

Los Angeles Unified School District



SUPERINTENDENT'S 2004-05 FINAL BUDGET

Program (Appropriation) Detail All Funds

**Budget Services and Financial Planning Division
September 2004**

LOS ANGELES UNIFIED SCHOOL DISTRICT

SUPERINTENDENT'S 2004-05 FINAL BUDGET

PROGRAM (APPROPRIATION) DETAIL – ALL FUNDS

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September 2004

SUPERINTENDENT'S 2004-05 FINAL BUDGET
Program (Appropriation) Detail

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Program (Appropriation) Detail

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INTRODUCTION

On August 29, 2004 the Board of Education is scheduled to adopt the Superintendent's 2004-05 Final Budget. The SACS-2004, the official State budget form, will be transmitted to the County Office of Education no later than September 8, 2004, in accordance with State law. The District's budget document provided to Board Members and the public will reflect, in summary form, the detail of the anticipated revenues and expenditures planned for the 2004-05 fiscal year.

This document, the Program (Appropriations) Document supplement to the Superintendent's 2004-05 Final Budget, is intended to provide more detailed information, by program code ("appropriation code" or "account"), for the budget and expenditure data summarized in the District's official budget documents.

ORGANIZATION OF THIS DOCUMENT

The Program (Appropriations) Document is organized to reflect the organization of the District's budget document. It is divided first by Fund, beginning with the General Fund, and continuing with the Special Funds. The General Fund, which is the primary operational Fund for the District's basic instructional program, is further divided by District Defined Program. District Defined Programs are components of the General Fund which, due to the size of their budgets or other factors, are of particular interest to the Board and the public. Examples of District Defined Programs are the Special Education Program, Targeted Instructional Improvement Program, Options Program, etc.

For each program code, the Program (Appropriations) Document reflects first the actual expenditures for the 2002-03 fiscal year. The next series of columns reflect the 2003-04 Approved Budget (the amount approved by the Board initially for the 2003-04 fiscal year), the Modified Budget as of 6-31-04 (reflecting any budget adjustments approved between July 1, 2003 and June 30, 2004), and the actual expenditures for the 2003-04 fiscal year. The final column reflects the amount for the appropriation in the 2004-05 Final Budget.

GENERAL FUND – REGULAR PROGRAM

Pages 1 through 30 reflect the appropriation detail of the District's General Fund, Regular Program budget, divided by District Defined Program. This detail includes all adjustments to the 2004-05 Final Budget through June 30, 2004. The detail in this section exactly reflects the summarized General Fund data that were transmitted to the County Office of Education in the SACS-2004 document.

GENERAL FUND – SPECIALLY FUNDED PROGRAMS

One important difference between the Superintendent's 2004-05 Final Budget document and the Program (Appropriations) Document is that the latter excludes General Fund –

Specially Funded Programs (SFP). SFP programs are categorical in nature and the appropriation detail is largely determined through the actions of the schools that receive the funds. Because this distribution of funds to accounts is not known at the time the Final Budget is published, the amounts in the Final Budget are primarily estimates pending the implementation of the programs at school sites. Examples of General Fund SFP programs are ESEA – Title I, Economic Impact Aid, Federal No Child Left Behind Program Grant funds, etc.

Because SFP programs are not included in this document, the total amount of funding reflected herein will not equal the amount included in the District's published 2004-05 Final Budget document or in the SACS-2004 report.

SPECIAL FUNDS

This document also reflects the District's Special Funds budgets (pages 31 through 62). Special Funds are Funds other than the General Fund that are established by the Board for specific purposes, such as adult education or the financing of school construction. Many Special Funds have specific State or federal funding sources. A brief narrative description is provided for each Special Fund. As is the case with the General Fund, SFP funding for Special Funds is not reflected in this document.

LARGEST GENERAL FUND (REGULAR PROGRAM) PROGRAM CODES (APPROPRIATIONS)

Pages 63 to 87 provide information on the 113 accounts over \$7 million and 10 credit accounts in the General Fund-Regular Program Budget. A brief description of each is included with selected ones showing prior year actual expenditure data.

GENERAL

FUND

GENERAL PROGRAM

General Program includes most positions and other resources providing services directly to regular K-12 classroom and magnet schools. This section also reflects most school support resources, as well as Local District offices and central offices administrative support positions and expenses. Included in the General Program are norm/teaching and other basic norm positions at schools and funding for school textbooks and instructional materiel. This section also includes resources for a variety of special programs, including K-3 and 9th Grade Class Size Reduction and Gifted and Talented Education.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000A	0014 CORE TEAM-SAL/BEN/TRSP-SCHS	5,873			6,658	
001	000A	0077 TESTING PROG-S/B/T-SCH		184,794	184,794	2,015	185,572
001	000A	0087 CLASS SIZE RED GRIEVANCE 3-5	583,713			114,067	
001	000A	0108 SUPPL.TCHR.ASMTS-DECATHLON		631,416	631,416		634,991
001	000A	0151 PER PUPIL STAFF DEV ACTVTS-SCH	(44)	41,869	41,869		42,105
001	000A	0156 COORDSHIP-HZDOUS MTLs MGMT PRO	164,306	177,970	179,141	173,319	178,750
001	000A	0169 STU SUPP SERVS-MENTAL HLTH SER		31,879	31,879		32,055
001	000A	0201 PROF DEV DAY-96-97 COL-BARG	4,540			2,118	
001	000A	0203 TEACHERS-ELEM/SEC-OFF NORM	1,653	241,002	241,002		
001	000A	0221 ITD-FA-COMPUTER MAINT-SCHS	496,230	601,438	541,438	406,800	592,984
001	000A	0225 BSD-FA-MAINT-YRS-INCENTIVE PRG	232,473	240,850	240,850	218,077	240,850
001	000A	0229 ATHLETIC EVENTS - CITY FINALS	21,676	60,599	60,599	28,724	60,941
001	000A	0233 RELF/OVERCRDING-REG-A&I & FRN		400,000	375,279		392,751
001	000A	0234 AB11 AIDS PREVENTION PROGRAM	93,074	56,150	52,252	56,392	
001	000A	0239 INTEREST PENALTY-AB 1668-SCH	242			92	
001	000A	0245 AB 11-AIDS PREV PROG-SCHS	379				
001	000A	0246 GARDENERS-SCHS	93,077	35,550	35,550	(48)	35,751
001	000A	0248 TCHRS-D/D SUBS-DON CH ABUSE PR				32	
001	000A	0280 PROF DEV'T-ALLOC-DISTRICT A	6,141		25,996	22,582	
001	000A	0282 PROF DEV'T-ALLOC-DISTRICT C	1,042		33,406	31,761	
001	000A	0283 PROF DEV'T-ALLOC-DISTRICT D	2,658		8,621	7,377	
001	000A	0284 PROF DEV'T-ALLOC-DISTRICT E	21,742			114,894	
001	000A	0285 PROF DEV'T-ALLOC-DISTRICT F	31,097			11,765	
001	000A	0286 PROF DEV'T-ALLOC-DISTRICT G	35,646			40,174	
001	000A	0287 PROF DEV'T-ALLOC-DISTRICT H				1,323	
001	000A	0290 PROF DEV'T-ALLOC-DISTRICT K	4,587		37,165	29,670	
001	000A	0309 LIBRARY AIDES-ELEM.	110,716			118,202	
001	000A	0321 TEACHERS-SPEC.OFF.NORM(POOL)	423,843	87,170	4,650,768	821,406	
001	000A	0334 MSTR PLAN/LEP-SAL/BEN/TRANS-SC	1,846,533			887,509	
001	000A	0335 LAEP-MATH-PLUS	5,397	112,747	112,747	14,432	
001	000A	0343 HAZARD MITIGATION ENERGY SAVNG	(1,351,706)	(1,000,000)	(1,000,000)	(2,076,300)	(1,000,000)
001	000A	0358 ORIENTATION CTR/NEWCOMER-SCHS	84,703	140,184	140,184	59,643	140,858
001	000A	0411 ORIENT CTR/NEWCOMER SCH-HE-SCH	79,160	72,330	72,330	58,759	70,431
001	000A	0511 CORE TEAM/HPSBG-SAL/BEN/TRSP-S	334,691		388,046	314,289	
001	000A	0554 SBM PERSONNEL ACCT-REG SCH	12,078,540			(35,051)	
001	000A	0588 LOTTERY-PENTATHLON-CUST-SCHS		1,118	1,118		1,125
001	000A	0589 LOTTERY-BAND/DRILL-SCH POLICE	1,513	4,240	4,240	63	4,263
001	000A	0618 CLASS EMP-SUBS-COLLECT BARG		3,911	3,911		3,934
001	000A	0675 LOTTERY-MULTICLTRL RAL-CUST-SC		750	750		754
001	000A	0705 ITD-FA-ELECT EQUIP REP-SCHLS	1,865,149	619,181	553,212	693,671	553,111
001	000A	0750 LOTTERY-GFTD ENRICH CTR-SBT-SC		3,796	3,796		3,816
001	000A	0784 BUS SRVS-FA-FIRE/HLTHVIOLATION	18,251		70,000	44,982	100,000
001	000A	0795 BUS SRV-FA-MAINT-SCHS-FIRE DMG	43,623	200,130	200,130	14,637	201,259
001	000A	0891 FAMD-FA-DESIGN-SCHS	6,521			(174)	
001	000A	0892 FAMD-FA-NON-STATE FNDED-CONSTR	1,571			23	
001	000A	0905 ORIENT/NEWCOMR SCH-SBT-SCHS	489,051	487,514	487,514	430,904	497,326
001	000A	0921 QED-C -SAL/BEN/TRANSP-SCHS	2,416				
001	000A	0925 VEHICLE MAINT-ROAD VEHICLE-SCH					182,053
001	000A	0956 BS-FA-OPER-PURCH BR-TRUCK OPER	2,893,669	2,228,105	2,748,105	2,897,153	1,886,850
001	000A	0969 PSYCH-DIST YOUTH SUICIDE PREV	111,403	111,842	111,842	112,650	112,012
001	000A	0994 STU.ATTEND & ADJ SERVS-COUNS	93,438	95,212	95,212	89,862	95,688
001	000A	1005 AUG EDUCATING 4 DIVERSITY-SCHS	1,051	35,263	35,263	1,413	35,443
001	000A	1010 PRINC, ASST PRINC & DEANS	123,959,619	126,508,386	127,119,679	124,118,498	130,394,278
001	000A	1017 ATTEND INCENT PLAN-CERTIF SCHS	7,547,353			2,471,620	
001	000A	1018 EQK-DISASTER TRNG-SAL/BEN/TRAN	2,529			3,413	
001	000A	1020 K12 NORM TCHRS-SAL	1,628,067,156	1,814,534,003	1,799,924,327	1,703,302,499	1,694,040,076
001	000A	1024 K12-TCHR SUBS-SAL/BEN/MIL	65,482,457	57,578,591	57,578,591	69,588,500	68,246,623
001	000A	1034 K-12-LIBR & LIBR AIDES-SAL	25,613,177	26,371,538	26,267,975	24,029,337	29,635,734
001	000A	1046 K12-COUNSELORS-SAL	62,985,050	59,622,675	59,557,478	50,637,708	54,090,193
001	000A	1047 SUPPL TCHR ASSIGN-ACADEMIC	4,063,913	3,028,155	3,028,155	3,965,028	3,045,803
001	000A	1048 CFI-PDC-SAL/BEN/TRANSP-SCH	8,406			11,573	

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000A	1050 ATHLETICS PROG-SAL/BEN/TR-SCHS	4,166,600	6,090,329	5,917,039	4,126,159	5,886,044
001	000A	1053 CFI-STANDARDS & ASSMT-SCH-ADM	28,026	124,283	124,283	29,761	124,804
001	000A	1055 E-RATE MATCH	509,195	28,059	28,059		28,059
001	000A	1061 CFI-E-RATE MATCH FOR TECH-ADM	619			83	
001	000A	1064 CFI-AMSA-SCHLS-ADMIN	1,871			1,136	
001	000A	1065 K12-TCHRS N ILL D/D SUBS-S/B/M	383,710	635,640	635,640	253,289	638,641
001	000A	1079 TCHRS' OTHER NON-TCHNG TIME	3,890,785	323,186	323,186	978,480	324,977
001	000A	1083 TCHRS'SCH ADMIN TIME CR					(8,868,501)
001	000A	1084 TCHRS'SCH ADMIN TIME	8,832,165	5,836,188	5,836,188	2,147,511	8,868,500
001	000A	1085 TCHRS'SUPERVISORY TIME CR					(10,292,054)
001	000A	1086 TCHRS' SUPERVISORY TIME	9,408,723	3,273,926	3,273,926	6,043,860	10,292,054
001	000A	1101 UC ELIGIB IN LOC CONTEXT-SCHS	169,401	162,368	156,930	145,842	323,213
001	000A	1102 SEC EDUC-SAL&OTHER EXPENSE-SCH	19,168	579,650	599,650	24,664	882,132
001	000A	1103 TEACHERS-SPECIAL ASSIGNMENT	1,020				
001	000A	1105 CERTIFICATED ON ADMIN LEAVE				5,064	
001	000A	1123 COLL. BARGAINING PROG.-SCHOOL				157,176	84,421
001	000A	1151 PSYCH SERVS-SAL/TRANSP-SCH	342,269	276,455	276,455	373,880	
001	000A	1173 LAEP-HUMANITAS	122,218	142,065	142,065	118,317	
001	000A	1181 TEACHERS-EL-MUSIC	1,717				
001	000A	1182 HR-TCHR SAL-SUBS-SCHS			10,025	1,047	
001	000A	1186 TEACHERS - ELEM - MUSIC	201,934			(206)	
001	000A	1192 TESTNG COORDNATOR DIFFERENTIAL	195,041		781,220	470,140	781,479
001	000A	1201 LITERACY/STD BASED INSTR-SCH	1,076,026	1,111,061	1,194,576	980,253	1,627,559
001	000A	1203 STANDARD BASED PROMOTION-INTV.	841				
001	000A	1227 TEACHERS-JROTC	4,639,917	2,886,867	2,890,467	5,090,641	2,899,170
001	000A	1228 94-5AUG CLEAN,APPEARANCE& UPKP				810	
001	000A	1252 SRP-DIST.EXT.LEARNING PROG-SCH	123			1	
001	000A	1255 SRP-INSTRLL TECH-SCHOOLS		16,328	16,328	5,162	16,397
001	000A	1259 SRP-E-RATE-CLUSTERS/SCHOOLS	214,003	35,429	35,429	2,826	102,205
001	000A	1260 SRP-ADVANCED GIFTED STUDIES-SC	784,742		1,372,200	1,053,378	
001	000A	1349 SCIENCE CENTERS-TA & AIDES-SAL	129,359	370,882	370,882	393,012	376,122
001	000A	1369 FAL/MTL-MAINT-IND STUDY PROG		29,044	29,044		29,044
001	000A	1372 CUSTODIANS-PER PUPIL-OPER	117,103,341	120,581,903	120,789,763	127,323,049	126,208,845
001	000A	1375 REAS.ACCOM-SAL/BEN/TRANS-SCHS	1,257,011	3,207,595	3,290,577	1,102,599	3,348,889
001	000A	1400 SCH.CLERKS & SECYS-REG-SCHS	89,917,217	97,041,069	97,270,615	98,355,971	106,771,675
001	000A	1410 SCH FINANCIAL MANAGERS	4,109,666	3,503,711	3,503,711	4,557,844	4,028,885
001	000A	1441 BSD-FA-MAINT-DRAYAGE-SCH	95,535	514,240	99,094	99,094	450,948
001	000A	1447 SCH CLERKS-SUBS	3,616,131	2,610,892	2,610,892	3,831,079	1,501,913
001	000A	1517 NURSING SERV-REG SCHS	1,360,834	(3,228,028)	(3,228,028)	1,137,302	(3,727,401)
001	000A	1532 PHYSICIANS-REG SCHS	744,262	943,002	943,002	783,530	951,954
001	000A	1536 STU. HLTH SERV. - SCHS.	2,640,321	2,963,129	2,962,241	2,643,696	2,962,848
001	000A	1601 BUS.SERVS-FA-OPER-SCHS	3,023,718	2,748,921	2,748,921	2,365,980	3,045,000
001	000A	1604 VEHICLE MAINT-NON-ROAD-SCH					1,002,892
001	000A	1620 CUSTODIANS	1,313,564	6,901,823	5,338,437	2,609,558	3,008,404
001	000A	1650 ENGINEERS	73,913	154,707	154,707	102,423	163,457
001	000A	1654 YRS-INCENT-OPER GRNT-DISCR FDS	10,460,166	13,095,611	12,379,284	8,946,350	7,042,304
001	000A	1673 CAMPUS AIDES-SPEC PROGS	3,019,153	2,488,002	2,497,268	3,033,292	2,566,088
001	000A	1676 ATHLETIC PROG/EVENT-SCH POLICE					63,572
001	000A	1679 SCHS-SCHOOL POLICE-SAL	18,035,203	23,342,948	23,512,474	25,450,435	29,643,806
001	000A	1686 INSTRLL GARDENG-EL SCIENCE CTR		56,834	56,834	47,927	56,921
001	000A	1698 FAC ASSET MGMT-FA-OPER-SCH	23,361,224	32,061,407	30,710,843	28,667,529	32,841,053
001	000A	1719 BUS SERV-FA-PROP 1,ST PROJ-SCH	2,321			1,904	
001	000A	1752 YRS INCENT-OPER GRNT-DIV36OPER	1,059,586	1,067,063	916,653	879,049	1,367,681
001	000A	1763 SCIENCE CTR-OFFICE OF INSTR	234,560	512,253	512,253	541,551	514,698
001	000A	1824 K12-TPA	16,104,479	15,402,257	14,773,386	14,326,029	11,640,851
001	000A	1844 CLUSTER-SDEP-CHILDRENS CTR	12,928			25,088	
001	000A	1861 COORDS-ELEM/SEC	1,480			3,019	
001	000A	1867 BSD-FA-OPER-PURCH BR-DIST MTL	535,971	675,687	675,833	672,852	806,689
001	000A	1887 YRS-IN PRG-OPER GRT-DIV 37-SCH	983,329	1,038,670	1,038,670	1,078,111	1,098,226
001	000A	1893 AEWC-SHRD COST-BSC-FA-OPER-SCH		64	64		64
001	000A	1894 AEWC-SHARED COSTS-BSC-FAM-SCH		164	164		164

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05	
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget	
UNRESTRICTED								
001	000A	1900 BEHAVIOR INTERV. PROG-SCH	746,513	4,646,263	4,602,784	4,870,147		
001	000A	1926 SCH POLICE-S/B/T-SCHOOLS	7,733,957	1	1	47,275		
001	000A	1951 SUSPENSE ACCT.(GEN FD-UNREST)	(343)			209,250		
001	000A	2056 GARDENERS-PER PUPIL SCH	3,326,954	3,458,857	3,359,421	3,380,851	3,341,519	
001	000A	2059 YRS-INCENT-OPER GRT-ADV COURSE	6,443,554	6,570,933	6,474,107	6,541,111	6,460,894	
001	000A	2096 ELEM MUSIC TCHR-PER PUPIL	6,797,097	5,001,305	5,001,305	7,667,823	5,026,994	
001	000A	2274 SUPL TCHR ASMTS-ACAD-PER PUPIL	18,863			21,644		
001	000A	2276 AUG-SCH DISCRETIONARY FNDG				5,379		
001	000A	2277 PSYCH SERV-SAL/BN/T-PER PUPIL	5,934,466	4,346,019	4,346,019	5,991,614	4,361,585	
001	000A	2278 NURSING SERV-REG SCH-PER PUPIL	8,425,642	11,333,661	11,333,662	6,853,955	11,391,646	
001	000A	2279 AUG MEDICAL SERV FOR STUDENTS	116,480	170,924	170,924	73,659	171,871	
001	000A	2285 ITD-FA-OFF MACH REPAIR-SCH		62,830	62,830		62,830	
001	000A	2328 FA-NON 2% REPAIR OF EQUIP-SCHS	2,166,614	1,538,779	1,558,897	1,543,377	1,538,779	
001	000A	2337 AUG-STAFF DEV CMPTITIV GRNT-SC	1,197					
001	000A	2345 AUG.PARENT COMMUNITY SERV-SCH	104,842		262,301	210,391		
001	000A	2346 AUG-SCHL TO CAREER PROG-SCHL	119	20,888	20,888		20,888	
001	000A	2381 SECONDARY LITERACY COACHES	47,439					
001	000A	2385 JOINT INTERVENTION AGREEMENT	710,243			10,389		
001	000A	2604 A & I BLDG-SPEC PROJECT-SCHS	165,027	59,263	59,263	53,296	14,291	
001	000A	2641 AUG-SUPPORT SERV	12,120	11,054	11,054		11,114	
001	000A	2653 GF-HAZMIT-LIGHTS		101,476	86,089		48,464	
001	000A	2668 GF-HAZMIT-CEILINGS		146,200	162,422		113,447	
001	000A	2700 GF-HAZMIT-STR PROJ		111,330	111,330		81,642	
001	000A	2706 LAUSD-LEARN SCH 1ST FAMILIES	1,810			(1,633)		
001	000A	2710 COMPREHENSIVE SCH REFORM DEMO.	446,963	12,357	12,357	14,499	234	
001	000A	2731 TELEPHONE EXP-CELLULAR-SCHOOLS	1,303			719		
001	000A	2743 AUG-ENGLISH LANG DEV-SCH	149					
001	000A	2752 AUG-JROTC-CAREER ACADEMY	373					
001	000A	2756 CONTR SERV-DESIGN & INSP-SCH		32,594	32,594		32,594	
001	000A	2768 A & I-WASHINGTON PREP SCH	32					
001	000A	2782 CAP OUTLAY-NONREIMBURSE SSB/LP	2,153,801	1,700,000	2,800,000	2,455,613	1,687,358	
001	000A	2801 ADD'L RESOURCES-TEXTBOOKS	(48)					
001	000A	2802 ADD'L RESOURCES-BOOK REPLMENT	1,508					
001	000A	2803 ADD'L RESOURCES-LIBRARY BOOKS	5,304	12,101	12,101	2,317	950	
001	000A	2805 ADD'L RESOURCES-CLERICAL	19,043,904	18,541,721	18,524,590	20,892,660	19,924,877	
001	000A	2807 ADD'L RESOURCES-INTV LPS-SCH				1,236		
001	000A	2813 LIBRARY SERVICES - NEW SCHOOLS	559,176	795,473	960,873	175,792	785,087	
001	000A	2814 INTNSVE READG/K-1 EXT LRN PRG	7,837			3,833		
001	000A	2832 SCH SITE-BLOCK GRANT 98/99	213					
001	000A	2835 SCHOOL SITES-GRANT-1998/99	396,732	20,457	19,446	14,357		
001	000A	2838 SCH SITE BLK GRNT(00-01 K-12)	2,821,966	169,472	167,480	139,126	3,481	
001	000A	2845 RODRIGUEZ CONSENT DECREE ALLOC	3,222,487	13,517,780	15,858,643	6,232,130	18,617,742	
001	000A	2856 CFI-ACCESS COMPLIANCE ALTER	35					
001	000A	2871 SCHOOL SITES-GRANT	39,207			(446)		
001	000A	2893 LAEP-TCHR-NETWORKS PROG	2,534			303		
001	000A	2931 CLASS SIZE RED-GR I&II-ADM SCH		66,770	66,770		67,067	
001	000A	2933 CLASS SIZE RED-K-3	2					
001	000A	2950 CFI-LA SYSTEMIC INITIATIVE-SCH	43,609			25,951		
001	000A	2952 CFI-LA SYSTEMIC INITIATIVE	240,685		478,729	219,705		
001	000A	2971 CONST CONTR PAY-ACCRUALS YE				14,999		
001	000A	2975 CONST CONTR 10% RET PAY-ACCR	164,987			(204,658)		
001	000A	3015 SECONDARY SCHOOLS RESTROOM	1,774,810	8,771,834	9,872,687	8,549,799	8,771,590	
001	000A	3018 SCH DISCRETIONARY RESRCS 02-03	3,829,619	2,397,567	1,336,361	980,628		
001	000A	3150 SDEP-PRO (POOL) FILMG,PHO,REN	1,193	102	100,512	23,703		
001	000A	3155 FAC ASSET MGT DIV-FA-MAINT-SCH	637,772	502,108	852,108	851,434	502,108	
001	000A	3290 CONTR SERV-BS-OPER SCH PLANT	70,138	72,552	72,552	70,526	72,552	
001	000A	3302 FILMING & PHOTOGRAPHY RTL(PD)		848,000	65,381		492,423	
001	000A	3318 EQUIP-EQKE PREPAREDNESS-SCH	1,555	1,874	1,874		1,878	
001	000A	3347 UTILITIES-PER PUPIL SCH	37,969,597	37,300,810	37,300,810	41,224,571	32,947	
001	000A	3437 NON FILMING RENTAL (PD)		550,000	38,619		1,566,613	
001	000A	3496 YRS INCENT PROG-FA-OPER-SCHS	2,395,872	3,172,482	3,109,211	2,674,980	2,914,834	

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000A	3644 LAEP-TARGET SCIENCE	103,782	164,501	164,501	116,740	
001	000A	3658 YRS INCENT-OPER GRNT-PSA-1B	64,133				
001	000A	3659 YRS INCENT-OPER GRNT-SUPP SERV	429,380	41,077	41,077	19,758	
001	000A	3672 PHP-LEASING LACC CLSRMS SCHS		90,000	90,000		90,000
001	000A	3721 DIRECT SUPP-K-12 CR	(90,886,605)	(96,514,937)	(96,514,937)	(88,686,268)	(90,514,937)
001	000A	3723 CHRTR SCH CATEGORICAL BLK GRNT	1,920,773	4,333,441	4,110,713	1,260,075	3,682,932
001	000A	3724 CHRTR SCH ALLOC IN LIEU OF EIA	666,129	1,252,302	1,136,003	577,050	1,259,070
001	000A	3750 TRSF IN-LIEU PRP TXS TO CHRTR				41,893,472	48,734,808
001	000A	3804 DISTRICT-D ADMIN A/C			12,584	8,024	
001	000A	3915 SDN CONVERSION	87,788			27,968	
001	000A	3938 SDEP-DONATIONS	5,365,778	4,887,726	11,387,609	6,009,023	5,549,477
001	000A	3941 STAFF DEVELOPMENT BUYOUT	28,551,675	24,121,541	24,121,541	27,207,388	23,853,223
001	000A	3953 PER PUPIL-IMPREST FUND(PD)		17,100	17,100		17,100
001	000A	3986 SCH.DETERMINED NEEDS-GEN.PROG.	2,396,186	1,963,238	3,743,529	1,811,285	17,419,516
001	000A	4012 SDEP-SCH BASED MGMT DISCRETNRY	145,613				
001	000A	4023 SDEP-SCH BASED MGMT DISC-CONT	6,778	(6,776)	(6,776)	277	
001	000A	4055 PUPIL TRANSP.EXP-SP BAND P-LS		20,179	20,179		20,179
001	000A	4108 SDEP-PER PUPIL-SURPLS-RESOURCS	10,609,368	553,929	(420,460)	2,315,797	(164,180)
001	000A	4110 IMA-SCHS-SCIENCE CTRS-ELEM	100				
001	000A	4113 DISTRICT FUNDED TEXTBOOKS	(106,255)	452,785	440,229	(30,287)	33,642
001	000A	4156 GOVERNOR'S READING AWARD	101,682	63,278	56,515	42,332	14,195
001	000A	4157 GOVERNOR'S PERF AWARDS/H ACH	9,809,993	18,538,338	14,623,109	5,452,723	9,146,267
001	000A	4170 IMA-SCHS	11,052,585	15,434,255	11,502,736	8,446,041	10,220,789
001	000A	4195 TESTING MATERIALS-FINES		55,000	55,000		55,000
001	000A	4198 ADVANCE PLACEMENT FEE		1,400,000	1,105,000		2,505,000
001	000A	4206 IMA-STU ACTIVITIES-PENTATHLON-LO		7,417	7,417		7,417
001	000A	4236 SDN-COMPETENCY INSTRUCTION	248,040	445,209	329,060	174,634	238,741
001	000A	4242 SDEP-PROCEEDS FILM/PHOTO RENTA	493,929	670,192	1,570,200	572,639	997,756
001	000A	4243 DROPOUT PREVENTION PROG-SCHS	6,152	117,524	117,524	5,898	117,524
001	000A	4260 IMA-INSTALLATION OF EQUIP	29,997	51,543	51,543	12,289	51,543
001	000A	4261 IMA-DISTR SUPPLIES & RENTALS	26,800	54,918	54,918	2,055	54,918
001	000A	4305 PHP-SDEP-SENDG SCHS-TRVLG PROG	106,600	269,682	253,381	162,394	269,682
001	000A	4320 EQUIP & FACILITIES RENTAL-GRAD	141,041	268,000	268,000	266,454	268,000
001	000A	4371 IMPREST FUND-SCHOOLS (PD)		4,000	28,000		3,500
001	000A	4387 LAEP-ACADEMY OF FINANCE	25,632	42,356	42,356	23,167	
001	000A	4418 ACCREDITATION IMPLMNTATION PD	30,709	60,000	60,000	45,898	60,000
001	000A	4435 TEEN READING PRG-MAXINE WATERS	92,000				
001	000A	4453 LAEP-ACDMY OF TRAVEL/TOURISM	12,660	13,022	13,022	8,207	
001	000A	4517 CONTR SERV-SCHS-ENERGY CONSERV	975,723	647,397	1,167,397	283,669	1,206,410
001	000A	4594 LIB SERV REVLVNG ACCT-BK LABEL	(1,576,771)	1,714,372	1,714,372	2,408,106	(544,183)
001	000A	4613 CORE TM-FLD TRIP-ADM-LANG DEV	573				
001	000A	4700 LNDRY, DRY CLNG,LINEN & TOWEL	848,551	900,000	900,000	818,958	900,000
001	000A	4731 MATERIEL-OPERATION-SCHOOLS	4,561,198	4,903,407	5,006,797	3,572,337	3,925,434
001	000A	4750 UTI(FUEL,ELEC,H2O,SWER USE)MP	14,376,623	21,523,315	21,523,315	20,174,025	56,830,212
001	000A	4786 TEL EXP-SCHS	5,296,927	8,624,703	8,542,975	4,366,228	8,050,691
001	000A	4841 RUBBISH DISPOSAL-SCHS	5,141,810	4,518,179	4,518,179	4,501,899	3,654,776
001	000A	4861 START-UP COSTS-NEW SCHOOLS	1,950,001	565,252	9,507,147	1,163,684	36,875,603
001	000A	4871 VIS/PERFG ARTS STD IMPL PL-SCH	19,393				
001	000A	4895 ATHLETIC PROG-EQUIP, RENTALS	198,154	250,000	250,000	198,402	250,000
001	000A	4896 CONTR SERVS-OPER OF SCH PLANT		133,208	133,208	59,835	133,208
001	000A	5007 CONTR SERVS-FIRE DAMAGE	1,609,290	1,910,594	1,690,594	1,465,183	2,021,839
001	000A	5011 PROPERTY MGMT EXP-REIMBURSABLE	(985)				
001	000A	5014 21ST CENTURY COPY CENTERS	14,374	80,790	139,964	74,295	65,671
001	000A	5016 21ST CENTURY COPY CENTERS(PD)		100,000	49,224		100,000
001	000A	5105 PROP DAMAGED REIMB	(17,679)	17,730	17,715	(12,959)	30,683
001	000A	5120 SCH RENTALS	2,443,267	3,070,977	3,070,977	1,928,948	3,070,977
001	000A	5190 STREET LIGHTING ASSESSMENTS	666,620	750,000	750,000	680,606	750,000
001	000A	5368 FEES & PERMITS-CA CLEAN AIR AC	169,028	204,000	204,000	160,732	239,442
001	000A	5405 CORE TM-CONTR BUS SER-F.T.LANG	4,611	8,640	21,660	9,109	8,640
001	000A	5433 PHP-PLAN-SCH RENTALS	732,055	800,000	800,000	624,201	800,000
001	000A	5490 UTILITIES	4,071	5,000	5,000	3,612	5,000

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GENERAL PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000A	5510 IFT-CHILD DEV FD		9,560,699	9,560,699	3,735,941	2,674,406
001	000A	5559 PERS SAVINGS RECAP-GEN PRG-SC	19,435,522	2,772,443	2,772,443	2,288,186	3,360,584
001	000A	5662 FAMD-SP ASBESTOS ABATEMT PROJ	233,752	85,784	85,784	72,599	13,185
001	000A	5786 E-RATE YEAR 4	3,302,715			219,957	
001	000A	5829 STAR PROGAM	68,291	(73,750)	(73,750)	(115,260)	41,532
001	000A	5854 ADVANCED PLACEMENT TEST ADM.	986,480			1,074,354	
001	000A	5855 A & I-ENERGY CONSERVATION-SCH	236,463	163,726	263,726	96,928	166,811
001	000A	5858 ENV.PROCESS-POLY/FAIRFAX/WASH			135,000	121,214	13,786
001	000A	5885 A & I OF BLDG	59,752	3,278	3,278	1,350	4,406
001	000A	5887 A & I-FIRE CORRECTIONS	55,899	57,670	207,670	169,049	163,997
001	000A	5920 IMP OF GROUNDS	41,506	70,000	70,000	49,260	70,000
001	000A	5950 IMP OF STR,SEWERS,ETC(INC ASS)		401,500	401,500	17,163	401,500
001	000A	6020 EQUIPMENT - REGULAR SCHOOLS	774,372	918,000	918,000	299,482	918,000
001	000A	6103 RESERVE-LOST & DAMAGED EQUIPT	81,916	917,318	915,706	41,874	913,372
001	000A	6202 JOB COST-A/R	8			1	
001	000A	6222 STUDENT BODY PURCH/AR	1,817			(2,178)	
001	000A	6226 LA CO.HS FOR THE ARTS/AR	(1,624)			(806)	
001	000A	6227 LA BRIDGES-COORDINATORSHIP	32,377	548,450	1,048,450	1,021,992	548,690
001	000A	6307 GF-SP RES-FEMA-CONST MGT	216,056	240,626	295,250	224,848	254,730
001	000A	6506 SEC STUDENT HOUSING PLAN		2,100,000	2,235,000		
001	000A	6508 SEC STU HOUSG PLAN-CAMP AIDE		499,260	499,260	143,836	502,080
001	000A	6621 DEBT SERVICE - POLICE CAR					2,000,000
001	000A	6631 A&I BLDG-NON-CMFRMNG PORTABLES	26,039				
001	000A	6802 MOU - RAMONA OPP HS/MTA	(151,046)	151,047	151,047	(1,573,373)	1,724,421
001	000A	6803 TOXIC ASSESMENT & ABATEMENT-M		209,685	209,685	207,145	222,440
001	000A	6960 RESERVE FOR BUDGET REDIRECTION		(26,800,000)	(8,825,051)		
001	000A	6970 RES FOR ANTICIPATED BAL-UNR-CR					(110,551,867)
001	000A	6972 RES FOR ANTICIPATED BAL-UNR-DR					110,551,867
001	000A	7159 RESERVE-PER PUPIL SCHOOLS		2,648,080	304,316		115,806
001	000A	7202 YRS-INCTVE PRG-UTIL(FUEL,ELC)	109,965	2,000,000	2,000,000	5,405	2,000,000
001	000A	7353 PRINC/ASST PRINC&DNS(OFF NORM)	925,646	3,106,570	3,254,135	1,955,543	3,372,550
001	000A	7364 CAP ADVANCED TCHRS-SAL,ETC-SCH	4,029,173	3,986,840	3,986,840	2,688,095	4,005,472
001	000A	7367 RESERVE-SAL/BEN/TRANS-SCHS	8,651	23,696	23,696	6,718	23,826
001	000A	7374 PERS COMM-D/D SUBS-NONILL-SCHS	769				
001	000A	7629 SDEP-EXTENDED KINDERGARTEN PRG	698,974	750,428	865,528	750,041	115,524
001	000A	7635 PROCEED-LAND/BDG SALE-SULLIVAN			11,918,075		
001	000A	7667 DISTRICT READING PLAN	318,744			69,997	
001	000A	7674 SCHOOL SITE EMP PERFORM BONUS	3,765,488	5,331,302	3,798,127	1,158,357	37,010
001	000A	7685 DIST READING PLAN-ADMIN-SCH				1,309,836	
001	000A	7695 IFT OUT - DEFERRED MAINTENANCE			8,140,090	8,140,090	
001	000A	7700 ARTS EDUCATION PLAN-SCH	4,568,310	14,276,703	13,634,787	5,693,027	11,496,220
001	000A	7702 ARTS EDUCATION PLAN-ADM-SCH	4,332,103	4,748,647	4,748,647	5,774,248	7,601,073
001	000A	9601 ITINERANT POS-TIME REP-LD		42	42	4,077,267	
001	000Q	0148 TPA-LOTTERY-DECATHLON				259	
001	000Q	0751 LOTTERY - UNRESTRICTED	89,284,166			85,574,968	70,000,000
TOTAL SCHOOLS - UNRESTRICTED			2,543,832,151	2,627,518,327	2,663,796,052	2,632,197,217	2,689,470,357
RESTRICTED							
003	000A	0372 MEDI-CAL LEA HEALTHY START-SCH	4,094,587	3,596,261	3,919,254	2,750,588	4,754,015
003	000A	0375 MEDI-CAL LEA SERV PROVIDER-SCH	81,974	61,942	61,942	109,830	(47,874)
003	000A	0378 MEDICAL LEA BEHAVIOR INTER SCH	4,640,016	1,019,269	53,009	94,418	(41,397)
003	000A	0534 TEACHERS-GIFTED PROG	15,616		22,419	11,815	
003	000A	0709 READING INIT, K-3 CORE	404,844				
003	000A	0925 VEHICLE MAINT-ROAD VEHICLE-SCH	61,885	182,053	182,053	(30,507)	
003	000A	1163 SCH SAFETY & VIO PREV-OPER-SCH	7,450,272	5,713,267	11,596,451	10,957,410	1,756,100
003	000A	1168 GIFTED PROG-SAL/BEN/TRANSP-SCH	1,207,374	1,205,543	1,425,543	1,279,066	1,101,756
003	000A	1215 BUS MAINT-FOOD 4 LES-S/B/T-SCH	58				
003	000A	1323 SCH SAFETY & VIO PREV-ADM	25			268	
003	000A	1343 02B COPS-COMPUTERS K-8	9,651,389	2,026,839	2,026,839	1,668,707	358,133
003	000A	1584 PUPIL TRANSP.EXP-AUX-GP-OTHERS	1,828,767	1,880,194	1,880,194	1,741,308	1,880,194
003	000A	1587 DIST.BUS MAINT-SCHS				3,098	

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GENERAL PROGRAM - SCHOOLS

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			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000A	1604 VEHICLE MAINT-NON-ROAD-SCH	714,297	994,330	994,330	803,921	
003	000A	1629 GIFTED PROG-CUSTODIANS	7,429	3,831	3,831	1,016	7,683
003	000A	1735 DIST/CONTRACT BUS EXPENSE-SCHS	117,628	19,950	120,840	94,164	4,275
003	000A	1832 TPA-SB 813,10TH GR COUNSELING	689,865	666,814	665,921	548,825	
003	000A	1952 SUSPENSE ACCT.(GEN FD-REST)	185			3,656	
003	000A	2753 MTP-SB813-BTSP-S/B/T-SCH				687	
003	000A	2774 COPS-250 RELOC CSR K-3	1,232,652	2,216,776	2,216,776	745,316	1,471,460
003	000A	2812 SCHOOL LIBRARY MAT K-12	13,321,791	7,703,439	7,708,704	5,206,869	3,664,626
003	000A	2827 READING INITIATIVE,TRAIING-SCH.	25,913			16,660	
003	000A	2849 PEER ASSISTANCE & REVIEW-SCH	3,054				
003	000A	2850 PEER ASSISTANCE&REVIEW-MTP-SCH	4,785,546			50	
003	000A	2954 ST ADOPTED TXBKS K8/CHARTR SCH		708	708	1,100	(390)
003	000A	2972 CONST CONTR PAY-ACCRUALS YE	(214,473)			712,586	
003	000A	2976 CONST CONTR 10% RET PAY-ACCR	317,480			(440,461)	
003	000A	2982 PORTABLES-PHASE III	726,526			30,379	1,617,914
003	000A	2993 PORTABLES-PHASE II	15,273			3,000	1,782,647
003	000A	3019 SCHOOL LIBRARY RESOURCES 4-6	22,760	14,037	14,037	9,635	3,747
003	000A	3940 NEW INIT-READ & MATH-SCHOOLS	1,662,357		3,148,425	2,198,134	5,762,114
003	000A	4021 10TH GR COUNSELING PROG-SCHS	85,549	499,881	496,674	69,830	1,703,701
003	000A	4111 DISTRICT ADOPTED TEXTBOOKS9/12	3,902,824	7,948,916	11,597,141	5,843,620	3,240,009
003	000A	4114 SCHIFF-BUSTAMANTE ACCOUNT	4,053,344	1,764,081	1,361,172	1,343,427	
003	000A	4152 STATE ADOPTED TXBKS K-8	14,065,698	19,652,513	28,250,566	16,354,766	10,018,523
003	000A	4153 IMA-LOTTERY (RESTRICTED)	9,555,479	9,555,040	9,555,040	9,265,502	13,406,874
003	000A	4164 LIBRARY MATRLS-CONTINGENCY FD	276,556	1,546,725	1,176,725	192,543	984,187
003	000A	4165 LIBRARY MATRLS-TECHNOLOGY FD	756,111	5,819,693	6,189,693	4,878,982	1,310,712
003	000A	4168 GIFTED PROG-SDEP	3,801,507	4,365,362	4,127,316	3,166,724	4,363,008
003	000A	4171 SCIENCE MATERIALS	380,620		(117,977)	47,463	
003	000A	4178 STNDRDS BSD INSTRL MTRL PRG	18,587,949	9,271,604	9,347,931	9,757,327	
003	000A	4180 INSTRUCTIONAL MATERIAL AB 1115	524,349				
003	000A	4181 CLASSROOM LIBRARY MATERIALS(PD	2,161,399			217,644	
003	000A	4182 CA READING PROF DEV INST	40,000				
003	000A	4189 SCH.LIB.MAT K-12 SELECTED SCHS	24	2,311,444	2,221,391	106,923	2,114,479
003	000A	4192 ENGLISH LANGUAGE LEARNERS-SCH	7,961,755			1,846,054	
003	000A	4197 INSTR MATERIALS BLOCK GRANT		9,637,302	4,149,650	6,597	18,568,198
003	000A	4199 LANGUAGE ARTS TEXTBOOKS		5,530,846	5,530,846		7,423,289
003	000A	4202 INSTR MAT BLK GRNT K-12 LC DST	1,164,893	19,616,102	13,266,257	12,467,019	19,711,492
003	000A	4207 INSTR MATERIALS BLK GRNT-SCHS	13,900,000	(9,314,738)	(9,314,738)		(9,314,737)
003	000A	4210 INSTRL MAT-WILLIAMS CASE					36,158,745
003	000A	4244 OUTDOOR SCIENCE PROGRAM	41,324	76,160	76,160	5,194	147,126
003	000A	4267 IMA-ST TXBKS & RELATED MTR K-8	2,506,788	1,253,573	1,172,029	627,626	544,398
003	000A	4462 NEW INIT-PSD/READING & MATH	4,670,211	4,395,482	1,433		1,433
003	000A	4464 NEW INIT-PRINCIPAL TRAINING		1,291,038	1,291,038	912,287	2,594,464
003	000A	4564 PUPIL TRANSP EXP-GEN PROG	439,844	774,407	774,407	192,907	774,407
003	000A	4574 PUPIL TRANSP.EXP-HTS-GP-OTS SC	2,137,764	2,323,485	2,323,485	2,952,099	2,222,311
003	000A	4804 BOOK REPLACEMENT LOAN FD-K-8	30,171			(1,219)	
003	000A	4805 BOOK REPLACEMENT LOAN FD-9-12	734				
003	000A	6046 QZAB-SCHOOL-TO-ACADEMY-DIRECT	152,693			47,399	
003	000A	6119 COPS-94A-AIR/CONDITIONING		39	39		39
003	000A	6632 UNUSED COP PROCEEDS-296 PRTBL	703,490	4,150,388	4,150,388	1,707,441	2,442,947
003	000A	6971 RES FOR ANTICIPATED BAL-RES-CR					(72,907,567)
003	000A	6973 RES FOR ANTICIPATED BAL-RES-DR					72,907,567
003	000A	7195 OPP SCHS & PROG-PUPIL TRANS EX	275,651	274,700	274,700	140,774	274,700
003	000A	7196 OPER STAY-IN-SCH PUP TRANS-SCH	107,452	135,759	135,759	65,800	135,759
003	000A	7199 PREGNT STUDTS PRG-CONTR BUS-SC	205,425	201,486	201,486	159,458	201,486
003	000A	7682 CERTIFICATE STAFF PERFOR BONUS	210,954				
TOTAL SCHOOLS - RESTRICTED			145,565,650	130,386,541	134,279,887	100,895,727	143,102,553
TOTAL GENERAL PROGRAM - SCHOOLS			2,689,397,801	2,757,904,868	2,798,075,939	2,733,092,944	2,832,572,910

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000B	0012 PERS COM-DIST.ADM-SA/BE/TR-SUP	1,581,719	1,689,132	1,823,238	1,960,081	1,864,165
001	000B	0025 GF-ADM-SAL/OE	69,951,551	75,946,896	80,055,941	72,506,562	70,104,175
001	000B	0173 HAZARDOUS MTLs MGMT PROG-SUPP	2,031,112	2,101,082	2,237,874	2,298,098	2,155,930
001	000B	0174 SAFETY AND EMRGNCY PREPAR		883,500	861,572	597,365	374,693
001	000B	0175 PHP-SAL/BEN/TRANSP-SUPP	255,894	251,401	251,401	247,627	251,798
001	000B	0205 MULTICULTURAL ED PRG-SAL/B/T/S	42				
001	000B	0223 ITD-FA-COMPUTER MAINT-ADMV OFF	58,350	143,737	143,737	30,873	143,737
001	000B	0231 UNDIST. COSTS-OPER SECT		(48)	(48)		(48)
001	000B	0235 MELLO ROOS EXPENSE	10,439				
001	000B	0240 INTEREST PENALTY-AB 1668-SUPP	105,120			13,128	
001	000B	0241 IT PROJECTS	8,639,749	12,124,990	7,624,990	6,907,393	4,774,214
001	000B	0242 AB11 AIDS PREVENTION PROG-SUPP	131,866	78,157	82,055	73,742	
001	000B	0244 GUI/EZ DOC PROJECTS-IFS	1,081,326			1,479	
001	000B	0249 IT PROJECTS-DOCUMENT MANAGEMNT	203,233	1,246,768	1,246,768	230,572	764,384
001	000B	0250 IT PROJECTS - A/P SYSTEM	401,838	1,579,523	2,877,625	677,627	2,670,985
001	000B	0252 IT PROJECTS - H/R SYSTEM	283,259	1,711,361	3,009,463	1,719,795	1,823,801
001	000B	0260 PROF DEV'T-ADMINISTRATIVE ACA	3,572,211	2,466,361	2,354,034	1,349,837	1,259,163
001	000B	0261 PROF DEV'T-MENTOR TEACHER	283,380	3,565	3,565	13,554	
001	000B	0262 PROF DEV'T-NATIONAL BOARD CERT	3,581,352			3,678,212	
001	000B	0263 PROF DEV'T-DELTA-CENTRAL OFFIC	4,540	1,655,085	1,536,533	161,553	8,934
001	000B	0264 ITD-FRIDAY PAYDAY	280,310	264,777	264,777	268,536	280,661
001	000B	0265 PROF DEV'T-DELTA-LOCAL DISTRIC	1,598,387	904,601	904,601	748,597	
001	000B	0268 PROF DEV'T-LOCAL DISTRICT ALLO	469,527	1,116,447	902,086	559,529	
001	000B	0269 PROF DEV'T-GENERAL PROG-SUPP	472,637	3,082,067	2,363,067	137,540	2,852,983
001	000B	0270 PROF DEV'T-HRD-DISTRICT INTERN	517,952	484,938	484,938	414,856	325,763
001	000B	0271 PROF DEV'T-HRD-TEACHER TRAIN A	1,013,894	801,366	801,366	831,300	770,831
001	000B	0274 BSD-CLER SUPP-LEAD-IN-WATER	10,729	39,908	39,908	33,801	747
001	000B	0276 PROF DEV'T-PROG EVA/RES BR	194,714	245,868	245,868	235,139	252,234
001	000B	0304 BEAUDRY BLDG-SWING SPACE	2,686,760	764,000	764,000	33,632	1,494,368
001	000B	0316 IMM STU GUID & PLCMNT CTR-SUPP	812,510	767,984	785,669	811,837	
001	000B	0345 CTL DATA PROC-SAL/BEN/TRANS-SU	24,695,327	25,830,488	25,838,171	28,825,692	26,945,371
001	000B	0388 GEN FUND PROP BB-S/BT-SUPP	1,147,037	1,056,113	1,045,414	969,111	862,525
001	000B	0389 ADMIN SUPP PROP BB-OTH EXP	44,076	34,650	34,650	23,006	34,650
001	000B	0390 ADMIN SUPP-SFP-SAL/BEN-TR-SUPP	3,914,905	3,690,900	3,680,418	3,430,818	3,933,786
001	000B	0391 AMBASSADOR PROPERTY MGMT EXPEN	576,516				
001	000B	0404 MSTR PL/LEP SUP-SAL/BEN-TR-SUP	48,069				
001	000B	0406 MSTR PL/LEP-ASSES/EVAL-TR-SUPP		14,725	14,725		
001	000B	0427 PLAN.& DEV.OFFICE SAL/BEN/TRNS	768,232	207,184	207,184	79,005	71,214
001	000B	0430 PLANT OPER-SAL/BEN/TRANS-SUPP	3,150,794	3,824,740	3,782,180	3,821,049	3,829,189
001	000B	0468 ENER CONSERV-MULTI PROG-TRANSP	127,784	181,837	139,278	100,367	188,625
001	000B	0469 DIST ADM-S/B/T-HLTH SVCS	72,815	48,428	58,015	84,579	62,638
001	000B	0470 DIST ADM-S/B/T-OTH PUPIL SVC	294,723	344,161	339,841	317,298	348,557
001	000B	0471 DIST ADM-S/B/T-SUPVN/INSTR	4,689,729	5,089,843	5,441,044	4,553,566	6,047,096
001	000B	0472 DIST ADM-S/B/T-OTH INSTRL RSRC	403,610	398,996	407,207	386,534	422,554
001	000B	0473 DIST ADM-S/B/T-PSYCH SVCS	4,016			1,098	
001	000B	0476 DIST ADM-S/B/OE-BOARD & SUPT	18,116,621	22,010,005	22,465,166	23,013,918	23,034,739
001	000B	0478 DIST ADM-S/B/T-DATA PROCSNG	2,159,099	1,725,636	2,081,792	2,121,212	2,548,498
001	000B	0479 DIST ADM-S/B/T-PLANT M&O	1,142,305	1,178,469	1,425,618	1,122,370	1,414,865
001	000B	0480 DIST ADM-S/B/T-FAC ACQ/CONST	5,740,256	3,084,636	5,126,882	3,223,084	4,441,152
001	000B	0491 ASBESTOS REMOVAL-SAL/TRSP-SUPP	646,347	1,026,806	1,026,806	601,826	692,952
001	000B	0492 ASBESTOS ABATE-SAL/TRANS-SUPP	470,167	400,375	400,375	398,705	416,120
001	000B	0500 STD HLTH&HUMAN SVS-S/B/T-SUPP	10,073,926	12,505,506	12,365,177	10,022,488	12,710,135
001	000B	0515 TESTING PROG-SAL/TRANS-SUPP	318,428	318,347	318,347	326,296	322,227
001	000B	0587 VEHICLE MAINT-NON-ROAD-SUPP					1,653,394
001	000B	0639 BSD-FA-DRAYAGE-ADMIN OFFICES	3,612	68,046	8,046	8,018	70,945
001	000B	0680 FAC-SAL/BEN/TRANS-SUPP	8,793,562	11,791,640	11,257,219	10,330,649	10,413,694
001	000B	0689 EXPENSE ALLOCATION-2300	8,108	5,743	5,743	5,743	5,776
001	000B	0697 EXP REALLOCATION-2300	(2,332,094)	(2,044,780)	(2,044,780)	(2,307,956)	(2,044,780)
001	000B	0700 EMPL.LOANED TO AGENCIES/OFFICE	454,771			506,393	
001	000B	0711 SUPT'S DISCRETIONARY FUND	337,668	92,256	92,256	93,902	92,776
001	000B	0721 BOND MEASURE EXPENSES	1,018,742	350,000	1,782,033	801,951	

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000B	0732 HOLDING ACCT-VACATION ACCRUAL				18,593	
001	000B	0760 CUST-IMMIG STU GUID & PLCEMNT		36,322	36,322		36,372
001	000B	0792 ACCTG & DISB-REPRO-LABOR-JOB	(1,466)			60	
001	000B	1058 SRP-E-RATE MATCH FOR TECH-OPER	179,456	119,752	119,072	90,039	122,742
001	000B	1070 SUPPL TCHR ASMTS-TCHR TRNG	254,468	122,501	122,501	419,701	123,179
001	000B	1073 URBAN EDUC-RESEARCH FELLOWS	163,017	214,666	214,666	200,179	221,864
001	000B	1111 ITD-SCH INFO SYS BR-MICROFILM	383,133	419,478	419,478	428,489	441,451
001	000B	1132 GF-SP RES-FEMA-GRANT ADM-SAL	638,145	357,365	357,365	469,188	294,770
001	000B	1150 INSTRL ADMIN-SAL/BEN/TRANSP	23,200,434	22,403,345	22,137,231	15,876,043	15,802,525
001	000B	1164 ENTERP SOFTWR LIC-LEGAL CMLPNC	1,167,970	655,951	663,356	674,519	712,676
001	000B	1202 LITERACY/STD BASED INSTR-CLUS	70,180	367,426	272,607	171,461	326,246
001	000B	1211 OPER STAY IN SCH STU ATTEND	(202)				
001	000B	1254 SRP-ADVANCED GIFTED STUDIES-SU	388,917	2,442,856	1,023,799	642,470	2,319,080
001	000B	1256 SRP-INSTRL TECH-SUPPORT	406,081	646,716	565,759	597,428	527,919
001	000B	1257 SRP-TEXTBOOKS MGMT SERV PROG	59,334	114,129	114,129	89,030	120,862
001	000B	1258 SRP-TCHRS/ADMIN ACADEMY-SUPP	42,145			487	
001	000B	1278 MEDIA SER.-INSTRL/BRDSTG-SUP	4,057,828	5,096,317	5,259,460	4,943,919	5,580,165
001	000B	1296 SEC INSTR-SCIENCE CENTER	202,994	210,052	210,052	176,394	213,210
001	000B	1297 INST MED-EDL BROAD H/WORK HOTL	18,265	76,739	81,754	17,654	86,114
001	000B	1324 ATHLETICS PROG-SAL/BEN/TRANSP	455,722	486,229	486,229	473,328	493,431
001	000B	1344 BEAUDRY ADMIN BLDG-NON-COPS	1,275,208			2,662	(2,660)
001	000B	1352 COPS 94-95 8TH GRADE CSR/KLCS	134,415	865,585	865,585	596,973	268,612
001	000B	1394 GF-ATTEND INCENT RES-OPER EXP	37,903	69,329	69,329	67,221	72,795
001	000B	1443 BSD-FA-OPER-LABOR/MTL-RUB,DRAY	242,018	209,801	209,801	209,801	178,825
001	000B	1477 BUSINESS IMPROVE DIST ASSESSMT	92,670				
001	000B	1478 JUVENILE DIVERSION PROG PORTAB	624	66,587	66,587	14,380	52,207
001	000B	1522 EDUCATIONAL SERVICES-SUPPORT	28,809	68,799	66,199	22,327	68,962
001	000B	1559 MED ADMINISTRATIVE ACT-PRG ADM	1,036,225	1,204,749	1,604,749	1,143,258	1,897,002
001	000B	1630 MSTR PLAN/LEP-CUSTODIANS-SUPP			10,000	10,283	
001	000B	1662 SCH POLICE-DISTR TCHR INTERN	4,273	4,353	4,353	64	4,378
001	000B	1674 ADMV SERV-SCH POLICE OFFICE	699,138	896,335	873,268	803,911	785,006
001	000B	1680 ADMV SERV-SCH POLICE-BD COM ME	72,985	5,873	5,873	49,136	5,906
001	000B	1693 OPER/BOARD OF EDUC-ADMV OFFICE	2,715,599	4,048,850	4,048,850	2,985,943	3,065,990
001	000B	1699 BUS SERVS-FA-OPER-ADMV OFFICES	87,742	254,390	1,254,390	884,341	216,581
001	000B	1710 VEHICLE MAINT-ROAD VEHICLE-SUP					4,485,889
001	000B	1716 EXP REALLOCATION-2400	(5,030,176)	(4,317,710)	(4,317,710)	(5,030,076)	(4,317,710)
001	000B	1751 BUS SERVS-FAL-OPER-SCIENCE CTR		1,524	1,524	1,495	1,589
001	000B	1791 NEW SCHS-SUP-SAL/OE			10,023	4,859	49,011
001	000B	1805 EXP REALLOCATION-2900	(3,886,943)			(3,886,943)	
001	000B	1849 DRUG & ALCOHOL TESTING	76,212	40,000	40,000	45,311	88,000
001	000B	1864 ENVIRONMENTAL AUDITS	123,310	13,809	13,809	13,787	8,917
001	000B	1865 ENVIRONMENTAL LAB SERV	114,133	118,151	118,151	113,906	122,395
001	000B	1866 SITE ASSESSMENT	767,760	525,070	525,070	386,291	338,746
001	000B	1883 EXP REALLOCTION-2900		(4,307,878)	(4,307,878)		(4,307,878)
001	000B	1901 BEHAVIOR INTERV. PROG-SUPP	16,561	1,320,011	1,363,490	1,492,902	
001	000B	1906 STUDENT I.D. PICTURE PROJECT		16,061	16,061		16,149
001	000B	1913 CFI-TRANSLATIONS UNT-S/B/T-SUP	16,058			75	
001	000B	1925 ITD-FA-ELECTRONIC EQUIP REP-AD	96,292	44,355	44,355	62,543	44,355
001	000B	2106 CHANDA SMITH MIS (ISIS)	2,530,095	15,524,079	2,426,279	1,317,941	2,484,095
001	000B	2135 ISIS - PROJ REQUIRED			14,897,800	9,780,013	10,344,970
001	000B	2136 ERP PROGRAM - PROJ REQD			2,000		2,000
001	000B	2156 YRS INCENT-OPER GRANT-MAINT BR	43,103	42,699	42,699	27,819	44,860
001	000B	2206 SEC PROG-COLLEGE PREP PART-SUP	462,972	895,754	585,254	576,255	686,003
001	000B	2208 SEC PROG-OTHERS-SUPP	270,562	1,326,945	1,083,353	339,734	511,648
001	000B	2272 PUPIL ASSESSMENT TESTING	1,266,527	2,186,820	2,134,068	1,562,091	2,366,486
001	000B	2286 ITD-FA-OFF MACH REPAIR-SUPP		14,019	14,019		14,019
001	000B	2303 CFI-CLASSIFIED EMPL TRNG PROG	1,471,902	1,400,965	1,464,563	1,565,818	1,310,855
001	000B	2331 FA-NON 2% REPAIR OF EQUIP-SUPP	221,735	162,561	162,561	162,433	162,561
001	000B	2358 BOND DEVT & INFO OUTRCH-GEN FD	(392)				
001	000B	2363 ELEM PROGRAMS-SUPP	2,632,023	2,875,969	10,596,590	5,425,170	9,528,010
001	000B	2364 INTERVENTION-EVA/RES BR	182,652	209,196	209,196	206,449	112,061

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000B	2365 DIST MATH INIT-PROG EVA/RES BR	203,238	325,361	325,361	233,843	336,577
001	000B	2367 ACADEMIC DECATHLON-SUPP	157,961	211,465	199,303	189,327	122,613
001	000B	2368 ACCESS PROG-EVA/RES BR	354,212	338,972	338,972	299,172	352,580
001	000B	2369 INTERN PROG-EVA/RES BR	88,480	95,545	95,545	94,254	100,397
001	000B	2370 EVALUATION STANDARD-BASED INST	368,113	325,279	325,279	301,915	206,196
001	000B	2375 SPED-TRANSPORTATION	276,224	376,066	376,066	240,900	250,000
001	000B	2376 SUPPORT PERSONNEL & HELP DESK	6,256,646	9,102,002	9,098,289	8,850,010	4,679,433
001	000B	2377 ARCHITECTURE, INTEG & EQUIP	2,228,433	1,370,254	1,370,254	1,343,811	570,271
001	000B	2379 CLASSIFIED INTERNSHIP PROGRAM	10,610	95,298			
001	000B	2521 REAS ACC DIST SGN LNG SUB-POOL			70,765	33,953	70,000
001	000B	2534 OFF MATERIALS & REPRO-YRS-OPER	10,267	15,530	15,530	10,340	15,530
001	000B	2540 AUG PARENT COMMUNITY SERVS	139,453	447,466	191,966	187,148	447,466
001	000B	2602 A & I BLDG-SPEC PROJECT-OFFICE	105,187	12,496	12,496	12,468	
001	000B	2642 LEAD HAZARDOUS COMPLIANCE PROG	159,610	52,345	52,345	44,381	90,733
001	000B	2654 AUG-BD DETER INSTRL & PRG NEED	1,647,094	2,419,450	2,007,539	1,537,443	2,166,518
001	000B	2670 GF-HAZMIT-GRANT ADM-OE	545,814	343,975	343,975	201,144	322,974
001	000B	2732 TELEPHONE EXP-CELLULAR-SUPPORT	547,384	328,310	501,646	561,054	367,520
001	000B	2745 MATH PROGRAM	2,497,413				
001	000B	2747 AUG-STANDARDS & ASSESSMENT-CO	810,021	892,738	888,048	105,647	368,367
001	000B	2761 ACCT & DISB-GEN SUPL-SUPP	32,416	25,802	25,802	31,805	25,802
001	000B	2809 ADD'L RESOURCES-LIBRARY SERVS	471,848	468,424	463,416	490,375	426,031
001	000B	2829 CFI-DISTRICT CRISIS TEAMS	440	7,497	7,497	659	7,497
001	000B	2877 CLASS SIZE REDUCTION-GR I & II	878,427	864,546	864,546	733,884	810,190
001	000B	2889 CFI-EARLY LITERACY-SUPP	198				
001	000B	2903 CLASS SIZE RED-STAFF DEVT-SUPP	29,582			27,331	
001	000B	2951 CFI-LA SYSTEMIC INITIATIVE-SUP	659,305	1,583,287	1,004,558	618,271	1,060,843
001	000B	2964 CFI-MATH & SCIENCE-SUPPORT	260,965	486,595	486,595	225,613	211,445
001	000B	2995 PERS DIV-POOL ASSIGN	(54,347)			21,408	
001	000B	3017 SECONDARY SCHOOL REFORM-SUPP	378,283	3,210,766	3,948,631	1,759,726	4,308,033
001	000B	3040 LEGAL EXPENSES	21,214,356	15,440,423	16,328,671	15,777,974	15,508,132
001	000B	3044 PERS COMM & STAFF-OTHER EXP	250,651	337,673	337,673	336,261	357,673
001	000B	3050 SCH DIST-AUDIT & EXAMINATION	202,334	238,250	238,250	411,734	513,250
001	000B	3063 ITD-STU INFO SYSTEM-OTHER EXP	280,105	351,295	331,295	182,412	405,295
001	000B	3065 GEN PROG-DISTR ADM NEEDS-MTL	322,974	803,276	873,118	302,094	809,695
001	000B	3071 RENTAL/CA MAINT OTHER LEASES	442,615			38,423	3,367,000
001	000B	3090 ELECTION EXP-BOARD OF ED-MEMBE	850,715	1,700,000	1,700,000	3,969,333	1,700,000
001	000B	3103 ASBESTOS SAMPLNG PGM-OTHER EXP	36,310	12,269	12,269	21,871	12,269
001	000B	3106 LEASE MID COL HS-SOUTHWEST COL	791,708	395,854	395,854	395,854	395,854
001	000B	3108 ATHLETIC PROG-OTHER EXPENSE	191,158	151,213	244,714	225,800	259,713
001	000B	3112 INSTRL ADMIN-OTHER EXP-SUPP	117,257	2,009,087	2,464,836	1,707,027	773,614
001	000B	3115 STD HLTH&HUMAN SVS-O E-SUPP	228,109	146,464	146,464	136,975	146,464
001	000B	3117 MEDIA SER.INSTRL/BRDSTG-OE-SUP	343,624	123,558	1,597,039	1,598,007	122,057
001	000B	3124 PLANT OPERATION-OTHER EXP-SUPP	121,846	158,251	154,251	164,944	161,751
001	000B	3197 IN SERVICE TRNG-CLASS EMP	61,522	19,300	50,000	40,649	9,352
001	000B	3200 IBSC LEASE-GENERAL FD	9,342,275	11,916,852	11,916,852	6,492,418	7,646,452
001	000B	3203 LTERM LEASES-PUBLISHING COSTS			3,393	1,384	7,500
001	000B	3204 TUITION REIMB-UNIT E	1,884	20,000	20,000	1,081	20,000
001	000B	3207 EQK-DISASTER TRNG	288,273		377,601	384,387	95,709
001	000B	3210 INTEREST EXP-KPMG ADV. RENT				295,986	
001	000B	3237 SDEP-DONATIONS-DISTR ADMIN	456,498	777,973	1,115,137	179,220	935,943
001	000B	3245 RECYCLING	86,692	246,500	246,500	161,520	353,990
001	000B	3288 LEGAL SERVS-STAFF RELATIONS BR	385,881	480,000	479,265	445,992	480,000
001	000B	3291 CONTR SERVS-BS-OPER BD ED-AD O	13,251	50,000	50,000	40,254	50,000
001	000B	3315 RENTAL-IBM TOWER-ADMIN OFF.	992,616	6,271,679	6,271,679	5,708,380	13,888,000
001	000B	3319 UNDISTRIBUTED COSTS-OPER SECT		(615,472)	(615,472)		(615,472)
001	000B	3336 HAZARDOUS MTLs MGMT PROG-OTHER	433,158	672,589	483,650	416,845	247,067
001	000B	3375 UNDISTRIBUTED FRINGE BENEFITS	905			6,581	
001	000B	3384 EARLY RETIREMENT INCENTIVE-CLA		(601,777)	(601,777)		(605,170)
001	000B	3405 DIST PRIORITY NEEDS (PD)		18,524,220	18,514,475		
001	000B	3409 TEACHING AS A PRIORITY PROG-SU				10,841,766	2,711,905
001	000B	3413 ADM SERV-REPRO-SERVICES-JA				425	

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title		2002-03	2003-04			2004-05
				Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED								
001	000B	3421	ADM SVS-SCH POLICE UNIF & MTL	189,042	216,849	216,849	189,170	216,849
001	000B	3449	UNDIS COSTS-REPRO SVCS	(56)			965	
001	000B	3451	BOND OVERSIGHT COMMITTEE	137,423		396,543	544,413	538,385
001	000B	3467	IMPREST FUND-ADM OFF (PD)		5,188	21,888		2,750
001	000B	3485	B.S.-MAINT-OFFICE MTL	26,124	27,004	27,004	21,870	32,138
001	000B	3494	IM.STU.GUID&PLMNT CTR.-O.E.SUP	16,798	24,400	6,715	8,147	
001	000B	3501	LEGAL ADVERTG-B.S.-PURCH.BR.	8,168	15,000	15,000	10,000	15,000
001	000B	3517	CENTRAL DATA PROC.O.E.-SUPP	24,958	33,570	93,570	76,704	33,570
001	000B	3525	DROPOUT PREV PROG-OFF MTL		2,015	2,015		2,015
001	000B	3531	MSTR PLAN/LEP-ASSESS/EVAL	4,289				
001	000B	3551	OFF OF CHIEF BUS/FIN OFFR	8,429	28,413	7,813	4,031	20,421
001	000B	3586	CLASS RECRUITMENT ADVERTISING	43,129	32,991	44,786	44,782	22,991
001	000B	3593	RECRUITMENT ADVERTING	9,970	10,000	10,000	7,642	10,000
001	000B	3599	CERTIF RECRUITMENT ADVERTISING	631	2,000	2,000		150,000
001	000B	3603	CERTIF PERS - MTL		9,000	9,000		
001	000B	3609	ARRESTEE PROCESSING(BKG)FEE	379	785	785	146	785
001	000B	3620	DISWIDE PRNTG OF FORMS GUIDES	69,395	45,629	45,629	40,626	32,629
001	000B	3621	SDEP-CLASS RECOG DAY EXP		23,448	23,448		11,724
001	000B	3680	INDIRECT SUPPORT-CR-CHARTER	(565,413)	(769,383)	(1,648,984)	(1,176,987)	(3,062,839)
001	000B	3681	INDIRECT SUPP-K-12 CREDIT	(61,039,550)	(62,428,213)	(62,428,213)	(62,332,533)	(65,326,845)
001	000B	3682	INDIRECT SUPP-ADLT CREDITS	(5,433,341)	(5,016,616)	(5,016,616)	(5,320,392)	(5,016,616)
001	000B	3690	ADMIN SERV CR-SFEP-ADLT ED	(298,395)	(1,861,910)	(1,861,910)	(347,050)	(1,852,821)
001	000B	3691	TUITION REIMB-UNIT C	1,176		5,000	943	5,000
001	000B	3694	MAINT CONTR-UNDERGR STORAGE	315,349	500,000	500,000	249,204	
001	000B	3697	FAC-OTHER EXP-SUPP	3,219	8,581	8,581		8,581
001	000B	3733	DRUG ABUSE SALES SUPPORT	15,590	7,000	7,000	6,970	
001	000B	3736	CHARTER SCHOOLS UNIT	14,099	603,840	2,045,869	740,032	2,449,989
001	000B	3738	TUITION REIMB-UNIT B	37,351	45,000	45,000	25,206	45,000
001	000B	3742	CONTR SERVS-NEGOTIATIONS	746,704	110,362	110,362	100,081	110,362
001	000B	3743	CONTR SERVS-HEARING OFFICER	44,758	48,089	31,667	13,863	48,089
001	000B	3745	CHRTR SCH FEE FOR SERVICE-FT			68,926	119,458	178,472
001	000B	3747	TUITION REIMB-MGMT/SUPVR/CONF	24,055	55,000	55,000	26,770	55,000
001	000B	3748	BANK CHARGES	469,489	425,000	425,000	339,766	425,000
001	000B	3751	CHARTER SCHOOLS OFFICE					650,000
001	000B	3753	MSTR PLAN/LEP SUPP OTHER EXP	170			156	
001	000B	3770	CONTRA-CHRTR SCH-FEE FOR SV-FT			(68,926)		(178,472)
001	000B	3775	TEL EXP PAYROLL TIME REPORT	1,690,408	2,034,800	1,950,700	556,705	65,000
001	000B	3784	ASBESTOS ABATEMENT-OTHER EXP	42,376	42,372	42,372	26,070	58,674
001	000B	3880	KLCS-INSTRL TV		150,000	24,935	24,874	165,000
001	000B	3892	RADIO COMM SYS-MAINT-REG	282,677	310,362	310,362	302,500	310,362
001	000B	3910	SUPPLIES-CLSFIED RECRUIT EXAM	127,744	88,398	105,724	104,137	88,398
001	000B	3930	ENERGY REBATE CONSERV-SUPP	207,553	923,171	283,171	221,555	811,279
001	000B	3932	MASTER PL TCHR TRNG-REVOLVING	3,597	29,362	29,362	5,650	29,362
001	000B	3933	BLOOD BORNE PATHOGEN	501	10,000	10,000	8,552	10,000
001	000B	3934	BLOOD BORNE PATHOGEN-NURSING	170,459	229,558	229,558	181,795	232,467
001	000B	3960	MAINT OF COMPUTER EQUIP	4,226,258	5,411,569	5,200,210	5,199,364	5,200,210
001	000B	3966	GF-SP RES-HAZMIT-PROG MGT	180,404	154,925	154,925	201,317	118,407
001	000B	3999	COMPUTER EQUIPMENT RENTALS	1,592,863	1,041,641	1,253,000	1,185,609	853,000
001	000B	4000	AUG PARAPROF CAREER LADDER	724,256	678,328	678,328	462,780	552,309
001	000B	4024	SET ASIDE FOR ONE-TIME NEEDS		(7,175,994)	(7,175,994)		
001	000B	4033	VOLUNTEER & TUTORIAL PROGRAM	166,101	165,953	165,953	165,953	165,953
001	000B	4147	TESTING PROG EVAL-MTL	4,215,627	3,405,522	3,406,620	1,970,939	2,139,078
001	000B	4149	DECISION SUPP SYS-CONTRACTS	3,419,718	4,421,646	4,421,646	4,066,021	2,084,286
001	000B	4194	DISTRICT-LOCAL 99 COMPUTERS		300,000	300,000		300,000
001	000B	4196	ELEMENTARY REPORT CARD	6,178				
001	000B	4340	TRANSCRIPTS OF PUPILS' RECORDS	21,942	23,308	34,083	36,448	23,308
001	000B	4397	PAYROLL WARR EXP-AC&DIS-PAYR	128,263	238,000	238,000	187,552	200,000
001	000B	4417	ACCREDITATION FEES	63,725	70,000	103,400	95,325	70,000
001	000B	4433	EVALUATION PROG SERVS-SUPPORT	257,996	342,378	342,378	225,780	309,256
001	000B	4439	NON-IMA CARRYOVERS-SUPP (PD)		3,600,000	393,145		2,800,633
001	000B	4443	EXP REALLOCATION-4500	(560,451)	(543,303)	(543,303)	(560,451)	(543,303)

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title		2002-03	2003-04			2004-05
				Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED								
001	000B	4470	OFF DETER NEEDS-INSTR L MED BR	95,294	69,940	69,940	44,338	75,919
001	000B	4471	OFC DET NEED SCHSAFE TRAFFIC	901	216,187	172,069	82,675	89,396
001	000B	4510	EDUCTNL INTRPRTR PRFMNC AS				(6,569)	6,569
001	000B	4511	ORG-EXC PROF DEVEL SERVICES			3,300		13,300
001	000B	4546	EXP REALLOCATION-4300	(100,710)	(100,710)	(100,710)	(100,710)	(100,710)
001	000B	4581	ALLOC MAINT SUPP EXP-PT-CR	(675,016)				
001	000B	4583	ALLOC FAC RENTS SUPP EXP-PT-CR	(65,898)				
001	000B	4620	CORE TEAM-OTHER EXP-SUPP		12,567	12,567		12,567
001	000B	4638	DISTRICT NEEDS	7,968		1,149	8,394	
001	000B	4670	MAIL DEL-METERED POSTAGE	5,324,847	4,080,851	4,102,934	4,099,643	2,549,558
001	000B	4672	MAIL DEL-METRD POST-STU DATA S	476,826	476,826	476,826	476,826	476,826
001	000B	4778	TEL EXP-SEMI PUBLIC-SUPPORT	309,795	73,550	73,550	289,946	2,500
001	000B	4784	TEL EXP-ADMV OFFICES	8,106,230	3,430,745	3,430,745	8,819,083	7,043,165
001	000B	4787	ITD-FA-TELEPHONE		448,685	532,785	532,736	414,355
001	000B	4788	UNDISTR COSTS-ITD-TEL		128,197	128,197		
001	000B	4835	RUBBISH DIS-PURCHASING-ADMV OF	208,091	163,518	163,518	157,698	207,383
001	000B	4836	UNIFORM MAINTENANCE	262,537	240,000	240,000	263,707	240,000
001	000B	4838	RUBBISH DIS-PURCHG-SCIENCE CTR	3,529			2,305	
001	000B	4852	CONTR SERV-SUPP-ENERGY CONSERV		7,190	7,190		7,190
001	000B	4870	CONTRACT TESTING SERVICES	(17,737)		31,549	(12,792)	44,341
001	000B	4880	COPYRIGHTS INFRINGEMENT		126,152	126,152		126,152
001	000B	4930	ADMV SERV-SCH POLICE (PD)		114,110			114,110
001	000B	4934	ATHLETICS PROG-ATH EVNT SCH PO	6,274	6,927	6,927	5,708	6,927
001	000B	4951	MTL OPER BD OF EDUC-ADMV OFF					264,005
001	000B	4952	UTI(FUEL,ELC,H2O, SWER USE)ADM	2,915,158	3,500,000	3,500,000	2,623,944	3,500,000
001	000B	4963	OPER BD ED-ADMV OF-CONTR SERVS	919	3,514	3,514	1,050	3,514
001	000B	4967	FAC ASSET MGT-OPER-ADMIN OFF	765,224	500,000	500,000	504,166	587,648
001	000B	4969	EXP REALLOC-5500	(827,752)	(827,752)	(827,752)	(827,752)	(827,752)
001	000B	4971	EQUIPT RENT-POST METER MACHINE	34,237	49,075	49,075	73,624	49,075
001	000B	5002	RODRIGUEZ CONSENT DECREE-AUDIT		19,626	19,626		19,626
001	000B	5009	BELMONT POST-CLOSING COSTS	2,449,642			285,085	
001	000B	5013	E-RATE REBATE PROG (TEL)	98,800	7,500,000	14,100,000	3,380,505	25,519,496
001	000B	5064	REPL MOTOR VEHICLES-SCH POLICE		172,800	172,800	153,714	172,800
001	000B	5081	REPL OF EQUIP-OPER PROG	1,344	1,404	1,404	650	1,404
001	000B	5125	RENTALS-ADMV OFFICES	13,340,053	13,835,460	13,835,460	14,631,532	6,369,958
001	000B	5129	RENTALS-KLCS TRANSMITTER	12,393	193,500	403,499	402,569	193,500
001	000B	5150	ALL RISK INSURANCE		271,055	271,055	271,055	974,947
001	000B	5155	STU ATHLETIC ACCIDENT INSURANC	8,538	8,538	8,538	7,220	11,363
001	000B	5170	LIABILITY INSURANCE PREMIUMS	10,940,406	8,911,606	8,911,606	12,903,895	13,255,688
001	000B	5175	REP & REPL OF EMP DAMAGED PROP	557,524	659,806	659,806	546,478	800,000
001	000B	5177	EXP REALLOCATION-5800	(28,684)	(90,607)	(90,607)	(28,684)	(90,607)
001	000B	5185	EMP HLTH, MED & GR LIFE INS PR		536,648,905	536,648,905		588,444,883
001	000B	5186	UNEMPLOYMENT INSURANCE		9,801,865	9,801,865		21,087,410
001	000B	5195	PENALTIES FOR NON-USE SCH SITE		139,243	139,243		139,243
001	000B	5197	STRS		205,241,871	205,241,871		200,303,735
001	000B	5198	PERS		53,602,267	53,602,267		94,670,568
001	000B	5199	OASDHI SYS		50,403,878	50,403,878		49,712,659
001	000B	5210	FIDELITY BOND PREMIUMS	66,026	97,667	97,667		117,200
001	000B	5212	STU ACCIDENT INSURANCE	74,010	97,574	97,574	92,274	117,085
001	000B	5225	COMP SELF-INS PREMIUMS		144,152,961	144,152,961		144,021,841
001	000B	5245	EXP REALLOCATION-5200	(29,499)	(2,278)	(2,278)	(29,499)	(2,278)
001	000B	5246	FIRE DAMAGE INSURANCE	2,862,325	2,029,142	2,029,142	2,071,834	3,148,558
001	000B	5251	EXP REALLOCATION-5600	(72,004)	(33,864)	(33,864)	(72,004)	(33,864)
001	000B	5279	CONTR BUS SERV-B/D TEAM-LOTTER		987	987		987
001	000B	5287	CONTR BUS SERV-ALL DIST BD-LOT	42,106	18,900	18,900		18,900
001	000B	5311	RETIREMENT IN LIEU OF OASDHI		4,162,155	4,162,155		4,162,155
001	000B	5330	EMP BEN-GP-SUPP-VARS PROG CR		(1,085,104,788)	(1,085,104,788)		(1,121,446,597)
001	000B	5332	MEDICARE-MATCH		47,375,682	47,375,682		46,831,247
001	000B	5341	CONTR SERVS-AIR QLTY MGMT DIST	15,363				
001	000B	5378	TUITION REIMBURSE-UNIT D	509		10,000	23,477	10,000
001	000B	5444	CONTR SERVS-FACILITIES PROG	2,530,462	2,788,075	3,693,365	2,340,728	3,386,451

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000B	5445 CONTR SERVS-LAND ACQUISITION	381				
001	000B	5450 DUES/MEMBERSHIP	120,460	143,931	143,931	124,541	143,931
001	000B	5458 HAZARDOUS MATERIALS	347,887	424,500	424,500	276,767	505,100
001	000B	5501 RECRUITMT ADV-PUPIL TRANS-GP		600	600	576	600
001	000B	5550 TEL EXP-PUPIL TRANS-GEN PROG	99,565	226,330	226,330	58,823	19,600
001	000B	5601 TAX & REV.ANTICIP.NOTES(TRANS)	2,487,633	7,000,000	7,000,000	6,471,569	8,000,000
001	000B	5603 CAPITAL LEASE	3,887,787			7,629,508	
001	000B	5604 CONTR SERVS-HOMEWORK HOTLINE	14,950	19,594	19,594	2,983	19,717
001	000B	5611 PERS SAV RECAPTURE-GEN PROG-SU	10,564,067	1,322,203	1,322,203	2,008,979	1,289,206
001	000B	5708 ACCTS.REC.-SHOP CLAIMS(PR USE)	(66,977)			(95,820)	
001	000B	5720 ADJUSTMENT	(306,584)			(449,961)	
001	000B	5721 ADJUSTMENTS-STOCK	(1,921,910)			41,343	
001	000B	5801 BLITZER-SUMME SETTLEMENT	870,442		1,948		
001	000B	5806 JEFFERSON PRP	230,415	(230,413)	(230,413)		(230,412)
001	000B	5808 SB - IX	2,045,923	446,011	446,011	452,332	449,324
001	000B	5809 PROPERTY MANAGEMENT TRUST		(77,998)	(77,998)	7,458,127	417,773
001	000B	5850 YEAR 2000 IMPLEMENTATION	(1,015)			7	
001	000B	5853 WRITING-TO-READ-SUPPORT	238				
001	000B	5856 REORG IMPLEMENTATION COST	3,730,610	3,430,533	3,430,533	1,109,423	
001	000B	5857 GOV'T ACCTG-STANDARD BOARD-34	9,000	839,586	839,586	57,710	739,747
001	000B	5862 STUDENT ATTENDANCE INCENT-SUPP					980,082
001	000B	5894 TUITION-APPREN TRNG-UNTE (ELC)		18,000	18,000		18,000
001	000B	5922 MEASURE K-ADVANCE FUNDING (CR)				37,920	
001	000B	5938 OPERATING EXP - OTHER SUPPORT	132,623	286,048	223,246	157,659	160,987
001	000B	6044 EQUIP-ADM SERV-SCH POLICE	85,624	100,000	100,000	86,359	100,000
001	000B	6048 TELEPHONE EXPENSE-FAC.PROG.		990	990		480
001	000B	6058 ADMIN SUPP-SFP-OTHER EXP-SUPP	2,892	7,324	7,324		7,324
001	000B	6100 LOCAL DISTRICT-OTHR DISCRE EXP	662,627	3,099,299	1,678,769	961,241	4,198,920
001	000B	6123 DIGITAL CONVERSION-KLCS					1,000,000
001	000B	6125 EQUIP-RUBBISH DISP-PURCH BR	13,438				
001	000B	6208 SCH POLICE HEADQUARTER RELOC	292,976			151,012	
001	000B	6377 EQUIP-ACTG&DISB DIV-P/R BR-FRI	74,057	75,000	75,000	66,441	75,000
001	000B	6464 WAREHOUSE RELOCATION			403,791	399,883	3,910
001	000B	6468 LEASE/PURCH OF OFF/WRHSE	679,141	700,000	700,000	700,280	700,000
001	000B	6472 COPS 94-95 8TH GRADE CSR	408,705	1,235,303	1,235,303	150,803	1,084,500
001	000B	6512 SDEP-CITATIONS PROCESSING	362,393	590,000	590,000	515,656	938,121
001	000B	6546 AUG-PARAPROF CAR LADER-TEL	820	980	980	3	
001	000B	6550 GF-ANNUITY FD BOARD MEMBERS	4,588	5,017	5,017	2,032	5,044
001	000B	6551 GF-ANNUITY RESERVE-SAL/TRANSP	102,467	116,515	116,525	114,222	122,827
001	000B	6553 GF-ANN RES-EXP ALLOC-4500	12,000	12,000	12,000	12,000	12,000
001	000B	6563 GF-ANNUITY RESERVE-OTHER EXP	27,101	52,500	52,500	13,479	52,500
001	000B	6576 GF-AR-TCHRS-D/DSUBS-NONILLNESS		5,978	5,978		6,002
001	000B	6856 PYA TO EXPEND-CERTIFICATED	6,034,219			(1,965,616)	
001	000B	6857 PYA TO EXPENDITURE-CLASSIFIED	220,494			(606,632)	
001	000B	6858 PYA TO EXPEND-EMPL.BENEFIT	(5,377,254)			(75,952)	
001	000B	6859 PYA TO EXPEND-BKS & SUPPLIES	(1,968,839)			(2,097,180)	
001	000B	6860 PYA TO EXPEND-SERVS/OTH OP EXP	(7,564,042)			(10,749,209)	
001	000B	6861 PYA TO EXPEND-CAPITAL OUTLAY	(320,692)			(741,038)	
001	000B	6882 PYA TO EXPEND-CHARTER SCHOOLS				209,149	
001	000B	6946 AB1668-TIMELY SALARY PAYMENTS	866,052	786,297	789,297	646,464	820,876
001	000B	7097 REAS ACCOM-DIST ADMIN-S/B/T-SU			450		450
001	000B	7129 ADMIN SUPPORT-SFP-PUPIL TRANS	325	5,116	5,116		5,145
001	000B	7131 ADMIN SUPP-SFP-BUS SERVS-MAINT	(73)				
001	000B	7133 ADMIN SUPP-SFP-PUPIL TRANS-OPE		87,715	87,715	14,565	93,005
001	000B	7178 REAS ACCOMM-DIST ADMIN	43,905	370,431	228,793	52,295	301,624
001	000B	7469 ESL/BIL-DIST ADM-S/B/T/-SUPP	44,386			51,857	
001	000B	7474 ADMIN SUPP-SFP-ITD-CENTRAL OFF	407,120	583,056	577,942	376,866	449,686
001	000B	7500 UNDERSTDNG THE SOCIAL ENVIRNMT	86,623				
001	000B	7668 DISTRICT READING PLAN	908,137	107,061	107,061	80,362	107,664
001	000B	7675 RES. FOR BDGT REDIRECTION-SUPP		(51,600,000)	(51,600,000)		(5,700,000)
001	000B	7701 ARTS EDUCATION PLAN-SUPP	2,923,490	8,567,460	8,546,892	3,235,035	8,053,775

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
GENERAL PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000B	9098 WAREHOUSE OVERHEAD-IFS ONLY		(57,934)	(57,934)		141,354
001	000V	3897 ADMIN SERV CREDIT-SFEP	(24,800,068)	(35,562,155)	(35,562,155)	(33,110,712)	(50,597,020)
001	000V	3899 ADMIN SERVS CREDIT-CHARTER	(38,854)			(103,564)	
TOTAL SUPPORT - UNRESTRICTED			281,113,383	253,088,975	273,789,082	289,905,508	332,892,590
RESTRICTED							
003	000B	0138 GIFTED PROG-ITD-CENTRAL OFF	45,881	42,699	42,699	49,849	44,860
003	000B	0374 MEDI-CAL LEA HEALTHY START-N-S	1,041,111	1,480,180	1,953,017	1,223,504	1,887,297
003	000B	0587 VEHICLE MAINT-NON-ROAD-SUPP	1,243,094	1,635,389	1,635,389	1,435,129	
003	000B	1138 GIFTED PROG-INSTRL ADMIN SAL	622,845	932,446	956,595	569,049	868,307
003	000B	1167 GIFTED PROG-PSYCH SERVS-BR	91,811	42,699	42,699	113,284	44,860
003	000B	1355 03 COPS-IT PROJECTS	1,878,031	71	71		71
003	000B	1360 02BCOPS-SCHOOL POLICE VEHICLE	111,346				
003	000B	1363 02B COPS-TEL EQPT REPLACEMENT	857,470	2,264,428	2,264,428	1,625,534	638,894
003	000B	1580 PUPIL TRANS-SAL/BEN/TRANS-SUPP	1,864,786	1,878,878	1,878,878	1,928,303	1,721,261
003	000B	1700 STANDARDIZED A/C CODE STRUCTUR	358,305	545,219	545,219	334,411	206,449
003	000B	1710 VEHICLE MAINT-ROAD VEHICLE-SUP	4,774,498	4,541,965	4,541,965	6,102,734	
003	000B	1862 MED-LEA BILL OPT-PROGRAM ADM	3,700,761	7,669,538	6,806,058	3,001,576	8,242,766
003	000B	1886 SCH SAFETY & VIO-PREV-OPER-SUP	1,444,496	10,902,179	5,009,729	3,256,239	9,059,840
003	000B	1897 MEDI-CAL LEA BILLING OPTION-PD		6,213,710	5,459,517		374,479
003	000B	1898 MEDI-CAL LEA COLLABORATIVE EXP	22	40,106	40,106		43,106
003	000B	1899 MEDI-CAL LEA-BEHAVIOR INTER	2,952,590	(1,713,137)	17,157	85,572	(68,411)
003	000B	2608 98 COPS SPECIAL ED	53,672	44,170	44,170	8,221	35,948
003	000B	2662 MEDI-CAL LEA SVC PROVDR-N-SCH	2,668,694	7,373,649	7,429,510	2,730,014	8,644,410
003	000B	2709 1995 FLOOD DAMAGE REPAIR	1,715				
003	000B	2866 PEER ASSISTANCE & REVIEW	179	1,154,639	405,787		1,909,678
003	000B	2892 PEER ASSISTANCE & REVIEW	2,485,390	1,746,899	2,495,751	1,288,263	2,323,011
003	000B	2899 PAR-PROF DEV'T-NAT BOARD CERT	498,768			2,096	
003	000B	2966 COPS MORE PROGRAM	8,856				35,294
003	000B	3484 COPS - COST OF ISSUANCE	2,792,417	1,128,522	1,128,522	192,507	936,015
003	000B	3683 GIFTED PROG-INDIRECT SUPPORT	238,153	140,322	140,322	209,426	140,322
003	000B	3974 REVOLVING ACCT-GIFTED PROG	27,636	37,185	37,185	44,759	103,502
003	000B	3975 REV. ACCT. - COBA REGISTRATION	(19,570)	19,570	19,570		
003	000B	4054 GIFTD PROG-INSTRL ADM-OTHER-SU	30,790	26,217	26,217	25,629	58,652
003	000B	4074 GIFTED PROG-PSYCH SERVS BR		70,124	2,121		97,537
003	000B	4075 GIFTED PROGRAM-DISTR PSYCH	88,082			776	
003	000B	4460 NEW INIT-READ & MATH-SUP		2,689,136	3,934,760	3,293,611	1,629,440
003	000B	4550 PUPIL TRANSP-OTHER EXP-GP-SUPP	14,275			35,413	
003	000B	4582 ALLOC MAINT SUPP EXP-PT-DR	675,016				
003	000B	4584 ALLOC FAC RENTS SUPP EXP-PT-DR	65,898				
003	000B	4951 MTL OPER BD OF EDUC-ADMV OFF	62,526	208,416	208,416	77,550	
003	000B	5082 REPL OF TRANS EQUIP & TOOLS	8,285	10,000	10,000		10,000
003	000B	5426 CONTR SERVS-TRANSPORTATION	152,686	76,720	76,720	10,212	58,485
003	000B	5427 CONTR BUS SERVS-VEHICLE MAINT	42,138	30,000	30,000	6,630	30,000
003	000B	5508 IFT-SRF-ASBESTOS-RESTRICTED	1,418,958			1,447,865	
003	000B	5511 IFT-SPEC RES FUND-CRA	1,418,789	500,000	500,000	3,756,341	600,000
003	000B	5870 MOTOR VEHICLES-ALL OTH-REG PRG	20,789	178,515	199,515	133,130	67,800
003	000B	6107 A & I BUS SERVS-BUS GARAGES	34,766	350,175	350,175	57,100	298,260
003	000B	6120 EQUIP RADIO SYS (DISTR BUSES)	6,200	6,258	6,258		9,458
003	000B	6157 TRANS EQUIP & TOOLS	98,276	100,621	100,621	25,209	100,621
003	000B	6241 CEC LOAN EXPENDITURES			1,300,000	182,314	
003	000B	7673 ENGLISH LANGUAGE & LITERACY	1,087,253	(8,000,000)		174,751	
003	000B	7684 ENGLISH LANG & LITERACY-SUPP	1,191,447	8,000,000		1,031,982	
TOTAL SUPPORT - RESTRICTED			36,159,130	52,367,508	49,639,147	34,458,983	40,152,212
TOTAL GENERAL PROGRAM - SUPPORT			317,272,513	305,456,483	323,428,229	324,364,491	373,044,802
TOTAL GENERAL PROGRAM			3,006,670,313	3,063,361,351	3,121,504,168	3,057,457,435	3,205,617,712

SPECIAL EDUCATION PROGRAM

Special Education Program includes positions and other resources providing instructional and support services to students who have special needs because of physical, emotional, intellectual or learning disabilities. These pupils may attend either regular or special schools, or may be assigned to nonpublic schools at District expense if an appropriate District program cannot be developed for them. This section includes special education program costs for both the regular school year and extended school year.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
SPECIAL EDUCATION PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000D	1519 NURSING SERVS-SCHS-SPE EDUC		250,470	250,470		251,709
003	000D	2000 INFANT PROG-SAL/BEN/TRANS-SCH	2,018,453	1,905,599	1,905,599	2,067,844	1,821,122
003	000D	2001 DESIGNATED INSTRL SERVS-SCHS	74,936,120	84,832,333	84,708,727	74,492,299	83,335,515
003	000D	2002 RESOURCE SPECIALIST PROG-SCHS	106,331,899	110,662,515	109,901,691	112,975,140	79,242,233
003	000D	2003 SPEC ED-PRESCH EXPANSION-SCH	6,768,590	6,621,293	6,602,625	5,810,113	6,048,750
003	000D	2005 SPEC DAY CLSS-SAL/TRANSP-SCH	405,456,675	351,816,351	345,242,653	403,531,722	213,026,214
003	000D	2013 MANDATE COST-CSMITH-IMPL12-SCH	622,239		53,860	11,188	
003	000D	2014 MANDATE COST-CSMITH-IMPL16-SCH	1,376,969	3,731,750	3,783,955	1,948,347	3,364,726
003	000D	2027 INFANT PROG-SUPP SVS-SCH SP ED	169,751	328,173	328,173	215,816	212,061
003	000D	2039 MANDATE COST-CSMITH-IMPL 3-SCH	97,948	119,481	119,481	75,071	120,142
003	000D	2068 MANDATE COST-CSMITH-IMPL5-SCH	3,909,711	4,797,204	4,889,596	3,755,811	4,577,249
003	000D	2076 MANDATE COST-CSMITH-INSTL SPST	27,364,797	37,805,254	37,805,796	34,941,397	38,056,260
003	000D	2080 SPEC EDUC-CSMITH PROG-SCH	394,822	864,409	864,409	453,013	868,936
003	000D	2082 SP ED-PSYCH SERV-SAL/TRANS-SCH	21,957,563	24,270,783	24,270,783	23,200,721	22,500,438
003	000D	2083 SP ED-PUPIL/ATTEND-SAL/BEN-SCH	466,306	524,830	524,830	453,123	527,411
003	000D	2085 DESIGND INSTRL SERVS-PSYCH-SCH		51,568	51,568		51,843
003	000D	2100 TCHRS-SP ED-D/D/S-SCH BSED MGM	59,569				
003	000D	2102 SP ED-SUPP SERV-SAL/BF/TRANSP	936,028	903,314	903,314	919,005	907,417
003	000D	2103 NURSING SERV-SCHOOLS-SP ED	205,825	12,303	12,303	21,333	12,318
003	000D	2124 SP ED-NRSNG SERV-SAL/TRANS-SCH	7,484,038	7,684,458	7,684,458	7,134,002	7,720,486
003	000D	2140 SP ED-EV & ASSES/HCDPD-SAL/BE/	(288)				
003	000D	2142 PROG SPCLST-SAL/BEN/TRANS-SCH	178,899	18,348	18,348	215,533	18,449
003	000D	2215 SPEC EDUC-TEMP SP ED ASSTS-SCH	75,267,072	129,936,312	135,027,868	99,428,577	304,698,588
003	000D	2218 LOW INCIDENCE-SAL/BEN/TRNS-SCH	180,476	155,515	194,694	146,698	194,550
003	000D	2219 PUPIL TRANSP.EXP-HTS-SPED-S-NP	66,950	31,942	31,942	33,125	31,942
003	000D	2224 SPE ED-OTHER SAL/BEN/TRANS-SCH	2,270,609	2,673,490	2,877,295	3,196,223	2,997,922
003	000D	2236 BUS SERV-FORCE ACCT-OPER-SP ED	36,865	17,303	17,303	25,731	25,190
003	000D	2237 ITD-FORCE ACCT-COMP MT-SE-SCHS	7,124	9,474	9,474	2,115	9,474
003	000D	2239 BSD-FA-DRAYAG-RUB/DRAY-SP ED-S	204,030	176,390	176,390	176,390	143,805
003	000D	2240 FAMD-FA-OPER-SP ED-SCH	431,954	441,628	512,667	504,371	441,628
003	000D	2241 DIV 37-SP ED-PRESCH EXPANS	46,221	68,116	86,584	41,832	66,638
003	000D	2243 GARDENERS-SPEC EDUC		39,122	39,122		39,176
003	000D	2244 ITD-FA-ELECT EQ REPAIR-SE-SCH	60,860	27,439	27,439	41,014	27,439
003	000D	2249 CUSTODIANS-SPEC EDUC	8,898	783,800	520,558	113,538	522,460
003	000D	2266 PUPIL TRANSP.EXP-HTS-SPED-NS-P	2,251,733	786,863	786,863	2,269,048	786,863
003	000D	2281 PUPIL TRANSP.EXP-HTS-SPED-NS-N	89,705	85,800	85,800	94,765	90,482
003	000D	2282 PUPIL TRANSP.EXP-HTS-SPED-NS-H	18,363,764	22,809,048	22,809,048	15,721,702	20,596,563
003	000D	2295 AUG-SPEC ED-OFF OF CIVIL RIGHT	20,318	7,292	7,292	14,024	7,292
003	000D	2311 TPA-SPEC EDUC SCHS	108,481	160,189	151,783	92,911	184,342
003	000D	2315 TPA-TUTORIAL PROG-SPEC EDUC	2,179	8,975	8,975	2,867	11,457
003	000D	2329 FA-NON 2% REPAIR EQUIP-SP ED	3,672	17,955	17,955	2,420	17,955
003	000D	2372 RESOURCE SPST PROG-ADMIN-SCH		2,655,203	21,815,523		4,814,489
003	000D	2374 SPEC DAY CLASS-ADMIN-SCH		15,253,001	(1,815,305)		(2,133,951)
003	000D	2396 PUPIL TRANSP EXP-SPEC EDUC OTH	473,355	503,643	503,643	460,031	450,173
003	000D	2515 INFANT PROG-OTHER EXP-SCH	21,130	77,545	77,545	42,932	205,776
003	000D	2519 TPA-SUPVN-SPEC EDUC SCHS	33,430	127,389	124,207	23,728	144,948
003	000D	2524 INFANT PROG-IMA-SPEC.EDUC SCHS	11,953	14,641	14,641	717	10,452
003	000D	2537 SDN-COMPETENCY INSTRUCTION-SE	3,535	2,827	2,827	4,003	3,769
003	000D	2538 SDEP-DONATIONS-SPEC EDUC	135,769	340,899	526,708	286,288	390,440
003	000D	2542 LOW INCIDENCE-IMA-SDC	865,033	4,432,521	4,432,522	2,859,105	3,103,973
003	000D	2544 SPEC.DAY CLASSES-IMA-SPEC EDUC	2,698,516	6,256,702	5,139,850	914,188	4,669,922
003	000D	2545 RESOURCE SPEC PROG-IMA-SCHS	725,907	1,335,562	1,089,957	247,393	590,723
003	000D	2546 DESIGNATED INSTRL SRVS-IMA-SE	243,512	467,825	576,379	239,170	467,825
003	000D	2584 OPER MTL-SPEC EDUC	56,846	63,580	63,580	47,209	64,480
003	000D	2601 SCH ADVISORY COMM EXP-SPEC ED	36	684	684	80	684
003	000D	2628 SE TRANSP-PUPIL TRNSP EXP SCH	395,162	276,341	276,341	260,880	276,341
003	000D	2680 INSTRL TELEPHONE EXP-SPEC EDUC	346,438	450,000	450,000	248,615	320,090
003	000D	2681 SHELTERD& TRNSITIONL WRKSHSP SE	40,248	94,746	94,746	56,808	94,746
003	000D	2682 READER ASST SRVS-SPEC EDUC	766	30,704	30,704		30,743
003	000D	2699 RENT/FAC-SP ED-PRESCH EXPA PRG		4,000	4,000		
003	000D	2705 PUPIL TRANSP.EXP-HTS-SPED-S-PR	6,940,496	7,712,964	7,712,964	7,230,617	7,712,964

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
SPECIAL EDUCATION PROGRAM - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000D	2760 PUPIL TRSP EXP HTS SE-N-BD/INF	631	107	107	5,133	107
003	000D	2762 PUPIL TRSP EXP HTS SE-S BD/INF	60,154	48,677	48,677	50,047	48,636
003	000D	2769 SPEC ED-SUPP SERVS-S/B/T-SCHS	605,277			326,416	
003	000D	2770 LAUNDRY, DRY CLEANING&LINEN SRV	33,453	36,960	36,960	32,704	36,960
003	000D	2771 RUBBISH DISPOSAL-PURCHG-SCH SE	107,674	100,000	100,000	92,539	100,000
003	000D	2775 UTIL(FUEL,ELEC,WTR,SEWR USE)SE	1,046,319	1,041,561	1,041,561	1,040,935	1,110,061
003	000D	2776 RESOURCE SPEC PROG-TEL EXP SCH	46,919	79,710	79,710	12,188	12,910
003	000D	2777 UTILITIES-PER PUPIL SCH-SP ED	647,937	1,258,655	1,258,655	673,493	1,258,655
003	000D	2778 TELEPHONE EXP-SPEC EDUC	4,777			2,574	
003	000D	2788 PRIN, ASST PRIN/DEAN-SPEC ED	2,688,351	2,922,163	3,022,515	2,452,982	3,037,725
003	000D	2789 SCH CLERKS/SECYS-SCHS-SPEC ED	533,799	1,020,135	1,020,136	596,598	1,075,247
003	000D	2792 CONTR SRVS-SCHS SPEC EDUC	5,287,037	5,592,202	5,592,202	4,287,025	5,592,202
003	000D	2796 PUPIL TRANSP.EXP-HTS-SPED-S-HI	35,408,825	40,929,528	40,929,034	33,060,060	40,229,484
003	000D	2797 PUPIL TRANSP EXP-AUX-SE-OTH SC	3,583,457	3,125,940	3,125,940	4,231,564	3,714,906
003	000D	2817 MANDATED COST-C SMITH-SCHS	7,732,516	7,930,362	8,035,639	7,487,972	8,367,434
003	000D	2819 CUSTODIANS-PER PUPIL-SP ED-OPE	3,576,338	3,288,934	3,558,800	3,874,368	3,633,673
003	000D	2830 PERS SAVINGS RECAP-SP ED SCHS	2,748,852	1,410,670	1,410,670	653,608	1,656,411
003	000D	2833 DIRECT SUPPORT-SP ED	90,886,605	96,514,937	96,514,937	88,686,268	90,514,937
003	000D	2884 ALT &IMP-BARRIER REMOVL-SCH SE	332,584	791,548	791,548	251,123	468,394
003	000D	2922 EQUIP-SP ED-SDC	69	18,900	18,900		18,900
003	000D	2957 NONPUBLIC SCH-CONTR FOR HDCP	139,586,273	158,330,257	158,330,257	158,330,257	158,330,257
003	000D	7243 REAS ACCOMM-SPEC ED-SCHS	2,583	12,743	5,054	3,420	2,233
003	000D	7245 REAS ACCOMM-SP ED-READER ASS		28,532	28,532		28,656
003	000D	7248 SP DAY CLS-PERS SAV RECAPTURE	6,139,778	745,817	745,817	1,019,927	2,155,346
003	000D	7249 RESOURCE SPECLT PROG-PERS SAV	807,949	219,670	219,670	134,887	1,002,191
003	000D	7250 DES INSTRL SERVS-PERS SAV-SCHS	36,175			5,540	
003	000D	7251 SP ED TRANSP-PER SAV RECAP-SCH	1,019,604			122,669	
003	000D	7404 REAS ACCOMM-SP-ED-S/B/T-SCHS	23,727	132,186	127,316	9,638	128,119
003	000F	0226 CUSTODIAL OT-EXT SCH YR-SITES	43,693	60,629	60,629	18,414	60,971
003	000F	2157 DESIG INSTRL SERV-XDED SESS-SC	1,158,032	1,661,962	1,661,962	1,415,493	1,670,988
003	000F	2159 SP DAY CLS-XDED SESS-SCHS	23,075,052	16,639,702	16,639,702	22,110,770	16,736,234
003	000F	2161 SP ED-SAL-XDED SESSION-SCH	99,471	1,023,693	1,023,693	374,962	810,444
003	000F	2171 NURSING SERV-XDED SESS-SP ED	414,152	565,373	565,373	455,733	568,460
003	000F	2172 PR SPCLST-AUDIOGL-XDED SESSION		37,418	37,418	29,186	37,626
003	000F	2193 BUS SERVS-FA-OPER-SP ED	51,325	47,798	47,798	47,759	47,798
003	000F	2196 PUPIL TRANSP.EXP-SPED-NS-INTER	1,105,912	1,823,386	1,823,386	1,342,465	1,439,161
003	000F	2199 RESRCE SPCLST PR-IMA-XDED SESS	35,453	123,977	123,777	35,306	123,977
003	000F	2201 DESIGNATED INSTRL SERV-IMA		12,663	12,663		12,663
003	000F	2378 PUPIL TRANSP.EXP-SPED-SEVE-INT	3,732,590	5,505,861	5,505,861	4,871,295	5,217,152
TOTAL SPECIAL EDUCATION PROGRAM - SCHOOLS			1,105,812,299	1,188,620,522	1,187,978,106	1,145,195,908	1,164,024,550

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
SPECIAL EDUCATION PROGRAM - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000E	0272 PROF DEV'T-HRD-SP ED ACAD-CSMI	4,273				
003	000E	2015 MANDATED COST-CSMITH-IMPL 18	82,948	142,810	142,810	15,980	142,824
003	000E	2021 MANDATE COST-C SMITH-BARBERTM	213,621				
003	000E	2022 MANDATE COST-C SMITH-M KERR TM	120,352				
003	000E	2023 MANDATE COST-C SMITH-ADM COSTS	298,095	300,000	300,000	215,146	300,000
003	000E	2024 B/S-CAL/OSHA-BLOODBORNE-SP ED	181,158	193,000	193,000	118,333	193,000
003	000E	2035 MANDATE COST-CSMITH-IMPL3-SUP	2,848,821	3,195,238	3,195,238	2,586,051	2,616,703
003	000E	2041 MANDATE COST-CSMITH-MISC	87,416	201,734	201,734	111,775	101,022
003	000E	2042 MANDATE COST-CSMITH-IMPLMNT 5	4,355,316	1,529,219	1,572,080	1,358,297	1,570,948
003	000E	2044 SP ED-INSTRAL ADM-SAL/BEN-SUPP	10,682,556	21,029,678	21,242,475	20,225,370	33,047,890
003	000E	2049 MANDATE COST-CSMITH-IMPLMNT 6	2,133,253	2,538,679	2,536,406	2,228,294	2,441,233
003	000E	2066 MANDATE COST-CSMITH-IMPLMNT 4	3,657,792	3,603,364	3,486,056	3,081,194	380,017
003	000E	2081 SPEC EDUC-CSMITH PROG-SUP	9,849,599	10,248,867	10,246,717	9,782,605	3,779,329
003	000E	2084 MANDATED COST-CSMITH-IMPLMNT9	62,245			6,933	
003	000E	2086 MANDATE COST-C.SMITH IMPL7-SUP	1,570,621	138,305	133,409	141,096	(4,475)
003	000E	2087 SP ED-PSYCH SERV-SAL/BE/TR-SUP	2,713,674	2,812,024	2,812,171	2,794,515	2,875,171
003	000E	2091 MANDATE COST-CSMITH IMPL10-SUP	346,573	242,636	392,147	268,457	434,120
003	000E	2094 MANDATE COST-CSMITH-IMPL13-SUP	324,784	320,387	320,387	437,149	339,242
003	000E	2105 DIS-SAL/BEN/TRANSP-SUPP	4,603,580	3,515,530	3,515,530	4,277,118	3,533,162
003	000E	2107 PROG SPECCLST-AUDIOLOGICAL-SUPP				49,595	
003	000E	2108 MANDATE COST-CSMITH-IMPL 12	257,234		16,192	10,846	1,573,758
003	000E	2121 MANDATE COST-CSMITH-IMPL 15	33,313	112,282	112,282	55,737	77,282
003	000E	2122 MANDATE COST-CSMITH-IMPL 16	594,685	949,515	865,484	662,179	850,366
003	000E	2125 SP ED-DIST ADM-SAL/BEN/TRSP-SU	804,841	1,185,084	1,103,356	1,000,833	1,105,982
003	000E	2146 COORDS-SUPPORT CTRS-SPEC ED	586,348	689,451	689,451	695,536	95,386
003	000E	2181 ADVISORY COMM EXP-SPEC ED-SUPP	3,425	5,360	5,360	4,424	5,360
003	000E	2207 SEC INSTR-SCIENCE CTR-SP ED	77,497	69,847	69,847	88,140	69,956
003	000E	2209 SPEC EDUC LEASE OF FACILITIES	76,277	80,000	84,000	81,496	80,000
003	000E	2211 SPED-INSTR ADMIN-SAL/BEN/TRNS	33,110	36,276	36,276	42,838	(6,423)
003	000E	2217 LOW INCIDENCE-SE DIV-ADM SUPP	126,682	163,961	124,781	99,729	124,975
003	000E	2220 ITD-ADMV SYS & PROG BR-SPEC ED	131,398	261,357	261,357	151,376	174,170
003	000E	2227 INDIRECT SUPPORT-SAL/BEN-SUPP	194,409	195,849	196,156	223,136	207,135
003	000E	2238 ITD-FORCE ACCT-COMP MT-SE-ADM	338	6,574	6,574	113	6,574
003	000E	2283 SPEC.ED.PUPIL TRANS-OPER-SUPP	866,604	913,505	913,999	887,875	961,910
003	000E	2307 PROF EXPERTS-SPEC EDUC	40,972				
003	000E	2474 MANDATE COST-C.SMITH CDA ADMIN	254,421			51,239	
003	000E	2560 SP ED-INSTRAL ADM-OTHER EXP SUP	997,964	1,710,166	1,760,724	931,965	2,384,847
003	000E	2579 SP ED-PRESCH EXPAN PROG-SUPP		1,204,552	997,690	5,000	1,000,961
003	000E	2582 SE TRNSP-PUPIL TRNSP OFF MTL	138,604				
003	000E	2592 SE-PSYCH SERV-OTHER EXP SUPP	(1,721)	112,861	112,861	57,519	386
003	000E	2593 DIS-SRV-PSYCH SRV-OFFICE MTL	(7,354)	10,450	10,450	7,029	
003	000E	2779 TEL EXP-ADMV OFFICES-SPEC EDUC	8,253	37,560	37,560	14,661	25,560
003	000E	2785 SE TRNS-RADIO COMM SYS MAINTSU	116,768	131,264	131,264	130,322	131,264
003	000E	2800 SE TRSNP-RENTAL OF FACILITIES	320,341	1,408,552	1,408,552	584,684	1,408,552
003	000E	2811 MANDATE COST-C SMITH-PLTF FEES	421,127	300,000	300,000	299,999	
003	000E	2818 SP ED-CHANDA SMITH-ADM-SAL/OE	2,283,986	2,552,559	2,897,340	2,700,360	2,199,591
003	000E	2820 INDIRECT SUPPORT-SPEC EDUC	42,864,500	42,725,810	42,725,810	44,296,786	42,725,810
003	000E	2953 NONPUB SCH-TUITN PYT ST SCH SE	458,986	650,466	650,466	743,427	650,466
003	000E	2962 PERS SAVINGS RECAP-SP ED SUPP	838,436	122,689	122,689	180,468	132,691
003	000E	4671 POSTAGE CHARGES-SP ED					100,000
003	000E	7155 SP ED TRANSP-ITD-ADMV SYS-SUPP	86,053	93,239	93,239	83,122	88,386
003	000E	7157 REGIONALIZED SERVS-INSTRAL-SUPP	50,176	53,707	53,707	(153)	56,555
003	000E	7512 PRG SPCLTS-INSTRAL SERVS-SUPP	397,917	458,922	458,922	440,757	142,241
003	000E	7518 REGIONALZD SERVS-ADM SUPP-SUPP	97,978	108,336	108,336	112,661	114,061
TOTAL SPECIAL EDUCATION PROGRAM - SUPPORT			97,290,244	106,361,665	106,644,885	102,342,012	108,237,988
TOTAL SPECIAL EDUCATION PROGRAM			1,203,102,543	1,294,982,187	1,294,622,991	1,247,537,920	1,272,262,538

OPTIONS PROGRAMS

Options Programs include resources for the District's opportunity, continuation, independent study, Alternative Education Work Centers (AEWC), and community day schools. In previous years, these funds were included in the General Program section of the General Fund budget

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
OPTIONS PROGRAMS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000S	0402 AEW-C-SAL/BEN/TRANSP-SUPPORT	292,895	445,296	413,387	267,154	505,652
001	000S	0475 AEW-C-SHARED COSTS-SAL/BEN-CO	69,476	76,473	67,389	34,465	185,547
001	000S	0537 IND STUDIES PROG-SCH ADM-S/B/M	11,216,561	9,100,825	9,100,825	11,141,442	9,168,581
001	000S	0630 CUSTODIANS-PER PUPIL-OPP SC-SC	585,519	565,273	626,635	697,817	640,940
001	000S	0777 AEW-C-SCHOOL POLICE	162,249	177,191	257,525	213,395	223,925
001	000S	0876 TCHRS-EL-SEC-D/D SUBS-SBM-OPP	2,921				
001	000S	0970 AEW-C-SAL/BEN/TRANSP-SCHS	6,331,708	6,736,749	7,251,464	6,651,383	7,582,981
001	000S	0974 AEW-C-DIGITAL HS-DIST MATCH	67,951		100,000	3,500	96,500
001	000S	1358 CUSTODIAN-INDEPENDENT STU PROG		11,637	11,637		11,702
001	000S	1408 OPP-SCH-SAL/BEN/TRANSP-SCHS	10,126,209	11,225,745	11,128,824	10,808,603	6,640,446
001	000S	1413 TRI-C PROG-SAL/BEN/TRANSP-SCHS	159,363	151,233	151,233	164,962	
001	000S	1634 OPP SCHS & PROG-CUSTODIANS	25,046	33,827	4,570		2,001
001	000S	1825 TPA-OPP & CONT SCHS	54,698	71,619	68,757	38,419	66,003
001	000S	1892 AEW-C-SHARED COSTS-SAL/BEN-SCH	1,144,937	1,116,796	1,116,796	1,118,979	1,122,021
001	000S	1895 AEW-C-SHARED COSTS-UTILITIES-SC	68,626	75,000	75,000	65,752	77,586
001	000S	3246 AEW-C-CUSTODIAL SUPPLIES	2,367		5,184	1,846	
001	000S	3251 AEW-C-IMA	687,431	1,945,722	1,154,782	266,705	1,215,954
001	000S	3388 AEW-C					1,232,441
001	000S	3523 AEW-C-OTHER EXP.-SUPP.	52,776	15,000	44,500	33,894	29,000
001	000S	3967 OTHER EXP-SCH-INDEPENDENT STUD	1,201,117	1,333,510	1,260,999	1,101,304	1,343,974
001	000S	4248 OPP SCHS & CLASSES-IMA	178,648	309,942	274,514	123,401	208,527
001	000S	4549 OPORT-SCH-SDEP-SUB INCENTIVE	6,033	36,393	43,881	30,035	13,847
001	000S	4739 OPP SCHS & PROG-OPER MTL	8,539	11,680	11,420	8,072	8,174
001	000S	4802 UTILITIES-PER PUPIL SCH-OPP SC	116,690	82,112	82,112	194,251	82,112
001	000S	5123 OPP PROG-SCH RENTALS	205,200	200,000	200,400	200,400	200,000
001	000S	5309 AEW-C-OTHER EXP-SCHS	12,236	20,173	20,173	5,909	20,173
001	000S	5566 PERS SAV RECAP-OPTIONS					73,647
001	000S	5820 AEW-C-TEL EXP-ADDL LINES-SCHS	13,308	2,000	9,200	10,447	11,000
001	000S	6549 FACILITY RENTAL- AEW-C	215,572	307,000	307,000	264,899	307,000
001	000S	6676 AEW-C-A & I-SCHS	48,722	5,000	100,000	5,398	5,000
001	000S	7180 PREGNANT STUDENTS PRG-SUPLS-S	15,179	31,655	31,655	12,690	31,655
001	000S	7189 TRI-C PROG-OTHER EXP-SCHS	74,434	77,971	77,971	85,342	
001	000S	7203 OPP SCHS & PROG-UTIL(FUEL,ETC)	70	105,000	105,000	1,725	105,000
001	000S	7208 OPP SCHS & PROG-TEL EXP	86,689	57,102	57,102	57,888	16,102
001	000S	7365 PREGNANT STUDENTS PRG-SAL-SCHS		5,935	5,935		5,935
001	000S	7389 PREGNANT STUDENTS PRG-NURSG-SC	206,502	168,328	168,328	191,381	169,162
001	000S	7390 OPP SCHS & PROG-FA-OPER-SCHS	5,224	3,563	3,563	5,823	3,563
001	000S	7394 PREGNT STUDENTS PRG-CUSTODIANS	5,415	90,890	90,890	6,277	91,022
001	000S	7395 OPP SCHS & PROG-FA-OPER-SCHS	138,570	209,474	209,474	93,412	209,474
001	000S	7396 PREGNANT STUDENTS PRG-FA-SCHS	2,597	2,688	2,688	1,972	2,688
TOTAL UNRESTRICTED			33,591,476	34,808,802	34,640,813	33,908,943	31,709,335
RESTRICTED							
003	000S	0555 SBM-PERS ACCT-CONTINUATION	457,228				
003	000S	0623 CUSTODIANS-PER PUPIL-CONT E SC	317,856	314,119	336,056	352,979	334,804
003	000S	0786 ITD-FA-COMPUTER MAINT-CONT SCH	9,892	9,550	9,550	8,735	9,550
003	000S	1391 CONT.SCHS-SAL/BEN/TRANSP-SCHS	21,311,107	17,445,980	17,445,983	21,593,583	24,426,173
003	000S	1603 BUS SERV-FORCE ACCT-OPER	8,053	7,262	7,262	10,065	8,242
003	000S	1610 CAL SCH AGE FAMILIES ED-SUPP		3,000	3,000		138,000
003	000S	1611 CAL SCH AGE FAMILIES ED-SCHS	145,911	101,529	101,529	46,038	791,189
003	000S	1633 CUSTODIANS-CONT SCHS	8,627	115,447	93,510	5,663	98,669
003	000S	1677 ADMV SERV-SCH POLICE-CONT EDUC	69,172	83,934	83,934	85,953	86,396
003	000S	1707 BUS SERV-FA-OPER-CONT SCHS	55,534	98,219	98,219	93,433	98,219
003	000S	2287 ITD-ELECT EQUIP RPR-CONT ED	937	13,844	13,844	13,402	13,844
003	000S	2851 CRITICAL FDG ISSUE-AB922 SCHS	1,512,848	1,207,188	1,188,104	1,582,129	1,192,737
003	000S	2852 CRITICAL FDG ISSUE-AB922-SUPP	891,100	1,159,824	1,174,910	1,098,747	1,196,131
003	000S	3252 CFI-AB922-COMMUNITY DAY SCHS	5,859,637	3,765,535	3,774,533	6,619,238	9,425,692
003	000S	4173 CONT SCHS-SUPPLIES-SCHS	247,798	751,540	719,497	433,257	734,724
003	000S	4521 OPER MTL-CONTIN SCHS	11,633	17,846	17,673	6,983	11,559
003	000S	4526 PUPIL TRANSP EXP-CONT PROG	108,769	175,000	175,000	100,761	175,000
003	000S	4695 TEL EXP-CONT SCHS	159,135	206,000	206,000	103,044	159,000

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
OPTIONS PROGRAMS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000S	4752 UTI(FUEL, ELC,H2O,SWER USE)CON	42,372	43,018	43,018	53,281	44,790
003	000S	4801 UTILITIES-PER PUPIL SC-CONT ED	49,568	136,481	136,481	51,213	136,704
TOTAL RESTRICTED			31,267,177	25,655,316	25,628,103	32,258,503	39,081,423
TOTAL OPTIONS PROGRAMS			64,858,653	60,464,118	60,268,916	66,167,447	70,790,758

HOURLY INTERVENTION/ REMEDIATION PROGRAMS

Hourly Intervention/Remediation Programs include resources for remedial and core academic programs, as well as intervention programs for youth at risk of being retained at grade level under the State's Standards Based Promotion guidelines. This program does not include Special Education Extended School Year, which is included in the Special Education section of this document.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
HOURLY INTERVENTION/REMEDATION PROGRAMS

Fund	DDP	Program Code/ Title		2002-03	2003-04			2004-05
				Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED								
001	000C	0496	SBP-EXT LRNG-GEN FUND	3,705,593				
001	000C	1003	SUPPORT SERVS-SUMMER SCH	68,731	82,940	82,940	53,870	83,391
001	000C	1205	SBP-SMR/INTRSN-GEN FUND	571,573				
001	000C	1207	SBP-EXT LRNG PROG-SUP	43,817				
001	000C	1209	SBP-EXT LRNG PROG-TRANS	1,287,726	900,000	900,000	1,768,899	1,700,000
001	000C	1210	SBP-INT ACADEMIC-ADMIN-SCHS	361,782		426,245	587,502	
001	000C	1212	SBP-INT ACADEMIC-SUPP	1,934,537	4,800,004	1,965,048	1,849,545	2,387,966
001	000C	1239	SBP-SMR/INTRSN-TRANS-GR 2-3		1,400,000	1,400,000	190,000	300,000
001	000C	1240	SBP-SMR/INTRSN-GF-SCHS	16,778,582			4,821	
001	000C	1245	SBP-INT ACADEMIC-IMA-SCH	935				
001	000C	1771	EXT LRNG CENTERS-SCHOOLS		5,757,969	8,560,528		
001	000C	1772	EXT LRNG CENTERS-SUPPORT		179,402	3,439,472		
001	000C	1773	EXT LRNG CTRS-CREDIT (TITLE 1)		(9,523,488)	(15,586,117)		
001	000C	2132	SUMMER PROG-SCHOOLS	18,379,919	19,821,323	19,697,542	6,906,387	20,727,641
001	000C	2143	SUMR-SCI CTR-SAL/FB/TRANSP-SCH		2,546	2,546	46,941	2,546
001	000C	2245	SUMMER/INTERSESSION-SUPPORT	2,461,047				
001	000C	2398	INTERSESSION-SCHS	6,609,105	5,065,989	4,718,458	10,156,538	4,806,278
001	000C	2484	INTERSESSION-CENTERS	37,238	39,210	125,210	60,416	39,355
001	000C	4869	ETS ASSESSMENT CONTRACT		4,300,000	4,300,000	4,300,000	2,900,000
001	000C	5565	PERS SAV RECAP-HOUR INTERV					20,448
001	000C	6789	TEL EXP-SB813-SUM/INTERS-SCH		360	360		360
TOTAL UNRESTRICTED				52,240,585	32,826,255	30,032,232	25,924,918	32,967,985
RESTRICTED								
003	000C	1220	SBP-SMR/INTRSN-PROF DEV-SCH				551	
003	000C	1221	SBP-INT ACADEMIC-PROF DEV-SUP				21	
003	000C	1246	SBP-SMR/INTRSN-ELLIP	12,020,173	22,830,619	22,114,240	30,230,459	17,008,283
003	000C	1247	SBP-EXT LRNG PROG-ELAP	9,976,816	18,863,849	17,529,342	12,688,079	11,331,667
003	000C	1264	SBP-INT ACAD-SCHS-ELAP	18,510	1,993	1,993	828	
003	000C	2395	PUPIL TRANSP.EXP-HTS-GP-INTERS	64,227	100,000	100,000	131,814	100,000
TOTAL RESTRICTED				22,079,726	41,796,461	39,745,575	43,051,752	28,439,950
TOTAL HOURLY INTERVENTION/REMEDATION PROGRAMS				74,320,311	74,622,716	69,777,807	68,976,670	61,407,935

AFTER SCHOOL PROGRAMS

After School Programs include resources for after school activities at schools throughout the District. Included in this section are funds previously reflected in the Community Services Programs.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
AFTER SCHOOL PROGRAMS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05	
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget	
UNRESTRICTED								
001	000L	0761 CVC CTR MTNG ATTND-MAND CST-CS	887,112	410,011	410,011	925,122	412,322	
001	000L	1475 COM SERVS-STU AUXILIARY SERVS	956,414	1,035,009	963,817	941,965	883,826	
001	000L	1711 BUS SERVS-FA-OPER (COM SERVS)	59,804	163,754	163,754	68,354	163,754	
001	000L	1810 COM SERVS-SAL/BEN-SCHS	17,467,919	10,191,497	10,202,086	16,797,183	14,357,517	
001	000L	1811 COM SERVS-M & O CUST OT-SCH	2,090			(15)		
001	000L	1813 COM SERVS-M & O CUST OT-SCH	336,043	3,941,225	3,941,225	351,100	3,947,890	
001	000L	1817 COM SERVS-DIST BUS DRIVER	113,047	189,783	189,783	135,711	189,783	
001	000L	1822 COM SERVS-DIST BUS MAINT		554	554		554	
001	000L	1875 COM SERVS-SUPP SERVS-SUPP	1,629,891	1,650,765	1,650,765	1,550,619	1,522,873	
001	000L	1890 COM SERVS-PERS DIV-OPER SERVS		83	83		88	
001	000L	3132 COM SERVS-OTHER EXP-SCHS	328,907	319,098	352,290	322,030	359,263	
001	000L	3272 FOOD-CLEAR CREEK OUTDR EDUC CT	18,563	29,476	29,476	20,086	29,476	
001	000L	4142 STU AUX SERV-REPRO-MTL	6,008	3,350	11,350	11,134	7,000	
001	000L	5421 TRANSP FOR HOMELESS CHILDREN			126,660	291		
001	000L	5678 PERS SAV RECAP-COMM SERV-SCHS	1,452,111	126,616	126,616	297,048	196,123	
001	000L	5684 PERS SAV RECAP-COM SERVS-SUPP	80,501			14,674		
TOTAL AFTER SCHOOL PROGRAMS			23,338,409	18,061,221	18,168,470	21,435,302	22,070,469	

TARGETED INSTRUCTIONAL IMPROVEMENT GRANT

Targeted Instructional Improvement Grant includes resources intended to help alleviate the harms of racial isolation at schools, as identified in the court order resulting from the Crawford vs. LAUSD lawsuit and subsequent court decisions. Beginning in 2002-2003, funding is provided through Targeted Instructional Improvement Grant (TIIG).

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
TARGETED INSTRUCTIONAL IMPROVEMENT GRANT - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000G	0018 TIIPG-CORE TM-SAL/BEN/TRSP/SCH	669,241	870,416	1,041,481	836,580	1,192,501
003	000G	0112 TIIPG-MAND COST-NURSING-SCH	9,160,434	6,258,450	6,258,450	7,701,419	8,293,101
003	000G	0182 TIIPG-PUPL SERV/ATT/COUNS/10SC	723,842	736,211	736,211	802,360	738,560
003	000G	0574 TIIPG-REL OVERCROWDING-FA-SCH	161,375			359	
003	000G	0791 TIIPG-OPER SALARIES-MAGNET	325,233	341,775	341,775	371,023	342,476
003	000G	0897 TIIPG-DISTRWD EXP-SCH POL-SCH	3,370,857	3,575,680	3,575,680	3,756,786	3,595,840
003	000G	0945 TIIPG-SRLDP-TPA	227,498	229,320	238,811	202,801	230,662
003	000G	0972 TIIPG-TEN SCHS PROG-SAL/BEN	7,537,104	7,219,095	8,027,545	7,595,778	7,303,823
003	000G	0976 TIIPG-MSTR PLAN/LEP-SAL/BEN/TR	2,649,607	4,961,461	3,846,982	2,604,100	4,419,099
003	000G	1052 TIIPG-MAGNET-SAL/BEN/TRASP	1,915,426	2,288,020	2,069,591	2,141,307	2,218,677
003	000G	1056 TIIPG-CLS SIZE REDUCT-PHBAO-SC	165,576,743	159,711,468	159,326,830	153,943,484	160,516,913
003	000G	1072 TIIPG-URBAN CLSSRM TCHR PROG	7,104,948	7,107,160	7,107,160	7,031,316	7,146,510
003	000G	1080 TIIPG-TCHRS-SRLDP	53,567,590	49,285,888	48,952,513	51,397,001	49,283,202
003	000G	1089 TIIPG-CLASS SIZE REDUCT-DRS	6,978,106	6,132,911	6,658,939	7,889,984	5,614,593
003	000G	1109 TIIPG-STU/STU INTER-SAL	681,677	877,269	877,269	670,984	881,654
003	000G	1110 TIIPG-COUNS SUP-SAL/FB/TRANS	12,718,966	11,475,788	11,646,650	12,732,296	5,659,483
003	000G	1112 TIIG-COUNS SUP-SH SEC COUNSLRS					5,945,008
003	000G	1120 TIIPG-CLASS SIZE REDUCT-MAGNE	17,088,552	16,523,932	16,382,542	15,993,633	16,461,218
003	000G	1122 TIIPG-STU/STU INTER-SALARY	12,724				
003	000G	1130 COUNS SUPP-INTEG-SAL/FB/TRANS	24,606			28,077	
003	000G	1131 TIIPG-COUNS SUP-PSY SER-SCH	123,713				
003	000G	1135 TIIPG-SAT-SCHS-(DIV 41)	55				
003	000G	1170 TIIPG-MAGNET-SCHS-(DIV 41)	5,842				
003	000G	1171 TIIPG-MAGNET-SCH (DIV 41)	79,229	74,218	74,218	80,893	74,579
003	000G	1175 TIIPG-PWT-PUPIL SERVS & ATTEND	291,487	237,726	237,726	256,256	238,893
003	000G	1179 TIIPG-YRS-PUPIL SERV & ATTEND	709,495	834,590	834,590	731,843	839,210
003	000G	1185 TIIPG-YRS-PUPIL SERVS-SAL-BEN	1,736,049	2,398,829	2,398,829	1,667,044	2,394,009
003	000G	1188 TIIPG-URBAN CLSSRM TCHR PROG	119,369	109,238	109,238	216,986	109,844
003	000G	1189 TIIPG-PSA-EIS DIFF	46,525	18,206	18,206	21,280	18,308
003	000G	1301 TIIPG-MAGNET-SCHS	20,239,910	22,167,449	22,320,131	22,053,010	22,929,969
003	000G	1346 TIIPG-SRLDP-SAL/BEN/TRANS-SCHS	993,778	230,980	355,052	86,825	357,000
003	000G	1373 TIIPG-PWT-SALES	1,498,862	1,548,690	1,548,690	1,257,250	1,555,133
003	000G	1417 TIIPG-YRS-SAL/BEN/TRANS-SCHS	27,952,039	26,042,678	26,069,780	27,336,751	26,645,332
003	000G	1418 TIIPG-YRS-PSA-S/B/T-SCH	385,119	553,197	553,197	474,105	556,270
003	000G	1423 TIIPG-LOCAL DISTRICTS-SCHS				2	
003	000G	1446 TIIPG-REL OVRCRWD-STU HELP	223			222	
003	000G	1473 TIIPG-MGT OP-PROF.EXP-PHBAO-SC	40,962	119,180	119,180	43,439	119,809
003	000G	1485 TIIPG-PUPIL TRANSP.EXP-AUX-SAT	1,921	7,895	7,895	20,580	7,895
003	000G	1501 TIIPG-CAPSCHS-(DIV41)	1,581				
003	000G	1502 TIIPG-REL.OVRCRWD-PUP SER-SCH	265,838	316,968	316,968	323,702	318,524
003	000G	1540 TIIPG-PUPIL TRANSP.EXP-AUX-CAP	1,185,118	893,560	893,560	1,114,546	893,560
003	000G	1598 TIIPG-PUPIL TRANSP.EXP-AUX-MAG	2,319,006	2,525,003	2,525,003	2,580,335	2,525,003
003	000G	1599 TIIPG-PUPIL TRANSP.EXP-AUX-PWT	623,910	907,672	907,672	423,238	907,672
003	000G	1600 TIIPG-ALTER.SCH-BUS SER-FA-SCH	29,178	91,803	91,803	27,352	91,803
003	000G	1617 TIIPG-LANG.ACQ-SAL/BEN/TRAN-SC	21,525			8,087	
003	000G	1625 TIIPG-YRS-CUSTODIAN	1,223,881	1,553,198	1,718,940	1,554,220	1,523,039
003	000G	1628 TIIPG-ALTER.SCH-CUSTODIAN SCH	388,332	304,805	403,931	404,915	414,846
003	000G	1672 TIIPG-MGT OPTIONS-SCH POLICE	9,521	45,115	45,115	10,886	45,369
003	000G	1701 TIIPG-YRS-BUS SERVS-FA-OPER	5,210,412	6,110,073	5,940,300	5,389,961	6,159,510
003	000G	1709 TIIPG-YRS-SCH POLICE-SCH	153,063	130,180	130,180	176,317	133,357
003	000G	1723 TIIPG-PURCH-OPER-DRAYAGE-SCH	24,752	54,464	29,464	29,131	51,738
003	000G	1827 TIIPG-CAP-SCHS	307,353	234,160	256,613	231,591	86,817
003	000G	1829 TIIPG-TPA-TEN SCHS PROG	2,858	10,564	11,850	6,932	10,623
003	000G	1839 TIIPG-URBAN CLSRM TCHR-TPA-SC	103,958	153,266	151,980	129,264	154,130
003	000G	1841 TIIPG-PWT-SCHS	126,181	84,509	115,623	93,323	70,402
003	000G	1846 TIIPG-PSP-SCHS	1,863,009	1,904,416	1,904,416	1,953,783	1,912,395
003	000G	2060 TIIPG-REL OE OVRCWDNG-INTEGHLP	135,757	131,218	134,499	130,254	121,361
003	000G	2070 TIIPG-MGMT COMP-STUD INTEG HLP	255,330	346,929	346,929	223,110	318,593
003	000G	2099 TIIPG-TRANSP-SAL/BEN/TRANS-SCH	98,878	228,884	228,875	86,929	226,420
003	000G	2110 TIIPG-10 SCH PROG-DIV 41	129,418			48,202	
003	000G	2111 TIIPG-10 SCH PROG-DIV 37	13,966			2,282	

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
TARGETED INSTRUCTIONAL IMPROVEMENT GRANT - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000G	2112 TIIPG-COUNSLNG SUPP-SAL/BEN/T	25,478			26,071	
003	000G	2117 TIIPG-YRS-ELEM MUSIC-SCH	266,517	170,507	170,507	195,885	171,451
003	000G	2268 TIIPG-10 SCH PRG-DIV 36-DISC			19,950	1,604	
003	000G	2865 TIIPG-STU/STU SUB DAYS-SCH	18,294	109,054	109,054	15,963	109,515
003	000G	3157 TIIPG-PUP TRAN.EXP-AUX-NEWC/OT		3,083	3,083	201	3,083
003	000G	3643 TIIPG-MAGNET-OE-NEW SCHS-CTR				(17,021)	
003	000G	3729 TIIPG-CLASS SIZE REDUCT-UTIL	2,381,497	181,224	181,224	2,316,717	181,224
003	000G	3826 TIIPG-CONTR BUS SERV-AHEAD		22,000	22,000		22,000
003	000G	3898 TIIPG-PUPIL TRANSP.EXP-AUX-MAG	141	12,630	12,630	1,018	12,630
003	000G	3901 TIIPG-PUPIL TRANSP.EXP-HTS-CAP	10,383,897	8,916,514	8,916,514	12,052,623	10,208,603
003	000G	3902 TIIPG-PUP TRANSP-EXP-HTS-CAPV	6,995,925	7,648,818	7,648,818	6,283,441	7,648,818
003	000G	3904 TIIPG-PUPIL TRANSP EXP-HTS-CAP		5,126	5,126		
003	000G	3905 TIIPG-PUPIL TRANSP EXP-HTS-SAT	248,750	506,605	506,605	60,888	249,985
003	000G	3907 TIIPG-PUPIL TRANSP EXP-HTS-CAP	48,503	24,410	24,410	39,502	50,827
003	000G	3908 TIIPG-CAP,NEW,SAT-OTHER TRIPS	13,717	14,915	14,915	23,521	14,915
003	000G	3909 TIIPG-PUPIL TRANSP-EXP-AUX-CVP	1,990	4,574	4,574	1,510	4,574
003	000G	3959 TIIPG-TEN SCH PROG-DAY/DAY SUB	25,152	20,254	20,254	20,657	20,340
003	000G	4061 TIIPG-MAGNET-CONTR BUS SERV		7,407	8,832		7,407
003	000G	4154 TIIPG-MAGNET-IMA	742,790	1,310,548	1,046,306	529,699	1,589,641
003	000G	4160 TIIPG-REL OVCRDNG-SAT ZN-IMA	5,377	84,276	76,378	7	75,325
003	000G	4172 TIIPG-10SCH PROG-DISCRETNRY F	1,597,003	1,791,253	1,771,303	1,828,700	1,860,220
003	000G	4177 TIIPG-PWT-IMA-SCHS	133,586	352,944	391,923	63,608	385,384
003	000G	4184 TIIPG-YRS-IMA	475,760	780,327	578,756	213,224	952,853
003	000G	4188 TIIPG-SDEP-ALTERNATE SCH	147,691	7,663	226,092	181,772	114,956
003	000G	4227 TIIPG-SRLDP-IMA	759,061	972,821	982,731	753,661	1,080,604
003	000G	4245 TIIPG-REL OVCRWDG-CAP-IMA-SCH	600,691	949,929	1,153,320	444,455	477,646
003	000G	4505 TIIPG-IMA-LANG DEV-CORE TEAM	648,663	864,303	693,238	614,857	546,842
003	000G	4513 TIIPG-STU/STU INTERACTION	99,998	100,000	100,000	110,106	100,000
003	000G	4571 TIIPG-ALT,CVP,MAGNET,PWT-OTHER	56,267	19,337	19,337	20,496	19,337
003	000G	4575 TIIPG-PUPIL TRANSP.EXP-HTS-MAG	41,869,098	44,568,314	44,568,314	47,701,371	44,142,928
003	000G	4576 TIIPG-PUPIL TRANSP EXP-HTS-PWT	7,480,842	7,921,129	7,921,129	6,650,933	7,645,195
003	000G	4577 TIIPG-PUPIL TRANSP EXP-HTS-ALT	576	16,316	16,316	2,873	16,092
003	000G	4578 TIIPG-PUPIL TRANSP EXP-OTS-PWT	3,273,489	2,990,966	2,990,966	3,722,530	3,685,069
003	000G	4696 TIIPG-MAGNET-TELEPHONE	259,628	129,759	129,759	189,208	129,759
003	000G	4772 TIIPG-ALTERNATIVE SCH-TEL EXP	18,818	5,630	5,630	15,303	5,630
003	000G	5500 TIIPG-PUPIL TRANSP.EXP-AUX-ALT	76,673	107,320	107,320	77,577	78,564
003	000G	5916 TIIPG-MAND COST-UTILITIES-SCH	4,938,694	5,200,000	5,200,000	2,098,218	5,200,000
003	000G	6101 TIIPG-MAGNET-EQUIP	1,032		301,920	299,307	
003	000G	6134 TIIPG-A & I-TEN SCHS PROG	140,325			(811)	
003	000G	6799 TIIPG-CSR-D/D SUB-MAGNET	501,759	559,041	559,041	543,314	502,959
003	000G	6809 TIIPG-CSR-D/D SUB-PHBAO	4,832,789	4,978,360	4,978,360	5,352,981	4,486,892
003	000G	6847 TIIPG-CSR-D/D SUB-DRS	209,320	310,648	310,647	271,657	269,249
003	000G	6864 TIIPG-IFT-CHILD DEV-SCH	8,474,785	5,064,059	5,064,059	4,675,532	6,101,244
TOTAL TARGETED INSTRUCTIONAL IMPROVEMENT GRANT - SCHOOLS			456,966,508	444,696,571	444,750,223	442,277,295	449,826,494

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
TARGETED INSTRUCTIONAL IMPROVEMENT GRANT - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000H	0076 TIIPG TCHR-SAL/BEN/TRANSP-SUPP	76,771	168,992	168,992	157,747	171,731
003	000H	0082 TIIPG-ADM-SAL/OE	965,269	1,159,044	1,159,044	910,474	1,201,653
003	000H	0116 TIIPG-SAL INCR HLDG ACCT-SUPP	52,334				
003	000H	0383 TIIPG-10SCH PROG-S/B/T-SUP	124,141	126,089	126,089	125,046	126,287
003	000H	0384 TIIPG-CERTIF SAL-SRLDP	427,757	457,393	457,393	470,432	458,215
003	000H	0394 TIIPG-MGMT COMPL-SAL/BEN-SUP	59,637	190,101	190,101	94,836	193,286
003	000H	0395 TIIPG-LANG ACQ PROG-S/B/T-SUP	5,522				
003	000H	0445 TIIPG-RELIEF OF OVERCROWD-SUP	124,337	117,742	117,942	135,195	124,140
003	000H	0596 TIIPG-TRANSP-DIST ADM-SUP	391,284	328,859	321,526	335,106	184,528
003	000H	0601 TIIPG-COMP ASTNCE PGM-SCH	69,793	63,249	63,249	76,706	66,727
003	000H	0602 TIIPG-IND SUPP-SAL/BEN/TRANSP	791,217	810,049	809,698	846,312	541,720
003	000H	0619 TIIPG-TRANSP-ITD-SUPP	302,574	328,889	328,889	233,960	340,845
003	000H	0671 TIIPG-PSP-DIST ADMIN-SUPP	532,737	529,825	529,825	518,462	569,869
003	000H	0773 TIIPG-PWT-LIAISON AIDES-SUPP	417,788	577,616	575,380	481,790	496,623
003	000H	0986 TIIPG-CAP-PUPIL TRANSP-SAL/BEN	1,009,092	1,092,696	1,092,696	1,107,222	1,153,522
003	000H	1140 TIIPG-MAGNET-SAL/BEN/TRANSP	112,285	107,867	107,867	115,071	108,475
003	000H	1223 TIIPG-EVAL-SAL/BEN/TRANS-SUPP	168,928	190,136	408,785	397,467	201,172
003	000H	1226 TIIPG-TCHR-ITD-INFO CTR SUPP	210,411	196,804	196,804	224,994	208,038
003	000H	1262 TIIPG-SRLDP-SAL/BEN/TRAN-SUPP	463,963	422,992	416,837	422,386	431,209
003	000H	1294 TIIPG-PSP-INSTRAL ADMIN-SUPP	246,256	241,362	241,362	177,259	192,200
003	000H	1347 TIIPG-43 BUSES-01-02 COPS	680,074	9,812	9,812		
003	000H	1508 TIIPG-LOC DIST-SAL/FB/TRSP-SUP	1,245,119	2,011,179	1,799,475	1,429,771	1,882,656
003	000H	1513 TIIPG-YRS-SAL/BEN/TRANS-SUPP	21,517	23,492	23,492	37,491	23,621
003	000H	1596 TIIPG-TRANSP-SAL/BEN/TRANS-SUP	5,315,021	5,704,722	5,704,722	5,288,696	6,017,265
003	000H	1708 TIIPG-TRANSP-FA-SUPP	10,039	28,397	28,397	13,387	28,397
003	000H	1855 TIIPG-YRS-ITD-INFO CTR	75,585	93,239	93,239	99,994	98,369
003	000H	1905 TIIPG-STU/STU INTERACTION-SUPP	48,448	87,981	89,070	37,218	94,117
003	000H	2764 TIIPG-TEN SCH PROG-PD-SUPP					1,361
003	000H	3043 TIIPG-MGT OPT-INSTRAL ADM-SUPP	162,171	178,636	203,636	166,490	178,636
003	000H	3047 TIIPG-LEGAL EXP-DISTWDE-SUPP	55,970	60,000	60,000		
003	000H	3064 TIIPG-TCHR-OTHER EXP-SUP	268	2,729	2,729		
003	000H	3121 TIIPG-PSP-OTHER EXP-SUPP	106,797	106,477	106,477	114,563	106,477
003	000H	3126 TIIPG-REL OVRCRWDNG-OTHR-SUP	10,334	11,864	11,664	10,358	11,864
003	000H	3127 TIIPG-MAGNET-SUPPLIES(CHOICES)	415,644	415,039	435,039	429,211	415,039
003	000H	3136 TIIPG-SRLDP-OTHER EXP-SUPP	144,572	158,306	164,463	151,997	158,306
003	000H	3145 TIIPG-MGT OPTIONS-OTHER EXP	8,534	9,285	9,285	8,860	9,285
003	000H	3159 TIIPG-CAP-PUPIL TRANSP-OTH EXP	65,872	68,396	68,396	72,202	68,396
003	000H	3499 TIIPG-TRANSP-ITD-SUPP.	6,467	9,786	9,786	1,976	9,786
003	000H	3598 TIIPG-PSP-CERTIF RECRUITMT	9,825	25,370	25,370	3,289	11,739
003	000H	3677 TIIPG-INDIRECT SUPPORT	15,346,609	17,539,349	17,539,349	15,113,371	20,444,909
003	000H	3815 TIIPG-PSP-CONTR SERVS	46,806	35,000	35,000	53,334	35,000
003	000H	3825 TIIPG-CONTR SERVS-IMPVR OF CU	2,218,651	2,236,410	2,234,390	1,937,927	2,236,410
003	000H	3891 TIIPG-TRANSP-RADIO COMM-SYS	136,816	154,142	154,142	132,790	154,142
003	000H	4044 TIIPG-TCHRS-CONTR SERVS-SUPP		2,000	2,000		
003	000H	4067 TIIPG-STU/STU INTERACT-EXP-SUP	178,865	210,944	210,944	183,205	210,944
003	000H	4085 TIIPG-EVAL-OTHER EXP-SUPP	30,305	68,631	41,982	40,764	68,631
003	000H	4163 TIIPG-10 SCH PRG-PROF EXPT-SUP	29,275	22,348	22,348	36,005	22,474
003	000H	4200 TIIPG-REL OVCRWDG-INSTRAL-OF M	1,830	1,836	1,836	1,416	1,836
003	000H	4400 TIIPG-BALNG ACCT-RESOURCE PD		262,031	96,637		605,175
003	000H	4551 TIIPG-TRANSP-OTHER EXP-SUPP	306,216	306,062	306,062	268,303	306,062
003	000H	4604 TIIPG-TRANSP SECURITY CONTR		7,560	7,560		7,560
003	000H	4691 TIIPG-OF DET NEEDS-INSTRAL MEDIA	21,797	21,736	21,736	23,000	21,736
003	000H	4763 TIIPG-COMM-TELEPHONE	459			(15)	
003	000H	4768 TIIPG-TRANSP-TELEPHONE	30,824	21,589	21,589	36,084	21,589
003	000H	5134 TIIPG-RENTALS-ADMV OFF	2,153,926	2,226,005	2,226,005	1,874,173	2,403,000
003	000H	5163 TIIPG-AUDIT FEES-DISTWDE-SUPP	19,428	80,000	80,000		80,000
003	000H	5209 TIIPG-STU ACCIDENT INS-S/S INT	5,888	5,900	5,900	5,888	6,500
003	000H	5322 TIIPG-MAGNET-ADV-CHOICES-SUPP	9,316	8,900	10,920	9,726	8,900
003	000H	5731 TIIPG-10SCHS PROG-CONTR SERVS	23,059	24,434	24,434	21,383	24,434
003	000H	5734 TIIPG-MOTOR VEH-SCH BUSES-CAP-	5,749			397,559	
003	000H	5878 TIIPG-TSP-RENTAL & LEASES	15,304	17,095	17,095	1,380	17,095

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
TARGETED INSTRUCTIONAL IMPROVEMENT GRANT - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000H	6122 TIIPG-EQUIP-RADIO SYS-DIST		30,480	30,480	10,594	30,480
003	000H	6470 TIIPG-OVRCRWDNG-CAP-REC SCH	32,730	719,858	334,434	77,768	531,549
003	000H	6471 TIIPG-PWT-REC SCH		128,650	32,420	1,052	285,741
003	000H	7261 TIIPG-PWT-RESRCE ALLOC-5600 PD		19,032,231	19,032,231		19,032,231
003	000H	7262 TIIPG-RESRCE ALLOC-5600-MAG PD		46,078,915	46,078,915		46,078,915
003	000H	7263 TIIPG-RESRCE ALLOC-5600-TRANS		(65,111,146)	(65,111,146)		(65,111,146)
TOTAL TARGETED INSTRUCTIONAL IMPROVEMENT GRANT - SUPPORT			35,548,207	40,245,375	39,614,794	34,921,675	43,409,721
TOTAL TARGETED INSTRUCTIONAL IMPROVEMENT GRANT			492,514,715	484,941,946	484,365,017	477,198,971	493,236,215

REGIONAL OCCUPATIONAL CENTERS/ SKILLS CENTERS

Regional Occupational Centers/Skills Centers Program provides classes in variety of occupations leading to employment of adults and high school youths. In addition to entry-level skills, the Regional Occupational Centers provide for occupational upgrading or retraining, apprenticeship training, and mainstreaming of handicapped persons into vocational training.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
REGIONAL OCCUPATIONAL CENTERS/SKILLS CENTERS - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000J	2573 ROP-ENERGY FUNDING	181,681			7,889	
001	000J	2825 SCH SITE BLK GRNT(00-01/ROC)	44,168	6,435	6,435	3,205	
001	000J	2831 SCH SITE-BLOCK GRANT 98/99-ROC	315				
TOTAL UNRESTRICTED			226,164	6,435	6,435	11,094	
RESTRICTED							
003	000J	0222 ITD-FA-CMPTR.MAINT-ROC-SCHS	107	28,522	28,522	13,378	28,522
003	000J	0247 GARDENERS-ROC-SCHS	50,686	74,336	74,336	55,017	74,438
003	000J	0694 ITD-FA-ELECT EQUIP REP-ROC-SCH	25,989	7,714	7,714	19,935	7,714
003	000J	0993 COUNS-CONCURRRENT STUDENTS-ROC	1,384,748		1,343,624	1,150,670	
003	000J	1013 ADULT ED-ROP-SAL/BEN/TRANSP	4,087,137	4,491,749	3,144,785	3,914,170	5,907,363
003	000J	1104 REGIONAL OCCUP PROG-SCHS	7,546,223	6,897,111	7,482,222	8,803,592	10,220,100
003	000J	1382 ROC/SK CTRS-SAL/BEN/TRANS-SCHS	2,347,827	2,557,804	2,508,364	2,472,680	2,455,508
003	000J	1402 ROC/SK CTRS-SAL/BEN/TRANS-SCHS	32,154,678	30,179,950	29,951,957	32,115,556	28,500,137
003	000J	1404 ROC SALES SUPP (PARTIAL FB)	5,010	297,809	297,809		299,964
003	000J	1405 ROC SALES SUPPORT CR	(3,162)	(325,162)	(325,162)	(1,848)	(325,162)
003	000J	1430 TCH APPRENTICE PROG-ROC-S/B/T	553,047	835,786	765,593	671,586	975,672
003	000J	1602 ROC/SK CTRS-FA-OPER-SCHS	32,381	15,977	15,977	15,562	38,081
003	000J	1607 ROC/SKILLS CTRS-CUSTODIANS	2,663,080	2,910,967	2,829,828	3,501,332	2,981,139
003	000J	1608 ADULT EDUC-ROP-CUSTODIANS	9,225	4,743	4,743	9,870	4,752
003	000J	1612 BSD-FA-OPER-MTL-TRANSP BR	1,296	16,881	16,881	739	16,881
003	000J	1681 ROC/SKILLS CTRS-WATCHMEN	514,858	577,329	598,325	998,069	563,359
003	000J	1683 SPEC OFFICERS-ROC	364,506	562,019	1,000,019	1,071,184	602,237
003	000J	1685 ADULT EDUC-ROP-WATCHMEN	2,206	45,293	45,293	1,142	49,054
003	000J	1704 BUS SERV-FAL-MTL-OPER	72,681	95,895	75,895	75,889	89,939
003	000J	1748 BUS SERV-FA-MAINT-ROP	2,637	10,831	10,831	11,839	12,864
003	000J	1770 TPA-ROC	147,217	280,704	305,777	203,407	228,087
003	000J	2330 ROC/SKILLS-FA NON 2% RPR EQUIP	196,222	116,049	116,049	116,016	116,049
003	000J	3199 ROC/SKILL-STU DATA SYS-OTH EXP	16,738	21,000	21,000	18,599	21,000
003	000J	3378 SDEP-FILMG,PHOTO & OT RENT-ROC	12,671	50,932	150,082	13,301	1,259
003	000J	3589 ROC/SKILLS CTRS-CURRICULUM		837	837		837
003	000J	3591 ROC/P EQUIPMENT	469,975			24,868	
003	000J	4004 ACCREDITATION-ROC/SKILLS CNT.	2,493	42,302	8,220	3,226	7,495
003	000J	4162 ROC/SKILLS CTRS-HDCPD-OTHE-SCH	33,349	93,807	36,032	33,508	37,306
003	000J	4175 ROC/SKILLS CTRS-OTHER EXP-SCHS	421,486	2,249,283	1,481,573	1,007,140	1,077,678
003	000J	4176 ADULT ED-ROP-OTHER EXP-SCHS	359,864	870,788	916,045	668,643	834,561
003	000J	4221 IMA-APPRENTICESHIP PROG-ROC	130,938	43,038	111,638	105,460	56,141
003	000J	4265 IMA-DISTR SUPPLIES/RENTAL-ROC		613	613		613
003	000J	4276 IMA-ROC-TRUCK CLASS FEES	(192,535)	909,125	909,125	(107,898)	1,017,031
003	000J	4328 EQUIP RENTALS-GRADUATION-ROC		1,200	1,200		1,200
003	000J	4348 SUPPLIES NOT FOR RESALE-ROC	59,497	6,758	6,758	110,724	6,758
003	000J	4353 BREAKAGE-LOSSES-ROC SALES	766	1,517	1,517	172	1,517
003	000J	4354 BREAKAGE-LOSSES-ROC SALES CR	(766)	(1,517)	(1,517)	(172)	(1,517)
003	000J	4355 BANK PICK-UP SERV-ROC SALES	4,013	5,000	5,000	3,780	5,000
003	000J	4356 BANK PICK-UP SERV-ROC SALES CR	(4,013)	(5,000)	(5,000)	(3,780)	(5,000)
003	000J	4357 MTL PURCHASES FOR ROC SALES	182,814	190,997	190,997	215,421	190,997
003	000J	4358 OFFICE EXP-ROC SALES	16,348	1,762	1,762	20,189	1,762
003	000J	4359 MTL & OFF EXP-ROC SALES CR	(258,659)	(199,517)	(199,517)	(346,334)	(199,517)
003	000J	4378 SCH ADVISORY COMMITTEE EXP-ROC	1,727	2,250	2,250	1,619	2,250
003	000J	4402 RENTALS-SCH TAB EQUIP-ROC		132,050	132,050		132,050
003	000J	4515 MONEY DONATIONS-ROC (PD)			9,750		19,950
003	000J	4557 ADULT ED-ROP-PUPIL TRANSP EXP	13,676	28,996	28,996	7,000	28,996
003	000J	4572 PUPIL TRANSP.EXP-ROC/SKILLS CT	997,383	1,015,466	1,015,466	1,299,733	1,015,466
003	000J	4573 PUPIL TRANSP.EXP-ROP	781,883	927,888	927,888	809,902	794,020
003	000J	4704 LNDY, DRY CLNG & LNEN SER-ROC		2,000	2,000		2,000
003	000J	4735 OPER MTL-ROC	79,050	101,317	122,147	100,847	119,246
003	000J	4757 UTI(FUEL, ELC,H2O,SWER USE)ROC	1,449,555	1,750,000	1,750,000	1,603,815	1,750,000
003	000J	4775 TEL EXP-ROC SALES	1,753			2,073	
003	000J	4776 TEL EXP-ROC SALES CR	(1,753)			(2,073)	
003	000J	4781 TEL EXP-ROC	534,377	514,704	492,704	217,573	250,000
003	000J	4806 SDEP-DONATIONS-ROC	10,953	(2,803)	(2,803)	2,913	(5,662)

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
REGIONAL OCCUPATIONAL CENTERS/SKILLS CENTERS - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000J	4845 RUBBISH DISPSL-PURHG-SCHS-ROC	61,126	65,000	65,000	51,770	65,000
003	000J	4898 CONTR SERVS-OPER SCH PLANT-ROC	3,521	10,012	10,012	757	10,012
003	000J	4931 FAC ASSET MGT DIV-FA-OPER-ROC	138,982	58,525	158,525	158,457	58,525
003	000J	4977 ADULT EDUC-ROP-MAINT OF SCHS		279	50,279	50,277	50,000
003	000J	5015 MAINT OF SCHS-ROC	77,666	39,070	84,070	56,947	224,876
003	000J	5119 ROC RENTALS	1,202,277	1,199,830	1,368,830	1,430,941	1,969,150
003	000J	5143 CONTR SERVS-APPRENTICESHIP PRO	1,409,335	1,441,327	1,436,993	1,351,068	1,441,327
003	000J	5196 STREET LIGHTING ASSESS-ROC		5,000	5,000		5,000
003	000J	5655 PERS SAV RECAPTURE-ROC-SCHS	696,436	96,323	96,323	162,839	117,421
003	000J	5818 TEL EXP-ROC-ADDL LINES		8,000	38,000	5,521	15,000
003	000J	5882 ADULT ED ROP-ALT&IMP OF BLDG	8,095	25,000	25,000	16,829	22,153
003	000J	5883 A & I OF BLDG-ROC CAP OUTLAY	224,382	78,234	228,334	143,698	339,827
003	000J	6649 TCHS APPRENTICESHIP PROG-O E	1,104	5,000	5,000	1,158	5,000
003	000J	6655 IMPREST FD-ROC-SCH (PD)			1,200		
TOTAL RESTRICTED			61,105,105	61,468,700	61,988,761	64,460,297	64,333,426
TOTAL ROC/SKILL CENTERS - SCHOOLS			61,331,269	61,475,135	61,995,196	64,471,391	64,333,426

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
REGIONAL OCCUPATIONAL CENTERS/SKILLS CENTERS - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
RESTRICTED							
003	000K	0301 APPRENTICESHIP PROG-S/B/T-SUPP	256,372	287,414	294,969	230,416	221,693
003	000K	0303 APPRENTICESHIP PROG-OE-SUPPORT	71,465	15,028	34,066	17,509	9,859
003	000K	0509 ROC/SKILLS CTRS-DIST ADM-SUPP	88,079	88,339	88,339	61,325	
003	000K	1231 ROC/SKILLS CTRS-INSTRLL SERV	1,754,035	2,011,696	2,413,517	2,665,011	3,190,983
003	000K	1549 ROC/SK CTRS-HDCPD-IA-SAL/BEN/	50,188	56,282	56,282	54,311	58,985
003	000K	1920 OPER/ BOARD/EDUC-ADM OFF-ROC		26,219	26,219		26,248
003	000K	2511 ADULT EDUC-S.T.R.S.		9,715	9,715		
003	000K	2513 ADULT EDUC-OASDHI		11,726	11,726		
003	000K	2514 ADULT EDUC-COMP.SELF-INS PREM		564,749	564,749		564,749
003	000K	3590 ROC/SKILL CTR/RENTAL FAC/SUPP		4,020	4,020		4,020
003	000K	3679 INDIRECT SUPPORT-ROC	2,492,489	1,913,393	1,913,393	2,610,956	1,913,393
003	000K	4071 ROC/SKILLS CTRS-D/A-OTHER-SUPP	815,883	1,481,666	855,112	743,045	1,350,367
003	000K	4403 ROC/SKILLS CTRS-HDCPD-INST-SUP	7,677	147,274	5,351	2,175	11,000
003	000K	4421 ACCREDITATION FEES-ROC	10,375	21,500	21,500	13,075	21,500
003	000K	4740 ROC/SKLS CTR-HDCPD-IND SUP-SUP	97,799	109,339	109,339	101,994	102,411
003	000K	4850 MAINT OF EQUIP-ROC		758	758		758
003	000K	5028 REPAIR OF EQUIP-ROC SALES CR		(125)	(125)		(125)
003	000K	5034 REPAIR OF EQUIP-ROC SALES		67	67		67
003	000K	5168 LIAB INS-ROC SALES		39,302	39,302		42,586
003	000K	5169 LIAB INS-ROC SALES CR		(42,586)	(42,586)		(42,586)
003	000K	5613 PERS SAV RECAPTURE-ROC-SUPP	59,667	8,737	8,737	18,225	14,522
TOTAL ROC/SKILL CENTERS - SUPPORT			5,704,029	6,754,513	6,414,450	6,518,041	7,490,430
TOTAL ROC/SKILLS CENTERS			67,035,298	68,229,648	68,409,646	70,989,433	71,823,856

INTERFUND TRANSFERS

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

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
INTERFUND TRANSFERS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED							
001	000@	1326 IFT-O1D COPS(LAND ACQ PROG II)	1,430,920	2,601,473	2,601,473	1,524,640	2,475,019
001	000@	2625 IFT-SRF-HAZMIT-ENERGY SAVINGS	1,351,706	2,000,000	2,000,000	2,075,975	2,200,000
001	000@	5130 IFT-02B COPS (MULTIPLE PROJ)	1,383,506	16,757,581	16,757,581	16,752,169	
001	000@	5131 IFT-02C COPS-BEAUDRY		250,412	250,412	208,681	
001	000@	5514 IFT-01 A COPS (LAND ACQ PRG I)	2,779,558	2,784,960	2,784,960	2,373,358	506,786
001	000@	6056 IFT -CAP SERVS- 1999-00 QZAB	1,624,035	2,442,225	2,442,225	1,690,658	
001	000@	6481 IFT-CSF-'97 BELMONT LRNG CTR	5,182,487	7,078,325	7,078,325		(1,967,501)
001	000@	6492 IFT-03B COPS-CAPITAL PROJ 1			796,209	807,037	
001	000@	6494 IFT-03A COPS-MUTIPLE PROP		2,789,243	2,485,346	2,495,045	
001	000@	7669 IFT-CAP SERV-99-00 COPS	24,720,946	24,947,546	24,947,546	23,991,789	
TOTAL UNRESTRICTED			38,473,158	61,651,765	62,144,077	51,919,350	3,214,304
RESTRICTED							
003	000@	1314 IFT-SRF-HAZMIT-2002 COPS	2,700,000				
003	000@	1315 IFT-SRF-2002 COPS	108,766,822				
003	000@	5127 IFT-01B COPS-BEAUDRY		463,589	463,589	67,612	
003	000@	5128 IFT-01C COPS-BEAUDRY		1,576,580	1,576,580	1,518,840	1,105,000
003	000@	6486 IFT-04A & B COPS-REFUNDING					58,461,961
003	000@	6493 IFT-SRF-2003A COPS	52,900,000				
003	000@	6760 IFT-SRF-STATE-CAL SCI CTR				3,108,638	
003	000@	6842 IFT-SRF-FEMA HAZ MIT-FEDERAL	5,561,594	35,400,000	35,400,000	23,604,928	18,800,000
003	000@	6845 IFT-SPECIAL RES FD-FEMA	9,166,510	13,800,000	13,800,000	3,805,826	14,000,000
003	000@	6862 IFT-SRF-FEMA-CAL SCI CTR	6,253,122		2,500,000	8,413,662	
TOTAL RESTRICTED			185,348,047	51,240,169	53,740,169	40,519,507	92,366,961
TOTAL INTERFUND TRANSFERS			223,821,205	112,891,934	115,884,246	92,438,857	95,581,265

RESERVES AND RESOURCE ALLOCATIONS

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

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
RESERVES AND RESOURCE ALLOCATIONS

Fund	DDP	Program Code/ Title		2002-03	2003-04			2004-05
				Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
UNRESTRICTED								
001	000P	0859	ATTENDANCE INCENT PLAN (PD)					14,000,000
001	000P	2627	RES FOR OPENING OF NEW SCHOOLS		4,839,159			
001	000P	2840	RES FOR TUITION-NON RESIDENT		23,274	23,274		23,274
001	000P	2883	REASONABLE ACCOMODATION		100,000	100,000		100,000
001	000P	3323	RETRMNT BONUS-NON UTLA		2,500,000	2,500,000		2,500,000
001	000P	4393	MONEY DONATIONS-SCHS (PD)		5,500,000	54		7,033,933
001	000P	4450	MONEY DONATIONS (PD)		498,385	15,720		500,000
001	000P	5492	UNDIS RES-DISTR OPERATIONS		984,050	984,050		984,050
001	000P	5629	UNDIS RES-ECONOMIC UNCERTAINTI		56,929,000	56,048,252		33,269,101
001	000P	6606	UNDIS RES-EARTHQUAKE-MATCH		2,000,000	2,000,000		4,000,000
TOTAL RESTRICTED					73,373,868	61,671,350		62,410,358
RESTRICTED								
003	000P	2853	MONEY DONATION (PD) RESTR PROG		150,000	191		150,000
TOTAL RESTRICTED					150,000	191		150,000
TOTAL RESERVES AND RESOURCE ALLOCATIONS					73,523,868	61,671,541		62,560,358

ROUTINE REPAIR AND GENERAL MAINTENANCE

Routine Repair and General Maintenance Program reflects funding for basic building repairs and maintenance, in accordance with California Education Code sections pertaining to the State Building Program. Under current law, a district's participation in the State Building Program is dependent upon utilizing 2% of its General Fund budget, including its deferred maintenance matching effort, for routine repair and maintenance of buildings. Support from Child Development Fund can also to cover the 2% requirement.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM - GENERAL FUND (001 & 003)
ROUTINE REPAIR AND GENERAL MAINTENANCE

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05	
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget	
SCHOOLS								
003	000\$	1726 ROC/SKILLS CTRS-FA-MAINT-SCHS	1,538,591	1,549,842	1,559,842	1,714,019	2,056,250	
003	000\$	1731 RRG-FA-MAINT-SCHS	98,932,543	110,571,691	103,734,691	100,634,360	109,244,081	
003	000\$	1747 BUS SVCS-FA-MAINT-CONTIN SCHS	662,400	548,153	653,153	834,888	597,951	
003	000\$	1812 COM SERV-FA-MAINT-SCHS	62,985	112,613	112,613	86,383	119,285	
003	000\$	2069 RRG-LEARN-OPER	95,724			7,676		
003	000\$	2260 BUS SERV-FORCE ACCT-MAINT-SPED	1,888,948	1,536,489	1,948,089	2,015,320	1,686,833	
003	000\$	5001 RGPM-MAINT CONTR-SCHOOLS	4,130,890	9,528,312	16,633,349	7,416,303	3,104,409	
003	000\$	5008 SCHL BTHRM RNVISCH DIST BLK GR	9,095,083	8,207,418	18,207,418	14,719,605	5,385,429	
003	000\$	5098 RRG/CHRTR SCH FUND-FACILITIES		2,618,137	618,137	171,085	418,137	
003	000\$	5106 RRG-CDF-FACILITIES	1,770,061	2,335,685	2,336,185	1,708,261	2,606,748	
003	000\$	5107 RRG/ADULT ED FUND-FACILITIES	2,421,254	2,135,462	2,135,462	2,583,071		
003	000\$	5116 RRG-CDF-BUSINESS SVCS	298,033	142,963	273,056	272,191	145,832	
003	000\$	5513 IFT-DEFERRED MAINT FUND-RRGM	2,133,836	15,098,409			30,000,000	
003	000\$	6982 RRG-PERS SAV RECAPTURE	5,573,319	686,186	686,186	1,180,686	737,958	
003	000\$	7398 RRG-FA-MAINT-SCHS		24,168	24,168		26,967	
003	000\$	7399 RRG-OPP SCH/PROG-FA-SCH	367,936	507,822	507,822	332,418	562,044	
003	000\$	7422 RRG-GIFTED-FA-MAINT-SCHS		2,011	2,011		2,011	
TOTAL ROUTINE REPAIR & GENERAL MAINTENANCE - SCHOOLS			128,971,602	155,605,361	149,432,182	133,676,265	156,693,935	
SUPPORT								
003	000?	0520 PLANT MAINT-SAL/BEN/TRANS-SUPP	7,977,451	10,712,737	10,712,737	8,980,588	11,270,108	
003	000?	1739 RRG-FA-MAINT-SUPPORT	6,899,450	11,598,113	9,071,013	9,391,442	11,096,917	
003	000?	2758 EQUIP-MAINTENANCE PROG	640,944	467,015	467,660	268,562		
003	000?	2759 REPL MAINT EQUIP & MOTOR VEHIC	18,250	100,000	99,895	86,190		
003	000?	5021 RRG-REPAIR BD ED-ADMIN OFF	80,182	100,000	100,000	19,773	100,000	
003	000?	5080 REPL MAINT EQUIP & MOTOR VEHIC		1,620	1,620			
003	000?	6150 EQUIP-MAINTENANCE PROG	61,282	150,000	449,460	430,705		
003	000?	6996 PERS SAV RECAP-RRGM-SUPP	829,786	155,890	155,890	198,865	176,322	
TOTAL ROUTINE REPAIR & GENERAL MAINTENANCE - SUPPORT			16,507,345	23,285,375	21,058,275	19,376,125	22,643,347	
TOTAL ROUTINE REPAIR & GENERAL MAINTENANCE			145,478,948	178,890,736	170,490,457	153,052,390	179,337,282	

FISCALLY INDEPENDENT CHARTER SCHOOLS FUND

Fiscally Independent Charter Schools Fund is utilized to budget and account for the revenue and expenditures of the District's Fiscally Independent Charter Schools. These amounts were previously accounted for in the General Fund, Regular Program.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
FISCALLY INDEPENDENT CHARTER SCHOOLS FUND (007)**

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
007	000-	2012 CHANDA SMITH PROG-CHRTR SCH		64,498	64,498		
007	000-	3084 SAL INCR HLDG ACCT-CHARTER SCH		(780,235)	(780,235)		
007	000-	3684 K-12 GEN PROG-CHRTR SCHS		101,423,847	101,423,847		133,770,527
007	000-	3685 CA STATE LOTTERY-CHRTR SCHS		1,738,238	1,738,238		2,614,837
007	000-	3686 CLASS SIZE RED FAC-CHRTR SCHS					304,864
007	000-	3689 ENGL LANG ACQUISITN-CHRTR SCHS		199,300	199,300		161,786
007	000-	3695 SCH LIBR MAT-CHRTR SCHS					53,804
007	000-	3698 SPECIAL EDUC-CHRTR SCHS		9,744,357	9,744,357		15,283,110
007	000-	3699 INTEGRATION-CHRTR SCHS		4,715,385	4,715,385		1,428,384
007	000-	3706 PRINCIPAL TRAINING-CHRTR SCHS		4,962	4,962		
007	000-	3707 STAFF DEV READ&MATH-CHRTR SCHS		37,000	37,000		12,500
007	000-	3708 CHILD NUTR SP ASSIST-CHRTR SCH		1,847,660	1,847,660		4,637,667
007	000-	3710 EMP BEN-CHARTER SCHOOLS (CR)		(16,755,560)	(16,755,560)		(22,486,717)
007	000-	3713 GOVERNOR'S PERF AWARD-CHRTR		210,000	210,000		210,000
007	000-	3714 EMP BEN-CHARTER SCHOOL		17,754,173	17,754,173		25,993,329
007	000-	3716 CRRYOVR HLDNG A/C-CHRTR-UNRSTR		29,741,198	29,741,198		68,605,497
007	000-	3720 RESERVE FOR ECO UNCERT-CHRTR		705,149	705,149		8,141,668
007	000-	3735 IMA-LOT RSTR-CHRTR SCHS		186,240	186,240		287,872
007	000-	3755 SCH POLICE-S/B/T-SCHS CHARTER		158,850	158,850		163,722
007	000-	3756 SUMMER PROG-SCHS CHARTER		80,852	80,852		79,070
007	000-	3757 PSYCH-SERVS-S/B/T CHARTER		44,556	44,556		44,798
007	000-	3758 NURSING SERV-REG SCHS CHARTER		139,650	139,650		140,391
007	000-	3759 UTILITIES PER PUPIL - CHARTER		441,128	441,128		441,128
007	000-	3760 SDN COMPETENCY INSTRN CHARTER		4,300	4,300		
007	000-	3761 YRS INCENTIVE OPER GRNT-CHART		81,289	81,289		2,376
007	000-	3762 REAS ACCOM-S/B/T CHSC-CHRTR		92,996	92,996		93,369
007	000-	3763 CAMPUS AIDES-SPEC PROG CHRTR		33,917	33,917		34,059
007	000-	3768 INDIRECT SUPPORT-CHARTER		566,000	566,000		2,900,000
007	000-	4209 INSTR MAT BLK GRNT-CHRTR SCHS					386,909
007	000-	5099 FT CHRTR FUND TO GF-RRGM		2,618,137	2,618,137		
TOTAL FISCALLY INDEPENDENT CHARTER SCHOOLS FUND				155,097,887	155,097,887		243,304,950

ADULT EDUCATION FUND

Adult Education Fund provides for the operation of Community Adult Schools. A wide variety of subjects are offered to adults in day and evening classes with a small number of concurrently enrolled high school students also participating.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM
ADULT EDUCATION PROGRAM (029) - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
029	000Y	0132 TCHRS-ADULT EDUC-HDCPD	2,147,644	3,042,059	3,042,059	2,775,020	3,621,664
029	000Y	0161 FEE - BASED PROGRAMS AE	(52)	7,830	7,830	(22)	7,855
029	000Y	0550 ITD-FA-COMPUTER MAINT-AE-SCHS	3,573	34,188	34,188	1,073	34,188
029	000Y	0556 ITD-FA-ELECT EQUIP REP-ADLT SC	24,359	63,697	63,697	43,065	63,697
029	000Y	1040 ADULT ED-SAL/BEN/TRANSP-SCHS	111,318,137	103,873,285	103,640,172	109,474,661	104,780,533
029	000Y	1107 AMERICAN COMM PARTNERSHIPS(AE)	1,231				
029	000Y	1376 INSTRL AIDES-ADLT EDUC				2,271	
029	000Y	1509 BSD-FA-OPER-TRANS-ADULT EDUC		13,859	13,859		13,859
029	000Y	1632 CUSTODIANS-ADULT EDUC SCHS	3,231,521	3,277,371	3,339,924	3,031,414	3,591,785
029	000Y	1652 BUS SERV-FORCE ACCT-OPER-AD SC	25,062	17,975	17,975	17,131	28,183
029	000Y	1682 SPEC OFFICERS-ADULT SCHS	1,359,797	1,172,159	1,262,157	1,124,156	1,354,222
029	000Y	1687 WATCHMEN-ADULT EDUC	1,156,082	1,100,174	1,176,382	1,110,984	1,186,209
029	000Y	1696 BUS SERV-S-FA-OPER-ADULT EDUC	38,544	71,967	71,967	71,961	62,748
029	000Y	1728 BUS SERV-S-FA-MAINT-ADULT EDUC	77,830			6,208	2,276,474
029	000Y	1830 TPA-ADULT EDUC.	1,067,841	1,939,922	1,934,446	1,305,397	1,376,434
029	000Y	1857 FAC ASSET MGT DV-FA-OPER-ADULT	144,340	168,934	218,934	193,859	168,934
029	000Y	1878 DIST LRNG (VID)-OTH EX-AD-AE-S		10,000	10,000		20,000
029	000Y	1907 REAS ACCOM-AE-SAL/BEN/TRAN-SCH	4,501	7,664	7,664		7,716
029	000Y	1953 SUSPENSE ACCT.(ADULT EDUC.)	2,011				
029	000Y	2036 DIST LEARNNG(VIDEO)AD-S/B/T SCH	5,039,864	6,054,167	6,370,772	5,559,943	6,542,348
029	000Y	2038 DIST LEARNNG(VIDEO)AD-S/B/T-SCH	(5,624)	20,154	90,867	10,963	134,086
029	000Y	2290 ITD-FA-OFF MACH REP-AD ED-SCH		74,223	74,223		74,223
029	000Y	2356 SDEP-MINI GRANT-ADULT SCHOOL		801	801		801
029	000Y	2558 AD ED-EDUC TECH-OTHER EXPENSE	5,079	12,933	12,933	3,905	9,035
029	000Y	2623 A & I BLDG-DIST LEARNING-SCH		100	100		100
029	000Y	2823 SCH SITE BLK GRNT(00-01/ADULT)	513,377	121,596	121,596	61,227	
029	000Y	2826 SCH SITE-BLOCK GRANT 98/99-AE	18,390			142	
029	000Y	2861 DISTANCE LRNG (VID) ADULT-SCH	263,261	349,086	355,086	296,531	471,137
029	000Y	2863 DISTANCE LRNG (VIDEO) SCH OE	25,751	596,000	590,000	109,697	486,743
029	000Y	2875 SCHOOL SITE BLOCK GRANT	775				
029	000Y	3468 ADULT ED-STU DATA SYS-OTH EXP	56,031	65,651	65,651	54,492	67,675
029	000Y	3717 SDEP-DONATIONS-ADULT EDUC	6,344	6,227	20,873	9,880	11,595
029	000Y	4002 FILMING & PHOTO RENTAL-AE(PD)		15,000	15,000		15,000
029	000Y	4003 ACCREDITATION-ADULT SCHOOLS	7,509	7,859	12,614	3,197	19,421
029	000Y	4020 ONE-TIME TEXTBOOKS-97/98	3,375	8,319	8,319	306	
029	000Y	4043 SDEP-MINI-GRANTS-AE(99-00)	335				
029	000Y	4124 IMA-ADULT EDUC-HDCPD	7,557	108,693	15,929	1,902	18,865
029	000Y	4174 ADULT ED-OTHER EXP-SCHS	873,812	1,635,126	1,781,392	1,080,724	884,464
029	000Y	4259 IMA-DISTR SUPPLIES & REN-ADULT		4,083	4,083		4,083
029	000Y	4325 IMA-CLS FEES-ADULT ED	(121,171)	633,249	633,249	(62,947)	696,210
029	000Y	4377 SCH ADVISORY COMMITTEE EXP-AE	1,361	2,800	2,800	1,288	2,700
029	000Y	4537 MONEY DONATIONS-ADULT ED (PD)		50,000	35,354		49,400
029	000Y	4733 OPER MTL-ADULT	113,417	206,641	206,641	142,457	194,874
029	000Y	4751 UTI(FUEL,ELC,H2O,SWER USE)AE	436,033	1,250,024	1,250,024	567,992	1,250,024
029	000Y	4783 TEL EXP-ADULT SCHS	407,571	404,377	389,377	226,413	250,000
029	000Y	4847 RUBBISH DISP-SCHS-AE-PURCHSG	30,982	32,485	32,485	29,102	30,982
029	000Y	4862 OPER OF SCH PLANT-ADULT		439	439		439
029	000Y	5012 MAINT OF SCHS-ADULT EDUC	7,014				
029	000Y	5103 IFT-FROM ADULT ED FUND TO GF	2,421,254	2,135,462	2,135,462	2,583,071	
029	000Y	5121 RENTALS-ADULT EDUC	1,563,137	2,708,734	2,708,734	1,444,172	1,428,225
029	000Y	5194 STREET LIGHTING ASSESS-ADULT		3,500	3,500		3,629
029	000Y	5339 EMP BEN-ADULT PROG-SC (CR)		(30,040,818)	(30,040,818)		(31,475,753)
029	000Y	5819 NEW BLDG-ADULT EDUC		400,000	400,000	14,153	1,700,000
029	000Y	5843 TEL EXP-ADULT ADDL LINES		15,000	45,000	4,295	75,000
029	000Y	5895 ALT & IMP BLDG-ADULT ED	47,290	910,541	610,541	420,179	893,798
029	000Y	6648 IMPREST FD-ADULT ED-SCH (PD)		1,000	4,000		1,000
029	000Y	6779 PERS SAV RECAP-ADULT ED-SCH	581,908	125,643	125,643		157,665
TOTAL ADULT EDUCATION FUND - SCHOOLS			132,907,055	102,720,179	102,923,924	131,720,264	102,592,270

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM
ADULT EDUCATION PROGRAM (029) - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
029	000Z	0551 ITD-FA-COMPUTER MAINT-ADMV OFF	300	11,878	11,878		11,878
029	000Z	0803 LSV & LTI-ADULT ED FUND		353,457	353,457		355,418
029	000Z	1230 ADULT EDUC-DIST.ADMIN-SAL/BEN	4,108,689	4,734,069	4,808,150	3,411,901	3,489,934
029	000Z	1675 ADULT EDUC-SCH POLICE	44,114	188,200	188,200	41,497	192,446
029	000Z	2054 A.E.-DIST.ADM.SAL/BEN/GED-SUPP	413,145	496,987	555,622	445,097	578,422
029	000Z	2463 ADULT EDUC-MEDICARE		2,772,206	2,772,206		2,884,864
029	000Z	2738 ADULT ED-GED-OTHER EXPENSE	5,734	16,000	15,700	6,425	16,000
029	000Z	3678 ADULT EDUC-INDIRECT SUPP	5,433,341	5,016,616	5,016,616	5,320,392	5,016,616
029	000Z	3820 AD ED-RETIREMENT IN LIEU		73,913	73,913		73,913
029	000Z	4070 ADULT ED-DIST ADM-OTHER-SUPP	178,882	1,298,685	944,524	431,202	618,241
029	000Z	4379 ADULT ED GED TESTING SUPPLIES	176,645	202,020	202,020	186,281	180,000
029	000Z	4416 ADULT EDUC-ACCREDITATION FEES	28,425	35,000	35,000	28,725	35,000
029	000Z	5156 ADULT EDUC-ALL RISKS INS		16,636	16,636		19,963
029	000Z	5158 AE-EMP HLTH,MED&GR LIFE INS PR		14,675,775	14,675,775		17,276,323
029	000Z	5164 ADULT EDUC-UNEMPLOYMENT INS		263,215	263,215		620,801
029	000Z	5176 AE-REP & REPL EMP DAMAGED PROP	4,993	6,700	6,700	971	7,512
029	000Z	5211 ADULT ED-FIDELITY BOND PREMIUM	2,053	3,112	3,112	2,610	3,734
029	000Z	5303 ADLT ED-CURRICULUM ADVERTISING		5,000	5,000		5,000
029	000Z	5338 EMP BEN-ADULT PROG-SUPP CR		(1,346,909)	(1,346,909)		(1,149,030)
029	000Z	5343 ADULT EDUC-STRS		6,094,690	6,094,690		6,269,784
029	000Z	5344 ADULT EDUC-PERS		1,739,299	1,739,299		1,930,762
029	000Z	5345 ADULT EDUC-OASDHI		859,526	859,526		833,891
029	000Z	5346 ADULT EDUC-COMP SELF-INS PREM.		4,617,332	4,617,332		4,472,166
029	000Z	5610 ADULT ED-PERS SAV RECAPTURE	153,559	23,677	23,677	23,643	19,490
029	000Z	5905 A & I-ADMV OFFICES-ADULT	399	17,631	35,631	21,775	6,048
029	000Z	6517 ADLT ED-S/B/T-ITD-MAINT&OPER	145,910	158,941	158,941	168,028	168,168
029	000Z	6868 PYA TO EXPEND-CERTIFICATED	(2,147)			(271)	
029	000Z	6871 PYA TO EXPEND-BOOKS & SUPPLIES	(78,889)			(43,296)	
029	000Z	6872 PYA TO EXPEND-SERVS&OTH OP EXP	(94,787)			(300,778)	
029	000Z	6873 PYA TO EXPEND-CAPITAL OUTLAY	(77,637)			(9,673)	
TOTAL ADULT EDUCATION FUND - SUPPORT			10,442,728	42,333,656	42,129,911	9,734,529	43,937,344
TOTAL ADULT EDUCATION FUND			143,349,783	145,053,835	145,053,835	141,454,793	146,529,614

CAFETERIA FUND

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

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAFETERIA FUND (030) - SCHOOLS**

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
030	000T	1856 CAFE-PEST CONTROL-CCC	52,637			58,746	
030	000T	1858 CAFE-FA-FAC ASSET MGT DV-MAINT	1,992,221	1,935,795	1,935,795	1,889,522	1,935,795
030	000T	2291 ITD-FA-OFF MACH REP-CAFE-SCH	50	75,282	75,282		75,282
030	000T	5517 IFT GEN FUND-FLEXIBLTY TRNSFER	2,530,021	2,840,276	2,840,276	2,641,751	2,840,276
030	000T	5560 PERS SAVINGS RECAP-CAFE FD-SCH					1,729,116
030	000T	6801 EQUIP COMPUTER MEAL TICKET SYS	663,906	2,402,601	1,419,314	254,388	14,460,494
030	000T	7005 CAFE - LABOR MEALS	2,272,747	849,343	849,343	2,240,665	
030	000T	7006 CAFE-LABOR MEALS-CREDIT	(2,272,746)			(2,240,665)	
030	000T	7008 EXP ALLOC/REALLOC-CAFE F/CUST	5,432,424	4,343,536	4,343,536	5,138,076	4,368,026
030	000T	7009 EXP ALLOC/REALLOC-CAFE F/N REC	4,134,344	4,152,000	4,152,000	3,923,321	4,175,408
030	000T	7010 CAFETERIA-SAL/BEN/TRANSP-SCHS	2,483,653	882,892	882,892	(2,315,898)	851,204
030	000T	7011 CAFE/SAL/BEN/TRANSP-CCC	2,836,786			2,929,315	
030	000T	7015 CAFE EMP-TRNG PROG		662,185	200,000		200,000
030	000T	7024 EXP ALLOC-4500	95,769	100,710	100,710	94,938	100,710
030	000T	7025 CAFE FD-CAFE WKRS-S/B/T-SCH	104,379,391	103,822,252	95,200,682	100,478,263	91,436,613
030	000T	7092 CAFE-FA-BS-MAINT-SCHS	4,283,639	4,349,565	4,349,565	3,898,094	4,349,565
030	000T	7093 CAFE-FA-BS-MAINT-CCC	98,523			123,031	
030	000T	7094 CAFE-FA-BUS SERV-MAINT	(186,808)	221,488	221,488	(198,660)	221,488
030	000T	7110 CAFETERIA-FOOD	75,457,551	81,195,208	90,499,999	80,864,720	88,271,963
030	000T	7119 EMP BEN-CAFE PROG-SCH (CR)		(31,144,772)	(31,144,772)		(30,602,074)
030	000T	7120 CAFE SUPPLIES	13,690,319	11,300,000	13,826,098	10,392,657	12,600,000
030	000T	7122 CAFE SUMMER FOOD PRG-SAL/FB/TR	650,357			773,566	
030	000T	7123 CAFE SUMMER FOOD PRG-OTHER EXP	808,300			931,040	
030	000T	7126 CAFE-OTHER EXP-CAFE	430,468	232,153	1,544,155	255,225	1,490,000
030	000T	7127 CAFE-OTHER EXP-CCC	2,399,287			2,790,172	
030	000T	7130 NONCONSUMABLE SUPPLIES	108,975	437,059	63,848	49,988	437,059
030	000T	7139 HOUSEKEEPERS-CAFE FUND-CCC	616,417	443,803	1,645	648,184	1,654
030	000T	7140 LAUNDRY & LINEN SERV	7,842	20,000	20,000	7,924	10,000
030	000T	7150 UTILITIES	4,103,518	5,400,000	5,400,000	3,410,479	5,000,000
030	000T	7151 TELEPHONE EXP	275,055	233,100	527,255	152,442	527,255
030	000T	7311 CONTRACT SERVICES	153,571	313,655	212,461	147,385	313,655
030	000T	7330 ADJUSTMENTS	22,995	50,000	50,000	11,486	50,000
030	000T	7496 EQUIPMENT-CAFE SCHOOLS	2,562,704	3,225,682	1,433,218	471,933	3,825,682
030	000T	9192 CAFETERIA WHSE.OH-IFS ONLY					79,218
TOTAL CAFETERIA FUND - SCHOOLS			230,083,917	198,343,813	199,004,790	219,822,087	208,748,389

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAFETERIA FUND (030) - SUPPORT**

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
030	000U	0807 LSV & LTI-CAFE FUND		384,241	384,241		386,408
030	000U	7019 ITD-FA-ELECTR EQUIP REPR-CAFE	12,786	69,340	69,340	1,959	69,340
030	000U	7020 SCHOOL FINANCIAL MANAGERS	4,606,842	5,136,289	5,136,289	4,415,259	5,167,335
030	000U	7021 ITD-FA-COMPUTER MAINT-CAFE		4,398	4,398		4,398
030	000U	7026 CAFE-DIST ADMIN-SAL/BEN-SUPP	8,745,984	11,503,068	10,992,070	7,796,246	11,590,436
030	000U	7045 ADM SERV-REPRO-CAFETERIA		43,109	43,109		43,109
030	000U	7096 MEDICARE		1,509,095	1,509,095		1,307,893
030	000U	7098 PERS		9,117,004	9,117,004		7,500,000
030	000U	7100 OASDHI SYS		6,452,683	6,452,683		5,592,369
030	000U	7102 EMP HLTH,MED &GR LIFE INS PROG		20,588,846	20,588,846		23,200,205
030	000U	7103 UNEMPLOYMENT INSURANCE		312,227	312,227		586,297
030	000U	7104 ALL RISK INSURANCE		77,294	77,294	77,294	92,753
030	000U	7105 LIABILITY INSURANCE-CAFE FD	1,776,332	1,520,641	1,520,641	2,136,228	1,990,343
030	000U	7106 FIDELITY BOND PREMIUS	13,661	19,314	19,314	100,575	120,690
030	000U	7107 COMP SELF-INS PREMIUMS		2,789,629	2,789,629		4,358,846
030	000U	7118 EMP BEN-SUPP-VAR PROG CR		(3,719,909)	(3,719,909)		(4,196,436)
030	000U	7237 ADMIN SERV-REPRO(CR)-CAFE		(43,109)	(43,109)		(43,109)
030	000U	7265 CAFE-DIST ADMIN-OTHER EXP-SUPP	695,328	994,772	968,391	642,416	903,518
030	000U	7267 BUS SERVS-FOOD SERVS-TRNG-MTL		16,482			16,482
030	000U	7301 RECRUITMENT ADVERTISING	16,277	27,400	27,400	1,399	27,400
030	000U	7302 EXP ALLOCATION-5800	66,987	64,350	64,350	66,987	64,350
030	000U	7313 MAINTENANCE SERVICE		18,021	18,021		18,021
030	000U	7314 RENTALS-ADMV OFFICES		18,000	18,000		18,000
030	000U	7315 REP & REPL OF EMP DAMAGED PROP		5,000	5,000		5,600
030	000U	7318 BANK CHARGES	334,888	260,000	260,000	252,129	260,000
030	000U	7336 EXP ALLOCATION-2300	1,775,527	1,378,452	1,378,452	1,615,528	1,386,224
030	000U	7337 EXP ALLOCATION-2400	7,379	6,390	6,390	7,039	6,427
030	000U	7338 EXP ALLOCATION-4500	449,134	455,827	455,827	447,411	455,827
030	000U	7339 EXP ALLOCATION-5500	794,258	827,752	827,752	791,428	827,752
030	000U	7340 EXP ALLOCATION-5600	29,117	28,962	28,962	29,117	28,962
030	000U	7341 EXP ALLOCATION-5200	2,429	1,910	1,910	1,910	1,910
030	000U	7410 CAFE-DISTRICT ADMIN-CCC	291,340			250,156	
030	000U	7411 CAFETERIA DISTRICT ADMIN ALLOC	(417,480)			(373,581)	
030	000U	7412 CAFETERIA INSURANCE ALLOCATION	(72,566)			(99,058)	
030	000U	7413 CAFE SUMMER PROG-DISTRICT ADM	126,141			123,424	
030	000U	7417 CAFE INSURANCE-CCC	62,023			83,768	
030	000U	7455 PERS SAV RECAP-CAFE FD - SUPP					184,952
030	000U	7460 UNDIS RES-CONTINGENCIES		2,928,655	2,928,655		
030	000U	7489 A&I BLDG-MANUFACTRNG KITCHEN		66,978			
030	000U	7493 A & I OF BLDG-CENT KITCHEN		42,338	2,200		
030	000U	7494 EQUIP-CENTRAL KITCHEN	31,408	20,000	20,000	15,119	20,000
TOTAL CAFETERIA FUND - SUPPORT			19,347,796	62,925,449	62,264,472	18,382,753	61,996,302
TOTAL CAFETERIA FUND			249,431,713	261,269,262	261,269,262	238,204,841	270,744,691

CHILD DEVELOPMENT FUND

Child Development Fund provides for the operation of childcare centers. Fees are based on each family's ability to pay.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM
CHILD DEVELOPMENT FUND (011) - SCHOOLS

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
011	000W	1573 BSD-FA-DRYAGE-CDF-OTR	(18,014)	1,863	1,863		2,248
011	000W	2292 ITD-FA-OFF MACH REP-CDF-SCH		19,382	19,382	95	19,382
011	000W	2897 IMPREST FUND-PER PUPIL-CC(PD)			3,900		
011	000W	3676 SDEP-FILM, PHO & OTH RENT-CH C		694	694		
011	000W	5100 IFT-FROM CHILD DEVT FUND TO GF	2,068,095	2,478,648	2,478,648	1,980,452	2,100,000
011	000W	6790 CD FD-PERS SAVINGS RECAPTURE	1,539,290	322,842	322,842	336,475	389,564
011	000W	7569 REPAIR & MAINT EQUIP-CDF-CTR	25,243	49,045	49,045	26,153	49,045
011	000W	7600 SCH-POLICE-CDD-CENTERS	57,000	39,028	39,028	42,350	42,268
011	000W	7605 UTILITIES-PER PUPIL SCH-CDF	7,621			8,897	
011	000W	7623 SDEP-DONATIONS-CHILD DEVELOP	26,571	65,463	88,747	1,803	69,003
011	000W	7639 BSD-FA-TRANS-CDF-CTR		8,213	8,213		8,213
011	000W	7647 ITD-FA-ELECTRONIC EQUIP REP-CD	98,547	115,031	115,031	150,714	115,031
011	000W	7659 BUS SERV-FA-OPER-CHILD DEV	24,601	35,951	35,951	22,321	35,951
011	000W	7670 ITD-FA-COMPUTER MAINT-CHILD DE	5,866	24,708	24,708	911	24,708
011	000W	7716 CDF-SAL/BEN/TRANS-CTRS	67,321,661	84,613,649	84,663,696	70,638,039	78,610,892
011	000W	7724 CHILD DEV FD-SP SERVS-CTRS	1,845,833	1,370,704	1,370,704	1,386,674	576,283
011	000W	7731 CHILD DEV FD-DIST BUS MAINT		17,998	17,998		17,998
011	000W	7733 CHILD DEV FD-CUSTODIANS	331,892	75,414	15,414	8,800	75,839
011	000W	7734 CHILD DEV FD-HSEKPPERS-CTRS	3,205,581	4,469,780	4,496,971	3,577,823	4,485,761
011	000W	7735 BUS SERVS-FA-OPER	373,514	875,400	1,005,400	1,004,670	875,400
011	000W	7737 BUS SERVS-FA-MAINT-CTRS	192,323			15,663	
011	000W	7764 CHILD DEV-MONEY DONATIONS PD		35,000	6,656		30,000
011	000W	7767 CHILD DEV-OTHER EXP-CTRS	1,967,900	3,960,624	4,019,388	2,115,148	2,509,086
011	000W	7795 CD-REP & REPL EMP DAMAGED PROP	3,757	10,714	10,714		12,857
011	000W	7806 CHILD DEV FD-RENTALS			204,892	10,163	176,000
011	000W	7808 CHILD DEV FD-ASSESS		10,000	10,000		10,000
011	000W	7812 EMP BEN-CDF-SCH (CR)		(24,313,797)	(24,313,797)		(22,368,656)
011	000W	7841 PUPIL TRANSP.EXP-CHILD DEV FD	51,173	79,014	79,014	38,672	79,014
011	000W	7862 CHILD DEV FD-LAUNDRY	365,445	426,445	356,445	308,268	366,445
011	000W	7864 CHILD DEV FD-TEL EXP-CTRS	330,073	275,000	275,000	291,855	266,000
011	000W	7865 CHILD DEV-UTIL(FUEL,ELE,WATER)	851,242	1,250,000	1,250,000	1,112,469	1,250,000
011	000W	7872 CHILD DEV-MAINT CONTR	36,559				
011	000W	7892 CHILD DEV-A & I OF BLDG	65,264	2,307,368	2,299,356	23,919	643,971
TOTAL CHILD DEVELOPMENT FUND - SCHOOLS			80,777,034	78,624,181	78,955,903	83,102,334	70,472,303

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
REGULAR PROGRAM
CHILD DEVELOPMENT FUND (011) - SUPPORT

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
011	000X	0805 LSV & LTI-CDF		243,397	243,397		244,756
011	000X	3865 RETIREMENT IN LIEU OF OASDHI		740,197	740,197		740,197
011	000X	5803 REPAYMENT-REVOLVING A&I FUND		676,000	676,000	676,000	143,000
011	000X	7655 PYA TO EXPEND-CLASSIFIED	288,673			107,646	
011	000X	7657 PYA TO EXPEND-BOOKS & SUPPLIES	88			(20,069)	
011	000X	7663 ADMIN SUPP CREDIT-SFP	(456,160)	(1,718,744)	(1,718,744)	(436,234)	(1,333,889)
011	000X	7665 BANK CHARGES	14,236	7,200	7,200	12,483	10,000
011	000X	7677 PYA TO EXPEND-SERVS&OTH OP EXP	287			(36,307)	
011	000X	7678 PYA TO EXPEND-CAPITAL OUTLAY	25				
011	000X	7704 ACCTG & DISB DIV-ACCTG SERVS B	101,936	106,585	106,585	112,748	56,773
011	000X	7707 CDF-ADM-SAL/OE	2,608,892	7,901,140	7,561,406	3,150,299	5,578,111
011	000X	7708 CD-BUD SERVS-FIN PL-INT AUDIT	2,489	72,011	72,011		
011	000X	7722 CHILD DEV-PERS COMMISSION	109,123	107,124	107,124	118,845	56,592
011	000X	7736 CHILD DEV-CUSTODIANS-ADMV OFF	50,429	45,445	45,445	55,846	45,511
011	000X	7755 ADM SERV-SCH POLICE-CHILD DEV	1,798			945	
011	000X	7783 EXP ALLOCATION-5800	26,774	26,257	26,257	26,774	26,257
011	000X	7787 EXP ALLOCATION-2300	663,706	633,748	633,748	663,706	637,321
011	000X	7788 EXP ALLOCATION-2400	3,491	3,234	3,234	3,491	3,253
011	000X	7789 EXP ALLOCATION-4500	80,377	75,476	75,476	80,377	75,476
011	000X	7790 EXP ALLOCATION-5200	382	368	368	382	368
011	000X	7792 EXP ALLOCATION-5600	5,017	4,902	4,902	5,017	4,902
011	000X	7800 MEDICARE		1,006,142	1,006,142		940,910
011	000X	7804 FIDELITY BOND PRMIUMS	37,042	39,690	39,690	19,362	39,690
011	000X	7805 LIABILITY INS- CDF	436,489	371,421	371,421	521,780	572,240
011	000X	7811 EMP BEN-SUPPORT (CR)		(847,784)	(847,784)		(768,542)
011	000X	7813 UNEMPLOYMENT INSURANCE		208,167	208,167		421,787
011	000X	7814 EMP HLTH, MED & GR LIFE INS PR		11,394,452	11,394,452		13,382,127
011	000X	7830 STRS		2,624,380	2,624,380		2,360,799
011	000X	7831 PERS		1,111,986	1,111,986		3,339,645
011	000X	7832 OASDHI SYS		1,981,815	1,981,815		1,935,937
011	000X	7833 COMP SELF-INS PREMIUMS		2,672,386	2,672,386	0	3,323,683
011	000X	7847 TEL EXP-ADMV OFF	93,042	112,800	112,800	50,082	82,800
011	000X	7893 A & I-ADMV OFFICES	51,191	109,578	117,590	97,430	52,163
011	000X	7971 PERS SAVINGS RECAP-CHILD DEV	67,799	21,447	21,447	22,193	21,715
TOTAL CHILD DEVELOPMENT FUND - SUPPORT			4,187,126	29,730,820	29,399,098	5,232,797	31,993,582
TOTAL CHILD DEVELOPMENT FUND			84,964,161	108,355,001	108,355,001	88,335,132	102,465,885

DEFERRED MAINTENANCE FUND

Deferred Maintenance Fund provides for the repair and/or replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior or exterior painting, and other major maintenance jobs.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
DEFERRED MAINTENANCE FUND (027)**

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06/30/04	Actual Expenditures	Final Budget
027	0007	0806 LSV & LTI-DEF MAINT FUND		39,941	39,941		
027	0007	1789 ASBESTOS ABATENT-DEF MAINT-SCH	3,194,459	6,519,975	3,519,975	3,069,309	2,377,082
027	0007	2428 UNEMPLOYMNT INS-DEFFERED MAINT		31,231	31,231		68,029
027	0007	2438 PERS-DEFERRED MAINT					885,338
027	0007	2445 OASDHI SVS-DEFERRED MAINTNANCE		645,447	645,447		648,891
027	0007	2464 MEDICARE MATCH-DEFERRED MAINT		150,951	150,951		151,757
027	0007	2984 CONST CONTR 10% RET PAY-ACCR	1,717,274	(1,717,272)	(1,717,272)	(2,797,849)	
027	0007	5328 NON-QUAL DM-OTHER-AHERA	476,322	37	500,037	881,831	
027	0007	5329 DEFERRED MAINT-EMP BEN-CR		(2,833,436)	(2,833,436)		(2,855,452)
027	0007	5609 PERS SAV RECAPTURE-DEFER MAINT	803,926	112,130	112,130	87,475	137,853
027	0007	6256 DEF MAINT - CONTINGENCY					29,000,000
027	0007	6310 BUS SERV-FA-DEF MAINT-SCHS	13,058,890	26,316,184	16,657,865	3,891,885	14,000,235
027	0007	6314 ASBESTOS ABATMNT-DEF MAINT-OTH	477,146	2,426,963	426,963	(91,158)	466,884
027	0007	6328 DEF MAINT OF SCHS-GEN PROG	26,595,407	36,573,130	43,773,130	10,172,285	35,872,628
027	0007	6877 PYA TO EXPEND-BOOKS & SUPPLIES	(67)				
TOTAL DEFERRED MAINTENANCE FUND			46,323,357	68,265,281	61,306,962	15,213,778	80,753,245

SPECIAL RESERVE FUND - FEMA

Special Reserve Fund – FEMA was established to account for funds received from the Federal Emergency Management Agency to assist in meeting Capital Outlay needs resulting from the earthquake of January 17, 1994.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
SPECIAL RESERVE FUND - FEMA - EARTHQUAKE BUDGET (022)**

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
022	000%	1128 SP RES FD-FEMA-GRANT ADM-S/OE	12,801	37,000	267,000	124,967	90,200
022	000%	1930 SP RES FD-FEMA-REPL DAM INVTY	393,991			(1,416)	
022	000%	2351 SP RES FD-FEMA-EQK REP-D/I	705,021	600,000	600,000	(547,542)	200,000
022	000%	2352 SP RES FD-FEMA-EQK REP-M/O	6,438,725	7,400,000	10,400,000	3,024,009	6,164,293
022	000%	2353 SP RES FD-FEMA-EQK REP-PMCB			10,000	1,091	
022	000%	2974 SP RES FD-FEMA-CONST CTR ACYE	441,763			1,148,122	
022	000%	2978 SP RES FD-FEMA-CCT 10% RPAY-AC	110,650			(578,681)	
022	000%	3962 SP RES FD-FEMA-EMERG ASST(PD)		5,634,033	2,339,409		7,465,031
022	000%	5111 IFT-GENERAL FUND FR SRF-FEMA	853,576	597,991	652,615	628,185	549,500
022	000%	6001 SP RES FD-FEMA-ACCESS COMPL	8,677			7,091	
022	000%	7687 SP RES FD-FEMA-BB BONDS		3,000,000	3,000,000		3,000,000
022	000%	7689 SP RES FD-FEMA-BB BONDS(CR)		(3,000,000)	(3,000,000)		(3,000,000)
TOTAL SPECIAL RESERVE FUND-FEMA-EARTHQUAKE BUDGET			8,965,206	14,269,024	14,269,024	3,805,826	14,469,024

CAPITAL PROJECTS FUNDS

BUILDING FUND

Building Fund is used to account for proceeds from the sale of bonds, state allowances, and other resources designated for facility expansion.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
BUILDING FUND (070)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
070	0004	2478 BLDG FND-A & I ADMV OFFICES	16,140	94,448	94,448		102,242
070	0004	5563 PERS SAV RECAP-BLDG FD	39,477			19,066	
070	0004	5810 NEW BUILDING		85,336	85,336		85,337
070	0004	5844 BLDG FUNDS		1,401,735	1,341,735		1,206,686
070	0004	5901 BLDG FD-A&I BLDG-FREEWAY NOISE	808,229	502,845	502,845	211,614	387,012
070	0004	5902 FEDERAL RENOVATION GRANT	178,157	7,800,000	15,682,483	15,682,483	
070	0004	5904 OIL & GAS WELLS MAINT & OPER			60,000	16,000	
070	0004	5918 EXPEND-RENTAL PROP.-NON-TAX	30,102			21,529	
070	0004	6299 CONST CONTR PAY-ACR-BLDG FD				3,024	
070	0004	6523 NEW BLDGS-MITIGATION EFFECTS		26,328	26,328		26,328
070	0004	6909 PYA TO EXPEND-CAPITAL OUTLAY	1,330			(1,330)	
TOTAL BUILDING FUND			1,073,435	9,910,692	17,793,175	15,952,386	1,807,605

BUILDING FUND – BOND PROCEEDS

Building Fund – Bond Proceeds was established to account for revenues received as the result of passage of Proposition BB in April 1997.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
BUILDING FUND - BOND PROCEEDS (045)

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
045	000=	0026 CONTINGENCY		456,368,948	360,278,251		(52,623,777)
045	000=	0027 SCHOOL DETERMINED PROJECTS	1,298,495	2,229,055	2,958,397	822,403	2,143,988
045	000=	0029 CNTY SCH FAC-CONST/MOD(MATCH)	10,429,834	(16,623,645)	21,961,321	12,362,744	9,598,577
045	000=	0030 CNTY SCH FAC-NEW CONST (MATCH)	75,583,708	(45,967,912)	121,846,755	52,378,594	75,419,901
045	000=	0031 CNTY SCH FAC-NEW TESTS(MATCH)	189,458	(1,176,256)	1,626,973	454,989	1,171,985
045	000=	0032 CNTY SCH FAC-NEW INSPEC(MATCH)	826,026	(1,582,995)	1,712,165	1,174,622	537,544
045	000=	0033 CNTY SCH FAC-NEW SITES(MATCH)	61,640,129	278,038,534	30,302,014	5,815,298	28,674,760
045	000=	0034 CNTY SCH FAC-NEW PLANS(MATCH)	23,948,730	731,337	21,416,443	5,280,246	16,136,198
045	000=	0035 CNTY SCH FAC-TESTS/MOD(MATCH)	23,544	(397,653)	145,635	1,352	144,284
045	000=	0036 CNTY SCH FAC-INSPECT/MOD(MATCH)	193,881	(1,618,161)	51,100	19,862	31,238
045	000=	0038 CNTY SCH FAC-PLANS/MOD(MATCH)	735,097	1,670,652	1,670,652	359,281	3,675,270
045	000=	0039 CNTY SCH FAC-NEW NON APRD COST	7,229	291,954	66,965	52,656	14,309
045	000=	0040 AIR CONDITIONING	(14,513,626)	66,314,220	30,026,614	12,387,597	36,075,182
045	000=	0041 HTG, VENT, A/C-REPL	128,443	20,729,958	1,667,205	2,590,895	2,152,305
045	000=	0042 AUDITORIUM RENOVATIONS	1,311,114	(644,656)	3,592,276	1,176,940	2,812,336
045	000=	0043 BLEACHERS-REPL/REPAIRS	1,032,031	(5,519,137)	5,623,859	2,305,343	3,464,527
045	000=	0044 LIGHTING	28,043	5,954,132	342,704	47,596	539,209
045	000=	0045 ASPHALT PAVING	45,503,096	(80,737,298)	31,579,461	13,330,246	18,776,431
045	000=	0046 CONCRETE REPAIR	1,065,506	3,438,160	1,707,538	705,639	1,888,276
045	000=	0047 PORTABLES-CLASS SIZE REDUCTION	250,376	45,407,034	7,170,392	189,708	13,682,283
045	000=	0048 ELECTRICAL	1,288,994	8,291,577	5,759,070	1,486,429	7,680,126
045	000=	0049 SAFETY & TECHNOLOGY	4,859,627	203,465,210	264,914,890	159,474,560	123,751,775
045	000=	0050 EXTERIOR PAINT	30,604	14,465,567	1,642,065	7,437,207	(2,617,264)
045	000=	0051 INTERIOR PAINT	(203,479)	35,290,521	2,894,155	12,448,856	(4,871,521)
045	000=	0052 WALL SYSTEMS	668,922	31,543,875	4,287,977	1,696,379	10,893,346
045	000=	0053 FLOOR COVERINGS	3,764,040	24,431,986	10,831,120	6,304,287	6,065,891
045	000=	0054 LOCKERS	401,257	8,625,763	2,069,389	911,179	1,311,800
045	000=	0055 LOCKS	11,360	2,244,681	111,886	121,119	(7,389)
045	000=	0056 LUNCH SHELTERS	3,253,029	12,434,409	4,414,858	1,911,555	2,549,945
045	000=	0057 PLUMBING	11,779,530	23,299,273	22,454,063	11,284,773	19,548,341
045	000=	0058 ROOFING	(6,009)	13,520,596	525,231	98,593	1,341,492
045	000=	0059 SECURITY GRILLS	4,021,004	4,400,659	7,679,731	2,520,769	5,272,063
045	000=	0060 SHEET METAL (GUTTERS, ETC)	5,567,808	10,695,267	7,801,969	3,949,377	5,889,254
045	000=	0061 BOARD AREA MATCH PROJ	2,000,722	5,404,185	6,355,213	1,466,107	4,939,733
045	000=	0062 PORTABLES-GROWTH	1,079,778	31,594,819	37,560,689	9,608,451	30,447,530
045	000=	0067 PROGRAM/PROJECT MANAGERS FEES	58,280,777	32,001,641	116,889,291	59,414,535	57,474,757
045	000=	0068 NEW SCHLS/CNTRS-CLASS SIZE RED	162,550	10,537,709	21,016,079	348,341	20,667,739
045	000=	0071 HAZARD MITIGATION	5,056,580	(5,940,254)	127,536	61	127,476
045	000=	0072 COST OF ISSUANCE	5,067	4,392,851	111,548	17,766	93,784
045	000=	0073 A & I-CLASS SIZE REDUCTION		7,104	959,633		959,633
045	000=	0074 OPENING OF CLOSED SCHOOLS-CSR	6,252	1,436,519	1,436,519	25,589	1,772,632
045	000=	0075 REPRO & ADVERTISING COSTS	180,461	977,571	1,339,744	155,875	1,183,871
045	000=	0078 MEDICARE - BOND FUND		413,449	413,449		447,402
045	000=	0079 PERS - BOND FUND		759,154	759,154		2,963,716
045	000=	0081 UNEMPLOYMENT INS-BOND FUND		85,541	85,541		200,559
045	000=	0083 OASDHI - BOND FUND		1,767,851	1,767,851		1,913,028
045	000=	0091 BB BONDS BUNDLING EFFORT	685,704	2,896,497	5,003,147	1,672,634	3,330,513
045	000=	0181 PERS RECAPTURE	2,228,464	307,118	307,118	421,104	406,413
045	000=	0306 POLLUTION & BUILDERS RISK INSR	663,519	(716,240)	986,515	986,515	
045	000=	0557 SAL-PROJ RELATED-LOCAL DIST OT	265,950	2,360,990	2,839,543	2,071,493	4,013,654
045	000=	0560 SAL-PROJ RELATED-CO-NEW FAC	595,248	2,281,414	5,711,718	1,232,602	3,874,736
045	000=	0561 SAL-PROJ RELATED-CO-EXIST FAC	185,708	618,653	737,909	285,110	1,575,895
045	000=	0562 SAL-PROJ RELATED-CO-FAC SUPP	82,360	836,574	920,205	785,966	1,721,038
045	000=	0563 SAL-PROJ RELATED-CO-OTHERS		63,865	197,667	81,262	116,406
045	000=	0565 SAL-PROJ RELATED LEGAL (EXI)					323,634
045	000=	0808 LSV & LTI-BOND FUND		86,753	86,753		87,242
045	000=	1914 SUSPENSE ACCT(BOND PROCEEDS)				6,666	
045	000=	2565 BB BOND OIG AUDIT-NEW		250,000			
045	000=	2567 BB BOND OIG AUDIT-EXISTING		250,000	3,750,000	391,593	3,358,408

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
BUILDING FUND - BOND PROCEEDS (045)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
045	000=	3001 EMPL. BENEFITS-BOND PROCEEDS		(8,694,533)	(8,694,533)		(11,866,051)
045	000=	3803 PROJ MGR PERSONNEL-LOC DIS		2,933,081	3,556,319	2,079,898	5,983,470
045	000=	5219 EMP HLTH,MED&GRP LF INS-BOND		2,107,377	2,107,377		2,774,064
045	000=	5807 ASBESTOS /LEAD CONSULTANTS	996,183	52,868	54,944		54,944
045	000=	6483 OWNER CONTROLLED INSURANCE PRO	5,358,696	(17,149,137)	4,019,022	5,358,696	
TOTAL BUILDING FUND - BOND PROCEEDS			322,951,820	1,191,539,075	1,191,539,075	407,511,355	480,068,911

BUILDING FUND – MEASURE K BOND PROCEEDS

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.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
BUILDING FUND - MEASURE K - BOND PROCEEDS (044)

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
044	00MK	1912 SUSPENSE ACCT(MEASURE K)				19,432	
044	00MK	2228 MSR-K-ITD-LAN UPGRADE			20,249,082	1,562,091	17,163,929
044	00MK	2229 MSR-K-ITD-LAN ADULT/OC			7,707,877	43,305	7,664,573
044	00MK	2230 MSR-K-ITD-PBX			1,992,000	21,167	1,970,834
044	00MK	2231 MSR-K-ITD-PBX-UPGRADE			7,176,398	2,376,452	4,579,872
044	00MK	2232 MSR-K-ITD-PBX-CABLE PLANT			808,542		808,542
044	00MK	2233 MSR-K-ITD-TOKEN RING/ROUTERS	13,290	402,829	5,032,474	1,405,112	3,627,362
044	00MK	2234 MSR-K-ITD-TECH SUPP COSTS			5,923,042	1,144,825	4,778,217
044	00MK	2235 MSR-K-ITD-TECH LABOR COSTS		134,220	583,271	592,333	874,393
044	00MK	2250 MK REPAIR - DISTRICT A			17,193,955	20,364	17,173,591
044	00MK	2251 MK REPAIR - DISTRICT B			19,610,014		19,012,084
044	00MK	2252 MK REPAIR - DISTRICT C			18,010,946	569,297	17,441,649
044	00MK	2253 MK REPAIR - DISTRICT D			14,755,363	268,906	14,486,457
044	00MK	2254 MK REPAIR - DISTRICT E			17,676,794	44,846	17,474,043
044	00MK	2255 MK REPAIR - DISTRICT F			15,266,622	45,636	15,220,986
044	00MK	2256 MK REPAIR - DISTRICT G			15,633,783	1,321	15,632,463
044	00MK	2257 MK REPAIR - DISTRICT H			16,842,900	543,923	16,298,978
044	00MK	2258 MK REPAIR - DISTRICT I			13,636,905	51,543	13,585,362
044	00MK	2259 MK REPAIR - DISTRICT J			15,777,309	243,848	15,533,461
044	00MK	2262 MK REP - LEAD & ASBESTOS REMOV	20,249	11,979,752	11,979,751	1,287,311	10,692,441
044	00MK	2263 MK - EXI INOIR SUPRT - NON-LBR		1,396,815	3,648,101	46,115	387,762
044	00MK	2264 MK - EXI INOIR SUPRT - LABOR		3,117,581	3,420,374	1,408,852	8,555,978
044	00MK	2265 MK REPAIR - DISTRICT K			17,546,001	531,215	17,014,787
044	00MK	2308 MSR-K-ITD-EXISTING-LIB SYSTEM			1,180,480	164,490	954,602
044	00MK	2310 MSR-K-ITD-LIB BOOKS			18,940,000	14,942	17,958,245
044	00MK	2312 MSR-K-ITD-BOOK THEFT DETECTION				147,761	(147,760)
044	00MK	2313 MSR-K-ITD-DISTRICT STANDARD DB			6,250,000	370,282	5,879,719
044	00MK	2314 MSR-K-ITD-LIB SUPPORT COSTS			2,518,128	279,310	2,238,819
044	00MK	2316 MSR-K-ITD-LIB LABOR COSTS		20,572	287,570	230,435	1,085,341
044	00MK	2400 EMP BEN-BLDG FD-MK (CR)		(4,879,621)	(4,879,621)		(10,626,790)
044	00MK	2401 MK BUILD NEW SCHOOLS PHASE 1	40,521,207	1,700,997,045	1,080,075,200	304,992,819	233,791,471
044	00MK	2402 MK BUILD ADDITIONS PHASE 1	1,109,427	70,594,426	77,745,019	21,661,955	56,083,064
044	00MK	2403 MK PLAYGROUND EXPANSION PH 1	468,309	22,673,379	17,909,197	8,490,535	9,418,662
044	00MK	2404 MK PHASE 1 -SUPPORT COSTS	108,076	1,457,917	84,595,246	1,083,351	83,511,896
044	00MK	2405 MK PHASE 1-LABOR COSTS		7,499,977	7,617,573	4,494,871	13,001,039
044	00MK	2406 MK SPECIAL EDUCATION			20,000,000	58,881	19,941,119
044	00MK	2407 MK BUILD NEW SCHOOLS PHASE 2	491,191	635,286,544	376,457,640	5,812,230	367,474,119
044	00MK	2408 MK BUILD ADDTNS PH2& REL COSTS			10,889,975	19,036	10,870,939
044	00MK	2410 MK PHASE 2 - SUPPORT COSTS	3,142,799	70,444,333	58,013,482	6,173,489	49,259,339
044	00MK	2412 MK PHASE 2-LABOR COSTS	23,592	8,368,208	10,197,742	4,617,567	21,080,406
044	00MK	2413 PERS-MEASURE K		1,921,070	1,921,070		3,282,263
044	00MK	2414 OASDHI-MEASURE K		888,088	888,088		1,587,558
044	00MK	2415 MEDICARE-MEASURE K		207,698	207,698		371,284
044	00MK	2417 EMP HLTH,MED&GRP LF INS PRG-MK		2,602,931	2,602,931		4,236,206
044	00MK	2418 UNEMPLOYMENT INS-MK		42,972	42,972		166,438
044	00MK	2419 COMP SELF INS PREMIUMS-MK		590,948	590,948		1,181,746
044	00MK	2420 PERS-SAVINGS RECAP-MK	43,887	154,282	154,282	311,502	337,268
044	00MK	2422 MEASURE K - INTEREST			5,069,730		5,069,730
044	00MK	2425 MK FRONT FUNDING MEASURE R			200,000,000	82,877	199,917,131
044	00MK	2568 MK OIG AUDIT - NEW	33,605	14,966,396	7,466,395	754,153	6,712,242
044	00MK	2569 MK OIG AUDIT - EXISTING		-	1,976,000	384,306	1,591,694
044	00MK	2574 MK FSD EARLY CHLDHED RNV/RPR		10,970,149	9,793,305	224,216	9,500,109
044	00MK	2575 MK FSD EARLY CHLDHED EXPANSION	468,389	37,310,268	11,524,337	5,840,745	5,559,757
044	00MK	2576 MK FSD 3NEW EARLYCHILD EDU CTR			26,462,909		26,462,909
044	00MK	2577 MK FSD EARLY CHLDHED SUPRT COST		1,513,881	1,813,881	175,209	1,638,673
044	00MK	2578 MK FSD EARLY CHLDHED LABOR COST		283,774	399,865	101,547	491,135
044	00MK	2580 MK ITD EARLY CHLDHED SUPRT COST			1,885,200	61,165	1,824,035
044	00MK	2583 MK ITD EARLY CHLDHED TECH SUPRT			10,000,000	402,526	9,597,475
044	00MK	2588 MK JOINT USE PROJECTS		6,551,992	5,741,178		5,741,178
044	00MK	2589 MK LABOR LEGAL SUPPORT (NEW)					403,234
044	00MK	2590 MK LABOR LEGAL SUPPORT (EXI)					73,273

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
BUILDING FUND - MEASURE K - BOND PROCEEDS (044)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
044	00MK	2594 MK REP - LABOR COSTS			29,094		784,931
044	00MK	2595 MK - FSD INDIR SUPRT - NON-LBR	1,066,717	7,582,746	20,595,687	4,912,839	15,602,833
044	00MK	2598 MK - ITD INDIR SUPRT - LABOR	31,640	1,512,513	1,948,402	1,250,142	610,200
044	00MK	2599 MK - ITD INDIR SUPRT - NON-LBR		183,668	827,082	524,715	1,250,109
044	00MK	3765 MK CHARTER SCHOOL-EXPANSION			26,129,845	7,518	26,122,329
044	00MK	3766 MK CHARTER SCHOOL-SUPPORT			10,437,319		10,437,319
044	00MK	5917 MK FRONT FUNDING BB			250,000,000	28,093,911	221,906,089
TOTAL BUILDING FUND - MEASURE K - BOND PROCEEDS			47,542,377	2,616,777,353	2,616,777,353	413,967,220	1,684,211,142

BUILDING FUND – MEASURE R BOND PROCEEDS

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.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
BUILDING FUND - MEASURE R - BOND PROCEEDS (043)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
043	00MR	7900 NEW SCHLS MOST IMPACT CAMPUSES					10,100,000
043	00MR	7902 FULL DAY KINDERGARDEN					5,000,000
043	00MR	7904 FURNITURES EQUIP FIX					5,000,000
043	00MR	7908 ENVIRONMENT SAFETY					5,000,000
043	00MR	7910 SUPPORT COSTS-NEW FACILTIES					5,000,000
043	00MR	7930 SUPPORT COSTS-EXISTING FACIL					988,600,000
TOTAL BUILDING FUND - MEASURE R - BOND PROCEEDS			0	0	0	0	1,018,700,000

CAPITAL FACILITIES ACCOUNT FUND

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 of school facilities.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
CAPITAL FACILITIES ACCOUNT FUND (073)

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
073	0000	0230 CAP FAC FD-SAL/TRANS-NONMATCH	352,971	448,879	359,893	235,525	372,873
073	0000	0237 OTH ENVIRON'L SITE ASSESS COST				(9,311)	
073	0000	0809 LSV & LTI-CAP FAC FUND		1,246	1,246		1,252
073	0000	0822 SAL INCR HLDG ACCT-CAP FAC FD	35,613				
073	0000	2371 DIST MATCH-ESCUZIA	9,784,475	3,423,262	3,423,262	1,393,732	2,029,531
073	0000	2471 CAP FAC FUND-MEDICARE		4,879	4,879		3,938
073	0000	2985 CONST CONTR 10% RET PAY-ACCR	232,218			283,075	
073	0000	3193 CAP FAC FD-OTHER EXP-NONMATCH	707,605	619,345	708,331	813,155	708,026
073	0000	3367 PERS-CAP FAC FD-NONMATCH		36,582	36,582		33,952
073	0000	3368 OASDHI-CAP FAC FD-NONMATCH		20,861	20,861		16,840
073	0000	3369 CAP FAC FD-H,MED & GRP LIFE-NM		50,848	50,848		44,684
073	0000	3370 CAF FAC FD-UNEMPL INS-NONMATCH		1,009	1,009		1,765
073	0000	3371 CAP FAC FD-COMP SLF-INS PRE-NM		14,143	14,143		12,415
073	0000	3373 CAP FAC FD- A & I - NONMATCH		1,000	1,000		1,000
073	0000	3385 CAP FAC FEE-MATCH/NNMATCH(PD)		2,344,981	2,344,981		
073	0000	3546 CAP FAC FD-SCH RENTALS-INTERIM	1,778,096	2,531,350	2,531,350	1,185,205	2,428,045
073	0000	5017 BELMONT LEARN CTR-COMPLT COSTS	3,066,651	60,297,043	60,297,043	4,997,368	109,925,116
073	0000	5302 CAP FAC FD-E/B-SUPP-NNMATCH-CR		(107,902)	(107,902)		(100,563)
073	0000	5494 IFT-SSB-LEASE PURCHASE-MATCH	6,069,978	17,067,258	17,067,258	5,714,440	
073	0000	6250 CAP FAC FUND-MODULAR BLDGS				6,987,145	
073	0000	6597 IFT-CAP SERV FD-97 BELMONT				4,836,587	7,113,025
073	0000	6630 CAP FAC-A&I-BURT-9REL CLSRM-NM		13,255	13,255		13,255
073	0000	6663 A&I-CAP FAC-BARRIER REMOVAL-NM	437,258	1,409,815	1,409,815	568,313	1,369,857
073	0000	6744 NEW BLDG-REVOLVING FUND-NM	172,479	1,829,006	1,829,006	70,517	1,758,491
073	0000	6746 IMP OF GROUNDS-CAP FAC-NNMATCH	194,259	477,599	477,599	58,685	477,599
073	0000	6783 PERS SAV RECAP-CAP FAC FD	87,168	3,624	3,624	12,206	3,577
073	0000	6807 COPS-98A-LAND-AMBHTL SITE-COST		3,918	3,918		3,918
073	0000	6855 PYA TO EXPEND-CAPITAL OUTLAY	(22,870)			(5,647)	
073	0000	7801 IFT-96 COPS-K DREW-DEV FEES	4,734,100	4,803,200	4,803,200	4,799,939	4,801,165
073	0000	7802 IFT-BRAVO MEDICAL-DEV FEES	3,747,225	3,777,000	3,777,000	3,747,332	3,749,000
073	0000	7803 IFT-FD98-RFDNG(AMBAS)-DEV FEES	4,912,193	5,202,519	5,202,519	5,475,937	5,183,954
073	0000	7807 IFT-99-00 COPS 2000B-DEV FEES	4,534,611	4,576,177	4,576,177	4,400,423	4,570,309
TOTAL CAPITAL FACILITIES ACCOUNT FUND			40,824,031	108,850,897	108,850,897	45,564,625	144,523,024

COUNTY SCHOOLS FACILITIES FUND

The County Schools Facilities Fund is used to account for funds to be received from the State's Proposition 1A bond proceeds.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
COUNTY SCHOOL FACILITIES FUND (065)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
065	000\	2980 99-00 GROWTH PORTABLE CLASSRM	172,684	113,532	113,532	118,792	(5,259)
065	000\	3002 EMP BEN-COUNTY SCH FAC FD (CR)		(49,058)	(49,058)		
065	000\	5557 PERS SAV RECAP-CO SCH FAC	112,870	2,931	2,931	34,660	
065	000\	6003 CSFF-NEW-SITES	34,882,809	723,407	723,407	23,832,171	(23,108,762)
065	000\	6004 CSFF-NEW-PLANS	991,273	328,268	328,268	773,326	(445,056)
065	000\	6005 CSFF-NEW-CONSTRUCTION	46,627,115	43,296,459	376,296,459	156,427,682	362,254,627
065	000\	6006 CSFF-NEW-TESTS	551,130	1,771,679	1,771,679	1,850,355	(78,675)
065	000\	6007 CSFF-NEW-INSPECTION	95,512			340,082	(340,080)
065	000\	6008 CSFF-NEW-F & E	237,730	148,217	148,217	1,342,224	(1,194,005)
065	000\	6012 CSFF-MODERN-PLANS	819,516	727,172	727,172	225,505	501,668
065	000\	6013 CSFF-MODERN-CONSTRUCTION	20,860,641	6,410,786	6,410,786	8,327,793	(1,917,005)
065	000\	6015 CSFF-MODERN-TESTS	2,370	34,156	34,156	24,625	9,531
065	000\	6016 CSFF-MODERN-INSPECTION	176,102	2,238	2,238	135,385	(133,145)
065	000\	6017 CSFF-MODERN-F & E	135,310	6,525	6,525		6,525
065	000\	6421 CSFF-YEAR END EXP. ACCRUAL	4,941,261			14,704,951	
TOTAL COUNTY SCHOOL FACILITIES FUND			110,606,323	53,516,312	386,516,312	208,137,550	335,550,364

COUNTY SCHOOLS FACILITIES FUND PROPOSITION 47

The County School Facilities Fund – Prop. 47 is used to account for funds to be received from the State's Proposition 47 bond proceeds.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
COUNTY SCHOOL FACILITIES FUND - PROP 47 (066)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
066	0047	2495 PROP 47 LABOR COMPLIANCE-NEW			1,412,476		1,356,130
066	0047	2496 PROP 47 LABOR COMPLIANCE - EXI			56,346		56,346
066	0047	5564 PERS SAV RECAP-CSF PROP 47	65,748			9,457	
066	0047	6748 PROP 47-MODERNIZATION	79,573,308	256,082,199	256,025,853	3,231,925	50,000,000
066	0047	6749 PROP 47-NEW CONST	80,966	252,291,722	250,879,246	31,798,177	458,283,999
TOTAL COUNTY SCHOOL FACILITIES FUND - PROP 47			79,720,022	508,373,921	508,373,921	35,039,559	509,696,475

COUNTY SCHOOLS FACILITIES FUND PROPOSITION 55

Proposition 55, the State Kindergarten-University Public Education Facilities Bond Act of 2004, was passed by the voters in March of 2004; it provides matching funds for locally approved bond measures for the purpose of building new schools and classrooms to relieve overcrowding.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
COUNTY SCHOOL FACILITIES FUND - PROP 55 (067)

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
067	PP55	6253 PROP 55 - NEW FACILITIES					242,699,550
067	PP55	6254 PROP 55 - EXI FACILITIES					242,699,550
TOTAL COUNTY SCHOOL FACILITIES FUND - PROP 55			0	0	0	0	485,399,100

SPECIAL RESERVE FUND

Special Reserve Fund provides for relief of overcrowded schools, cafeteria facilities, and preparation of magnet and midsite locations.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
SPECIAL RESERVE FUND (015)

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
015	0005	1006 99 COPS-2001-02 REL OF OVERCRO	1,271,960	4,694,691	4,694,691	237,262	2,000,510
015	0005	1008 99 COPS GROWTH PORTABLES	438,081	2,159,380	2,159,380	73,763	252,313
015	0005	1009 99 COPS 9TH GR PORTABLES	757,258	4,118,677	4,118,677	165,226	396,324
015	0005	1011 99 COPS CC PORTABLES	184,863	(51,989)	(51,989)	20,450	(72,437)
015	0005	1012 99 COPS A/C AUDITORIUMS	71,329	638,429	638,429	141,052	497,379
015	0005	1016 COPS-00B-SAN PEDRO SPORTS FLD		1	1	0	1
015	0005	1021 99 COPS ADULT SCH FACILITIES	269,314	7,291,325	7,291,325	2,154,858	2,084,426
015	0005	1022 99 COPS MULTI TRACK YR RND GYM	2,463	74,076	74,076	21,868	34,892
015	0005	1025 COPS-97A-SITES-BELMONT LRN CTR		(820,911)	0	0	
015	0005	1026 COPS-CONSTRUCTION-BELMONT LC	81,684	31,798,990	3,962,261	36,300	3,925,961
015	0005	1027 COPS-97A-TESTS-BELMONT LRN CTR		(70,772)	0		
015	0005	1028 COPS-INSPECTION BELMONT LC	5,964	(1,683,428)	0		
015	0005	1029 COPS-97A-PLANS-BELMONT LRN CTR		(25,261,618)	0		
015	0005	1057 99 COPS-E-RATE-DIST MATCH	14,030,270	7,829,788	7,829,788	7,483,760	9
015	0005	1302 01A COPS-LAND ACQ1	14,469,920	8,471,387	8,471,387	(11,660,856)	
015	0005	1304 02 COPS-CC PORTABLES	1,297,250	4,046,039	4,046,039	800,447	3,245,593
015	0005	1306 02 COPS-A/C GYMS MT YRS	1,067,586	13,735,640	13,735,640	3,561,522	10,178,753
015	0005	1307 02 COPS-KENNEDY SH GYM	90,902	309,099	309,099	224,590	84,510
015	0005	1308 02 COPS-LACES SPORTS FACILITIE	855,084	9,244,908	9,244,908	6,458,823	2,786,089
015	0005	1311 02 COPS-PORTABLES	4,784,068	10,394,122	10,394,122	1,679,521	11,573,201
015	0005	1316 02 COPS-A/C AUDITORIUMS YRS	2,229,905	23,270,101	23,270,101	8,332,762	14,932,753
015	0005	1328 COPS-01C-BUILDING ACQUISITION		1,143,832	143,832	(1,732)	145,564
015	0005	1329 01BCOPS-BUILDING IMPROVEMENTS	4,514,487	241,273	241,273	60,047	181,227
015	0005	1330 01BCOPS-TENANT IMPROVEMENTS	15,636,317	1,523,836	1,523,836	766,983	756,854
015	0005	1331 01BCOPS-WRKSTATION/SIGNAGE/SEC	5,540,896	8,120	8,120	694	7,426
015	0005	1333 01BCOPS-RELOC-TELECOM/DATA CTR	2,747,766	178,249	178,249	97,197	81,052
015	0005	1334 COPS-01B-ISSUANC/TRANSACT FEES		997,408	997,408	0	997,408
015	0005	1337 01BCOPS-DUE DILIGENCE COST	100,000	1,421,950	1,421,950	(2,280)	1,424,231
015	0005	1338 01BCOPS-TELECOM/DATA EQUIPMENT	165,744	1,666	1,666	0	1,666
015	0005	1339 02 COPS-MUSEUM SCHOOL	1,482,074	2,017,926	2,017,926	1,793,122	224,805
015	0005	1340 02 COPS-PORTABLES 119	2,495,817	1,306,923	1,306,923	748,878	558,046
015	0005	1341 02 COPS-M&O WAREHOUSE-DIST E	14,657				
015	0005	1342 02 COPS-E-RATE YEAR 4	419,003	2,780,998	2,780,998	2,134,269	646,731
015	0005	1353 COPS-02B-NEW SCHOOL COSTS		2,600,000	2,600,000	0	2,600,000
015	0005	1356 02B COPS M&O PARKNG-GRDN VHCLE	2,251,096	248,905	248,905	248,850	56
015	0005	1364 02B COPS-OTH CAP OUTLAY REDTN	64	3,599,936	2,599,936	0	2,599,936
015	0005	1365 02C COPS-TENANT IMPROVEMENTS	1,618,146	2,001,755	2,001,755	553,476	1,448,279
015	0005	1366 02CCOPS-WRKSTATION/SIGNAGE/SEC	218,174	760,248	760,248	891,957	(131,708)
015	0005	1367 02C COPS-BLDG IMPROVEMENTS	3,727,126	417,160	1,417,160	822,470	594,691
015	0005	1370 COPS-02B-E-RATE PROJECTS		7,000,000	6,598,617	5,427,628	743,960
015	0005	1371 COPS-02B-KLCS, DIGITAL CONV		0	1,000,000	668,296	282,622
015	0005	1374 COPS-02B-E-RATE PROJ-S/B/T		0	401,383	325,129	503,285
015	0005	1377 COPS-00B-TEXTBOOKS					6,200,000
015	0005	1378 COPS-00B-BATHROOM RENOVATIONS					5,062,732
015	0005	1956 SUSPENSE ACCT. (SPEC. RES.)	(670)	0	0	1	
015	0005	2119 EMPL BENEFITS-SPECIAL RESERVE					105,694
015	0005	2126 EMP BEN-SPEC RES (CR)		(326,291)	(326,291)	0	(598,021)
015	0005	2476 CLASS SIZE REDUCTION	344,597	(390,966)	(390,966)	319,222	(710,187)
015	0005	2481 MOVE COMMUNITY SCHOOL	160,180	3,968,456	3,968,456	418,047	3,550,410
015	0005	2772 COPS-PROCEEDS-KING/DREW H.S.	(20,207)	401,380	401,380	0	401,380
015	0005	2773 COPS-PROCEEDS-EAST LA SKILLS	6,680	317,617	317,617	0	317,617
015	0005	2910 CSR-LAND/LOCKED/ESCUTIA	80,354,738	156,936,774	196,936,774	24,642,126	172,294,625
015	0005	2916 CSRP-PHASE III-ST. REIMB.	1,664,171	3,717,600	3,717,600	812,124	2,905,476
015	0005	2970 CONST CONTR PAY-ACCR YE CSR F	5,401,781	0	0	7,800,177	
015	0005	2973 CONSTR CONTR-ACCR YE COPS/OTH	4,320,304	2,269,472	2,269,472	(4,212,118)	5,556,585
015	0005	2977 CNST CNTR 10% RET-ACCR COPS/OT	205,193	(2,397,012)	(2,397,012)	(2,359,932)	(37,079)
015	0005	2979 CONST CONTR 10% RET-ACCR CSR F	367,437	0	0	(367,437)	
015	0005	2981 PORTABLES-RELIEF OF OVERCROWDNG		1	1	0	1
015	0005	4440 02 COPS PARK EL-FAC PROJ	5,518,741	3,644,049	3,644,049	(457,787)	4,101,837
015	0005	5552 PERS SAV RECAP-SRF-CSR-FACL	156,145	0	0	33,037	
015	0005	5553 PERS SAV RECAP-SRF-COPS	592,458	0	0	61,057	

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
SPECIAL RESERVE FUND (015)**

Fund	DDP	Program Code/ Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
015	0005	5833 OASDHI-SRF		54,553	54,553	0	75,389
015	0005	5834 MEDICARE-SRF		12,758	12,758	0	17,631
015	0005	5837 UNEMPLOYMENT INS-SRF		2,640	2,640	0	7,904
015	0005	5839 PERS-SAVINGS RECAP-SRF		9,477	9,477	0	16,016
015	0005	5840 SPEC RES FUND (PD)-CSR FACIL		68,470,695	28,250,695	637,140	27,613,556
015	0005	5842 SRF-SP ASBESTOS ABATEMT PRJ	1,502,425	71,892	71,892	1,091,228	(1,019,329)
015	0005	5845 SRF-MANUAL ARTS ES#1 CA SCI CT	8,175,726	0	2,500,000	1,706,098	2,694,860
015	0005	6071 QZAB I-EQUIP-ADM	205,659	174,622	174,622	40,263	134,359
015	0005	6072 QZAB III-EQUIP-ADM	5,087	354,914	354,914	139,701	215,214
015	0005	6074 QZAB IV-EQUIP-ADM	538,453	113,110	113,110	11,301	101,810
015	0005	6075 QZAB II-EQUIP-ADM	75,634	423,336	423,336	50,363	372,973
015	0005	6080 QZAB A&I (6065,6066,6067,6073)	2,806,964	8,597,661	8,597,661	6,784,047	1,813,625
015	0005	6204 99 COPS-E-RATE-PROJECT MGMNT	6,162,763	2,539,236	2,684,236	2,560,666	123,572
015	0005	6205 99 COPS-E-RATE-HAZARD MTL ABAT	69,723	(53,466)	(53,466)	4,334	(57,798)
015	0005	6206 99 COPS-E-RATE-ELEC SVC/DIST	13,663,221	6,724,937	6,724,937	6,871,196	(146,258)
015	0005	6207 99 COPS-E-RATE-CONTINGENCY	1,432,520	654,618	509,618	464,383	45,237
015	0005	6210 CDE GRANT OLIVE VISTA MS	16,592	126,998	346,998	9,445	337,554
015	0005	6363 COM REDEV AGENCY-NEW BLDG		72,384	72,384	0	72,384
015	0005	6599 IFT-CAPITAL SVCS FD	(5,866,042)	0	0	20,632,790	
015	0005	6633 COPS-03B-ACQ OF WRHSE/DIST FAC		31,195,805	31,195,805	31,445,277	(249,472)
015	0005	6634 03A COPS-ENV REMED-PARK AVE ES	1,536,748	5,263,252	5,263,252	5,230,414	32,838
015	0005	6635 COPS-03A-A/C AUDITORIUM & GYM		7,000,000	7,000,000	0	7,000,000
015	0005	6636 COPS-03A-PORTABLE CLASSROOMS		3,100,000	3,100,000	494,245	2,605,755
015	0005	6637 03A COPS-ACQUIS OF PARKING FAC	2,316,800	683,200	683,200	52,242	630,959
015	0005	6641 COPS-03B-WAREHOUSE EQUIP		1,804,195	1,804,195	1,400,186	404,009
015	0005	6698 COM REDEV AGENCY-A & I OF BLDG		68,041	68,041		68,041
015	0005	6733 SP RES FD-CRA (PD)		3,558,252	3,558,252		3,558,252
015	0005	6759 SRF-MANUAL ARTS#1-STATE FUND		0	0	721,183	2,387,455
015	0005	6915 PYA TO EXPEND-CAPITAL OUTLAY	(226,167)	0	0	(50,201)	
015	0005	7954 SPEC RES FUND (PD)- INTEREST		1,274,663	1,274,663		16,787
TOTAL SPECIAL RESERVE FUND			214,326,921	438,876,973	441,376,973	141,251,152	313,610,801

SPECIAL RESERVE FUND

COMMUNITY REDEVELOPMENT AGENCY BUDGET

Special Reserve Fund – Community Redevelopment Agency is used to account for income and expenditures resulting from agreements between the District and the Community Redevelopment Agency (CRA) or passed through to the District by the CRA in accordance with AB 1290. Proceeds from CRA may be used only for facilities projects (new construction and repairs) with the redevelopment area.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
SPECIAL RESERVE FUND - COMMUNITY REDEVELOPMENT AGENCY (017)

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
017	000(	0428 PLAN & DEV. OFFICE-OE		3,113,381	3,113,381		6,905,917
017	000(	5109 IFT-GENERAL FUND FR SRF-CRA		207,184	207,184		
017	000(	6233 CRA FACILITIES PROJECTS		352,816	352,816		660,000
017	000(	6881 PYA FOR SPECIAL RESERVE FD-CRA	(327,195)				
TOTAL SPECIAL RESERVE FUND - CRA			(327,195)	3,673,381	3,673,381	0	7,565,917

SPECIAL RESERVE FUND FEMA- HAZARD MITIGATION

Special Reserve Fund - FEMA - Hazard Mitigation is used to account for funds to be received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in schools, offices, and children's centers.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
SPECIAL RESERVE FUND - FEMA - HAZARD MITIGATION (062)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
062	000+	1354 COPS-02B-FEMA HAZARD MITIGATION	2,401,823	1,000	1,000	298,177	1,000
062	000+	2348 SP RES FD-HAZMIT-INT INCOME		24,500	24,500		24,500
062	000+	2652 SP RES FD-HAZMIT-PH2 LIGHTS	2,527,668	18,000,000	14,000,000	10,228,005	8,766,649
062	000+	2663 SP RES FD-HAZMIT-GRANT ADM-SOE	4,654	27,000	204,212	53,318	62,000
062	000+	2664 SP RES FD-HAZMIT-LIGHTS	(4,325,909)			(77,901)	
062	000+	2665 SP RES FD-HAZMIT-CEILINGS	3,101,635	12,000,000	16,000,000	11,658,479	6,000,000
062	000+	2666 SP RES FD-HAZMIT-CONT BRACING	2,520,749		100,000	18,908	
062	000+	2675 SP RES FD-HAZMIT-REC LIGHT	14,578			416	
062	000+	2679 SP RES FD-HAZARD MIT		5,789,594	1,528,759		3,960,917
062	000+	2690 COPS-02B-SP RES-HM-DISTR MATCH		5,000,000	4,982,788		5,000,000
062	000+	2691 SP RES FD-HAZMIT-STR PROJ	3,086,722	700,000	4,700,000	2,055,458	1,500,000
062	000+	2696 SP RES FD-HAZMIT-DMATCH(CR)		(5,000,000)	(5,000,000)		(5,000,000)
062	000+	5114 IFT-GEN FUND FR SRF-FEMA-HAZMI	725,473	857,906	858,741	297,533	684,934
062	000+	6440 SP RES FD-HAZMIT-YE EXP ACC	352,597			1,148,509	
TOTAL SPECIAL RESERVE FUND - FEMA - HAZARD MITIGATION			10,409,987	37,400,000	37,400,000	25,680,903	21,000,000

STATE SCHOOL BUILDING LEASE/PURCHASE FUND

State School Building Lease/Purchase Fund provides funds for school construction projects to relieve overcrowding.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
CAPITAL PROJECTS FUNDS
STATE SCHOOL BUILDING LEASE/PURCHASE FUND (074)**

Fund	DDP	Program Code / Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
074	0006	5558 PERS SAV RECAP-LEASE PURCH	11,201			4,988	
074	0006	5919 EXPEND.RENTAL PROPERTY-NON-TAX	2,100	1,243	1,243		1,243
074	0006	6355 REVOLVING FUND - LAND	(205,278)	398,278	398,278		398,278
074	0006	6420 YEAR END EXPENDITURE ACCRUAL	(94,243)			1,041,949	
074	0006	6689 AIR CONDITIONING-61 YRS		330,316	330,316	82,047	248,270
074	0006	6750 CONSTR-NEW BLDGS-SSB-LP FUND	7,778,587	26,849,281	26,849,281	9,521,041	22,161,964
074	0006	6751 TEST-SSB LEASE PURCHASE FD	(1,746)	184,093	184,093	2,505	181,589
074	0006	6752 INSPECTION-SSB-LP FUND	212,111	274,149	274,149	78,383	195,766
074	0006	6753 FURN & EQUIP-SSB LEASE PURC FD	532,664	23,385	23,385	146,839	
074	0006	6755 SITES-SSB-LP FUND	328,740	774,050	774,050	31,533	742,517
074	0006	6756 CARONDOLET GARAGE-MAINT/REPAIR			80,000	93,545	224,646
074	0006	6757 PLANS-SSB LEASE PURCHASE FD	655,976	3,924,065	3,924,065	769,935	3,154,131
TOTAL STATE SCHOOL BUILDING LEASE/PURCHASE FUND			9,220,112	32,758,860	32,838,860	11,772,765	27,308,404

DEBT SERVICE FUNDS

BOND INTEREST AND REDEMPTION FUND

Bond Interest and Redemption Fund provides principal and interest payments on outstanding bonds authorized by the voters.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
DEBT SERVICE FUNDS
BOND INTEREST AND REDEMPTION FUND (004)

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
004	000I	7994 BOND INT & OTHER CHARGES	80,360,588			194,772,656	
004	000I	7995 BOND REDEMPTION	49,400,000	221,456,803	221,456,803	36,280,000	221,456,803
TOTAL BOND INTEREST AND REDEMPTION FUND			129,760,588	221,456,803	221,456,803	231,052,656	221,456,803

CAPITAL SERVICES FUND

Capital Services Fund is used to account for repayment of principal and interest on Certificates of Participation and lease/purchase agreements used for financing capital projects.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
DEBT SERVICE FUNDS
CAPITAL SERVICES FUND (071)

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
071	000#	1032 COPS-97A-REPAY/INT BELMONT LC	5,232,161	7,078,325	7,078,325	4,863,434	7,113,025
071	000#	1300 2001A COPS (LAND ACQ PROG I)	2,779,560	2,784,960	2,784,960	23,003,310	506,786
071	000#	1327 2001B COPS(LAND ACQ PROG II)	1,451,359	2,601,473	2,601,473	1,485,401	2,475,019
071	000#	1345 COPS-REPAY/INT-01B BEAUDRY	3,444,500	3,449,500	3,449,500	3,447,890	
071	000#	1350 COPS-REPAY/INT-01C BEAUDRY	3,902,976	3,907,976	3,907,976	3,910,170	1,105,000
071	000#	1362 2002B COPS(MULTIPLE PROP PROJ)	1,385,664	16,757,581	16,757,581	16,753,606	
071	000#	1368 02C COPS REPAY BEAUDRY	118,125	570,412	570,412	567,137	
071	000#	2881 COPS REPAY & INT-96/97 KING DR	4,803,928	4,803,200	4,803,200	4,804,157	4,801,165
071	000#	6057 QZAB -REPAY- 99-00	3,042	2,542,225	2,542,225		
071	000#	6467 IFT-GEN FUND					27,600,000
071	000#	6477 COPS REPAY & INT-98 REFUNDING	5,460,562	5,462,697	5,462,697	5,481,405	5,444,132
071	000#	6586 COPS-04A&B-REPAY/INT-REFUNDING					58,461,961
071	000#	6640 COPS-03A-MULTIPLE PROP PROJ		3,281,555	2,485,346	2,495,045	
071	000#	6647 COPS-03B-REPAY-WAREHOUSE RELO			796,209	807,037	
071	000#	6986 COPS-REPAY & INT-LINCL MED MAG	3,747,225	3,777,000	3,777,000	3,747,450	3,749,000
071	000#	7671 2000B COPS(MULTIPLE PROP PROJ)	29,507,123	29,523,723	29,523,723	29,522,706	4,570,309
TOTAL CAPITAL SERVICES FUND			61,836,224	86,540,627	86,540,627	100,888,746	115,826,397

TAX OVERRIDE FUND

Tax Override Fund provides for the repayment of voted indebtedness tax levies such as those for public school building repayment.

**SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
DEBT SERVICE FUNDS
TAX OVERRIDE FUND (005)**

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
005	000N	5488 ANN REP A/C SSB APPOR-PRE 1933	467,772	480,254	480,254	444,681	477,599
TOTAL TAX OVERRIDE FUND			467,772	480,254	480,254	444,681	477,599

INTERNAL SERVICE FUNDS

HEALTH AND WELFARE BENEFITS FUND

Health and Welfare Benefits Fund provides for payments to health care providers on behalf of District employees and retirees.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
INTERNAL SERVICE FUNDS
HEALTH AND WELFARE BENEFITS FUND (021)

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
021	0003	0528 HEALTH & WELFARE FD-SAL/TRANSP	990,680	1,324,102	1,398,130	1,541,851	1,597,969
021	0003	0804 LSV & LTI-H & W BEN FUND		2,835	2,835		2,851
021	0003	0810 H & W FD-NEW BENEFIT SYSTEM		1,139,013	1,065,042	891,349	937,939
021	0003	2071 EMPL BEN-HEALTH & WELFARE FD	355,197				
021	0003	2469 HLTH & WELFARE FUND-MEDICARE		14,536	14,536		16,805
021	0003	3097 HLTH & WELFARE-OTHER EXPENSES	90,314	165,073	165,016	77,523	165,008
021	0003	3327 H & W FD-EMP H & W CARRIER PRE	357,145,077	562,590,809	562,590,809	409,323,893	613,247,723
021	0003	3749 HLTH & WELFARE FD-BANK CHARGE	60	7,000	7,000		7,000
021	0003	3797 H & W-COMMUNICATIONS EXP.	169,644			590	
021	0003	5216 HEALTH & WELFARE FUND-PERS		141,332	141,332		161,708
021	0003	5217 HLTH & D WELFARE FD-OASDHI SYS		62,152	62,152	121,176	71,854
021	0003	5221 H & W FD-EMP HLTH,MED & GR LIF		181,033	181,033		235,549
021	0003	5223 H & W FD-UNEMPLOYMENT INS		3,007	3,007		7,533
021	0003	5224 H & W FD-COMP SELF-INS PREMIUM		45,917	45,917		65,443
021	0003	5226 HLTH & WELFARE FD-EMP BEN CR		(402,500)	(402,500)		(535,578)
021	0003	5233 H & W FD-DENTAL CLAIMS EXP	200,626	1,312,646	1,312,646	8,930	1,312,646
021	0003	5234 H & W FD-MEDICAL CLAIMS EXP	199,225,167	82,141,752	82,141,752	233,589,404	72,141,772
021	0003	5237 H & W ADMINISTRATIVE RECOVERY					540,819
021	0003	5430 HLTH & WEL FD-EMP ASSIST PROG		377,508	377,508		377,508
021	0003	5431 H&W FD-MENT HLTH BEN-MAN NETWK	6,999,013	6,741,005	6,741,005	7,846,725	6,741,005
021	0003	6524 UNDIS RES-POTENTL SAVING-H & W		18,000,000	18,000,000		10,000,000
021	0003	6782 H & W FD-PERS SAV RECAPTURE	83,318	10,797	10,797	19,346	15,265
021	0003	6901 PYA TO EXPEND-BOOKS & SUPPLIES	20,793				
021	0003	6902 PYA TO EXPEND-SERVS&OTH OP EXP	8,803,411			(8,768,286)	
TOTAL HEALTH AND WELFARE BENEFITS FUND			574,083,300	673,858,017	673,858,017	644,652,500	707,110,819

LIABILITY SELF-INSURANCE FUND

Liability Self-Insurance Fund provides resources to pay liability claims and judgments against the District, and the cost of administering this activity.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
INTERNAL SERVICE FUNDS
LIABILITY SELF-INSURANCE FUND (016)

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
016	0002	0097 LIAB.SELF-INS.-SAL/TRANSP.	399,471	1,259,069	1,420,113	900,910	1,684,202
016	0002	0802 LSV & LTI-LIAB SELF INS FUND		1,490	1,490		1,499
016	0002	2078 EMPL BEN-LIAB SELF-INS FD					11,801
016	0002	2424 LIAB SELF INS-EMP HLTH,MED,LF		174,841	174,841		240,607
016	0002	2431 LIAB SELF INS-UNEMPLOYMNT INS		2,890	2,890		7,975
016	0002	2441 LIAB SELF INS-P.E.R.S.		112,354	112,354		126,491
016	0002	2448 LIAB SELF INS-OASDHI SVS		59,735	59,735		67,198
016	0002	2454 LIAB SELF INS-COMP PREMIUMS		43,808	43,808		60,767
016	0002	2468 LIAB SELF INS-MEDICARE		13,970	13,970		17,790
016	0002	5171 LIAB SELF-INS-CLAIMS EXP	9,455,578	10,322,116	10,161,072	11,543,632	10,230,449
016	0002	5214 LIAB SELF-INS-MGMT CONTR	636,488	771,989	771,989	614,327	826,029
016	0002	5362 LIAB SELF-INS-EMP BEN-CR		(284,710)	(284,710)		(457,325)
016	0002	5402 LSI-EXCESS LIAB INS PREMIUMS	2,613,835	1,000,000	1,000,000	2,519,686	3,136,512
016	0002	5403 OCIP-POLLUTION LEGAL LIAB-PREM	387,552			387,552	
016	0002	6781 LIAB SELF-INS-PERS SAV RECAPTU	23,056	10,377	10,377	9,945	14,276
016	0002	6896 PYA TO EXPEND-SERVS&OTH OP EXP	68,714			(2,878)	
TOTAL LIABILITY SELF-INSURANCE FUND			13,584,694	13,487,929	13,487,929	15,973,173	15,968,271

WORKERS' COMPENSATION SELF-INSURANCE FUND

Workers' Compensation Self-Insurance Fund provides resources to make required payments to employees injured in the course of their employment with the District, and the cost of administering this activity.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
INTERNAL SERVICE FUNDS
WORKERS' COMPENSATION SELF-INSURANCE FUND (013)

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
013	0001	0243 WRKR'S COMP SELF-INS SAL/TRNS	2,872,587	3,460,832	4,332,714	3,819,041	4,715,679
013	0001	0801 LSV & LTI-WC SELF INS FUND		10,344	10,344	-	10,403
013	0001	1444 WORK COMP SELF INS-ASBESTOS RE	264,755	306,712	306,712	264,506	325,307
013	0001	1543 WORKRS'COMP SELF-INS-PHYSICIAN	2,449	17,991	17,991		18,090
013	0001	1560 ACCIDENT PRVTN/LOSS CNTRL ACC	20,708	24,508	24,508	28,942	24,508
013	0001	1955 SUSPENSE ACCT.(WORKERS COMP)				119	
013	0001	2423 WRKRS COMP-EMP HLTH,MED,GRP LF		500,310	500,310		736,082
013	0001	2430 WRKRS COMP SELF INS-UNEMP INS		8,452	8,452		23,833
013	0001	2435 WRKRS COMP SELF INS-S.T.R.S.		1,304	1,304		1,304
013	0001	2440 WRKRS COMP SELF INS-P.E.R.S.		353,054	353,054		471,944
013	0001	2447 WRKRS COMP SELF INS-OASDHI		173,695	173,695		226,349
013	0001	2453 WRKRS COMP SELF INS-COMP PREM		122,673	122,673		197,704
013	0001	2467 WRKRS COMP SELF INS-MEDICARE		40,852	40,852		53,166
013	0001	2660 SAFETY INCENTIVE PROG-SUPPORT	1,806	494,114	98,359	98,194	394
013	0001	2661 SAFETY INCENTIVE PROG-SCHOOLS	23,207	146,413	146,413	40,304	106,166
013	0001	3383 EARLY RET 2 WORK PROG-S/B/TRS	149,725	152,376	165,480	198,489	168,795
013	0001	3392 EARLY RET 2 WRK PRG		53,432	63,432	53,973	53,432
013	0001	3394 OCCUPATIONAL HLTH/MED SERV	364,457	455,000	455,000	316,126	590,805
013	0001	3831 WC SELF INS-OTHER EXP	73,604	107,354	129,354	106,904	107,354
013	0001	5167 WORKER'S COMP SELF-INS-E.B-CR		(987,943)	(987,943)		(1,457,419)
013	0001	5180 WC SELF-INS-EXCESS COVERAGE		125,000	125,000		125,000
013	0001	5181 WC SELF-INS-MGMT CONTR	5,273,299	27,306,168	27,316,548	12,505,806	16,000,000
013	0001	5183 WC SELF-INS-CLAIMS EXP	159,723,854	141,697,656	131,166,045	153,931,597	150,996,448
013	0001	5831 WC-TEMP DISABILITY SAL OFFSET			9,000,000	4,310,482	9,000,000
013	0001	5832 WC-TEMP DISABILITYCOMPENSATION			1,000,000	866,442	1,000,000
013	0001	6780 WC SELF-INS-PERS SAV RECAPTURE	201,158	30,175	30,175	32,764	48,087
013	0001	6890 PYA TO EXPEND-SERVS&OTH OP EXP	356,453			(692,464)	
TOTAL WORKERS' COMPENSATION SELF-INSURANCE FUND			169,328,062	174,600,472	174,600,472	175,881,225	183,543,431

FIDUCIARY

FUNDS

ANNUITY RESERVE FUND

Annuity Reserve Fund provides funds to vested certificated employees resulting from the dissolution of the District's teachers' retirement system in 1972.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
FIDUCIARY FUNDS
ANNUITY RESERVE FUND (023)

Fund	DDP	Program Code/Title	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06-30-04	Actual Expenditures	Final Budget
023	0008	5112 IFT-GEN FUND FR ANNUITY RSRVE	154,263	197,753	197,753	147,476	
023	0008	6552 ANNUITY RESERVE FD-OTHER EXP	36,204	110,505	110,505	24,648	120,000
023	0008	6583 ARF-PAYMTS/SEPARATING PARTICIP	2,559,747	96,244	7,796,244	7,586,906	509,930
TOTAL ANNUITY RESERVE FUND			2,750,214	404,502	8,104,502	7,759,030	629,930

ATTENDANCE INCENTIVE RESERVE FUND

Attendance Incentive Reserve Fund is used to account for the 50% of funds from salary savings resulting from reduced absenteeism of UTLA represented employees, to reward regular attendance, and to improve the instructional program.

SUMMARY OF 2002-03, 2003-04 AND 2004-05 BUDGET/EXPENDITURES
FIDUCIARY FUNDS
ATTENDANCE INCENTIVE RESERVE FUND (046)

Fund	DDP	Prog Code	2002-03	2003-04			2004-05
			Actual Expenditures	Approved Budget	Modified Budget as of 06 30-04	Actual Expenditures	Final Budget
046	000*	5113 IFT-GENERAL FUND FR ATTEND INC	37,903	65,000	65,000	67,221	
046	000*	5861 ATTENDANCE INC FD-OTHER EXP					65,000
TOTAL ATTENDANCE INCENTIVE RESERVE FUND			37,903	65,000	65,000	67,221	65,000

**LARGEST GENERAL FUND
(REGULAR PROGRAM)
PROGRAM CODES
(APPROPRIATIONS)**

**SORTED BY SCHOOLS,
NON-SCHOOLS AND
DISTRICT-WIDE**

LARGEST GENERAL FUND (REGULAR PROGRAM) PROGRAM CODES (APPROPRIATIONS)

Within the General Fund-Regular Program Budget, there are 1,035 program (appropriation) codes. These are distributed as follows:

Dollar Value of Accounts	Number of Accounts	Dollar Value of Accounts
Over \$1 billion	1	1,694,040,076
Between \$500 million and \$1.0 billion	1	588,444,883
Between \$100 million and \$500 million	11	1,764,068,294
Between \$10 million and \$99.9 million	73	2,222,037,434
Between \$1 million and \$9.9 million	227	773,705,733
Between \$100,000 and \$999,999	342	126,844,927
Between \$10,000 and \$99,999	224	9,846,085
Between 0 and \$9,999	108	451,374
Credit Accounts Over \$1 billion	1	(1,121,446,597)
Credit Accounts Between \$100 million and \$500 million	1	(110,551,867)
Credit Accounts Between \$10 million and \$99.9 million	6	(354,749,569)
Credit Accounts Between \$1 million and \$9.9 million	13	(53,314,735)
Credit Accounts Between \$100,000 and \$999,999	11	(4,334,333)
Credit Accounts Between \$10,000 and \$99,999	6	(324,739)
Credit Accounts Between \$0 and \$9,999	10	(28,578)
Total	1,035	\$5,534,688,388

The following pages provide information on the 113 accounts over \$7 million that are in the General Fund-Regular Program Budget. The amounts shown may include carryover funds. Carryovers are prior year's funds budgeted but not fully expended which are carried forward based on District policy or as a special request approved by the Chief Financial Officer.

The chart above also identifies 10 credit accounts that are included in the budget. These accounts are largely a budget/accounting tool to spread expenditures to appropriate programs. For example, there are credits in the budget that reduce the general program budget/expenditures by the amount that is eventually transferred to the special education program. By using these credits, part of the cost of principals, clerical staff and certain other expenses in regular schools are charged to special education.

In order to provide accurate information, the account titles shown in bold type are expanded versions of the titles that appear in the District's computer system.

Definitions:

U = Unrestricted

Program Codes (Appropriations or Accounts) identified as "unrestricted" may be used for any purpose determined by the Board of Education.

R = Restricted

Program Codes (Appropriations or Accounts) identified as "restricted" may be used only for the specific type of student or the specific services designated by the grantor. Within the broad designations, the Board of Education usually has considerable latitude in how they meet the students' needs or how they provide the required services. Examples of restricted funding include Special Education, Gifted and Talented, and Targeted Instructional Improvement Program (Integration).

In some cases, restricted programs “encroach” on the District’s general purpose funding. In other words, the program required by the State or Federal government costs more than the funding provided. If a program encroaches, any dollar saved is essentially unrestricted; similarly, each additional dollar spent reduces the unrestricted funding available for other purposes.

NA = Not Applicable

Program Codes (Appropriations or Accounts) identified as “NA” are usually pool accounts that are used as an accounting tool to track certain costs such as health benefits.

District Defined Program

A “District Defined Program” is any large or significant program operating within the General Fund. These include the General Program, Special Education, Options Programs, Hourly Intervention/Remediation Programs, After School Programs, Targeted Instructional Improvement Grant (Integration), Regional Occupational Center/Skill Centers, Interfund Transfers, Reserves and Resource Allocations, and Routine Repair and General Maintenance.

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

1020	01	K-12 Norm Teachers	General	U	Schools	\$1,694,040,076
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			2003-04	2004-05
			Actual	Final
Program	Obj	Object of Expenditure	Expenditures	Budget
1020	1000	Certificated salaries	\$1,320.4	\$1,273.6
1020	3000	Employee benefits	\$382.8	\$420.5
1020	5000	Transportation reimbursement	\$0.1	\$0.0
1020		Total	\$1,703.3	\$1,694.0

This ongoing account provides the funding (salary, benefits and mileage) for classroom teachers in all K-12 regular schools based on established district norms. This account does not include teachers for options schools or special education schools or classes.

Norm tables are used to determine the number of teachers allocated to a school based on student enrollment as of the close of the first school month and the District/State established class size.

5185	02	Employee Health, Medical & Group Life	General	NA	District-wide	\$588,444,883
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This ongoing account is a “pool” account that summarizes the cost of employee health, medical and life insurance across all GFRP programs. These benefits are provided to employees who work more than half time, in accordance with the collective bargaining agreements. The account also includes the costs of benefits provided to retirees. These monies plus those allocated in other District Funds (such as the Adult Education Fund) are transferred to the Health and Welfare Benefits Fund, which then makes the payments to health care providers.

The cost of health, medical and life insurance benefits are also budgeted in each GFRP program that includes employees who are eligible for benefits. A credit account is used to avoid double counting these benefits.

2215	03	Temporary Special Education Assistants-Schools	Special Ed	R	Schools	\$304,698,588
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			2003-04	2004-05
			Actual	Final
Program	Obj	Object of Expenditure	Expenditures	Budget
2215	1000	Certificated salaries	\$0.1	
2215	2000	Classified salaries	\$62.2	\$191.6
2215	3000	Employee benefits	\$37.2	\$112.6
2215	5000	Transportation reimbursement	\$0.0	\$0.0
2215	7000	Other outgo	\$0.0	\$0.5
2215		Total	\$99.4	\$304.7

This ongoing account includes funding for aides that are provided to students if specified in the student’s IEP. This program includes positions formerly budgeted in programs 2001 and 2005.

Prog Code	Rank	Title	District Defined Program	Use U=Unrestricted R= Restricted NA=Not Applicable	Site Indicator	Amount
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2005	04	Special Education-Special Day Classes (SDC)	Special Ed	R	Schools	\$213,026,214
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
2005	1000	Certificated salaries	\$174.9	\$158.8
2005	2000	Classified salaries	\$107.9	\$0.0
2005	3000	Employee benefits	\$120.8	\$54.1
2005	5000	Transportation reimbursement	\$0.0	\$0.0
2005	7000	Other outgo	\$0.0	\$0.1
2005		Total	\$403.5	\$213.0

This ongoing account provides for the costs of special day class teachers (salaries, benefits and mileage) for identified students with special needs in regular and special education schools. Students are assigned to these classrooms based on their Individualized Education Programs (IEP's). Class sizes vary in accordance with the severity of the handicap.

The budget for certificated salaries seems low in relation to historical expenditures. Special education assistants (classified employees) previously budgeted in this program are now budgeted in program 2215.

5197	05	State Teachers Retirement System (STRS)	General	NA	District-wide	\$200,303,735
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This ongoing "pool" account summarizes LAUSD's required contributions to the State Teachers Retirement System (STRS) for certificated GFRP employees. LAUSD pays 8.25% of most certificated salaries. (Employees are also required to contribute to the retirement system from their pay). Similar accounts are budgeted in other District Funds (such as the Child Development and Adult Education Funds).

1056	06	TIIG-Class Size Reduction-PHBAO Schools	TIIG (Integration)	R	Schools	\$160,516,913
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
1056	1000	Certificated salaries	\$119.2	\$121.6
1056	3000	Employee benefits	\$34.8	\$38.9
1056		Total	\$153.9	\$160.5

This ongoing account provides for additional teachers (salaries, benefits, and mileage) to lower the class size in Predominantly Hispanic, Black, Asian and Other Non-Anglo (PHBAO) Schools.

Prog Code	Rank	Title	District Defined Program	Use		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

2957	07	Special Education-Non Public Schools and Agencies	Special Ed	R	Schools	\$158,330,257
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			2003-04 Actual	2004-05 Final
Program	Obj	Object of Expenditure	Expenditures	Budget
2957	5000	Contract Services	\$158.3	\$158.3
2957		Total	\$158.3	\$158.3

This ongoing account provides for the cost of nonpublic school (NPS) tuition and services from nonpublic agencies for special education students who are eligible for such services in accordance with their IEP's. These students are usually the most severely handicapped. It also provides for the costs for students enrolled in LAUSD programs but receiving supplemental services from outside providers, partly because of the shortage of special education teachers.

Expenditures for nonpublic schools and agencies have been increasing over the last several years, but the Special Education Division is working to provide more of these services in-house in 2004-05.

5225	08	Workers' Compensation Self-Insurance Premiums	General	NA	District-wide	\$144,021,841
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This ongoing account is a "pool" account that is used to accumulate the workers' compensation premiums that are budgeted throughout the various programs of the General Fund. Workers' compensation insurance or self-insurance is required by law. Every three years, an actuarial study is conducted to evaluate the adequacy of the funding; rate adjustments are then made based on the study results.

1010	09	K-12 School Administrators	General	U	Schools	\$130,394,278
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			2003-04 Actual	2004-05 Final
Program	Obj	Object of Expenditure	Expenditures	Budget
1010	1000	Certificated salaries	\$101.2	\$104.6
1010	3000	Employee benefits	\$22.8	\$25.7
1010	5000	Transportation reimbursement	\$0.1	\$0.0
1010	7000	Other outgo	\$0.0	\$0.1
1010		Total	\$124.1	\$130.4

This ongoing account provides for administrative positions (salaries, benefits and mileage) for all regular schools based on established norms. It does not include the administrative positions for options schools or special education schools.

There will be more K-12 school administrators in LAUSD during 2004-05 due to the opening of new schools.

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

1372	10	K-12 Custodians	General	U	Schools	\$126,208,845
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			2003-04	2004-05
			Actual	Final
Program	Obj	Object of Expenditure	Expenditures	Budget
1372	2000	Classified salaries	\$84.7	\$86.1
1372	3000	Employee benefits	\$42.7	\$40.0
1372	5000	Transportation reimbursement	\$0.0	
1372	7000	Other outgo		\$0.1
1372		Total	\$127.3	\$126.2

This ongoing account provides for custodians and plant managers (salaries, benefits and mileage) for regular schools. Custodial positions for options schools and special education schools are budgeted in other program codes.

Positions are allocated to individual schools based on a formula that includes enrollment and square footage factors. Based on a Board Resolution establishing a 5-year custodial restoration plan, this account has been increased by \$5.7 million in 2001-02 (second year of five-year plan); for 2002-03 and 2003-04, the Board approved a delay in the expansion program. However, additional custodians will be added in 2004-05 as new schools open.

6972	11	Reserve for Anticipated Balance-Unrestricted-Dr	General	U	District-wide	\$110,551,867
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Most years, the District's actual expenditures are less than the amounts that schools and offices were authorized to spend. Small differences between budget and expenditures are common, and simply reflect the fact that plans and actual implementation are rarely identical. For example, for various reasons a budgeted position may be vacant for a period of time. Large differences between budget and expenditures can be due to late implementation of programs, inexperience or conservatism in estimating costs, and/or deliberate decisions to postpone spending, as when a school saves up its textbook money in order to purchase a new textbook series. Ending fund balances can also be higher than expected if actual income is higher than initially budgeted.

This account has been established for the first time in 2004-05, according to the District's Board-approved finance policy, to enable the District to estimate the amount of under expenditure it expects in unrestricted accounts in the current fiscal year. Since we don't have a track record of making such estimates, we can only say that we will only know at the end of the year if this estimate was a good one.

Prog Code	Rank	Title	District Defined Program	Use		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

1731	12	Schools-Routine Repair and General Maintenance (RRGM) Force Account	RRGM	R	Schools	\$109,244,081
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
1731	2000	Classified salaries	\$52.2	\$51.8
1731	3000	Employee benefits	\$20.6	\$30.9
1731	4000	Supplies	\$19.6	\$7.0
1731	5000	Other services	\$6.3	\$6.1
1731	6000	Capital outlay	\$1.9	
1731	7000	Other outgo		\$13.4
1731		Total	\$100.6	\$109.2

This ongoing account provides for the costs of school repairs including labor, mileage and materials. The work is performed by District employees.

The overall 2004-05 budget for this account is slightly higher than 2003-04 actual expenditures. The budget for employee benefits appears high and the budget for supplies appears low.

1400	13	K-12 School Clerical Staff	General	U	Schools	\$106,771,675
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
1400	2000	Classified salaries	\$62.7	\$67.8
1400	3000	Employee benefits	\$35.6	\$38.8
1400	5000	Transportation reimbursement	\$0.0	\$0.0
1400	7000	Other outgo		\$0.1
1400		Total	\$98.4	\$106.8

This ongoing account provides the funding (salary, benefits and mileage) for clerical staff in regular schools based on established norms. It does not include the clerical staff for options schools or special education schools.

Prog Code	Rank	Title	District Defined Program	Use		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

5198	14	Public Employees Retirement System (PERS)	General	NA	District-wide	\$ 94,670,568
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
2062	3000	Employee benefits	\$48.0	
2063	3000	Employee benefits	\$46.5	
5198	3000	Employee benefits		\$94.7
PERS total			\$94.5	\$94.7

This ongoing “pool” account is used to summarize LAUSD’s payments to the Public Employees Retirement System (PERS). PERS is the retirement system for most classified employees.

PERS rates fluctuate from year to year, depending on the health of the PERS fund. In years when PERS rates are reduced, the state “recaptures” the savings. The money returned to the state through this “recapture” process is shown in object 3800. The program codes used to record GFRP expenditures for PERS are 2062 and 2063.

2833	15	Direct Support – Special Ed	Special Ed	R	Schools	\$90,514,937
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			2003-04 Final Budget	2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure			
2833	7000	Other outgo	\$96.5	\$88.7	\$90.5
2833		Total	\$96.5	\$88.7	\$90.5

The purpose of this account is to show that a portion of the cost of regular school administrators, clerical employees and custodial staff should be properly shown as a cost of the special education program, since these employees spend a portion of their time serving special education students. There is a series of matching “credit” accounts in the regular program portion of the budget.

2001	16	Special Education-Designated Instructional Services (DIS)	Special Ed	R	Schools	\$83,335,515
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
2001	1000	Certificated salaries	\$58.4	\$64.0
2001	2000	Classified salaries	\$0.4	\$0.6
2001	3000	Employee benefits	\$15.4	\$18.1
2001	5000	Transportation reimbursement	\$0.3	\$0.1
2001	7000	Other outgo		\$0.5
2001		Total	\$74.5	\$83.3

This ongoing account pays for special education teachers (salaries, benefits, mileage) that provide supplemental services such as speech therapy based on student IEPs. The number of DIS teachers is scheduled to increase in 2004-05 to reduce the cost of nonpublic agency services.

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

2002	17	Special Education-Resource Specialist Program (RSP)	Special Ed	R	Schools	\$79,242,233
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
2002	1000	Certificated salaries	\$68.4	\$59.0
2002	2000	Classified salaries	\$15.5	\$0.0
2002	3000	Employee benefits	\$29.0	\$20.1
2002	5000	Transportation reimbursement	\$0.0	
2002	7000	Other outgo		\$0.1
2002		Total	\$113.0	\$79.2

This ongoing account provides funding for special education teachers (salaries, benefits and mileage) who provide supplemental services to students who are enrolled in regular classes for part of the school day. The Resource Specialist services provided are in accordance with student IEPs.

6973	18	Reserve For Anticipated Balance – Res –Dr	General	R	District-wide	\$ 72,907,567
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This reserve account, created in 2004-05 in accordance with a newly adopted finance policy, allows the District to estimate the amount of under expenditures in restricted accounts. There are corresponding credits in other objects of expenditure.

0025	19	General Fund-Administration-Salaries/Other Expenses	General	U	Non -Schools	\$ 70,104,175
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
0025	1000	Certificated salaries	\$6.8	\$7.1
0025	2000	Classified salaries	\$41.6	\$36.6
0025	3000	Employee benefits	\$18.7	\$18.2
0025	4000	Books and supplies	\$2.1	\$2.4
0025	5000	Other services	\$3.1	\$5.8
0025	6000	Capital outlay	\$0.1	\$0.1
0025	7000	Other outgo		\$0.0
0025		Total	\$72.5	\$70.1

This ongoing account provides for most central office staffing and expenses (salaries, benefits, mileage and other expenses.) In 2003-04, some of the expenditures initially budgeted in this account were ultimately paid from categorical funding sources. The 2004-05 budget shows reductions primarily in classified salaries.

Prog Code	Rank	Title	District Defined Program	Use		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			

0751	20	Lottery-Unrestricted	General	U	Schools	\$70,000,000
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			2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure		
0751	1000	Certificated salaries	\$66.6	\$61.2
0751	3000	Employee benefits	\$19.0	\$8.8
0751		Total	\$85.6	\$70.0

A portion of regular teachers' salaries (program 1020) are transferred to this account.

1024	21	K-12 Teacher Substitutes	General	U	Schools	\$68,246,623
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			2003-04 Final Budget	2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure			
1024	1000	Certificated salaries	\$38.1	\$50.8	\$49.1
1024	3000	Employee benefits	\$19.5	\$18.8	\$19.1
1024	5000	Other services	\$0.0	\$0.0	
1024		Total	\$57.6	\$69.6	\$68.2

This ongoing account provides for the costs of day-to-day substitutes (salaries, benefits and mileage) who cover classroom teachers' absences for illness, bereavement and personal necessity. It does not cover the costs of substitutes provided when teachers are away from their classroom on District business (e.g., serving on a committee, bargaining session or conference).

In some prior years, the District did not budget enough in this account to cover the full cost of substitutes. The 2004-05 budget was increased during the budget development process to reflect actual expenditures more accurately, then reduced by \$7 million to reflect the District's intention to improve employee attendance and thereby reduce substitute teacher costs. The reduction in the 2004-05 budget compared to actual 2003-04 expenditures is only \$1.4 million.

6486	22	IFT-04 A & B COPS-Refunding	General	U	District-wide	\$58,461,961
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This account, created in 2004-05, reflects the cost of a new COPS (certificates of participation) issue to refund several earlier COPS issues, thereby eliminating interest and principal payments in 2004-05 and 2005-06.

Prog Code	Rank	Title	District Defined Program	Use U=Unrestricted R= Restricted NA=Not Applicable	Site Indicator	Amount
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4750	23	Utilities (Fuel, Electric, H2O, Sewer Use) MP	General	U	Schools	\$ 56,830,212
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			2003-04 Final Budget	2003-04 Actual Expenditures	2004-05 Final Budget
Program	Obj	Object of Expenditure			
4750	5000	Other services	\$21.5	\$20.2	\$56.8
4750		Total	\$21.5	\$20.2	\$56.8

This ongoing account is the major account for paying schools' electricity, gas, and water bills. The 2004-05 budget is not comparable to 2003-04 actual expenditures in the same account because in 2003-04 several accounts were used to pay schools' electricity, gas and water bills.

1046	24	K-12 Counselors-Salaries	General	U	Schools	\$ 54,090,193
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This ongoing account provides funding for school-based counselors. Positions are assigned to secondary schools based on norm tables. This account does not include the restricted funds provided by the State for 10th Grade Counseling.

5199	25	OASDHI (Social Security)	General	NA	District-wide	\$ 49,712,659
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This ongoing account is a "pool" account that is used to accumulate the District's contribution for classified employees' Social Security funds, which are budgeted throughout the various programs of the General Fund. (The employees also make a contribution to social security from their pay). Similar accounts are budgeted in other District Funds (such as the Child Development and Adult Education Funds).

1080	26	TIIG-Teachers-SRLDP	TIIG (Integration)	R	Schools	\$49,283,202
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This ongoing account provides for the teachers (salaries, benefits and mileage) in the School Readiness Learning Development Program (SRLDP), a preschool program that helps prepare students for Kindergarten. These students do not generate state average daily attendance (ADA) funding or child development funding.

3750	27	Transfer In-Lieu Property Taxes to Charter	General	R	Schools	\$48,734,808
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Effective fiscal year 2003-04, Standardized Account Code Structure (SACS) requires that transfers in lieu of property taxes to fiscally dependent and independent charter schools should be recorded in SACS object code 7280 instead of as a reduction in the revenue account.

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
5332	28	Medicare Match	General	NA		District-wide	\$ 46,831,247
		This ongoing account is a “pool” account that is used to accumulate the Medicare funds, which are budgeted throughout the various programs of the General Fund. It provides for the District’s contribution for certificated and classified employees funded in the General Fund. (The employees also make a contribution to Medicare from their pay). Similar accounts are budgeted in other District Funds (such as the Child Development and Adult Education Funds).					
7262	29	TIIG-Resource Allocation-Magnet	TIIG (Integration)	R		Schools	\$46,078,915
		This ongoing account identifies the costs of transporting students to magnet schools and centers throughout the District.					
4575	30	Pupil Transportation Expense-HTS-Magnet-Schools	TIIG (Integration)	R		Schools	\$ 44,142,928
		This ongoing account provides for the transportation costs for students enrolled in magnet schools.					
2820	31	Indirect Support-Special Education-Support	Special Ed	R		Non-Schools	\$ 42,725,810
		This ongoing account is part of a series of debits and credits that spreads the District’s administrative costs among all its programs. The share of the District’s administrative costs allocated to special education is based on a state approved “indirect cost” formula. There is a matching credit in program 3681.					
2796	32	Pupil Transportation Expense-HTS-Special Education	Special Ed	R		Schools	\$ 40,229,484
		This ongoing account provides for the costs (salaries, benefits, materials, contracts) of transporting severely handicapped students in accordance with their IEP’s. Transportation provided may be home-to-school or school-to-school.					
2076	33	Mandated Cost-Chanda Smith Instructional Specialists	Special Ed	R		Schools	\$ 38,056,260
		This account provides for the funding for the Assistant Principals Elementary Instructional Specialists (AP-EIS) that are provided to the schools (Chanda Smith Plan 6).					
4861	34	Start-Up Costs-New Schools	General	U		Schools	\$ 36,875,603
		This account provides funding for costs of school expected to open during the new fiscal year. This amount includes funds for school administrators, professional development, furniture, library books, and other essential costs of new schools.					

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
4210	35	Instructional Materials-Williams Case	General	R		Schools	\$ 36,158,745
		This account reflects anticipated revenues for instructional materials related to State funding provided to Decile 1 and 2 schools as part of the settlement in the Williams v. California case.					
5629	36	Undistributed Reserve-Economic Uncertainties	General	U		District-wide	\$ 33,269,101
		State law requires that each school district establish a reserve for economic uncertainties (EC 33128) as specified by standards adopted by the State Board of Education. For Districts with ADA greater than 400,000, the requirement is a reserve equivalent to 0.5% of the General Fund.					
2044	37	Special Education-Instructional Administration	Special Ed	R		Non-Schools	\$ 33,047,890
		This ongoing account provides for the central office staff (salaries, benefits and mileage) in Special Education Division and some staff in Local Districts.					
1698	38	Facilities Services Division (FSD)-Force Account-Operations	General	U		Schools	\$ 32,841,053
		This ongoing account funds the costs of various crews (salaries, benefits, mileage and material) that provide operational services to school sites. Services provided include custodial substitute service, gardening, pest control, air filter changing, and field reconditioning.					
5513	39	Interfund Transfer-Deferred Maintenance Fund-RRGM	RRGM	R		Schools	\$ 30,000,000
		This ongoing account provides for the transfer of ½% from the Routine Repair and General Maintenance Program (RRGM) to the Deferred Maintenance Fund. The amount represents the District's required match for State Deferred Maintenance.					
1679	40	Schools- School Police	General	U		Schools	\$ 29,643,806
		This ongoing account provides funding for school site-based school police officers (salaries, benefits and mileage).					
1034	41	K-12 Librarians & Library Aides	General	U		Schools	\$ 29,635,734
		This ongoing account provides for full-time librarians in secondary schools and part-time library aides in elementary schools.					

Prog Code	Rank	Title	District Defined Program	Use		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
1402	42	Regional Occupational Centers (ROC)	ROC/P	U		Schools	\$ 28,500,137
		This ongoing account provides for certificated and classified positions (salaries, benefits and mileage) serving in regional occupational centers and programs (ROC/P), which provide occupational training for adults (approximately 75%) and high school students (approximately 25%). High school students must attend their regular high school for the minimum day before attending ROP classes. The account also includes funding for hourly adult teachers.					
0345	43	Central Data Processing	General	U		Non-Schools	\$ 26,945,371
		This ongoing account is the major salary account for Information Technology Division. It includes the funding (salaries, benefits and mileage) for technical and clerical staff.					
1417	44	TIIG-Year Round Schools	TIIG (Integration)	R		Schools	\$ 26,645,332
		This ongoing account provides for the salary and benefit costs (increase from their normal basis to A basis) of administrators and clerical staff in year-round schools.					
5013	45	E-Rate Rebate Prog (Tel)	General	U		Non-Schools	\$ 25,519,496
		This account represents budgeted revenues and carryover amounts related to e-rate rebates on telephone expenses.					
1391	46	Continuation Education Schools	Options	R		Schools	\$ 24,426,173
		This ongoing account provides for certificated and classified positions (salaries, benefits and mileage) serving in continuation schools.					
3941	47	Staff Development Buyout Days	General	U		Schools	\$ 23,853,223
		Former state law allowed school districts to utilize a certain of number of days in the school year for staff development purposes (students did not attend school on these days). In order to increase instructional time for students while still encouraging staff development, the State began providing funding for 3 days of staff development for classroom-certificated staff and 1 day for classified school staff. Schools elect staff development subjects from an approved list provided by the Instructional Services Division. This ongoing account provides the funding for the salary costs for the staff development days.					
0476	48	District Administration-Board and Superintendent	General	U		Non-Schools	\$ 23,034,739
		The ongoing account includes the staff, benefits and mileage costs of the Board of Education, Board Secretariat and Superintendent offices.					

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				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
1301	49	Integration-Magnet Schools	TIIG (Integration)	R		Schools	\$ 22,929,969
		This ongoing account provides funding for administrators, coordinators and clerical staff (salaries, benefits and mileage) for magnet schools and centers.					
2082	50	Special Education- Psychological Services	Special Ed	R		Schools	\$ 22,500,438
		This ongoing account funds psychologists and related positions (salaries, benefits and mileage) whose primary purpose is to evaluate students for placement in special education programs and to work with IEP teams on the development of handicapped students' specific educational program.					
5186	51	Unemployment Insurance	General	NA		District-wide	\$ 21,087,410
		This ongoing account is a "pool" account that is used to accumulate state unemployment insurance premiums that are budgeted throughout the various programs in the General Fund.					
2132	52	Summer Program-Schools	Hourly Programs	U		Schools	\$ 20,727,641
		This ongoing account provides for traditional summer school programs (teachers, clerical, custodial and administrative support and supplies) in single-track schools. (Program code 2398 provides funding for intersession programs in multi track schools; the costs of intersession programs are generally less than traditional summer school because there are minimal additional costs for support staff such as administrators, clerical and custodial.)					
2282	53	Pupil Transportation Expense- Special Education	Special Ed	R		Schools	\$ 20,596,563
		This ongoing account provides for the costs (salaries, benefits, materials, contracts) of transporting non-severely handicapped students in accordance with their IEP's. Transportation provided may be home-to-school or school-to-school.					
3677	54	TIIG Support-Integration	General	U		Non-Schools	\$ 20,444,909
		Most restricted/categorical funds allow the District to charge "indirect" costs to individual programs in order to cover the costs of services provided by various offices throughout the District. The percent budgeted is based on state approved formulas. This account is offset by credits in various ongoing office accounts; expenditures are then transferred to this program code.					
2805	55	Additional Resources-Clerical	General	U		Schools	\$ 19,924,877
		This ongoing account was established in 1997-98 to fund dedicated off norm clerical positions (salaries, benefits and mileage) for regular schools to deal with expanded paperwork primarily as a result of The Chanda Smith Consent Decree.					

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				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
4202	56	Instructional Materials Block Grant K-12 Local District	General		R	Schools	\$ 19,711,492
		This program was established in 2002-03 consolidating various streams of Instructional Materials funding into a single funding source. This funding source replaced the Schiff-Bustamante Standards-Based Instructional Program - Grades K-12, State Instructional Materials Program - K-8, State Instructional Materials Program - 9-12, and Classroom Library Materials.					
7261	57	TIIG-Resource Allocation-Permits with Transportation (PWT)	TIIG (Integration)		R	Schools	\$ 19,032,231
		This ongoing account is an “offset” account to identify the costs of pupil transportation for students participating in the voluntary Permits with Transportation Program.					
6842	58	Interfund Transfer- Special Reserve Fund-FEMA/Hazard Mitigation-Federal	Interfund		R	Schools	\$ 18,800,000
		This account transfers the federal funds that are received in the General Fund to the Special Reserve Fund-FEMA-Hazard Mitigation budget. The monies are used for hazard mitigation projects such as pendant lighting replacement in various schools. These projects are not fully funded by the Federal government; contributions are required from other District resources.					
2845	59	Rodriguez Consent Decree Allocation	General		U	Schools	\$ 18,617,742
		This account provides funding set aside to implement the Rodriguez Consent Decree. The decree seeks to ensure that basic norm resources are equalized at each school level. The monies are allocated to schools identified as low-spending based on expenditures of specific norm resources. Monies are required to be spent to improve classroom instruction.					
4197	60	Instructional Materials Block Grant	General		R	Schools	\$ 18,568,198
		This program was established in 2002-03 consolidating various streams of Instructional Materials funding into a single funding source. This funding source replaced the Schiff-Bustamante Standards-Based Instructional Program - Grades K-12, State Instructional Materials Program - K-8, State Instructional Materials Program - 9-12, and Classroom Library Materials					
3986	61	School Determined Needs-General Program	General		U	Schools	\$ 17,419,516
		This account reflects funds received by schools from Board Member allocations and other sources for discretionary use.					

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
1246	62	Standards Based Promotion	General	R		Schools	\$ 17,008,283
		This account provides funding for multiple sessions of intensive direct instruction to students in grades K-8 who are at risk of not achieving grade level standards. Instruction is provided when schools are off-track or during summer session.					
2159	63	Special Education-Special Day Class-Extended School Year	Special Ed	R		Schools	\$ 16,736,234
		This ongoing account provides for the costs of special day class teachers and aides (salaries, benefits and mileage) for handicapped students attending extended school year (summer school) in regular and special education schools. Students are assigned to the extended school year program based on their Individual Education Program (IEP).					
1120	64	TIIG-Class Size Reduction-Magnet Schools	TIIG (Integration)	R		Schools	\$ 16,461,218
		This ongoing account provides for additional teachers (salaries, benefits and mileage) in order to lower the class size in magnet schools.					
1150	65	Instructional Administration-Support	General	U		Non-Schools	\$ 15,802,525
		This ongoing account covers the costs of certificated and classified positions (salaries, benefits, supplies and mileage) serving in central offices to support the instructional program.					
3040	66	Legal Expense	General	U		Non-Schools	\$ 15,508,132
		This ongoing account covers the costs of the outside legal counsel.					
1810	67	Community Services	General	U		Schools	\$ 14,357,517
		This program funds after school activities at schools throughout the District.					
0859	68	Attendance Incent Plan (PD)	General	U		Schools	\$ 14,000,000
		This account was established in 2004-05 to provide extra money for schools with improved attendance in 2004-05 compared to 2003-04.					
6845	69	Interfund Transfer-Special Reserve Fund-FEMA-Earthquake Budget	Interfund	R		Schools	\$ 14,000,000
		This account includes the federal funds that are received in the General Fund and then transferred to a Special Reserve Fund to cover the costs of earthquake repairs stemming from the 1994 Northridge earthquake.					

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
				U=Unrestricted	R= Restricted		
				NA=Not Applicable			
3315	70	Rental/CA Maint Beaudry	General	U		Non-Schools	\$ 13,888,000
		This account reflects funding for rental of the District's administrative office building.					
4153	71	IMA –Lottery Schools	Restricted	R		Schools	\$ 13,406,874
		This account is the restricted component of Lottery income as required by Proposition 20 that half of any increase in public education's share of Lottery revenues above the amount calculated in 1997-98 must be allocated for the purchase of Instructional Materials.					
5170	72	Liability Insurance Premiums	General	NA		District-wide	\$ 13,255,688
		This ongoing account is a "pool" account that is used to accumulate liability premiums, which are budgeted throughout the various programs of the General Fund. The District is a self-insured for the first \$3 million of coverage and purchases commercial insurance for the next \$22 million for a total of \$ 25 million. The costs of the liability insurance are shared among the various Funds and programs within the Funds based on their proportionate dollar amount.					
0500	73	Student Health and Human Services	General	U		Non-Schools	\$12,710,135
		This ongoing account provides for positions (salaries, benefits and mileage) in the Student Health and Human Services Division.					
1824	74	K-12 Temporary Personnel Account (TPA)	General	U		Schools	\$ 11,640,851
		This ongoing account provides funding for a variety of short-term personnel needs at regular schools. Typical costs charged to this account include noon duty supervision, custodial and clerical overtime, substitute teachers, teacher assistants and relief employees. Schools may also elect to transfer additional discretionary funds into this account.					
7700	75	Arts Education Plan-Schools	General	U		Schools	\$ 11,496,220
		This account reflects funding provided to schools participating in the Arts Education plan.					
2278	76	K-12 Nursing Services	General	U		Schools	\$ 11,391,646
		This ongoing account provides for nurses (salaries, benefits and mileage) serving regular schools. Additional accounts are included in the budget for options schools and special education schools.					

Prog Code	Rank	Title	District Defined Program	<u>Use</u> U=Unrestricted R= Restricted NA=Not Applicable		Site Indicator	Amount
1247	77	Standards Based Promotion-ELAP	Hourly Programs	R		Schools	\$ 11,331,667
		Provides funding for after school and weekend instructional opportunities for English Language Learners. This program provides multiple sessions of intensive direct instruction to students in grades K-8 and who are at risk of not achieving grade level standards. Instruction is provided before and/or after school or on weekends. Only expenditures associated with grades 4-8 can be charged to this program code.					
0520	78	Plant Maintenance-Support	RRGM	R		Non-Schools	\$ 11,270,108
		This account provides for the clerical and professional non-force account positions that staff the local and central maintenance offices.					
1739	79	RRGM-Maintenance- Support	RRGM	R		Non-Schools	\$ 11,096,917
		This account is a force account used for the maintenance of facilities and equipment for non-school locations.					
0680	80	Facilities-Salaries/Benefits/Transportation	General	U		Non-Schools	\$ 10,413,694
		This ongoing account provides for most central office staffing and expenses (salaries, benefits, mileage, and other expenses) for various locations under Facilities Division.					
2135	81	ISIS- Proj Required	General	U		Non-Schools	\$ 10,344,970
		This account provides funding for the Integrated Student Information System (ISIS) computer project. This is a multi-year project which is being completed in part to comply with the Chanda Smith Consent Decree.					
1086	82	Teachers' Supervisory Time	General	U		Schools	\$ 10,292,054
		This account shows the amount of time teachers spend providing supervision to other teachers during the school day.					
4170	83	Instructional Material Account (IMA)-Schools	General	U		Schools	\$ 10,220,789
		This ongoing account provides funding for materials and supplies at school sites. Expenditures from the account at each school are planned based on input from the School Site Governance Council. Funding is provided based on first school month enrollment. Balances remaining in this account carry over from year to year.					

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
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1104	84	Regional Occupational Program-Schools	General	U		Schools	\$ 10,220,100
		Provides a portion of the funding for Regional Occupational Centers and Skill Centers.					
3901	85	TIIG-Pupil Transportation Expense- HTS CAP	TIIG (Integration)	R		Schools	\$10,208,603
		This account provides funding to transport students from overcrowded schools to an integrated school or closer school.					
4152	86	State Adopted Textbooks (K-8)	General	R		Schools	\$ 10,018,523
		The amount remaining in this program represents unspent balances as of June 30, 2004. This program was folded into the Instructional Materials Block Grant Funds.					
2363	87	Elementary Programs-Support	General	U		Schools	\$ 9,528,010
		This account provides money for substitute teachers, instructional materials and personal service contracts to schools.					
3252	88	CFI-AB922-Community Day Schools	General	R		Schools	\$ 9,425,692
		Provides funding for Community Day Schools designed to serve students referred based on poor attendance and other factors.					
0537	89	Independent Study Program	Options	U		Schools	\$ 9,165,581
		This account provides for instruction and instructional supervision of students pursuing educational options programs outside of the District's schools.					
4157	90	Governor's Performance Awards/H Ach	General	R		Schools	\$ 9,146,267
		SBIX, Chapter 3 statues of 1999 provided awards to high achieving schools. If fully funded by the state, each school meeting their growth target would receive \$150 per student. Schools are notified in January if they meet their growth target. The School Site Governance Council determines the use of the funds, which is then ratified by the Board of Education. The amount represents unspent balances as of June 30, 2004 and carried over in to 2004-05.					

Prog Code	Rank	Title	District Defined Program	<u>Use</u>		Site Indicator	Amount
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1886	91	School Safety & Violence Prevention-Oper-Support	General	R		Schools	\$ 9,059,840
		This program provides schools serving pupils in grades K-12 with supplemental resources to establish programs and strategies that promote school safety with an emphasis on violence prevention and conflict resolution.					
1084	92	Teachers School Admin Time	General	U		Schools	\$ 8,868,500
		This account reflects the value of teachers' time when they are performing administrative duties at schools.					
3015	93	Secondary School Restrooms	General	U		Schools	\$ 8,771,590
		This account provides funding for Restroom Attendants and/or Building and Ground Workers in secondary schools under the 2002-03 Superintendent's bathroom cleanliness initiative.					
2662	94	Medi-Cal LEA Service Provider- Non-Schools	General	R		Schools	\$ 8,644,410
		This account provides funding for service provider functions (nurses, counselors, psychologists, psychiatric social workers, etc.) that are revenue generating. Revenues must then be spent to supplement and not supplant health and human services to students and their families.					
2817	95	Mandated Cost-Chanda Smith-Schools	Special Ed	R		Schools	\$ 8,367,434
		This account provides funding to schools and children centers to support special education compliance with the consent decree.					
0112	96	TIIG Mandated Cost-Chanda Smith-Nursing School	Special Ed	R		Schools	\$ 8,293,101
		Provides funding for school nurses provided under the Special Education Chanda Smith Consent Decree.					
1862	97	MED-LEA Bill Opt – Program Administration	General	R		Non-Schools	\$ 8,242,766
		This account provides funding for administration and other expenses in the LEA Medi-Cal Billing Option, which is a Medicaid cost recovery program for school districts.					

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				NA=Not Applicable			
7701	98	Arts Education Plan-Support	General	U		Schools and Non-Schools	\$ 8,053,775
		This is one of the accounts under the Arts Education Plan: a ten year plan to provide all students with a comprehensive, quality visual and performing arts education in that includes instruction in dance, music, theater, and visual arts using a sequential standards-based curriculum taught by qualified teachers and incorporates the cultural resources of the community. This account pays for supervisions of the arts program as well as instructional materials that are to schools.					
4786	99	Telephone Expense-Schools	General	U		Schools	\$ 8,050,691
		This ongoing account provides for telephones in regular schools. Additional accounts are included in the options and special education budget.					
5601	100	Tax & Revenue Anticip Notes (Trans)	General	U		District-wide	\$ 8,000,000
		This account reflects the cost to the General Fund of interest on Tax and Revenue Anticipation Notes (TRANS). Tax and Revenue Anticipation Notes are used to provide a source of short-term cash resources as needed to maintain positive cash flow.					
2124	101	Special Education – Nursing Service-Salary/Benefits/ Transportation-Schools	Special Ed	R		Schools	\$ 7,720,486
		This account reflects the cost of nursing services for students served in the special education program.					
2705	102	Pupil Transportation Expense- HTS-SPED-S-PR	Special Ed	R		Schools	\$ 7,712,964
		This account reflects a portion of the cost of home-to-school and school-to-school transportation for students served in the special education program.					
3902	103	TIIG-Pupil Transportation – Expense – HTS – CAPV	TIIG (Integration)	R		Schools	\$ 7,648,818
		This account reflects a portion of the cost of pupil transportation in the CAP Program within the Targeted Instructional Improvement Program (Student Integration).					
3200	104	Rental/CA Maint KPMG	General	U		Non-Schools	\$ 7,646,452
		This ongoing account provides for the rental cost of the Interim Business Service Center. For the first three years of this lease, the rental cost was reimbursed by the Federal Department of Education as part of the earthquake relief program. Presently, the entire is borne by the General Fund.					

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4576	105	TIIG-Pupil Transportation Expense-HTS-PWT	TIIG (Integration)	R		Schools	\$ 7,645,195
		This account provides funding to transport students voluntarily attending schools other than their school of residence.					
7702	106	Arts Education Plan-Adm-School	General	U		Schools	\$ 7,601,073
		This account provides teachers and instructional materials for the Art Education Program.					
0970	107	AEWC-SAL/BEN/TRANSP-SCHOOL	General	U		Schools	\$ 7,582,981
		This account provides funding for positions and other resources in the AEWG Program.					
4199	108	Language Arts Textbooks	General	R		Schools	\$ 7,423,289
		This account reflects the cost of State-funded language-arts textbooks.					
0972	109	TIIG-Ten Schools Program – Salary/ Benefits	TIIG (Integration)	R		Schools	\$ 7,303,823
		This account reflects the direct school costs of the Ten Schools Program within the Targeted Instructional Improvement Program (Student Integration).					
1072	110	TIIG-Urban Classroom Teacher Program	TIIG (Integration)	R		Schools	\$ 7,146,510
		This account reflects amounts budgeted for bilingual differentials for teachers within the Targeted Instructional Improvement Program (Student Integration).					
4784	111	Telephone Expense-Admv Offices	General	U		Non-Schools	\$ 7,043,165
		This account reflects the annual cost of telephone expense at non-school locations.					
1654	112	Year Round School-Incentive Program-Operational Grant	General	U		Schools	\$ 7,042,304
		This ongoing account provides discretionary funds to year round schools.					

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				U=Unrestricted R= Restricted NA=Not Applicable		

4393	113	Money Donations-Schools (PD)	General	U	Schools	\$ 7,033,933
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This account reflects the estimated amount of cash donations to schools for the 2004-05 school year, in order to avoid the need to bring to the Board each individual cash donation for formal approval.

CREDIT ACCOUNTS:

5330	1	Employee Ben-GP-Supp-Various Prog Cr	General	U	District-wide	(\$1,121,446,597)
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This credit account allows the District to show the cost of employee benefits with individual programs and in their totality by sub-object.

6970	2	Reserve for Anticipated Bal-Unrestricted-Credit	General	U	District-wide	(\$110,551,867)
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This credit account, created for the first time in 2004-05 to implement the new Board-approved financial policy, estimates the amount that various accounts may underspend in 2004-05. This is only an estimate and does not reduce the authority of schools and offices to spend from the accounts they have been given.

3721	3	Direct Supp K-12 Credit	General	U	Schools	(\$90,514,937)
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This credit account reflects the fact that the special education program pays a portion of the administrative, maintenance and counseling costs of regular schools. In this case, \$90.5 million is reduced from the cost of administrators, clerical employees, maintenance and operations employees and counselors in the general program. A different appropriation assigns this \$90.5 million cost to the special education program.

6971	4	Reserves for Anticipated Balance-Restricted-Credit	General	R	District-wide	(\$72,907,567)
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This credit account created for the first time in 2004-05 to implement the new Board-approved financial policy, estimates the amount that various accounts may underspend in 2004-05. This is only an estimate and does not reduce the authority of schools and offices to spend from the accounts they have been given.

3681	5	Indirect Supp-K-12 Credit	General	U	Non-Schools	(\$65,326,845)
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This ongoing credit account is part of a series of debit and credit accounts that are used to allocate the cost of District administration to various District programs. The corresponding debit accounts are 2820 (special education), 3677 (TIIG), 3679 (ROC), 3683 (Gifted) and 4740 (ROC handicapped).

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				NA=Not Applicable			
7263	6	TIIG-Resource Allocation-5600-Trans	General	R		Schools	(\$65,111,146)
		This credit account is used to split the costs of transportation in the TIIG program between the Capacity Adjustment Program and the Magnet Program.					
3897	7	Admin Serv Credit-SFEP	General	U		Non-Schools	(\$50,597,020)
		This credit account is part of a series of debit and credit accounts that allocates a share of District administrative costs to specially funded programs.					
1085	8	Teachers' Supervisory Time Credit	General	U		Schools	(\$10,292,054)
		This credit account reduces teachers' expenditures for instruction to the extent that teachers are actually supervising other teachers rather than teaching students. The corresponding debit account is 1086.					
4207	9	Instructional Materials Block Grant- Schools	General	R		Schools	(\$9,314,737)
		This credit account will be eliminated by reducing program 4197 (Instructional Materials Block Grant)					
1083	10	Teachers' School Admin Time Credit	General	U		Schools	(\$8,868,501)
		This credit account reduces teachers' expenditures for instruction to the extent that teachers are actually performing administrative activities rather than teaching students. Program 1084 (Teachers' School Administrative Time) is the corresponding debit account.					