	\$485.8	\$484.7	\$477.1
Classified Salaries	\$233.2	\$235.9	\$251.2	\$277.5	\$254.0	\$281.3	\$266.7	\$259.0
Employee Benefits	\$249.7	\$257.6	\$263.9	\$263.0	\$250.8	\$286.9	\$289.4	\$285.8
Books and Supplies	\$8.5	\$15.6	\$16.6	\$16.0	\$12.8	\$12.0	\$15.0	\$12.0
Other Operating Expense	\$183.8	\$198.7	\$217.7	\$219.0	\$213.1	\$224.8	\$341.5	\$340.2
Capital Outlay	\$0.1	\$0.3	\$0.2	\$0.7	\$0.6	\$0.8	\$0.6	\$0.9
Other Outgo	\$135.4	\$142.5	\$134.6	\$132.3	\$127.6	\$139.8	\$52.5	\$55.9
Total Expenditure	\$1,228.7	\$1,281.6	\$1,355.7	\$1,375.0	\$1,324.0	\$1,431.4	\$1,450.5	\$1,431.0
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$46.2	\$0.0	\$0.0	\$6.1
Carryover Ending Balance*	\$6.1	\$5.1	\$5.9	\$0.0	\$2.2	\$0.8	\$0.0	\$0.8
Legally Restricted Ending Bal	\$0.0	\$0.0	\$1.2	\$0.0	\$2.6	\$5.4	\$0.0	\$12.6
Total Ending Balance	\$6.1	\$5.1	\$7.1	\$0.0	\$51.0	\$6.2	\$0.0	\$19.5
Total Uses of Funds	\$1,234.8	\$1,286.7	\$1,362.8	\$1,375.0	\$1,375.0	\$1,437.6	\$1,450.5	\$1,450.5

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$1.1	\$9.8	\$0.0	\$0.0	\$11.3	\$48.6	\$48.6
Total Beginning Balance	\$0.0	\$1.1	\$9.8	\$0.0	\$0.0	\$11.3	\$48.6	\$48.6
Revenue								
State Revenues	\$481.1	\$520.2	\$553.1	\$575.9	\$575.9	\$575.3	\$537.3	\$537.3
Interprogram Transfers	\$16.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.3	\$5.3
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$497.8	\$520.2	\$553.1	\$575.9	\$575.9	\$575.3	\$542.5	\$542.5
Total Sources of Funds	\$497.8	\$521.2	\$563.0	\$575.9	\$575.9	\$586.7	\$591.2	\$591.2
Uses of Funds								
Expenditure								
Certificated Salaries	\$252.0	\$259.7	\$278.3	\$291.9	\$278.7	\$277.3	\$286.1	\$274.6
Classified Salaries	\$69.2	\$67.7	\$82.2	\$83.2	\$72.9	\$83.9	\$82.8	\$76.2
Employee Benefits	\$106.1	\$108.5	\$113.5	\$115.7	\$120.6	\$108.9	\$113.0	\$115.0
Books and Supplies	\$10.5	\$11.7	\$15.9	\$21.3	\$9.1	\$13.9	\$27.0	\$17.2
Other Operating Expense	\$32.8	\$33.2	\$36.3	\$36.6	\$31.3	\$36.8	\$37.7	\$52.1
Capital Outlay	\$0.2	\$0.2	\$0.3	\$0.4	\$5.7	\$2.4	\$0.6	\$0.6
Other Outgo	\$26.1	\$30.3	\$25.1	\$26.7	\$26.0	\$14.9	\$44.1	\$42.1
Total Expenditure	\$496.8	\$511.4	\$551.6	\$575.9	\$544.3	\$538.0	\$591.2	\$577.8
Ending Balance								
Carryover Ending Balance*	\$1.1	\$9.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$11.3	\$0.0	\$31.5	\$48.6	\$0.0	\$13.3
Total Ending Balance	\$1.1	\$9.8	\$11.3	\$0.0	\$31.5	\$48.6	\$0.0	\$13.3
Total Uses of Funds	\$497.8	\$521.2	\$563.0	\$575.9	\$575.9	\$586.7	\$591.2	\$591.2

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$16.9	\$0.0	\$22.6	\$12.4	\$12.4	\$20.3	\$4.8	\$4.8
Total Beginning Balance	\$16.9	\$0.0	\$22.6	\$12.4	\$12.4	\$20.3	\$4.8	\$4.8
Revenue								
Interfund Transfers In	\$2.1	\$32.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$137.3	\$169.8	\$211.6	\$216.2	\$216.2	\$212.5	\$174.1	\$174.1
Total Revenue	\$139.4	\$201.8	\$213.6	\$216.2	\$216.2	\$212.5	\$174.1	\$174.1
Total Sources of Funds	\$156.3	\$201.8	\$236.2	\$228.7	\$228.7	\$232.8	\$178.9	\$178.9
Uses of Funds								
Expenditure								
Classified Salaries	\$68.6	\$73.2	\$86.0	\$84.9	\$85.0	\$91.5	\$89.7	\$85.8
Employee Benefits	\$28.0	\$30.6	\$34.0	\$34.5	\$34.7	\$39.7	\$37.6	\$32.3
Books and Supplies	\$23.7	\$28.1	\$31.2	\$43.8	\$28.5	\$29.3	\$14.2	\$21.7
Other Operating Expense	\$10.6	\$13.6	\$24.1	\$13.2	\$23.8	\$26.8	\$19.4	\$28.9
Capital Outlay	\$2.1	\$3.6	\$5.2	\$16.3	\$5.5	\$5.3	\$11.3	\$4.8
Other Outgo	\$23.3	\$30.0	\$35.3	\$36.0	\$36.6	\$35.3	\$6.8	\$5.4
Total Expenditure	\$156.3	\$179.2	\$215.8	\$228.7	\$214.0	\$227.9	\$178.9	\$178.9
Ending Balance								
Carryover Ending Balance*	\$0.0	\$22.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$20.3	\$0.0	\$14.7	\$4.8	\$0.0	\$0.1
Total Ending Balance	\$0.0	\$22.6	\$20.3	\$0.0	\$14.7	\$4.8	\$0.0	\$0.1
Total Uses of Funds	\$156.3	\$201.8	\$236.2	\$228.7	\$228.7	\$232.8	\$178.9	\$178.9

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$1.8	\$4.5	\$2.3	\$7.3	\$7.3	\$12.3	\$13.4	\$13.4
Total Beginning Balance	\$1.8	\$4.5	\$2.3	\$7.3	\$7.3	\$12.3	\$13.4	\$13.4
Revenue								
Revenue Limit Revenues	\$13.1	\$13.6	\$13.7	\$10.6	\$10.6	\$0.0	\$0.0	\$0.0
State Revenues	\$58.7	\$48.6	\$66.7	\$69.8	\$69.8	\$72.0	\$63.8	\$63.8
Local Revenues	\$0.6	\$0.7	\$0.6	\$0.6	\$0.6	\$1.5	\$1.9	\$1.9
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.6	\$10.6	\$10.6
Interprogram Transfers	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.4)	\$0.0	\$0.0
Total Revenue	\$73.1	\$62.8	\$81.1	\$81.0	\$81.0	\$83.7	\$76.2	\$76.2
Total Sources of Funds	\$74.9	\$67.3	\$83.4	\$88.3	\$88.3	\$96.0	\$89.6	\$89.6
Uses of Funds								
Expenditure								
Certificated Salaries	\$33.0	\$28.4	\$32.1	\$39.2	\$30.4	\$38.9	\$34.6	\$37.6
Classified Salaries	\$11.5	\$11.7	\$12.3	\$11.6	\$13.1	\$12.8	\$12.2	\$12.2
Employee Benefits	\$14.3	\$13.3	\$14.7	\$15.6	\$14.1	\$15.5	\$14.4	\$14.7
Books and Supplies	\$1.2	\$0.9	\$1.3	\$7.5	\$2.2	\$3.7	\$11.2	\$3.5
Other Operating Expense	\$7.3	\$7.7	\$8.0	\$10.3	\$8.6	\$8.8	\$9.7	\$9.2
Capital Outlay	\$0.2	\$0.1	\$0.3	\$1.7	\$0.4	\$0.5	\$3.4	\$0.5
Other Outgo	\$3.0	\$2.8	\$2.4	\$2.5	\$2.3	\$2.4	\$4.2	\$4.0
Total Expenditure	\$70.5	\$65.0	\$71.1	\$88.3	\$71.1	\$82.6	\$89.6	\$81.7
Ending Balance								
Carryover Ending Balance*	\$4.5	\$2.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$12.3	\$0.0	\$17.2	\$13.4	\$0.0	\$7.9
Total Ending Balance	\$4.5	\$2.3	\$12.3	\$0.0	\$17.2	\$13.4	\$0.0	\$7.9
Total Uses of Funds	\$74.9	\$67.3	\$83.4	\$88.3	\$88.3	\$96.0	\$89.6	\$89.6

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$2.0	\$2.6	\$2.8	\$3.7	\$3.7	\$3.6	\$1.2	\$1.2
Total Beginning Balance	\$2.0	\$2.6	\$2.8	\$3.7	\$3.7	\$3.6	\$1.2	\$1.2
Revenue								
Revenue Limit Revenues	\$53.2	\$48.9	\$50.8	\$48.0	\$48.0	\$48.9	\$47.1	\$47.1
State Revenues	\$0.1	\$0.5	\$0.1	\$5.1	\$5.1	\$4.5	\$3.7	\$3.7
Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0
Interprogram Transfers	\$16.2	\$21.9	\$25.6	\$28.6	\$28.6	\$21.8	\$29.0	\$29.0
Total Revenue	\$69.4	\$71.3	\$76.5	\$81.8	\$81.8	\$76.1	\$79.7	\$79.7
Total Sources of Funds	\$71.4	\$73.9	\$79.3	\$85.5	\$85.5	\$79.7	\$80.9	\$80.9
Uses of Funds								
Expenditure								
Certificated Salaries	\$44.4	\$45.3	\$48.5	\$49.0	\$48.9	\$51.4	\$48.6	\$50.7
Classified Salaries	\$6.0	\$6.1	\$6.6	\$6.9	\$6.5	\$6.7	\$6.7	\$6.5
Employee Benefits	\$14.6	\$15.2	\$15.8	\$17.3	\$15.1	\$15.8	\$17.3	\$17.5
Books and Supplies	\$1.2	\$1.5	\$1.7	\$9.3	\$1.8	\$1.3	\$4.6	\$2.7
Other Operating Expense	\$2.7	\$3.0	\$3.0	\$3.0	\$3.2	\$3.2	\$3.3	\$3.2
Capital Outlay	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	\$0.1	\$0.5	\$0.1
Total Expenditure	\$68.9	\$71.1	\$75.7	\$85.5	\$75.5	\$78.5	\$80.9	\$80.7
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$6.3	\$0.0	\$0.0	\$0.1
Carryover Ending Balance*	\$2.6	\$2.8	\$2.4	\$0.0	\$2.9	\$1.2	\$0.0	\$0.1
Legally Restricted Ending Bal	\$0.0	\$0.0	\$1.2	\$0.0	\$0.8	\$0.0	\$0.0	\$0.1
Total Ending Balance	\$2.6	\$2.8	\$3.6	\$0.0	\$10.0	\$1.2	\$0.0	\$0.3
Total Uses of Funds	\$71.4	\$73.9	\$79.3	\$85.5	\$85.5	\$79.7	\$80.9	\$80.9

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Revenue								
Revenue Limit Revenues	\$66.7	\$77.2	\$69.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$12.2	\$11.9	\$0.0	\$79.7	\$79.7	\$65.6	\$69.6	\$69.6
Interprogram Transfers	(\$5.2)	(\$15.1)	\$9.2	(\$3.7)	(\$3.7)	\$4.1	(\$0.9)	(\$0.9)
Total Revenue	\$73.8	\$74.0	\$78.2	\$75.9	\$75.9	\$69.6	\$68.8	\$68.8
Total Sources of Funds	\$73.8	\$74.3	\$78.2	\$75.9	\$75.9	\$69.6	\$68.8	\$68.8
Uses of Funds								
Expenditure								
Certificated Salaries	\$54.1	\$54.2	\$57.1	\$54.0	\$54.6	\$50.6	\$51.9	\$50.1
Classified Salaries	\$3.2	\$3.8	\$5.2	\$4.1	\$5.1	\$6.0	\$3.9	\$5.8
Employee Benefits	\$10.2	\$10.6	\$9.6	\$11.9	\$11.6	\$9.4	\$9.5	\$9.2
Books and Supplies	\$1.8	\$3.6	\$5.1	\$3.6	\$2.6	\$2.2	\$1.1	\$2.2
Other Operating Expense	\$4.2	\$2.0	\$1.3	\$2.3	\$2.1	\$1.3	\$2.3	\$1.3
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1	\$0.0	\$0.1
Total Expenditure	\$73.4	\$74.3	\$78.2	\$75.9	\$75.9	\$69.6	\$68.8	\$68.6
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1
Carryover Ending Balance*	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1
Total Uses of Funds	\$73.8	\$74.3	\$78.2	\$75.9	\$75.9	\$69.6	\$68.8	\$68.8

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Revenue								
Interprogram Transfers	\$19.3	\$20.2	\$22.0	\$19.7	\$19.7	\$22.7	\$21.5	\$21.5
Total Revenue	\$19.3	\$20.2	\$22.0	\$19.7	\$19.7	\$22.7	\$21.5	\$21.5
Total Sources of Funds	\$19.3	\$20.3	\$22.1	\$19.7	\$19.7	\$22.7	\$21.5	\$21.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$0.4	\$0.4	\$0.5	\$0.4	\$0.5	\$0.4	\$0.3	\$0.3
Classified Salaries	\$15.4	\$16.1	\$17.8	\$16.0	\$17.0	\$18.6	\$17.8	\$18.4
Employee Benefits	\$2.6	\$2.9	\$3.1	\$2.4	\$3.0	\$2.9	\$2.6	\$2.6
Books and Supplies	\$0.5	\$0.5	\$0.5	\$0.6	\$0.5	\$0.7	\$0.6	\$0.7
Other Operating Expense	\$0.3	\$0.2	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1
Capital Outlay	\$0.0	\$0.0	\$0.1	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0
Total Expenditure	\$19.3	\$20.2	\$22.1	\$19.7	\$21.4	\$22.7	\$21.5	\$22.1
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	(\$1.7)	\$0.0	\$0.0	(\$0.6)
Carryover Ending Balance*	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.1	\$0.2	\$0.0	\$0.0	(\$1.7)	\$0.0	\$0.0	(\$0.6)
Total Uses of Funds	\$19.3	\$20.3	\$22.1	\$19.7	\$19.7	\$22.7	\$21.5	\$21.5

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Regular Program (000R/010)

Interfund Transfers (@)

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4
Total Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4
Revenue								
Federal Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$212.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.6	\$42.7	\$10.3	\$43.8	\$43.8	\$30.5	\$48.3	\$48.3
Total Revenue	\$212.8	\$42.7	\$10.3	\$43.8	\$43.8	\$30.5	\$48.3	\$48.3
Total Sources of Funds	\$212.8	\$42.7	\$10.3	\$43.8	\$43.8	\$30.9	\$48.7	\$48.7
Uses of Funds								
Expenditure								
Other Outgo	\$212.8	\$42.7	\$9.9	\$43.8	\$43.8	\$30.5	\$48.7	\$48.7
Total Expenditure	\$212.8	\$42.7	\$9.9	\$43.8	\$43.8	\$30.5	\$48.7	\$48.7
Ending Balance								
Carryover Ending Balance*	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
Total Ending Balance	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
Total Uses of Funds	\$212.8	\$42.7	\$10.3	\$43.8	\$43.8	\$30.9	\$48.7	\$48.7

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Regular Program (000R/010)

Reserves (P)

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Regular Program								
Sources of Funds								
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	\$2.7	\$0.0	\$0.0	\$0.0	\$10.0	\$0.0	\$0.0
Economic Uncertainties	\$31.7	\$33.3	\$67.6	\$71.5	\$71.5	\$71.5	\$72.4	\$72.4
Total Beginning Balance	\$31.7	\$36.0	\$67.7	\$71.6	\$71.6	\$81.6	\$72.4	\$72.4
Revenue								
State Revenues	\$0.0	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$4.3	\$27.2	\$14.4	\$0.8	\$0.8	(\$9.2)	\$0.0	\$0.0
Total Revenue	\$4.3	\$31.7	\$14.4	\$0.8	\$0.8	(\$9.2)	\$0.0	\$0.0
Total Sources of Funds	\$36.0	\$67.7	\$82.0	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4
Uses of Funds								
Expenditure								
Certificated Salaries	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditure	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Ending Balance								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance*	\$2.7	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4
Total Ending Balance	\$36.0	\$67.7	\$81.6	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4
Total Uses of Funds	\$36.0	\$67.7	\$82.0	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$21.0	\$78.3	\$78.3	\$95.9	\$45.9	\$45.9
Total Beginning Balance	\$0.0	\$0.0	\$21.0	\$78.3	\$78.3	\$95.9	\$45.9	\$45.9
Revenue								
Federal Revenues	\$385.2	\$489.6	\$389.4	\$447.9	\$447.9	\$396.0	\$461.3	\$461.3
State Revenues	\$114.2	\$139.7	\$191.2	\$189.3	\$189.3	\$181.9	\$166.3	\$166.3
Interprogram Transfers	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$499.4	\$629.6	\$580.6	\$637.2	\$637.2	\$577.8	\$627.6	\$627.6
Total Sources of Funds	\$499.4	\$629.6	\$601.6	\$715.5	\$715.5	\$673.7	\$673.5	\$673.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$231.6	\$269.6	\$251.4	\$297.2	\$297.2	\$313.8	\$269.2	\$267.3
Classified Salaries	\$38.4	\$42.8	\$40.7	\$42.1	\$39.6	\$42.9	\$39.9	\$39.7
Employee Benefits	\$68.5	\$81.1	\$74.8	\$70.1	\$69.8	\$94.7	\$81.2	\$81.1
Books and Supplies	\$98.3	\$122.3	\$60.5	\$204.3	\$185.8	\$85.4	\$169.4	\$152.6
Other Operating Expense	\$40.2	\$66.0	\$61.6	\$86.9	\$82.9	\$71.5	\$81.9	\$80.0
Capital Outlay	\$3.2	\$2.2	\$0.2	\$0.4	\$0.4	\$1.2	\$1.5	\$1.4
Other Outgo	\$19.4	\$24.5	\$16.6	\$14.6	\$14.6	\$18.3	\$30.6	\$28.1
Total Expenditure	\$499.4	\$608.6	\$505.7	\$715.5	\$690.3	\$627.8	\$673.5	\$650.1
Ending Balance								
Carryover Ending Balance*	\$0.0	\$21.0	\$95.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$25.2	\$45.9	\$0.0	\$23.4
Total Ending Balance	\$0.0	\$21.0	\$95.9	\$0.0	\$25.2	\$45.9	\$0.0	\$23.4
Total Uses of Funds	\$499.4	\$629.6	\$601.6	\$715.5	\$715.5	\$673.7	\$673.5	\$673.5

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$84.0	\$1.1	\$3.4	\$1.7	\$1.7	\$6.4	\$9.0	\$9.0
Total Beginning Balance	\$84.0	\$1.1	\$3.4	\$1.7	\$1.7	\$6.4	\$9.0	\$9.0
Revenue								
Federal Revenues	\$255.2	\$240.3	\$211.1	\$250.0	\$250.0	\$190.0	\$180.5	\$180.5
State Revenues	\$166.3	\$166.0	\$103.2	\$65.9	\$65.9	\$70.2	\$48.4	\$48.4
Local Revenues	\$8.2	\$8.9	\$10.2	\$33.9	\$33.9	\$9.0	\$14.1	\$14.1
Interfund Transfers In	\$0.0	\$57.3	\$45.5	\$47.5	\$47.5	\$50.8	\$0.0	\$0.0
Interprogram Transfers	(\$0.2)	(\$1.6)	(\$3.6)	(\$0.9)	(\$0.9)	\$0.2	\$0.0	\$0.0
Local Miscellaneous	(\$4.7)	(\$7.4)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$424.9	\$463.5	\$366.3	\$396.4	\$396.4	\$320.2	\$243.1	\$243.1
Total Sources of Funds	\$509.0	\$464.6	\$369.7	\$398.1	\$398.1	\$326.6	\$252.0	\$252.0
Uses of Funds								
Expenditure								
Certificated Salaries	\$178.5	\$164.6	\$159.2	\$165.2	\$165.2	\$119.7	\$81.6	\$80.6
Classified Salaries	\$43.1	\$43.2	\$26.8	\$31.8	\$31.8	\$24.0	\$24.5	\$24.4
Employee Benefits	\$55.6	\$53.9	\$46.1	\$80.0	\$80.0	\$41.4	\$25.2	\$25.0
Books and Supplies	\$75.6	\$74.5	\$53.3	\$37.8	\$37.8	\$55.5	\$83.8	\$82.6
Other Operating Expense	\$61.8	\$71.1	\$66.1	\$66.5	\$66.5	\$65.8	\$16.6	\$16.1
Capital Outlay	\$13.0	\$37.9	\$1.6	\$7.5	\$7.5	\$4.2	\$6.2	\$6.2
Other Outgo	\$80.4	\$16.0	\$10.2	\$9.2	\$9.2	\$7.1	\$14.2	\$14.0
Total Expenditure	\$507.9	\$461.2	\$363.3	\$398.1	\$398.1	\$317.6	\$252.0	\$248.9
Ending Balance								
Carryover Ending Balance*	\$1.1	\$3.4	\$6.4	\$0.0	\$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	\$3.1
Total Ending Balance	\$1.1	\$3.4	\$6.4	\$0.0	\$0.0	\$9.0	\$0.0	\$3.1
Total Uses of Funds	\$509.0	\$464.6	\$369.7	\$398.1	\$398.1	\$326.6	\$252.0	\$252.0

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Sources of Funds								
Revenue								
Federal Revenues	\$1.3	\$0.9	\$4.6	\$26.8	\$26.8	\$22.9	\$22.5	\$22.5
State Revenues	\$18.4	\$20.2	\$56.0	\$134.4	\$134.4	\$100.5	\$81.5	\$81.5
Local Revenues	\$2.7	\$0.6	\$3.4	\$5.2	\$5.2	\$3.2	\$4.6	\$4.6
Interprogram Transfers	\$0.2	\$1.5	\$3.6	\$0.8	\$0.8	\$0.0	\$0.0	\$0.0
Total Revenue	\$22.6	\$23.1	\$67.6	\$167.2	\$167.2	\$126.7	\$108.6	\$108.6
Total Sources of Funds	\$22.6	\$23.1	\$67.6	\$167.2	\$167.2	\$126.7	\$108.6	\$108.6
Uses of Funds								
Expenditure								
Certificated Salaries	\$0.5	\$0.6	\$1.0	\$49.2	\$49.2	\$0.9	\$1.6	\$1.6
Classified Salaries	\$10.8	\$10.4	\$24.0	\$39.6	\$39.6	\$30.5	\$38.3	\$38.3
Employee Benefits	\$1.7	\$1.9	\$3.6	\$10.9	\$10.9	\$8.9	\$5.2	\$5.2
Books and Supplies	\$1.0	\$0.9	\$3.5	\$5.1	\$5.1	\$16.8	\$6.1	\$6.1
Other Operating Expense	\$7.8	\$8.5	\$33.4	\$45.0	\$45.0	\$65.2	\$55.7	\$55.7
Capital Outlay	\$0.0	\$0.0	\$0.0	\$10.4	\$10.4	\$1.0	\$0.0	\$0.0
Other Outgo	\$0.7	\$0.8	\$2.2	\$7.1	\$7.1	\$3.4	\$1.8	\$1.8
Total Expenditure	\$22.6	\$23.1	\$67.6	\$167.2	\$167.2	\$126.7	\$108.6	\$108.6
Total Uses of Funds	\$22.6	\$23.1	\$67.6	\$167.2	\$167.2	\$126.7	\$108.6	\$108.6

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Sources of Funds								
Revenue								
Federal Revenues	\$20.1	\$20.0	\$17.9	\$24.2	\$24.2	\$19.7	\$19.6	\$19.6
State Revenues	\$2.1	\$1.2	\$1.5	\$1.2	\$1.2	\$1.2	\$1.6	\$1.6
Interprogram Transfers	\$0.0	(\$0.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$22.2	\$20.4	\$19.4	\$25.5	\$25.5	\$20.9	\$21.2	\$21.2
Total Sources of Funds	\$22.2	\$20.4	\$19.4	\$25.5	\$25.5	\$20.9	\$21.2	\$21.2
Uses of Funds								
Expenditure								
Certificated Salaries	\$9.7	\$9.3	\$9.0	\$11.2	\$11.2	\$9.1	\$9.3	\$9.3
Classified Salaries	\$3.4	\$2.9	\$3.0	\$2.9	\$2.9	\$2.8	\$2.6	\$2.6
Employee Benefits	\$3.7	\$3.6	\$3.4	\$3.3	\$3.3	\$3.7	\$3.8	\$3.8
Books and Supplies	\$1.1	\$0.8	\$0.5	\$2.9	\$2.9	\$0.9	\$2.0	\$2.0
Other Operating Expense	\$3.4	\$2.9	\$2.9	\$4.1	\$4.1	\$3.8	\$2.9	\$2.9
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.9	\$0.9	\$0.7	\$1.0	\$1.0	\$0.6	\$0.7	\$0.7
Total Expenditure	\$22.2	\$20.4	\$19.4	\$25.5	\$25.5	\$20.9	\$21.2	\$21.2
Total Uses of Funds	\$22.2	\$20.4	\$19.4	\$25.5	\$25.5	\$20.9	\$21.2	\$21.2

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

SUPERINTENDENT'S 2008-09 FINAL 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	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Sources of Funds								
Beginning Balance								
Designated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9
Total Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9
Revenue								
Federal Revenues	\$1.5	\$1.1	\$2.3	\$3.6	\$3.6	\$2.2	\$2.9	\$2.9
State Revenues	\$2.3	\$1.5	\$1.4	\$3.4	\$3.4	\$4.5	\$2.7	\$2.7
Local Revenues	\$1.0	\$0.4	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Local Miscellaneous	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$5.1	\$4.0	\$4.0	\$7.2	\$7.2	\$6.9	\$5.6	\$5.6
Total Sources of Funds	\$5.1	\$3.9	\$4.0	\$7.2	\$7.2	\$6.9	\$6.5	\$6.5
Uses of Funds								
Expenditure								
Certificated Salaries	\$2.6	\$1.8	\$1.8	\$1.7	\$1.7	\$1.7	\$1.9	\$1.9
Classified Salaries	\$0.9	\$0.9	\$1.0	\$0.7	\$0.7	\$1.1	\$0.6	\$0.6
Employee Benefits	\$0.9	\$0.9	\$0.8	\$0.8	\$0.8	\$0.8	\$1.1	\$1.1
Books and Supplies	\$0.4	\$0.1	\$0.1	\$3.3	\$3.3	\$2.3	\$2.7	\$2.7
Other Operating Expense	\$0.1	\$0.0	\$0.0	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2
Total Expenditure	\$5.1	\$3.9	\$4.0	\$7.2	\$7.2	\$6.0	\$6.5	\$6.5
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
Total Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.0	\$0.0
Total Uses of Funds	\$5.1	\$3.9	\$4.0	\$7.2	\$7.2	\$6.9	\$6.5	\$6.5

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

General Fund - Specially Funded (000S/010)

SFP - Children's Centers

Amounts in Millions	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Authorized Final Bud	2007-08 Estimated Final Bud	2007-08 3d Interim Estimate	2008-09 Authorized Amounts	2008-09 Estimated Amounts
Specially Funded Pro								
Sources of Funds								
Revenue								
Federal Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Sources of Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

* 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	Final	Final	Final	Final
		Amounts	Amounts	Amounts	Estimated	Authorized	Estimated	Estimated	Estimated
					Amounts	Amounts	Amounts	Amounts	Amounts
Beginning Balance		\$240.0	\$348.5	\$410.2	\$592.9	\$518.5	\$518.5	\$438.1	\$439.8
Revenues and Other Financing Sources									
Revenue Limit Sources	8010-8099	\$3,431.9	\$3,569.3	\$3,723.6	\$3,625.4	\$3,543.2	\$3,543.2	\$3,563.2	\$3,536.9
Federal Revenues	8100-8299	\$133.5	\$137.3	\$151.0	\$155.1	\$144.0	\$144.0	\$141.8	\$135.1
Other State Revenues	8300-8599	\$1,586.7	\$1,586.8	\$1,948.7	\$1,941.9	\$1,868.6	\$1,868.6	\$1,897.7	\$1,897.7
Other Local Revenues	8600-8799	\$73.8	\$88.2	\$106.5	\$105.6	\$127.5	\$127.5	\$85.7	\$83.0
Other Financing Sources	8910-8999	\$248.3	\$43.3	\$20.2	\$110.2	\$102.8	\$102.8	\$118.9	\$76.5
Total Revenues		\$5,474.1	\$5,425.0	\$5,949.9	\$5,938.3	\$5,786.0	\$5,786.0	\$5,807.3	\$5,729.2
Total Sources of Funds		\$5,714.1	\$5,773.5	\$6,360.1	\$6,531.3	\$6,304.5	\$6,304.5	\$6,245.4	\$6,169.0
Expenditures and Other Financing Uses									
Certificated Salaries	1000-1999	\$2,554.4	\$2,605.1	\$2,792.1	\$2,919.8	\$2,848.6	\$2,843.1	\$2,714.9	\$2,692.3
Classified Salaries	2000-2999	\$774.4	\$797.6	\$885.7	\$954.7	\$890.1	\$892.6	\$888.4	\$892.1
Employee Benefits	3000-3999	\$1,097.8	\$1,150.9	\$1,185.3	\$1,228.3	\$1,194.1	\$1,185.3	\$1,211.2	\$1,218.1
Books & Supplies	4000-4999	\$192.2	\$237.2	\$256.1	\$254.3	\$495.4	\$221.8	\$223.0	\$217.3
Services, Other Operating Expenses	5000-5999	\$452.3	\$468.3	\$544.1	\$585.1	\$713.5	\$662.5	\$648.5	\$623.4
Capital Outlay	6000-6999	\$26.5	\$23.0	\$33.0	\$30.5	\$46.3	\$33.4	\$37.8	\$27.9
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	\$5.3	\$5.3	\$5.3
Direct Support/Indirect Costs	7300-7399	-\$45.9	-\$49.6	-\$36.0	-\$35.6	-\$59.7	-\$52.6	-\$38.8	-\$39.4
Other Financing Uses	7610-7699	\$270.2	\$83.7	\$55.7	\$71.3	\$74.2	\$74.2	\$114.3	\$114.3
Total Expenditures after cuts		\$5,365.6	\$5,363.3	\$5,767.1	\$6,012.8	\$6,205.9	\$5,866.4	\$5,805.5	\$5,752.1
Ending Fund Balance		\$348.5	\$410.2	\$592.9	\$518.5	\$98.6	\$438.1	\$439.8	\$416.9
Total Uses of Funds		\$5,714.1	\$5,773.5	\$6,360.1	\$6,531.3	\$6,304.5	\$6,304.5	\$6,245.4	\$6,169.0
Change in Fund Balance		\$108.6	\$61.7	\$182.8	-\$74.4	-\$419.9	-\$80.4	\$1.8	-\$22.9
Components of Ending Balance:									
Reserve for Economic Uncertainties		\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$67.9	\$67.4
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	\$0.0	\$205.6	\$206.8	\$235.3
Other Designations/Carryovers		\$119.6	\$141.1	\$207.0	\$95.1	\$4.8	\$46.4	\$52.8	\$59.0
Undesignated Balance		\$100.1	\$81.1	\$83.6	\$48.9	\$10.5	\$102.7	\$101.4	\$44.3
Total Ending Balance		\$348.5	\$410.2	\$592.9	\$518.5	\$98.6	\$438.1	\$439.8	\$416.9

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

V. Specially Funded Programs

	<u>Page</u>
Introduction	V-1
Summary of Income	V-2
Details of Income	
General Fund	V-3
Adult Education Fund	V-11
Child Development Fund	V-12

SPECIALLY FUNDED PROGRAMS

Introduction

This section of the budget 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 FINAL BUDGET
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

	2006-07	2007-08	2007-08	2007-08	SUPERINTENDENT'S 2008-2009 FINAL BUDGET				District
	Actual Budget	Final Budget	Adjustment	Adj Budget as of 04-30-08	2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	TOTAL	Defined Prog Code
COMPENSATORY & BILINGUAL EDUCATION	\$ 610,872,733	\$ 715,504,450	\$ 35,887,130	\$ 751,391,580	\$ 45,892,670	\$ 69,393,700	\$ 558,196,371	\$ 673,482,741	A
GENERAL PROGRAM	\$ 539,018,320	\$ 395,794,210	\$ 40,865,800	\$ 436,660,010	\$ 8,988,219	\$ 59,377,877	\$ 183,683,354	\$ 252,049,450	B
SPECIAL EDUCATION	\$ 22,255,128	\$ 25,109,500	\$ 749,283	\$ 25,858,783	\$ 0	\$ 802,478	\$ 20,348,445	\$ 21,150,923	C
ROC/SKILLS CENTERS	\$ 5,902,305	\$ 7,565,539	\$ 178,331	\$ 7,743,870	\$ 940,042	\$ 184,685	\$ 5,407,282	\$ 6,532,009	E
AFTER SCHOOL PROGRAMS	\$ 107,186,247	\$ 169,506,019	\$ (35,775,392)	\$ 133,730,627	\$ 0	\$ 2,681,039	\$ 105,916,705	\$ 108,597,744	L
GENERAL FUND	\$ 1,285,234,733	\$ 1,313,479,718	\$ 41,905,152	\$ 1,355,384,870	\$ 55,820,931	\$ 132,439,779	\$ 873,552,157	\$ 1,061,812,867	
ADULT EDUCATION FUND	\$ 51,552,236	\$ 55,848,569	\$ (9,096,302)	\$ 46,752,267	\$ 0	\$ 9,915,440	\$ 30,742,362	\$ 40,657,802	D
CHILD DEVELOPMENT FUND	\$ 38,990,429	\$ 46,378,167	\$ (15,205,212)	\$ 31,172,955	\$ 352,828	\$ 1,661,189	\$ 28,571,714	\$ 30,585,731	F
GENERAL, ADULT AND CHILD DEVELOPMENT FUND									
TOTAL SPECIALLY FUNDED PROGRAMS	\$ 1,375,777,398	\$ 1,415,706,454	\$ 17,603,638	\$ 1,433,310,092	\$ 56,173,759	\$ 144,016,408	\$ 932,866,233	\$ 1,133,056,400	

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

(E) ROC/Skills Center
(F) Child Development
(G) Fiscally Ind Charter School
(L) After School Programs

**SUPERINTENDENT'S 2008-2009 FINAL 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 FINAL BUDGET				District Defined Prog Code
					2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
FEDERAL INCOME									
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	\$ 0	\$ 0	\$ 0	C
IDEA-PRESCH DESIRED RESULTS	\$ 210,742	\$ 281,430	\$ (81,430)	\$ 200,000	\$ 0	\$ 12,752	\$ 199,378	\$ 212,130	C
IDEA-PERFORM PIN SMPLING PILOT	\$ 20,000	\$ 20,212	\$ (19,580)	\$ 632	\$ 0	\$ 0	\$ 0	\$ 0	C
PART C-INF/TODD-EARLY INTVN.	\$ 0	\$ 1,178,111	\$ (1,178,111)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PRESCHOOL LOCAL ENTL IDEA-VARIOUS	\$ 14,000,779	\$ 12,792,239	\$ 791,867	\$ 13,584,106	\$ 0	\$ 507,999	\$ 11,423,634	\$ 11,931,633	C
PRESCHOOL EXPANSION GRANT	\$ 5,513,624	\$ 5,663,265	\$ (159,230)	\$ 5,504,035	\$ 0	\$ 236,331	\$ 5,563,064	\$ 5,799,395	C
PRESCHOOL STAFF DEVELOPMENT	\$ 0	\$ 0	\$ 74,100	\$ 74,100	\$ 0	\$ 29,348	\$ 271,006	\$ 300,354	C
EARLY INTERVENTION	\$ 1,178,111	\$ 0	\$ 1,178,111	\$ 1,178,111	\$ 0	\$ 0	\$ 1,187,278	\$ 1,187,278	C
UNIMPLEMENTED FED-SP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 367,792	\$ 367,792	C
8210 T 1V-SAFE & DRUG FREE SCH&COMM	\$ 6,188,012	\$ 6,983,856	\$ (6,983,856)	\$ 0	\$ 0	\$ 2,760,653	\$ 6,000,000	\$ 8,760,653	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	\$ 30,585	\$ 2,211,829	\$ 31,450	\$ 2,273,864	B
FEMA-1577 DR2005 WINTER STORMS	\$ 1,145,940	\$ 972,275	\$ (607,335)	\$ 364,940	\$ 0	\$ 0	\$ 0	\$ 0	B
FEMA-1585 DR2005 WINTER STORMS	\$ 0	\$ 0	\$ 54,374	\$ 54,374	\$ 0	\$ 0	\$ 0	\$ 0	B
FY05 PREDISIASTER MGT MITI AGCY	\$ 0	\$ 0	\$ 2,572,722	\$ 2,572,722	\$ 0	\$ 0	\$ 0	\$ 0	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	\$ 19,329,232	\$ 22,010,271	L
ANGEL GATE ACADEMY II	\$ 1,656,000	\$ 487,304	\$ (51,341)	\$ 435,963	\$ 0	\$ 0	\$ 0	\$ 0	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 NUTRITION NETWORK - VARIOUS	\$ 11,383,510	\$ 11,633,114	\$ (1,812,469)	\$ 9,820,645	\$ 0	\$ 3,026,356	\$ 5,989,829	\$ 9,016,185	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	\$ 0	\$ 0	\$ 0	B
CARSON GUID:-BASIC	\$ 19,679	\$ 9,955	\$ 40	\$ 9,995	\$ 0	\$ 0	\$ 12,384	\$ 12,384	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-PROGRAM IMPROVEMENT IN CA	\$ 16,516	\$ 16,516	\$ (2,930)	\$ 13,586	\$ 0	\$ 0	\$ 0	\$ 0	A
CHARTER SCHOOLS GRANT	\$ 694	\$ 0	\$ 694	\$ 694	\$ 0	\$ 694	\$ 132,000	\$ 132,694	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
COMM BASED IN-HOME ASTHMA(EPA)	\$ 0	\$ 100,000	\$ (100,000)	\$ 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	\$ 19,653	\$ 19,653	B
COPS IN SCHOOLS PROGRAM	\$ 3,217,253	\$ 4,175,616	\$ (2,829,260)	\$ 1,346,356	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BROADCAST 2007	\$ 0	\$ 0	\$ 855,213	\$ 855,213	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BRD-COMM SRVC-04	\$ 1,306,305	\$ 1,380,997	\$ (993,392)	\$ 387,605	\$ 0	\$ 234,599	\$ (29,228)	\$ 205,371	B
CRISIS COUNSELING-SAMHSA	\$ 37,944	\$ 700,000	\$ (700,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDD-TRA-EAST LA OCC CTR	\$ 0	\$ 0	\$ 183,224	\$ 183,224	\$ 0	\$ 80,220	\$ 44,777	\$ 124,997	E
EDD-TRA-EAST LA SKILL CTR	\$ 371,630	\$ 283,962	\$ (145,990)	\$ 137,972	\$ 0	\$ 73,567	\$ 41,123	\$ 114,690	E
EDD-TRA- HARBOR OCC CENTER	\$ 0	\$ 0	\$ 58,658	\$ 58,658	\$ 0	\$ 24,369	\$ 0	\$ 24,369	E
EDDT TRA WEST VALLEY OCC	\$ 0	\$ 0	\$ 13,945	\$ 13,945	\$ 0	\$ 0	\$ 0	\$ 0	E
EDD-TRA ABRAM FIEDMAN OCC CTR	\$ 0	\$ 0	\$ 23,789	\$ 23,789	\$ 0	\$ 4,332	\$ 0	\$ 4,332	E
EPA INDR AIRQUALTY TOOLS F/SCH	\$ 16,367	\$ 0	\$ 22,787	\$ 22,787	\$ 0	\$ 8,249	\$ 0	\$ 8,249	B
ESEA-ARTS IN EDUC. -AIM PROJ	\$ 483,464	\$ 393,521	\$ (56,687)	\$ 336,834	\$ 0	\$ 129,150	\$ 0	\$ 129,150	B

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

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

					SUPERINTENDENT'S 2008-09 FINAL 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	
8290 EVENSTART FMLY LIT- VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FEDERAL WORK STUDY	\$ 0	\$ 0	\$ 266,667	\$ 266,667	\$ 0	\$ 0	\$ 0	\$ 0	E
FOREIGN LANGUAGE ASSISTANCE -VAR	\$ 563,976	\$ 780,957	\$ (245,543)	\$ 535,414	\$ 0	\$ 0	\$ 0	\$ 0	B
FND IMPRV EDUC PROG TEACH AM HIST	\$ 0	\$ 0	\$ 316,964	\$ 316,964	\$ 0	\$ 47,518	\$ 0	\$ 47,518	B
GEAR UP- VARIOUS	\$ 10,577,952	\$ 9,476,149	\$ 2,199,601	\$ 11,675,750	\$ 0	\$ 3,145,001	\$ 7,272,172	\$ 10,417,173	B
GSU-DEV & VALID OF A BEHAVIORAL	\$ 0	\$ 0	\$ 88,863	\$ 88,863	\$ 0	\$ 0	\$ 89,958	\$ 89,958	B
HWTC/WEP-VOC NURSE	\$ 0	\$ 0	\$ 126,207	\$ 126,207	\$ 0	\$ 0	\$ 0	\$ 0	B
HWTC/NVO-VOC NURSE	\$ 0	\$ 0	\$ 126,207	\$ 126,207	\$ 0	\$ 0	\$ 0	\$ 0	B
HWTC-LVN PROG 07-08	\$ 0	\$ 0	\$ 120,000	\$ 120,000	\$ 0	\$ 30,000	\$ 0	\$ 30,000	B
IMPV HLTH & EDUC OUTCOMES YNG	\$ 0	\$ 0	\$ 389,742	\$ 389,742	\$ 0	\$ 0	\$ 0	\$ 0	B
IMPV HLTH & EDUC OUTCOMES ASTHMA	\$ 0	\$ 0	\$ 199,966	\$ 199,966	\$ 0	\$ 149,973	\$ 0	\$ 149,973	B
IMPROVE HTH ED&WBEING YNGPEOPL	\$ 195,672	\$ 244,771	\$ (41,235)	\$ 203,536	\$ 0	\$ 292,306	\$ (1,214)	\$ 291,092	B
INDIAN EDUC ACT 05 -VARIOUS	\$ 332,841	\$ 301,770	\$ 28,041	\$ 329,811	\$ 0	\$ 77,556	\$ 0	\$ 77,556	B
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	\$ 0	\$ 170,000	\$ (170,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
LA CNTY VOC NURSING EDUC SVCS	\$ 0	\$ 0	\$ 165,529	\$ 165,529	\$ 0	\$ 82,761	\$ 0	\$ 82,761	B
LA COUNTY DPSS-GAIN-VOC ED	\$ 10,038	\$ 0	\$ 802	\$ 802	\$ 0	\$ 0	\$ 0	\$ 0	E
LA EARLY DECIDERS TEACHER RECRUITMENT	\$ 1,231,273	\$ 1,359,262	\$ 171,262	\$ 1,530,524	\$ 0	\$ 657,685	\$ 243,821	\$ 901,506	B
LA'S BEST AFT SCH ENRCH-OCJP-VAR	\$ 0	\$ 0	\$ 2,529	\$ 2,529	\$ 0	\$ 0	\$ 452,502	\$ 452,502	L
M. WATERS DENTL ASST TRNG PROJ	\$ 2,542	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
MAGNET SCHS ASSISTANCE	\$ 444,142	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
MCKINNEY HOMELESS	\$ 145,027	\$ 146,875	\$ 3,977	\$ 150,852	\$ 0	\$ 0	\$ 145,000	\$ 145,000	B
MIGRANT EDUC PROG-VARIOUS	\$ 1,191,538	\$ 962,450	\$ 44,485	\$ 1,006,935	\$ 0	\$ 7,666	\$ 661,845	\$ 669,511	B
NATL SC FND-URBN SYSTM INIT -VAR	\$ 3,481,431	\$ 493,438	\$ 534,798	\$ 1,028,236	\$ 0	\$ 207,404	\$ 0	\$ 207,404	B
NCLB-T1 A-BASIC (SCHOOLS)	\$ 456,130,772	\$ 440,935,189	\$ 24,826,147	\$ 465,761,336	\$ 0	\$ 66,997,053	\$ 389,018,913	\$ 456,015,966	A
NCLB-T1 A-NEGLECTED CHILDREN	\$ 2,184,903	\$ 2,284,316	\$ (2,284,316)	\$ 0	\$ 0	\$ 641,051	\$ 2,900,201	\$ 3,541,252	A
NCLB-T1 D-DELINQUENT	\$ 2,251,114	\$ 2,105,106	\$ (580,612)	\$ 1,524,494	\$ 0	\$ 92,113	\$ 1,040,894	\$ 1,133,007	A
NCLB-T2 A-TEACHER QUALITY	\$ 62,040,585	\$ 59,569,231	\$ 573,259	\$ 60,142,490	\$ 0	\$ 674,867	\$ 56,536,269	\$ 57,211,136	B
NCLB-T2 B-CA MATH & SCI PRTNERS	\$ 432,431	\$ 41,152	\$ 987,779	\$ 1,028,931	\$ 0	\$ 200,038	\$ 685,968	\$ 886,006	B
NCLB-T2 D-TECHNOLOGY(COMPETITIVE)	\$ 12,509,612	\$ 8,466,886	\$ 4,378,253	\$ 12,845,139	\$ 0	\$ 999,364	\$ 247,734	\$ 1,247,098	B
NCLB-T2 D-TECHNOLOGY (FORMULA)	\$ 298,173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,551,683	\$ 752,638	\$ 3,304,321	B
NCLB-T3 A-LEP (LIMITED ENG PROFNCY)	\$ 53,198,160	\$ 37,748,273	\$ 3,007,878	\$ 40,756,151	\$ 0	\$ 10,000,000	\$ 24,276,110	\$ 34,276,110	B
NCLB-T3 A-IMMIGRANT	\$ 2,997,705	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NCLB-T5 INNOVATIVE STRATEGIES	\$ 11,561,503	\$ 3,012,447	\$ 504,151	\$ 3,516,598	\$ 0	\$ 71,593	\$ 908,276	\$ 979,869	B
NCLB-T7 COMP SCH - VARIOUS	\$ 4,551	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NCLB-T1-PROG IMPRVMT DIST INT	\$ 5,847,005	\$ 105,498	\$ (103,694)	\$ 1,804	\$ 0	\$ 4,678	\$ 0	\$ 4,678	A
NSF-SYSWIDE CHGE F/LEARNERS ED	\$ 0	\$ 462,118	\$ (52,369)	\$ 409,749	\$ 0	\$ 129,423	\$ 0	\$ 129,423	B
NSF -WIDE CHGE EXRMNTL STUDY	\$ 0	\$ 0	\$ 200,000	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	B
PUBLIC TELECOM FACILITIES PROG-VAR	\$ 62,000	\$ 62,000	\$ 0	\$ 62,000	\$ 0	\$ 0	\$ 0	\$ 0	B
RAND-CHLDRN EXPD TO VIOLENCE PROG	\$ 50,810	\$ 5,000	\$ 18,839	\$ 23,839	\$ 0	\$ 0	\$ 0	\$ 0	B
READING FIRST SUBGRANT-T1-RD1-VAR	\$ 41,001,103	\$ 37,969,520	\$ 751,623	\$ 38,721,143	\$ 0	\$ 3,858,171	\$ 14,777,996	\$ 18,636,167	B
REFUGEE STUDENT ASST PROG	\$ 59,332	\$ 165,000	\$ 116,339	\$ 281,339	\$ 0	\$ 84,397	\$ 0	\$ 84,397	B
REHAB TRANS PART GREATER LA	\$ 1,047,470	\$ 875,756	\$ 923,541	\$ 1,799,297	\$ 0	\$ 0	\$ 0	\$ 0	E
ROC WORKABILITY II	\$ 543,555	\$ 540,000	\$ (540,000)	\$ 0	\$ 0	\$ 0	\$ 1,932,251	\$ 1,932,251	E
ROC-HEA T1 COLLEGE WORK STUDY	\$ 234,438	\$ 460,630	\$ (266,667)	\$ 193,963	\$ 0	\$ 0	\$ 161,413	\$ 161,413	E
SAFE & DRUG FREE SCH & COMMTY -VAR	\$ 856,298	\$ 495,719	\$ 8,192,229	\$ 8,687,948	\$ 0	\$ 398,674	\$ 0	\$ 398,674	B
SCH ASST & INTRVNTN TEAM(SAIT)	\$ 5,220,848	\$ 2,473,987	\$ 2,660,380	\$ 5,134,367	\$ 0	\$ 619,741	\$ 0	\$ 619,741	A
SCH HLTH PROG PREV & IMPRV EDU	\$ 446,616	\$ 195,559	\$ 319,384	\$ 514,943	\$ 0	\$ 0	\$ 0	\$ 45,559	B

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

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

					SUPERINTENDENT'S 2008-09 FINAL 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	
8290 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	\$ 0	\$ 0	\$ 0	B
SMALLER LRNG COMM -VARIOUS	\$ 13,681,630	\$ 19,948,781	\$ (15,165,615)	\$ 4,783,166	\$ 0	\$ 7,166,022	\$ 89,153	\$ 7,255,175	B
STATE OF REHAB-WRK BASED ASSMNT	\$ 352,898	\$ 352,898	\$ 7,017,419	\$ 7,370,317	\$ 0	\$ 0	\$ 0	\$ 0	E
T3 BILINGUAL ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117,051	\$ 0	\$ 117,051	B
TCHG. AMERICAN HISTORY (TAH)-VAR	\$ 1,274,026	\$ 1,624,529	\$ (987,137)	\$ 637,392	\$ 0	\$ 0	\$ 0	\$ 0	B
TELEVISION CMTY SVC GRANT FY08	\$ 0	\$ 0	\$ 771,422	\$ 771,422	\$ 0	\$ 124,000	\$ 0	\$ 124,000	B
TELEVISION INTERCON. GRT FY08	\$ 0	\$ 0	\$ 16,299	\$ 16,299	\$ 0	\$ 16,299	\$ 0	\$ 16,299	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	\$ 131,110	\$ 152,332	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	\$ 0	\$ 10,595,566	\$ 10,595,566	B
UNIMPLEMENTED - ROC PROG	\$ 926,849	\$ 1,061,436	\$ (1,061,436)	\$ 0	\$ 0	\$ 0	\$ 312,687	\$ 312,687	E
US DEPT OF LABOR YOUTH BUILD	\$ 0	\$ 7,510	\$ 164,755	\$ 172,265	\$ 0	\$ 172,265	\$ 0	\$ 172,265	B
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	\$ 0	\$ 0	B
WIA -UCLA-CENTRAL	\$ 0	\$ 0	\$ 35,073	\$ 35,073	\$ 0	\$ 0	\$ 0	\$ 0	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	\$ 0	\$ 0	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	\$ 0	\$ 0	E
WIA-ONE STOP CAREER CTR	\$ 135,938	\$ 140,000	\$ (17,178)	\$ 122,822	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-YOUTH CITY OF LA - HARBOR	\$ 622,180	\$ 544,635	\$ 0	\$ 544,635	\$ 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	\$ 0	\$ 0	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	\$ 196,428	\$ 196,428	E
WIA-YOUTH SKILLS CTR	\$ 75,883	\$ 80,000	\$ (4,117)	\$ 75,883	\$ 0	\$ 0	\$ 0	\$ 0	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	\$ 1,165,075	\$ 1,165,075	B
YOUTH BUILD PROG-C P D C -VARIOUS	\$ 5,126	\$ 581	\$ (581)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
TOTAL FEDERAL INCOME	\$ 803,041,731	\$ 753,028,543	\$ 22,505,318	\$ 775,533,861	\$ 30,585	\$ 113,254,476	\$ 573,741,697	\$ 687,026,758	

STATE INCOME

8346 CE-EIA STATE COMP ED (SCE)SCHS	\$ 11,562,210	\$ 45,369,672	\$ 35,775,744	\$ 81,145,416	\$ 6,586,845	\$ 0	\$ 36,583,238	\$ 43,170,083	A
--------------------------------------------	---------------	---------------	---------------	---------------	--------------	------	---------------	---------------	---

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

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

					SUPERINTENDENT'S 2008-09 FINAL 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	
8346 CE-EIA/DISRICT BILINGUAL SCHOOLS (LEP)	\$ 104,355,208	\$ 199,533,224	\$ (22,591,593)	\$ 176,941,631	\$ 24,517,474	\$ 0	\$ 113,971,850	\$ 138,489,324	A
CE-EIA-EDU'L DISADVG-CNTRL OFF	\$ 19,759,889	\$ 13,800,475	\$ 154,828	\$ 13,955,303	\$ 14,788,351	\$ 0	\$ 13,800,475	\$ 28,588,826	A
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	\$ 11,902	\$ 3,546	\$ (3,546)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV GRADES 4-8	\$ 514	\$ 514	\$ (514)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	\$ 1,143,041	\$ 113,569	\$ 1,080,121	\$ 1,193,690	\$ 0	\$ 0	\$ 0	\$ 0	B
8581 HEALTHY START-OPERATIONAL-VARIOUS	\$ 7,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 341,314	\$ 0	\$ 341,314	B
8590 03-04 AGRI VOC ED INCENTV GRNT	\$ 3,351	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,115	\$ 0	\$ 10,115	B
05-06 AGRI VOC ED INCENT GRANT	\$ 40,068	\$ 3,852	\$ 38,707	\$ 42,559	\$ 0	\$ 0	\$ 0	\$ 0	B
2005-06 PERSONNEL STAFF DEV.	\$ 0	\$ 237,358	\$ (3,462)	\$ 233,896	\$ 0	\$ 10,576	\$ 0	\$ 10,576	C
AAIA - VARIOUS	\$ 25,752	\$ 9,436	\$ 8,207	\$ 17,643	\$ 0	\$ 0	\$ 0	\$ 0	B
AB 2741 COACHING EDUCATION	\$ 403	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
AB1115-INSTRUCTIONAL MATERIAL	\$ 59,457	\$ 0	\$ 59,457	\$ 59,457	\$ 59,457	\$ 0	\$ 0	\$ 59,457	B
AFT SCH LRN&SAF-19R2K3-006 -VAR	\$ 32,787,880	\$ 91,279,069	\$ 9,585,781	\$ 100,864,850	\$ 0	\$ 0	\$ 77,126,008	\$ 77,126,008	L
ALTN EDUC OUTREACH	\$ 0	\$ 700,000	\$ (700,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
ALTRNTV CERT PROG- VARIOUS	\$ 1,668,965	\$ 1,364,181	\$ (182,520)	\$ 1,181,661	\$ 0	\$ 906,853	\$ 773,086	\$ 1,679,939	B
ALTRNTV CERT PROG-LISTOS	\$ 1,458,778	\$ 2,362,614	\$ (92,648)	\$ 2,269,966	\$ 0	\$ 0	\$ 0	\$ 0	B
BEAUTIFY WALL-CALTRANS-SOTO EL	\$ 208,494	\$ 0	\$ 208,494	\$ 208,494	\$ 0	\$ 203,994	\$ 0	\$ 203,994	B
BEFSCH LRN&SAF-19-R2004-466 -VAR	\$ 714,404	\$ 6,597,928	\$ (3,190,923)	\$ 3,407,005	\$ 0	\$ 0	\$ 0	\$ 0	L
STAFF DEV-BTSA	\$ 4,508,090	\$ 783,571	\$ (783,571)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
BTSA - VARIOUS	\$ 9,751,998	\$ 11,093,325	\$ 5,604,661	\$ 16,697,986	\$ 3,977,907	\$ 0	\$ 11,534,452	\$ 15,512,359	B
CALIFORNIA ACADEMIC PRT PROGRAM	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL INST SCHOOL GARDENS	\$ 0	\$ 0	\$ 1,725,000	\$ 1,725,000	\$ 0	\$ 1,389,827	\$ (1,926)	\$ 1,387,901	B
CAL PARTNERSHIP ACADEMIES - VARIOUS	\$ 2,343,652	\$ 1,162,104	\$ 2,082,534	\$ 3,244,638	\$ 0	\$ 776,855	\$ 904,560	\$ 1,681,415	B
CAL PRE-INTERNSHIP PROG AB 351	\$ 1,223,234	\$ 446,084	\$ 1,072,476	\$ 1,518,560	\$ 0	\$ 475,634	\$ 233,572	\$ 709,206	B
CAL SERVE-CENTRAL DISTRICT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL TECH ASST PJ(CTAP)-CLUSTER	\$ 11,935	\$ 0	\$ 225,422	\$ 225,422	\$ 0	\$ 0	\$ 0	\$ 0	B
CALWORKS-WELFARE-2-WORK VOUCHR	\$ 2,071,477	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAREER TECHNICAL EDUCATION	\$ 0	\$ 200,000	\$ (200,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAREER TECHNICAL EDUCATION PRO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 936,361	\$ 0	\$ 0	\$ 936,361	E
CERT STAFF MENTORING	\$ 0	\$ 0	\$ 3,389,237	\$ 3,389,237	\$ 0	\$ 185,846	\$ 2,370,438	\$ 2,556,284	B
CHIEF BUS OFFICER TRAINING	\$ 0	\$ 54,000	\$ (18,000)	\$ 36,000	\$ 0	\$ 0	\$ 0	\$ 0	B
CHLD HLTH OUTREACH INITIATIVES	\$ 150,000	\$ 150,762	\$ (762)	\$ 150,000	\$ 0	\$ 0	\$ 157,500	\$ 157,500	B
CLERICAL CERT-GAIN/GROW TRN	\$ 0	\$ 0	\$ 3,450	\$ 3,450	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY CHALLENGE GRANT - VARIOUS	\$ 6,553	\$ 0	\$ 6,553	\$ 6,553	\$ 0	\$ 6,553	\$ 0	\$ 6,553	B
COMPREHENSIVE TCHRS ED INST	\$ 28,427	\$ 11,865	\$ (7,744)	\$ 4,121	\$ 0	\$ 0	\$ 0	\$ 0	E
CNTY LA DPH COEUR	\$ 0	\$ 0	\$ 6,869	\$ 6,869	\$ 0	\$ 0	\$ 0	\$ 0	B
CNTY LA COEUR FY 08	\$ 0	\$ 0	\$ 700,000	\$ 700,000	\$ 0	\$ 0	\$ 0	\$ 0	B
CSPA NATURAL RSRC & EVRMNT SCI	\$ 1,319	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CSBG-MWEPC	\$ 12,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CTAP-ITO	\$ 115,600	\$ 119,264	\$ (119,264)	\$ 0	\$ 0	\$ 34,995	\$ 0	\$ 34,995	B
CTE PROGRAMS EQUIPMENT	\$ 0	\$ 0	\$ 3,133,939	\$ 3,133,939	\$ 0	\$ 0	\$ 0	\$ 0	E
DIGITAL HIGH SCH TECH GRANT -VARIOUS	\$ 319,007	\$ 192,459	\$ (186,402)	\$ 6,057	\$ 86,428	\$ 0	\$ 0	\$ 86,428	B
DIGITAL HIGH SCH TSST GRANT	\$ 0	\$ 0	\$ 239,243	\$ 239,243	\$ 0	\$ 0	\$ 0	\$ 0	B
DIRECT SUPP PROF(DSP)CERT PG	\$ 278,420	\$ 274,990	\$ (54,598)	\$ 220,392	\$ 3,681	\$ 0	\$ 243,174	\$ 246,855	E
DROPOUT PREV-RECOV MDL PROG-	\$ 324	\$ 324	\$ 0	\$ 324	\$ 0	\$ 0	\$ 0	\$ 0	B
EARLY MENTAL HLT-EMHI- VARIOUS	\$ 239,692	\$ 537,687	\$ 95,586	\$ 633,273	\$ 0	\$ 220,315	\$ 157,228	\$ 377,543	B
EARLY INTERVENTION SCH SUCCESS (EISS)	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 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 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

					SUPERINTENDENT'S 2008-09 FINAL 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	
8590 EDU TECH STAFF DEV-2001-02	\$ 353,511	\$ 254,033	\$ (254,033)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV -VARIOUS	\$ 15,043	\$ 10,592	\$ 368,642	\$ 379,234	\$ 235,515	\$ 0	\$ 0	\$ 235,515	B
FAMILY LIT EXP ENHMNT	\$ 0	\$ 600,000	\$ (600,000)	\$ 0	\$ 0	\$ 525,657	\$ 0	\$ 525,657	B
FAMILY LIT INITIATIVE	\$ 910,880	\$ 31,003	\$ 736,999	\$ 768,002	\$ 0	\$ 104,322	\$ 0	\$ 104,322	B
GANG RISK INTERV PROG(GRIP) - VAR	\$ 25,088	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HEALTHY START-OPERATIONAL-VARIOUS	\$ 0	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	B
HPSG-HIGH PRIORITY(IIUSP CIII) - VAR	\$ 54,340,562	\$ 30,968,296	\$ (4,759,259)	\$ 26,209,037	\$ 0	\$ 4,146,923	\$ 12,789,907	\$ 16,936,830	B
IDEA EARLY INTERVENTION-STATE	\$ 4,527	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
INFANT DISCRETIONARY	\$ 123,837	\$ 102,880	\$ (102,880)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
INFO TCHLGY CAREER ACADEMY	\$ 17,618	\$ 2,785	\$ 14,833	\$ 17,618	\$ 0	\$ 8,689	\$ 0	\$ 8,689	B
INTERV/UNDERF SCH IMPL COHORT -VAR	\$ 1,936,189	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80	\$ 0	\$ 80	B
KLCS-EMERGENCY SERVICES	\$ 12,237	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA CNTY DPSS-AFT SCH ENRICH PG	\$ 366692	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LACO-CALWORKS COORDINTN SVCS -VAR	\$ 1,200,000	\$ 2,400,000	\$ (1,200,000)	\$ 1,200,000	\$ 0	\$ 0	\$ 1,203,806	\$ 1,203,806	E
LA COMMUNITY REDEV	\$ 0	\$ 1,400,000	\$ (1,400,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LA WATERSHED ANALYSIS	\$ 4,769	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	\$ 2,355,000	\$ 0	\$ 1,995,000	\$ 1,995,000	\$ 0	\$ 0	\$ 0	\$ 0	B
NELL SOTO PAR INVOLVM PROG -VAR	\$ 40,275	\$ 0	\$ 478,889	\$ 478,889	\$ 0	\$ 323,545	\$ 35,000	\$ 358,545	B
PHYSICAL EDUCATION TEACHER INCENTIVE	\$ 0	\$ 0	\$ 1,848,309	\$ 1,848,309	\$ 0	\$ 0	\$ 1,500,000	\$ 1,500,000	B
PARAPROF TEACHER TRAINING GRN -VAR	\$ 1,260,073	\$ 1,204,334	\$ (237,866)	\$ 966,468	\$ 0	\$ 96,360	\$ 962,500	\$ 1,058,860	B
PERSONNEL STAFF DEVELOPMENT	\$ 3,450	\$ 862	\$ 359,365	\$ 360,227	\$ 0	\$ 0	\$ 0	\$ 0	B
SAFE SCH& VIOLENCE PRVT_NEW -VARIOUS	\$ 119,703	\$ 372,830	\$ (372,830)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCHOOL ASST & INTERVN TEAM (SAIT)	\$ 3,544,268	\$ 351,465	\$ 6,517,998	\$ 6,869,463	\$ 0	\$ 1,039,064	\$ 880,800	\$ 1,919,864	A
SCHOOL IMPROVEMENT REG PROG	\$ 0	\$ 0	\$ 6,630,101	\$ 6,630,101	\$ 0	\$ 2,587,995	\$ 20,646	\$ 2,608,641	B
SCH COMM VIOLENCE PREV DIST 1	\$ 0	\$ 0	\$ 912,856	\$ 912,856	\$ 0	\$ 457,951	\$ 500,639	\$ 958,590	B
SCH COMM PLICING PRTRNSHP-VARIOUS	\$ 2,525,947	\$ 2,897,080	\$ (1,597,824)	\$ 1,299,256	\$ 0	\$ 117,647	\$ 140,730	\$ 258,377	B
SCHOOL GARDEN SUPPLIES & EQUIPMENT	\$ 0	\$ 4,000,000	\$ (4,000,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH MNTL HLT CLNC MEDI-CAL 97	\$ 6,113,374	\$ 2,800,000	\$ (2,800,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH READ INIT (FIRST5LA/CFGC)	\$ 53,151	\$ 331,956	\$ (283,435)	\$ 48,521	\$ 0	\$ 2,197	\$ 46,623	\$ 48,820	E
SCHOOL & LIBRARY IMPROVEMENT	\$ 12,468,667	\$ 5,761,648	\$ (5,761,648)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SP ED PROJECT WORKABILITY	\$ 0	\$ 0	\$ 755,693	\$ 755,693	\$ 0	\$ 2,625	\$ 757,118	\$ 759,743	C
SPECIAL ED: INFANT DISCRETIONARY	\$ 0	\$ 0	\$ 55,949	\$ 55,949	\$ 0	\$ 2,847	\$ 55,949	\$ 58,796	C
SRVC TO AT-RISK YOUTH-CHPT157- VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SSP-REAL.COM TCH - VARIOUS	\$ 122,326	\$ 27,604	\$ 303,965	\$ 331,569	\$ 0	\$ 51,653	\$ 200,000	\$ 251,653	B
STATE LOW INCIDENCE ENTITLEMNT	\$ 151,004	\$ 151,004	\$ (151,004)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
TCHR & PRINCIPAL RECRUIT INCT PROG GRDT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HUGHES FAM-SCH PARTNRSH PRG	\$ 8,916	\$ 0	\$ 6,058	\$ 6,058	\$ 0	\$ 3,701	\$ 0	\$ 3,701	B
TEACHER RECRUIT & STUDENT SUPPORT	\$ 11,286,995	\$ 2,417,356	\$ (2,417,356)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TEACHER RECRUIT & RETENTION	\$ 0	\$ 0	\$ 12,247,627	\$ 12,247,627	\$ 4,598,327	\$ 68,441	\$ 0	\$ 4,666,768	B
TIRE DERIVED PROD GRANT	\$ 25,030	\$ 5,005	\$ (5,005)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TRACK & RECREAT'L SURFACING - VARIOUS	\$ 100,000	\$ 100,000	\$ (100,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TUPE 9-12 FY2004-07 -VARIOUS	\$ 3,523,308	\$ 2,715,782	\$ (732,043)	\$ 1,983,739	\$ 0	\$ 533,509	\$ 2,216,196	\$ 2,749,705	B
UNIMPLEMENTED GEN STATE PROG	\$ 82,128,417	\$ 16,249,200	\$ (15,541,990)	\$ 707,210	\$ 0	\$ 0	\$ 0	\$ 0	B
UNIMPLEMENTED-ROC	\$ 167,568	\$ 167,568	\$ (167,568)	\$ 0	\$ 0	\$ 0	\$ 1,200,000	\$ 1,200,000	E
UNIMPLEMENTED-SPEC ED	\$ 0	\$ 111,373	\$ (111,373)	\$ 0	\$ 0	\$ 0	\$ 523,226	\$ 523,226	C
UNIMPLEMENTED-AFTER SCHOOL	\$ 30,033,954	\$ 19,383,824	\$ (19,383,824)	\$ 0	\$ 0	\$ 0	\$ 4,370,905	\$ 4,370,905	L
VISUAL & PERFORMING ARTS - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B

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

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

					SUPERINTENDENT'S 2008-09 FINAL 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	
8590 WORKABILITY I STATE FUNDS	\$ 995,304	\$ 747,320	\$ (745,895)	\$ 1,425	\$ 0	\$ 0	\$ 0	\$ 0	C
YOUTH OPPORTUNITY INTN SV	\$ 25,087	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
YOUTH SOCCER	\$ 1,000,000	\$ 1,749,928	\$ (750,000)	\$ 999,928	\$ 0	\$ 350,196	\$ 0	\$ 350,196	B
UAW-LETC MAXINE WATERS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
TOTAL STATE INCOME	\$ 412,232,064	\$ 473,717,601	\$ 7,427,112	\$ 481,144,713	\$ 55,790,346	\$ 14,356,220	\$ 285,887,759	\$ 356,034,325	
LOCAL INCOME									
8699 A&K DOUGLAS PLAYGRND-EL SERENO	\$ 982,277	\$ 1,405,130	\$ 33,530	\$ 1,438,660	\$ 0	\$ 334,441	\$ 0	\$ 334,441	B
A & M SCH VOLUNTEER MUSIC PROG	\$ 0	\$ 0	\$ 30,000	\$ 30,000	\$ 0	\$ 7,952	\$ 15,000	\$ 22,952	B
ACAD MOTION PIC & ARTS	\$ 7,677	\$ 0	\$ 15,083	\$ 15,083	\$ 0	\$ 0	\$ 0	\$ 0	B
8699 AFT SCH ENRCH -LA COMM REDVPM	\$ 225,452	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
AMATEUR ATHLETIC FOUNDATION	\$ 0	\$ 0	\$ 250,000	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	B
ANNENBERG FNDN-VAR	\$ 430,287	\$ 25,547	\$ 44,661	\$ 70,208	\$ 0	\$ 0	\$ 0	\$ 0	B
ANTHONY ROBBINS FOUNDATION	\$ 0	\$ 5,000	\$ (1,108)	\$ 3,892	\$ 0	\$ 0	\$ 0	\$ 0	B
ASTHMA & ALLERGY FNDTN AMERICA	\$ 1,816	\$ 0	\$ 1,816	\$ 1,816	\$ 0	\$ 1,816	\$ 0	\$ 1,816	B
BEST FRIENDS-KAISER	\$ 246	\$ 0	\$ 246	\$ 246	\$ 0	\$ 246	\$ 0	\$ 246	B
BUILD-UP LA PERSONNEL-WAMU	\$ 0	\$ 0	\$ 27,500	\$ 27,500	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL ENDOWMNT-PROJECT REACH -VAR	\$ 277,075	\$ 234,695	\$ 24,455	\$ 259,150	\$ 0	\$ 137,188	\$ 0	\$ 137,188	B
CAL HEALTHCARE FOUNDATION	\$ 22,309	\$ 20,000	\$ (20,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CARNEGIE TNE INITIATIVE	\$ 1,707	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CARSON GUID.EXP-COORD.COUNCIL	\$ 42,000	\$ 49,000	\$ 3,000	\$ 52,000	\$ 0	\$ 0	\$ 72,000	\$ 72,000	B
CDLP VIDEO SUPPORT GRANT	\$ 35,663	\$ 11,000	\$ 1,962	\$ 12,962	\$ 0	\$ 0	\$ 0	\$ 0	B
CHLD HLTH&ACSS MDCAL PG(CHAMP	\$ 3,913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHW CATHOLIC HEALTHCARE WEST	\$ 0	\$ 0	\$ 37,856	\$ 37,856	\$ 0	\$ 17,267	\$ 106,997	\$ 124,264	B
CHILD PASSENGER SAFETY PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 93,930	\$ 93,930	B
CITY OF LA-LEARN & EARN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CLERICAL CERT. PROGRAM	\$ 34,538	\$ 127,518	\$ (127,518)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMNTY OUTREACH-KLCS-WILAND	\$ 145	\$ 0	\$ 101	\$ 101	\$ 0	\$ 101	\$ 0	\$ 101	B
COMMUNITY SERVICE BLK GRANT MWEP	\$ 0	\$ 0	\$ 6,560	\$ 6,560	\$ 0	\$ 0	\$ 0	\$ 0	E
CONNECTION PROJ-COUER D ALLEN	\$ 146,392	\$ 76,205	\$ 83,678	\$ 159,883	\$ 0	\$ 156,696	\$ 0	\$ 156,696	B
COUNTY SUMMER YOUTH	\$ 0	\$ 0	\$ 631,688	\$ 631,688	\$ 0	\$ 0	\$ 761,253	\$ 761,253	B
COUNTRY WIDE CLERICAL CERT. TRAINING	\$ 0	\$ 0	\$ 42,128	\$ 42,128	\$ 0	\$ 0	\$ 0	\$ 0	B
CRAILJOHNSON-MENTL HLTH SVC-VAR	\$ 703	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,090	\$ 0	\$ 11,090	B
CRAIL JOHNSON-PROJECT PLUS	\$ 44,581	\$ 0	\$ 41,090	\$ 41,090	\$ 0	\$ 0	\$ 0	\$ 0	B
DIVERSITY IN ED TRNG-HWLT PCKK	\$ 44,443	\$ 35,081	\$ 6,071	\$ 41,152	\$ 0	\$ 0	\$ 0	\$ 26,877	B
DISCOVERING ARTS DIRECTOR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 188,152	\$ 188,152	B
DWP-YOUTH SERVICES ACADEMY	\$ 600,000	\$ 590,499	\$ 9,501	\$ 600,000	\$ 0	\$ 0	\$ 550,000	\$ 550,000	B
EL ITALIAN LANG	\$ 0	\$ 0	\$ 5,390	\$ 5,390	\$ 0	\$ 0	\$ 0	\$ 0	B
ESCALERA YOUTH Pros	\$ 0	\$ 0	\$ 8,200	\$ 8,200	\$ 0	\$ 0	\$ 0	\$ 0	E
FIRST 5-INTERAGNCY SPCL NEEDS	\$ 125,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
FMLY LIT. EXP ENHNMNT	\$ 49,717	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FMLY LIT. EXP ENHNMNT-RESEDA -VAR	\$ 0	\$ 80,216	\$ (80,216)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
GENERAL FUND SUMMER YOUTH	\$ 501,150	\$ 447,355	\$ 0	\$ 447,355	\$ 0	\$ 0	\$ 436,109	\$ 436,109	B
GILDER LEHRMAN INST OF AMERICA	\$ 0	\$ 0	\$ 63,598	\$ 63,598	\$ 0	\$ 37,547	\$ 0	\$ 37,547	B
GREENING PROJECT-CALVERT ES	\$ 0	\$ 0	\$ 127,014	\$ 127,014	\$ 0	\$ 0	\$ 0	\$ 0	B
GREENING PROJECT-WILSON SH	\$ 148,662	\$ 148,662	\$ (114,732)	\$ 33,930	\$ 0	\$ 18,661	\$ 0	\$ 18,661	B
HARBOR TEACHER PREP(HTP 8518)	\$ 20,388	\$ 4,686	\$ 25,203	\$ 29,889	\$ 0	\$ 0	\$ 50,000	\$ 50,000	B

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

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

					SUPERINTENDENT'S 2008-09 FINAL 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	
8699 HIGH TECH HIGH-VARIOUS FNDTNS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
HP-HANDS ON SCIENC-M ARTS CLST	\$ 38,541	\$ 26,015	\$ 12,422	\$ 38,437	\$ 0	\$ 26,950	\$ 0	\$ 26,950	B
HWTC-VOC NURSING EDUC SVCS	\$ 314,975	\$ 10,329	\$ 66,654	\$ 76,983	\$ 0	\$ 0	\$ 0	\$ 0	B
HIV/AIDS PREV PROG	\$ 25,000	\$ 3,750	\$ (3,748)	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	B
ING UNSUNG HEROES AWARDS PROG	\$ 0	\$ 0	\$ 27,000	\$ 27,000	\$ 0	\$ 12,578	\$ 0	\$ 12,578	B
INTEL TCH TO FUTURE/GATES FNDN	\$ 1,258	\$ 1,258	\$ 0	\$ 1,258	\$ 0	\$ 0	\$ 0	\$ 0	B
K-12 VOUCHER PROGRAM	\$ 0	\$ 20,125,672	\$ (19,004,558)	\$ 1,121,114	\$ 0	\$ 27,487	\$ 1,942,420	\$ 1,969,907	B
KAISER PERM-CHAMP PROGRAM -VAR	\$ 204,992	\$ 7,000	\$ 107,571	\$ 114,571	\$ 0	\$ 34,781	\$ 0	\$ 34,781	B
L.A. CARE HEALTH EXPRESS -VAR	\$ 134,358	\$ 65,264	\$ 78,119	\$ 143,383	\$ 0	\$ 45,654	\$ 0	\$ 45,654	B
LA TRUST FOR CHILDREN'S HLTH	\$ 17,623	\$ 1,584	\$ 14,273	\$ 15,857	\$ 0	\$ 0	\$ 0	\$ 0	B
LA COMMUNITY BEAUTIFICATION	\$ 0	\$ 0	\$ 8,184	\$ 8,184	\$ 0	\$ 0	\$ 0	\$ 0	B
LA COMMUNITY COLLEGE LIASON	\$ 0	\$ 0	\$ 72,973	\$ 72,973	\$ 0	\$ 72,973	\$ 51,772	\$ 124,745	B
LA COUNTY SUMMER YOUTH PROG	\$ 686,000	\$ 631,688	\$ (631,688)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA SCHOOL NUTRITION PROJ	\$ 0	\$ 0	\$ 82,935	\$ 82,935	\$ 0	\$ 0	\$ 0	\$ 0	B
LA84 FOUNDATION BEYOND THE BELL	\$ 0	\$ 0	\$ 617,168	\$ 617,168	\$ 0	\$ 584,940	\$ 0	\$ 584,940	B
LA'S BEST- VARIOUS	\$ 5,478,062	\$ 3,738,700	\$ (223,687)	\$ 3,515,013	\$ 0	\$ 0	\$ 4,638,058	\$ 4,638,058	L
LAB CDD CITY OF LA#1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 594,941	\$ 594,941	B
LET UP GARDENA AND NARBONNE HI	\$ 0	\$ 0	\$ 18,156	\$ 18,156	\$ 0	\$ 0	\$ 0	\$ 0	B
LEARN AND EARN PROGRAM	\$ 1,820,000	\$ 1,750,000	\$ 50,000	\$ 1,800,000	\$ 0	\$ 0	\$ 1,499,130	\$ 1,499,130	B
MERCK CHILDHOOD ASTHLM NTWK-MCAN	\$ 437,533	\$ 626,134	\$ 353,744	\$ 979,878	\$ 0	\$ 266,958	\$ (1,101)	\$ 265,857	B
MIKE LANSING GRANT	\$ 0	\$ 67,000	\$ (67,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
NFL /LISC PROG . ACTION #435180001	\$ 0	\$ 0	\$ 200,000	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	B
OJAI FOUNDATION	\$ 0	\$ 0	\$ 187,636	\$ 187,636	\$ 0	\$ 0	\$ 0	\$ 70,365	B
ORFALEA-SCH MENTAL HLTH SRVS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
PRIME GATES FDN-JOHN HOPKINS	\$ 389,000	\$ 431,329	\$ (270,653)	\$ 160,676	\$ 0	\$ 0	\$ 295,261	\$ 295,261	B
PROJECT GRAD-LA	\$ 263,811	\$ 139,423	\$ 131,345	\$ 270,768	\$ 0	\$ 0	\$ 0	\$ 0	B
PROP 10 COMM-CDI-SMALL GRDT -VAR	\$ 12,282	\$ 0	\$ 0	\$ 0	\$ 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	\$ 64,800	\$ 324,000	B
PROP K - MAINTENANCE FUND	\$ 69,496	\$ 69,496	\$ (69,496)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
ROBERT WOOD FOUNDATION	\$ 0	\$ 100,000	\$ 0	\$ 100,000	\$ 0	\$ 81,514	\$ 0	\$ 81,514	B
SCH BASED HLTH CLINIC-SPPT FND	\$ 49,191	\$ 358,720	\$ (259,900)	\$ 98,820	\$ 0	\$ 10,933	\$ 0	\$ 10,933	B
SCH READINESS INITIATIVE-CCRC -VAR	\$ 91,218	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
SEIU REVOLVING GRANT FND	\$ 0	\$ 0	\$ 21,000	\$ 21,000	\$ 0	\$ 21,000	\$ 0	\$ 21,000	B
SOUTH GATE INTL LRNG COMMUNITY	\$ 153,121	\$ 0	\$ 97,301	\$ 97,301	\$ 0	\$ 5,768	\$ 0	\$ 5,768	B
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	\$ 0	\$ 0	\$ 0	B
TOSHIBA AMERICA FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
URBAN LEARNING CTR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
UAW-LETTC-MANUAL ARTS -VAR	\$ 25,000	\$ 40,000	\$ (15,000)	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	E
UNIMPLEMENTED -GEN PROG	\$ 110,937	\$ 151,094	\$ 20,581,750	\$ 20,732,844	\$ 0	\$ 0	\$ 2,538,979	\$ 2,538,979	B
UNIMPLEMENTED -ROC	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 25,000	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	\$ 4,745	\$ 0	\$ 4,745	B
VISION PROJ PROG-QUEENS CARE	\$ 86,834	\$ 61,107	\$ (3,638)	\$ 57,469	\$ 0	\$ 0	\$ 0	\$ 0	B
WCH HLTHY START-PROBITION PROG	\$ 3,462	\$ 0	\$ 3,446	\$ 3,446	\$ 0	\$ 0	\$ 0	\$ 0	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

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

**SUPERINTENDENT'S 2008-2009 FINAL 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 FINAL BUDGET				District Defined Prog Code
					2008-09 Beg Balance	2007-08 Carryover	2008-09 Grant	Total	
8699 YOUTH DEVELOPMENT (NFL)	\$ 200,000	\$ 20,000	\$ (20,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TOTAL LOCAL INCOME	\$ 22,240,276	\$ 39,252,369	\$ (27,278)	\$ 39,225,091	\$ 0	\$ 4,829,083	\$ 13,922,701	\$ 18,751,784	
8912 INTERFUND TRANSFERS FOR SRF COPS	\$ 0	\$ 47,481,205	\$ 12,000,000	\$ 59,481,205	\$ 0	\$ 0	\$ 0	\$ 0	B
8980 CONTRIBUTION FROM REGULAR PROGRAM	\$ 47,720,662	\$ 0	\$	\$	\$ 0	\$ 0	\$ 0	\$ 0	B
TOTAL LOCAL INCOME	\$ 22,240,276	\$ 39,252,369	\$ (27,278)	\$ 39,225,091	\$ 0	\$ 4,829,083	\$ 13,922,701	\$ 18,751,784	
TOTAL FEDERAL INCOME	\$ 803,041,731	\$ 753,028,543	\$ 22,505,318	\$ 775,533,861	\$ 30,585	\$ 113,254,476	\$ 573,741,697	\$ 687,026,758	
TOTAL STATE INCOME	\$ 412,232,064	\$ 473,717,601	\$ 7,427,112	\$ 481,144,713	\$ 55,790,346	\$ 14,356,220	\$ 285,887,759	\$ 356,034,325	
TOTAL INCOME	\$ 1,285,234,733	\$ 1,313,479,718	\$ 41,905,152	\$ 1,355,384,870	\$ 55,820,931	\$ 132,439,779	\$ 873,552,157	\$ 1,061,812,867	

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

SUPERINTENDENT'S 2008- 2009 FINAL 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 FINAL BUDGET				District Defined Prog Code
					2008-2009 Beg Balance	2007-2008 Carryover	2008-2009 Grant	Total	
FEDERAL INCOME									
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	8,332	2,898,891	2,907,223	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	0	0	0	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	37,624	2,500	40,124	D
8290 ADULT ED-ESL-CITIZENSHIP	12,973,118	12,713,568	(159,168)	12,554,400	0	662,760	14,433,191	15,095,951	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	0	0	D
ENG LIT AND CIVIC ED GRNT-ADLT	1,333,220	1,400,000	105,200	1,505,200	0	0	0	0	D
LA COUNTY-GAIN BASIC ED SKL-AD	1,509	0	268	268	0	0	16,000	16,000	D
REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	292,694	500,000	(470,751)	29,249	0	0	80,000	80,000	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	0	0	D
FEDERAL PELL GRANT	0	0	101,250	101,250	0	0	250,000	250,000	D
FEDERAL SUPPLY EDU OPPORT GRANT	0	0	200,000	200,000	0	0	0	0	D
LA REFINERY & MFG MAINT PROG	0	0	70,000	70,000	0	0	0	0	D
UNIMPLEMENTED -FEDERAL	4,253,566	6,743,171	(3,158,439)	3,584,732	0	0	1,758,085	1,758,085	D
TOTAL FEDERAL INCOME	\$ 23,646,069	\$ 25,961,232	\$ (4,178,430)	\$ 21,782,802	\$ 0	\$ 708,716	\$ 19,438,667	\$ 20,147,383	
STATE INCOME									
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	0	0	0	D
CAL-WORKS-ADULT-SUPPORT SVCS	0	0	0	0	0	0	1,967,067	1,967,067	D
COMMNTY BASED ENGL TUTORL PG	15,632,756	12,771,361	5,172,974	17,944,335	0	9,192,876	7,364,857	16,557,733	D
FAMILY LITERACY	6,500	266	7,219	7,485	0	0	0	0	D
EVEN START ADULT	0	6,500	(6,500)	0	0	0	6,576	6,576	D
GENERAL RELIEF OPP FOR WORK-GROW	1,943,352	2,500,000	(495,686)	2,004,314	0	0	0	0	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	1,616,279	1,616,279	D
TOTAL STATE INCOME	\$ 27,381,933	\$ 29,076,260	\$ (4,207,323)	\$ 24,868,937	\$ 0	\$ 9,192,876	\$ 10,954,779	\$ 20,147,655	
LOCAL INCOME									
8699 CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 152	\$ 21,000	(1,000)	20,000	\$ 0	\$ 152	\$ 0	\$ 152	D
BIENVENIDOS SCH READINESS PROG	21,000	125	20,875	21,000	0	4,071	20,468	24,539	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	0	0	0	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	0	0	0	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	366	0	366	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	0	0	0	D
UNIMPLEMENTED-LOCAL	386,998	0	0	0	0	0	328,448	328,448	D
TOTAL LOCAL INCOME	\$ 524,234	\$ 811,077	\$ (710,549)	\$ 100,528	\$ 0	\$ 13,848	\$ 348,916	\$ 362,764	
TOTAL INCOME	\$ 51,552,236	\$ 55,848,569	\$ (9,096,302)	\$ 46,752,267	\$ 0	\$ 9,915,440	\$ 30,742,362	\$ 40,657,802	

(D) Adult Education

SUPERINTENDENT'S 2008-2009 FINAL BUDGET

DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS

CHILD DEVELOPMENT FUND

					SUPERINTENDENT'S 2008-2009 FINAL BUDGET				District Defined Prog Code	
	2006-2007 Actual Budget	2007-2008 Final Budget	2007-2008 Adjustment	2007-2008 Adj Budget as of 04-30-08	2008-2009 Beg Balance	2007-2008 Carryover	2008-2009 Grant	Total		
FEDERAL INCOME										
8290	CCDF CAPACITY PROJECT	\$ 0	\$ 0	17,318	17,318	\$ 0	\$ 0	\$ 0	0	F
	CCDF SCHOOL AGE RESOURCE	0	0	6,430	6,430	0	0	0	0	F
	CCDF - CAPACITY PROJ 2004-05	0	0	0	0	0	0	0	0	F
	CDFS-INSTRUCTIONAL MATERIALS	0	0	0	0	0	0	0	0	F
	INFANT/TODLR CHILD CARE RSRC PROG	0	0	35,180	35,180	0	0	0	0	F
	CIMS-INSTRUCTIONAL MATERIAL	18,578	0	0	0	0	0	0	0	F
	UNIMPLEMENTED-FEDERAL	500,000	1,000,000	54,949	1,054,949	0	0	456,038	456,038	F
TOTAL FEDERAL INCOME										
		\$ 518,578	\$ 1,000,000	\$ 113,877	\$ 1,113,877	\$ 0	\$ 0	\$ 456,038	\$ 456,038	
STATE INCOME										
8530	STATE LATCHKEY PROGRAM	\$ 768,582	\$ 841,353	38,113	\$ 879,466	\$ 0	\$ 0	1,294,982	\$ 1,294,982	F
8590	CAL-SAFE CHILD CARE	834,476	700,000	245,607	945,607	0	0	958,962	958,962	F
	CCD SVCS PLAYGROUND COMPLIANCE	140,587	0	0	0	0	0	0	0	F
	CD PRE K & FAMILY LITPART DAY	0	0	1,335,303	1,335,303	0	391,192	1,134,521	1,525,713	F
	CD PRE K & FAMILY SUPPORT	0	0	37,500	37,500	0	0	30,000	30,000	F
	CDD PREKINDER RSRC AWARDS	0	0	0	0	0	0	0	0	F
	EARLY INTERV SCH SUCC-MUR-CC	0	0	0	0	0	0	0	0	F
	EISS - PRE-SCH CONFERENCE	0	0	0	0	0	0	0	0	F
	GENERAL FD-PRE KINDER RESOURCE	0	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	0	F
	L.A. UNIVERSAL PRE SCH	0	0	0	0	0	0	0	0	F
	RENOVATION AND REPAIR - CHLD CTR	0	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	13,444,540	13,444,540	F
	UNIMPLEMENTED-STATE	13,492,089	17,519,618	(16,459,470)	1,060,148	0	0	2,724,671	2,724,671	F
TOTAL STATE INCOME										
		\$ 27,508,754	\$ 33,860,554	\$ (15,914,932)	\$ 17,945,622	\$ 0	\$ 391,192	\$ 19,587,676	\$ 19,978,868	
LOCAL INCOME										
8699	CHILDREN'S CENTERS (LATCHKEY)	\$ 0	\$ 0	39,413	39,413	\$ 0	\$ 0	\$ 0	0	F
	HEALTHY FAMILY KAISER	25,000	14,531	4,491	19,022	0	4,244	0	4,244	F
	KIDCARE SERVICE FEES	500,916	0	475,000	475,000	0	0	0	0	F
	READY FOR SCHOOLS	6,485,282	6,473,970	(2,577)	6,471,393	0	0	6,613,234	6,613,234	F
	L.A. UNIVERSAL PRE SCH	3,232,514	1,006,944	1,960,703	2,967,647	0	1,265,753	1,758,984	3,024,737	F
	STATE LATCH KEY PROGRAM	0	500,916	(500,916)	0	0	0	0	0	F
	SCH READINESS INITIATIVE	0	0	0	0	0	0	155,782	155,782	F
	UNIMPLEMENTED-LOCAL	366,557	3,168,424	(1,380,271)	1,788,153	0	0	0	0	F
TOTAL LOCAL INCOME										
		\$ 10,610,269	\$ 11,164,785	\$ 595,843	\$ 11,760,628	\$ 0	\$ 1,269,997	\$ 8,528,000	\$ 9,797,997	
OTHER SOURCES										
8979	CC FACILITIES REVOLVING FUNDS	\$ 352,828	\$ 352,828	\$ 0	\$ 352,828	\$ 352,828	\$ 0	\$ 0	\$ 352,828	F
TOTAL INCOME										
		\$ 38,990,429	\$ 46,378,167	\$ (15,205,212)	\$ 31,172,955	\$ 352,828	\$ 1,661,189	\$ 28,571,714	\$ 30,585,731	

(F) Child Development

VI. Human Resources

	<u>Page</u>
Introduction	VI-1
Annual Assessment of Human Resources -	
Certificated.....	VI-2
Classified.....	VI-9

HUMAN RESOURCES

Introduction

This section of the budget provides information regarding District staffing issues. It is divided into two sections. The first primarily addresses certificated personnel issues while the second focuses on classified staffing.

Annual Assessment of Human Resources – Certificated. These pages provide detailed information regarding the District's certificated personnel policies and needs. Certificated personnel include teachers, school administrators, central and local district staff, and others for whom a credential is required.

Annual Assessment of Human Resources – Classified. These pages provide detailed information regarding the District's classified personnel policies and needs. Certificated positions are those which do not require a teaching or administrative credential. Classified positions may serve in the classroom, provide school non-classroom services, or work in central or local district offices.

Annual Assessment of Human Resources
 For *Principle Six* of the
Principles for the LAUSD Budget and Finance Policy
May 2008

The following information provides an overview of Certificated Human Resources in the areas of Demographics and Budget, Workforce Qualifications and Experience, Staff Development, and Recruitment. Most information in this report reflects Norm Day 2007-2008 data. However, some data reflect more recent or earlier research as noted, and totals may not be consistent.

Table of Contents

		<i>Page</i>
Part I	Demographics and Budget	2
Part II	Workforce Qualifications and Experience	2
	- Teacher	2
	- Administrator	3
Part III	Staff Development	3
Part IV	Recruitment	7

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

Part I: Demographics and Budget

Displayed below are the numbers of certificated employees paid from the General Fund in 2007-2008 (excludes employees from some adult school, early education and specially funded programs). This table shows the total salary and benefits as well as the share of the General Fund budget dedicated to the salaries of certificated personnel, by type of employee. Teachers' salaries account for nearly 81% of the total budgeted for certificated salaries and benefits.

TABLE 1 **CERTIFICATED EMPLOYEE COUNTS, SALARIES AND BENEFITS
PAID FROM THE GENERAL FUND IN 2007-2008***

(Excludes employees not paid from the General Fund, such as some adult school and early education employees, and those paid from specially funded programs)

Certificated Employees	FTE	Salary and Benefits	Percent of General Fund's "Salaries & Benefits of Certificated Employees"
Teachers	35,279	\$2,693,487,280	80.88
Administrators	3,378	305,027,205	9.16
Special Services	2,628	301,166,447	9.04
Unclassified	346	30,640,227	0.92
TOTAL	41,631	\$3,330,321,159	100.00

*Data provided by Budget Services.

Part II: Workforce Qualifications and Experience

Teacher

The following table compares the status of teachers employed in LAUSD during November 2005, November 2006, and November 2007. For each status, the number of employees and percent of all teachers are displayed during all time periods. It is noteworthy that the percentage of credentialed teachers increased from 92.6% in November 2005 to 93.8% in November 2007. Conversely, the percentage of emergency permits declined from 1.4% in November 2004 to 0.1% in November 2006.

TABLE 2 **TEACHERS BY STATUS
NOVEMBER 2005, NOVEMBER 2006 AND NOVEMBER 2007**

Type of Teacher	Number Employed at LAUSD Nov 2005¹	Percent of All Teachers	Number Employed at LAUSD Nov 2006¹	Percent of All Teachers	Number Employed at LAUSD Nov 2007²	Percent of All Teachers
Credentialed	32,050	92.6	31,686	93.8	30,390	93.8
University Intern	1,030	3.0	848	2.5	862	2.7
District Intern	449	1.3	434	1.3	515	1.6
Provisionals	1,081	3.2	798	2.3	629	1.9

¹Sources 2005 and 2006: LAUSD Teacher Demographics from TAS. Includes teachers, counselors and librarians.

²Source 2007: SAP (BTS). Includes classroom teachers only (elementary, secondary, math foundation, SPED, RSP).

Administrator

Principal experience level (years of experience as a principal in the District) by Local District as of December 2006 is displayed in the table below. The number of principals and the average years of principal experience in the District are reported by Local District.

TABLE 3

**PRINCIPAL AVERAGE YEARS OF EXPERIENCE*
BY LOCAL DISTRICT
MAY 2008**

	Local District									Total
	1	2	3	4	5	6	7	8	Adult	
Number of Principals	123	88	96	104	90	48	65	87	34	735
Average Years of Experience as a Principal in LAUSD	6.2	6.5	6.4	8.1	6.5	7.0	7.5	6.5	7.1	6.8

*Principal experience includes service in any principal classification in LAUSD.

In order to ensure the quality, competency, and excellence of the District's certificated administrators, the Personnel Research & Assessment section of Human Resources develops, validates, and conducts selection examinations for school-based administrators (Principals and Assistant Principals). The exam has been modified to make the transition from a paper-based test and interview to an electronic-based assessment center. The final transition was accomplished with the exams held during the 2006-2007 school year.

Part III: Staff Development

Employee skill enhancement is a high priority for the District. Certificated teachers are developed in a number of ways. For administrators, several programs are also offered through the Division of Instructional Services' Administrative Academy to provide a career path and on-going professional development.

Teacher Skill Enhancement

In order to support newly-hired provisional teachers, the Alternative Certification and Teacher Support (ACTS) Branch offers classroom management courses and subject matter preparation as a condition of employment. ACTS implements a variety of programs to ensure that teachers meet full certification requirements, subject matter test preparation and training to earn English Learner (EL) certification.

Teacher Training Academy (TTA)

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

Subject Matter Preparation Program

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

University Interns

University Interns are required to complete three weeks of the Pre-Service Training Orientation. As with District Interns, the training focuses on District instructional priorities and Culturally Responsive Teaching strategies. This training provides opportunities to observe outstanding practitioners and participate in student teaching.

Teacher Support

The Teacher Support Unit coordinates several programs that enhance the skills and abilities of LAUSD teachers. They include:

The LAUSD Beginning Teacher Support and Assessment (BTSA) is state-funded and supports professional development for beginning credentialed teachers. Completion of the BTSA Induction Program fulfills the requirements for a Professional Clear Teaching Credential.

Design for Excellence: Linking Teacher and Achievement (DELTA) offers alternative certification and teacher induction while providing training and support to teachers and within the Los Angeles Unified School District.

Peer Assistance and Review (PAR) is state-funded with a two-fold purpose of assisting permanent teachers who have received an unsatisfactory evaluation, and assisting new teachers in low performing schools.

National Board Certification (NBC) Support Network

Through collaboration between the District and UTLA, the Support Network provides guidance and professional development to teachers who are preparing for National Board Certification.

Professional Development for Experienced Teachers

LAUSD provides several professional development opportunities for experienced teachers. The Professional Development Program maintains an extensive list of professional development classes and workshops for District teachers. Salary point classes are available through local district and central offices. Uniting Professional Development and Technology for Education (UPDATE) are salary point courses conducted either face-to-face or online delivery. Online education is also available through Online Professional Development (OPD) for Educators.

Changes in Staffing Requirements

Changes in staffing requirements for the new fiscal year and the implications of these changes for workforce experience and skills were evaluated. It is of primary interest to know why employees are leaving the District.

According to the *2006-2007 Confidential Separation Questionnaire* results, which listed the reasons why certificated staff are leaving employment with LAUSD, the survey (based on 1,309 questionnaires with 609 indicating retirement) found that the most frequent reasons for separation from the District **for all respondents** are “retirement” and “desire to rest/relax”. The top three reasons for all respondents are the following:

1	Retirement	47%
2	Desire to rest/relax	21%
3	Moving	19%

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

1	Moving	30%
2	Personal reasons	18%
3	Unmotivated students	18%

When reviewing the responses from **retirees only**, “relaxation” and “paperwork” were the most frequent reasons for leaving the District. The three highest ranked responses by retirees are the following:

1	Desire to rest/relax	37%
2	Paperwork/record keeping	21%
3	Many meetings	17%

Staffing Requirements

The Certificated Recruitment and Selection Section continues to recruit credentialed teachers and interns to improve student achievement and meet the *No Child Left Behind* mandates. As evidenced by the chart below, District recruitment efforts have been very successful in providing a high percentage of qualified new hires. The percentage of newly-hired credentialed teachers and interns was 92% in 2007-2008. The staffing process has not changed appreciably in the past few years. The District continues to follow the Rodriguez Consent Decree and the Modified Consent Decree. In addition, the District also follows the Office of Civil Rights guidelines to ensure that teaching staffs are integrated.

The *No Child Left Behind (NCLB) Act* and the *Williams* legislation play an integral role in the staffing of schools. The District will continue to hire fully credentialed and *NCLB* compliant intern teachers and assist those teachers who are not yet “highly qualified” to become compliant.

Provisional contract teachers hired in shortage fields who are not fully credentialed must meet subject matter competence, or must be in preparation programs to meet subject matter competence. Pre-service training is provided to all teachers hired with alternative certification.

Teachers who are not considered “highly qualified” are provided with subject matter preparation to assist them in being successful on the CSET examination.

TABLE 4

**Credentialed & Intern* New Hires
By Local District
Two-Year Comparison: 2006-2007 and 2007-2008**

Local District	% Cred & Interns Hired For 2006-2007 School Year	% Cred & Interns Hired For 2007-2008 School Year
1	95%	92%
2	91%	94%
3	93%	92%
4	95%	92%
5	90%	86%
6	87%	93%
7	93%	94%
8	90%	92%
District	92%	92%

**All Interns meet NCLB requirements.*

Road Show Data

The most significant changes for the new fiscal year at the “road show” were the decline in student enrollment at the elementary level and the process of reconfiguration due to the opening of new schools.

As a result of loss of enrollment at the elementary level, displacement of teachers occurred, as well as the closing of teaching positions. A very disruptive process for principals as well as the teachers, displacement procedures follow the District/UTLA agreement requirements, which ensures that the rules and processes are uniformly applied.

No Child Left Behind (NCLB)

Federal Requirements Regarding the Hiring of New Teachers

No Child Left Behind requires that all new teachers hired after July 1, 2002 and assigned to Title I Schools in core academic subjects meet *NCLB* “Highly Qualified” requirements for each academic subject taught. Recruitment staff must monitor teacher qualifications upon selection and hiring. Continued staffing of schools and re-contracting of teachers must also be monitored to assure compliance with *NCLB* “Highly Qualified” requirements. For example, provisional employees who have not satisfied the subject matter competence requirement under *NCLB* can only be re-contracted with the Local District Superintendent’s approval. Support and test preparation for current teachers is currently being provided.

Current *NCLB* Teacher Compliance:

All current teachers have been assessed in regards to *NCLB* compliance. Teachers not yet designated as “highly qualified” are given assistance to become *NCLB* compliant.

Part IV: Recruitment

Recruitment of High Quality Teachers

Ongoing Initiatives

Chronic Shortage Areas:

In the areas of Mathematics, Science and Special Education, several initiatives will be implemented in order to successfully ameliorate teacher shortages. The District will collaborate with universities and the District Intern Program to target graduates, mid-career changers, and those from other countries. The District's annual Special Education Fair will be held in Northern and Southern California. Recruitment in Canada, Spain, and the Philippines will also include Occupational Therapists and Speech Pathologists.

Building Diversity:

The Certificated Recruitment and Selection Section will continue to work closely with the Subject Matter Preparation Program staff in order to publicize the pre-employment subject matter exam (CSET) classes for prospective teachers. Recruitment will be geared towards organizations and universities that work with diverse populations. Advertising will be included in publications and Internet sites that target diverse populations, along with visible outreach to the community through the billboard campaign, radio and newspaper ads.

Career Ladder Office

The primary function of the Career Ladder Office is to develop and implement long-term strategies for recruitment of teachers from the community. These strategies include high school Teacher Career Academies, the Paraeducator Career Ladder, and university partnerships. As a result of the efforts of the Career Ladder Office, over 3,000 teachers have been developed in the last ten years. These teachers are 89% minority and have a five-year retention rate of 86%.

Use of Technology

Technology continues to be used in teacher recruitment. Internet postings at universities and commercial sites are increased to attract career change candidates. The electronic recruitment calendar is interactive for recruitment staff and prospective candidates to facilitate interview scheduling at offsite events. Remote data entry capabilities enable recruiters to enter interview data from outside the office to enhance the rapid approvals for employment.

ANNUAL ASSESSMENT OF HUMAN RESOURCES - CLASSIFIED
PERSONNEL COMMISSION (PC)
July 2008

**National and Local Workforce Trends and Challenges Impacting
Human Resources**

TECHNOLOGY AND TRAINING ISSUES

- One in two newly created jobs is impacted by technology. Even jobs that have not been traditionally associated with technology are becoming increasingly more reliant on computers, peripherals, and other technical devices.
- The gap between the existing workforce and the technical skills demanded by the current job market is widening at an escalating rate.
- There is a shortage of highly qualified IT professionals, coupled with a rapidly escalating demand for their services.
- Technology is dramatically influencing the manner by which HR delivers its services, e.g., web-based employee files, manager self-service, employee self-service, automated applicant tracking, on-line recruitment, employment testing, etc.
- Clerical and secretarial training is no longer offered at the high school level; consequently, increasing numbers of entry-level clerical applicants do not possess the basic skills needed for successful job performance. This is placing increased demands on recruitment and training efforts.
- Technical components of jobs and the skills of the current labor force mandate continuous retraining.
- A dedicated IT recruiter is needed to address the shortage of qualified IT professional applicants.
- There is a growing knowledge gap between the IT managers and training professionals.
- There needs to be a greater alignment of learning with organizational needs and individual worker competency needs.¹
- Periodic departmental restructuring and annual reductions-in-force place unprecedented demands on training and retraining programs and efforts.

1. American Society for Training and Development (2008). *Common characteristics of BEST winning organizations*.

LAUSD-Specific Concerns:

- ⇒ BTS has acquired new skill sets and has required a far greater effort by HR in assisting employees in adopting these changes.
- ⇒ Innovations which require increased use of technology such as the addition of city-wide computerized testing centers and the introduction of faster web-based assessment services require an increase in technology oversight. Organizations need to prepare for technological advances by considering, from a service point of view, what it takes to maintain program advances.
- ⇒ Jobs throughout the District are being impacted by technological advances, e.g., clerical, warehousing, repair technicians, and police officers. This

- requires continuous retraining. This also puts a greater burden on (PC) staff. More attention is required in the area of technology and its oversight.
- ⇒ Increased automation support and the replacement of obsolete programs are needed to expedite the staffing functions.
 - ⇒ As District jobs become more technical and complex, the level of technical skills and expertise required for these jobs will continue to increase. Skills training must be provided to current and newly hired employees who will most likely lack the full range of skills necessary to perform these jobs.
 - ⇒ There is a critical need to prepare current employees through training to assume additional or new roles, e.g., School Administrative Assistants (SAA) should be required to earn an SAA certificate prior to being assigned as SAAs.

WORKERS

- “Baby Boomers,” who comprise over 30% of the current workforce, have begun to retire.
- On average, the current workforce is expected to change career tracks at least three times and work for eight to ten employers throughout a career.
- Workers seek employers who provide continuous staff development and growth opportunities.
- Workers seek “family-friendly” employers, i.e., employers who support child and elder care issues.
- Workers seek flexible work arrangements that are conducive to achieving work/life balance.
- Workers seek a stable environment. (Recent reductions-in-force in both the public and private sectors have made stable organizations more attractive.)
- Workers are retiring at younger ages to pursue different careers or personal interests.
- Changing workforce demographics²:
 - Aging workforce:

<u>By 2010:</u>	29% increase in the 45-64 age group
	14% increase in the 65+ group
	1% decline in the 18-44 age group
 - Shrinking workforce:

<u>2004-2014:</u>	# of projected job vacancies: 52 million
	(32 million jobs vacated + 20 million new jobs created)
	# of projected available workforce: 29 million
 - Diverse workforce:

<u>By 2010:</u>	Non-white workers will comprise 34% of total workforce
-----------------	--------------------------------------------------------

2. U.S. Bureau of Labor Statistics and Census Bureau (as cited in Hewitt Associates (2004). *Preparing for the Workforce of Tomorrow*).

LAUSD-Specific Concerns:

- ⇒ A large number of highly qualified employees are beginning to retire. This trend will peak within four years resulting in an escalating need to recruit and train new employees to fill their jobs. These retirements represent a significant loss of “institutional memory.” A succession plan that includes a training component is needed.

- ⇒ There is less stability in the classified workforce than in the past. Employees are more mobile and willing to accept positions with other employers rather than wait for promotional opportunities to open within LAUSD.

EMPLOYERS AND STAFFING NEEDS

- Current job assignments require adaptable employees willing and able to thrive on change, continuously update competencies, and work on a wide-range of activities.
- Against the culture of growing worker discontent, employers need to make the workers feel more valued; according to one survey³, only 1 in 4 workers feel a “strong attachment” to their employers, while 4 in 10 feel “trapped” in their jobs.
- Current research reports that the most critical needs concerning workforce development include ensuring that employees possess a strong foundation of basic competencies; a continual effort to upgrade competencies and “soft skills,” including strong work ethic, reliability, team-orientation, and greater flexibility to learn and apply state-of-the-art procedures rapidly.
- Organizations need the infusion of new employees, especially at the managerial level. Succession planning combined with staff development and pre-planned recruitment efforts are needed.

3. Walker Information (as cited in Workforce Management (2003). *Fast Forward: 25 Trends That Will Change the Way You Do Business*).

LAUSD-Specific Concerns:

- ⇒ The passage of Measures BB, K, M, R, and Y have required the immediate staffing of many professional and support positions in the Facilities and IT Divisions.
- ⇒ There is a need to focus on hiring individuals to fill hard-to-recruit-for positions such as bus drivers who can drive both buses with manual and automatic transmission, structural engineers, interpreters for the hard-of-hearing and sign language, and technicians that can repair outdated equipment.
- ⇒ LAUSD has hired some employees on a contractual basis and is in the process of transitioning many into the regular workforce. A plan to address a future stable workforce is needed.

STAFF RELATIONS

- Employee representatives are frequently entering into partnerships with management to resolve common issues, e.g., absence management, benefit cost containment, and employee communications.
- “Me-Too” clauses at times disturb the competitive recruitment advantage for hard-to-recruit-for classes.
- Employees need to receive meaningful annual performance appraisals based on competencies and goal attainment. There is a growing trend to link pay to performance.⁴
- Employees need to be recognized for their accomplishments.

- A consistent salary philosophy, e.g., setting all salaries at the 50th or the 90th percentile of market rates, influences the caliber of applicants attracted to an employer.
- Unlike the private sector, the public sector has experienced overall growth in union membership, and this places a pressing need for the public sector employers to establish, maintain, and improve their collaborative relationships with unions.⁵

4. CPS Human Resource Services (CPS). (n.d.). *Future Trends in Human Resources*.
5. Lavigna, R. (2003). Reforming Public Sector Human Resource Management. Best Practices From the Practitioner's View. In S.W. Hays and R. C. Kearney (Eds), *Public Personnel Administration: Problems and Prospects* (pp.352-366). New Jersey: Prentice Hall (Pearson Education).

LAUSD-Specific Concerns:

- ⇒ Salaries for some classifications have become non-competitive as a result of negotiated “me-too” clauses, and higher increases offered by other employers.
- ⇒ “Me-too” settlements in collective bargaining contracts ignore the special recruitment difficulties for certain job classifications. If not addressed, positions in these classes must be outsourced.
- ⇒ A consistent salary philosophy, e.g., setting salaries at the 50th or 90th percentile of market rates is needed to enable LAUSD to attract talented employees at the desired level.
- ⇒ Salaries for highly technical and senior management employees have created an unprecedented demand on the District and Personnel Commission to maintain salaries at a level to attract top talent.

ECONOMIC CONSTRAINTS

- Outsourcing higher paying jobs is becoming more common.
- Inability of public school employers to keep pace with the competitors’ wage increases, coupled with fear of reductions-in-force, cause highly skilled employees to accept employment with competitors.
- Rising cost of living, housing and transportation in the greater Los Angeles area limits applicant populations.
- Applicants are drawn to employers who offer attractive benefit packages. The cost of benefits, however, is becoming prohibitive for many employers.
- From 2008 to 2017, costs of healthcare, along with Medicare, Medicaid and Social Security expenditures for the retiring baby boomers spending are expected to grow faster than the economy as a whole.⁵

6. Congressional Budget Office (January 2007). *The Budget and Economic Outlook: Fiscal Years 2008 to 2017*. Washington, DC: The Congress of the United States.

LAUSD-Specific Concerns:

- ⇒ The average employer invests approximately 2.5% of payroll costs on staff. LAUSD spends less than 0.2% of payroll costs on classified staff development.
- ⇒ The economic downturn, along with realignment of the State’s fiscal priorities and budget cuts has resulted in lack of competitiveness and a siphoning of

talented employees. LAUSD needs to continue to attempt to address this issue.

- ⇒ Rapidly increasing benefit costs pose the risk of lower coverage, higher deductibles, and/or higher co-payments, contributing to the lack of competitiveness as an employer-of-choice in the public sector.
- ⇒ Rising gasoline prices impact recruitment and retention of entry-level employees. Recruits are less likely to travel long distances to compete in our examination processes, and less likely to accept and/or continue in a lower paying job which requires constant travel.
- ⇒ Recruitment at the college level is particularly impacted by the escalating cost of housing and transportation in the Los Angeles area, continuous salary increases provided by other major local public sector employers, current and projected reductions in force (based on seniority), lack of funding for classified staff development, and potential increase in benefit costs.

ORGANIZATIONAL IMAGE AND PUBLIC RELATIONS

- Most large employers use a unified “brand” throughout their organization that clearly communicates their mission, vision, and credo to their customers, the public, applicants, and employees. To measure⁷ effectiveness in branding requires evaluating brand awareness (Do our customers and other stakeholders recognize our brand?), image (Do our customers and other stakeholders have negative or positive perception of our brand?), and equity (What effect does our brand awareness and image have on our customer and stakeholder response to marketing of our brand?).
- Unions, boards of directors, managers, and the press impact the image that potential applicants have of employers.
- Highly sought-after talent seeks out employers whose image parallel their self-concept.
- Recent college graduates seek employers with progressive yet stable image, e.g., employers who embrace best practices and provide secure employment.

7. Chandon, P. (2003). Note on Measuring Brand Awareness, Brand Image, Brand Equity and Brand Value. *INSEAD Faculty & Research. Working Paper Series 19/MKT.*

LAUSD-Specific Concerns:

- ⇒ LAUSD lacks a coherent brand, which makes it difficult to gauge whether we invoke a positive or negative image to our customers and other stakeholders.
- ⇒ The District needs to develop a multi-purpose institutional brand that can be used for many District purposes including recruitment.
- ⇒ In order to attract top talent, unions, the Board of Education, management, and employees need to continually remind the public of recent positive results and state-of-the-art projects being introduced at LAUSD. This includes communicating that LAUSD values all of its employees.
- ⇒ Recent issues such as the BTS payroll crisis negatively affect the District's image as an employer.
- ⇒ The District needs to publicize its appreciation of the value of diversity in the workforce and ensure that employees are representative of the communities they serve.

HUMAN RESOURCES AND LEGAL COMPLIANCE

- The role of HR is evolving to one of a strategic partner and “internal consultant” in such areas as succession planning, performance management, cost containment, conflict resolution, and competency modeling.
- Legislative actions and court decisions continue to influence the role of HR, e.g., FLSA, FMLA, AB1825, ADA, sexual harassment cases, etc.
- Recent legislation, e.g., NCLB and requirements for Sign Language Interpreters to demonstrate higher skill levels, place greater demands on classified training and recruitment activities.
- HR projects created by frequent reorganizations are placing continuous demands on the classification, recruitment, selection, training, and assignment staffs.
- HR must incorporate best practices to become more efficient, effective, and responsive. This includes eliminating outdated personnel rules, simplifying job classification and compensation systems, streamlining recruitment and hiring processes, and quantitatively and qualitatively improving employee training and development programs.⁸

8. Lavigna, R. (2003). Reforming Public Sector Human Resource Management. Best Practices From the Practitioner's View. In S.W. Hays and R. C. Kearney (Eds.), *Public Personnel Administration: Problems and Prospects* (pp.352-366). New Jersey: Prentice Hall (Pearson Education)).

LAUSD-Specific Concerns:

- ⇒ Supervisory employees must be required to attend staff development classes related to legal mandates, e.g., Cal-OSHA, sexual harassment prevention, diversity, and performance management. To do otherwise results in costly legal settlements and court cases.
- ⇒ Legislation such as No Child Left Behind, and laws mandating higher levels of skills for Sign Language Interpreters, require more training for affected LAUSD employees.
- ⇒ There is an immediate, pressing need to deliver training classes on a wide range of Human Resources and the Law topics to comply with current State and federal laws and to be more effective in performance management. These classes should be mandated.
- ⇒ Industry best practices include a formal orientation for newly hired employees that incorporates introduction to the organization's mission, vision, and guiding principles, as well as benefits, policies, and legal mandates. Organizations offering a mandatory orientation program have been more likely to retain their employees. LAUSD does not require such an orientation for classified employees.

PERSONNEL COMMISSION STRATEGIES: ALIGNMENT OF ONGOING OBJECTIVES AND STRATEGIC GOALS FOR 2007-2012

Employ More Creative, Comprehensive, and Proactive Recruitment Strategies to Identify Key Talent

- ⇒ Continue efforts to expand relationships with local colleges and universities, District high schools, technical/vocational schools, and other agencies as avenues to source talent. Match projected staffing needs to specific organizations from which candidates may be found.
- ⇒ Establish an annual school-based recruitment calendar of events and publicize the calendar to increase awareness of PC activities.
- ⇒ Enhance community presence. LAUSD must re-connect with all segments of the community it serves. The closing of three employment offices and reductions in staffing have impacted the Personnel Commission's ability to be a community leader. Steps must be taken to increase staffing at the Local District level in order to best serve the surrounding communities.
- ⇒ Increase use of internet/electronic media to advertise LAUSD as an employer-of-choice.
- ⇒ Include representatives from all classified unions, the Human Resources Committee of the Board of Education, the Personnel Commission, and the administration in an effort to develop a marketing campaign that sells LAUSD as an Employer-of-Choice by heralding its achievements.
- ⇒ Maintain a database of highly talented potential applicants, enabling an immediate identification of strong candidates rather than having to conduct a full recruitment campaign for each vacancy.

Create an Internal Recruitment Pool

- ⇒ Host promotional job-fairs; encourage employees to enter new careers within the District rather than with different employers.
- ⇒ Increase the number of LAUSD-only job fairs, complete with one-stop recruitment and hiring processes.
- ⇒ Work more closely with internal customers and operating department managers to proactively identify future recruitment needs and to contribute to recruitment campaigns. For divisions that have considerable continuous recruitment needs, such as Facilities, IT, School Police, and Food Services, assign a Key Recruiter to serve as a liaison to the Personnel Commission.
- ⇒ Negotiate contracts that enable shortage fields to be exempt from "me-too" collective bargaining clauses.
- ⇒ Institute an employee referral program. Consider a signing bonus and expand the use of relocation allowances for hard-to-staff classifications.

Streamline Processes to Shorten the Time it Takes to Hire an Individual

- ⇒ Utilize computerized testing as often as possible. Develop a bank of candidates' written test scores to avoid retesting. Create a mobile recruitment and testing unit that simultaneously recruits and tests for multiple classifications.
- ⇒ Shorten the time needed to process employees.

- ⇒ Continue to develop and refine a one-stop hiring process which combines assessment with real time job offers. Enable immediate hiring offers to be made at job fairs. Consider processing potential employees prior to the formal establishment of an eligibility list. Make job offers, at the final part of the assessment process, to individuals whose scores place them in the top three ranks.

<p>PC Strategic Goal # 1:</p> <p>Objective 1.1:</p>	<p>Improve recruitment, qualifications and placement of candidates for classified positions.</p> <p>By 2012, reduce the cycle time for filling vacancies by 40%</p>
<p><u>Personnel Recruitment Branch</u></p> <ol style="list-style-type: none"> 1. Develop and implement recruitment plans for difficult to fill classifications (e.g., that require specialized areas of expertise) so that a sufficient applicant pool of qualified candidates exists for examinations in these classifications. 2. Offer “one-stop” testing and processing services for appropriate classifications to expedite hiring process (Appropriate classifications typically include positions for which examinations can be administered and scored electronically. Coordination of staff, technology, and sufficient resources and facilities are necessary). 3. Partner with departments, offices and organizations to develop and participate in recruitment events for traditionally large volume, high turnover classifications in Food Services and Maintenance and Operations. <p><u>Personnel Selection Branch</u></p> <ol style="list-style-type: none"> 1. By 2012, offer employment exams for all job classes with a high position vacancy rate (>10 vacancies per year) on a regular or continuous basis to ensure a sufficient candidate pool for these classifications. 2. By 2012, administer all written employment tests on computer rather than paper and pencil to expedite the scoring of tests and generation of eligibility lists <p><u>Employment Transactions Services Branch</u></p> <ol style="list-style-type: none"> 1. Partner with Recruitment and Selection to enhance information flow related to vacancy needs throughout the District. 2. Offer placement services on an as needed basis throughout the District in order to make the job offer earlier. 3. Partner with Selection and Recruitment in the participation of “one-stop” PC services in order to expedite the hiring and on-boarding process. 4. Simplify and/or streamline the assignment process to make the job offer easier. <p><u>Classification & Compensation Branch</u></p> <ol style="list-style-type: none"> 1. Update old classifications. 2. Abolish old classifications 3. Link training offered by OE to classification entrance qualifications so that applicants may meet qualifications using the professional development they've completed. <p><u>Organizational Excellence Branch</u></p> <ol style="list-style-type: none"> 1. Graduate 250 employees in onsite degree or certificate programs in critical competency 	

- areas needed by the District.
2. Link training offered by OE to entrance qualifications and examinations for 2000 positions so that applicants may meet qualifications using the professional development they've completed.

PC Strategic Goal # 1:

Improve recruitment, qualifications and placement of candidates for classified positions.

Objective 1.2:

By 2012, 95% of entry-level school-based positions will be filled by the first day of the term.

Personnel Recruitment Branch

1. Design and implement targeted recruitment strategies for entry-level school-based positions so that a sufficient pool of qualified applicants exists.
2. Offer one-stop testing and processing services and/or application and testing services to expedite the hiring process.

Personnel Selection Branch

1. By 2012, increase the number of qualified candidates on eligibility lists for entry-level school based positions by 100%.
2. By 2012, deploy a mobile testing strategy (offer testing at a at any site via internet).
3. By 2012, offer "one stop" application; testing; and processing services at sites throughout the District to expedite the hiring process for 75% of entry-level school-based positions.

Employment Transactions Services Branch

1. Develop strategies for early identification of where an eligibility list may need replenishing (in one or more geographical area).
2. Modify candidate availability form to increase effectiveness and timeliness of job offer.

Classification & Compensation Branch

1. Amend PC rules to expedite hiring at schools.

Organizational Excellence Branch

1. Link training offered by OE to entrance qualifications and examinations for 1250 positions so that applicants may meet qualifications using the professional development they've completed.

Improve Customer Service Efforts to Retain Interest in LAUSD as an Employer-of-Choice

- ⇒ Employ sufficient recruitment staff to keep candidates informed of their status in the recruitment process with LAUSD, e.g., via website, phone calls, written correspondence, and continuous contact with “superstars.”

PC Strategic Goal # 2:	Increase customer satisfaction.
Objective 2.1:	By 2012, customer satisfaction will increase by 50%

Personnel Recruitment Branch

1. Update processing materials annually so information is current, accurate and user friendly. Ensure processing materials and procedures are uniform in all processing locations.
2. Develop booklets for distribution at recruitment events, and place information on the web describing LAUSD classified employment process from recruitment to employment.
3. Increase number of District, school, and outside meetings and events for which staff formally present information regarding Recruitment Branch services to enhance knowledge, understanding, and transparency of processes.

Personnel Selection Branch

1. Increase customer satisfaction by redesigning the PSB website to offer more information and clearer directions on our application and selection procedures.
2. Send reports to hiring departments on a routine basis reporting progress on selection processes.

Employment Transactions Services Branch

1. Present at school, local District and other meetings information regarding Personnel Commission, hiring process, and available recruitment services to enhance knowledge of Personnel Commission roles and staff, and processes are more transparent.
2. Redesign the PC website to offer more information about the hiring process including frequently asked questions.
3. Develop and/or modify procedural guides useful for sharing information with customers.
4. Determine what functions could be sent electronically to schools and offices (eligibility lists, list of subs, etc.) and if practical, increase the use of this option and/or develop it as a service option.

Classification & Compensation Branch

1. Increase the types and number of communications with customers regarding classification studies.
2. Increase the types and number of communication s with customers regarding classification of new positions.
3. Develop and implement a customer service survey and improve scores.

PC Strategic Goal # 2:	Increase customer satisfaction.
Objective 2.2:	By 2010, reduce response time to inquiries and requests by 50%.

Personnel Recruitment Branch

1. Modify phone system so that current, accurate information is provided to reduce number of callers who need to talk with a staff member, and so that calls are routed to the appropriate party in a timely manner to reduce response time.
2. Implement policy that all phone messages and emails must be addressed within a 24 hour period.

Personnel Selection Branch

1. By 2010, increase number of contacts made by email rather than traditional mail or phone calls by 75% to enable HR staff to respond quickly to inquiries from stakeholders.
2. By 2010, return all phone-calls; emails; etc. within 24 hours to ensure prompt response time.

Employment Transactions Services Branch

1. Employ procedure to return phone-call; email; etc. within same work day to ensure prompt response time.
2. Develop methods to make the sub-calling system more effective.

Classification & Compensation Branch

1. Respond to phone inquiries within 24 hours.
2. Return e-mails within 24 hours.
3. Respond to written communication in 1 week.

Organizational Excellence Branch

1. Obtain a 4.8 (using a 5.0 scale) customer satisfaction timeliness rating from customers who are provided onsite support services.
2. Decrease response time to requests for services to 24 hours.
3. Return phone calls within 24 hours.

Continue to Provide and Promote Education, Training and Professional Development

- ⇒ Invest in employees by offering staff development programs including managerial training in order that the District can attract and promote highly talented internal employees interested in continuous growth rather than recruiting from the outside as the primary source for talent.
- ⇒ Require all employees to attend comprehensive orientation programs immediately upon entry to the District. These programs need to address District strategic goals, key policies, required technical knowledge/skills, District resources, Human Resources and the Law provisions, and performance management for supervisory/management staff.
- ⇒ Encourage or require managers to grant release time during work hours for mission-critical professional development and training.
- ⇒ Coordinate/offer programs for employees lacking basic skills necessary for performance on the job, e.g., offer clerical skills courses, English-as-a-second language classes, and writing skills classes. Incorporate these as performance appraisal goals.
- ⇒ Consider adding new training classes to assist current employees in promoting within the District. Offer entry-level Food Service employees classes designed to obtain certificates such as ServSafe.
- ⇒ Combine training efforts with assessment. For example, successful completion of the ServSafe class is immediately followed by an administration of the examination for Senior Cafeteria Worker.
- ⇒ Develop training and staff development competency plans that correspond to all existing classifications and are a required performance component for employees. Tie successful completion of courses with promotional opportunities.
- ⇒ Expand the school office procedures program to ensure that all school-based support staff is fully trained.
- ⇒ Continue to offer training to LAUSD paraeducators and Sign Language Interpreters to develop skills required by legislation.
- ⇒ Coordinate comprehensive Human Resources and the Law training to address relevant Human Resources issues including sexual harassment prevention, leaves/absence management, EEO and diversity issues, FLSA, and ADA and require attendance by all supervisors.
- ⇒ Deliver training programs that are designed specifically to develop the adaptability, creativity, and problem-solving skills of District employees.
- ⇒ Offer technology programs that provide continual updating of employees' knowledge and competencies.
- ⇒ Support continuous process improvement programs that assist work teams in identifying and streamlining their respective department procedures and operations.
- ⇒ Utilize virtual training programs that integrate e-learning, distance learning, classroom learning, video-conferencing, and other training delivery modes in order to provide "just-in-time" learning opportunities to address immediate and emerging needs.
- ⇒ Support efforts to prepare employees to assume higher-level positions by offering a comprehensive management and leadership development program.

⇒ Require all employees in computer related classifications to maintain and update their skills through continuous learning.

<p>PC Strategic Goal # 3:</p> <p>Objective 3.1:</p>	<p>Improve the knowledge, skills, ability and professional performance of employees on a continual basis.</p> <p>By 2012, increase staff participation in professional development by 100%.</p>
<p><u>All Branches</u></p> <ol style="list-style-type: none">1. Conduct needs analysis survey for staff.2. Provide training opportunities.3. Evaluate training.4. Develop and/or modify internal procedural guides and manuals for use in staff training.	

VII. Appendices

	<u>Page</u>
Introduction	VII-1
Appendix A Structure of the Budget Document.....	VII-3
Appendix B Budget Principles and Processes.....	VII-4
Appendix C Budget Development Calendar	VII-7
Appendix D How Education is funded in California.....	VII-8
Appendix E Average Daily Attendance	VII-10
Number of Schools and Centers	VII-14
Appendix F Revenue Limit Information.....	VII-17
Appendix G Major Revenue Streams in the Superintendent's Adopted 2008-09 Final Budget	VII-19
Appendix H School Staff and Resources	VII-41
Appendix I District Enrollment Trends	VII-52
Appendix J Budget and Finance Policy.....	VII-56
Appendix K District Debt Management Policy.....	VII-68
Appendix L Capital Budget.....	VII-120
Appendix M Notes	VII-210
Appendix N Glossary of Budget Terms and Abbreviations	VII-214

APPENDICES

INTRODUCTION

This Section provides information related to a number of areas of importance with regard to the District's budget for the 2008-09 fiscal year. Included in this Section are the following:

Appendix A – Structure of the Budget Document. This section explains the overall structure of the Superintendent's 2008-09 Final Budget, including changes from previous budgets.

Appendix B – Budget Principles and Process. This section explains the general principles used by the District in preparing its budget, and the process for developing and amending the budget.

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

Appendix D – How Education is Funded in California. This section presents an overview of California's complex funding mechanisms, and summarizes significant legislation that has impacted K-12 funding since the 1970s.

Appendix E – Average Daily Attendance (ADA). These pages provide 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 2008-09 ADA data.

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

Appendix G – Major Revenue Streams. This section provides narrative and historical information regarding the most important revenue sources of the General Fund and other District Funds.

Appendix H - School Staff and Resources. These pages provide information related to the staffing of District schools, based on existing allocation formulas. This information is provided for elementary and secondary schools, magnet schools, options schools, special education schools and programs, adult schools, regional occupational centers and programs, and other District schools for which the allocation of positions and other resources occurs. Information is also provided regarding the allocation of support staff, instructional materials, and other supplies to District schools.

Introduction (cont'd)

Appendix I – Enrollment Trends. 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 2008-09 through 2010-11 school years are calculated using various scenarios, generally involving weighted and true averages. The grade retention ratio uses past trends to estimate student progress from grade level to grade level. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier. Separate Enrollment charts are provided for regular District schools, fiscally independent charter schools and total districtwide enrollment.

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

Appendix K – District Debt Management Policy. These pages provide the complete text of the District's Debt Management Policy, as adopted by the Board of Education.

Appendix L – Capital Budget. These pages provide information regarding the District's capital facilities plan and other major capital expenditures anticipated during the next several years.

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

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

Appendix A

Structure of the Budget Document

The format of this document is intended to convey the key information comprising the Superintendent's Final Budget. The Superintendent's 2008-09 Final Budget provides information regarding anticipated revenues, expenditures, and beginning and ending balances, based upon the best available information at the time the budget was developed. The Final Budget document includes tabular, graphic, and narrative information, including the following:

Text. Narrative is provided to enhance the data in the budget document.

Summaries, history, and graphics. Tables, charts, and graphic information have been increased from past budget documents in order to enhance the reader's understanding of the financial information being presented. Many tables provide six years of historical data, plus 2008-09 projections.

Appendix B

BUDGET PRINCIPLES AND PROCESS

A. Principles of Budgeting and Accounting

The California School Accounting Manual and the California Education Code govern budget development for California school districts, and their standards form the basis for development of the District's 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

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

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

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling

by staff, or “non-routine,” requiring formal approval by the Board of Education. Categories of “non-routine” B.A.s are determined by the Board, and are currently defined as follows:

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

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

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

APPENDIX C

2008-09 BUDGET DEVELOPMENT CALENDAR

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 26* - 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
- December 9* - Board of Education – Regular Meeting – First Interim Report
- December 15* - First Interim Report to Los Angeles County Office of Education (LACOE)

APPENDIX D

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 E

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 career technical programs with high employment potential
7. Programs for older adults
8. Adults with 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.

AB 23 added Section 52617 in the Education Code to provide adjustments to allocation of apportionments to adult education's average daily attendance. School districts that exceed its units of authorized ADA in the two prior fiscal years shall receive a prorated amount of units available relative to the authorized ADA limit of the school district. If it fails to generate its units of authorized ADA in the two prior fiscal years, the authorized (cap) ADA shall be reduced by an amount equal to one-half of the lowest level of unearned ADA in either of the two prior fiscal years.

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

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.

NOTES TO AVERAGE DAILY ATTENDANCE TABLE

ROC/P is a clock hour program and pupils are included in the attendance if they attend at least once during the scheduled hour. A day of attendance for pupils in a regional occupational *center* and regional occupational *program* is 180 minutes. Education Code 46160 permits the governing board of a school district that maintains a junior high or high school to schedule classes so that each pupil attends classes for at least 1,200 minutes during any five school-day period or 2,400 minutes during any ten school-day period. Under this schedule, any pupil may be authorized to attend school for less than the total number of days in which the school is in session as long as the pupil attends the required number of minutes per five school-day period or per ten school-day period, to accommodate career technical education and regional occupational center/program courses and block or other alternative school class schedules.

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

	2006-07 Revenue Limit ADA*	2007-08 Revenue Limit ADA*	2008-09 Revenue Limit ADA (estimate)*
Regular Program			
Regular K-12	606,291	582,103	565,829
Fiscally-dependent Charter Schools – K-12	5,921	6,440	6,892
Fiscally-independent Charter Schools – K-12	32,818	38,735	44,486
Total Regular Program	<u>645,030</u>	<u>627,278</u>	<u>617,207</u>
Special Education Program			
Regular Session Classes – Non-charter Schools	27,082	26,550	26,304
Regular Session Classes – Fiscally-dependent Charter Schools	72	64	68
Regular Session Classes – Fiscally-independent Charter Schools	226	230	264
All Non-public Schools**	3,551	2,388	3,204
Extended Session – Non-charter Schools**	1,841	1,614	1,657
Extended Session – Fiscally-dependent Charter Schools	0	0	0
Extended Session – Fiscally-independent Charter Schools	12	19	22
Total Special Education Program	<u>32,784</u>	<u>30,865</u>	<u>31,519</u>
Total K-12	<u>677,814</u>	<u>658,143</u>	<u>648,726</u>
Adult Education and Regional Occupational Centers/Programs***			
Adult and Concurrently-enrolled Secondary Students			
Adult Education Programs	70,806	73,002	74,817
Regional Occupational Centers/Programs	18,301	18,254	18,254
Total Adult Education and ROC/P	<u>89,107</u>	<u>91,256</u>	<u>93,071</u>
TOTAL AVERAGE DAILY ATTENDANCE	<u>766,921</u>	<u>749,399</u>	<u>741,797</u>
HOURLY PROGRAMS			
	<i>Funded Hours</i>		
Non-Charter Schools:			
Core Academic Program	1,232,505	1,220,838	1,205,011
Remedial Program – Grades 7-12	11,311,228	11,572,682	11,758,911
Recommended For Retention – Grades 2-9	5,896,716	5,738,750	5,570,091
Fiscally-independent Charter Schools:			
Core Academic Program	511,552	767,069	1,153,902
Remedial Program – Grades 7-12	372,488	560,341	842,921
Recommended For Retention – Grades 2-9	322,794	586,772	882,681
Remedial Program – Grades 2-6			
Optional At Risk of Retention and Required	129,657	137,061	206,181
Low STAR Score	106,001	118,720	178,590

* Reflects adjustments according to declining enrollment formula for non-charter schools

** Revenue ADA is based on annual ADA

*** Revenue ADA is based on annual ADA with a cap on base revenue limit ADA

NUMBER OF SCHOOLS AND CENTERS

School Sites

The table on the following page shows the preliminary number of schools and centers budgeted for operation for the 2008-09 school year. Generally, Continuation High Schools and Magnet Centers share sites with a regular school. Most Community Adult Schools use regular secondary school facilities in late afternoon and evenings. Regional Occupational Centers are separate sites. The Regional Occupational Programs/Centers consists of a series of individual work locations identified as one school location for purpose of attendance and expenditure reporting.

Grade Level Configuration

Elementary and secondary schools have been organized with grade levels of kindergarten through fifth grade in elementary schools, sixth through eighth grade in middle schools, and ninth through twelfth grade in senior high schools. One senior high school includes grades seven through twelve. Some magnet schools follow a traditional grade configuration while others include kindergarten through the twelfth grade. A few "span" schools include combinations of elementary and secondary grades.

School Size

Individual schools vary widely in enrollment. Elementary schools range from less than 200 to more than 1,600 pupils. Middle schools and senior high schools range from less than 800 to more than 3,100 and from less than 800 to more than 4,600, respectively. Magnet schools range from less than 400 to more than 1,700 pupils. Some Magnet Centers serve less than 100 pupils although other magnet centers enroll 800 or more.

Most Special Education Schools and Opportunity High Schools have enrollments of between 100 and 300 pupils. Continuation High Schools generally have fewer than 100 pupils.

NUMBER OF SCHOOLS AND CENTERS

	TOTAL	MULTI-TRACK	SINGLE TRACK	
K-12 Separate School Campus				<u>Continuous</u>
Primary School Centers	28	9	19	
Elementary Schools	437	81	356	
Middle Schools	76	10	66	
Senior High Schools	68	10	58	
Option Schools	59	0	48	11
Magnet Schools	22	0	22	
Multi-level Schools	11	4	7	
Special Education Schools	19	1	18	
Sub Total	<u>720</u>	<u>115</u>	<u>594</u>	<u>11</u>
K-12 Magnet Centers (on regular school campuses)				
Elementary	44	9	35	
Middle	43	4	39	
Senior	51	7	44	
Sub Total	<u>138</u>	<u>20</u>	<u>118</u>	<u>0</u>
Other Schools				
Community Adult Schools	24	0	24	
Regional Occupational Centers/Program	6	0	6	
Skills Centers	5	0	5	
Early Education Centers	100	0	100	
Sub Total	<u>135</u>	<u>0</u>	<u>135</u>	<u>0</u>
TOTAL	<u>993</u>	<u>135</u>	<u>847</u>	<u>11</u>
Fiscally Independent Charter Schools				
Primary School Centers	4	1	3	
Elementary Schools	37	3	34	
Middle Schools	23	0	23	
Senior High Schools	46	0	46	
Multi-level Schools	27	0	27	
Total Charter Schools	<u>137</u>	<u>4</u>	<u>133</u>	<u>0</u>
GRAND TOTAL SCHOOLS AND CENTERS	<u>1130</u>	<u>139</u>	<u>980</u>	<u>11</u>

NEW SCHOOLS OPENING IN 2008-09

Primary School Centers (1):

Dr. James Edward Jones PC

Elementary Schools (1):

Enadia ES

Middle Schools (1):

Roy Romer MS

Senior High Schools (6):

Academic Leadership Community
Academic Performance Excellence Academy
Edward R. Roybal Learning Center
Helen Bernstein SH
LA Teacher Prep Academy
School of Visual Arts and Humanities

Fiscally Independent Charter Schools

Primary School Centers (2):

Fenton PC
Giraffe Charter School

Elementary Schools (6):

Aspire-Huntington Park Charter
Frederick Douglass Academy ES
ICEF Vista Elementary Academy
KIPP Raices
Larchmont CS, West Hollywood
Lou Dantzler Charter ES

Middle Schools (7):

Dosan Leadership Academy
ICEF Vista Middle Academy
Magnolia Science Academy #3
Magnolia Science Academy #5
New LA Charter School
Para Los Ninos MS
Synergy Kinetics Academy

Senior High Schools (6):

Alain Leroy Locke Charter HS
Anahuacemecac Univ. Prep HS
HighTech LA
Magnolia Science Academy #4
Millennium Charter HS
New Millennium Secondary School

APPENDIX F

REVENUE LIMIT INFORMATION

General Description

The revenue limit is the basic financial support for District activities. The total amount generated from the revenue limit is calculated using Average Daily Attendance (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 the State portion of the revenue limit income comprises 47.26% 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%)	+ 329.00
2008-09 Equalization	0.00
2008-09 Revenue Limit Deficit (5.357% deficit rate)	- 328.15
2008-09 Base Revenue Limit Per ADA	<u>\$5,797.41</u>

Special Education

The base revenue limit per ADA for Special Education does not provide for 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.

APPENDIX F

REVENUE LIMIT INFORMATION

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, mathematics, 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.”

<u>Program</u>	<u>Funded Hours</u>	<u>Deficited Rate Per Hour</u>
<i>Capped Program:</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 rate is \$0.2099 per participating pupil.

Apprenticeship Programs

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

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

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

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

2007-08 Weighted Average Base Revenue Limit Per ADA	\$3,382.22
2008-09 COLA at 0.0%	0.00
2008-09 Base Revenue Limit Per ADA (before reduction)	<u>\$3,382.22</u>
6.5% Reduction	<u>-219.84</u>
2008-09 Base Revenue Limit Per ADA (after reduction)	<u><u>\$3,162.38</u></u>

Adult Education Revenue Limit

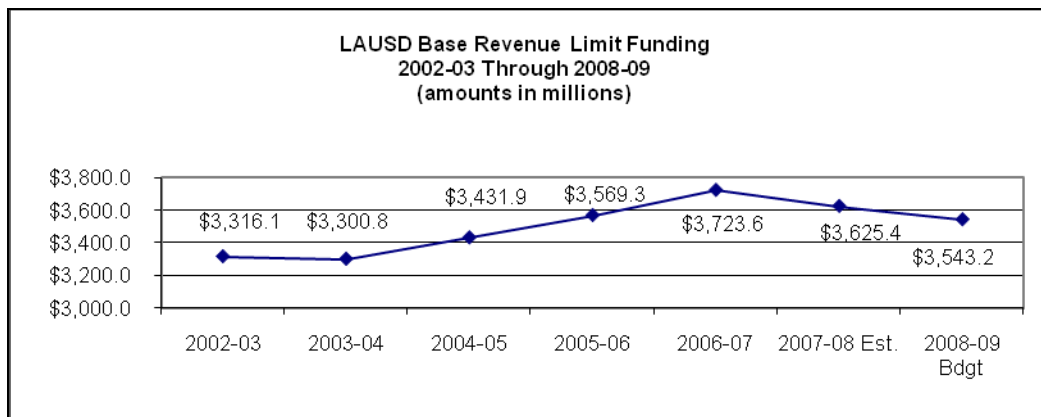
The 2008-09 May Revise budget does not provide for any COLA but only the statutory 2.5% growth. The revenue limit rate is estimated at \$2,473.36 per ADA after the 6.5% reduction.

Appendix G

LOS ANGELES UNIFIED SCHOOL DISTRICT

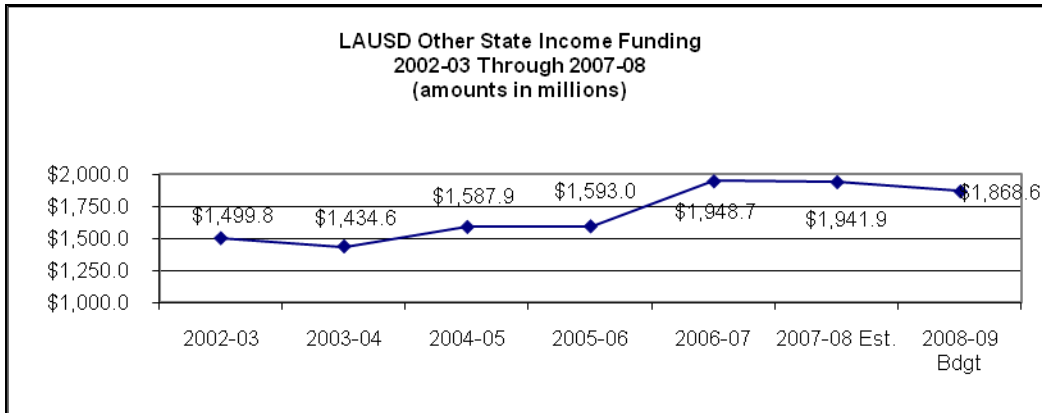
MAJOR REVENUE SOURCES – GENERAL FUND REGULAR PROGRAM AND SPECIALLY FUNDED PROGRAMS

The Base Revenue Limit is the single largest funding source to the General Fund, Regular Program. Revenue Limit funding is comprised of State revenues and Local Property Tax revenues which are allocated by the State on the basis of Average Daily Attendance (A.D.A.). These are general purpose revenues. The primary factors impacting Revenue Limit funding are: (1) A.D.A.; (2) the State cost of living adjustment (COLA), (3) State deficit factors that may be applied when available State revenues are insufficient to provide a full COLA, and (4) the State's declining enrollment provisions, which allow districts with declining enrollment to use prior year A.D.A. in calculating its revenue limit entitlement. 2008-09 revenue limit funding is expected to decline, as the 5.66% State COLA is more than offset by the revenue limit deficit factor and the District's own declining A.D.A.

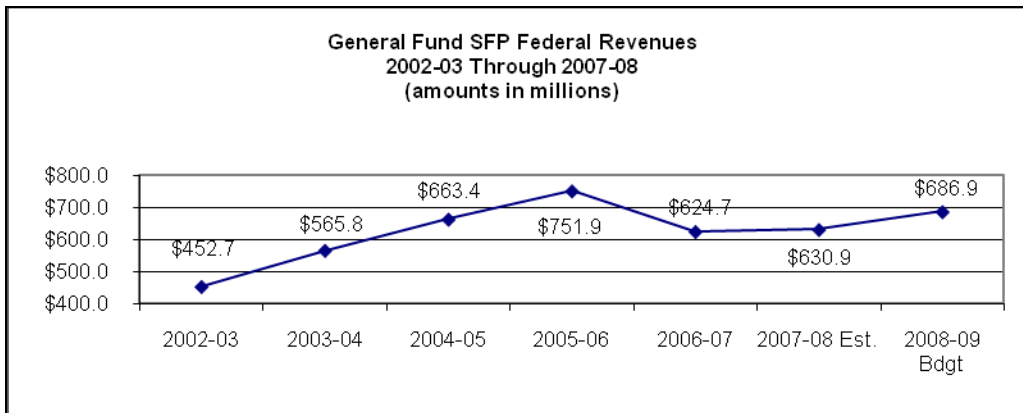


Other State Revenue sources include funding for programs intended to benefit specific categories of students, as well as general purpose income. Other State Revenues include sources such as the California State Lottery, which has very few limitations as to use, and categorical programs which are limited very specifically to qualifying students. The primary factors impacting Other State Revenues funding are: (1) the State's financial condition; (2) the COLA; and (3) the District's student program participation and ADA, which determine program eligibility and funding allocation for many programs. State categorical programs receive no COLA in 2008-09 and are further defunded in the Governor's May Revision, resulting in actual funding decreases. Other State Revenues will decline in 2008-09 due primarily to the State's declining State economy and the District's own declining enrollment.

Appendix G

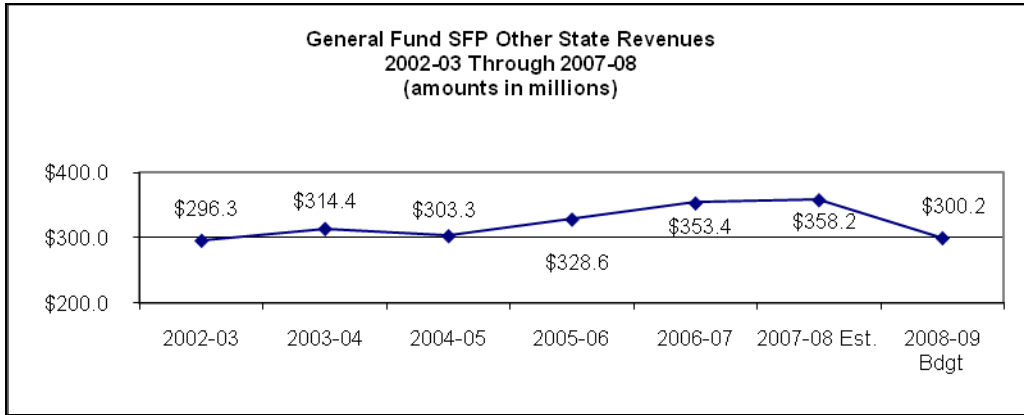


Federal funding is the largest component of the General Fund – Specially Funded Programs (SFP), which includes categorical (restricted) grants and entitlements. The largest single component of SFP federal revenue is ESEA – Title I, which is provided to the District based on U.S. Census poverty data to compensate for the educational disadvantages of poverty. The District’s major federal fund entitlements, including Title I, Title II for highly qualified teachers and education technology, and Title III for English Learners have declined since 2006-07. Other federal sources provide funding for after school programs and preschool for special education students. Most federal programs include requirements that the funds be expended only for qualifying students, and prohibit their use to supplant District funding. Federal funding is expected to decrease 8.7% in 2008-09. The primary factors impacting General Fund – SFP federal revenue are: (1) the Federal education budget; and (2) the District’s student demographics.



Other State Revenues is a second major source of categorical (restricted) funding included in the District’s General Fund – SFP budget. Other State categorical revenues include Economic Impact Aid, intended to address the educational impact of poverty and of English language acquisition, and other programs intended to meet specific needs or to benefit specific categories of students. Most State categorical funding includes requirements that the funds be used only for qualifying students and prohibit their use to supplant District funding. The primary factors impacting Other State Revenues funding are: (1) the State’s financial condition, which influences its ability to fund programs; (2) the COLA; and (3) the District’s student population, which determines eligibility for many programs.

Appendix G



SUPERINTENDENT'S 2008-09 FINAL BUDGET

APPENDIX G

MAJOR REVENUE STREAMS IN THE 2008-09 FINAL BUDGET

I. GENERAL FUND, REGULAR PROGRAM

The District's General Fund, Regular Program revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2007-08, Federal funding represented approximately 2.49% of total General Fund, Regular Program income sources, State funding (including State-apportioned local property taxes) approximately 93.55%, and local sources (including other financing sources such as certificates of participation) approximately 3.97%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2008-09 revenues and trend data. Overall, the revenue sources cited below in Section I represent approximately 86.06% of the District's total General Fund, Regular Program revenues and other financing sources.

The most important single funding source in the General Fund, Regular Program is the K-12 Revenue Limit, which in 2008-09 is expected to provide 61.25% of total General Fund, Regular Program revenues. Federal and State Special Education sources are the second largest source at 9.51%, while the Targeted Instructional Improvement (T.I.I.G.) Block Grant is third at 9.29%. A wide variety of General Fund, Regular Program sources provides the remaining 20.76%.

All amounts in the tables that follow are in millions of dollars. 2007-08 figures are based on the District's Third Period Interim Financial Report, reflecting estimated revenues as of April 30, 2008.

K-12 REVENUE LIMIT

Source: Revenue Limit funding is comprised of a combination of State revenues and Local Property Tax revenues which are allocated by the State.

Percent of Total General Fund Income: The Revenue Limit is the largest single General Fund revenue item. It provides 61.25% of the total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Revenue Limit funds are general purpose revenues which are distributed to school districts on the basis of Average Daily Attendance (A.D.A.). Until 1998-99, excused absences were included in the computation of A.D.A.; however, with the passage of SB 727, most excused absences were eliminated from revenue A.D.A., and the amount per A.D.A. was increased to offset the loss of revenue previously resulting from excused absences.

Onetime/Ongoing: Revenue Limit funding is ongoing, but as with all State funding sources, the statutory COLA may be reduced, withheld, or even deficated during periods of economic downturn. In 2008-09, the Revenue Limit COLA is fully deficated, leaving the per-ADA amount at the 2007 -08 level.

Underlying Assumptions: Because the District's enrollment is expected to decline in 2008-09, it is allowed to use 2007-08 A.D.A. in calculating its revenue limit entitlement. The calculation of 2008-09 revenue limit funds therefore includes consideration of the 5.66% State cost of living adjustment (COLA) offset by the 5.357% deficit factor. There is no new equalization income included in the 2008-09 revenue limit calculation. The 2008-09 revenue limit calculation reflects 2007-08 A.D.A.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$3,569.3	\$3,723.6	\$3,625.4	\$3,543.2

SPECIAL EDUCATION

Source: Special education revenues are provided through a combination of federal and state funds. Because the combined federal and state funding stream is insufficient to cover the excess costs of the special education program,

SUPERINTENDENT’S 2008-09 FINAL BUDGET

general program support (“encroachment”) is essential to the maintenance of the special education program in the Los Angeles Unified School District, and in all districts statewide.

Percent of Total General Fund Income: Special Education revenue comprises 9.51% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Assembly Bill (AB) 602, which became law in 1997, fundamentally revised the State’s basis for funding special education. Whereas the Instructional Personnel Services Unit (I.P.S.U.) approach utilized under the former Special Education Master Plan provided funding based on the numbers of identified special education students, AB 602 provides funding on the basis of districtwide average daily attendance (A.D.A.). Additional funding streams are provided for extremely high-cost nonpublic school students, for districts with high percentages of other unusually high-cost special education students, and for students requiring special equipment or supplies to compensate for low-incidence handicapping conditions. Amounts shown below include special education transportation revenues. Non-special education transportation revenues are included in the Transportation category.

Onetime/Ongoing: Special Education income is an ongoing funding source.

Underlying Assumptions: The State’s 5.66% COLA was applied only to the State portion of total special education 2008-09 funding, resulting in a “bifurcated” COLA calculation that is rendered meaningless by the deficit factor applied to this revenue source. Neither the COLA nor the deficit was applied to the federal portion.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$545.2	\$567.2	\$570.9	\$550.0

TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT

Source: Targeted Instructional Improvement Block Grant revenue is provided by the State.

Percent of Total General Fund Income: Targeted Instructional Improvement Block Grant revenue comprises 9.29% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Targeted Instructional Improvement Block Grant funding is comprised of amounts previously provided to districts under the State-funded Targeted Instructional Improvement Program (T.I.I.G.), and the Supplemental Grants Program. Funding is allocated to local districts on the basis of amounts previously received from these programs, adjusted for growth and the statutory cost of living adjustment (C.O.L.A.). T.I.I.G. replaced the former mandated cost reimbursement for court-ordered and voluntary desegregation activities in 2002-03, with T.I.I.G. revenue provided as a State grant. By statute, T.I.I.G. money is intended (1) to maintain District court-ordered and voluntary desegregation efforts; and (2) if additional funds are available, to meet needs of underachieving schools. Supplemental Grants funding had been provided as a means of improving the equity in categorical funding across school districts. The Los Angeles Unified School District did not participate in Supplemental Grant funding.

Onetime/Ongoing: The Targeted Instructional Improvement Block Grant is an ongoing funding source.

Underlying Assumptions: The TIIG Block Grant is adjusted annually to reflect the statewide COLA, if any, as well as any statewide categorical program deficits. In 2008-09, a 6.5% deficit factor is applied to TIIG, as well as most State-funded categorical programs.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$520.2	\$553.1	\$575.7	\$537.3

CLASS SIZE REDUCTION – GRADES K-3 (K-3 CSR)

Source: Class Size Reduction funding for Grades K-3 is provided by the State.

SUPERINTENDENT’S 2008-09 FINAL BUDGET

Percent of Total General Fund Income: Class Size Reduction – K-3 revenue comprises 3.17% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Districts receive an amount per student for grade K-3 classrooms operating with 20 or fewer students, computed on an annualized basis by classroom. Legislation eliminating the “all-or-nothing” penalty for exceeding a 20.44:1 pupil: teacher ratio allows districts to receive a portion of K-3 CSR funding for classes up to 21.84:1. The K-3 Class Size Reduction Program is funded at a level substantially lower than the cost of the program, resulting in a requirement for General Program support (“encroachment”). For 2008-09, the encroachment level for the K-3 Class-Size Reduction Program is estimated to be \$94.5 million.

Onetime/Ongoing: Class-Size Reduction – K-3 income is an ongoing funding source.

Underlying Assumptions: K-3 CSR is provided the 5.66% 2008-09 State COLA, offset by a deficit factor that effectively eliminates the COLA. The 6.5% State categorical program deficit is also applied. The number of students in District non-charter schools in grades K-3 is expected to decline by 4,151 between 2007-08 and 2008-09.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$195.6	\$202.2	\$199.7	\$183.2

SB 1133 – QUALITY EDUCATION INVESTMENT ACT

Source: The Quality Education Investment Act (QEIA) was created as a result of the settlement of the *CTA v. Schwarzenegger* lawsuit. QEIA provides funding beginning in 2008-09 and extending through 2013-14 for schools meeting the qualifications to remain within the program.

Percent of Total General Fund Income: QEIA revenue comprises 2.5% of total General Fund, Regular Program income in the 2008-09 Final Budget.

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

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

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

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	\$0.0	\$102.2	\$144.9

CALIFORNIA STATE LOTTERY

Source: The California State Lottery was through the passage of Proposition 37 by California voters in November of 1984. California State Lottery is a State funding source.

Percent of Total General Fund Income: California State Lottery revenue comprises 1.68% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Funds are provided to local school districts on the basis of lottery sales and A.D.A. 50% of the purchase price of each lottery ticket is returned to players in the form of prize money; a maximum of 16% can be utilized for administration of the lottery. The remaining amount is allocated on a quarterly

SUPERINTENDENT'S 2008-09 FINAL BUDGET

basis to school districts. Lottery funds must be expended for instructional uses, and may not be used for land, building repair, construction, or research. Under Proposition 20, passed by the voters in March of 2000, 50% of new lottery revenues above the 1997-98 level must be utilized for purchase of instructional materials.

Onetime/Ongoing: California State Lottery is considered an ongoing source of revenue. However, it is more subject than many revenue sources to upward and downward swings, as individuals decide whether and at what level to participate in lottery games.

Underlying Assumptions: The District assumes that lottery funding will be received at the rate of \$134 per ADA in 2008-09. Of this amount, Proposition 20 guidelines require that \$19 per ADA be utilized for instructional materials.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$119.1	\$109.3	\$97.5	\$97.0

INTERFUND TRANSFERS BETWEEN GENERAL FUND AND VARIOUS OTHER FUNDS

Source: This revenue item results from transfers of funds to the General Fund from other District funds. The source of funding for the transfers is a combination of Federal, State, and local revenues.

Percent of Total General Fund Income: Interfund Transfers comprise 1.64% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: This item is comprised of transfers to the General Fund from other District funds:

- Special Reserve Fund: Funds are transferred between the General Fund and the Special Reserve Fund as required by the *California School Accounting Manual*.

Onetime/Ongoing: The Interfund transfer is a onetime revenue source.

Underlying Assumptions: The need for Interfund transfers is determined based upon State law and the financial status of the individual Funds.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$34.7	\$53.7	\$102.8	\$94.9

ROC/SKILLS CENTERS ENTITLEMENT

Source: This is a State funding source, which provides the basic support for the District's Regional Occupational Centers/Skills Centers program.

Percent of Total General Fund Income: ROC/Skills Centers revenue comprises 1.32% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Funds are allocated on a per-ADA basis, with additional funding provided for ROC-Handicapped and Apprenticeship program (based on hours). Maximum ADA is capped, and ADA beyond the cap is generally not funded, although ADA generated above the cap may be funded if statewide funding for this purpose is available. Funds are intended to be utilized for ROP and ROC/Skills Centers. This also reflects the \$10.6 million subsidy from Adult Education Funds, as authorized by Education Code §52501.5 (b).

Onetime/Ongoing: The ROC/P and Skills Center entitlement is an ongoing revenue source.

SUPERINTENDENT’S 2008-09 FINAL BUDGET

Underlying Assumptions: ROC/P revenue limit funds receive no effective COLA in 2008-09 and are subject to the 6.5% State categorical deficit. The 2008-09 revenue level assumes that the District will reach the ADA “cap” for this program.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$48.6	\$66.7	\$72.0	\$76.2

MULTI-TRACK YEAR-ROUND EDUCATION

Source: This is a State funding source, intended to provide additional funds to districts that utilize year-round calendars to increase the number of classroom seats available, thereby reducing the need for the State to fund the construction of additional schools.

Percent of Total General Fund Income: Multi-Track Year-Round Education revenue comprises 1.24% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided on the basis of a complex excess capacity calculation that includes consideration of projected enrollment, school site acreage, and other factors. Multi-Track Year-Round Education Grants are considered to be an unrestricted funding source. A portion of the funding is allocated to schools for additional custodial time, resources for traveling teachers, supplemental discretionary allocations, and other purposes; the remainder is treated as general purpose revenue.

Onetime/Ongoing: Multi-Track Year-Round Education funding is an ongoing revenue source.

Underlying Assumptions: Multi-Track Year-Round Education funding received the 4.53% COLA for 2008-09 and was subject to the offsetting deficit factor. Submission of a grant application is required.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$87.3	\$71.6	\$89.9	\$71.9

SCHOOL AND LIBRARY IMPROVEMENT BLOCK GRANT

Source: This is a State funding source.

Percent of Total General Fund Income: The School and Library Improvement Block Grant comprises 0.88% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: School and Library Improvement Block Grant funding is provided on the basis of the 2005-06 funding level adjusted by the annual rate of growth in statewide enrollment and COLA.

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

Underlying Assumptions: This funding source is provided based on a per-pupil rate, based on the prior year’s CBEDS enrollment.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$9.1	\$52.7	\$54.8	\$50.9

INTEREST INCOME

Source: Interest income is considered a local funding source. It represents the interest earned on cash surpluses throughout the fiscal year.

Percent of Total General Fund Income: Interest revenue comprises 0.77% of total General Fund, Regular Program income in the 2008-09 Final Budget.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Allocation Basis/Limitations on Use: The use of these funds is controlled by the source of the cash on which the interest was earned. Interest earned on available textbook money, for example, is limited to the purchase of textbooks. Much of the interest income earned by the District is general purpose in nature.

Onetime/Ongoing: Interest income is an ongoing revenue source.

Underlying Assumptions: The amount of interest income is dependent upon the day-by-day level of cash invested and the prevailing interest rates.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$35.8	\$55.4	\$61.0	\$44.6

TRANSPORTATION

Source: This is a State funding source, provided to partially offset the cost of home-to-school transportation of students. The State's special education transportation allowance is included in the Special Education Revenue section above. This represents a change from previous budgets, in which special education and regular home-to-school transportation revenues were combined in this section of the budget document.

Percent of Total General Fund Income: Transportation revenue comprises 0.73% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Transportation funding is provided on the basis of the prior year funding level adjusted for growth and COLA. These are general purpose funds.

Onetime/Ongoing: Transportation funding is an ongoing revenue source.

Underlying Assumptions: No effective COLA was applied to this funding source in the May Revision, and the 6.5% State categorical program reduction was applied to the prior year entitlement.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$40.8	\$43.1	\$45.1	\$42.2

INSTRUCTIONAL MATERIALS (IMA) FUNDING REALIGNMENT PROGRAM

Source: This is a State funding source. In 2002-03, in order to increase expenditure flexibility, the State folded a variety of resources provided for textbooks, library books and materials into a single block grant appropriation (in previous budget documents this was referred to as the Instructional Materials Block Grant). The IMA Realignment Program replaced the following programs:

- Grades K-12 Schiff-Bustamante Standards-Based Instructional Materials Program
- State Instructional Materials Program K-8
- State Instructional Materials Program 9-12
- Classroom Library Materials Act of 1999, K-4.

Percent of Total General Fund Income: Instructional Materials Funding Realignment Program revenue comprises 0.72% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Allocation is based on the total State allocation in any year, divided by the prior year statewide K-12 CBEDS A.D.A. Funds are limited to the purchase of instructional materials, including textbooks, library books, and classroom materials.

Onetime/Ongoing: Instructional Materials Funding Realignment Program funding is an ongoing revenue source.

Underlying Assumptions: Funding is provided by the State at the estimated rate of \$64.81 per prior year K-12 CBEDS enrollment.

SUPERINTENDENT’S 2008-09 FINAL BUDGET

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$41.7	\$45.6	\$45.9	\$41.9

PROFESSIONAL DEVELOPMENT BLOCK GRANT

Source: This is a State funding source. In 2006-07, three State-funded programs were consolidated into a single Professional Development Block Grant. These programs were:

- Instructional Time and Staff Development Reform (“Staff Development Buyback”)
- Teaching as a Priority
- Intersegmental Programs (College Readiness, Comprehensive Teacher Education Institutes).

Funding is based on the prior year level of funding adjusted annually by the rate of growth in statewide ADA and the COLA.

Percent of Total General Fund Income: The Professional Development Block Grant comprises 0.47% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: The Professional Development Block Grant is intended to provide K-6 teachers with “opportunities to participate in professional development activities in reading/language arts/English language development.” For 2008-09, this is one of the “flexible four” block grants which allow transfers in of up to 25% of the funded level, and transfers out of up to 20% to any block grant program or to any State stand-alone categorical program.

Onetime/Ongoing: The Professional Development Block Grant is an ongoing revenue source.

Underlying Assumptions: Professional Development Block Grant funds receive no effective COLA in 2008-09 and are subject to the 6.5% State categorical deficit.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$26.5	\$29.6	\$29.2	\$27.3

MIDDLE AND HIGH SCHOOL SUPPLEMENTAL SCHOOL COUNSELING

Source: This is a State funding source.

Percent of Total General Fund Income: Middle and High School Supplemental School Counseling revenue comprises 0.30% of total General Fund, Regular Program income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Allocations are on the basis of prior year CBEDS enrollment at sites serving grades 7-12. Counselors are required to review individual student records, meet with pupils and parents to explain student records, educational options, coursework, progress, and needs related to the California High School Exit Examination (CAHSEE), and perform other tasks related to academic counseling.

Onetime/Ongoing: Middle and High School Supplemental School Counseling funding is an ongoing revenue source.

Underlying Assumptions: Middle and High School Supplemental School Counseling provides \$5,000 for each middle or high school site with 100 or fewer grade 7-12 students, \$10,000 for school sites with 101 to 200 students, and \$30,000 or an amount per unit of enrollment, whichever is greater, for each school site with more than 200 grade 7-12 enrollment. Funding for locally-funded charter schools is based on the current rate times the prior year enrollment in grades 7-12, with no minimum funding levels.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	\$20.0	\$21.5	\$19.6

SUPERINTENDENT’S 2008-09 FINAL BUDGET

II. GENERAL FUND, SPECIALLY FUNDED PROGRAMS (SFP)

The District’s General Fund, Specially Funded Programs revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2007-08, Federal funding represented approximately 68% of total General Fund, SFP income sources, State funding approximately 30%, and local sources (including other financing sources such as certificates of participation) approximately 2%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2008-09 revenues and trend data.

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

Source: ESEA – Title I funding is a federal funding source. ESEA was amended by the No Child Left Behind Act of 2001.

Percent of Total General Fund SFP Income: ESEA – Title I is the largest General Fund, SFP revenue source. It provides 46% of the total General Fund, SFP income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title I funding is provided to the District based on U.S. Census poverty data. The District then allocates these resources to schools based primarily on the number and percentage of students eligible for free and reduced price meals. Federal guidelines require that these funds be expended only for qualifying students, and prohibit using Title I revenues to supplant District funding.

Onetime/Ongoing: ESEA – Title I funding is onetime in nature, but federal statutes permit districts to carry forward a maximum of 15% of their year-end balance into the subsequent fiscal year for reallocation.

Underlying Assumptions: The District’s 2008-09 Title I funding is projected to decrease 1.7% from FY 2007-08 levels. The District’s eligibility for funding is based upon the available federal dollars and the number of District students qualifying under program criteria.

	2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
Entitlement	\$399.3	\$401.2	\$393.6	\$391.9
Carryover	\$130.1	\$54.3	\$78.6	\$67.6
Total	\$529.4	\$455.5	\$472.2	\$459.6

ECONOMIC IMPACT AID (EIA)

Source: Economic Impact Aid is a State funding source. The District allocates its EIA resources between State Compensatory Education programs, which are similar in nature to Title I, services for Limited English Proficient and Economically Disadvantaged students.

Percent of Total General Fund SFP Income: Economic Impact Aid is the largest General Fund, SFP State revenue source. It provides 21% of the total General Fund, SFP income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: The Economic Impact Aid funding formula was recently revised to include the number of English Learners as well as the same poverty criteria used to determine Title I entitlements. State guidelines generally require that these funds be restricted to qualifying students, and prohibit supplanting of District funding.

Onetime/Ongoing: Economic Impact Aid funding is ongoing in nature.

SUPERINTENDENT’S 2008-09 FINAL BUDGET

Underlying Assumptions: Economic Impact Aid entitlements have been severely impacted by the State’s budget crisis and are expected to decrease by 6.7% in FY 2008-09.

	2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
Entitlement	\$110.5	\$188.4	\$176.1	\$164.4
Carryover	\$29.0	\$21.0	\$95.9	\$45.9
Total	\$139.5	\$209.4	\$272.0	\$210.2

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (ASES) & 21st CENTURY COMMUNITY LEARNING CENTER GRANTS (CCLC)

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

In addition, the federally-funded 21st Century Community Learning Centers Program has provided resources for after school services in grades K-12 since 1996. These five-year grants help students in schools serving high-poverty areas by providing services to reinforce and complement the academic program.

In 2002, California voters passed Proposition 49 to increase the state’s investment in after school programs. Programs previously funded with 21st CCLC monies are now funded by the After School Education and Safety Act effective January 2007.

Percent of Total General Fund SFP Income: ASES and CCLC comprise approximately 10% of the total General Fund, SFP budget.

Allocation Basis/Limitations on Use: CCLC funds are restricted to schools that meet eligibility requirements for Title I Schoolwide programs. Core funding for elementary and middle schools is based on the expected number of students to be served.

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

Underlying Assumptions: The 2008-09 Final Budget assumes that, as a result of the State fiscal crisis, revenues will be reduced by 6.3%.

	2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
Entitlement	\$15.4	\$53.8	\$102.9	\$96.5
Carryover	\$6.2	\$6.1	\$27.5	\$2.7
Total	\$21.6	\$59.9	\$130.4	\$99.1

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

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

Percent of Total General Fund SFP Income: ESEA – Title IIA provides 6% of the total General Fund, SFP income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title IIA funding is provided to the District based on 2001-02 class size reduction and professional development funding levels, as well as poverty and census data. It is limited to teacher and principal training and recruitment programs. Although federal flexibility provisions allow up to 30% of the District’s Title II funding to be transferred to other federal compensatory education programs, no transfers are anticipated in the 2008-09 budget. ESEA funds may not supplant District funding.

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

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Underlying Assumptions: The Final Budget assumes that Title IIA funding will remain stable in 2008-09. Title IIA funding is dependent on the amount of funding made available in the 2008-09 federal education budget.

	2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
Entitlement	\$58.5	\$57.5	\$55.9	\$55.9
Transfer Out	(\$17.4)	-	-	-
Carryover	\$15.7	\$2.1	\$3.9	\$.7
Total	\$56.4	\$59.6	\$59.8	\$56.6

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE III – Limited English Proficient Students

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

Percent of Total General Fund SFP Income: ESEA – Title III provides 3% of the total General Fund, SFP income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title III funding is provided to the District based on the number of limited English proficient students. Funds may be used for English language development instruction and professional development.

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

Underlying Assumptions: The FY 2008-09 budget assumes that the federal education budget will include a 5% decrease in Title III funding. The District's revenue projection is based upon the number of qualifying students and the amount of funding made available in the 2008-09 federal education budget.

	2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
Entitlement	\$26.3	\$28.1	\$25.6	\$24.3
Carryover	\$26.3	\$28.4	\$13.4	\$10.0
Total	\$52.6	\$56.5	\$39.0	\$34.3

READING FIRST

Source: Reading First is a federal funding source.

Percent of Total General Fund SFP Income: Reading First provides 2% of the total General Fund, SFP income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Funds must be used to establish high-quality, comprehensive reading instruction in kindergarten through grade 3.

Onetime/Ongoing: Reading First funds are onetime in nature.

Underlying Assumptions: The FY 2008-09 budget assumes that the federal government will not fund Reading First, and that FY 2007-08 carryover will be used to support program activities.

	2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
Entitlement	\$42.9	\$40.5	\$38.1	\$0.0
Carryover	\$0.6	\$0.2	\$.8	\$20.9
Total	\$43.6	\$40.7	\$38.8	\$20.9

SUPERINTENDENT'S 2008-09 FINAL BUDGET

III. OTHER FUNDS

The District's other Funds revenue budgets are comprised of a variety of federal, state, and local resources. Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues. Overall, the revenue sources cited below, combined with the General Fund, Regular Program and General Fund, SFP sources described above, represent approximately 90.6% of the District's total budgeted revenues for 2008-09.

OPERATING FUNDS

ADULT EDUCATION FUND – Revenue Limit

Source: The Adult Education Fund Revenue Limit is a State funding source.

Percent of Total Adult Education Fund Income: Revenue Limit funds provide 97.0% of total Adult Education Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Adult Education Fund Revenue Limit funds are provided to the District based on A.D.A. earned in the Adult Education Program. By State law, Adult Education Fund revenues cannot be utilized to support any other Fund of the District, nor can the General Fund support the Adult Education Fund. The net amount budgeted for Adult Education Fund Revenue Limit revenue reflects a \$10.6 million subsidy to the General Fund (ROC/P) charged to the Adult Education Fund, as authorized by Education Code §52501.5(b).

Onetime/Ongoing: Adult Education Fund Revenue Limit funds are ongoing in nature.

Underlying Assumptions: Adult Education Fund Revenue Limit receives no effective COLA in 2008-09. This program will receive the 2.5% statutory growth allowance and will be impacted by a 6.5% deficit factor.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$155.3	\$169.1	\$192.0	\$185.0

CAFETERIA FUND – Federal Special Assistance Program

Source: Cafeteria Fund – Federal Special Assistance Program is a federal funding source.

Percent of Total Cafeteria Fund Income: Federal Special Assistance Program funds provide 63.7% of total Cafeteria Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Cafeteria Fund Federal Special Assistance Program funds are provided to the District based on free, reduced price, and full price meals claimed under the National School Lunch and School Breakfast Programs. Funds shall be used only for the operation and improvement of the District's child nutrition programs.

Onetime/Ongoing: Federal Special Assistance Program funds are ongoing in nature.

Underlying Assumptions: Federal Special Assistance Program funds are based on an anticipated decline in overall participation in the National School Lunch and School Breakfast Programs due to a decline in the District's enrollment. The per-meal rates increased from 2007-08 by amounts that vary according to the type of meal served, but average approximately 4.5%.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$196.9	\$203.0	\$212.2	\$218.4

CAFETERIA FUND – Food Service Sales

Source: Cafeteria Fund – Food Service Sales are considered a local funding source.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Percent of Total Cafeteria Fund Income: Food Service Sales provide 6.6% of total Cafeteria Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Food Service Sales are retained within the Cafeteria Fund for the purpose of child nutrition in District schools.

Onetime/Ongoing: Food Service Sales funds are ongoing in nature.

Underlying Assumptions: Food Service Sales funds reflect revenues from meals served to students in the reduced and full price eligibility categories.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$20.1	\$18.1	\$18.4	\$22.5

CAFETERIA FUND – State Child Nutrition Program

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

Percent of Total Cafeteria Fund Income: State Child Nutrition Program funds provide 6.2% of total Cafeteria Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided to the District based on free, reduced price, and full price meals claimed under the Child and Adult Care Food Program. Funds are to be used only for administrative and operational costs associated with the program.

Onetime/Ongoing: Cafeteria Fund State Child Nutrition Program funds are ongoing in nature.

Underlying Assumptions: Cafeteria Fund State Child Nutrition Program funding is projected based on numbers of meals to be served.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$14.5	\$18.2	\$21.2	\$20.6

CHILD DEVELOPMENT FUND – Early Education Centers Apportionments

Source: Early Education Center Apportionments are a State funding source.

Percent of Total Child Development Fund Income: Early Education Center Apportionments are the largest Child Development Fund revenue source. It provides 69.8% of total Child Development Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Apportionments are provided to the District based on Child Days of Enrollment (CDE).

Onetime/Ongoing: Early Education Center Apportionments are ongoing in nature.

Underlying Assumptions: The State COLA and offsetting deficit factor were both applied to these funds. Child Days of Enrollment for purposes of this apportionment are expected to total 2,439,715 in 2008-09.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$69.3	\$81.4	\$83.3	\$76.3

CHILD DEVELOPMENT FUND – Federal Block Grant

Source: Early Education Center Federal Block Grant funds are a federal funding source.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Percent of Total Child Development Fund Income: Federal Block Grant funds provide 13.9% of total Child Development Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Federal Block Grant funds are provided to the District based on Child Days of Enrollment.

Onetime/Ongoing: Children's Center Federal Block Grant funds are ongoing in nature.

Underlying Assumptions: The State COLA and offsetting deficit factor were both applied to these funds. Child Days of Attendance for purposes of this apportionment are expected to total 545,117 in 2008-09.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$15.1	\$15.4	\$15.2	\$15.2

DEFERRED MAINTENANCE FUND – State Deferred Maintenance Allowance

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

Percent of Total Deferred Maintenance Fund Income: State Deferred Maintenance Allowance provides no Deferred Maintenance Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: When it is provided by the State, Deferred Maintenance Allowance income is retained within the Deferred Maintenance Fund for the purpose of funding major maintenance projects in District schools.

Onetime/Ongoing: State Deferred Maintenance Allowance funds are ongoing in nature.

Underlying Assumptions: State Deferred Maintenance Allowance funds are usually allocated in the State Budget subject to a dollar-for-dollar District matching effort. These funds were not included in the Governor's May Revision to his proposed 2008-09 State Budget.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$30.7	\$30.2	\$28.9	\$0.0

DEFERRED MAINTENANCE FUND – Other Financing Sources – Interfund Transfers

Source: Deferred Maintenance Fund – Other Financing Sources – Interfund Transfers are considered a local funding source.

Percent of Total Deferred Maintenance Fund Income: Interfund Transfers provide no Deferred Maintenance Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the District matching portion of the Deferred Maintenance Fund. Their use is limited to funding major maintenance projects in District schools.

Onetime/Ongoing: Interfund Transfers are ongoing in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of a 100% match to State deferred maintenance allowances. Amounts not utilized during the fiscal year are retained in the County Treasury, and may be used in subsequent years to reduce the District's General Fund matching requirement. Because there is no State Deferred Maintenance Allowance funding in the Governor's 2008-09 May Revision, no District matching funds are provided in the Final Budget.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$30.0	\$30.2	\$31.0	\$0.0

SUPERINTENDENT'S 2008-09 FINAL BUDGET

CAPITAL PROJECTS FUNDS

BUILDING FUND – MEASURE K – Advances against Bond Proceeds

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

Percent of Total Building Fund – Measure K Income: Advances against Bond Proceeds provide 51.3% of total Building Fund – Measure K income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Advances against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure K funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances against Bond Proceeds reflects the estimated cost of long-term contracts which may be encumbered against Measure K funds during the new fiscal year.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	\$0.0	\$0.0	\$321.5

BUILDING FUND – MEASURE K – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure K Income: Proceeds from Sales of Bonds provide 47.9% of total Building Fund – Measure K income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure K may be used only for construction projects to be funded from Measure K funds, and for administration of Measure K construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure K.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	\$500.0	\$150.0	\$300.0

BUILDING FUND – MEASURE R – Advances against Bond Proceeds

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

Percent of Total Building Fund – Measure R Income: Advances against Bond Proceeds provide 62.0% of total Building Fund – Measure R income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Advances against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure R funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances against Bond Proceeds reflects the estimated cost of long-term contracts which may be encumbered against Measure R funds during the new fiscal year.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	*	*	\$994.7

* Included in Proceeds from Sales.

BUILDING FUND – MEASURE R – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure R Income: Proceeds from Sales of Bonds provide 37.4% of total Building Fund – Measure R income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure R may be used only for construction projects to be funded from Measure R funds, and for administration of Measure R construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure R.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$904.7	\$400.0	\$550.0	\$600.0

BUILDING FUND – MEASURE Y – Advances against Bond Proceeds

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

Percent of Total Building Fund – Measure Y Income: Advances against Bond Proceeds provide 70.5% of total Building Fund – Measure Y income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Advances against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure Y funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances against Bond Proceeds reflects the estimated amount which may be needed for long-term contracts which may result in encumbrances against Measure Y funds during the coming fiscal year.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	*	*	\$743.2

* Included in Proceeds from Sales.

BUILDING FUND – MEASURE Y – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure Y Income: Proceeds from Sales of Bonds provide 28.5% of total Building Fund – Measure Y income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure Y may be used only for construction projects to be funded from Measure Y funds, and for administration of Measure Y construction projects.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure Y.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$401.0	\$0	\$300.0	\$300.0

CAPITAL FACILITIES ACCOUNT FUND – Developer Fees

Source: Developer Fees are a local revenue source.

Percent of Total Capital Facilities Account Fund income: Developer Fees provide 95.2% of total Capital Facilities Account Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Developer Fees are limited to expenditure for the District's construction program.

Onetime/Ongoing: Developer fee funds are ongoing in nature.

Underlying Assumptions: The amount budgeted for Developer Fees reflects the estimated amount of available cash that will be available during the fiscal year for investment, and the prevailing interest rates that will be applied to the available cash invested.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$85.1	\$95.2	\$73.1	\$60.0

COUNTY SCHOOL FACILITIES FUND – PROPOSITION 55 – School Facilities Apportionments

Source: Proceeds from School Facilities Apportionments are considered a State revenue source.

Percent of Total County School Facilities Fund – Proposition 55 income: School Facilities Apportionments provide 97.8% of total County School Facilities Fund – Proposition 55 income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: School Facilities Apportionments for the County School Facilities Fund – Proposition 55 are limited to expenditure for new school facility construction, modernization projects, and facility hardship grants specifically funded through voter-approved Proposition 55.

Onetime/Ongoing: School Facilities Apportionments are onetime in nature.

Underlying Assumptions: The amount budgeted for School Facilities Apportionments reflect the estimated amount that will be required during the budget year for the cost of projects funded through Proposition 55.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$360.2	\$387.2	\$899.4	\$409.3

SPECIAL RESERVE FUND – Certificates of Participation (COPs) Proceeds

Source: COPs Proceeds are considered a State funding source.

Percent of Total Special Reserve Fund Income: COPs Proceeds provide 81.2% of total Special Reserve Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: COPs proceeds reflect revenue from bond sales for the purpose of funding specific capital projects. Use of COPs proceeds is limited to the projects for which the bonds have been issued.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Onetime/Ongoing: COPs Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for COPs Proceeds reflects the estimated level of COPs bond sales for the budget year, based on information received from Accounting and Disbursements Division.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$0.0	\$0.0	\$124.3	\$254.1

DEBT SERVICE FUNDS

BOND INTEREST AND REDEMPTION FUND – District Taxes

Source: District Taxes are considered a local revenue source, provided through ad valorem taxes levied on all property subject to tax by the District.

Percent of Total Bond Interest and Redemption Fund: District Taxes provide 99.0% of total Bond Interest and Redemption Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: District Tax Revenues to the Bond Interest and Redemption Fund are utilized to pay principal and interest on voter-approved bond issues.

Onetime/Ongoing: District Tax Revenues for purposes of the Bond Interest and Redemption Fund are primarily onetime in nature.

Underlying Assumptions: The amount budgeted for Bond Interest and Redemption Fund taxes reflects the estimated amount of tax revenues that will be generated on behalf of the Fund during the budget year.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$317.4	\$441.2	\$555.4	\$536.5

CAPITAL SERVICES FUND – Interfund Transfers

Source: Capital Services Fund – Other Financing Sources – Interfund Transfers are considered an Other Financing Source.

Percent of Total Capital Services Fund Income: Interfund Transfers provide 99.3% of total Capital Services Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the amount transferred from other Funds of the District to cover principal and interest on certificates of participation (COPs) and long-term capital lease agreements. .

Onetime/Ongoing: Interfund Transfers for purposes of the Capital Services Fund are onetime in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of the estimated amount required for scheduled repayment of principal and interest.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$210.0	\$35.1	\$58.8	\$191.7

SUPERINTENDENT'S 2008-09 FINAL BUDGET

INTERNAL SERVICE FUNDS

HEALTH AND WELFARE BENEFITS FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Health and Welfare Benefits Fund income: Self-Insurance Fund Contributions/Premiums provide 98.4% of total Health and Welfare Benefits Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for medical and dental claims, vision services, optional life insurance, insurance coverage, administrative costs, and related expenditures to the District's Health and Welfare Self-Insurance Program, based upon a collectively bargained maximum for this purpose. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$711.8	\$751.7	\$825.4	\$845.1

LIABILITY SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Liability Self-Insurance Fund income: Self-Insurance Fund Contributions/Premiums provide 98.2% of total Liability Self-Insurance Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for liability claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$12.2	\$15.0	\$25.1	\$21.5

WORKERS' COMPENSATION SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Workers' Compensation Self-Insurance Fund income: Self-Insurance Fund Contributions/Premiums provide 71.2% of total Workers' Compensation Self-Insurance Fund income in the 2008-09 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for workers' compensation claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2005-06 Actual	2006-07 Actual	2007-08 3 rd Interim	2008-09 Budget
\$188.3	\$158.5	\$90.5	\$40.4

APPENDIX H

SCHOOL STAFF AND RESOURCES

Introduction

The School Staff and Resources section indicates the staff and non-staff allocations made to most District 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, community 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.

A number of District schools, including those funded under the Boston Pilot Schools model, receive funding on the basis of revenues generated by the schools’ students, with more flexibility provided in the use of funds. District “norms” are not used in the development of budget for such schools.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff

Regular Elementary Schools

Staffing of elementary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. For certain positions, enrollment is weighted or adjusted to reflect extraordinary need. In addition to norm tables, other District policies allocate off-norm positions to schools with identified special needs.

ELEMENTARY NORMS – 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 H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Regular Secondary Schools

Staffing of secondary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level, teacher norm tables are modified to provide only five teaching periods. For certain positions, enrollments are weighted to reflect extraordinary needs. For example, for clerical positions enrollment is weighted to reflect transiency. In addition, other District policies allocate off-norm positions to schools with identified special needs.

SECONDARY NORMS – 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 6th, 7th, and 8th graders in the Developing Readers and Writers Courses to one teacher for every 25 students.

** *Designated senior high schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for 32.0 9th and 10th grade students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 37.5 9th and 10th grade students in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 1998-1999 fiscal year, Morgan-Hart Class Size Reduction funds have been used to lower class size in 9th grade English and/or ESL 3/4 classes to one teacher for every 20 students.*

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Magnet Schools

Several Magnet Schools have been established which provide services for both elementary and secondary students. Basic teacher allocations are determined by the magnet and alternative school norm tables for total enrollment. Other staff is based on District policy.

<u>MAGNET NORMS – 2008-09</u>	
	Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students:
1	teacher per 20.0 students in grades K-3
1	teacher per 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.

<u>CONTINUATION NORMS – 2008-09</u>	
3	teachers per continuation school*
1	principal per continuation school
1	school office manager/clerk per continuation school*
<u>OPPORTUNITY AND COMMUNITY DAY SCHOOLS NORMS – 2008-09</u>	
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 H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Special Education Programs & Special Education Schools

Special Day Programs serve pupils whose nature or severity of disability precludes participation in a 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 who require assistance in a particular area, such as language, speech, audiology, mobility, adaptive physical education, vision, counseling, 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.

- A. Special Education Schools
 - 1 principal per school
 - 1 asst. principal at large enrollment schools

- B. Elementary Schools
 - 1 school administrative assistant, E Basis
 - 2 office technicians, B Basis

- C. Secondary or K-12 Schools
 - 1 school administrative assistant, E Basis
 - 1 senior office technician, B Basis
 - 1 office technician, B Basis

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Community Adult Schools

Community Adult Schools (CAS) are staffed based on established staffing guidelines for administrative and classified personnel. 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.

<u>COMMUNITY ADULT SCHOOL NORMS – 2008-09</u>	
<u>CERTIFICATED</u>	
1	principal
1	assistant principal, operations
1	assistant principal, adult counseling services
1	3 rd assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250
1*	additional 4 th 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
<u>CLASSIFIED</u>	
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 H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Regional Occupational Centers (ROC)/Skills Centers (SC)

Regional Occupational Centers (ROC)/Skills Centers (SC) are staffed based on established staffing guidelines for administrative and classified personnel. 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.

<u>ROC/SKILLS CENTERS NORMS – 2008-09</u>	
<u>CERTIFICATED</u>	
1	principal
1	assistant principal, operations
1	assistant principal, adult counseling services
1	3 rd assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250.
1*	additional 4 th 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.
<u>CLASSIFIED</u>	
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 H

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 H

SCHOOL STAFF AND RESOURCES

School Resources

Material and Supplies Allocation Rates

In addition to the position resources detailed on the preceding pages, instructional materiel, school advisory committee expense funds, and various operational supplies are allocated to schools according to fixed formulas.

INSTRUCTIONAL MATERIEL

<u>Program</u>	<u>2007-08 Rate</u>	<u>2008-09 Rate</u>
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 **	28.00 **
Continuing	28.00 **	28.00 **

* - Allocations are determined based on schools' need.

** - Per active Individualized Education Program (IEP) in Welligent

APPENDIX H

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 I

DISTRICT ENROLLMENT TRENDS

This section provides information and data related to the number of students served in the District's schools.

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 information, 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 order 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 began their existence as fiscally independent charter schools ("start-up charters").

SUPERINTENDENT'S 2008-09 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Including Independent Charter Schools

	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
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504	150,377
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	50,046
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
Total graded enrollment	699,143	709,493	708,821	705,022	690,893	673,493	660,051	646,809	634,067	621,505
K-5 enrollment	369,443	367,653	363,163	353,622	338,060	323,112	312,222	305,580	301,541	298,794
6-8 enrollment	158,005	163,343	163,136	162,547	160,339	158,628	154,002	147,430	141,798	136,483
9-12 enrollment	171,695	178,497	182,522	188,853	192,494	191,753	193,827	193,799	190,728	186,228
Total graded enrollment	699,143	709,493	708,821	705,022	690,893	673,493	660,051	646,809	634,067	621,505
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	3,442
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
Total ungraded enrollment	37,532	37,338	37,789	37,068	36,336	34,968	34,237	33,570	32,878	32,227
Total graded and ungraded enrollment	736,675	746,831	746,610	742,090	727,229	708,461	694,288	680,379	666,945	653,732

SUPERINTENDENT'S 2008-09 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Independent Charter Schools 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
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504	150,377

Graded Enrollment

Kindergarten	854	1,307	1,717	2,059	2,357	2,556	2,755	3,000	3,283	3578
Grade 1	901	1,196	1,610	1,836	2,125	2,382	2,662	2,869	3,248	3543
Grade 2	854	1,130	1,471	1,640	1,952	2,272	2,481	2,658	3,052	3277
Grade 3	760	1,062	1,440	1,580	1,890	2,101	2,376	2,550	2,966	3261
Grade 4	773	1,039	1,373	1,548	1,803	2,000	2,238	2,338	2,773	3068
Grade 5	766	997	1,482	1,755	1,844	2,164	2,452	2,582	2,832	3027
Grade 6	680	897	1,029	1,760	2,270	2,774	3,216	3,892	4,034	4449
Grade 7	328	832	1,001	1,197	1,781	2,234	2,825	3,526	3,911	4326
Grade 8	120	399	823	1,054	1,180	1,697	2,087	2,514	2,828	3243
Grade 9	0	171	2,815	3,987	4,771	5,709	6,656	7,779	8,826	9526
Grade 10	0	0	1,845	2,377	3,436	4,034	4,937	6,478	7,423	8323
Grade 11	0	0	1,404	1,706	2,073	2,979	3,656	5,335	5,791	6691
Grade 12	0	0	1,166	1,125	1,387	1,800	2,505	3,654	3,655	4055
Total graded enrollment	6,036	9,030	19,176	23,624	28,869	34,702	40,846	49,175	54,622	60,367

K-5 enrollment	4,908	6,731	9,093	10,418	11,971	13,475	14,964	15,997	18,154	19,754
6-8 enrollment	1,128	2,128	2,853	4,011	5,231	6,705	8,128	9,932	10,773	12,018
9-12 enrollment	0	171	7,230	9,195	11,667	14,522	17,754	23,246	25,695	28,595
Total graded enrollment	6,036	9,030	19,176	23,624	28,869	34,702	40,846	49,175	54,622	60,367

Ungraded enrollment

Special day classes in regular schools	18	62	301	228	268	259	227	227	431	450
Special day classes in special ed schools										
Continuation and opportunity schools										
Nonpublic schools										
Total ungraded enrollment	18	62	301	228	268	259	227	227	431	450

Total graded and ungraded enrollment	6,054	9,092	19,477	23,852	29,137	34,961	41,073	49,402	55,053	60,817
---------------------------------------------	--------------	--------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

SUPERINTENDENT'S 2008-09 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Excluding Independent Charter Schools

	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
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504	150,377
Graded Enrollment										
Kindergarten	56,787	55,921	53,634	53,175	52,105	49,896	48,067	48,319	47,955	47,430
Grade 1	62,820	61,728	59,638	56,774	54,747	52,885	50,881	50,003	50,135	49,750
Grade 2	67,943	64,096	60,644	57,992	54,145	51,950	50,601	48,768	47,748	48,067
Grade 3	61,461	63,547	60,770	57,674	54,640	51,247	49,438	48,078	46,082	45,190
Grade 4	56,234	60,430	61,178	58,740	54,765	51,618	48,936	47,468	45,994	44,276
Grade 5	59,290	55,200	58,206	58,849	55,687	52,041	49,335	46,947	45,473	44,327
Grade 6	55,649	56,186	51,943	54,357	53,992	50,315	47,343	44,515	42,917	40,896
Grade 7	51,401	54,572	54,793	50,709	52,034	51,468	48,633	45,581	43,203	40,922
Grade 8	49,827	50,457	53,547	53,470	49,082	50,140	49,898	47,402	44,905	42,647
Grade 9	62,893	67,573	64,582	66,490	66,285	62,107	59,987	59,154	55,495	51,982
Grade 10	47,043	47,539	48,529	47,889	48,609	48,446	46,812	44,709	44,322	41,723
Grade 11	34,662	36,912	35,895	37,808	38,230	39,420	39,880	37,491	36,468	35,925
Grade 12	27,097	26,302	26,286	27,471	27,703	27,258	29,394	29,199	28,748	28,003
Total graded enrollment	693,107	700,463	689,645	681,398	662,024	638,791	619,205	597,634	579,445	561,138
K-5 enrollment	364,535	360,922	354,070	343,204	326,089	309,637	297,258	289,583	283,387	279,040
6-8 enrollment	156,877	161,215	160,283	158,536	155,108	151,923	145,874	137,498	131,025	124,465
9-12 enrollment	171,695	178,326	175,292	179,658	180,827	177,231	176,073	170,553	165,033	157,633
Total graded enrollment	693,107	700,463	689,645	681,398	662,024	638,791	619,205	597,634	579,445	561,138
Ungraded enrollment										
Special day classes in regular schools	28,086	28,608	28,763	28,354	27,218	26,454	26,101	25,588	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	3,442
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
Total ungraded enrollment	37,514	37,276	37,488	36,840	36,068	34,709	34,010	33,343	32,447	31,777
Total graded and ungraded enrollment	730,621	737,739	727,133	718,238	698,092	673,500	653,215	630,977	611,892	592,915

LAUSD BUDGET AND FINANCE POLICY

Purpose of the Budget and Finance Policy

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

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

Legal Requirements for Budget

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

Administrative Regulations for Budget

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

Oversight Processes for Budget

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

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

LAUSD BUDGET AND FINANCE POLICY

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

Timetable of LAUSD Budget Process

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

LAUSD BUDGET AND FINANCE POLICY

Finance and Budget Policy

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

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

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

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

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

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

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

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

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

LAUSD BUDGET AND FINANCE POLICY

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

A) **BALANCED OPERATING BUDGET**

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

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

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

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

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

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

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

LAUSD BUDGET AND FINANCE POLICY

C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

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

D) ADEQUATE RESERVES

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

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

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

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

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

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

Operating Reserves:

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

LAUSD BUDGET AND FINANCE POLICY

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

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

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

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

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

Liability Reserves:

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

LAUSD BUDGET AND FINANCE POLICY

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

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

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

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

E) SPECIAL RESERVE FUND FOR EQUIPMENT REPLACEMENT

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

F) REVENUE MAXIMIZATION

LAUSD BUDGET AND FINANCE POLICY

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

G) REVENUE ESTIMATION

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

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

H) COST RECOVERY THROUGH FEES AND CHARGES

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

I) MULTI-YEAR CAPITAL PLAN AND BUDGET

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

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

LAUSD BUDGET AND FINANCE POLICY

J) ASSET MANAGEMENT

The District shall:

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

K) PRUDENT DEBT MANAGEMENT

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

L) PROGRAM SUSTAINABILITY

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

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

M) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

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

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

LAUSD BUDGET AND FINANCE POLICY

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

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

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

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

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

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

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

A) GUIDELINES FOR LAUSD BUDGET AS A POLICY DOCUMENT

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

B) GUIDELINES FOR LAUSD BUDGET AS A FINANCIAL PLAN

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

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

LAUSD BUDGET AND FINANCE POLICY

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

C) GUIDELINES FOR LAUSD BUDGET AS AN OPERATIONS GUIDE

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

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

D) GUIDELINES FOR LAUSD BUDGET AS A COMMUNICATION DEVICE

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

Provide Context

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

Include Visual Aids

LAUSD BUDGET AND FINANCE POLICY

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

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

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

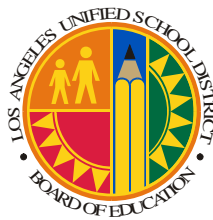
Principle Five: The budget process should inform stakeholders.

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

APPENDIX K

LAUSD Debt Management Policy

Los Angeles Unified School District
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.¹ 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

¹ "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

TABLE OF CONTENTS

	<u>Page</u>
TRANSMITTAL LETTER	Overleaf
PREFACE	v
SECTION I: GENERAL OBLIGATION BOND DEBT	1
A. District’s Bonded Debt Limitation and Assessed Valuation Growth	1
B. Bonds Outstanding and Bonds Authorized but Unissued	2
C. Intended Issuances of Bonds	3
D. Tax Rate Performance for Outstanding Bonds	4
D.1. Proposition BB Tax Rates	4
D.2. Measure K Tax Rates	5
D.3. Measure R Tax Rates	6
D.4. Measure Y Tax Rates	7
SECTION II: CERTIFICATES OF PARTICIPATION (“COPs”) DEBT	8
A. COPs Outstanding	8
SECTION III: THE MARKET FOR THE DISTRICT’S DEBT	12
A. Municipal Bond Market	12
B. Cost of the District’s Fixed Rate and Variable Rate Debt	13
B.1. Fixed Rate Debt	13
B.2. Variable Rate Debt	14
SECTION IV: THE DISTRICT’S CREDIT RATINGS	14
A. Long-Term Credit Ratings on General Obligation Bonds and Certificates of Participation	14
B. Short-Term Credit Ratings on Tax and Revenue Anticipation Notes	15
SECTION V: DEBT RATIOS	15
A. Use of Debt Ratios	15
B. LAUSD’s Compliance With Debt Management Policy; Debt Levels Compared to Other School Districts	16
APPENDICES	18

PREFACE

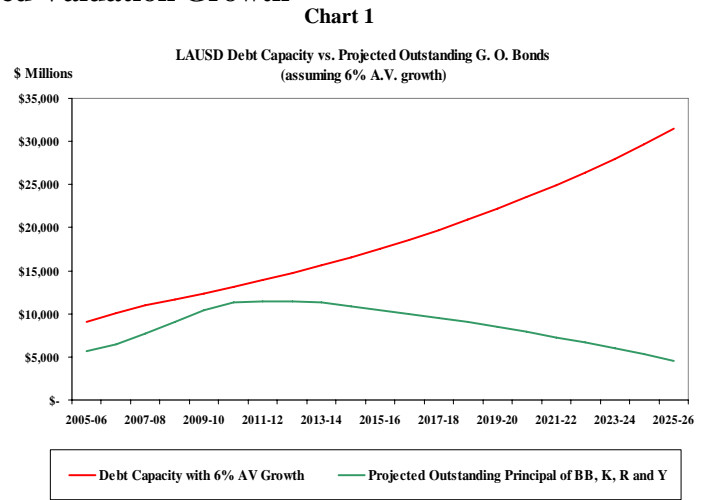
The Chief Financial Officer must submit a Debt Report to the Board of Education and Superintendent annually in accordance with the requirement of the District's Debt Management Policy. The following list identifies the information to be included and its location in the Debt Report:

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.

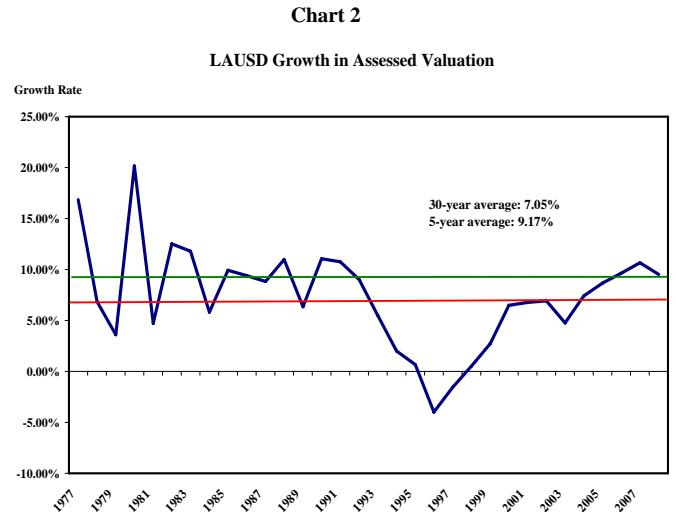


Table 1
Bonded Debt Limitation and Legal Debt Margin, Fiscal Year 2006-07
(in \$000s)

Total Assessed Valuation	<u>\$402,608,837</u>
Bonded Debt Limitation (2.5% times Assessed Valuation)	10,065,221
Less: Outstanding General Obligation Bonds ¹	(6,504,880)
Plus: Amounts Available in Bond Interest and Redemption Fund to Pay Principal	360,140
<i>Equals: Legal Debt Margin¹</i>	<u>\$3,920,481</u>

¹ 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 billion¹ 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)

<u>Bond Issue</u>	<u>Date of Issue</u>	<u>Principal Amount Issued (\$000s)</u>	<u>Outstanding Principal (\$000.)²</u>	<u>True Interest Cost (%)</u>
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%
	Total	<u>\$9,602,510</u>	<u>\$6,504,880</u>	

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.

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

² 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 3¹, with details for the next two fiscal years shown in Table 4.

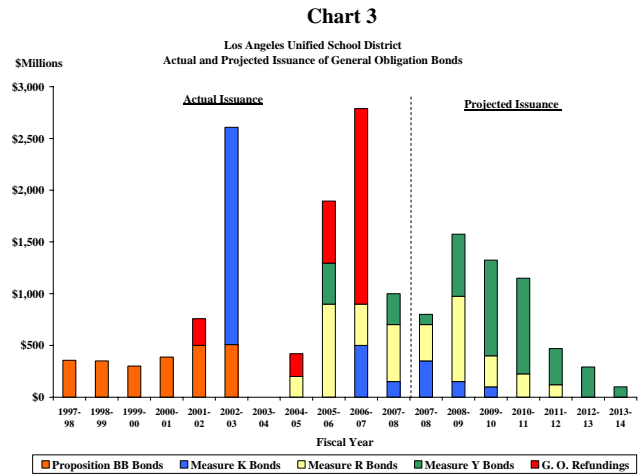


Table 4
Intended Issuances of Bonds
Fiscal Years 2006-07 and 2007-08
(\$ Thousands)

	<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 ¹	—	—	—
Total General Obligation Bonds	<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

¹ 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)

Refunding Bond Issue	Amount Refunded⁽¹⁾ (\$ millions)	Term of the Refunding Bonds	Savings (\$ millions)	Annual Savings	Annual Savings per \$100,000 AV⁽²⁾	Total Savings per \$100,000 AV⁽³⁾
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>
Total	<u>\$2,933.780</u>		<u>\$181.3</u>	<u>\$9,201,207</u>	<u>\$2.29</u>	<u>\$45.03</u>

Memoranda:

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

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

⁽³⁾ 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)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected¹
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

¹ 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)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected¹
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

¹ 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)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected¹
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.

¹ 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)

Tax Rate Description	As Projected in Tax Rate Statement	Actual/Projected¹
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

¹ 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.¹ 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 COPs². 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.

¹ 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.

² 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)

Issue Description	Date of Issue	Principal Amount Issued (\$000s)	Principal Outstanding (as of June 30, 2007) (\$000s)	True Interest Cost (%)
Refunding COPs (Multiple Properties Project), Series 1998A ¹	06/10/98	\$60,805.0	\$32,035.0	4.76%
COPs (Qualified Zone Academy Bonds), Series 2000A (taxable) ²	05/23/00	30,446.7	25,372.0	N/A
COPs (Multiple Properties Project), 2000 Series B ³	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 ³	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) ⁴	12/01/05	<u>10,000.0</u>	<u>10,000.0</u>	N/A
	TOTAL	<u>\$463,246.7</u>	<u>\$199,747.0</u>	

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

Issue Description	Date of Issue	Principal Amount Issued (\$000s)	Principal Outstanding (June 30, 2007)
COPs (Belmont Learning Complex), 1997 Series A ³	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 ¹	05/24/05	<u>44,225</u>	<u>44,225</u>
	TOTAL	<u>\$243,490</u>	<u>\$211,090</u>

¹ Debt service on these COPs is currently paid from developer fees.

² 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.

³ 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

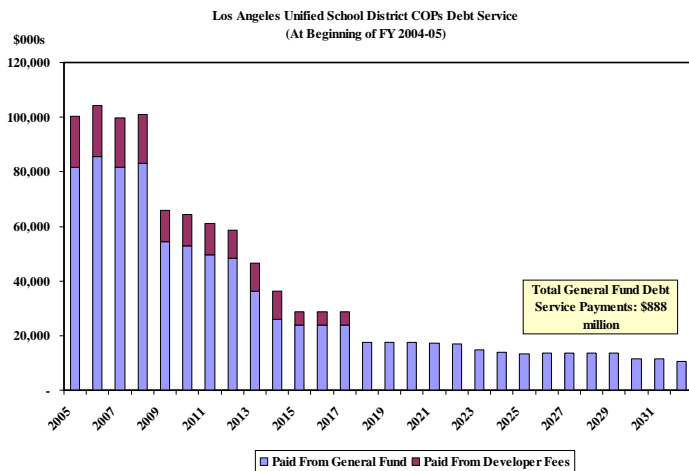


Chart 5

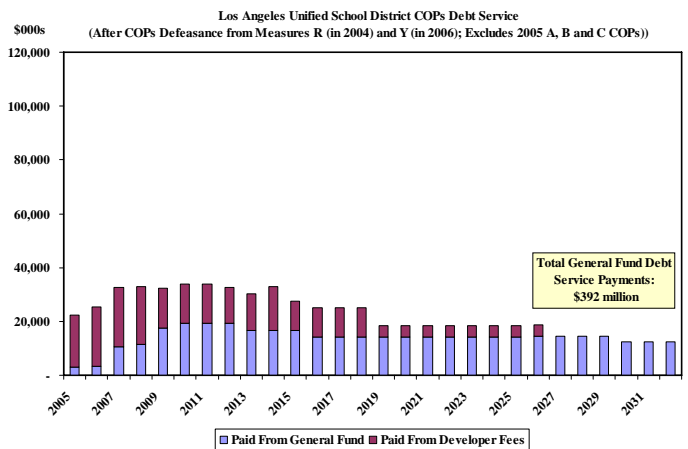
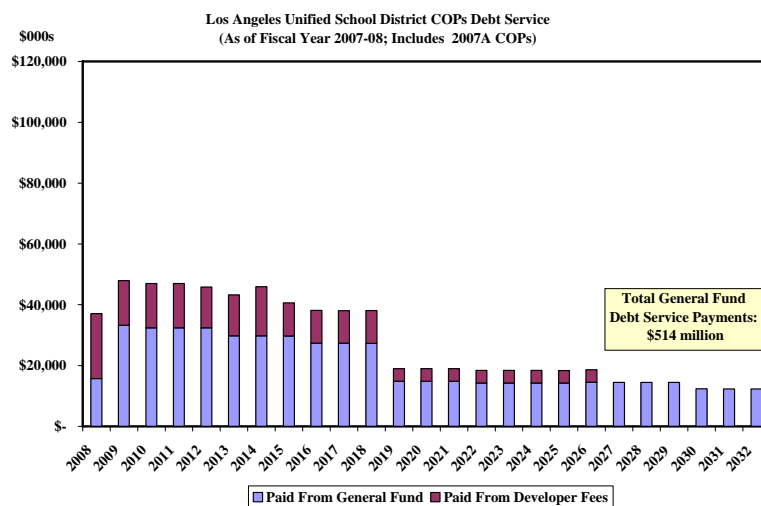


Chart 6



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
Total		\$ 2,555,444

* 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



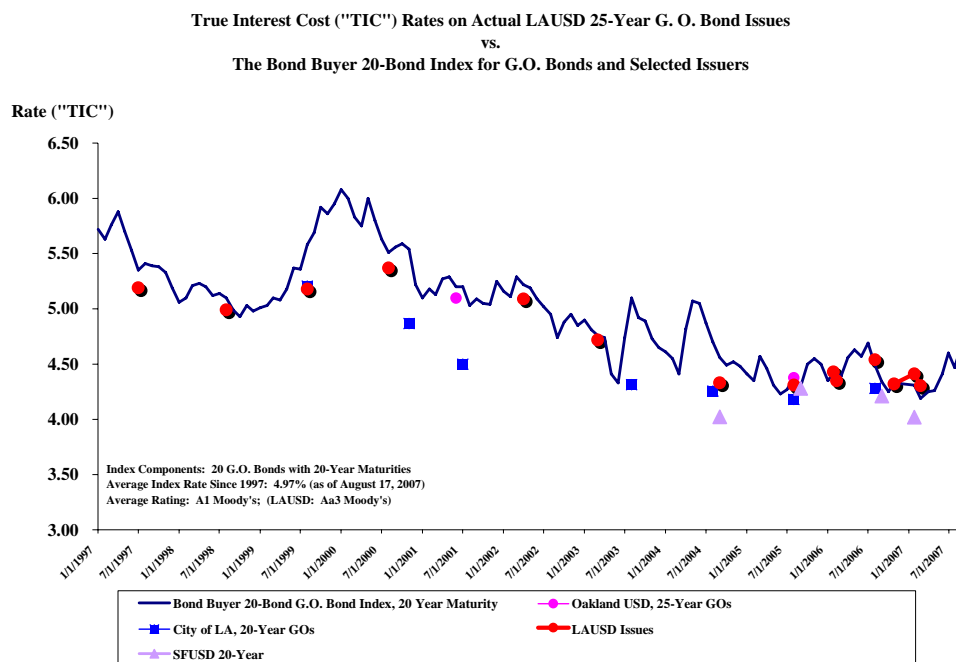
State's credit was downgraded by the three major rating agencies to the lowest level of any state. The State's borrowing costs rose accordingly as did interest costs for issuers viewed as “agencies” of the State, such as LAUSD, even though the District’s credit ratings remained very strong and well-above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

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

⁽¹⁾ 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)

Factor	Benchmark/Target	Ceiling	LAUSD Actual	Over(Under) Policy Ceiling
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 ¹	(\$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.

¹ 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 ¹
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	

¹ 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 ¹	Election of 2002 (Measure K) Series A-B and Refundings ¹	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>

¹ 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
	\$ 1,748,663,891	\$ 1,338,918,774	\$ 3,087,582,665



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 Service¹ As of June 30, 2007 (\$ in thousands)

Fiscal Year Ending June 30,	Paid from General Fund ²	Paid from Developer Fees ³	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
	<u>506,390</u>	<u>184,570</u>	<u>690,961</u>

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

² 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.

³ 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 Ratings¹²

Year	General Obligation Bonds			Certificates of Participation ¹		
	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 ³	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 ⁴	Aa3	AA-	AA	A1	A2	A+
2002	Aa3	AA-	AA	A1	A2	A+
2003 ⁵	Aa3	AA-	AA-	A1	A2	A+
2004 ⁶	Aa3	AA-	A+	A1	A2	A+
2005	Aa3	AA-	A+	A1	A2	A+
2006 ⁷	Aa3	AA-	A+	A1	A2	A+
2007	Aa3	AA-	A+	A1	A2	A+

¹ 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.

² 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.

³ 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).

⁴ 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.

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

⁶ 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.

⁷ 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

Index

Background.....	3
Article I. Purpose and Goals	4
Article II. Authorization	6
Section 2.01 Authority and Purposes of the Issuance of Debt	6
Section 2.02 Types of Debt Authorized to be Issued	6
Section 2.03 State Law	8
Section 2.04 Annual Review	8
Article III. Structural Features, Legal and Credit Concerns	9
Section 3.01 Structure of Debt Issues	9
Section 3.02 Sale of Securities	10
Section 3.03 Markets	10
Section 3.04 Credit Enhancements and Derivatives	10
Section 3.05 Impact on Operating Budget	10
Section 3.06 Debt Limitation	11
Section 3.07 Debt Issued to Finance Operating Costs	11
Section 3.08 Debt Burden Ratios and Debt Affordability Criteria	11
Section 3.09 Use of Corporations as Lessor for COPs Issues	14
Article IV. Related Issues	16
Section 4.01 Capital Improvement Program	16
Section 4.02 Reporting of Debt	16
Section 4.03 Financial Disclosure	16
Section 4.04 Review of Financing Proposals	17
Section 4.05 Establishing Financing Priorities	17
Section 4.06 Rating Agency, Bond Insurer and Credit Enhancer Relations	17
Section 4.07 Investment Community Relations	17
Section 4.08 Refunding and Restructuring Policy	17
Section 4.09 Investment of Borrowed Proceeds	18
Section 4.10 Federal Arbitrage Rebate Requirement	18
Section 4.11 Transaction Records	18
Section 4.12 Financing Team Members	18
Section 4.13 Special Situations	20

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.¹ 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.

¹ 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

Debt Factor	Target	Ceiling
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

Debt Burden Ratio	Benchmark
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.

CAPITAL BUDGET

Introduction

This section of the budget provides information regarding the Existing Facilities and New Construction Programs, which comprise the major portion of the District's capital budget. It is divided into two sections. The first addresses existing facilities issues and operations; the second focuses on new facilities construction.

Existing Facilities. These pages summarize the District's Strategic Execution Plan for existing facilities, as presented to the Board of Education in June 2008. The pages provided in this budget document are excerpted from the overall Strategic Execution Plan, which is available on-line at <http://www.laschools.org/efsep/>.

New Facilities. These pages summarize the District's Strategic Execution Plan for new facilities, as published in January 2008. As with the Existing Facilities section, these pages are excerpted from a much larger report, which is available on-line at <http://www.laschools.org/sep>.

Business Services Division. These pages summarize the District's anticipated capital expenditures in the areas of Food Services, Materiel Management, and Transportation during the period 2008-09 through 2012-13.

Information Technology Division. These pages summarize the District's capital plans related to the various aspects of computerization and information technology.



June 2008
Strategic Execution Plan

OVERVIEW

EXECUTIVE SUMMARY

Across the District, we are repairing and modernizing our school buildings using the bond dollars as wisely as would be expected of us. We are very proud to share our success with you. Reading through this update to our Strategic Execution Plan will surely convey our strong commitment to all of LAUSD's stakeholders – community members, parents, students, teachers, and administration.

More progress! In addition to the program successes noted in our cover letter, there have been safety and technology upgrades to nearly 750 school campuses. 130 new athletic facilities have been constructed or modernized. Lighting upgrades have been completed in more than 1,000 classrooms. Another 500 schools have received new paint for the interior and exterior. In addition, schools are receiving newly refurbished auditoriums, libraries, and science laboratories, and we now have many new food services additions and improvements under construction.

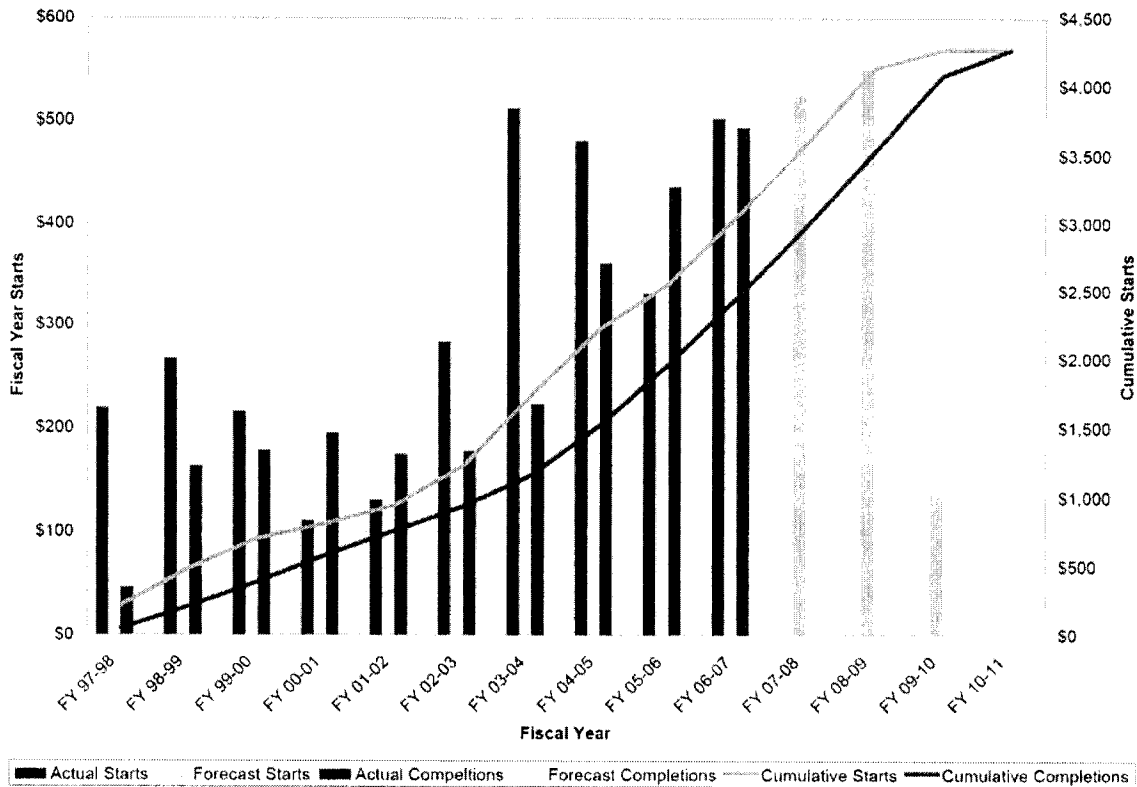
With more than 17,700 projects completed since 1997, our schools are benefiting from the focused repairs and improvements. While much funded work remains to be done, current schedules have us substantially completing the Existing Facilities Bond Repair and Modernization Program within the next 36 months. This is not to say, however, that existing facilities shortfalls will have been met—far from it.

The chart on the following page illustrates the remaining funded projects to be started and projected completions.



Ribbon Cutting Ceremony: New Media Academy at Verdugo Hills High School

Construction Starts And Completions



Data Source: P3 May 1, 08 (0805)

5/29/2008

PROVIDING SAFE & EFFECTIVE LEARNING ENVIRONMENTS

Existing Facilities is charged with the day-to-day maintenance and operations of our schools and with managing the multi-billion dollar Repair and Modernization effort emphasizing timely completion of quality projects at a competitive price.

- Responsible for 14,000 school buildings serving 867,185 students
 - Includes 694,288 students enrolled at 878 K-12 schools, and at 194 pre-schools, occupational centers and adult education facilities; and 118 charter schools and centers, for a total of 1,190 school sites;
- Effectively, efficiently and safely executing much needed school repairs at locations across 710 square miles in 28 cities;
- With buildings that average more than 45 years of age
 - Identify requirements, design and oversee construction to upgrade and modernize permanent school facilities and structures, and

- Maximize the limited funding available to ensure that school buildings are brought up to the best possible condition to promote excellent learning.

We began this year with the goal of starting \$550 million in new work. We are close and the next fiscal year is moving to a strong start as well. But the ‘work’ is not just about numbers, it’s about delivering quality projects that will be a valued investment in our communities’ future.

We may have organized our work much like a ‘factory floor’ in terms of planning, design, contracting, construction, and close out, but the reality is one project at a time. Unlike a factory producing tires, for example, each of our projects requires special attention through each of the project phases. Each school is different in terms of their campus configuration, their age, and the number of students they serve – and each of our Existing Facilities’ projects must match their specific needs.

Meeting the schools’ most demanding needs **first** is the challenge of every project. Last year in this summary, we provided you with our best estimate of the unfunded needs of our Existing Schools totaling \$20.6 billion. In the process of identifying new requirements, we provided an additional 938 projects with a value of \$293 million dollars to the Citizen’s Bond Oversight Committee for endorsement, and received their approval by the Board of Education. A list of amendments is provided in this section. We have also been able to update the table this year with our current estimated shortfall, now totaling \$26.3 billion.

In February 2006, we implemented a significant re-organization in order to provide much more visibility into our process. The publicly available “Fact Sheets” within the “School Information Panel” under “Existing Facilities” at www.laschools.org provide increasingly accurate information regarding the projects that are underway.

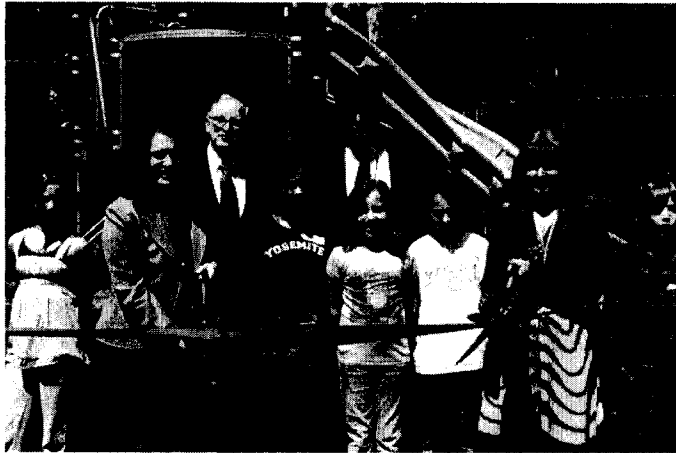


Ribbon Cutting for New Fitness Room: Washington Prep High School

Creating an environment of continuous improvement is a painful but rewarding process. Last September, we started weekly Project Coordination Center meetings, including representatives from planning, finance, design & construction to focus our efforts on moving projects forward in every local district. In March of this year, to provide additional transparency and coordination to this

process, we combined our planning functions into our Planning Department and our Design & Construction functions into our Repair & Modernization Department. Improvements continued in Maintenance & Operations as the 'bungalow crew' joined with our other craftsmen to provide a synergistic workforce to support the District's 9,000 portable classrooms. The A/E Technical Unit is refocusing their efforts to support the Maintenance & Operations needs of our schools.

Additionally, we established a Sustainability Department to provide the focus necessary to implement a program that will reduce energy and water consumption, install renewable energy systems, and reduce greenhouse gas emissions. A new section addressing this program has been incorporated into this Strategic Execution Plan update.



Ribbon Cutting for Playground: Wonderland Elementary School

CONCLUSION

We are seeing a new level of responsiveness throughout the organization. Staying within our projected program and project management goal of 13% of the program value, we continue to realign our resources to provide the necessary level of effort to match the workload.

We are also looking to substantially complete the 3,000 projects remaining in the Existing Facilities program before the end of fiscal year 2010-11. These projects listed in this Strategic Execution Plan carry a value of \$1.5 billion and include those currently under construction as well as other projects that are being prepared for construction.



Ribbon Cutting for New Athletic Track: El Camino Real High School

We are also working more closely with the California Division of the State Architect (DSA). DSA has been very receptive to our efforts and provided full cooperation on our initial design reviews and the

final review of our responses to their comments. Our collaboration with DSA must also extend to their important review of potential change orders during construction and the final DSA certification at the end of the construction work. While our change order rate rose to 9% for the 2007 calendar year, it is still below the industry average of 10% for repair and modernization projects and we carry a cumulative rate of 6.7% since January 2004. Efforts are underway to reduce needed change orders, but the effects will not be seen in the short term.

During the first three quarters of fiscal year 2007-08, 64% of our contract value was awarded to Small Businesses. We are pleased with the level of contractor participation generated through our Small Business Boot Camp Program, which is one of the core efforts of the Facilities Services Division's Small Business Program. The

modernization and repair program would not be a success without the significant and vital involvement of our community's small contractors and it is their continued high level of participation that will help us to largely complete the current bond-funded program in the next 36 months.



Ribbon Cutting Ceremony: New Synthetic Track and Athletic Field at Crenshaw High School

Again, reading through this annual update to our Existing Facilities Strategic Execution Plan will surely convey our serious commitment to the members of our District's community. Voters have understood that our students deserve schools that have adequate facilities to learn. We are proud to provide this update detailing our progress toward delivering on that promise.

AMENDMENTS

The LAUSD Board of Education approved 43 amendments to the Existing Facilities 2007 Strategic Execution Plan in the last year. Necessary funding for these previously unfunded projects was accomplished with:

- Board Member Discretionary Bond Funds (BB, Measures K, R and Y)
- Local District Discretionary Bond Funds (BB Locally Determined Needs, Measures R and Y Alterations and Improvements)
- Measure R Funds for life-safety seismic retrofit
- Measure R Funds to provide air-conditioning and heating to all campuses
- Measures R and Y Funds to provide missing and upgrading of school buildings
- Measures R and Y Funds to upgrade and redesign campuses to create small schools
- Measures R and Y for asbestos abatement
- Measure Y Funds for Achievement Gap
- Measure Y Funds for fire alarms, and
- Measures R and Y for Major and Basic Repairs.

Joint Use Funds have also been utilized when creating projects equally supported through various outside partners, e.g., City of Los Angeles, Proposition K funds, grants, and athletic foundations. Future joint use projects will be reflected in the Planning and Development Strategic Execution Plan, while the states of execution by Existing Facilities will be included in this SEP.

Board Report Number	Board Approval Date	SEP Version Amended	Amendment Title
350-06/07	5/8/2007	2007	Deferred Maintenance Plan for Fiscal Years 2007-2011
351-06/07	5/8/2007	2007	Existing Facilitates Strategic Execution Plan Annual Update
352-06/07	5/8/2007	2007	Alterations and Improvements and Board Member Priority Projects
353-06/07	5/8/2007	2007	Joint Use Markham Middle School
354-06/07	5/8/2007	2007	Joint Use Carver Middle School
432-06/07	6/12/2007	2007	Small Learning Community

433-06/07	6/12/2007	2007	Alterations and Improvements and Board Member Priority Projects
434-06/07	6/12/2007	2007	Cancel 24 Projects
435-06/07	6/12/2007	2007	Culinary Arts at Dorsey High School
436-06/07	6/12/2007	2007	Police Substation
437-06/07	6/12/2007	2007	Modified Consent Decree (MCD)
438-06/07	6/12/2007	2007	Core Facilities
455-06/07	6/12/2007	2007	Track at Marshall High School
17-07/08	7/10/2007	2008	Alterations and Improvements at Various Schools
20-07/08	7/10/2007	2008	Modified Consent Decree (MCD)
56-07/08	9/11/2007	2008	Portable Classroom AC
57-07/08	9/11/2007	2008	Alterations and Improvements and Board Member Priority Projects
58-07/08	9/11/2007	2008	Modified Consent Decree (MCD)
106-07/08	10/23/2007	2008	Deferred Maintenance From Measure Y Basic Repairs 2008
107-07/08	10/23/2007	2008	Youth Center at Markham Middle School
108-07/08	10/23/2007	2008	Mobile Health Clinic Infrastructure at 28 School Sites
109-07/08	9/25/2007	2008	Small Learning Community at East LA Skills Center
115-07/08	10/23/2007	2008	Alterations and Improvements and Board Member Priority Projects
116-07/08	10/23/2007	2008	Modified Consent Decree (MCD)
119-07/08	10/23/2007	2008	YMCA at University High School
150-07/08	11/27/2007	2008	Interior Improvements & Additional Parking at Vista Hermosa
163-07/08	12/11/2007	2008	Alterations and Improvements and Board Member Priority Projects
164-07/08	12/11/2007	2008	Modified Consent Decree (MCD)

165-07/08	12/11/2007	2008	Replace Buildings at San Pascual Elementary School
205-07/08	1/22/2008	2008	Alterations and Improvements and Board Member Priority Projects
206-07/08	1/22/2008	2008	Small Learning Communities
263-07/08	2/26/2008	2008	Alterations and Improvements and Board Member Priority Projects
264-07/08	2/26/2008	2008	Modified Consent Decree (MCD)
303-07/08	3/11/2008	2008	International Studies Learning Center
319-07/08	3/25/2008	2008	Alterations and Improvements and Board Member Priority Projects
321-07/08	3/25/2008	2008	9th Grade Academy
322-07/08	3/25/2008	2008	Small Learning Community
323-07/08	3/25/2008	2008	Food Service Line Modernization Projects
324-07/08	3/25/2008	2008	Early Education Center Modernization Measure Y
368-07/08	4/22/2008	2008	Baseball Field Upgrade at Washington Prep
369-07/08	4/22/2008	2008	Asbestos Abatement Projects
371-07/08	4/22/2008	2008	Cancel 32 Projects
372-07/08	4/22/2008	2008	Alterations and Improvements and Board Member Priority Projects



Funding for the Existing Facilities programs, and the projects within these programs, is provided from a variety of sources.

Summary of Current Funding

Sources of Funds

Local Funds

Proposition BB	\$1,742,172,436
Measure K	\$625,470,284
Measure R	\$1,606,120,099
Measure Y	\$585,350,000
Total Local Funds	\$4,559,112,819

State Funds

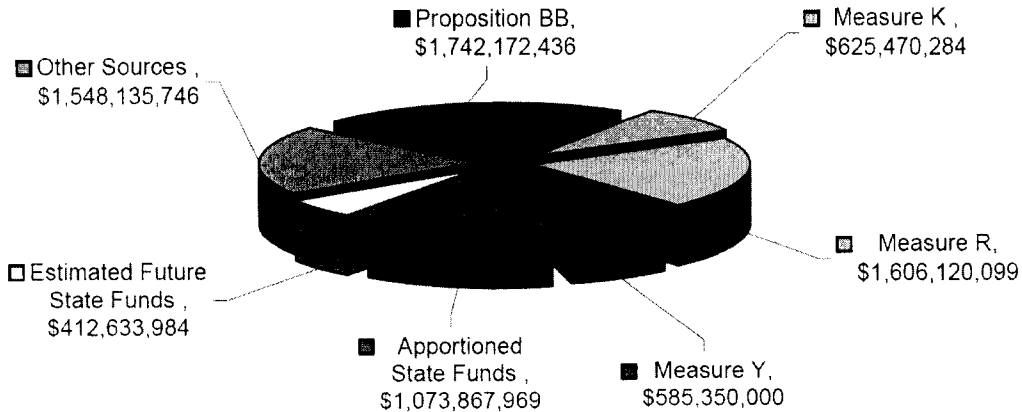
Apportioned State Funds (i)	\$1,073,867,969
Estimated Future State Funds (ii)	\$412,633,984
Total State Funds	\$1,486,501,953

Other Sources (iii)	\$1,548,135,746
Total Program Sources of Funds	\$7,593,750,518

(i) Includes funds received from Lease Purchase, Prop 1A, Prop 1A Interest, Prop 47, Prop 47 Interest, Prop 55, Prop 55 Interest and Prop 1D.

(ii) Estimated Prop 1D funds .

(iii) Includes funds received from Grants, Certificates of Participation (COPs), Deferred Maintenance, Federal Renovation Grant, Qualified Zone Academy Bond (QZAB), General Fund-Unrestricted, Federal Emergency Management Agency (FEMA), and Educational Rate (E-RATE).



EXISTING FACILITIES SHORTFALLS

The enormity of the challenge facing Existing Facilities lies in the sheer number of the District's buildings, urgency given the buildings' conditions, and demands on and for school buildings.

The aging and deteriorating condition of the infrastructure at Los Angeles schools had not been addressed in a significant manner until the passing of a series of bond measures, all of which have occurred within the last ten years. And it is not enough!

Summary of Funding Shortfalls

CATEGORIES	FUNDS ASSIGNED	PROJECTED SHORTFALL
------------	----------------	---------------------

- In support of Academics and the Functionality of the Classroom:

SCIENCE LABORATORIES - \$300 million is the minimum necessary to fully convert 335 to fulfill the A-G Science and State Requirements. Phased implementation between 2007-2011 will address time requirement. \$23 million funded the first set of conversions and renovations.	\$0	\$300 million
PORTABLES - Over time, 5,843 portable buildings were added for an equivalent of 9,079 additional classrooms, equal to about 9 million additional square feet. Based upon estimates to build permanent classrooms so that no more than 10% of all classrooms at a single campus are in portables, including any requirements for permanent restrooms, the following funds are needed.	\$58.6 million	\$10 billion
CORE FACILITIES - Key elements of a school campus. Includes libraries, rest rooms, gymnasiums, auditoriums, playgrounds, multi-purpose rooms, and administrative office space.	\$0	\$3.6 billion
CORE FACILITY FOOD SERVICES – \$520 million is required to expand food preparation and service areas at existing elementary and secondary schools which currently are less than 50% of new school standards.	\$0	\$520 million

CLASSROOM FURNITURE REPLACEMENT - Not currently included in modernization projects; requires \$21 million per year on an on-going basis after one-time capital expenditure is made.	Strategy for future funding currently being developed.	\$228 million
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------	---------------

SMALL LEARNING ENVIRONMENTS – The minimum required to transform all middle school campuses to Small Learning Communities.	\$0	\$125 million
---------------------------------------------------------------------------------------------------------------------------	-----	---------------

CAREER TECHNICAL EDUCATION – Career Technical Education – Funding identified will be used to modernize currently unused or under-utilized career technical education facilities in secondary schools. This funding can be used for either facility upgrades and/or equipment procurement and may provide match funding for programs such as Qualified Zone Academy Bonds and State grants (e.g. Proposition 1D Career Technical Education Facilities Program).	\$0	\$100 million
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----	---------------

- Protecting Life / Providing Safety / Complying with Current Codes:

CATEGORIES	FUNDS ASSIGNED	PROJECTED SHORTFALL
------------	----------------	---------------------

FIRE ALARMS - Funds required to bring fire alarm systems to Green Oaks-compliance (SB 575) and California Building Code Requirements (2007). Will leverage Proposition 1D funds.	\$0	\$250 million
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----	---------------

<p>SEISMIC RETROFIT OF CATEGORY 2 BUILDINGS</p> <p>“Category 2” buildings are non-wood frame buildings built before July 1, 1978 which require detailed seismic evaluation. It is anticipated that seismic retrofit may be required for the buildings to achieve the life safety performance specified in the current 2007 California Building Code.</p> <p>662 buildings are in the District’s current Category 2 list. In Priority 1 are 17 buildings with precast concrete “tilt-up” walls and wood roofs, regardless of distance from a known active fault. The remaining 645 buildings have been placed in Priorities 2, 3 or 4 based upon distance from a known active fault.</p>	Strategy for future funding currently being developed.	\$2.4 billion
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------	---------------

<p>AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE - The Division of the State Architect requires Existing Facilities improvement applications to specifically include a barrier-free, accessible, path-of-travel. Program access is accomplished through localized Access Compliance projects. These projects enhance access throughout each learning environment and allow progression towards fully compliant educational complexes. Access compliance work included as part of non-ADA projects benefits stakeholders by ongoing removal of barriers at each school site.</p>	<p>Strategy for future funding currently being developed.</p>	<p>\$650-\$800 million</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------	----------------------------

<p>AIR-CONDITIONING NON-AIR-CONDITIONED SPACES – The remaining auditorium, gymnasium, and administrative spaces still requiring air-conditioning have a \$115M need.</p>	<p>\$0</p>	<p>\$115 million</p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------	----------------------

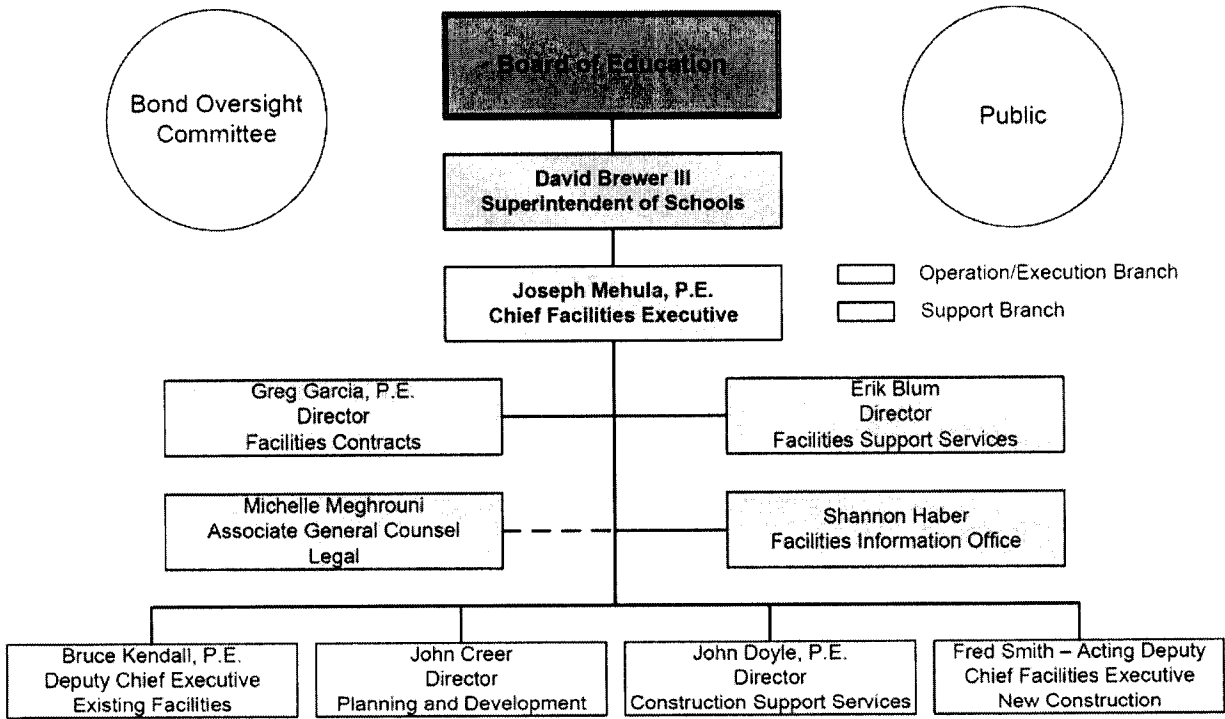
- Protecting Our Capital Investments:

<p>MAJOR REPAIRS - includes plumbing, lighting, electrical, heating, ventilation and air-conditioning systems; repair and replacement of flooring, windows, roofing, and playgrounds; classroom remodeling, interior and exterior painting; and paving, striping, and equipping of athletic fields and fencing. \$6 billion needed now to achieve a "Fair" or 10% rating on the Facilities Condition Index; on-going recapitalization is \$1 billion per year in program costs.</p>	<p>\$0 million</p>	<p>\$7.9 billion</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------	----------------------

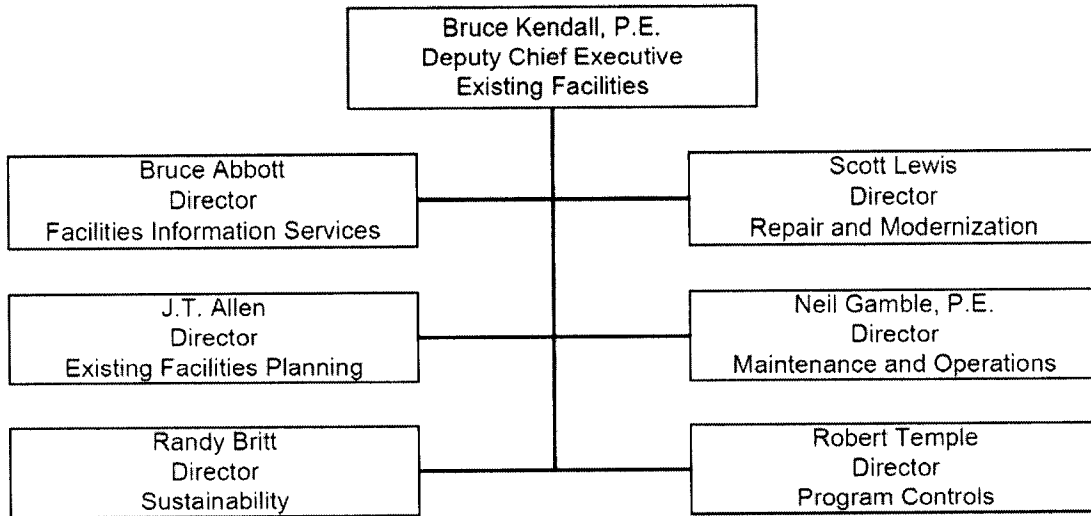
Existing Facilities Shortfalls (summary)		
TOTAL	\$58.6 million	\$26.3 billion



Facilities Services Division



Existing Facilities



Mission

The mission of Existing Facilities is to maintain, operate, repair and modernize LAUSD school facilities with quality sustainable materials and workmanship, on schedule and within budget, so that LAUSD schools can provide an effective educational environment for the development and training of our students.

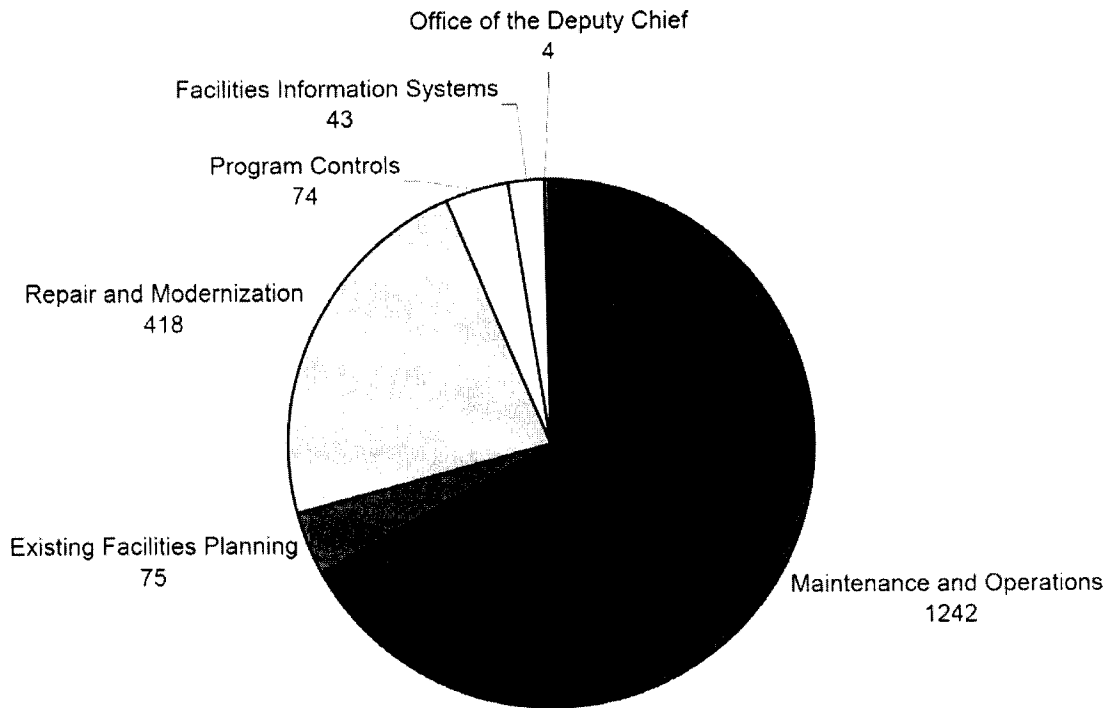
Vision

Our vision is to maintain, operate, and repair schools in a cost-efficient manner, while sufficiently utilizing available funds, to facilitate the intellectual, social and physical development of children, in schools which are educationally and environmentally sound, and contribute to our neighborhoods by providing centers of the community.

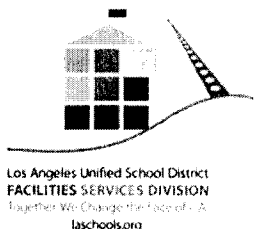
STAFFING

The following chart provides a summary of staffing resources for Existing Facilities.

Existing Facilities Staffing Total Staff: 1,856¹



¹ Includes filled positions; does not include vacancies. In addition, EF staffing does not include Inspection personnel now that this functional department reports directly to the Chief Facilities Executive nor does the overall staffing number include Contracts personnel. Separate staffing numbers are reported in the respective section of this SEP relating to each of these divisions. The M&O staff count here does not include Local District personnel who, while funded by Existing Facilities, are under the direction of the Local Districts.



January 2008

Dear Members of the Los Angeles Unified School District Community,

Providing every student with the opportunity to attend a neighborhood school on a traditional two-semester calendar is still at the heart of the Los Angeles Unified School District's (LAUSD) New School Construction Program. The largest public construction program in the nation was created to make up for decades of school facilities needs that were unmet due to an increase of approximately 200,000 students during a 20-year period. We are pleased to report that although some schedules are extremely tight, the Program is still projected to make this long-term goal a reality for the students of Los Angeles by the end of 2012.

During the course of this year, enrollment projections were reviewed and the Program was adjusted to ensure accomplishment of the Program goals despite unprecedented industry-wide increases in construction prices and the reduction in access to state matching funds. On October 23, 2007, the Board of Education approved a funding strategy for the schools required to provide two-semester operation throughout LAUSD. Eighteen projects, which would reduce overcrowding beyond that required for District-wide two-semester operation, were placed on hold until additional funding sources are identified.

The New School Construction Program not only overcame challenges in 2007, we also continued to meet our goals and accomplish a great deal of work. The implementation of the Full-Day Kindergarten Program has been completed. The number of schools operating on a multi-track calendar and required to involuntarily bus students has decreased dramatically. Less than twenty percent of LAUSD's K-12 schools are now operating on a multi-track calendar. 69 of 132 new school projects and 58 of 65 school addition projects have been completed to date!

We are committed to providing the students of LAUSD with educationally and environmentally sound schools that promote learning and better educational opportunities. At the completion of the New School Construction Program, LAUSD students will finally be provided opportunities that other students throughout the nation have been enjoying for years – a neighborhood school, a traditional two-semester calendar and no involuntary busing. Even as we envision the completion of this Program, we know LAUSD students will still be attending schools far larger than the state average and approximately 200,000 will be attending school in portable classrooms. As neighborhood schools help graduation rates increase, we realize that future school facilities requirements will need to be addressed.

We appreciate your continued support as we work to provide the students of LAUSD with the schools they need and deserve.

Sincerely,

A handwritten signature in black ink that reads "Frederick C. Smith". The signature is fluid and cursive, with the first and last names being more prominent.

Frederick C. Smith
Acting Deputy Chief Facilities Executive
New Construction

A handwritten signature in black ink that reads "Joe Mehula". The signature is cursive and somewhat stylized.

Joseph A. Mehula
Chief Facilities Executive
Facilities Services Division

TABLE OF CONTENTS

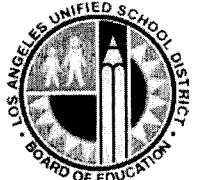
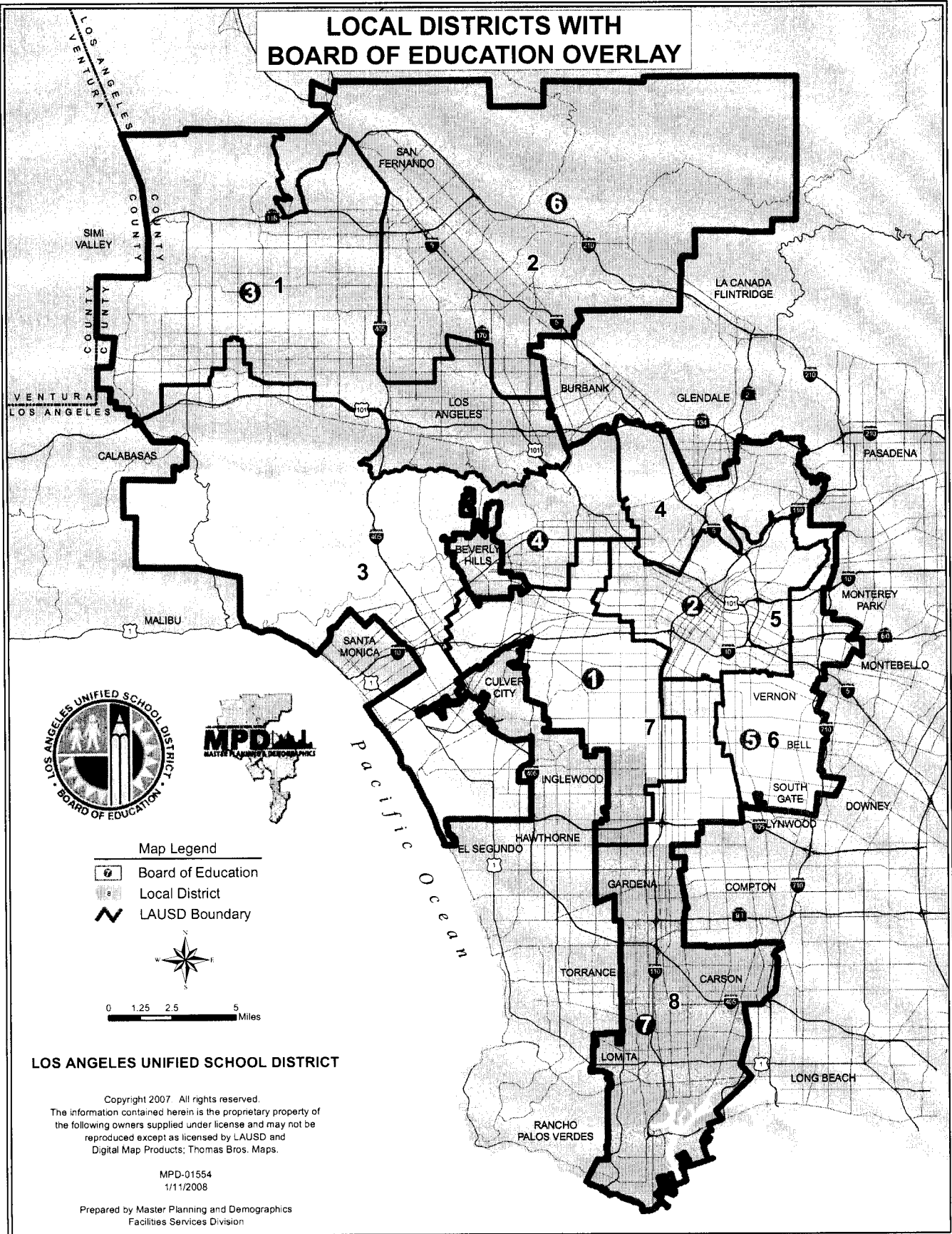
OVERVIEW

EXECUTIVE SUMMARY	8
Intent	8
Mission	8
Vision	8
Guiding Principles	8
Program in Brief	9
2007 in Review	9
HISTORY / SCOPE	10
Program History	10
Scope	11
ORGANIZATION	16

PROGRAM

NEW CONSTRUCTION TEAM	20
PROGRAM SCOPE	22
Determining Seat Need	22
Defining Projects	23
Acquiring Project Sites	24
California Environmental Quality Act / Environmental Assessment	25
Designing Projects	26
Construction & School Opening	30
Closeout & Certification	31
COMMUNITY FOCUS	32
Community Use	32
Joint Use Development Program	33
Small Business and Internship Program	34
Public Information	38
Community Outreach	39
SCHEDULE	40
FUNDING / COST	44
MANAGEMENT	50
PROGRAM CHALLENGES	52
REPORTING	54
EXHIBITS	
A - School Building Process Flow Chart	57
B - Deliverables Summary	61
C - Williams Case Settlement Compliance Plan	63
D - Project Summaries (K-12 Schools)	71
E - Project Summaries (Early Education Centers)	203
F - Project Summaries (Charter Schools)	227
G - Full-Day Kindergarten Program Summary	255
H - Adult Education Program Summary	273
I - Joint Use Development Program and Innovation Fund Summary	279
J - Legacy, Cancelled & Unfunded Projects	281
K - School/Project Index	285

LOCAL DISTRICTS WITH BOARD OF EDUCATION OVERLAY



Map Legend

- Board of Education
- Local District
- LAUSD Boundary

LOS ANGELES UNIFIED SCHOOL DISTRICT

Copyright 2007 All rights reserved.
 The information contained herein is the proprietary property of the following owners supplied under license and may not be reproduced except as licensed by LAUSD and Digital Map Products; Thomas Bros. Maps.

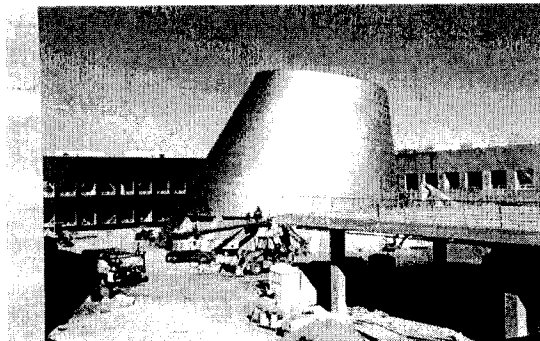
MPD-01554
 1/11/2008

Prepared by Master Planning and Demographics
 Facilities Services Division

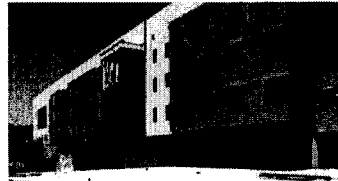
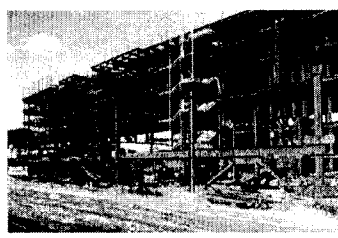
January 2008

Strategic Execution Plan

OVERVIEW



EXECUTIVE SUMMARY



Central LA Area New HS #1, also known as Helen Bernstein HS

Intent

The 2008 Strategic Execution Plan (SEP) update provides a status report and a road map for the New School Construction Program. It is written to be a useful tool for many different audiences:

The public and our students - to learn about the new schools and additions planned for their neighborhoods, and how they can get involved;

The School Board and Bond Oversight Committee - to identify in detail a developed plan and strategy to build new school projects, including the sources of funds to be utilized;

Elected officials and funding partners - to identify where and when the District is building schools, to foster collaboration between the stakeholders and strengthen communities throughout Los Angeles;

The construction community - to identify opportunities which lie ahead and the steps taken to demonstrate the District's commitment as a good business partner and a friend of small business;

The local schools and teachers - to identify when and where schools will be delivered so that planning for the operation of new schools can commence.

The District's intent is that this document delivers a common understanding of the New School Construction Program and clarifies the roles and responsibilities of program participants.

Mission

Our mission is to build new schools, additions and other projects that provide an excellent environment for educational achievement in the areas of greatest need throughout the Los Angeles Unified School District.

Vision

Our vision is to build and maintain schools that:

- Promote the full development of healthy children
- Are educationally and environmentally sound
- Reflect the wise and efficient use of limited land and public resources
- Are flexible and well built to remain useful over a long lifetime
- Enhance their neighborhoods through programming as centers of community

Guiding Principles

Previous Strategic Execution Plans established certain guiding principles of the program:

- Two-semester neighborhood schools for all students
- Individual accountability at all levels of the organization
- Schools built where the need is greatest
- Sustainable school designs driven by educational objectives
- Schools designed to become centers of their communities
- Community engagement at each step of the process
- Comprehensive, timely and accurate information through easy-to-read and focused reporting
- Good client relationships with our business partners and the public
- Goals with measurable results
- Quality assurance and quality control at all project stages

Measurement of Goals:

Eliminate Concept 6 Calendar

- 2002 – 187 schools on Concept 6
- Current – 42 schools on Concept 6

Eliminate Multi-Track Calendar

- 2002 – 227 multi-track schools
- Current - 143 multi-track schools

Implement Full-Day Kindergarten District-Wide

- 475 schools have achieved occupancy for full-day kindergarten

- Program management guided by measurement of actual versus planned targets
- Integration of small learning communities into the development, design and delivery of new schools
- Fulfillment of District obligations resulting from the Williams case settlement
- Implementation of full-day kindergarten throughout the District

Program in Brief

The New School Construction Program is a multi-year capital improvement program. This program is the major component of the Los Angeles Unified School District's objective to relieve overcrowding in its schools and return students to a traditional two-semester calendar. As of December 2007, the program is valued at over \$12.6 billion and will deliver approximately 165,000 new school seats by the end of the year 2012. State and local bond measures as well as other funding sources finance this program. A team of District employees and professional experts within the New Construction Branch manage this program.

Significant program accomplishments to date include:

- 233 projects have been completed, including 69 new school projects and 58 addition projects
- 79,336 seats have been delivered
- 3,070 classrooms have been completed
- 47 projects are under construction
- 29 early education center expansions have been completed
- 279 projects are designed or in design
- 475 schools have achieved occupancy for full-day kindergarten
- Approximately 1,500 parcels of land have been acquired
- Approximately 2,900 households & businesses have been relocated
- Over 200 relocated tenants have become first-time homeowners

2007 in Review

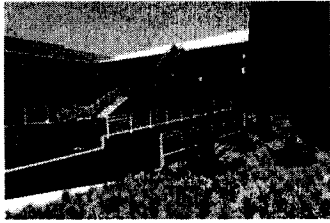
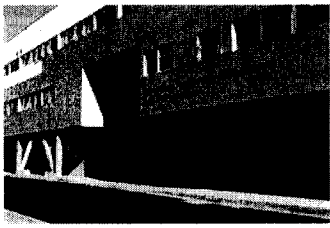
In 2007, New Construction continued efforts to build seats needed to achieve the two-semester neighborhood school goal. During the year we delivered 4 new school projects, 9 new additions, 6 early education center expansion projects, and all the facilities needed to implement full-day kindergarten. In addition, the Board of Education reaffirmed its commitment to the two-semester neighborhood school goal by allocating an additional \$1.03 billion of Measure Y bond funds to help achieve that goal and by clearly defining the projects needed for its achievement.

Our external focus in 2007 was on legislative initiatives that would have corrected state rules which prevent LAUSD from accessing anticipated state matching bond funds. Although AB 1014 passed, its benefit was tied to SB 121, which the Governor vetoed. The result is an "either-or" scenario where the District can either access operating funds or state matching funds for construction, but not both. We counted on the availability of both operating and construction funds, so hard decisions remain. As a result, legislative initiatives that improve funding equity will be a high priority for the upcoming year.

The New School Construction Program continues to adapt to construction market conditions in Southern California. Although solicitations currently elicit enough bids to ensure fair and open competition, the sheer volume of construction projects planned to start in 2008 will require vigilance to attract and retain capacity within the construction contracting community for all upcoming projects. This year several general contracting firms that had not previously done business with LAUSD began bidding work. Attracting new firms to ensure that contractor capacity meets our needs is a top priority for 2008.

Lastly, the New School Construction Program is concentrated on sustainability and incorporating sustainable design features into all new school projects. For seven years, all schools have been designed to be Collaborative for High Performance Schools (CHPS) compliant. Moving forward, our plan includes adding the ability to generate electricity onsite and renewed emphasis on lowering carbon footprints as well as using high efficiency components.

HISTORY / SCOPE



West Adams Preparatory HS, previously known as Central LA Area New HS #2, was completed on February 23, 2007 and opened on September 4, 2007

In the mid 1990s, the Los Angeles Unified School District began to address its critical overcrowding problem. Overcrowding was addressed by placing portable classrooms at schools, instituting multi-track calendars and busing students across the District, all of which were insufficient or unacceptable long-term solutions. Recognizing the need for new seats, the voters agreed to provide funds to build new schools, additions and seats.

Program History

May 1992, Rodriguez Consent Decree

Court agreement establishes school site density goals.

April 1997, Proposition BB passes

Voters approve local bond Proposition BB, which allocates \$2.4 billion for the modernization of facilities and the addition of classroom space.

December 1997, School Board establishes District Facilities Goals and Guidelines

- Students should attend a neighborhood school
- Schools should provide space for growth
- Reduce class size

June 1998, School Board adopts Master Plan

The District prepares a master plan of development which calls for 78,000 new classroom seats in the next six years.

November 1998, passage of Proposition 1A

State voters approve a school bond with over \$4 billion in new construction funding.

July 2000, School Board adopts the Priority Plan for School Construction

The Board of Education adopts a list of priority efforts for new school construction.

December 2001, Strategic Execution Plan published

This report establishes program budgets and schedules for 80 new schools and 79 additions.

November 2002, Local Measure K and State Proposition 47 passes

Voters approve \$3.35 billion in local funding and \$13.05 billion in state funding for school construction.

January 2003, Strategic Execution Plan Update published

This report details the expanded program scope, estimated at \$5.05 billion.

January 2004, Strategic Execution Plan Update published

Total estimated scope and budget of \$5.9 billion.

March 2004, Local Measure R and State Proposition 55 passes

Voters approve local bond Measure R, which provides \$3.87 billion for new school construction, modernization and repair. Statewide, Proposition 55 is approved,

Did you Know?

Our New School Construction Program has succeeded in providing more than 79,000 seats as of the end of 2007.

providing \$12.3 billion of matching funds for projects throughout the state. Total estimated scope of the LAUSD New School Construction Program, including Measure R and associated state matching funds, is \$9.2 billion.

August 2004, Williams Settlement Implementation Agreement

The Williams Agreement is executed as a result of *Williams v. State of California*. The terms of this agreement address a number of equity issues including: instructional materials, uniform complaint process, school facilities, teacher training and credentials, and the Concept 6 multi-track, year-round calendar.

December 2004, School Board adopts construction plan to eliminate Concept 6 calendar

The Board of Education adopts a plan that prioritizes school construction to ensure all schools are removed from the Concept 6 calendar by 2012. Delivery of these classrooms will meet both Williams Settlement requirements and fulfill the core planning priorities of the current New School Construction Program (see Page 12 - *New K-12 Classroom Seats* in *Scope* section immediately following).

January 2005, Strategic Execution Plan Update published

This report details the program scope, estimated at \$9.2 billion.

November 2005, Local Measure Y passes

Voters approve local bond Measure Y, which provides \$3.985 billion for new school construction, modernization and repair. The total estimated scope of the LAUSD New School Construction Program including Measure Y and associated future state matching funds is \$11.7 billion.

January 2006, Strategic Execution Plan Update published

This report details the expanded program scope, estimated at \$11.7 billion.

November 2006, Proposition 1D passes

Voters approve \$10.41 billion Kindergarten-University Public Education Facilities Bond Act of 2006.

January 2007, Strategic Execution Plan Update published

This report details an expanded program scope, estimated at \$12.4 billion, and highlights unfunded program requirements of \$1.6 billion.

October 2007, School Board Approves the Two-Semester Neighborhood School Program

The Board of Education defines the New Construction Two-Semester Neighborhood School Program and reallocates \$1.03 billion in additional Measure Y bond funds to this program. This Board action also places 18 projects on hold until additional funding sources are identified.

Scope

The New School Construction Program is a systematic approach to relieve overcrowding and address facilities needs through the construction of new classroom seats and the replacement or expansion of athletic and play space at school sites. The current New School Construction Program will deliver approximately 165,000 two-semester classroom seats at an estimated cost of \$12.6 billion. Included in that seat count are new K-12 seats, full-day kindergarten seats, continuation high school seats, and early education center seats. The primary goal of the new construction building program is to return all schools to traditional, two-semester calendars in neighborhood schools. The program is composed of 343 overall projects which include 132 new schools, 65 additions, 7 new early education centers and a variety of other projects. When complete, all schools will be neighborhood schools, on a two-semester calendar, without involuntary busing, and operating full-day kindergarten where applicable.

I. New K-12 Classroom Seats

The primary goals of the approved Two-Semester Neighborhood School Program are:

- 1) Return all schools to a traditional two-semester calendar
- 2) Eliminate involuntary busing and return students to their neighborhood school
- 3) Implement full-day kindergarten District-wide

The four local bond measures (Proposition BB, Measure K, Measure R, and Measure Y) passed by the voters within the Los Angeles Unified School District provide the majority of funds required to meet these goals. In addition, state bond measures (Proposition 1A, Proposition 47, and Proposition 55) and several other sources of funds make up the funding for this program. LAUSD is building new classrooms in each local district in accordance with these goals. Eight types of projects are being built to meet K-12 overcrowding needs:

- High Schools
- Middle Schools
- Elementary Schools
- Span Schools
- Primary Centers
- Additions
- Playgrounds
- Continuation Schools

New classrooms are delivered using various project strategies, including:

- Development on new land
- Construction on existing property
- Placement of modular units
- Reopening of closed schools
- Expansion of existing schools
- Reconstruction of existing schools

The current program to add new K-12 seats will meet the District's obligation, as mandated by the statewide Williams lawsuit settlement, to remove all schools from Concept 6 calendars by July 1, 2012.

II. Charter School Facilities

Local bonds Measure K, Measure R, and Measure Y provided \$50 million, \$20 million and \$50 million, respectively, for the expansion of charter school facilities. As expressed in the bond language, charter school funding is intended to provide new seats, to relieve overcrowding at District campuses and to help meet the District's obligations under state Proposition 39.

Eligible Uses

Proposition 39

The District must offer underutilized space on District campuses to charter schools as mandated under Section 47614 of the Education Code (Proposition 39). On a case-by-case basis, staff may recommend to the Board of Education using Charter School Facilities Expansion Program funds for facility renovations that may be required to satisfy the District's responsibilities as outlined in Proposition 39 and District policy.

Furniture, Equipment (F&E) and Portable Classrooms

The Board of Education established the F&E and Portable Classrooms programs to provide charter operators with the ability to receive furniture, equipment, and portable buildings that are purchased using local charter bond funds.

III. Early Education Centers (EEC)

The Measure K, Measure R and Measure Y bonds identified \$230 million in funding for early education expansions and school modernization efforts. \$23.1 million has been allocated for the completion of 31 early education expansion projects which includes \$7.9 million in Certificates of Participation (COPs). In addition, \$77 million has been allocated for new facilities. An additional \$43 million is set aside for existing facility improvements and technology upgrades, and is therefore outside the scope of the New School Construction Program. When the Board approved the New Construction Two-Semester Neighborhood School Program and corresponding funding strategy, \$40 million of Measure Y EEC funding was reallocated, leaving \$60 million available. In order to maximize educational and community benefits, EEC projects are being planned and sited in conjunction with new elementary school projects whenever feasible.

IV. Full-Day Kindergarten (FDK) Implementation

The passage of Measure R on March 2, 2004 provided \$100 million for facilities modifications to enable full-day kindergarten programs (FDK). On March 23, 2004, the Board of Education approved a waiver to allow a four-year phased implementation of FDK at elementary schools and primary centers across the District. In May 2004, the State Board of Education granted a waiver of the equity provisions of the Education Code to begin implementation of FDK in 2004 for those schools with available space.

With the waivers in place, an implementation plan was created to fulfill the FDK program goals. Solutions included:

- Utilizing existing space by converting available classrooms to kindergarten classrooms
- Placing portable classrooms at existing campuses
- Completing new FDK construction projects in development/construction phases
- Employing boundary changes and grade reconfigurations

Implementation of full-day kindergarten has been achieved at 475 schools that currently contain a kindergarten curriculum. This is 15 more schools than the original Board-approved plan.

V. Escutia Program

The Escutia program was established to relieve playground space encroachment that occurred as a result of fulfilling class size reduction mandates. The program consists of building new schools or onsite additions to replace approximately 640 portable classrooms planned for removal. As the permanent facilities are completed, portable classroom buildings are removed from the campus, thereby restoring play space. Over 30 acres of space will be restored through the planned removal of Escutia portables, enough space for 300 full-sized basketball courts. Restoration of this play space also returns these campuses to compliance with District play area standards.

Escutia portables will be removed from the District inventory unless there is a demonstrated District need for the portables elsewhere at the planned time of removal. The removal and/or relocation of Escutia portable classrooms is coordinated through the Relocatable Housing unit and School Management Services. LAUSD considers District-wide need for portables in determining the most appropriate placement and use of the available portable classrooms. Additional input from School Management Services, Master Planning & Demographics and Maintenance & Operations may influence the relocation of portable classrooms due to consideration of their use in FDK implementation or to effect calendar changes.

VISION

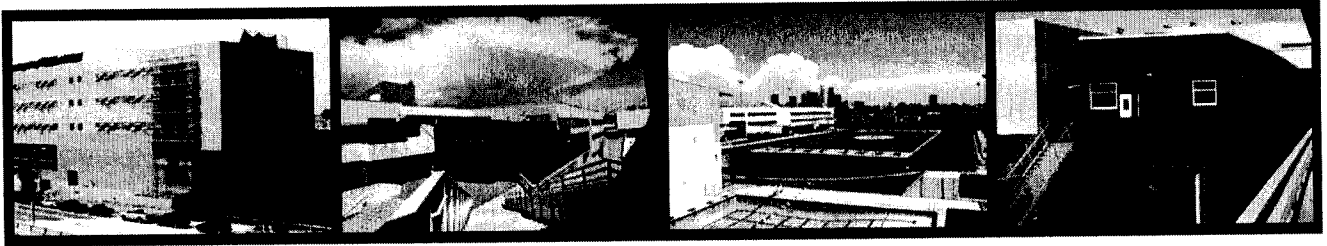


Building schools that.....

- Promote the full development of healthy children
- Are educationally and environmentally sound
- Reflect the wise and efficient use of limited land and public resources
- Are flexible and well built to remain useful over a long lifetime
- Enhance their neighborhoods through programming as centers of community

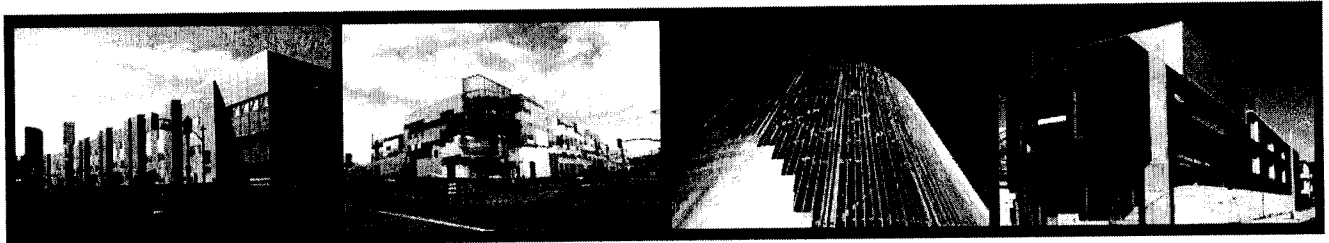


NOTABLE ACHIEVEMENTS

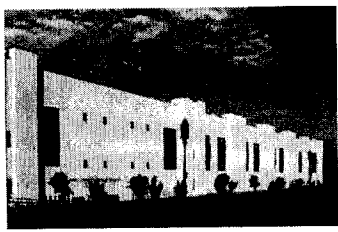


Notable achievements in 2007 include:

- Delivered 4 new schools, 9 new additions, and 6 early education center expansions providing 7,287 seats within the District
- Started construction of 8 new K-12 schools, 2 early education centers and 1 reopening project
- Awarded more than \$1.1 billion in construction contracts
- Held 127 community meetings and 25 special events in 2007 including 9 groundbreakings and 10 ribbon-cuttings
- Designed all schools with educator input to include small school concepts
- New schools will conform to CHPS 2008 standards and will include infrastructure for onsite renewable energy generation



ORGANIZATION



John H. Liechty MS, previously known as Central LA Area New MS # 1, was completed on May 16, 2007

"When we accept tough jobs as a challenge and wade into them with joy and enthusiasm, miracles can happen."
Harry S. Truman

Oversight

Staff provides monthly oral and written reports to the Bond Citizens' Oversight Committee (BOC) and Facilities Committee. BOC staff are located in the FSD offices and have access to our documents and meetings.

Board of Education

The seven-member Los Angeles Unified School District Board of Education is responsible for setting policies that guide the actions of the Facilities Services Division. The Superintendent of Schools, selected by the Board, leads day-to-day operations, executes Board policy and directs District operations.

Bond Citizens' Oversight Committee

As required under Proposition BB and Measures K, R, and Y, the Board has established a Bond Citizens' Oversight Committee (BOC) to advise them with regard to the efficacy of bond fund expenditures and program development. The fifteen members of the committee represent a broad constituency and provide an independent review of funds utilization.

The Facilities Services Division

The LAUSD Chief Facilities Executive leads the 4,000-person Facilities Services Division and reports directly to the Superintendent of Schools. Eight branches report to the Chief Facilities Executive:

- Three operating branches: New Construction, Existing Facilities, and Planning & Development
- Five support branches: Facilities Contracts Services, Facilities Support Services, Facilities Information Office, Office of the General Counsel, and Construction Support Services

Operating Branches

The operating branches are responsible for the execution of the facilities bond program and utilization of existing assets.

New Construction

The New Construction branch is responsible for capital improvement projects that add seats or provide overcrowding relief. The scope of the New Construction branch efforts includes project definition, acquisition of real estate, planning, design and construction. The New Construction branch currently manages over \$12.6 billion of capital projects.

Existing Facilities

The Existing Facilities branch is responsible for a \$7.68 billion modernization and repair program on over 1,100 existing schools and centers, as well as regular maintenance and upkeep of all existing District schools and other facilities.

Planning and Development

The Planning and Development branch is responsible for managing Joint Use Bond Fund and Innovation Fund projects, master planning and developing underutilized real estate assets, and administering real estate leases.

Support Branches

The support branches provide the facilities-focused expertise necessary to support execution of the bond program.

Facilities Contract Services

The Facilities Contract Services (FCS) branch develops, implements and maintains all aspects of the procurement process for both construction contracts and facilities-related professional services agreements. A core responsibility of FCS is to ensure facilities contracts are awarded through a fair and open competitive process. Contract professionals in this branch have expertise in overseeing and developing construction-related contracts.

Facilities Support Services

The Facilities Support Services (FSS) branch is staffed with finance and funds management specialists. This group supplies financial reporting, funds management, information services and accounting functions. It procures and administers the Facilities program funding.

Facilities Information Office

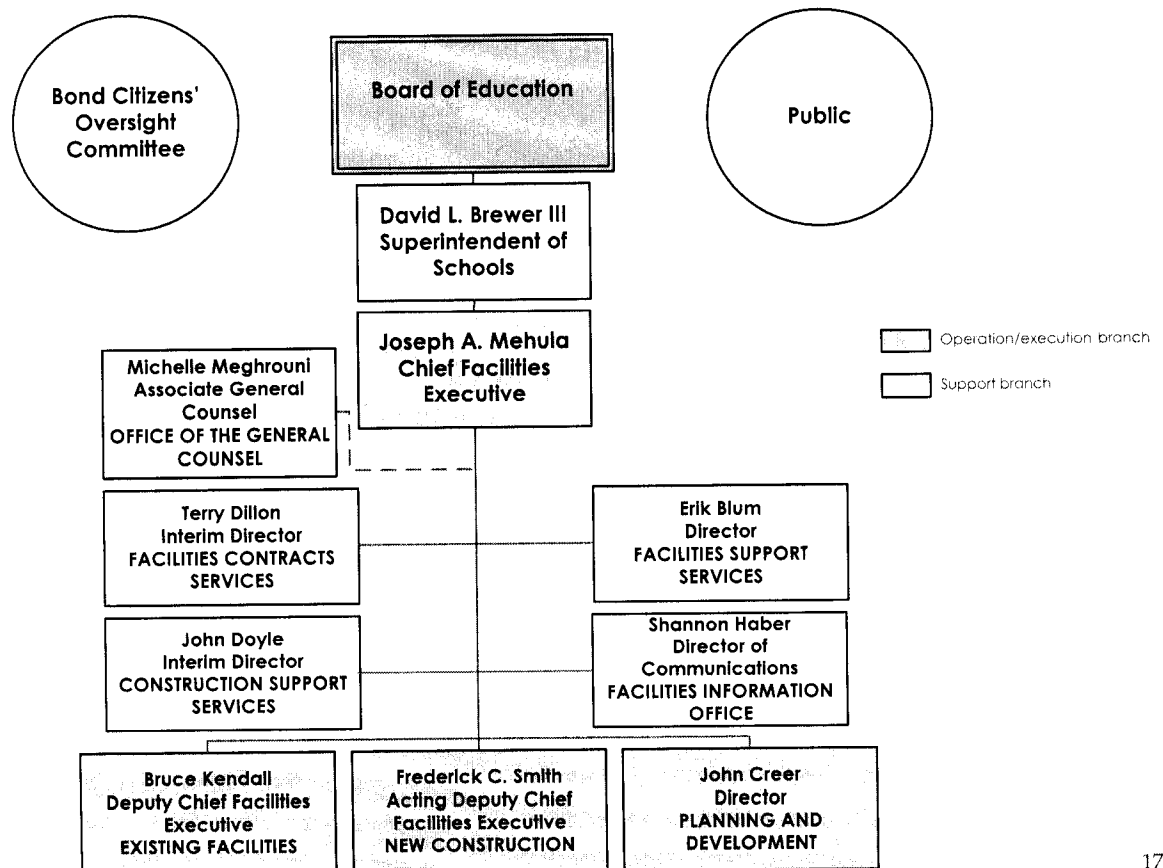
The Facilities Information Office is staffed by media and communication specialists who have knowledge in construction. They coordinate the dissemination of information from the various facilities groups to the public, manage the prompt responses of information requests and coordinate with local political offices. The Small Business Enterprise Program and the We Build Program are also managed by this branch.

Office of the General Counsel

A facilities-focused adjunct to the LAUSD Office of the General Counsel provides support on facilities-related legal issues, including public contracting, real estate acquisition, claims adjudication and legal counsel.

Construction Support Services

The Construction Support Services (CSS) provides New Construction and Existing Facilities project inspection services and other construction support services as required. The CSS Inspection Department performs the regulatory and quality assurance requirements for the Los Angeles Unified School District and Division of State Architect on school construction projects. This assurance is achieved by the Department staff when inspecting the work of construction, in all stages of its progress.



2008-09 DISTRICT CAPITAL PLAN

Business Services Division

The following pages indicate the major capital expenditures anticipated for the District in the areas of Food Services, Materiel Management, and Transportation for fiscal years 2008-09 through 2012-13. Where funding has already been identified for these projected expenditures they are indicated in the "Funded Amount" column; the proposed funding source for each capital expense is indicated in the column at the right of the three pages.

The Business Services Division's capital plan is separate and apart from the capital plan presented for Facilities Services Division in this section of the Final Budget.

FOOD SERVICES

Items	2008-09	2009-10	2010-11	2011-12	2012-13	Total	Funded Amount	Funding Source
Newman Nutrition Center upgrades refrigeration and vehicles	\$ 17.2	\$ 17.2	\$ 17.2	\$ 17.2	\$ 17.2	\$ 86.2		2009 District Bond ¹
Upgrade for all elementary serving lines	\$ 21.4	\$ 21.4	\$ 21.4			\$ 64.3		Certificates of Participation (COPs) ¹
Lunch and dining areas aesthetical improvements	\$ 10.0	\$ 10.0	\$ 10.0	\$ 10.0		\$ 40.0		2009 District Bond
Re-configure remote rooms (hot shacks)		\$ 47.5	\$ 47.5	\$ 47.5	\$ 47.5	\$ 189.9		2009 District Bond
Central Food Safety & Operations Training Center	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 5.6		Certificates of Participation (COPs) ¹
Cafeteria equipment replacement District-wide		\$ 30.7	\$ 30.7	\$ 30.7		\$ 92.2		2009 District Bond ¹
Modernize remaining secondary school serving lines		\$ 24.3	\$ 24.3	\$ 24.3		\$ 73.0		2009 District Bond ¹
New equipment is in addition to existing equipment such as refrigeration, freeze, heating/cooking, and hot holding		\$ 25.0	\$ 20.0	\$ 15.0	\$ 15.0	\$ 75.0		2009 District Bond ¹
Mobile-emergency refrigeration units with trucks, generators and trailers		\$ 0.9	\$ 0.9			\$ 1.7		2009 District Bond ¹
Food assembly and packaging lines at Newman Nutrition Center	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4	\$ 7.0		Certificates of Participation (COPs) ¹
Point-of-Sale System	\$ 8.6	\$ 8.6	\$ 8.6	\$ 8.6	\$ 8.6	\$ 43.2		Certificates of Participation (COPs) ¹
FOOD SERVICES TOTAL	\$ 59.8	\$ 188.3	\$ 183.3	\$ 156.0	\$ 90.9	\$ 678.2		

NOTE: Amounts may not add to totals due to rounding.

¹COPS and District Bonds are options that will be considered, but other funding sources will need to be identified if these are not possible.

MATERIEL MANAGEMENT

Items	2008-09	2009-10	2010-11	2011-12	2012-13	Total	Funded Amount	Funding Source
Install bathrooms to support the BTS Call Center and future needs of the new office space	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.5		Certificates of Participation (COPs) ¹
Procure 1 refrigerated bobtail truck	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1		Certificates of Participation (COPs) ¹
Vehicle Replacement - 2 refrigerated trailers, 2 new refrigeration units, and 1 refrigerated bobtail truck	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.3		Certificates of Participation (COPs) ¹
Replace 6 new tractor-trucks	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.6		Certificates of Participation (COPs) ¹
Various equipment for the warehouse, including 3 reach lifts, 2 forklifts, 1 emergency generator (Budget Augmentation requested 1-2008), 1 scrubber, 10 electric pallet jacks, 20 replacement batteries for electronic warehouse equipment	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 1.1		Certificates of Participation (COPs) ¹
Replace 15 Bobtail Trucks	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 1.3		Certificates of Participation (COPs) ¹
Warehouse Management System (Budget Augmentation requested 1-2008)	\$ 2.2					\$ 2.2		ERP
MATERIEL MANAGEMENT TOTAL	\$ 2.9	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	\$ 6.0		

NOTE: Amounts may not add to totals due to rounding.

¹COPS and District Bonds are options that will be considered, but other funding sources will need to be identified if these are not possible.

TRANSPORTATION

Items	2008-09	2009-10	2010-11	2011-12	2012-13	Total	Funded Amount	Funding Source
Bus Replacement - Measure Y	\$ 15.3		\$ 15.0			\$ 30.3	\$ 25.0	Measure Y
Bus Replacement - as many of 350 vehicles as possible with bond funds	\$ 50.0					\$ 50.0		2009 District Bond ¹
Bus Replacement - remaining buses of 350 identified	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3	\$ 11.3		Certificates of Participation (COPs) ¹
Replace Specific vehicles - 9 service trucks, 7 heavy duty fork-lifts, 64 vans for regional support and emergency response vehicles	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 2.1		Certificates of Participation (COPs) ¹
Garage retrofits - New	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 11.0		Certificates of Participation (COPs) ¹
Lease Consolidation: Acquire property and equipment to consolidate various leases	\$ 9.1					\$ 9.1		2009 District Bond ¹
46 Buses - Board Policy	\$ 4.6					\$ 4.6	\$ 4.6	District Funds
Radio System replacement			\$ 10.0			\$ 10.0		District Funds
Garage retrofits/Venting System	\$ 0.5	\$ 0.8	\$ 0.5	\$ 0.5	\$ 0.5	\$ 2.8	\$ 2.8	District Funds
Bus Replacement - Prop 1B 40 buses District Matching Funds	\$ 2.0					\$ 2.0	\$ 2.0	District Funds
Bus Replacement - Prop 1B 60 buses District Matching Funds	\$ 3.0					\$ 3.0	\$ 3.0	District Funds
GPS for 1,000 school buses	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 1.7		Certificates of Participation (COPs) ¹
GPS annual service costs	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 1.2		District Funds
Parking Facilities Security Upgrade	\$ 1.0					\$ 1.0		District Funds
Document Archiving - Prof. Services	\$ 0.4					\$ 0.4		District Funds
Document Archiving - Equipment (6)	\$ 0.2					\$ 0.2		District Funds
Hardware/Software for Bus Ops Upgrade (Estimated Costs)		\$ 3.0				\$ 3.0		District Funds
TRANSPORTATION TOTAL	\$ 91.5	\$ 9.2	\$ 31.0	\$ 6.0	\$ 6.0	\$ 143.7	\$ 37.4	
GRAND TOTAL	\$ 154.3	\$ 198.2	\$ 215.0	\$ 162.7	\$ 97.6	\$ 827.8	\$ 37.4	

NOTE: Amounts may not add to totals due to rounding.

¹COPS and District Bonds are options that will be considered, but other funding sources will need to be identified if



LOS ANGELES UNIFIED SCHOOL DISTRICT



Information Technology Infrastructure Strategic Execution Plan

Annual Update March 2008

Table of Contents

INTRODUCTION

EXECUTIVE SUMMARY 1
 Overview 1

PURPOSE/HISTORY 4
 Scope 4
 History 6
 Summary 8

PROGRAM

ORGANIZATION 9
 Information Technology Division 10
 Capital Projects 11

PROGRAM MANAGEMENT SCOPE 14
 Program/Project Management Goals 14
 Project Development 15
 Design Guidelines 15

PROGRAM FUNDING/BUDGET 16
 Funding Sources 16
 Budget 18

CHALLENGES 19

REPORTING 21

PROJECTS

MAJOR IT INFRASTRUCTURE PROJECTS 23

PROJECT STATUS SUMMARY 24

PROJECT AREA I

LOCAL AREA NETWORKS 25
 LAN Modernization 25

PROJECT AREA II

WIDE AREA NETWORKS AND METROPOLITAN AREA NETWORKS 26
 WAN/MAN Expansion and Modernization 26

PROJECT AREA III

TELECOMMUNICATION SYSTEMS 28
 School Site Telephone Wiring 28

PROJECT AREA IV

MULTIPLE SYSTEMS, CONVERGENCE OF SYSTEMS, AND OTHER IT RELATED PROJECTS 29
 Radio Communications 30

COMPLETED PROJECTS

Routers 31
 Token Ring Conversion 31
 PBX Upgrades and Replacements 32
 Early Education Centers 32
 Adult Education and Occupational Centers 33
 Police Dispatch and Records Management 33
 Telephone Line Consolidation 34

PROJECTS BUDGET

APPENDICES

APPENDIX A 37
APPENDIX B 47
APPENDIX C - GLOSSARY 57

PROJECT SCHEDULE

PROJECT SCHEDULE 61



Executive Summary

The Los Angeles Unified School District (LAUSD) is committed to providing the highest quality instructional services to students. The technology infrastructure is a critical element necessary for the delivery of, and access to, instructional services and resources. The District's growing information technology needs must compete for limited resources and increasing numbers of other priorities. The Information Technology Division (ITD) works within this constraint while pursuing long-term solutions, with implementation schedules of two to seven years.

The Information Technology (IT) Infrastructure Program is a series of projects based on a foundation of industry standards, best practices, and proven capabilities. The goal is to build a cohesive, comprehensive technology infrastructure that is the critical foundation for the delivery of voice, video, and data services necessary to support the District's educational mission.

Information Technology (IT) Infrastructure is as essential to schools as their electrical and plumbing systems.

Data, voice, and video communication systems provide access to essential instructional support functions, such as:

- Standards-based, multimedia curriculum
- Real time student assessment
- Lesson plan development
- Professional development
- Collaboration
- District business applications
- Communication with parents
- 911 dial out from all classrooms
- Anytime/anywhere access to critical District and outside resources and information
- On demand grades and attendance reporting

The IT Infrastructure Strategic Execution Plan (SEP) implements a number of the infrastructure-related initiatives outlined and described in the District's IT Strategic Plan and Architecture¹, and is part of the District's Instructional Technology Plan². Collectively, these documents highlight the tasks and projects necessary to support instruction and address safety concerns. Additional benefits include reducing operation and maintenance costs and increasing security capabilities that protect student and staff privacy. Funding for the IT Infrastructure Program includes Measure K, Measure R, Measure Y, E-Rate, and other sources, when available.

Overview

As one of the largest education providers in the country, LAUSD faces unique technological challenges in terms of size and complexity. The IT Infrastructure SEP summarizes the initiatives undertaken to meet these challenges while working

within the constraints of limited budgets and fiscal realities. The projects' objectives are to install, upgrade, and modernize a solid information technology infrastructure needed to support the District's goal of providing the highest quality instruction to students. Although the infrastructure needs are ongoing, this SEP addresses the obtainable goals achieved with Measure K, Measure R, Measure Y, and E-Rate funding.

¹ Available at: http://www.lausd.k12.ca.us/lausd/IT_ARCHITECTURE

² Available at: <http://www.lausd.k12.ca.us/lausd/techplan/>



Challenge

The challenge is to meet the ever-increasing demand for delivery of information to over a million users at more than 1,200 sites. Students, teachers, parents, and staff require 24 hours – seven days a week access to:

- E-mail
- Educational resources
- Online research
- Distance learning
- Web-based student information
- Business applications that directly impact student performance

Many of the District's information technology infrastructure systems are reaching the limits of their capacity to meet existing demands and are showing signs of age-related stress. The IT Infrastructure SEP addresses this problem with long-term solutions while maximizing funding.

Intent

The IT Infrastructure SEP identifies key projects that provide necessary technology-related upgrades, replacements, and new installations. Specifically, the plan:

- Identifies the District's information technology infrastructure system(s)
- Describes the scope of projects
- Provides project schedules
- Defines budgets and costs
- Outlines the management structure and coordination requirements
- Delineates accountability measures and procedures

Vision

The vision outlined in the IT Infrastructure SEP enhances and supports the educational process by establishing and maintaining current and relevant technologies that:

- Support instructional strategies that enhance student achievement
- Increase opportunities for staff development
- Increase opportunities for student research
- Increase access to worldwide information through the Internet
- Allow access to educational partners
- Allow access to District educational and business applications/data
- Deliver and support rich media
- Increase collaboration
- Allow on-line learning
- Increase mechanisms for greater communication between parents and staff



Mission

The mission of IT infrastructure initiatives is to contribute to, support, and enhance educational and business practices and student achievement by providing appropriate and necessary technology resources, information, and related services.

Guiding Principles

The fundamental guiding principles underlying all elements of the IT Infrastructure SEP are as follows:

- Accountability at the program and project level
- Cost-effective installation processes that are centrally coordinated, managed, and designed
- Installation of technologies that are proven reliable and help to reduce ongoing maintenance and support costs
- Use of quality materials and workmanship
- Projects delivered on schedule and within budget
- Designs and installations aligned with the District's IT Strategic Plan and Architecture
- Timely and accurate dissemination of program information that supports and enhances coordinated management and minimizes disruptions to the school environment
- Strong client relationships with contractors, suppliers, and governmental agencies
- Strong client relationships with parent and community stakeholders, as well as site personnel which includes administrators, teachers, and students
- Comprehensive program reports for the Board of Education and the Citizens' Bond Oversight Committee (BOC)
- Quality assurance that complements scheduled completion dates at all critical levels
- Continuous program improvement based on iterative analysis of experiences, maximizing opportunities for cost savings and early project completion
- Adherence to strict District and industry specifications



Purpose / History

Prior to the passage of Bond BB in 1997, the District's information technology infrastructure consisted mainly of traditional telephone systems and some data connections in school offices. Some schools had intercoms, intrusion alarms, and/or public address systems connected from offices to classrooms that were originally installed when the school opened.

Today, the District's information technology infrastructure (see diagram on page 5) includes, and continues to install, millions of miles of copper and fiber optic cabling and hundreds of thousands of pieces of equipment that provide voice, video, and data access to classrooms and offices at over 1,200 sites. All sites connect to the District's Wide Area Network (WAN), which provides over a million students, staff, volunteers, and other users with access to the Internet and the District's instructional and business resources.

System users demand that the networks function 24-hours a day, seven days a week. In addition to this demand, security of staff and student privacy rights are paramount at a time when the number of network hacker attacks is increasing. As demand continues to grow exponentially, ITD requires an increased line of funding to meet District needs. Currently, less than one percent of the District's ongoing budget is spent on all information systems, including applications and ongoing support (a recent Gartner study shows major organizations similar in size and scope to LAUSD devote two to three percent of their budget to information technology spending).

The demand for access has increased significantly in the last eight years. The demands are evidenced by the following growth:

- In December 2006, the District increased its Internet bandwidth of 340 Mbps to 1250 Mbps. Immediately following the increase, bandwidth usage reached a peak of 350 Mbps. The District's current usage is 600 Mbps and continues to grow.
- The average number of e-mails sent and received daily has gone from 150,000 in 2001 to 1,307,430 in 2008 – an 872 percent growth.
- The average number of web site hits has grown from 1.9 million a week in January 2004 to just over 3 million a week in January 2008 - a 158 percent growth in four years.

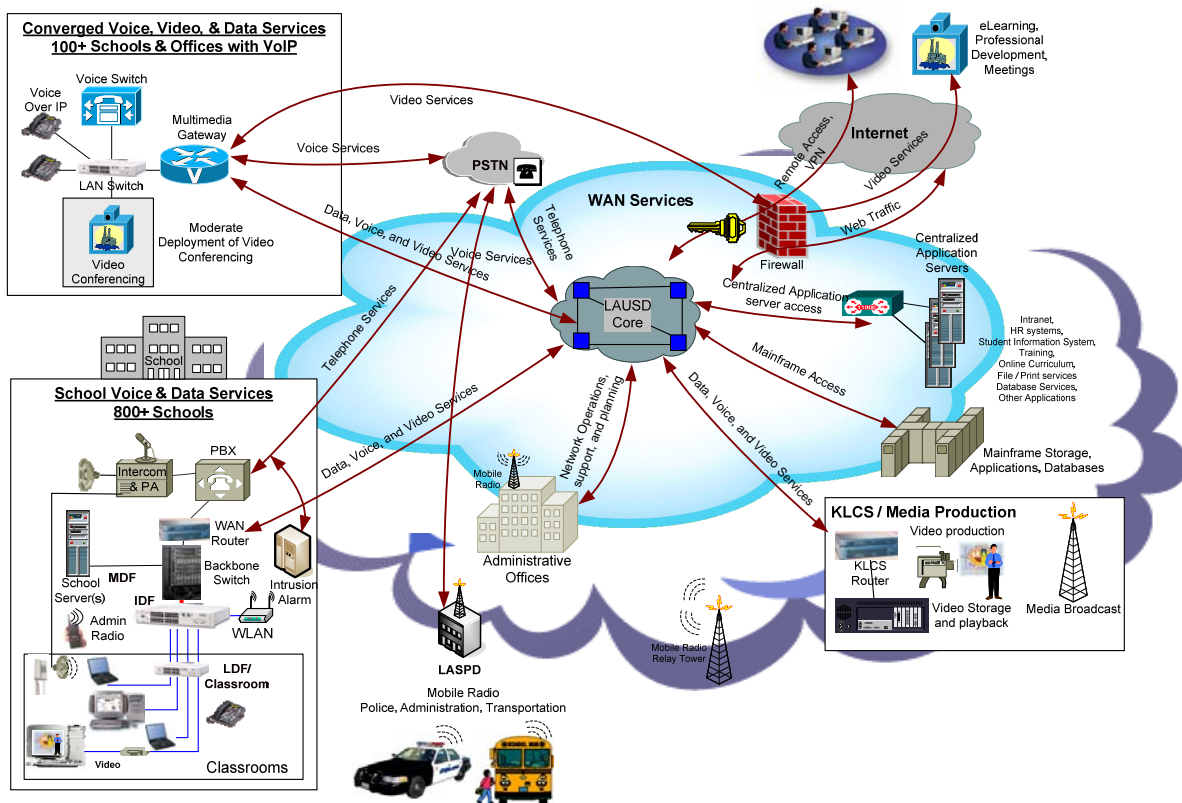
Scope

The District's information technology infrastructure encompasses a variety of wired and wireless systems to carry and route voice and data communications. The IT Infrastructure SEP describes the tactical initiatives that align with the District's IT Strategic Plan and Architecture to:

- Leverage previous investments and control costs by building on, integrating, and maximizing existing systems
- Utilize cost-effective and proven new technologies

The high-level diagram (below) illustrates the District's information technology infrastructure systems supporting critical information delivery and security services, including:

- The Wide Area Network (WAN) that includes data and voice equipment and circuits which connect all District offices, schools, and other locations to District and Internet resources
- School and office site Local Area Networks (LANs) that provide data and, in some cases, converged voice communications
- Telephones, voice circuits, Private Branch Exchange (PBX), or basic telephone equipment
- Public address and intercommunication systems to connect classrooms to offices for voice communication
- Cellular and radio services for on-campus safety and for transportation and school police communication
- Intrusion alarms





History

A brief history is presented to outline the enormity of the District's technology needs and challenges. Major challenges continue to be the need to address all the requirements and develop a comprehensive scope for an organization as large and complex as the District. The challenges are further complicated as the demands significantly increase during a period of tremendous leaps in technological advancements. The District must also compete with other agencies and companies for the precious, limited technical expertise available. This significantly increases project management and engineering costs. To date, the District still struggles to attract the level of engineers needed due to its inability to pay competitive salaries.

BB Bond (Facilities Services Division Projects)

In early 1996, school site stakeholders were surveyed to determine educational technology requirements. Facilities Services Division's communication to the Board of Education (Board of Education Report No. 5 dated July 15, 1996), identified the need for \$326 million to provide K-12 schools with:

- Intercom and public address systems
- Fire and intrusion alarms
- Local Area Networks (LANs)
- Electrical upgrades to support the new infrastructure

Bond BB passed in 1997 and Safety and Technology (S&T) installations began in 1998 (for Safety and Technology, please see the Existing Facilities Strategic Execution Plan³). Challenges that impacted the project included:

- Lack of an overall District IT Strategic Plan and Architecture and a clearly defined scope prior to seeking Bond BB funding resulting in budget limitations
- Insufficient funding resulted in an extremely narrowed scope that did not include 911 access from classrooms and sufficient electrical power for computers, and also limited the number of network drops to classrooms and offices. Some projects were using 20 to 40-year old cabling, making it very difficult to keep systems working even after the project was completed
- Lack of technical expertise led to inconsistencies in the Facilities S&T installations, poor quality assurance, limited testing of systems, and lack of integration between new and existing systems which resulted in a high percentage of system failures and increasing infrastructure support and maintenance costs

Prior to the award of the Year 2000 E-Rate discounted contracts for the LANs (July 2000), 1,312 classrooms at 34 schools had connectivity to the Internet. Safety and Technology Projects were underway at about 160 schools.

E-Rate and Certificates of Participation (COP) Projects⁴

During E-Rate program years 2000 and 2001, the District Facilities Services Division (Existing Facilities Bond Project Strategic Execution Plan dated May 2003) received approximately \$440 million in E-Rate and Certificate of Participation (COP) funds, allowing 548 schools to receive Local Area Networks that provide Internet connectivity to classrooms. E-Rate rule restrictions limited the scope of the infrastructure installation projects, resulting in limited network connections for computer labs and offices. To help reduce District bond costs, the E-Rate contractors installed pathways for other systems

³ Available at: <http://www.laschools.org/efsep/>

⁴ See page 16 for details on E-Rate and Bond measures



when trenching. Facilities Services Division continues to complete electrical installations through the Safety and Technology Projects.

When these projects were finally completed in the Fall of 2002, another 24,091 classrooms at 548 schools were added to the list that totaled 582 schools with connectivity to a total of 25,403 classrooms.

Measure K and E-Rate⁴

Measure K funds were the first bond dollars allocated directly to ITD to manage. The Measure K IT SEP implemented the greatest IT infrastructure needs identified in the District's IT Strategic Plan and Architecture. The \$232.1 million in combined Bond and E-Rate funding has:

- Provided 911 access and Internet connectivity to 17 Adult Schools and 95 Early Education Centers not funded through other Bonds or E-Rate
- Modernized and replaced obsolete Ethernet networking technology at 222 K-12 schools and replaced obsolete Token Ring Networks at 138 schools
- Replaced aging telephone wiring at 2 schools
- Upgraded or replaced older key system or PBX equipment at 548 school sites. Replaced telephone equipment at 68 school sites. At the 616 sites, cross connects to PA/intercom systems were completed, allowing 911 access from classrooms.

The details are outlined in the "Projects" section of this IT Infrastructure SEP.

By January 2008, with the completion of these projects and with Facilities bringing connectivity to BB Bond funded Safety and Technology Network projects, the number of classrooms having connectivity to the Internet was 32,122 at 839 school sites. By working together and coordinating projects, ITD and Facilities Division, as of February 2008, have provided 911 access from 31,186 classrooms at 806 school sites.

Measure R and E-Rate⁴

The passage of Measure R provided an additional \$142 million, which will be combined with an additional \$105.7 million in E-Rate funding to meet the needs identified in the District's IT Strategic Plan and Architecture. The following projects will help keep network and phone communication functioning while addressing the growing need for additional bandwidth:

- Modernize and replace obsolete networking technology at potentially up to 226 K-12 schools and the District's four Nodes
- Replace aging telephone wiring at 7 schools and consolidate telephone lines and systems at 125 school sites

The details are outlined in the "Projects" section of this IT Infrastructure SEP.

Measure Y and E-Rate⁴

The IT Infrastructure SEP includes Measure Y funds needed to meet the goals set forth in the District's IT Strategic Plan and Architecture. Measure Y originally provided an additional \$325 million to meet these goals, however as of October 2007, the budget was reduced by \$200 million to address the budget shortage of New Construction (see Appendix A for Bond Oversight Committee Resolution 2007-42 and Board of Education Report No. 112-07/08). The remaining \$125 million, and an estimated \$86.6 million in E-Rate funding (contingent upon funding of the District's applications), will be used to address as many of the schools' IT needs as possible.



The remaining funding is being used to:

- Modernize and replace obsolete networking technology for up to 190 K-12 schools
- Replace deteriorating copper “entrance” cable with fiber cable at secondary school sites while allowing for increased bandwidth
- Develop a plan and design a digital radio system that replaces the aging Emergency Radio Communication System that supports School Police, Transportation, and all District sites

The details are outlined in the “Projects” section of this IT Infrastructure SEP.

Summary

In spite of the challenges, the District has made significant progress and continues to work diligently to meet the growing needs. To date, the Bond and E-Rate discounted projects have provided:

- Access to instructional resources and administrative applications and the ability to get e-mail from over 32,000 classrooms and offices at over 800 school sites
- The bandwidth necessary to access District and Internet resources
- 911 access from over 31,000 classrooms and offices at over 800 school sites



Organization

The District's IT organizational structure follows industry best practices. Additional oversight helps to ensure that demands associated with student, teacher, staff, and administrator access to information, data, and the larger global community are met.

Board of Education

The LAUSD Board of Education is ultimately responsible to the public for the Information Technology Program. This seven-member panel of elected individuals establishes District policy and maintains approval authority.

Citizens' Bond Oversight Committee

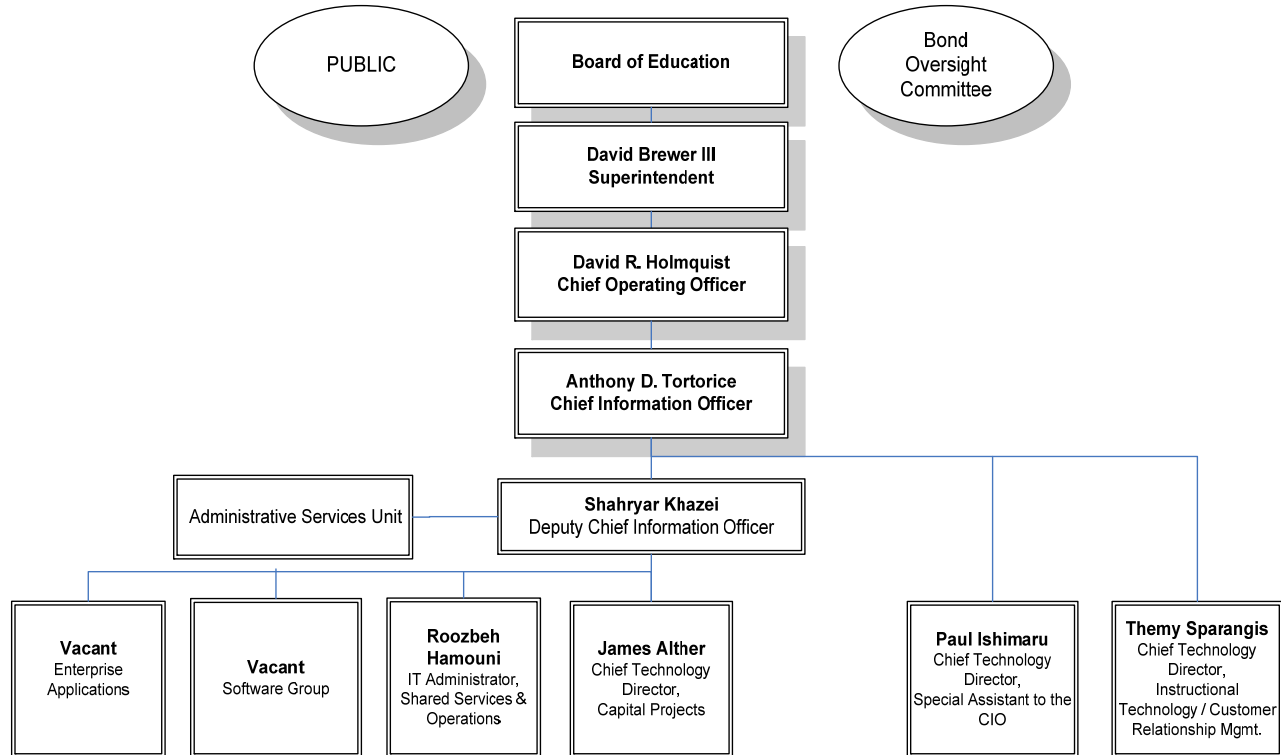
As part of the passage of the General Obligation Bonds, a Citizens' Bond Oversight Committee (BOC) was established to provide independent review of the use of bond funds. The BOC is entitled to access all information concerning the projects not subject to legal privilege and has the responsibility to report on any funds expended in a manner that is illegal, imprudent, or not consistent with the adopted SEP. The BOC also has the opportunity to review and make recommendations for or against major projects prior to action on the project by the Board of Education.

Superintendent

The Board has selected Superintendent of Schools David Brewer III to lead the day-to-day operations of the District. Superintendent Brewer has the immediate responsibility of executing Board policy and directing all District operations. Reporting to Superintendent Brewer is Chief Operating Officer, David R. Holmquist, who provides direction to executives responsible for business, crisis counseling, environmental health and safety, human resources, **information technology**, partnerships, planning assessment and research, school police, risk management, and youth relations.



Management, Information Technology Program



Information Technology Division

The head of the Information Technology Division is the Chief Information Officer (CIO), Mr. Anthony D. Tortorice, with Mr. Shahryar Khazei as the Deputy CIO. The CIO manages the following departments:

- Administrative Services Unit performs Division-wide financial, personnel, business, and contract services for the IT branches.
- Special Assistant to the CIO develops and oversees ITD technical training, public relations, financial reporting, and risk management.
- Instructional Technology/Customer Relationship Management coordinates IT educational technology in support of the Superintendent's instructional goals to provide students and teachers with access to quality instructional resources and programs. Provides online learning opportunities through its Los Angeles Virtual Academy (LAVA).
- Enterprise Applications provides quality assessment and testing for enterprise applications.
- Software Group develops and supports student and information management systems and the tools to manage business, human resources, payroll, school, and student level data such as Business Tools for Schools (BTS) and Integrated Student Information Systems (ISIS).

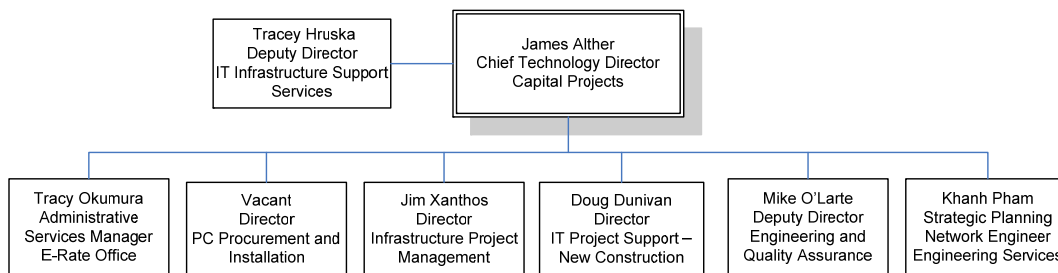


- **Shared Services & Operations** provides services in the following areas: data center operations, network operations, telecommunications, computer repair, security, helpdesk, and server and storage management.
- **Capital Projects** develops and designs the District's overall information technology infrastructure. Establishes and maintains technology-related standards and specifications. Manages all IT capital projects and other projects.

Capital Projects

The Chief Technology Director (CTD) of Capital Projects plans, directs, and manages all IT infrastructure installations. The CTD oversees the following branches or units: PC Procurement and Installation, IT Infrastructure Support Services, Infrastructure Project Management, IT Project Support – New Construction, Engineering and Quality Assurance, the E-Rate Office, and Engineering Services.

Management Structure, Capital Projects



Infrastructure Project Management

Infrastructure Project Management is responsible for the execution and completion of information technology infrastructure projects.

Responsibilities include:

- Managing all IT Bond and E-Rate funded projects for IT infrastructure installations at District sites
- Managing all other funded information technology system projects (including Local Area Networks, intrusion alarms, intercoms, public address systems, and CATV) at all schools and offices

Engineering and Quality Assurance

Engineering and Quality Assurance is responsible for the test and acceptance of IT systems.

Responsibilities include:

- Planning and designing IT systems
- Developing and maintaining IT infrastructure specifications
- Performing quality assurance on all IT installations

Personal Computing (PC) Procurement and Installation

PC Procurement and Installation is responsible for PC procurement and related services.

Responsibilities include:

- Implementing District-wide PC asset management



- Developing strategies to reduce PC procurement costs
- Procurement and installation of PCs for the District

IT Project Support - New Construction

IT Project Support – New Construction is responsible for ensuring all IT infrastructure systems are fully functioning and all new school information technology needs are met.

Responsibilities include:

- Coordinating computer, printer, and other peripheral purchases and installations
- Managing LAN and telephone equipment purchases and deliveries
- Managing IT system configurations
- Providing quality assurance, test and acceptance, and support to Facilities Services Division to ensure functioning technology systems (which includes LANs, intrusion alarms, intercoms, public address systems, and cable television)

E-Rate Office

The E-Rate Office is responsible for overseeing District applications for E-Rate rebates.

Responsibilities include:

- Performing E-Rate Program oversight
- Performing E-Rate program compliance
- Coordinating E-Rate application filing and contract development
- Acting as a liaison between the District and the Schools and Libraries Division (SLD)

Engineering Services

Engineering Services is responsible for developing and maintaining the District's IT architecture and specifications.

Responsibilities include:

- Developing tactical strategies with capacity planning to maximize the efficiency of the District's IT systems
- Leading the implementation of new technologies that address long-term solutions to infrastructure-related problems
- Providing engineering services to offices, schools, and other District Divisions
- Completing equipment reviews to ensure District standards and specifications are met
- Developing and updating District information technology infrastructure architecture and specifications

IT Infrastructure Support Services

IT Infrastructure Support Services is responsible for providing administrative and financial support to Capital Projects.

Responsibilities include:

- Developing Request for Proposal (RFP), Invitation for Bid (IFB), and other procurement documents for IT projects



- Reviewing financial data and generating budget reports and expenditure projections
- Generating project status reports for District executive staff
- Developing and implementing policies and procedures for Capital Projects
- Performing various administrative and accounting duties
- Ensuring bond program compliance



Program Management Scope

The management team consists of highly-skilled program and project professionals with years of experience in installing technology systems. Included on this team are engineers with extensive experience in the District's information technology infrastructure systems. The program staff operates on three basic principles:

- Accountability
- Solution-oriented decision processes
- A commitment to continuous improvement

The IT infrastructure program management staff faces a number of challenges in the successful execution of projects, including competing demands for management resources, limited equipment, location, and space availability. Their responsibilities include:

- Meeting requirements of the SLD for E-Rate eligibility
- Updating the IT Strategic Plan and Architecture to meet the changing and growing needs of the District
- Planning, design oversight, and project management
- Controlling costs and scheduling for each project
- Maintaining quality assurance and managing risk
- Coordinating all new infrastructure projects with systems already in place or being installed

The team is committed to achieving the District's objectives with respect to ensuring that all students are granted the same opportunity to access the Internet for educational benefits.

Program/Project Management Goals

Design Oversight. Coordinate and maintain quality assurance of engineering professionals' efforts to ensure compliance with industry and District specifications, objectives, and policies.

Procurement. Contract for design and installation services by working with legal and procurement staff to ensure the use of appropriate contracting vehicles and adherence to federal, state, and local laws and policies. Contract types include, but are not limited to, California Multiple Award Schedule (CMAS) contracts, public works, and other competitively bid procurement contracts.

Construction/Installation Management. Coordinate and maintain quality assurance of installation contractors and in-house communication technicians. Ensure that specifications, objectives, and policies are utilized; deficiencies and claims are minimized; and all required documentation is completed and delivered to the appropriate District divisions.

Cost Management. Manage programs and budgets to ensure that program resources are optimized and that funds are properly allocated.



Project Development

The program management staff categorizes the IT infrastructure projects into four groups:

- Local Area Networks
- Wide Area Networks and Metropolitan Area Networks
- Telecommunication systems
- Multiple systems, convergence of systems, and special projects

When determining IT projects, the following criteria are considered:

- Obsolescence and/or age of system impacting the ability to access instructional and central business applications
- Rate of failure due to extensive usage or incompatibility with emerging technologies
- Bandwidth needs - Enrollment and classroom growth have a direct impact on bandwidth needs; increased demand for video and graphics requires more bandwidth (data transfer capacity or speed of transmission of digital communications)

Design Guidelines

The LAUSD Network Architecture Design Guidelines articulate the basic tenets included in the design of all information technology projects. These are:

- Standardize equipment (where possible) and cable installations to reduce maintenance and support costs
- Upgrade and replace equipment that is at its “end-of-life” to reduce maintenance costs due to high failure rates
- Design for the long term and consider life cycle costs
- Maximize the use of space by centralizing data, voice, and video systems
- Design for convergence, allowing, wherever possible, data networks, intercommunication, public address, and intrusion alarm systems to share the cabling backbone, thus reducing installation and long term maintenance cost
- Design for flexibility
- Specify affordable, durable, sustainable materials and equipment



Program Funding/Budget

Infrastructure projects are funded primarily by bond measures and the federal Universal Service Fund for Schools and Libraries, more commonly known as the E-Rate Program. The District's IT Strategic Plan and Architecture provides a foundation for the planning and investing of funds to take advantage of the technological systems that support the District's educational goals. The SEP plans the tactical execution of the objectives in the District's IT Strategic Plan and Architecture.

Funding Sources

Bond Measures

Local bonds provide the primary source of funds for IT Infrastructure projects. With the passage of Measures K, R, and Y to help finance facilities improvements for all schools in the District, the Board of Education authorized funds for information technology projects in order to address the District's technology needs.

E-Rate

The E-Rate (short for "education rate") program, administered by the Schools and Libraries Division (SLD), provides eligible K-12 public schools and libraries with 20 to 90 percent discounts on approved telecommunications; Internet access; and internal connections, equipment, and services. E-Rate discounts are based on the number of students eligible for the National Free and Reduced Lunch Program. District students and staff receive the following benefits:

- Access to the District's Internet-based instructional and business resources*
- Basic telephone service
- Basic telephone system support for schools*
- Basic Network support for schools*
- School LAN modernization or refresh*
- School telephone system upgrades*

*Internal connection projects included in this SEP

E-Rate Fund Fact

In 2008, 1,101 of the District's school and office sites receive E-Rate funded services

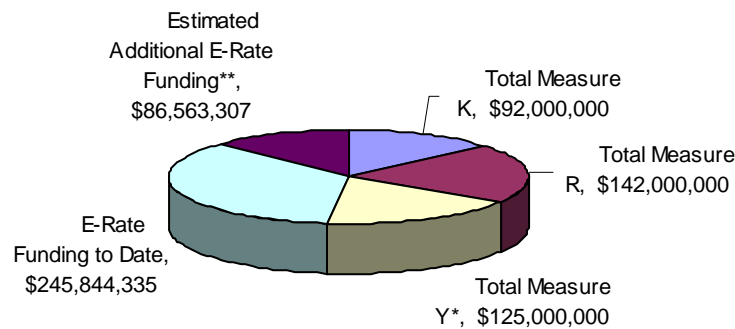
Update: Previously Approved Bond Funds for E-Rate Match

To date, close to \$246 million in E-Rate funds have been approved for the District's School LAN Modernization projects. ITD will continue to use available Bond funds as match to apply for E-Rate discounts.



Funding Source Distribution

IT Funding Source(s)		
Measure K	\$	66,000,000
Measure K Interest Funds	\$	15,000,000
Measure K EEC	\$	11,000,000
Total Measure K	\$	92,000,000
Measure R	\$	140,000,000
Measure R School Police	\$	2,000,000
Total Measure R	\$	142,000,000
Total Measure Y*	\$	125,000,000
Total Bonds	\$	359,000,000
E-Rate Funding to Date	\$	245,844,335
Estimated Additional E-Rate Funding**	\$	86,563,307
Total E-Rate	\$	332,407,642
Totals Program Fund	\$	691,407,642



* Final bond total after reallocation of \$200 million to New Construction

** Estimated funding pending approval



Budget

The IT Infrastructure SEP budget reflects the program costs (see page 35 for detailed budget information). A project control system is used to manage the budget of current projects, forecast for future projects, and provide reports required under the bond measures.

Fund allocation and budgets are divided into five major areas:

- Installation and/or upgrade of information technology systems as defined in the scope of work (in most instances, this cost includes design)
- Program/Project Management (includes internal program support personnel as well as external support, such as procurement and business services)
- The update of the IT Strategic Plan and Architecture to meet SLD requirements (under Other Program Costs)
- New Construction IT Implementation (under Other Program Costs)
- Inspection, test and acceptance, and environmental and hazmat oversight during installation to ensure work is performed to contract requirements and specifications as well as District policies on lead and asbestos-related work
- Contingency funds to cover unforeseen conditions that result in unanticipated costs (i.e. changes in scope, inclement weather, et al.)

Program Use of Funds

	Current Estimated Use	Existing Contracts/Encumbrances & Expenditures	Contracts in Development
Direct Installation Costs	\$590,697,949	\$483,255,549	\$107,442,400
Program/Project Management	\$57,216,979	\$48,621,587	\$8,595,392
Inspection/Test & Acceptance	\$31,597,099	\$26,224,979	\$5,372,120
Contingency	\$7,500,000	\$0	\$7,500,000
Other Program Costs	\$4,395,615	\$3,395,615	\$1,000,000
Total	\$691,407,642	\$561,497,730	\$129,909,912



Challenges

The success of information technology infrastructure projects will depend on ITD's ability to address the following challenges:

- \$200 million budget reduction in ITD Measure Y funds
- Potential reduction of E-Rate funding
- Rapidly growing and changing instructional needs and technologies
- Minimizing school site disruptions
- Insufficient electrical capacity
- Potentially hazardous materials
- Coordination with Facilities Services Division
- Air conditioning maintenance

\$200 Million Budget Reduction in ITD Measure Y Funds

Per Bond Oversight Committee Resolution 2007-42 and Board of Education Report No. 112-07/08 (see Appendix A), \$200 million of ITD Measure Y funds were reallocated to address the budget shortage of New Construction. The budget reduction has greatly reduced ITD's ability to address the IT infrastructure needs of the District. The District has over 1,200 schools and offices with local area networks, phone systems, intrusion alarms, public address systems, and intercommunication systems. Cabling for phone, intercommunication, public address, and alarm systems is worn out at many sites and should be replaced. Most of the telephone equipment at schools and offices is at end of life and no longer supported by the manufacturer. The number of school sites needing a LAN Modernization project has been reduced by 101 sites. Implementation of scalable bandwidth services to elementary school sites was dropped due to lack of funding (see Appendix B for projects impacted). Not being able to address these needs will only increase the repair and maintenance costs incurred by the District. The challenge is to maximize the limited bond and E-Rate dollars to keep all these sites and systems functioning.

Potential Reduction of E-Rate Funding

Continual rule changes impact fund availability for infrastructure projects. This could ultimately impact the scope of work completed, estimated budget, and schedule. Reduction of \$200 million in ITD Measure Y funds impacts the amount of E-Rate funds that the District could attain.

Rapidly Growing and Changing Instructional Needs and Technologies

Implementation of on-line learning, real time testing data, and new student information and human resources/business applications requires new technologies, increased security, and additional bandwidth. ITD will continue to work closely with the application providers to ensure that equipment needs and specifications are met to maximize the potential life of the installed Enterprise Resource Program (ERP) systems, Integrated Student Information Systems (ISIS), and instructional based applications.



Minimizing School Site Disruptions

The project management team works closely with school site staff to keep school disruptions at a minimum by coordinating with the school's schedule or scheduling work after hours when classes are not in session. The challenge continues to be working around year-round schedules, summer school, adult school classes, and after-school programs. The team also addresses community concerns regarding noise.

Insufficient Electrical Capacity

ITD is dependent on sufficient electrical capacity being in place at each facility to ensure that low-voltage systems function. The challenge is to ensure that the Facilities Services Division coordinates electrical work with IT upgrades and installations.

Potentially Hazardous Materials

A number of the projects require wall penetrations into surfaces containing either lead paint or asbestos. ITD confers with the Office of Environmental Health and Safety (OEHS) to deploy appropriate precautionary measures required to eliminate any possibility of hazardous material exposures. In the rare case where hazardous material mitigation is required, relocation of students and staff may be necessary. If this occurs, ITD will coordinate efforts with OEHS, Facilities Services Division, the Local District, and the school to minimize disruptions to students and staff.

Coordination with Facilities Services Division

Projects managed by ITD are occurring at sites undergoing Facilities Bond, Modernization, full-day kindergarten additions, and Small Learning Communities projects, as well as routine maintenance. ITD is coordinating, aligning, and sharing its schedule with the local districts and Facilities Services Division.

Air Conditioning Maintenance

In order to keep IT systems functioning, proper air conditioning is a requirement. High temperatures cause equipment failures resulting in constant network outages. Equipment replacement costs range from a few thousand dollars to over \$200,000 per incident. To date, equipment closets at 60 sites are in need of air conditioning upgrades. Facilities Services Division is addressing the need; 25 sites are currently in the planning or construction phase to address the high temperatures.



Reporting

The Information Technology Division provides full disclosure of its methods, data, and implementation performance. The following basic guidelines outline the division's reporting standards:

- Establish baseline information on scope, schedule, and cost, then measure current performance against these baseline metrics
- Report to stakeholders in relevant, easy to understand reports
- Provide early warning of potential variances from anticipated results so that decision-makers are presented with mitigation options in a timely manner
- Post all reports on a District website for ease of distribution

Board of Education and Bond Oversight Committee Reports

Strategic Execution Plan

This annual update outlines the current program status. The plan contains detailed information on projects, including key milestones and schedules, budgets, management and cost controls, and early warning systems. In addition, the annual update identifies last year's performance data and delineates the remaining program activities.

Status Reports

Quarterly reports are provided detailing baseline information and project status. Items tracked include project start and completion status, projected expenditures and implementation activities, summary status information by project, and other items of interest.

Exception Reports

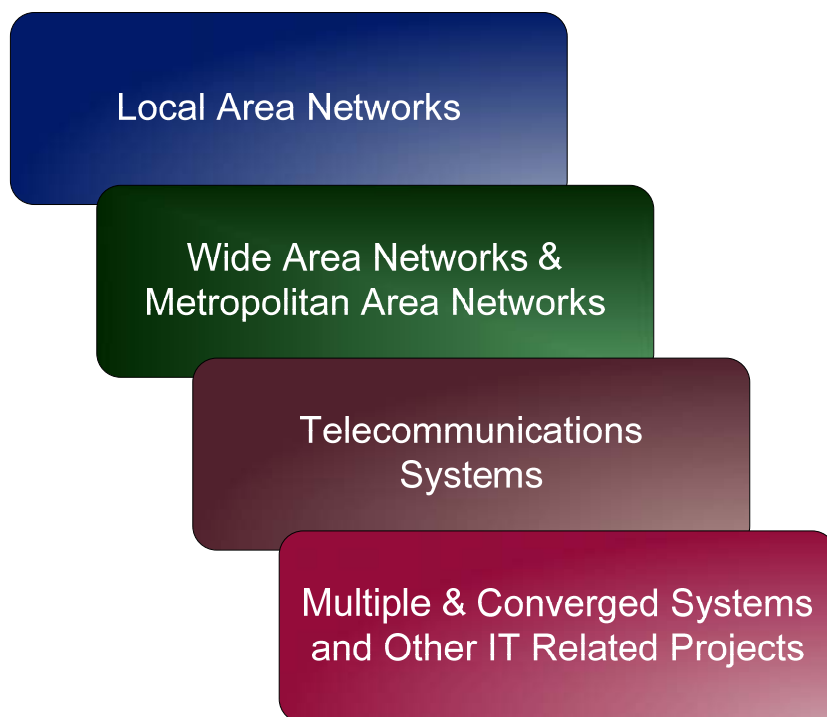
Exception reports are presented as needed, focusing on potential problems. Examples of situations generating exception reports are:

- (1) A change order on a project exceeding 10% of the original construction award
- (2) A specific information technology project budget exceeding 5% of the baseline cost



Major IT Infrastructure Projects

The IT infrastructure projects address the ongoing needs for standardizing, upgrading, modernizing, and enhancing the District's IT infrastructure, ultimately reducing ongoing maintenance and support costs. To meet the District's goals and objectives, the focus is on four major project areas:





Project Status Summary

ALL BOND/E-RATE PROJECTS

	Total # of Projects	Projects Completed to Date	Projects in Progress to Date	Projects Awaiting E-Rate Funding	Projects in Development
Local Area Networks					
LAN Upgrades and/or Modernization (including Wireless LAN)	638	238	210	90	100
Routers (complete)	9	9	NA	NA	NA
Token Ring Conversion - Secondary Schools (complete)	138	138	NA	NA	NA
Wide Area & Metropolitan Area Networks					
WAN Core Equipment Upgrade at 4 nodes	1	0	1	0	0
Telecommunications Systems					
PBX Upgrades and Replacements (complete)	616	616	NA	NA	NA
Telephone Wiring	9	2	6	1	0
Telephone Line Consolidation (complete)	125	125	NA	0	0
Multiple & Converged Systems and Other IT Projects					
Early Education Centers Safety & Technology (complete)	95	95	NA	NA	NA
Adult Ed./ Oc. Centers Safety & Technology (complete)	17	17	NA	NA	NA
School Police Dispatch & Records Mgmt (complete)	1	1	NA	NA	NA
Radio Communications Systems	1	0	1	0	0
Totals	1650	1241	218	91	100



Project Area I Local Area Networks

LAN Modernization

Need

Phase 1: Many school networks still require modernization or upgrades. The essential network equipment (switches and routers) is approaching, or has reached, end of life and is no longer supported by the manufacturer. Certain types of network equipment are experiencing a 90% failure rate. After manufacturers declare equipment to be end of life, there is limited or no support available, making it more cost effective to replace.

Phase 2: There is a continued need for increased access to instructional resources, thus requiring wireless and scalable fiber for internet connectivity and increased bandwidth. This involves placing high capacity fiber optic network connections into each school, and reconfiguring school network equipment to work with new services. A fiber solution is a more cost effective way to provide additional bandwidth through simple network reconfigurations.

Scope (Revised)

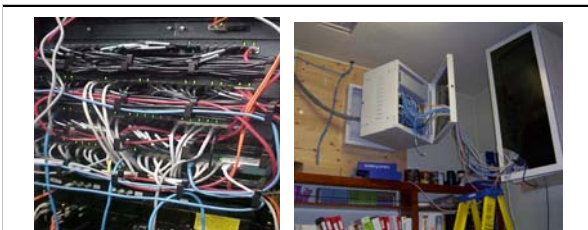
Modernize LANs at 536 K-12 schools. Projects replace outdated electronics, install new or replace deteriorated cabling, and install wireless. The scope provides for a single integrated network that will provide an acceptable performance level and accommodates increased bandwidth and security requirements. Installations designed to reduce ongoing maintenance and support costs are uniform and standards-based using industry best practices.

Progress

238 projects have been completed, 210 projects are in progress, 90 projects are awaiting E-Rate funding, and 100 projects are in development.

PROJECT INFORMATION	
Funding Source	Meas K, R, Y & E-Rate
# of Schools	536*
Schools Completed to Date	238
Schools in Progress to Date	210
Start	Oct-03
Estimated Completion	Sep-13
Budget w/o PM & QA	\$534,338,061 *

*Estimate-The # of schools and budget may change based on the approval of E-Rate applications



Existing LAN Installation



New LAN Installation



Project Area II

Wide Area & Metropolitan Area Networks

WAN/MAN Expansion and Modernization

Need

All District schools and offices (approximately 1,200 sites) connect to one of four nodes (333 S. Beaudry, Van Nuys, Gardena, and West Los Angeles) that make up the District's Wide Area Network (WAN). Each node site has equipment necessary to access District central instructional and business resources and the Internet. The nodes have limited bandwidth capacity with the existing technology and leased equipment has reached its "end of life" and is obsolete.

PROJECT INFORMATION	
Funding Source	Measure R & Y
Start	Apr-06
Estimated Completion	Sep-13
Budget w/o PM & QA	\$2,907,592

New equipment:

- Meets increased bandwidth requirements
- Improves services
- Meets enhanced security requirements protecting staff and student privacy and reduces the impact of computer viruses and other malicious attacks on computers
- Ensures network reliability and access to District on-line instructional and business systems, and the Internet
- Reduces ongoing maintenance support and network management costs
- Provides additional equipment needed to connect all new schools

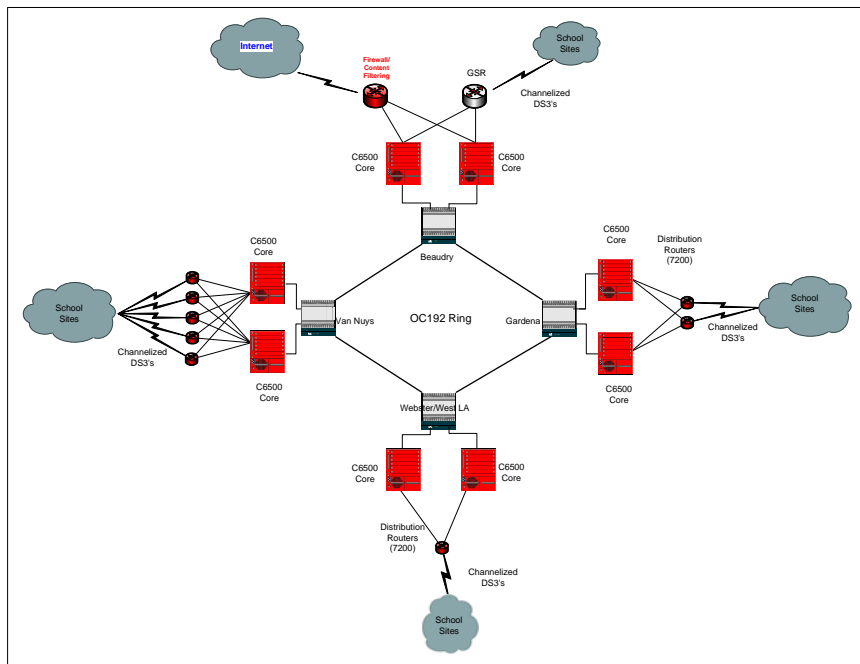
Scope and Progress

To meet the above needs, the WAN/MAN project includes the following:

1. Redesign the network to reduce equipment and circuit needs at the Gardena, WLA, and Van Nuys nodes and migrate to Metropolitan Area Network-**Completed**
2. Consolidate circuits on the new equipment-**Completed**
3. Replace end-of-life and leased equipment-**Completed**
4. Install equipment and circuits to accommodate connectivity to new schools-**Completed**
5. Balance data traffic and increase efficiency of network bandwidth usage-**Completed**
6. Install essential adjunct security enhancements
7. Implement new equipment to accommodate the new Metropolitan Area Network (MAN) architecture, support school legacy networks, and provide a migration path from the existing network to the new network architecture
8. Integrate and simplify the WAN/MAN network architecture

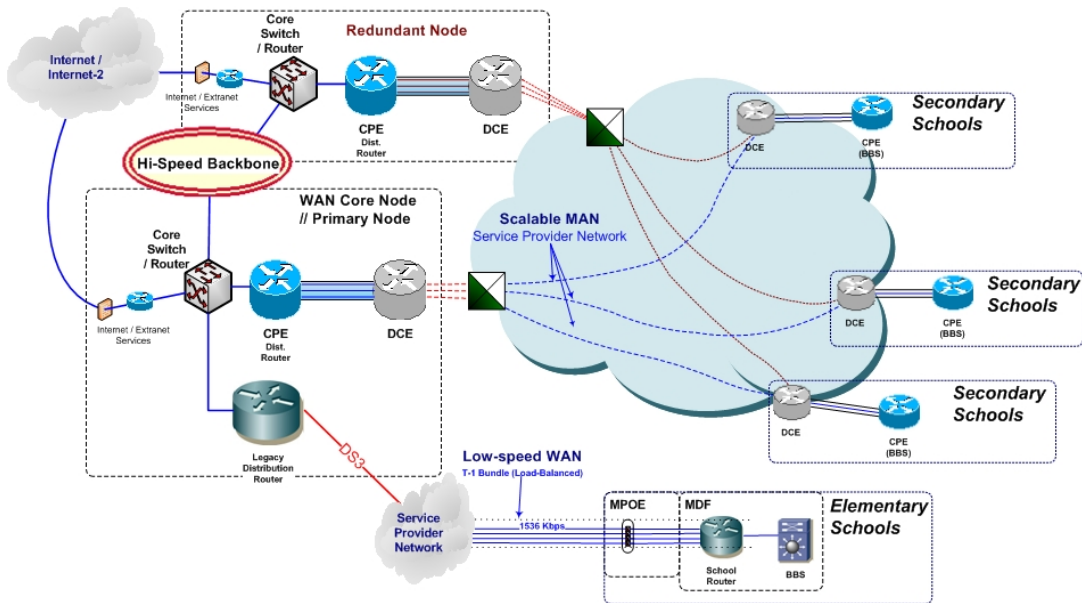
Upgrading Existing Wide Area Network

Scope items 1-6



Integrating Scalable Metropolitan Area Network

Scope items 7-8





Project Area III Telecommunication Systems

Telecommunication projects encompass three major areas that work together to achieve greater access and cost efficiencies:

- PBX upgrades and replacements-**Completed: see page 32**
- School site telephone wiring replacement
- Telephone line consolidation-**Completed: see page 34**

School Site Telephone Wiring

Need

Nine schools are experiencing continuing problems with phone communications. These sites have deteriorating and failing telephone wiring that is over 40 to 50 years old.

Scope

Replace the severely deteriorating telephone wiring at nine school sites to provide reliable service and reduce maintenance costs. To reduce costs, these projects were bid as part of the LAN Modernization projects.

Progress

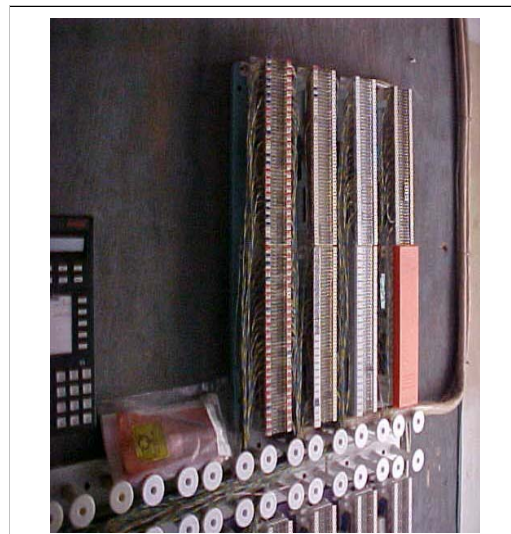
To date, two sites, Muir Middle School and University High School, are complete. Six sites are in progress, and one site is in development.

PROJECT INFORMATION	
Funding Source	Meas K, R & E-Rate
Number of Schools	9
Schools Completed to Date	2
Schools in Progress to Date	6
Start	Oct-03
Estimated Completion	Sep-09*
Budget	\$2,747,028

*Projects are scheduled over the next two years to align with LAN Modernization projects potentially allowing ITD to receive E-Rate discounts for this work. Duration of each project is 6-12 months. Two schools removed as a result of reduced funding.



Existing Telephone Wiring Termination Installation



New Telephone Wiring Termination Installation



Project Area IV

Multiple Systems, Convergence of Systems, and Other IT Related Projects

Multiple systems, convergence of systems, and special projects encompass the following projects:

- Adult Education and Occupational Centers *Completed - See page 33*
- Early Education Centers *Completed - See page 32*
- Police Dispatch Records Management Systems *Completed - See page 33*
- Radio Communication System



Radio Communications

Need

Replace the Emergency Radio Communication System that supports school police operations, transportation, and schools. The District's radio system is close to 30 years old and much of the equipment and radios are no longer supported by the manufacturer. In addition, the system was only designed for communication between vehicles, thus making communication for police officers more difficult in some of the District's buildings. Interoperability with other agencies during emergencies continues to be an issue.

PROJECT INFORMATION	
Funding Source	Measure Y
Start	Sep-06
Estimated Completion	Dec-09
Budget w/o PM & QA	\$10,717,503

Scope and Progress

Funding is only available for Phase 1 and 2.

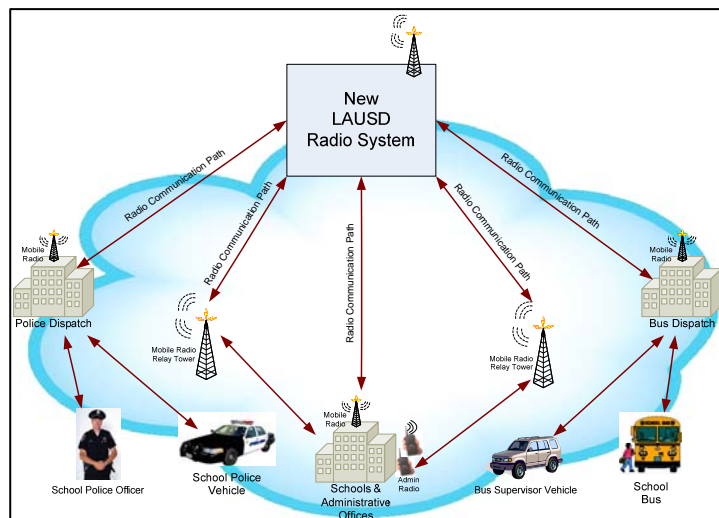
Phase 1: Interim solution

- Replace failing school police and emergency service staff radios - **Completed**
- Replace Microwave backbone - **Completed**
- If required by Federal Communications Commission (FCC), migrate to narrow-band channels and replace impacted equipment

Phase 2:

- Complete surveys and studies to determine needs
- Redesign the District's Radio Communication Systems
- Negotiate with the Los Angeles Regional Interoperability Communication System (LARICs) Board of Directors to share radio resources and become part of the county and city-wide radio system
- Develop Request for Proposal to study current coverage and develop scope and specifications for a digital radio system that meets the District's needs

Phase 3: Build a new digital radio system that meets the needs of the District





Completed Projects

Routers - Completed



Old Router Technology

Scope

Students and staff at nine school sites had difficulty accessing the Internet, instructional and business resources, and applications. New routers were installed, providing enhanced security and reducing long-term maintenance and support costs.

Funding

Measure K (see “Projects Budget,” page 35)



New Router Technology

Schedule/Progress

Completed April 2004 on time and under budget. The budget was \$143,171 and the final budget was \$141,325.

Token Ring Conversions - Completed

Scope

Token Ring networks (20 year old technology) were replaced with Ethernet technologies at 138 of the District’s middle and high schools that were experiencing serious connectivity issues. School staff now has the ability to complete critical record keeping functions, such as with attendance, grades, procurements, and payroll. The replacement with Ethernet Technology allows access to the new Integrated Student Information System (ISIS).



Old Token Ring Network

Funding

Measure K

Schedule/Progress

Completed December 2005 on time and under budget. The budget was \$3,763,509 and the final budget was \$3,150,794.



New Ethernet Network



PBX Upgrades & Replacements - Completed



Old Key System Technology



New PBX Technology

Scope

Older key system or PBX equipment was upgraded or replaced at 548 school sites. Another part of the project replaced obsolete telephone equipment at 68 school sites. At the 616 sites, cross connects to PA/intercom systems were completed, allowing 911 access from classrooms.

Funding

Measure K and E-Rate

Schedule/Progress

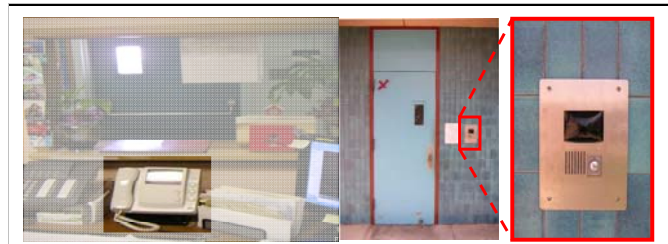
Completed December 2005 on time and under budget. The budget was \$5,076,980 and the final budget was \$5,054,590.

Early Education Centers - Completed

Scope

Provided students and staff at Early Education Centers (EEC) access to the Internet, instructional and business systems, and 911 emergency services from all classrooms and offices. This project installed the following systems at 95 EEC sites:

- Upgraded telephone systems
- Local Area Network
- Intercom/public address system
- Intrusion alarm
- Door entry control
- T1 lines



Door Entry Control

Funding

Measure K

Schedule/Progress

Completed December 2005 on time and under budget. The budget was \$9,375,000 and the final budget was \$8,603,222.



New EEC Network Installation



Old EEC Network Installation



Adult Education and Occupational Centers - Completed

Scope

Provided students and staff at Adult Education and Occupational Centers (AEOC) access to the Internet, instructional and business systems, and 911 emergency services from all classrooms and offices. At 17 AEOCs, the following IT systems were installed or upgraded:

- Upgraded telephone system
- Local Area Network
- Intercom/public address system
- Intrusion alarm

Funding

Measure K

Schedule/Progress

Completed September 2005 on time and under budget. The budget was \$19,231,026 and the final budget was \$18,565,907.



Old network installation at an Adult Education and Occupational Center



New network installation at an Adult Education and Occupational Center

Police Dispatch and Records Management - Completed

Scope

The Los Angeles School Police’s project accomplished the following:

- Replaced existing, outdated, and irreparable field patrol laptop computers with military specification-tested laptop computers (Tough-Books) designed for durability and ruggedness
- Replaced existing obsolete CAD computers
- Replaced old applications with a current Records Management System



Old Field Laptops

Funding

Measure R

Schedule/Progress

Completed January 2007 on time and within budget.



New Tough Book



Telephone Line Consolidation - Completed

Scope

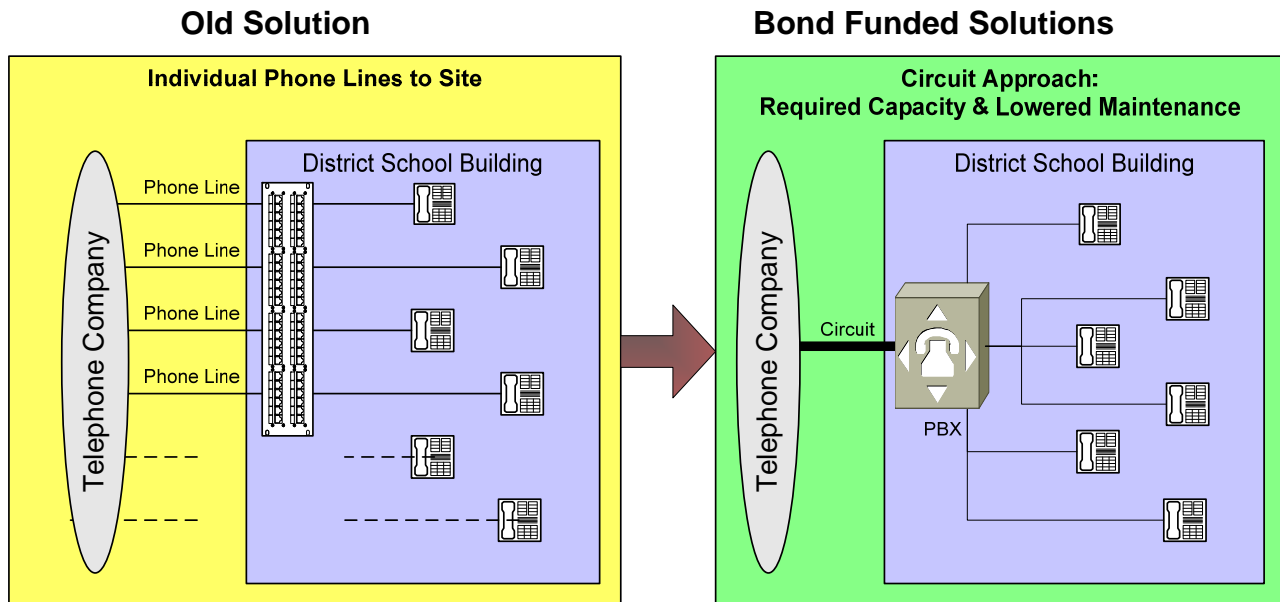
Redesigned voice solution and consolidated telephone lines and systems into one at 125 locations to meet increased demand. Intuity systems were installed at 64 of the sites to provide voicemail due to additional telephone system needs.

Funding

Measure K and R

Schedule/Progress

Completed December 2007 on time and under budget. The budget was \$5,961,833 and the final budget was \$2,548,850 due to reduced scope and more cost efficient solution that allowed shifting of funds to meet critical network upgrades at schools.





Projects Budget

Following is the budget for the various projects outlined in the "Projects" section of this SEP.

Projects Budget

	2007 SEP Bond Budget	2008 SEP Bond Budget**	E-Rate Funding to Date	Estimated Additional E-Rate	2008 Totals
LAN Systems*					
LAN Refresh and Modernization	\$315,306,992	\$203,665,137	\$244,797,885	\$85,875,039	\$534,338,061
Token Ring Conversion	\$3,763,509	\$3,150,794			\$3,150,794
Router Replacement	\$143,171	\$141,325			\$141,325
Total LAN Systems	\$319,213,672	\$206,957,256	\$244,797,885	\$85,875,039	\$537,630,180
WAN/MAN Systems					
WAN/MAN Modernization and Expansion	\$60,537,190	\$2,907,592			\$2,907,592
Telecom					
PBX Upgrade	\$2,903,703	\$2,796,874			\$2,796,874
PBX Replacement	\$1,625,890	\$1,710,329	\$547,387		\$2,257,716
Telephone Wiring	\$7,048,377	\$1,559,697	\$499,063	\$688,268	\$2,747,028
Telephone Line Consolidation	\$5,961,833	\$2,548,850			\$2,548,850
Total Telecom Systems	\$17,539,803	\$8,615,750	\$1,046,450	\$688,268	\$10,350,468
Multiple Systems, Convergence, Other IT Projects					
Early Education Centers Safety & Technology	\$9,375,000	\$8,603,222			\$8,603,222
Adult Educ./Occupatiuonal Centers Safety & Technology	\$19,231,026	\$18,565,907			\$18,565,907
School Police Computer Aided Dispatch & Records Mgmt	\$1,923,077	\$1,923,077			\$1,923,077
Radio Communication Systems	\$31,896,552	\$10,717,503			\$10,717,503
Total Multiple Sys, Convergence, & Other IT Related Projects	\$62,425,655	\$39,809,709			\$39,809,709
Other Direct Project Costs*					
Inspection/Test & Acceptance	\$30,765,063	\$31,597,099			\$31,597,099
Project/Program Management	\$49,153,203	\$57,216,979			\$57,216,979
Contingency	\$13,847,188	\$7,500,000			\$7,500,000
Total Other Direct Project Costs	\$93,765,454	\$96,314,078			\$96,314,078
Other Program Costs					
New Construction-IT Implementation	\$3,750,000	\$1,728,699			\$1,728,699
LAUSD IT Strategic Plan and Architecture	\$1,768,226	\$2,666,916			\$2,666,916
Total Other Program Costs	\$5,518,226	\$4,395,615			\$4,395,615
Totals	\$559,000,000	\$359,000,000	\$245,844,335	\$86,563,307	\$691,407,642

* Budgets may change depending on approval of E-Rate applications

** Budget reduced by \$200 million due to New Construction budget shortage



LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

Constance Rice, Chair
L.A. City Controller's Office

Scott Folsom, Vice Chair
Tenth District PTSA

David Crippens, Secretary
L.A. Area Chamber of Commerce

Elizabeth Bar-Ei
LAUSD Student Parent

Christopher Espinosa
L.A. Mayor's Office

Charles Bergson
LAUSD Student Parent

David Jenkins
Associated General Contractors
of California

Lynda Levitan
Thirty-First District PTSA

Tyler McCauley
County of Los Angeles

Anastacio Medina
BREATHE California

Richard Slawson
L.A. Co. Federation of Labor,
AFL-CIO

Virginia Tanzmann
American Institute of Architects

Betty Valles
AARP

(Vacant)
California Taxpayers' Association

(Vacant)
Environmental Justice/Civil
Rights Group

Joseph P. Buchman – Legal Counsel
Burke, Williams & Sorensen, LLP

Thomas A. Rubin
Oversight Committee Consultant

Gary C. Anderson
Director
Frank Padilla
Administrator

RESOLUTION 2007-42

BOARD REPORT NO. 112-07/08

**NEW CONSTRUCTION STRATEGIC EXECUTION PLAN AMENDMENT - TWO-
SEMESTER NEIGHBORHOOD SCHOOL PROGRAM DEFINITION AND FUNDING
STRATEGY**

WHEREAS, Measure Y, the most recent local school bond, was presented to the community as the Bond Measure that would enable the District to achieve its long term goal of providing every student the opportunity to attend a two-semester neighborhood school. This commitment was recently affirmed by the Board of Education in the Small Schools for Success Resolution; and

WHEREAS, staff proposes to define the New Construction Two-Semester Neighborhood School Program (Attachment A) and reallocate up to \$1.05 Billion in additional Measure Y Bond funds to this Program; and

WHEREAS, current enrollment projections now allow the District to achieve the two-semester goal without constructing some of the schools originally defined. While all of the defined projects would provide overcrowding relief and benefit to the District, unprecedented industry-wide increases in construction prices over the past several years and the reduction in access to State matching funds have resulted in additional funding requirements from local bond sources for the New Construction Program and generated the need to focus efforts on achieving the two-semester commitment; and

WHEREAS, staff proposes that the sources of the up to \$1.05 Billion of Measure Y Bond funds which would be reallocated to the New School Construction Program are: \$790 Million from School Repair, \$200 Million from Information Technology and up to \$60 Million from Early Education; and

WHEREAS, reallocated Measure Y Bond funds not used for the New Construction Two-Semester Neighborhood School Program will be returned to the appropriate program and Early Education facilities should be given priority to the proceeds of any future bonds under consideration; and



Resolution 2007-42

New Construction Strategic Execution Plan Amendment – Two-Semester Neighborhood School Program Definition and Funding Strategy

Page -2-

WHEREAS, the remaining New School Construction projects defined in the SEP that are not required to achieve the District’s two-semester goal will be placed on hold until additional funding becomes available;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Bond Citizens’ Oversight Committee recommends that the Board of Education adopt an amendment to the New Construction Strategic Execution Plan for the Two-Semester Neighborhood School Program as described in attachment A of attached Board Report No.112-06/07.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Bond Oversight Committee’s website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection or pending status of the recommendation as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on October 17, 2007 by the following vote:

AYES: 11 ABSTAIN: 0

NAYS: 0 ABSENT: 2

Constance Rice
Constance Rice
Chair

Scott Folsom
Scott Folsom
Vice Chair



LOS ANGELES UNIFIED SCHOOL DISTRICT

BOARD OF EDUCATION REPORT NO. 112-07/08 (DIRECT)

Facilities Services Division
for presentation to the Board of Education on October 23, 2007

**SUBJECT: NEW CONSTRUCTION TWO-SEMESTER NEIGHBORHOOD SCHOOL
PROGRAM DEFINITION AND FUNDING STRATEGY**

PROPOSAL

Staff proposes to define the New Construction Two-Semester Neighborhood School Program (Attachment A) and reallocate \$1.05 Billion in additional Measure Y Bond funds to this Program.

EXECUTIVE SUMMARY

Measure Y, the most recent local school bond, was presented to the community as the Bond Measure that would enable the District to achieve its long term goal of providing every student the opportunity to attend a two-semester neighborhood school. This commitment was recently affirmed by the Board of Education in the Small Schools for Success Resolution.

All Strategic Execution Plan (SEP) projects when originally defined were required to achieve the District's principle goal of providing a two-semester neighborhood school for all students. However, current enrollment projections now allow the District to achieve the two-semester goal without constructing some of the schools originally defined. While all of the defined projects would provide overcrowding relief and benefit to the District, unprecedented industry wide increases in construction prices over the past several years and the reduction in access to State matching funds have resulted in additional funding requirements from local bond sources for the New Construction Program and generated the need to focus efforts on achieving the two-semester commitment.

While the projects that go beyond two-semester operation (Attachment B) would further reduce overcrowding and reduce the reliance on 10,000 portable classrooms, these projects can move forward only when additional funding sources are identified. Defining the New Construction Two-Semester Neighborhood School Program will help make the District's long term goal of providing a two-semester neighborhood school for all students a reality.

BACKGROUND

In 1997, for the first time in 34 years, the voters of the Los Angeles Unified School District approved the first of four local school bond measures that would allow the District to relieve overcrowding and end involuntary busing.

In July 2005, Measure Y was approved by the Board of Education to be placed on the November 8, 2005 ballot. At the time of approval, the Superintendent's Office indicated Measure Y would provide the necessary funding to complete the two-semester objective; however, if cost escalation continued the original distribution of bond funds would need to be reallocated. Local bond measures were sized based on construction costs at that time, with reasonable projections of escalation and access to state matching funds.

Bd. of Ed. Rpt. No.112-07/08 (DIRECT)

1

Bd. of Ed. 10/23/07

**BACKGROUND CONTINUED**

Each year the Board approves a SEP which designates the projects to be undertaken and their scope as required by language incorporated in the local bond measures. While current funding allows for the completion of the projects needed to help comply with the Williams Settlement, additional funding in the range of \$1.2 Billion - \$1.8 Billion is necessary to achieve the District's goal of providing every student the opportunity to attend a two-semester neighborhood school. Staff is requesting, under the authority provided to the Board of Education, that \$1.05 Billion of Measure Y Bond funds be reallocated to the New School Construction Program towards achieving this goal.

BUDGET IMPLICATIONS

Staff proposes that the sources of the \$1.05 Billion of Measure Y Bond funds which would be reallocated to the New School Construction Program are:

School Repair	\$ 790 Million
Information Technology	\$ 200 Million
Early Education	\$ 60 Million
	<u>\$1.050 Billion</u>

It is important to note that funds beyond \$1.05 Billion could be required. The District is aggressively pursuing State legislation, and depending on the outcome, the issuance of Certificates of Participation may also be necessary.

The New School Construction projects defined in the SEP that are not required to achieve the District's two-semester goal will be placed on hold until additional funding becomes available.

Based upon the current School Repair construction schedule, it is anticipated that it will be at least two years before the reallocation results in a delay of Measure Y funded repair and modernization projects.

The reallocation of Measure Y funds from Information Technology (IT) may place some Measure Y IT projects on hold or require alternative funding sources to reduce the impact on the implementation of IT infrastructure modernization schedules.

The reallocation of Measure Y funds from Early Education will not affect new Early Education school projects currently defined. After reallocation, the remaining Early Education Measure Y Bond funds will be allocated to Early Education repair and modernization projects and to the completion of all defined Early Education projects.

POLICY IMPLICATIONS

This action will provide the funding to help complete the District's stated goal of two-semester neighborhood schools for all LAUSD students.

DESEGREGATION IMPACT STATEMENT

This action has been reviewed and does not require a Desegregation Impact Statement.

**BOND OVERSIGHT COMMITTEE RECOMMENDATIONS**

The School Construction Bond Citizen's Oversight Committee at its October 17, 2007 meeting took _____ (action/no action) on this item and _____ (adopted/did not adopt) a resolution by a vote of _____ ayes and _____ noes (see attached).

COMMITTEE RECOMMENDATIONS

This item appeared on the October 11, 2007 Facilities Committee agenda.



RECOMMENDATION

IT IS RECOMMENDED that the Board of Education establish the New Construction Two-Semester Neighborhood School Program definition (Attachment A) and re-designate \$1.05 Billion in additional Measure Y Bond funds to this Program.

APPROVED AS TO BUDGET IMPLICATIONS:

ERIK BLUM
Director, Facilities Services Support

Respectfully submitted,

DAVID L. BREWER III
Superintendent of Schools

PREPARED BY:

RONALD D. BAGEL
Director of Real Estate

FREDERICK C. SMITH
Interim Deputy Chief Facilities Executive, New Construction

APPROVED BY:

MICHELLE MEGHROUNI
Associate General Counsel II

PRESENTED BY:

JOSEPH A. MEHULA
Chief Facilities Executive



**NEW CONSTRUCTION TWO-SEMESTER NEIGHBORHOOD SCHOOL PROGRAM
(Attachment A)**

Project Name	BD	LD	Status
Central Region ES #13	1	3	Project Approved
Manual Arts New PC #2	1	7	Project Approved
South LA Area New HS #3	1	7	Preferred Site Designated
South Region ES #1	1	7	Project Approved
South Region ES #10	1	7	In Site Selection
South Region ES #11	1	7	In Site Selection
South Region ES #6	1	7	Preferred Site Designated
South Region HS #12	1	7	Preferred Site Designated
South Region HS #6	1	8	Preferred Site Designated
South Region MS #6	1	7	Project Approved
Van Ness ES - Addition	1	4	Project Approved
Central LA Area New HS #9	2	4	Project Approved
Central LA Area New MS #3	2	4	Project Approved
Central LA HS #11	2	4	Project Approved
Central LA New Learning Center #1	2	4	Project Approved
Central Region Belmont Span 6-12 Reconfiguration	2	4	Project Approved
Central Region ES #15	2	4	Project Approved
Central Region ES #17	2	5	Project Approved
Central Region ES #18	2	5	Project Approved
Central Region ES #20	2	4	In Site Selection
Central Region MacArthur Park ES Addition	2	4	In Site Selection
Central Region MS #7	2	5	Project Approved
East LA Area New HS #1	2	5	Project Approved
Gratts New PC	2	4	Project Approved
East Valley Area New MS #1	3	2	Project Approved
Valley Region Bellingham ES Addition	3	2	In Site Selection
Valley Region Blythe ES Addition	3	1	Preferred Site Designated
Valley Region Enadia Way ES Reopening	3	1	Project Approved
Valley Region HS #4	3	1	Project Approved
Valley Region Span K-8 #2	3	1	Preferred Site Designated
Central LA Area New HS #1	4	4	Project Approved
Central Region ES #22	4	3	Preferred Site Designated
Hollywood New Continuation HS #1	4	4	Project Approved
Valley Region ES #10	4	1	Project Approved
Central Region ES #14	5	4	Project Approved
Central Region ES #19 and EEC	5	5	Project Approved
Central Region HS #13	5	4	Project Approved
Dayton Heights - Playground	5	4	Project Approved
East LA HS #2	5	5	Project Approved
Loma Vista ES - Addition	5	6	Project Approved
Ramona Opportunity HS	5	5	Project Approved
South Region ES #3	5	6	Project Approved
South Region ES #4	5	6	Project Approved
South Region ES #5	5	6	Preferred Site Designated
South Region ES #9	5	6	In Site Selection
South Region HS #7	5	6	Preferred Site Designated

Bd. of Ed. Rpt. No. 112-07/08

Bd. of Ed. 10/23/07



**NEW CONSTRUCTION TWO-SEMESTER NEIGHBORHOOD SCHOOL PROGRAM
(Attachment A)**

Project Name	BD	LD	Status
South Region HS #8	5	6	In Site Selection
South Region HS #9	5	6	Preferred Site Designated
South Region MS #2	5	6	Project Approved
South Region MS #3	5	6	In Site Selection
East Valley Area New HS #1A	6	2	Project Approved
Valley Region Byrd HS Reconfiguration	6	2	Project Approved
Valley Region ES #12	6	1	Project Approved
Valley Region ES #13	6	1	In Site Selection
Valley Region ES #14	6	2	In Site Selection
Valley Region ES #6	6	1	Project Approved
Valley Region ES #7	6	2	Project Approved
Valley Region ES #8	6	2	Project Approved
Valley Region ES #9	6	2	Project Approved
Valley Region HS #5	6	2	Project Approved
Valley Region HS #9	6	2	Project Approved
Valley Region Maclay ES Addition	6	2	Project Approved
Valley Region Span K-8 #1	6	2	Preferred Site Designated
Central Region ES #16	7	5	Project Approved
Central Region ES #21	7	5	In Site Selection
Central Region HS #16	7	5	Preferred Site Designated
Leland ES - Addition	7	8	Project Approved
South Region ES #2	7	7	Project Approved
South Region ES #7	7	7	Project Approved
South Region ES Addition #1	7	7	In Site Selection
South Region HS #15	7	8	Preferred Site Designated
South Region HS #2	7	7	Project Approved
South Region HS #4	7	8	Project Approved
South Region Span K-8 #1	7	8	Preferred Site Designated
Wilmington Park ES - Addition	7	8	Project Approved
South Region ES #12	7/5	7	In Site Selection

**NEW CONSTRUCTION SEP DEFINED PROJECTS - UNFUNDED
(Attachment B)**

Project Name	BD	LD
Central Region HS #14	1	3
Central LA HS #12	2	4
Central Region HS #15	2	5
Central Region MS #9	2	5
Dena New PC Addition	2	5
East Valley Area New HS #1B Addition	3	2
Aldama ES - Addition - CSR	5	4
Central Region Span 6-12 #1	5	4
South Region MS #4	5	6
South Region Span K-8 #4	5	6
Valley Region ES #15	6	2
Valley Region Monroe Span K-8 Addition	6	1
Valley Region MS #3	6	2
South Region ES #13	7	7
South Region ES #14	7	8
South Region HS #13	7	7
South Region HS #14	7	8
South Region MS #7	7	8

Appendix B

Budget Reduction Impact

As a result of the \$200 million Measure Y reduction, remaining project scopes are strategically planned to maximize the remaining funds to address schools with more immediate needs.

Scalable Bandwidth Reduction

Due to the loss of funding, secondary schools with high bandwidth needs will receive scalable bandwidth as part of phase two of the LAN Modernization project (see page 25). Elementary schools will not receive scalable bandwidth.

LAN Modernization Reduction

One hundred one (101) schools will not receive a LAN Modernization project. There are an additional 100 schools that may be impacted if E-Rate funding is not available. Those schools are identified in the project schedule section with an asterisk (*). The following pages include the list of 101 schools that will no longer receive a LAN Modernization project due to the funding reduction in two different views. The first is sorted by local district, the second is sorted by board member.



LAN Modernization Reduction listed by Local District



I	Loc Code	Local District	Name	Board Member
			LAN Projects Removed Due To Lack Of Funding	
	8726	1	ADDAMS HS	Galatzan
	2335	1	BECKFORD EL	Galatzan
	2704	1	CALABASH ST. EL	Canter
	2706	1	CALAHAN EL	Galatzan
	2802	1	CAPISTRANO EL	Galatzan
	2881	1	CASTLEBAY LN EL	Galatzan
	3027	1	CHATSWORTH EL	Galatzan
	3377	1	DEARBORN EL	Galatzan
	3616	1	ENCINO EL	Canter
	4117	1	GERMAIN EL	Galatzan
	4233	1	GRANADA EL	Galatzan
	8816	1	GREY HS	Galatzan
	8169	1	HALE MS	Galatzan
	4349	1	HAMLIN EL	Galatzan
	8174	1	HENRY MS	Galatzan
	4692	1	JUSTICE EL	Galatzan
	4762	1	KNOLLWOOD EL	Galatzan
	4849	1	LEMAY EL	Galatzan
	4887	1	LOCKHURST EL	Galatzan
	5198	1	MAYALL EL	Galatzan
	5233	1	MELVIN EL	Galatzan
	1910	1	MILLER HS	Galatzan
	8768	1	MONROE HS	Galatzan
	8272	1	NOBEL MS	Galatzan
	6140	1	POMELO EL	Galatzan
	6606	1	SERRANIA EL	Canter
	8842	1	SOCES MAG	Galatzan
	7041	1	TARZANA EL	Canter
	7201	1	TOPEKA DRIVE EL	Galatzan
	7247	1	TULSA EL	Galatzan
	7637	1	WELBY EL	Galatzan
	7774	1	WILBUR AVE. EL	Canter
	7877	1	WOODLAKE EL	Galatzan
	8344	1	WOODLAND HILLS ACAD MS (PARKMAN)	Canter
	7890	1	WOODLAND HILLS EL	Canter
	2822	2	CARPENTER EL	Galatzan
	8638	2	LEWIS HS	Korenstein
	8636	2	POLYTECHNIC HS	Korenstein
	8895	2	ROGERS HS	Korenstein
	6973	2	SUNLAND EL	Korenstein
	7110	3	3RD ST. EL	LaMotte
	2274	3	BALDWIN HILLS EL	LaMotte
	2342	3	BEETHOVEN EL	Canter
	3002	3	CHARNOCK ROAD EL	LaMotte
	2741	3	COMMUNITY MAGNET	Canter
	3260	3	COWAN AVE. EL	Canter
	3726	3	FAIRBURN AVE. EL	Canter
	4712	3	KENTWOOD EL	Canter
	8741	3	LACES MAG	LaMotte
	5192	3	MAR VISTA EL	Canter
	1952	3	MCBRIDE SPECIAL EDUC. CTR.	Canter

Report Date: March 2007
Page 1 of 2

IT INFRASTRUCTURE
STRATEGIC EXECUTION PLAN
ALPHA BY LOCAL DISTRICT

REMOVED
PROJECTS

I	Loc Code	Local District	Name	Board Member
	5904	3	OVERLAND EL	LaMotte
	5986	3	PALMS EL	LaMotte
	8340	3	PALMS MS	LaMotte
	6052	3	PASEO DEL REY NATURAL SCIENCE MAGNET	Canter
	6110	3	PLAYA DEL REY EL	Canter
	6260	3	RICHLAND EL	Canter
	6363	3	ROSCOMARE EL	Canter
	6740	3	SHORT EL	Canter
	7616	3	WARNER EL	Canter
	7712	3	WESTPORT HEIGHTS EL	Canter
	7808	3	WILTON PLACE EL	Garcia
	7822	3	WINDSOR M/S AERO MAG	LaMotte
	2849	4	CARTHAY CENTER EL	LaMotte
	3507	4	EAGLE ROCK EL	Flores-Aguilar
	8621	4	FAIRFAX HS	Canter
	4397	4	HANCOCK PARK EL	Canter
	1918	4	MC ALISTER HS	Garcia
	5219	4	MELROSE EL	Canter
	7397	4	VALLEY VIEW EL	Canter
	7649	4	WEST HOLLYWOOD EL	Canter
	8623	4	WHITMAN HS	Canter
	7849	4	WONDERLAND EL	Canter
	1917	7	RILEY HS	Vladovic
	1955	7	SALVIN SPECIAL EDUCATION	Garcia
	6616	8	7TH ST. EL	Vladovic
	7329	8	232ND PLACE EL	Vladovic
	2089	8	AMBLER EL	Vladovic
	2146	8	ANNALEE EL	Vladovic
	2473	8	BONITA EL	Vladovic
	2530	8	BROADACRES EL	Vladovic
	2815	8	CAROLDALE LEARNING COMM	Vladovic
	8589	8	COOPER COMMUNITY DAY SCHOOL	Vladovic
	3302	8	CRESTWOOD ST. EL	Vladovic
	8103	8	CURTISS MS	Vladovic
	3384	8	DEL AMO EL	Vladovic
	3425	8	DENKER EL	Vladovic
	3452	8	DOLORES ST. EL	Vladovic
	8930	8	ELLINGTON HS	LaMotte
	8127	8	FLEMING MS	Vladovic
	4342	8	HALLDALE EL	Vladovic
	4829	8	LEAPWOOD EL	Vladovic
	4836	8	LELAND EL	Vladovic
	4932	8	LOMITA MATH/SCI MAGNET	Vladovic
	7342	8	MEYLER EL	Vladovic
	6013	8	PARK WESTERN EL	Vladovic
	6137	8	POINT FERMIN EL	Vladovic
	6148	8	PRESIDENT EL	Vladovic
	7035	8	TAPER EL	Vladovic
	7767	8	WHITE POINT EL	Vladovic
	1957	8	WILLENBERG SPECIAL EDUC. CTR.	Vladovic
<p>Report Date: March 2007 Page 2 of 2</p> <p style="text-align: center;">IT INFRASTRUCTURE STRATEGIC EXECUTION PLAN ALPHA BY LOCAL DISTRICT</p> <p style="text-align: right;">REMOVED PROJECTS</p>				



LAN Modernization Reduction listed by Board Member



I	Loc Code	Local District	Name	Board Member
	8272	1	NOBEL MS	Galatzan
	6140	1	POMELO EL	Galatzan
	8842	1	SOCES MAG	Galatzan
	7201	1	TOPEKA DRIVE EL	Galatzan
	7247	1	TULSA EL	Galatzan
	7637	1	WELBY EL	Galatzan
	7877	1	WOODLAKE EL	Galatzan
	1918	4	MC ALISTER HS	Garcia
	1955	7	SALVIN SPECIAL EDUCATION	Garcia
	7808	3	WILTON PLACE EL	Garcia
	8638	2	LEWIS HS	Korenstein
	8636	2	POLYTECHNIC HS	Korenstein
	8895	2	ROGERS HS	Korenstein
	6973	2	SUNLAND EL	Korenstein
	7110	3	3RD ST. EL	LaMotte
	2274	3	BALDWIN HILLS EL	LaMotte
	2849	4	CARTHAY CENTER EL	LaMotte
	3002	3	CHARNOCK ROAD EL	LaMotte
	8930	8	ELLINGTON HS	LaMotte
	8741	3	LACES MAG	LaMotte
	5904	3	OVERLAND EL	LaMotte
	5986	3	PALMS EL	LaMotte
	8340	3	PALMS MS	LaMotte
	7822	3	WINDSOR M/S AERO MAG	LaMotte
	6616	8	7TH ST. EL	Vladovic
	7329	8	232ND PLACE EL	Vladovic
	2089	8	AMBLER EL	Vladovic
	2146	8	ANNALEE EL	Vladovic
	2473	8	BONITA EL	Vladovic
	2530	8	BROADACRES EL	Vladovic
	2815	8	CAROLDALE LEARNING COMM	Vladovic
	8589	8	COOPER COMMUNITY DAY SCHOOL	Vladovic
	3302	8	CRESTWOOD ST. EL	Vladovic
	8103	8	CURTISS MS	Vladovic
	3384	8	DEL AMO EL	Vladovic
	3425	8	DENKER EL	Vladovic
	3452	8	DOLORES ST. EL	Vladovic
	8127	8	FLEMING MS	Vladovic
	4342	8	HALLDALE EL	Vladovic
	4829	8	LEAPWOOD EL	Vladovic
	4836	8	LELAND EL	Vladovic
	4932	8	LOMITA MATH/SCI MAGNET	Vladovic
	7342	8	MEYLER EL	Vladovic
	6013	8	PARK WESTERN EL	Vladovic
	6137	8	POINT FERMIN EL	Vladovic
	6148	8	PRESIDENT EL	Vladovic
	1917	7	RILEY HS	Vladovic
	7035	8	TAPER EL	Vladovic
	7767	8	WHITE POINT EL	Vladovic
	1957	8	WILLENBERG SPECIAL EDUC. CTR.	Vladovic
<p>Report Date: March 2007 Page 2 of 2</p> <p style="text-align: center;">IT INFRASTRUCTURE STRATEGIC EXECUTION PLAN ALPHA BY BOARD MEMBER</p> <p style="text-align: right;">REMOVED PROJECTS</p>				



Appendix C - Glossary

backbone	A segment of a network used to connect smaller segments of networks together.
bandwidth	The capacity of a network or data connection to transmit data.
bridge	A device that connects local or remote networks together.
Centrex	Central Exchange - Centrex, like PBXs, routes and switches calls for an organization. However, Centrex service is managed by the local Service Provider.
DID	direct inward dialing - A feature of local telephone service whereby each person in an organization has his or her own seven digit telephone number. Calls to DID telephone numbers do not need to be answered by an on-site operator. They go directly to the person assigned the seven digit DID telephone number.
distance learning	The integration of technology in educational courses whereby students may view and participate in instructional activities from various locations, or on an individual basis (using CD-ROMs, for instance). Various forms of computer-based communication (e-mail, newsgroups, videoconferencing, and electronic forums) may be used to facilitate class discussions, faculty “office hours,” and communication among students and between faculty and students.
EEC	Early Education Center - The early education centers are high-quality, developmentally appropriate preschool programs that address the social, emotional, physical, and cognitive needs of children age 2 through the 2 nd grade.
ECED	Early Childhood Education Division - ECED has 106 Early Education Centers throughout the District. Provides early education programs to maximize school readiness. Programs under the ECED include Early Education, CalSafe, Ready for School, School Readiness Language Development Program, and State Preschool.
e-mail	Electronic mail
E-Rate	Short for “educational rate.” Commonly used as reference for the Universal Service Fund for Schools and Libraries, a federal program administered by Schools and Libraries Division that provides eligible K-12 public schools and libraries with 20 to 90 percent discounts on approved telecommunications, Internet access, and internal connections costs.
fiber-optic cable	A type of cable made from glass rather than copper. The key advantage of fiber-optic cabling is that it is non-electric. Thus it is immune from electrical interference and interference from other cables within the same conduit. Fiber-optic cabling can be used for higher-speed transmissions than twisted copper pair cabling.
firewall	In its most basic form, a firewall is a system designed to control access between two networks. There are many different kinds of firewalls – packet filters, application gateways, or proxy servers. Firewalls can be software programs or dedicated hardware devices that were designed solely as firewalls.
IDF	Intermediate Distribution Frame. A cable rack that interconnects and manages the telecommunications wiring between an MDF and workstation devices. Cables



entering a building run through a centralized MDF, then each individual IDF, and then on to specific workstations.

infrastructure	A network of interconnected computers and communications systems. Includes, but is not limited to, wiring, fiber optics, radio, video, voice, and broadcast signals.
Internet	A global network linking millions of computers for communication purposes. The Internet was developed in 1969 for the U.S. military and gradually grew to include educational and research institutions. In the last two decades, connections to, and use of, the Internet have mushroomed, primarily due to the popularity of the World Wide Web (the graphical form of the Internet that most people use) and e-mail.
ISDN	Integrated services digital network - a standard digital network that lets users send voice, data, and video over one telephone line from a common network interface.
IT	Information Technology. General term used to describe the field of technologies that help produce, manipulate, store, and communicate information.
ITD	Information Technology Division. A division of the Los Angeles Unified School District.
LAN	Local Area Network. Two or more computers, usually located within a single room or building, that are connected so that they can interact with each other.
mainframe	A very large and expensive computer capable of supporting hundreds, or even thousands, of users simultaneously. In the hierarchy that starts with a simple microprocessor (in watches, for example) at the bottom and moves to supercomputers at the top, mainframes are just below supercomputers.
MAN	Metropolitan Area Network – A network that covers a metropolitan area such as a portion of a city. Hospitals, universities, municipalities, and large corporations often have telephone lines running between sites within a city or suburban area.
MDF	Main Distribution Frame. An equipment rack and/or cabinet that interconnects and manages the telecommunications wiring between itself and any number of IDFs. Unlike an IDF, which connects internal lines to the MDF, the MDF connects private or public lines coming into a building with the internal network. For example, a school with several floors may have one centralized MDF on the first floor and one IDF on each of the floors that is connected to the MDF.
modem	A communication device that enables a computer to transmit information over a standard telephone line. There are two modems involved in making a connection: one that connects the user's computer to the phone jack and, at the other end of the line, the modem that communicates with a networked computer.
multimedia	The combination of audio, video, animation, text, and graphics.
network	A set of connected computers that can share storage devices, peripherals, applications, and data. Networks may be connected directly by cable connections or indirectly by telephone lines or satellites and can be part of a small-office system or global web of numerous other networks.
Network Security	The measures taken to protect a set of computers from threats posed by malicious hackers, viruses, thieves, and other destructive forces. A secure network has the



ability to protect the system of computers from these forces.

PBX	Private Branch Exchange-A computerized on-site telephone system. It routes calls within an organization and also from the outside world to people within the organization.
PMO	Project Management Office
router	A device that forwards data packets among networks. A router is connected to at least two networks, commonly two LANs or WANs or a LAN and its ISP's network. Routers are located at gateways, the places where two or more networks connect.
server	The control computer on a LAN. The server controls access to software, printers, and other parts or functions of the network. The server is usually connected to workstations that share the main system's resources.
telecommunications	Refers to all types of data transmission, from voice to video.
virus	A program designed to replicate itself and spread to other computers through diskettes, CD-ROMs, e-mail attachments, or the Internet.
VPN	Virtual Private Network. A network that is constructed by using public wires to connect nodes. These systems use encryption and other security mechanisms to ensure that only authorized users can access the network and that the data cannot be intercepted.
WAN	Wide Area Network. A computer network covering a large geographical area, usually consisting of two or more LANs.

Projects Schedule

Following are preliminary schedules for all projects by Local District.

Schedules for 2008 - 2012 LAN Modernization may change depending on date E-Rate applications are approved and funded.

The schedules for projects that were approved and funded for E-Rate 2007 now reflect the actual schedule.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

APPENDIX M

NOTES

NOTE 1 - LONGER SCHOOL DAY

The annual minimum number of instructional minutes required are as follows:

<u>Grade Level</u>	<u>State Minutes Offered Requirement</u>	<u>District Actual Minutes Offered</u>
Kindergarten	36,000	36,000
Grades 1 to 3	50,400	55,100
Grades 4 to 5/6	54,000	55,100
Grades 6 to 8	54,000	62,160 to 65,300
Grades 9 to 12	64,800	65,300

NOTE 2 - SUMMARY OF ALL FUNDS

<u>Interfund Adjustments</u>	<u>2004-05 Actual Revenue and Expenditures</u>	<u>2005-06 Actual Revenue and Expenditures</u>	<u>2006-07 Actual Revenue and Expenditures</u>	<u>2007-08 Third Interim Revenues and Expenditures</u>	<u>2008-09 Budgeted Revenues and Expenditures</u>
General Fund	\$ 28,237,838	\$ 92,056,834	\$ 60,900,465	\$ 153,580,624	\$ 92,866,437
Cafeteria Fund	-	11,139,960	288,174	18,074,816	57,531,013
Adult Education Fund	-	-	4,198,892	-	-
Child Development Fund	8,064,894	8,764,453	7,132,535	-	15,954,744
Deferred Maintenance Fund	23,300,000	30,000,000	30,188,398	31,048,373	-
Special Reserve Fund	-	-	70,475,787	-	-
Special Reserve Fund - FEMA - Earthquake	-	2,224,723	-	-	-
Special Reserve Fund - FEMA - Hazard Mitigation	2,224,723	-	-	-	-
Special Reserve Fund	110,540,182	27,403,017	-	-	-
Building Fund - Measure Y	-	1,457	-	-	-
Building Fund - Measure R	58,720	-	2,562,162	-	-
Building Fund - Measure K	-	-	140,589,469	-	-
Building Fund - Bond Proceeds	-	-	1,153,058	-	-
County School Facilities Fund	-	-	7,699,711	-	-
State School Building Lease/Purchase Fund	7,613,421	-	2,601,475	2,601,475	-
Capital Services Fund	400,866,176	210,067,942	35,141,736	58,785,428	191,673,817
Workers' Compensation Fund	172,194,199	188,302,944	185,919,650	115,833,943	56,741,186
Health & Welfare Benefits Fund	658,588,344	711,842,535	758,486,592	831,200,000	859,197,936
Liability Self-Insurance Fund	16,439,146	12,151,071	15,673,705	25,673,222	21,909,319
Total Interfund Adjustments	\$ 1,428,127,643	\$ 1,293,954,936	\$ 1,323,011,809	\$ 1,236,797,881	\$ 1,295,874,452

SUPERINTENDENT'S 2008-09 FINAL BUDGET

NOTE 3 - GENERAL FUND

The following designated balances included in the 2008-09 Beginning Balance represent resources set aside for a specific future use, either by law or District policy, and are therefore available only for appropriation or expenditure for the designated purpose:

	Amount
Designated For Restricted Programs	\$ 290,923,601
Designated For Carryovers	167,442,804
Total Designated Balances	<u>\$ 458,366,405</u>

NOTE 4 - GENERAL FUND

Beginning in 2004-05, there is no longer a maintenance of effort provision requiring that General Fund, Regular Program revenues be budgeted as support to the Compensatory Education Program. As a result, there is no longer a transfer of \$19.3 million in base revenue limit funds between General Fund, Regular Program and General Fund, Specially Funded Programs.

Effective 2001-02, regular program ROC/P support for SFP ROC/P skill centers is no longer required due to a new funding system that absorbed JTPA programs into the Workforce Investment Act program.

NOTE 5 - GENERAL FUND

The sub-object 7300, Interprogram/Interfund Charges and Credits, is used to account for indirect support charges by the General Fund to the Adult Education Fund and to Specially Funded Programs within the General Fund, Adult Education Fund, and Child Development Fund.

NOTE 6 - GENERAL FUND

The following reserved amounts are portions of the General Fund ending balance which are set aside for a specific use and are therefore not available for appropriation or expenditure:

	Amount
Imprest and Revolving Cash Funds (A)	\$ 2,835,289
Maintain Stock in District Warehouse (B)	7,913,836
General Reserve (C)	1,000
Total Reserved Amounts	<u>\$ 10,750,125</u>

- (A) Under established accounting policy, the value of these funds is fully reserved to prevent the over-appropriation of available resources.
- (B) Under established accounting policy, the year-end value of Stores Inventory is fully reserved to prevent the over-appropriation of available resources.
- (C) The Board has established this reserve at \$1,000.

SUPERINTENDENT'S 2008-09 FINAL BUDGET

NOTE 7 – ADULT EDUCATION FUND

Under the provisions of Education Code Section 52501.5 (b), \$4,258,974 for 1995-96; \$8,404,976 for 1996-97; \$4,538,552 for 1997-98; \$2,651,411 for 1998-99; \$2,228,768 for 1999-2000; \$4,907,913 in 2000-01; and \$10,600,000 each fiscal year from 2001-02 through 2008-09.

NOTE 8 – CAFETERIA FUND

	Number of Meals Served	Reimbursement Rate	2008-09 Amount
<u>Federal Revenue</u>			
Special Summer			
Lunch	354,239	3.3132	\$ 1,173,665
Breakfast	162,447	1.8778	305,043
Snack	2,993	0.6867	2,055
Special Assistance Program			
Lunch			
Free	53,374,583	2.5900	138,240,170
Reduced-priced	5,170,323	2.1900	11,323,007
Full Price	8,621,809	0.2600	2,241,670
National School Breakfast (Regular)			
Free	3,612,220	1.4000	5,057,108
Reduced-priced	340,055	1.1000	374,061
Full Price	587,338	0.2500	146,835
Needy Breakfast			
Free	28,351,697	1.6800	47,630,851
Reduced-priced	2,878,118	1.3800	3,971,803
Full Price	3,364,691	0.2500	841,173
Snacks			
Free	11,999,468	0.7100	8,519,622
Reduced-priced	13,106	0.3500	4,587
Full Price	51,040	0.0600	3,062
Child Care Program			
Lunch			
Free	2,143,683	2.2324	4,785,657
Reduced-priced			
Full Price			
Breakfast			
Free	2,076,297	1.2222	2,537,650
Reduced-priced			
Full Price			
Snack			
Free	2,209,664	0.5882	1,299,799
Reduced-priced			
Full Price			
Total Federal Revenue			<u>\$ 228,457,818</u>
<u>State Revenue</u>			
Child Care Program Free and Reduced-price	2,143,683	0.1031	\$ 221,014
	2,076,297	0.1270	263,690
Child Nutrition Program Reduced-price	93,726,996	0.2195	20,573,076
Total State Revenue			<u>\$ 21,057,780</u>

SUPERINTENDENT'S 2008-09 FINAL BUDGET

NOTE 9 - CAPITAL SERVICES FUND

Other Uses

The following table shows the source of funds for repayment of Certificates of Participation (COPs) and other long-term obligations, their purposes, the requirements in 2008-09, and the year in which these obligations will be fully repaid.

	Beginning Date	Ending Date	2008-09 Payment
1997A Belmont	1997-98	2017-18	7,602,662
1998A COPs-Ambassador	1997-98	2013-14	5,422,214
2000A COPs-QZAB	1999-2000	2011-12	3,057,499
2000B COPs-Multiple Properties	2000-01	2010-11	1,136,116
2001B COPs-Beaudry	2000-01	2031-32	3,461,079
2002A COPs-Bravo Refunding	2001-02	2007-08	2,000
2002C COPs-Beaudry	2001-02	2031-32	603,490
2003A COPs-Multiple Properties	2002-03	2027-28	1,000
2003B COPs-Capital Project	2002-03	2028-29	2,165,299
2004A COPs-Refi/Refunding	2003-04	2014-15	692,891
2004B COPs-Refi/Refunding	2003-04	2008-09	1,967,646
2005 COPs-QZAB-Repay/Int	2004-05	2011-12	200,321
2005A COPs-01C Refunding	2004-05	2024-25	1,754,001
2005B COPs-Beaudry 3	2004-05	2026-27	380,905
2005C COPs-96A ELA/Drew Refn	2004-05	2025-26	2,236,291
2007A COPs-Information Technology Projects	2006-07	2016-17	13,691,184
2008A COPs-Refunding of 2005A	2008-09	2023-24	7,645,037
2008B COPs-Refunding of 2005B	2008-09	2030-31	1,505,696
2008C COPs-BTS	2008-09	2016-17	2,253,257
2008D COPs-Cafeteria Project	2008-09	2017-18	810,769
2008E COPs-Buses	2008-09	2027-28	113,263
2008F COPs-Capital Projects	2008-09	2012-13	159,494
			\$ 56,862,114

Amounts Restricted

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

\$ 1,903,892

APPENDIX N

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 – An administered budget refers to resources managed by a division but spent elsewhere. For example, Facilities Division manages the utilities budget for schools and offices, but the expenditures should be attributed to schools and offices, not the Facilities Division.

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.

Budget Terms (*Continued*):

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers' compensation, unemployment insurance, health and medical benefits, and other employee "fringe benefits."

Encroachment – Costs of a District Defined Program such as Special Education that exceed the program's earned income. Encroachment is covered through Interprogram Adjustments, usually from General Program resources.

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.

Budget Terms (*Continued*):

Measure Y – Passed by the voters in November of 2005; provides additional funding to return all schools to a two-semester calendar, end involuntary busing, focus on critically needed schools for younger students, and ensure that every community receives its fair share of new schools and classrooms. Measure Y will continue repair and upgrade of aging and deteriorating classrooms and restrooms, build new schools, upgrade fire and safety and emergency response equipment, and eliminate asbestos and lead paint hazards.

Modified Accrual Basis of Accounting – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

Multivear 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*.

Budget Terms (*Continued*):

Proposition 20 – 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials, in accordance with Proposition 20, passed by the voters in March, 2000.

Proposition 47 - The passage of Proposition 47 in November 2002 authorized the sale of bonds to provide funding for the State School Facilities Fund, which provides for new school facility construction, modernization projects, and facility hardship grants.

Proposition 49 – Passed by the voters in 2002, a program providing for major expansion of existing before- and after-school programs beginning with the 2006-07 school year.

Proposition 55 – The State Kindergarten-University Public Education Facilities Bond Act of 2004 was passed by the voters in March of 2004. Provides funds for locally approved bond measures for the purpose of building new schools and classrooms to relieve overcrowding.

Proposition 98 – Passed by the voters in 1988, Proposition 98 provides the formula by which the amount of money to be allocated to statewide K-14 education in California is determined.

Proposition BB – LAUSD facilities bond measure passed by the voters in April of 1997.

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.

Budget Terms (*Continued*):

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

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.

Budget Terms (*Continued*):

Student Integration Program – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. Was formally created by the Crawford v. LAUSD legal decision.

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

Tax and Revenue Anticipation Notes – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow 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

QZAB – 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.