



LOS ANGELES UNIFIED SCHOOL DISTRICT BUDGET SERVICES & FINANCIAL PLANNING DIVISION

SUPERINTENDENT'S 2009-2010 FINAL BUDGET



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91 43.7

LOS ANGELES UNIFIED SCHOOL DISTRICT

SUPERINTENDENT'S 2009-10 FINAL BUDGET

BOARD OF EDUCATION

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Superintendent of Schools**

**Megan Reilly
Chief Financial Officer**

**Yumi Takahashi
Budget Director**

**Prepared by
Budget Services and Financial Planning Division
Budget Services Branch**

June 23, 2009

**GOVERNMENT FINANCE OFFICERS ASSOCIATION
DISTINGUISHED BUDGET PRESENTATION AWARD FOR 2008-09**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Los Angeles Unified School District, California for its annual budget for the fiscal year beginning July 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit the District's Adopted 2009-10 Final Budget document to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Los Angeles Unified School District
California**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

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LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	429-08/09 (Revised*)
Date:	June 23, 2009
Subject:	ADOPTION OF THE SUPERINTENDENT'S BUDGET BALANCING PROPOSALS FOR 2008-09 AND APPROVAL OF THE 2009-10 FINAL BUDGET WITH 2010-11 AND 2011-12 BALANCING PROPOSALS INCLUDED
Responsible Staff:	
Name	Yumi Takahashi
Office/Division	Budget Services and Financial Planning Division
Telephone No.	213-241-2100

A. EXECUTIVE SUMMARY

Action Proposed: That the Board adopt the Superintendent's budget balancing proposals for 2008-09 and approve the 2009-10 Final Budget with 2010-11 and 2011-12 balancing proposals included and that the budget be filed as adopted with the County Superintendent of Schools on State Form SACS-2010 in the manner prescribed by law.

Staff Recommendation and Rationale: The adoption of this report and filing of the Form SACS-2010 will enable the District to comply with the requirements of Education Code section 42127 for the District's July budget adoption.

Background: Education Code Section 42127 requires that the Board of Education each year hold a mandatory public hearing, adopt a budget that indicates the District can meet its financial obligations for the next fiscal year and two subsequent fiscal years, and file the budget with the Los Angeles County Office of Education (LACOE) on or before July 1.

The Superintendent's 2008-09 and 2009-10 Final Budget include revenue estimates as follows:

For 2008-09:

- Further reduction of revenue limit by 3.8% in 2008-09 per May Revise issued on May 28, 2009.

For 2009-10:

- 4.25% COLA and 17.967% deficit factor applied to the Base Revenue Limit, or a net funded COLA of -3.44%.
- Zero COLA and no deficit factor on the State-funded portion of Special Education.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

- Zero COLA and no reductions to Tier I categorical programs; zero COLA and 4.46% reduction from 2008-09 funding levels to Tier II and III categorical programs.
- California State Lottery funding at the rate of \$114.96 per unit of Average Daily Attendance (ADA), of which \$10.93 must be utilized for instructional materials, as mandated by Proposition 20.

For 2010-11 and 2011-12:

- Revenue estimates for 2010-11 and 2011-12 assume a net funded statutory Cost of Living Allowance (COLA) of 0.90% and 2.40%, respectively, and a deficit factor of 17.967% for both years.

*The specific budget balancing proposals to cover the projected total shortfall of \$2.2 billion are set forth in Attachment B. These budget balancing proposals contain reductions beginning in 2008-2009 and 2009-2010. To address shortfalls in 2010-2011 and 2011-2012, the primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with the alternative recommendations listed in Attachment B. These budget balancing proposals are sufficient to balance the General Fund, Regular Program in 2008-09, 2009-10, 2010-11 and 2011-12 fiscal years, as required by law.

Policy Implications:	Adoption of the proposed budget will bring spending for K-12 education in line with reasonable assumptions of future revenues.
Budget Impact:	Adoption of the Superintendent's budget balancing proposals for 2008-09 and approval of the 2009-10 Final Budget with 2010-11 and 2011-12 balancing proposals included.
Issues/Considerations:	
Effect of "yes" vote:	The District will meet the requirements of Education Code Section 42127.
Effect of "no" vote:	The District will not meet the requirements of Education Code Section 42127. Non-compliance could result in penalties under Education Code Section 42128.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

B. BOARD REPORT

Action Proposed: That the Board of Education adopt the Superintendent's budget balancing proposals for 2008-09 and approve the 2009-10 Final Budget with 2010-11 and 2011-12 balancing proposals included and that the budget be filed as adopted with the County Superintendent of Schools.

That Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions necessary to implement the provisions of this report, and that the Budget Policies (Attachment A) as set forth in this report be adopted.

Expected Outcomes: The outcome of this Board action is an adopted budget for the 2009-10 fiscal year that will enable the district to comply with Education Code Section 42127 which requires that the Board of Education adopt a budget and file with the County Superintendent of Schools.

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

Policy Implications:

Budget Impact: Adoption of a balanced budget for 2008-09, 2009-10, 2010-11 and 2011-12.

Issues and Analysis: (not required or discussion)

☐ No legal issues

☐ Legal informative attached

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

Accountable Staff: The recommendations in this report were developed by the Superintendent, the Chief Financial Officer and the Budget Director with



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Miscellaneous Issues and Matters:

☐ Desegregation
Impact Statement
attached

☐ Office of Strategic
Planning &
Accountability

☐ Informative

Respectfully submitted,

Ramon C. Cortines
Superintendent of Schools

PREPARED BY:

A handwritten signature in black ink, appearing to read "Yumi Takahashi".

YUMI TAKAHASHI
Budget Director

APPROVED &
PRESENTED BY:

A handwritten signature in black ink, appearing to read "Megan Reilly".

MEGAN REILLY
Chief Financial Officer

APPROVED BY:

A handwritten signature in black ink, appearing to read "James Morris".

JAMES MORRIS
Chief of Staff

BUDGET ASSUMPTIONS AND POLICIES

The Superintendent's 2009-10 Final Budget reflects the following:

2008-09 Fiscal Year:

1. Further reduction of revenue limit by 3.8% per May Revise issued on May 28, 2009.
2. Implementation of mid-year budget reductions of \$140.6 million in March 2009.
3. No assumption is made regarding the financial impact of collective bargaining in 2008-09.

2009-10 Fiscal Year:

1. 4.25% of COLA and 17.967 deficit factor on the Base Revenue Limit, or a net funded COLA of -3.44%.
2. Zero COLA and no deficit factor on the State-funded portion of Special Education.
3. Zero COLA and no reductions to Tier I categorical programs; zero COLA and 4.46% reductions from 2008-09 funding levels to Tier II and III categorical programs.
4. An enrollment decline of 19,038 from 2008-09 for non-charter school enrollment. Charter school enrollment will increase by approximately 9,484.
5. A California Consumer Price Index (CPI) of 0.8% on other operating expenditures, except utilities which was projected to increase by 10%.
6. Implementation of staffing reductions of \$320.2 million approved by the Board on April 14, 2009 (net of implementation delay).
7. A Reserve for Economic Uncertainties totaling \$65.4 million, reflecting the statutory 1% requirement for districts over 400,000 ADA.
8. Funding for employee health and medical benefits at the level currently agreed to in collective bargaining negotiations.
9. No assumption is made regarding the financial impact of collective bargaining in 2009-10.
10. Ongoing and major maintenance resources totaling \$141.6 million, reflecting 2.25% of budgeted General Fund expenditures. The Governor's 2008-10 State Budget reduced the required percentage for ongoing and major maintenance from 3% to 1%.

11. Inclusion of 2009-10 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting estimated available ending balances as of June 30, 2009 based on the District's Third Period Interim Financial Report.
12. Estimated 2009-10 ending balances for each District Defined Program and for selected Special Funds, reflecting the difference between anticipated 2009-10 revenue and expenditure levels.
13. Inclusion of amounts in the bond measure funds reflecting projected 2009-10 expenditures.
14. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2009-10 budget.
15. Authority to accept new 2009-10 grants and increase budgeted appropriations from them, subject to subsequent ratification by the Board of Education.

2010-11 and 2011-12 Fiscal Years:

1. A net funded COLA of 0.9% in 2010-11 and 2.4% in 2011-12, with a deficit factor of 17.967% ongoing from 2009-10.
2. CPI of 1.9% in 2010-11 and 2.3% in 2011-12 on other operating expenditures, except utilities which was projected to increase by 10% for each fiscal year.
3. No Federal Stimulus funds are assumed in 2011-12.
4. Further balancing adjustments of \$283.6 million are needed to balance 2010-11 and \$624.5 million are needed to balance 2011-12.

Attachment B (Revised*)

This attachment contains proposals to balance 2008-2009 and 2009-2010. Many of these reductions are on-going in nature.

As described in the materials presented to the Board of Education June 18, 2009, it is the District's intention to pursue a parcel tax and/or **secured shared commitments** for the 2010-2011 and 2011-2012 fiscal years. Should the parcel tax and/or **secured shared commitments** not materialize, the budget reduction proposals contained in "Budget Items Affecting only 2010-11 and 2011-12" will be implemented.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	4-Year Total
Second Interim Projected Deficit	(140.4)	(718.1)	(1,458.8)	0.0	(2,317.3)
Board-Approved Balancing Items (March 31, 2009)	140.6	(18.6)	(11.7)	0.0	
Board Approved Staffing Reductions (April 14, 2009)		320.2	356.2	0.0	
Changes as a result of Third Interim Expenditure Report	1.6	12.9	(28.9)	0.0	
Projected Deficit at Third Interim	1.8	(261.3)	(686.5)	(1,278.9)	(1,278.9)
May Revise Reduction in Revenue	(133.5)	(273.4)	(257.3)	(251.2)	(915.4)
Total Cumulative Deficit	(131.7)	(668.1)	(1,350.7)	(2,194.3)	(2,194.3)
Total Non Cumulative Deficit	(131.7)	(536.5)	(682.5)	(843.6)	(2,194.3)
Balancing Proposals					
Federal Stimulus Revenues					
State Stabilization Funds	0.0	358.8	154.4	0.0	513.2
Special Ed IDEA	0.0	34.4	34.4	0.0	68.8
Subtotal Federal Stimulus Revenue	0.0	393.2	188.8	0.0	582.0
Categorical Flexibility					
Tier III Flexibility	75.2	40.8	40.8	40.8	197.7
Tier III Programs Requirement	0.0	(46.2)	0.0	0.0	(46.2)
Deferred Maintenance	28.0	25.0	25.0	25.0	103.0
Summer School and Intersession	0.0	33.0	33.0	33.0	99.0
Subtotal Categorical Flexibility	103.2	52.6	98.8	98.8	353.5
Non-School Related Reduction					
Issue COPs to cover ISIS project	21.4	(2.7)	(2.7)	(2.7)	13.3
Additional Central Office Reductions	2.8	5.2	5.2	5.2	18.5
Central Office Non-Salary Reductions (accompany April 14 staff reductions)	0.0	17.2	17.2	17.2	51.6
Additional Transportation Reductions	0.0	16.2	16.2	16.2	48.6
Administered by Central Office Non-Salary Reductions (accompany April 14 staff reductions)	0.0	15.5	15.5	15.5	46.5
Shortened work year - 27 days of furlough for classified non school staff	0.0	9.0	18.0	18.0	45.0
Shortened work year - B basis for certificated non school staff	0.0	3.0	3.0	3.0	9.0
Beaudry Operating Account	0.0	1.3	1.3	1.3	3.9
Reduce District cars provided to management staff	0.0	0.1	0.0	0.0	0.1
Subtotal Non-School Related Solutions	24.2	64.8	73.7	73.7	236.5
School Related Reduction					
Reduce School Unspent IMA and Arts Music and PE Block grant funds	4.8	0.0	0.0	0.0	4.8
SRLDP Classes converted to State Preschool	0.0	10.0	10.0	10.0	30.0
Mid-year Renorming	0.0	8.1	8.1	8.1	24.3
After School Funding Shift to Prop 49	0.0	7.3	7.3	7.3	21.9
School Police Reduction of Overtime	0.0	1.0	1.0	1.0	3.0
Subtotal School Related Solutions	4.8	26.4	26.4	26.4	84.0
Additional Items that Affect the Size of the Deficit					
Change of Year-Round Schools to Traditional	0.0	7.3	18.0	27.0	52.3
Reduce Day to Day Sub Account	0.0	3.7	3.7	3.7	11.1
Reduction in administrative telephone expense as a result of lease consolidation and reduction in staff	0.0	1.6	1.6	1.6	4.8
Classified early retirement cost less than expected	0.0	0.6	0.6	0.6	1.8
KPMG Audit Extension	(0.6)	0.0	0.0	0.0	(0.6)
Retraining and RIF Support for Personnel Commission and Payroll	0.0	(2.2)	(1.2)	(1.2)	(4.6)
Small school principals - no reduction, only change to B- basis	0.0	(2.0)	(2.0)	(2.0)	(6.0)
Ten School Program reduction (2009-10 from 50% reduction to 30%)	0.0	(2.2)	(2.2)	(2.2)	(6.6)
Magnet Schools Increase Capacity	0.0	(2.2)	(2.2)	(2.2)	(6.6)
Small Learning Community Lead Teacher Auxiliary Period restored	0.0	(5.1)	(5.1)	(5.1)	(15.3)
Subtotal Items that Affect the Size of the Deficit	(0.6)	(0.5)	11.2	20.2	30.3
Total Balancing Strategies	131.6	536.5	398.9	219.1	1,286.2
Total Cumulative Deficit	(0.0)	(0.0)	(283.6)	(908.1)	(908.1)
Total Non Cumulative Deficit	(0.0)	0.0	(283.6)	(624.5)	(908.1)

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	4-Year Total
Balancing Items affecting only 2010-11 and 2011-12					
Revenue					
Revision to out-year revenue estimates	0.0	0.0	8.5	8.5	17.0
Align Work Year to Calendar (change basis)					
School financial managers at traditional calendar schools (A to B basis)	0.0	0.0	0.5	0.5	1.0
Clerical staff at traditional calendar middle and high schools (A to B basis)	0.0	0.0	2.0	2.0	4.0
Central Office					
Charge employees for parking at Beaudry	0.0	0.0	1.2	2.4	3.6
Continue to streamline business operations (e.g., KLCS)	0.0	0.0	3.0	3.0	6.0
Cost efficiencies					
Consolidations and school closures	0.0	0.0	5.4	10.9	16.3
Deferral of purchase					
English Language Arts textbooks	0.0	0.0	20.0	40.0	60.0
District-wide salary reduction					
Eliminate 2 pupil free days and institute 2-day furlough for all employees	0.0	0.0	28.5	26.5	55.0
Salary Reduction (5-6%)	0.0	0.0	0.0	200.0	200.0
Out of classroom pay					
Reduce number of academic differentials by 50%	0.0	0.0	1.5	1.5	3.0
Reduce number of athletic differentials by 50%	0.0	0.0	3.6	3.6	7.2
Procedural efficiencies					
Reduce salary overpayments	0.0	0.0	10.0	15.0	25.0
Program reduction and/or program conversion					
Eliminate Child Development subsidy	0.0	0.0	3.9	3.9	7.8
Convert Ten Schools Program funding to grant funding	0.0	0.0	7.5	7.5	15.0
Convert additional SRLDP classes to state preschool or other grants	0.0	0.0	25.6	38.4	64.0
School Site Resources					
Reduce Capacity Adjustment Program (CAP) school site resources by 33%	0.0	0.0	0.2	0.2	0.4
Reduce Permits With Transportation (PWT) school site resources by 33%	0.0	0.0	0.5	0.5	1.0
School Site Staff					
Eliminate advance course offerings for middle and elementary span year round schools	0.0	0.0	1.6	1.6	3.2
Create norm for librarians	0.0	0.0	2.0	2.0	4.0
Reduce General Fund, Unrestricted-funded school psychologists by 50%	0.0	0.0	3.4	3.4	6.8
Reduce District-funded nurses by 50%	0.0	0.0	5.0	5.0	10.0
Additional school site clerical reductions in 2011-12				10.0	10.0
Reduce campus aides by 25% in 2010-11 and add'l 25% in 2011-12	0.0	0.0	4.1	8.1	12.2
Reduce magnet coordinator allocations to magnet schools and centers	0.0	0.0	6.5	6.5	13.0
Increase student counselor ratio - 100 in 2010-11, add'l 100 in 2011-12	0.0	0.0	5.6	10.0	15.6
Eliminate allocation for non-classroom activities	0.0	0.0	8.5	8.5	17.0
Reduce Administrator, Assistant Principal Secondary Counseling Services positions	0.0	0.0	10.9	10.9	21.8
Reduce Arts and Music teachers by 50% in 2010-11 and 100% in 2011-12	0.0	0.0	14.4	28.8	43.2
Half day kindergarten in 2011-12	0.0	0.0	0.0	46.5	46.5
Increase class size in K-3 from 24:1 to 29:1	0.0	0.0	47.3	47.3	94.6
Services to Schools					
Reduce Facilities Operations budget by 5%	0.0	0.0	9.9	9.9	19.8
Reduce School Police by 25%	0.0	0.0	10.1	10.1	20.2
Reduce transportation budget by 10% in 2010-11 and add'l 5% in 2011-12	0.0	0.0	18.1	27.2	45.3
Reduce Routine Repair and General Maintenance contribution	0.0	0.0	17.5	32.6	50.1
Total 2010-11 and 2011-12 Balancing Solutions	0.0	0.0	286.8	632.8	919.6
Total Cumulative Deficit	(0.0)	(0.0)	3.2	11.5	11.5
Total Non Cumulative Deficit	(0.0)	0.0	3.2	8.3	11.5

LOS ANGELES UNIFIED SCHOOL DISTRICT

HIGHLIGHTS OF THE SUPERINTENDENT'S 2009-10 FINAL BUDGET

The Highlights section of the Superintendent's 2009-10 Final Budget is intended as a broad overview of the most important aspects of developing and adopting the District's financial plan for the new fiscal year. The key elements of the new budget are:

I. The District's Finances

- The Superintendent's 2009-10 Final Budget is balanced with the inclusion of \$536.5 million of budget balancing strategies presented to the Board on June 23, 2009.
- The District projects a balanced budget for the 2010-11 and 2011-12 fiscal years with the inclusion of \$682.5 million and \$843.6 million of budget balancing strategies presented to the Board on June 23, 2009.
- The Final Budget reflects the actions taken by the Board of Education in March 2009 to make mid-year reductions of \$140.6 million in order to balance the 2008-09 budget and the implementation of Board-approved staffing reductions of \$320.2 million in order to balance the 2009-10 Final Budget.
- Revenue estimates in the Final Budget are based primarily on information provided in the Governor's adopted 2009-10 State Budget and the May Revision.
 - The May Revision calls for further reduction of revenue limit by 3.8% in 2008-09. This represents a net funded cost of living adjustment (COLA) of -6.4% 2008-09.
 - The May Revision calls for a 4.25% COLA, which is offset by a 17.967% deficit factor, effectively resulting in a negative COLA of 3.44% for the 2009-10 fiscal year.
 - The May Revision provides no other new sources of unrestricted funds for K-12 education.
- The Final Budget reflects the use of Federal Stimulus funds (\$358.8 million of State Fiscal Stabilization Funds and \$34.4 million of Special Education IDEA) through the American Recovery and Reinvestment Act (ARRA) of 2009.
- The District's General Fund beginning balance for 2009-10 is \$320.2 million and an Undesignated (Unrestricted) General Fund balance of \$1.8 million. The

General Fund beginning balance represents a decrease of \$337.0 million from the \$657.2 million beginning balance in the District's 2008-09 Final Budget.

II. Enrollment Trends

- District enrollment is expected to be 678,584 in 2009-10, a decline of 9,554 from the previous year. Non-Charter School enrollment will decline by over 19,000. Charter School enrollment will increase by approximately 9,484.
 - As a declining enrollment district, LAUSD is entitled to use 2008-09 ADA in calculating basic 2009-10 funding. The Education Code's declining enrollment provisions do not apply to all funding sources.

III. Vision and Key Strategies

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

We will continue to focus on pre-K and we will use data to provide the necessary targeted supports to each student so that he or she will graduate with the necessary A-G credits to continue their path to college and the workplace.

Our key strategies for achieving this vision are:

1. Guide, train and equip teachers, administrators, staff and those providing support services to achieve consistently high quality levels of instruction and learning through a coherent three tiered instructional framework that aligns evidence-based pedagogy, behavioral supports, and differentiated interventions to ensure every student by name receives equitable access to instruction and supports that result in high levels of proficiency.
2. Streamline the district – we will embrace a culture of continuous process improvement to reduce inefficiency and redundancy. We will bring funding and decision-making closer to schools and classrooms, since those closest to our students are best equipped to decide on how to allocate resources.
3. Implement an accountability and support system across all of our schools, celebrate our schools, including teachers, administrators, classified and other certificated staff, who have made and continue to make a difference, and leverage and embrace innovative models (e.g., iDesign, charters, partnership schools, magnet schools, etc.) as well as the successes of our traditional schools.
4. Provide safe and modern schools – to ensure our teachers can focus on teaching and our students can focus on learning.

5. Provide transparency to and gather input from employees, parents, students, and the community – we need to work together to ensure each and every one of our students reaches their highest potential.

IV. The Budget Document

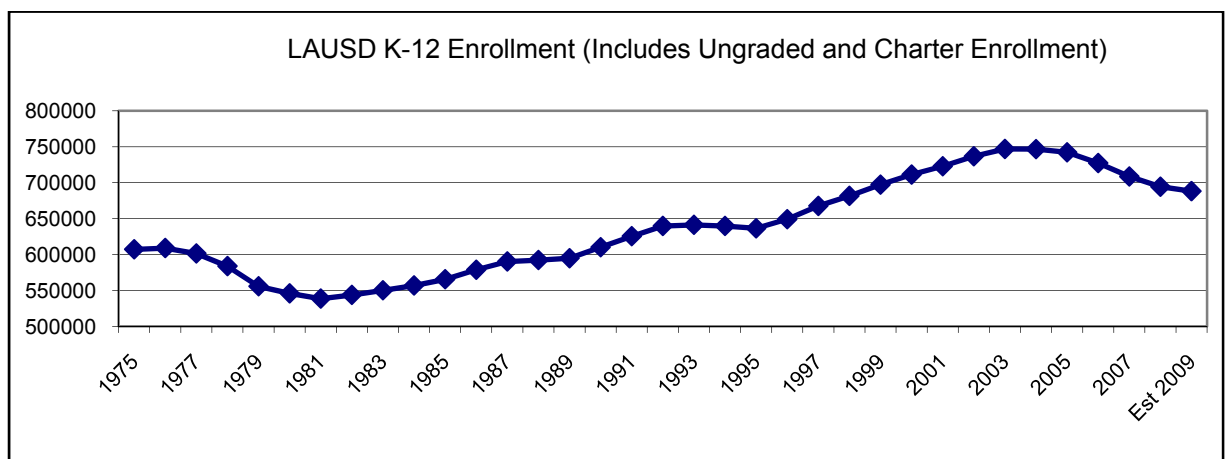
- The District is continuing its efforts to create a budget document that is informative to all readers. This 2009-10 Final Budget document continues this effort by providing narrative information and graphics pertaining to the following:
 - The District's Budget and Finance Policies.
 - The District's Debt Policy and debt limitations.
 - The essential elements of California school finance.
 - Expanded descriptions of District Funds.
 - Expanded information about revenue sources.
 - Information about the LAUSD community, our students and employees.
 - Information about the functions, goals, and organization of District schools and offices.
 - Significant trends in enrollment, finance, and student housing.
 - Processes for developing, adopting, and amending the budget.

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

KEY TRENDS AFFECTING LOS ANGELES UNIFIED SCHOOL DISTRICT BUDGET DEVELOPMENT

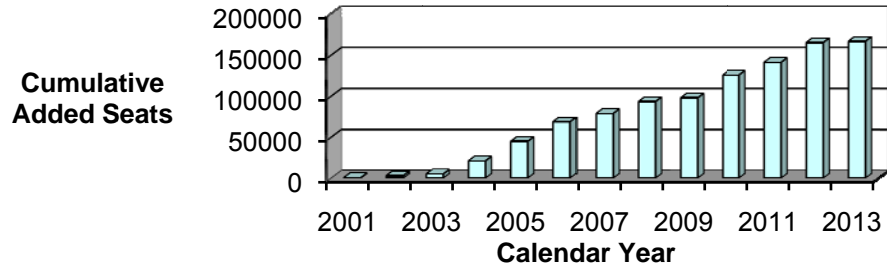
The following charts identify and quantify a variety of important financial and demographic trends that significantly impact the District's projected revenues and expenditures for the 2009-10 fiscal year. Many of these trends are discussed in more detail in other sections of the 2009-10 Final Budget:

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

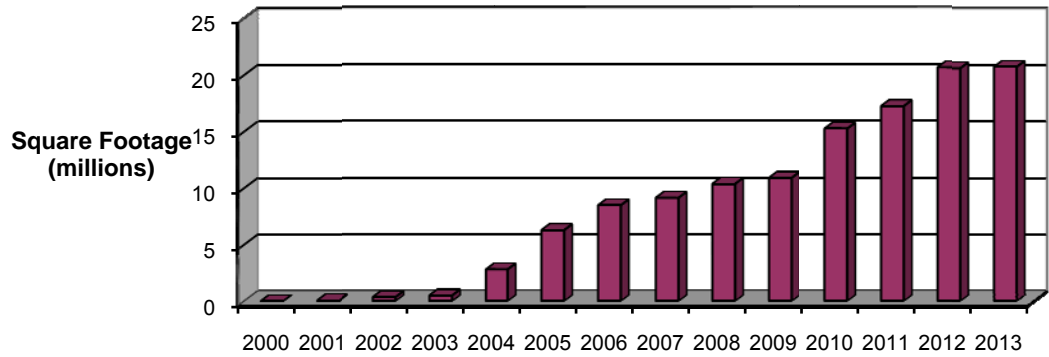


2. *Classroom space is increasing.* In its ongoing effort to reduce overcrowding and return students to single-track calendars in their own neighborhoods, the District is utilizing voter-approved bond revenues to build additional schools, creating additional seats for students. The District's Strategic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

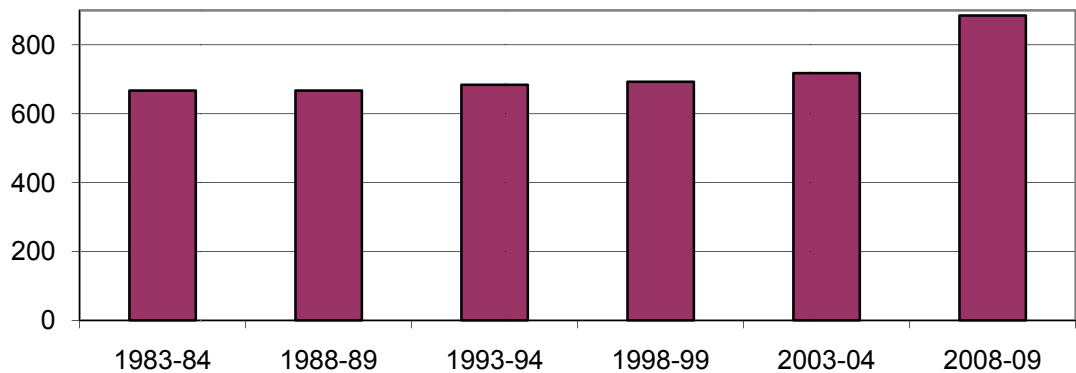
Seat Delivery Plan
Total Additional Seats by Close of
Calendar Year 2013 = 166,916



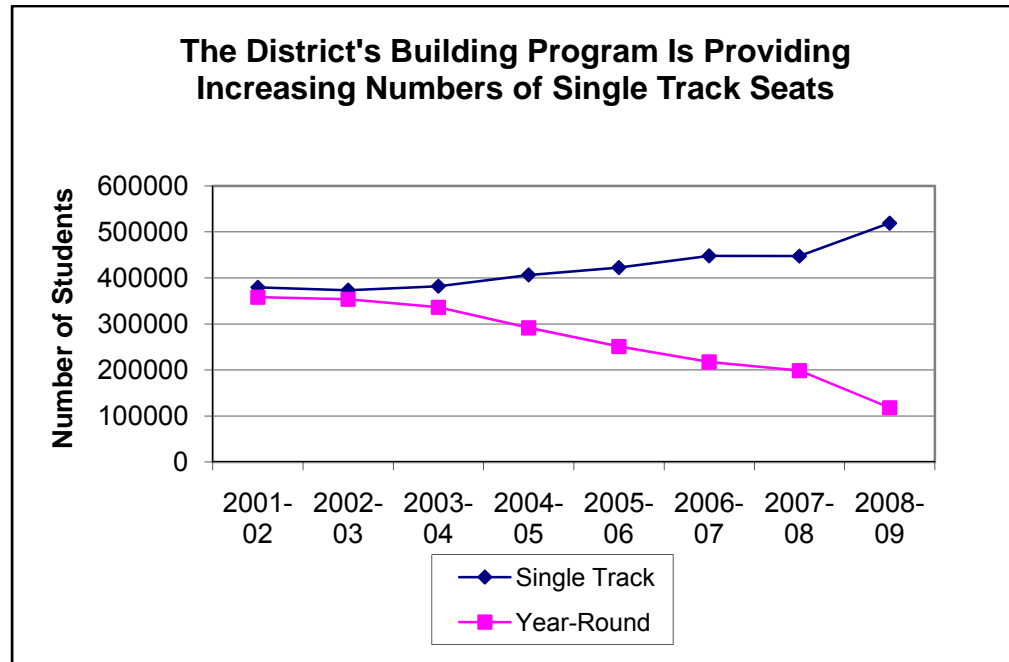
New Construction Program - Projected Cumulative Square Footage
Delivery Plan



Total K-12 Schools

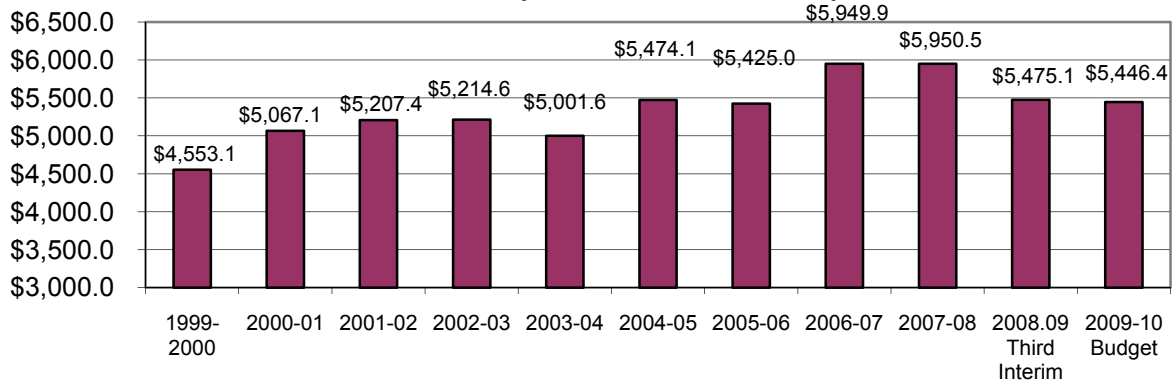


3. The number of students on calendars other than traditional single-track calendar is decreasing. The District's building program is also resulting in fewer students assigned to multi-track, year-round schools, returning more students to traditional, single-track calendars.



4. Following a dramatic increase from 2003-04 to 2006-07, revenue to the District have slowed and actually decreased. The gradual elimination of the deficit factor applied to the revenue limit and other State funding sources from 2003-04 through 2005-06 resulted in increased revenues to the District during those years. In 2006-07, the settlement of *CTA v. Schwarzenegger* lawsuit and a 5.92% funded COLA resulted in another significant increase in General Fund, Regular Program revenues, primarily in one-time resources. In 2007-08, however, the one-time resources were not continued, and the District's declining enrollment largely offset the 4.53% COLA. In 2008-09, revenues and enrollment continued to decrease and the State implemented a new Revenue Limit deficit factor which eliminated the impact of the statutory 5.66% COLA. The net Revenue Limit change for 2008-09 was approximately -6.41%. The estimated net Revenue Limit change for 2009-10 is -3.44%. The following graph displays actual General Fund revenues for the past 10 years, along with the estimated revenue level for the 2009-10 fiscal year.

General Fund, Regular Program Revenue 1999-2000 Through 2009-10 (Amounts in Millions)



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

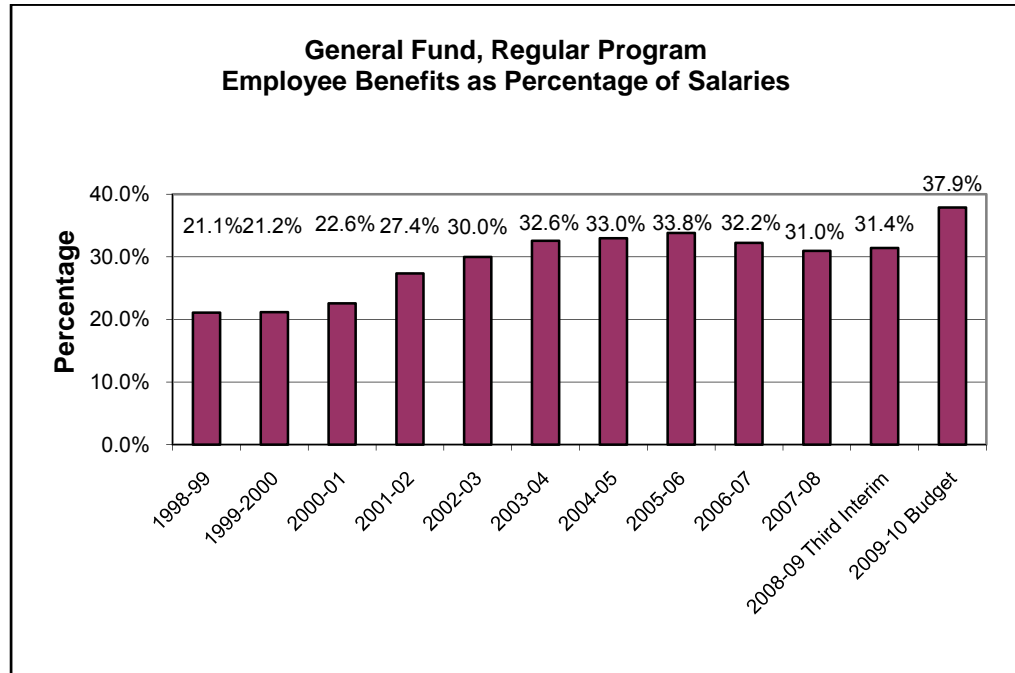
Declining enrollment affects both revenue and expenditures, but typically causes a more rapid decline in revenues following the first year, in which declining enrollment districts are essentially "held harmless" for the decline.

Graph 1 - District Enrollment Trend 1998-99 to 2009-10 (Projected)



6. Employee health and medical benefits remain an immediate and long-range concern.

The District has exerted significant efforts in recent years through the collective bargaining process to control the impact of employee health and medical benefits on General Fund costs. As the following graph indicates, however, benefit costs, while leveling off from the growth levels of the early 2000's, continue to consume a larger portion of the General Fund than was the case previously.



Los Angeles Unified School District Superintendent's 2009-10 Final Budget

Frequently Asked Questions

This document shows estimated 2009-10 revenues and expenditures for all Funds of the District, assuming that current District policies are continued. We have provided historical and projected information for the District's Funds, for the District Defined Programs within the General Fund, and by object of expenditure. Following are answers to some frequently asked questions about the budget.

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

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

- Funding for teachers, administrators, clerical and custodial staff at schools. This includes funding for class size reduction in grades K-3, and estimated funding for SB 1133.
- Funding for the District's special education program.
- Funding for the District's desegregation programs, in the Targeted Instructional Improvement Grant (TIIG).
- State Fiscal Stabilization Funds (SFSF) and Special Education IDEA funds under the American Recovery and Reinvestment Act (ARRA) of 2009.
- Funding for school maintenance (repairs).
- Funding for Regional Occupational Centers and Programs that provide career-oriented courses.
- Funding for recreation-oriented after-school programs.
- Funding for the administration of the District, including general management, finance, information technology and human resources.

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

- State and federal categorical funds for low-income, low-achieving or limited-English-proficient students.
- Title I (Socioeconomically Disadvantaged) and Title IID (Technology) funds under the American Recovery and Reinvestment Act (ARRA).
- Funding for school breakfasts and lunches.
- State and federal funding for instructionally-oriented before-school and after-school programs.
- Funding for adult education and for early childhood education programs conducted at children's centers.
- Capital funds, such as bond funds for school construction and funds that pay principal and interest on bonded indebtedness.

This budget does not include funds for additional salary increases in 2009-10 and assumes funding for the cost of employee health and medical benefits at the level currently agreed to in collective bargaining negotiations.

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

Yes. SB 1133 provides \$500 per K-3 student, \$900 per 4-8 student, and \$1,000 per 9-12 student in some of our lowest-achieving schools. On a limited basis, nine (9) new schools will receive QEIA funds in 2009-10 as a result of a waiver approval from the State. Requests for waivers have to be re-submitted in subsequent years to receive funding in those years. The Final Budget includes \$142.9 million in projected SB 1133 funding, including \$84.3 million in unexpended balances carried forward from 2008-09.

Does the Final Budget include an estimate of the American Recovery and Reinvestment Act revenues and expenditures?

Yes. ARRA funding is included in the Final Budget, including \$358.8 million of State Fiscal Stabilization funds, \$34.4 million of Special Education IDEA funds (General Fund-Regular Program), \$156.1 million of Title I (Socioeconomically Disadvantaged) funds, \$9.8 million of Title IID (Education Technology) funds, \$8.0 million of Special Education IDEA funds (General Fund-Specially Funded Programs), and \$2.0 million of Workability funds.

What legal requirements govern the District's budget process?

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

- The District is required to adopt a budget each year by June 30. The Superintendent and Chief Financial Officer must certify that the budget is balanced in the current year and, based on reasonable income and expenditure assumptions, that the District will be able to balance its budget for two subsequent years. Thus, based on the best information available, we have considered the District's likely revenues and expenditures in 2010-11 and 2011-12 when balancing the 2009-10 budget.
- At any time the District enters into a collective bargaining agreement with a bargaining unit, we are required to submit a multi-year projection confirming the District's ability to pay for the agreement in the current year and two subsequent years.

Is the Final Budget balanced? How about the impact of the May Revision not only on 2009-10 but also on 2008-09?

The Final Budget and the impact of the May Revision on 2008-09 of \$133.5 million are balanced through the use of a combination of budget balancing proposals, including the following:

- Board of Education adopted cut of \$140.6 million in March 2009 and an additional \$320.2 million in April,
- Use of Federal Stimulus funds (State Fiscal Stabilization and Special Ed IDEA),
- Use of selected TIER III categorical program flexibility,
- Other school/nonschool reductions.

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

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

When the Legislature and the Governor miss their deadlines, the requirements for school district budget development do not change. The District will be required to submit its 2009-10 Final Budget to the Los Angeles County Office of Education no later than July 1, 2009 in order to meet its legal obligation, regardless of the adoption date of the State Budget.

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

The early adoption of a 17-month State Budget in February and the disappointing results of the May 19 special elections led the Governor to propose more cuts to programs including K-12 education in his May Revision. The impact of his proposals meant more revenue limit cuts of \$133.5 million in 2008-09, \$273.4 million in 2009-10, \$257.3 million in 2011-12, and \$251.2 million in 2011-12.

Why was it necessary that the District implement budget reductions for 2009-10?

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

- The May Revision included a 17.967% deficit factor that effectively eliminated the 4.25% Cost of Living Adjustment (COLA) to which school districts would have been entitled. This cost the District \$1,147.47 per unit of average daily attendance (ADA). In FY 2008-09, ADA rate was \$5,425.53.
- The District is in a period of declining enrollment. While State statutes allow declining enrollment districts to claim average daily attendance (ADA) at the

prior year's level, such districts tend to lose revenue faster than they realize savings, because it is difficult to adjust spending downward as enrollment declines.

- The cost of employee medical, dental and vision benefits has grown much more rapidly than the District's unrestricted revenues.

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

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

- At the First Period Interim Financial Report in December.
- When the Governor announces his budget in January.
- At the Second Period Interim Financial Report in March.
- When the Governor publishes the "May Revise."
- In years requiring a Third Interim Financial Report, in June, when that Report is presented.
- When the Legislature and Governor adopt the State Budget in June or later.
- At various times during the year when the State Department of Education publishes fund allocations.

Expenditure estimates change at the following times:

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

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

DISTRICT AND COMMUNITY PROFILE

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

District Characteristics

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

Enrollment. The total K-12 enrollment as of October 2008 was 688,138 students, including those attending magnet, opportunity, and continuation schools and centers, charter schools, and schools for the handicapped. Total K-12 enrollment was divided between regular District schools (637,051) and fiscally independent charter schools (51,087). When one includes individuals served through community adult schools, regional occupational centers and programs, skills centers, and early childhood education centers, the District's total enrollment is approximately 846,000.

Student Characteristics. The District's students come from a wide variety of backgrounds. According to the most recent (2008-09) survey, some 92 languages other than English are spoken in LAUSD schools by the District's 220,703 students who were still learning to speak English proficiently, with the primary non-English languages being Spanish (94% of English learners), Korean (1.1%), Armenian (1.1%), Tagalog (0.9%), and Cantonese (0.4%). The District's student population can be summarized by ethnicity as follows: Hispanic (74.2%), Black, not Hispanic (10.8%), White, not Hispanic (8.4%), Asian (3.6%), Filipino (2.3%), American Indian/Alaskan Native (0.3%), and Pacific Islander (0.3%). Approximately 75.3% of LAUSD students qualify for special funding under federal poverty guidelines. (Source – LAUSD 2008-09 Consolidated Application).

Structure and Number of Schools. The District is divided geographically into eight Local Districts which serve elementary, middle, and senior high schools. As of the beginning of the 2009-10 school year, the Local District Offices provided support for 438 elementary schools, 78 middle schools, 71 high schools, and 12 multi-grade or "span" schools. As of the 2009-10 school year, there were an additional 568 District school/center sites, which can be summarized as follows:

- | | |
|--|---|
| • 147 Magnet Centers | • 24 Community Adult Schools |
| • 100 Early Education Centers | • 22 Magnet Schools |
| • 58 Options Schools | • 18 Special Education Schools |
| • 57 Fiscally Independent Charter High Schools | • 12 Fiscally Independent Chart Primary Schools |
| • 35 Fiscally Independent Charter Elementary Schools | • 5 Regional Occupational Centers |
| • 32 Fiscally Independent Charter Middle Schools | • 5 Skills Centers |
| • 28 Fiscally Independent Chart Span Schools | • 1 Regional Occupational Program |
| • 24 Primary Centers | |

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

Student Achievement. The District's 2008 overall API increased 21 points over the previous year. The double-digit increase was higher than the overall state growth of 14 points, continuing an upward trend in growth scores in LAUSD since the 2005-06 school year.

Elementary schools increased 34 points from the previous year compared to California's growth of 13 points. Middle schools in the District gained 32 points, compared to 15 points across the state. LAUSD high schools grew 22 points, compared to 13 points for California.

Employees. Based on employee reporting and classifications for the 2008-09 fiscal year, the District had 77,281 regular employees, including 36,767 teachers, 7,192 certificated support personnel and administrators, and 33,322 classified personnel. An employee is "certificated" or "classified" depending upon whether the individual's position requires a teaching or administrative credential.

Community Characteristics

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

The various elements of the Los Angeles County economy experience cyclical trends. Among the trends seen in 2009 are the following:

- Los Angeles County's population continues to increase. The Los Angeles County Economic Development Corporation (LAEDC) projects an increase of approximately 72,000, or 0.7%, in 2009.
- Total estimated 2009 nonfarm employment in Los Angeles County is expected to decline by 2.2% or 89,000 jobs, after a drop of 0.4%, or 17,800 jobs in 2008.
- LAEDC projects total personal income will decline by 2.3% in 2009. The per capita personal income is expected to average \$37,104, down by 3.6% from the previous year.
- LAEDC forecasts the Consumer Price Index will increase by only 0.5% in 2009, as compared to 3.5% in 2008.
- LAEDC forecasts Los Angeles County unemployment rate of 9.8% in 2009, and increase of 2.6% over 2008. The unemployment rate in 2010 is expected to average 10.6% as business will be cautious in rehiring.
- Housing permits continue to decline. 26,348 new housing permits were issued in 2006; 20,331 in 2007; and only 13,886 in 2008. It is estimated that approximately 13,500 permits will be issued in 2009. The value of nonresidential building permits issued during 2009 is estimated to fall by 28.5%.

- The median price of existing homes in Los Angeles County decreased by 35.4%, from \$477,650 in February 2008 to \$308,540 in February 2009. LA County median home prices have had consecutive year-over-year decreases every month since September 2007.

LOS ANGELES UNIFIED SCHOOL DISTRICT

BUDGET AND FINANCE POLICY

Summary

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

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

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

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

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

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

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

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

- Program Sustainability
- GASB Compliance

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

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

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

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

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

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

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

Principle Five: The budget process should inform stakeholders.

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

The District's Budget and Finance Policy can be found in its entirety as an Appendix to the Superintendent's 2009-10 Final Budget document.

LOS ANGELES UNIFIED SCHOOL DISTRICT

DEBT MANAGEMENT INFORMATION

Summary

Debt Management Policy. In April 2005, the Board of Education approved a Debt Management Policy that established certain guidelines for the issuance of various types of debt instruments and other long-term financial obligations. The Policy requires that the Board review such Policy annually. The Office of the Chief Financial Officer periodically recommends changes to the policy to better serve the District's interests. The most recent report to the Board, which was updated in February 2009, is included as an appendix to this budget document.

- The Policy requires preparation of an annual Debt Report for submission to the Board and the Superintendent. The 2007-08 Debt report was submitted to the Board on May 27, 2009.
- The District's actual performance on debt factors, targets, and ceilings are included in the Debt Report to be presented to the Board.
- Leases undertaken through the District's standard procurement process for all equipment with a useful life of less than six years are excluded from the Policy.

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

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

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

5. Debt ratios

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

Debt Limit Information. Education Code §15106 mandates that “any unified school district . . . may issue bonds that . . . may not exceed 2.5 percent of the taxable property of the district as shown by the last equalized assessment of the county or counties in which the district is located.” Based on the District’s 2006-07 Comprehensive Annual Financial Report (pg. 169), the District’s assessed valuation, legal debt limit, and legal debt margin are computed as follows:

COMPUTATION OF LEGAL LIMIT FOR BONDED INDEBTEDNESS:

June 30, 2007 (all amounts in thousands of dollars):

TOTAL ASSESSED VALUATION	\$ 402,608,837
Debt limit - 2.5% of Assessed Valuation per Education Code Section 15106 (1)	10,065,221
Bonded Debt:	
General Obligation Bonds	\$ 6,645,329
Assets available for payment of principal:	
Bond Interest & Redemption Fund	(360,140)
Total amount of debt applicable to debt limit	<u>\$ 6,285,189</u>
REMAINING DEBT LIMIT (bonded debt) (2)	\$ 3,780,032

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

(2) The computation of legal debt margin prior to fiscal year 2002-03 includes Certificates of Participation

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

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

(Dollars in Thousands Except Net Debt per Capita)

Fiscal Year	Population Los Angeles Unified*	Total Assessed Value	Gross Debt (1)	Debt Service Monies Available	Net Debt (1)	Ratio of Net Debt to Assessed Value	Net Debt Per Capita
1997-98	4,542,361	217,463,962	697,560	116,472	581,088	0.2672%	\$128
1998-99	4,601,269	223,362,436	950,495	61,020	889,475	0.3982%	\$193
1999-2000	4,675,227	237,843,892	1,234,287	81,529	1,152,758	0.4847%	\$247
2000-01	4,636,724	253,940,575	1,790,392	117,148	1,673,244	0.6589%	\$361
2001-02	4,502,647	271,514,926	2,395,127	159,062	2,236,065	0.8236%	\$497
2002-03	4,660,473	287,525,935	5,191,382	211,507	4,979,875	1.7320%	\$1,069
2003-04	4,718,101	308,528,780	5,085,570	208,215	4,877,355	1.5808%	\$1,034
2004-05	4,775,778	331,925,137	5,095,029	224,306	4,870,723	1.4674%	\$1,020
2005-06	4,784,682	363,869,479	6,233,663	283,891	5,949,772	1.6351%	\$1,244
2006-07	4,825,016	402,608,837	7,058,754	360,140	6,698,614	1.6638%	\$1,388

* Estimate

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

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

LAUSD

Source: 2006-07 Comprehensive Annual Financial Report, pg. 167.

Scheduled Debt Repayment for 2009-10 by Fund. The following table indicates the amounts included in the 2009-10 Final Budget, by Fund, for the purpose of repayment of major debt. This table excludes such short-term debt as Tax and Revenue Anticipation Notes (TRANS):

Fund	Budgeted Amount (millions)
Bond Interest and Redemption Fund	\$ 576.2
Capital Services Fund	32.6
Capital Facilities Account Fund	13.1
Tax Override Fund	0.2
TOTAL	<u>\$ 622.1</u>

DESCRIPTIONS OF “FUNDS” UTILIZED BY THE DISTRICT

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

LEAs such as the Los Angeles Unified School District are required to budget by Fund. The Superintendent’s Final Budget is comprised of a General Fund and 26 special funds, the uses of which can be summarized as follows (definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and from the District’s 2006-07 Comprehensive Annual Financial Report to reflect specific District usages of individual funds):

Operating Funds.

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

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

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

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

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

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

Capital Projects Funds.

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

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

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

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

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

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

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

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

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

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

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

Capital Facilities Account Fund is used to account for resources received from developer fees levied upon new residential, commercial or industrial development projects within the District's boundaries in order to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

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

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

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

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

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

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

Debt Service Funds.

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

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

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

Internal Service Funds.

Health and Welfare Benefits Fund was established to pay for claims, administrative costs, insurance premiums and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

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

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

Fiduciary Funds.

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

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

SUPERINTENDENT'S 2009-10 FINAL BUDGET
Unconsolidated Summary of Sources and Uses by Type of Fund

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Auth Amounts	2008-09 Est Amounts	2008-09 3d Int Est Amounts	2009-10 Auth Amounts	2009-10 Est Amounts
Operating Funds								
Sources of Funds								
Beginning Balance	\$458.5	\$629.6	\$948.2	\$807.9	\$807.9	\$901.2	\$488.8	\$488.8 *
Revenue	\$7,192.3	\$7,637.3	\$7,639.8	\$7,505.8	\$7,505.8	\$7,107.0	\$7,155.0	\$7,155.0
Total Sources of Funds	\$7,650.8	\$8,266.9	\$8,588.0	\$8,313.7	\$8,313.7	\$8,008.2	\$7,643.8	\$7,643.8
Uses of Funds								
Expenditure	\$7,021.2	\$7,318.7	\$7,687.0	\$8,198.5	\$7,709.9	\$7,491.2	\$7,541.5	\$7,541.5
Ending Balance	\$629.6	\$948.2	\$901.3	\$115.2	\$603.8	\$516.8	\$102.2	\$302.2
Total Uses of Funds	\$7,650.8	\$8,266.9	\$8,588.3	\$8,313.7	\$8,313.7	\$8,008.0	\$7,643.7	\$7,843.7
Capital Funds								
Sources of Funds								
Beginning Balance	\$1,867.3	\$1,873.2	\$1,757.9	\$2,672.2	\$2,672.2	\$1,832.3	\$1,807.5	\$1,807.5
Revenue	\$1,909.5	\$1,748.1	\$2,251.2	\$4,691.5	\$4,691.5	\$2,223.4	\$6,415.5	\$6,415.5
Total Sources of Funds	\$3,776.8	\$3,621.3	\$4,009.1	\$7,363.7	\$7,363.7	\$4,055.7	\$8,223.0	\$8,223.0
Uses of Funds								
Expenditure	\$1,903.6	\$1,840.1	\$2,176.8	\$7,287.7	\$4,136.1	\$2,248.2	\$8,211.6	\$4,393.3
Ending Balance	\$1,873.2	\$1,781.2	\$1,832.3	\$76.1	\$3,227.7	\$1,807.5	\$11.4	\$3,829.7
Total Uses of Funds	\$3,776.8	\$3,621.3	\$4,009.1	\$7,363.8	\$7,363.8	\$4,055.7	\$8,223.0	\$8,223.0
Debt Service Funds								
Sources of Funds								
Beginning Balance	\$224.4	\$302.5	\$383.3	\$494.3	\$494.3	\$497.1	\$663.7	\$663.7
Revenue	\$1,246.0	\$515.0	\$645.4	\$735.4	\$735.4	\$830.3	\$658.7	\$658.7
Total Sources of Funds	\$1,470.4	\$817.5	\$1,028.7	\$1,229.7	\$1,229.7	\$1,327.4	\$1,322.4	\$1,322.4
Uses of Funds								
Expenditure	\$1,167.8	\$434.2	\$531.6	\$1,153.6	\$753.6	\$663.7	\$1,142.6	\$642.6
Ending Balance	\$302.5	\$383.3	\$497.1	\$76.2	\$479.2	\$663.7	\$179.8	\$679.8
Total Uses of Funds	\$1,470.3	\$817.5	\$1,028.7	\$1,229.8	\$1,232.8	\$1,327.4	\$1,322.4	\$1,322.4
Internal Service Funds								
Sources of Funds								
Beginning Balance	-\$271.3	-\$164.0	\$95.3	\$132.7	\$132.7	\$137.9	\$44.8	\$44.8
Revenue	\$934.2	\$964.0	\$987.5	\$937.8	\$937.8	\$938.9	\$1,069.2	\$1,069.2
Total Sources of Funds	\$662.9	\$800.0	\$1,082.8	\$1,070.5	\$1,070.5	\$1,076.8	\$1,114.0	\$1,114.0
Uses of Funds								
Expenditure	\$827.0	\$704.8	\$944.8	\$1,045.3	\$1,045.3	\$1,032.0	\$1,060.0	\$1,060.0
Ending Balance	-\$164.0	\$95.3	\$137.9	\$25.3	\$25.3	\$44.8	\$54.0	\$54.0
Total Uses of Funds	\$663.0	\$800.1	\$1,082.7	\$1,070.6	\$1,070.6	\$1,076.8	\$1,114.0	\$1,114.0
Fiduciary Funds								
Sources of Funds								
Beginning Balance	\$0.4	\$0.4	\$1.2	\$1.3	\$1.3	\$1.9	\$1.9	\$1.9
Revenue	\$0.1	\$0.1	\$0.7	\$0.1	\$0.1	\$0.6	\$0.3	\$0.3
Total Sources of Funds	\$0.5	\$0.5	\$1.9	\$1.4	\$1.4	\$2.5	\$2.2	\$2.2
Uses of Funds								
Expenditure	\$0.1	\$0.1	\$0.1	\$0.8	\$0.8	\$0.5	\$2.2	\$2.2
Ending Balance	\$0.5	\$0.5	\$1.9	\$0.5	\$0.5	\$1.9	\$0.0	\$0.0
Total Uses of Funds	\$0.6	\$0.6	\$2.0	\$1.3	\$1.3	\$2.4	\$2.2	\$2.2

* Reflect changes as a result of FY 2008-09 May Revise Balancing Solutions.

Revenues

GENERAL FUND – REGULAR PROGRAM

Due to the bleak economy, not only in California but nationwide, it is estimated that the 2009-10 General Fund-Regular Program revenue will decline to \$5.45 billion from the 2008-09 estimated revenue of \$5.56 billion. It is estimated to further decline in 2010-11 and 2011-12 as well, to \$5.14 billion and \$4.88 billion, respectively.

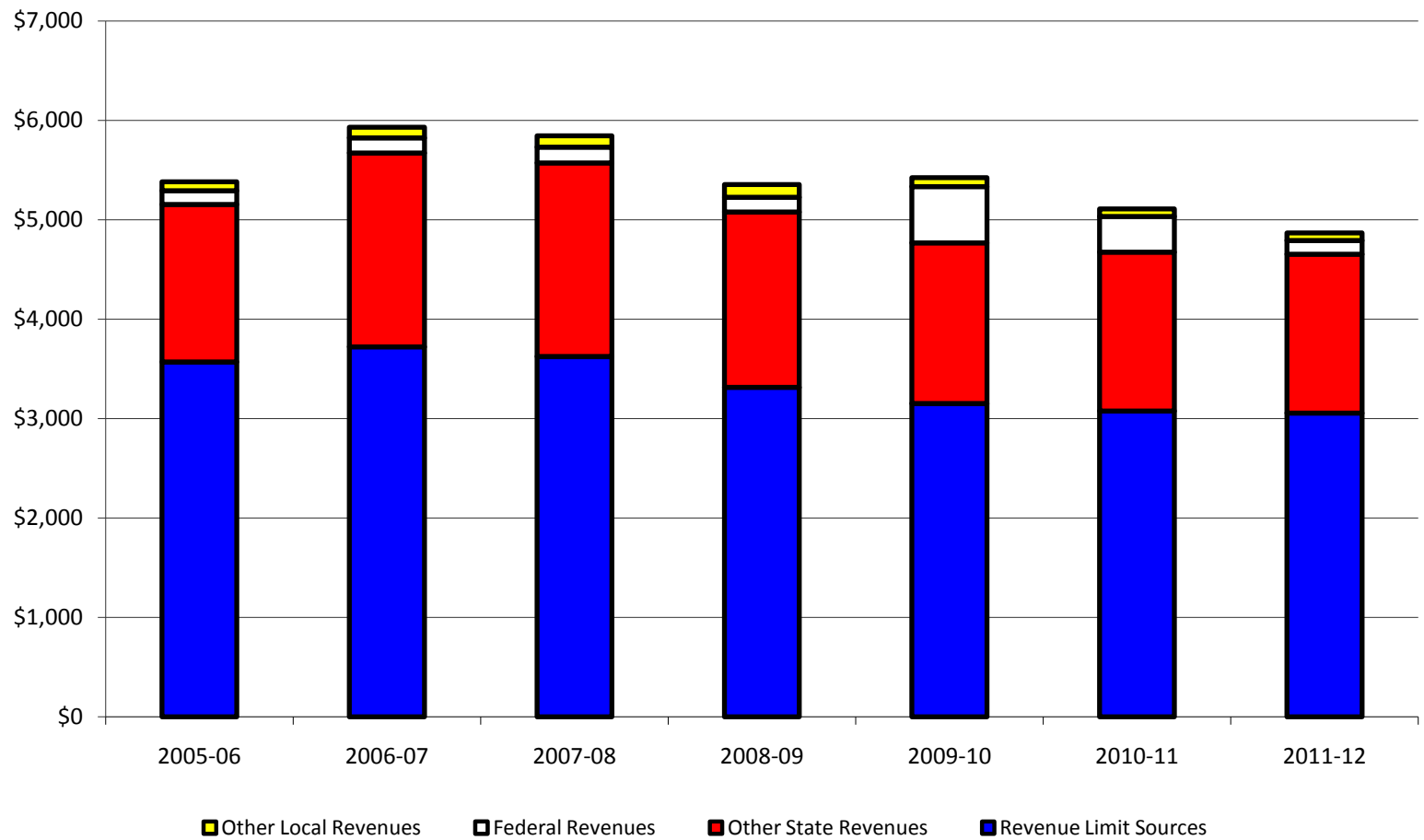
There are several causes for the expected revenue decline during 2009-10:

- The failure of passing Proposition 1A (“Rainy Day” Budget Stabilization Fund), Proposition 1B (Education Funding-Payment Plan), and Proposition 1C (Lottery Modernization Act) contributed to further reduction of funding in 2009-10 as compared to the estimated funding based on the Governor’s January Proposed State Budget, which relied on the passage of these three propositions.
- In light of the substantial shortfall facing the State, the Governor’s May Revision budget proposes to apply a 17.967% deficit factor to the base revenue limit, the revenue source that provides much of the funding for the District’s basic instructional, support, and administrative functions. This has the impact of reducing by \$1,147.47 per ADA the District’s base revenue limit funding, offsetting the 4.25% cost of living adjustment (COLA) that the District would have received plus additional revenue limit reduction.
- LAUSD is experiencing enrollment decline, and increasing numbers of students are attending fiscally-independent charter schools, whose revenues are not reflected in District revenue estimates. Each year, our general purpose revenue limit funding is reduced due to declining enrollment. While the District is able to reduce some costs, it is difficult to reduce costs proportionately to the loss in revenues. Even the declining enrollment provisions in the *California Education Code* do not shield school districts from the full impact of their enrollment declines.

SUPERINTENDENT'S 2009-10 FINAL BUDGET
Unconsolidated Revenue Budget General Fund Regular Program by Source

	2004-05	2005-06	2006-07	2007-08	2008-09	2008-09	2009-10	2009-10
	Actual	Actual	Actual	Actual	Final	3rd Interim	Authorized	Estimated
Amounts in \$ million	Amounts	Amounts	Amounts	Amounts	Budget	Amounts	Amounts	Amounts
Federal Revenues								
ARRA State Fiscal Stabilization Fund (One Time)	0.0	0.0	0.0	0.0	0.0	0.0	358.8	358.8
Special Education	115.7	121.6	120.3	119.0		118.0	173.7	173.7
Medical Billing Option	7.4	7.3	8.1	10.0	10.5	10.5	10.5	10.5
Medicare Part D Subsidy	0.0	0.0	14.3	12.7	9.6	10.4	10.4	10.4
Medi-Cal Admin Activity	8.5	6.2	4.6	9.1	6.5	6.5	5.0	5.0
All Other Federal Revenues	1.9	2.2	3.7	10.1	5.4	5.8	5.5	5.5
Total Federal Revenues	133.5	137.3	151.0	161.0	32.0	151.2	563.9	563.9
State Revenues								
K-12 Revenue Limit (State Portion)	2,592.9	2,791.7	2,912.3	2,869.4	2,762.7	2,654.7	2,369.1	2,369.1
Targeted Instrucl Improv Grant (AB825)	481.1	523.9	553.1	575.7	537.3	486.0	462.5	462.5
Special Education	366.4	375.1	399.0	402.1	391.2	384.6	382.0	382.0
Quality Education Investment Act of 2006 (SB1133)	0.0	0.0	0.0	102.2	144.9	144.9	142.9	142.9
Class Size Reduction (K-3)	212.3	195.6	202.2	199.7	183.2	195.3	141.3	141.3
California State Lottery	113.7	119.1	109.3	98.0	97.0	85.7	80.4	80.4
ROC/Skills Center Entitlement	58.7	48.6	66.7	72.5	63.8	61.7	59.6	59.6
Supplemental Hourly Program	0.0	0.0	0.0	71.0	69.6	54.5	54.9	54.9
School/Library Improvement Block Grant	0.5	0.0	52.7	54.8	50.9	46.1	43.7	43.7
Instructional Materials Block Grant, incl. Williams	39.6	41.7	45.6	45.9	41.9	37.7	35.6	35.6
Year-Round School Operational Grants	82.9	87.3	71.6	89.2	71.9	60.1	34.6	34.6
Transportation	85.8	86.0	91.0	95.2	89.0	95.2	33.3	33.3
Deferred Maintenace Funding	0.0	0.0	0.0	0.0	0.0	0.0	25.0	25.0
Prof Dev Block Grant AB825 & Instr Buyout	22.7	27.3	29.6	29.2	27.3	24.6	23.2	23.2
Gov Prop - School Counselors Grades 7 - 12	0.0	0.0	20.0	21.3	17.6	17.1	14.7	14.7
Class Size Reduction (9)	10.2	9.8	9.3	16.4	8.0	12.2	11.6	11.6
Arts & Music Block Grant	0.0	0.0	10.9	11.1	9.9	9.5	8.8	8.8
English Language Acquisition Program	12.4	11.9	10.6	11.5	9.4	7.2	8.5	8.5
School Safety & Violence Prevention Program	8.8	9.4	9.5	9.8	8.4	8.1	7.1	7.1
CAHSEE Intensive Instructional Services	0.0	1.3	7.6	8.3	7.5	6.4	7.0	7.0
Mandated Cost Reimbursement	16.8	5.5	100.0	3.0	0.0	3.0	6.5	6.5
Staff Develoment - Reading / Math	4.9	4.4	7.0	1.9	6.1	1.5	5.2	5.2
Gifted and Talented Students	5.4	5.6	5.7	5.8	5.6	4.6	4.6	4.6
Pupil Retention Block Grant AB825	0.0	4.8	5.1	5.3	4.9	4.5	4.2	4.2
Charter Categorical Block Grant	2.2	2.0	2.8	3.5	3.7	3.3	3.4	3.4
Pupil Assessment	4.9	3.3	2.9	1.3	3.0	2.2	2.9	2.9
California Peer Assistance & Review Program	2.9	3.0	3.3	3.3	3.1	2.7	2.6	2.6
Mental Health Programs	0.0	3.2	0.0	0.3	0.0	0.3	0.3	0.3
Class Size Reduction (Morgan/Hart)	4.7	4.7	2.2		4.9	0.0	0.0	0.0
Instructional Material Grant-ELL	0.0	0.0	0.0	5.1	0.0	0.0	0.0	0.0
Gov Prop - Arts & Music Equip & Supplies Grant	0.0	0.0	54.6		0.0	0.0	0.0	0.0
Discretionary Block Grant - Sch & District - One Time	0.0	0.0	61.3	(1.6)	0.0	0.0	0.0	0.0
Instructional Material, Library Materials & Educ Tech	0.0	0.0	11.1		0.0	0.0	0.0	0.0
All Other State Revenue, inc remaining Gov Props	49.5	13.6	5.5	5.3	8.4	4.1	8.6	8.6
Total State Revenues	4,179.6	4,378.5	4,862.6	4,816.6	4,631.3	4,417.9	3,984.1	3,984.1
Local Revenues								
K-12 Revenue Limit (Local portion)	839.0	777.6	811.3	754.7	780.4	793.2	784.9	784.9
Interest	28.2	35.8	55.4	62.7	44.6	40.4	37.0	37.0
E-Rate Reimbursement	16.3	11.0	11.7	9.5	18.9	21.2	13.5	13.5
Donations	7.9	7.9	8.1	8.6	8.2	10.0	8.5	8.5
Insurance Proceeds	0.0	0.0	2.9	5.3	7.0	0.0	5.0	5.0
Charter - Fee for Service	2.4	5.2	6.8	7.9	6.9	9.6	6.9	6.9
Charter Sch Funding In-Lieu of Prop Taxes	7.6	7.2	7.1	0.0	0.0	0.0	0.0	0.0
All Other Local Revenue	11.3	21.1	17.4	23.6	48.9	50.8	25.2	25.2
Total Local Revenues	912.8	865.8	920.7	872.2	914.9	925.1	880.9	880.9
Other Financing Sources								
Interfund Transfers	28.3	34.7	53.7	99.9	93.8	54.0	15.4	15.4
Long Tem Debt Proceeds Capital Leases	2.0	1.3	2.4	1.3	2.0	1.3	2.0	2.0
Certificates of Participation	212.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SFP Transfers & District Match	(0.2)	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Flexibility Transfers	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Restricted Programs	0.0	0.0	(40.5)	(0.5)	0.0	(0.5)	0.0	0.0
All Other Financing Sources	6.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Total Other Financing Sources	248.3	43.3	15.6	100.7	95.8	54.8	17.4	17.4
Total All Sources	5,474.1	5,425.0	5,949.9	5,950.5	5,674.0	5,549.0	5,446.4	5,446.4

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



	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Estimated Amounts	2009-10 Estimated Amounts	2010-11 Estimated Amounts	2011-12 Estimated Amounts
Revenue Limit Sources	\$3,569.3	\$3,723.6	\$3,624.1	\$3,314.4	\$3,154.0	\$3,076.2	\$3,057.3
Federal Revenues	\$137.3	\$151.0	\$161.0	\$149.7	\$563.9	\$358.9	\$136.9
Other State Revenues	\$1,586.8	\$1,948.7	\$1,947.2	\$1,763.2	\$1,615.0	\$1,597.6	\$1,598.2
Other Local Revenues	\$88.2	\$106.5	\$112.2	\$128.4	\$91.0	\$77.4	\$75.2
Subtotal	\$5,381.6	\$5,929.8	\$5,844.5	\$5,355.7	\$5,423.9	\$5,110.1	\$4,867.6
Other Financing Sources	\$43.3	\$20.2	\$106.0	\$119.4	\$22.4	\$35.6	\$17.6
Total Estimated Revenues	\$5,424.9	\$5,950.0	\$5,950.5	\$5,475.1	\$5,446.3	\$5,145.7	\$4,885.2

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

SUPERINTENDENT'S 2009-10 FINAL BUDGET
Unconsolidated Summary of Revenues by Fund

	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Final Budget	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$ million								
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	5,474.1	5,425.0	5,949.9	5,950.5	5,786.0	5,559.2	5,446.4	5,446.4
General Fund - Specially Funded (000S/010)	974.2	1,140.5	1,037.9	997.8	1,006.0	954.6	1,065.5	1,065.5
Adult Education Fund - Regular (029/110)	144.3	157.2	176.4	200.7	190.7	169.6	157.6	157.6
Adult Education Fund - SFP (029/110)	34.2	30.6	28.0	26.9	40.7	29.1	38.6	38.6
Child Development Fund - Regular (011/120)	89.3	94.9	105.2	101.8	109.3	102.4	103.8	103.8
Child Development Fund - SFP (011/120)	20.1	17.0	18.6	22.0	30.2	21.4	30.9	30.9
Cafeteria Fund (030/130)	261.4	263.6	253.5	273.0	342.8	298.0	308.8	308.8
Deferred Maintenance Fund (027/140)	54.2	63.5	67.8	67.0	-	69.2	3.5	3.5
<i>Total Operating Funds</i>	7,051.8	7,192.3	7,637.3	7,639.7	7,505.7	7,203.5	7,155.1	7,155.1
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	10.7	10.7	19.1	65.2	2.5	3.1	1.0	1.0
Building Fund - Measure K (044/213)	26.0	23.6	656.0	269.5	626.5	252.0	324.4	324.4
Building Fund - Measure R (043/210)	204.3	920.1	432.2	619.5	1,603.8	554.3	1,166.0	1,166.0
Building Fund - Measure Y (042/214)	-	404.0	8.3	325.8	1,054.0	156.3	2,334.5	2,334.5
County Sch Facilities Fund - Prop 1D (068/353)	-	-	16.1	19.1	504.8	210.7	661.9	661.9
County Sch Facilities Fund - Prop 55 (067/352)	37.4	365.4	404.2	419.2	418.6	320.9	1,151.9	1,151.9
County Sch Facilities Fund - Prop 47 (066/351)	62.4	8.4	16.2	225.2	20.5	483.3	617.9	617.9
County Sch Facilities Fund - Prop 1A (065/350)	(0.7)	23.1	3.4	6.4	1.1	1.1	0.5	0.5
Special Reserve Fund (015/401)	132.0	51.9	82.8	193.8	385.0	203.3	125.1	125.1
Special Reserve Fund - CRA (017/400)	3.5	2.1	5.2	6.7	4.2	7.6	4.4	4.4
Special Reserve Fund - FEMA (022/402)	(2.6)	7.7	0.4	3.0	7.1	-	6.3	6.3
Special Resv Fund - FEMA - Haz Mit (062/403)	10.8	2.0	0.3	-	-	-	-	-
Capital Facilities Acct Fund (073/250)	80.1	91.9	105.5	75.1	63.0	33.9	20.9	20.9
State Sch Bldg Lease/Purch Fund (074/300)	(5.7)	(1.4)	(2.0)	22.1	0.4	(3.4)	0.4	0.4
Building Fund (070/212)	0.2	0.2	0.2	0.3	0.1	0.2	0.3	0.3
<i>Total Capital Funds</i>	558.4	1,909.7	1,747.9	2,250.9	4,691.6	2,223.3	6,415.5	6,415.5
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	311.2	1,034.4	477.7	585.1	542.2	619.3	602.5	602.5
Capital Services Fund (071/560)	401.8	211.2	36.9	60.1	193.0	210.6	56.2	56.2
Tax Override Fund (005/530)	0.5	0.4	0.4	0.2	0.2	0.4	-	-
<i>Total Debt Service Funds</i>	713.5	1,246.0	515.0	645.4	735.4	830.3	658.7	658.7
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	660.4	715.8	762.5	848.3	859.2	899.1	934.8	934.8
Worker's Compensation Fund (013/671)	180.6	205.3	185.9	113.1	56.7	17.1	111.2	111.2
Liability Self-Insurance Fund (016/672)	16.8	13.1	15.7	26.0	21.9	22.7	23.2	23.2
<i>Total Internal Service Funds</i>	857.8	934.2	964.1	987.4	937.8	938.9	1,069.2	1,069.2
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	-	-	-	-	-	-	-	-
Attendance Incentive Reserve Fund (046/710)	0.1	0.1	0.8	0.7	0.1	0.6	0.3	0.3
<i>Total Fiduciary Funds</i>	0.1	0.1	0.8	0.7	0.1	0.6	0.3	0.3
<i>Total All Funds</i>	9,181.6	11,282.3	10,865.1	11,524.1	13,870.6	11,196.6	15,298.8	15,298.8

SUPERINTENDENT'S 2009-10 FINAL BUDGET
Unconsolidated Summary of Expenditures by Fund

	2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Final Budget	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$ million								
<i>Operating Funds</i>								
General Fund - Regular Program (000R/010)	5,365.6	5,363.3	5,767.1	5,970.1	5,866.4	5,795.7	5,614.6	5,453.6
General Fund - Specially Funded (000S/010)	1,057.1	1,117.2	960.0	1,016.2	1,035.3	966.0	1,125.6	1,087.3
Adult Education Fund - Regular (029/110)	138.8	145.1	161.4	184.6	198.7	196.0	181.1	181.1
Adult Education Fund - SFP (029/110)	34.2	30.6	28.0	26.9	40.7	29.1	38.6	38.6
Child Development Fund - Regular (011/120)	87.5	92.4	100.3	104.3	108.1	108.6	105.8	105.8
Child Development Fund - SFP (011/120)	20.1	17.1	18.6	22.0	30.6	21.4	31.2	31.2
Cafeteria Fund (030/130)	247.9	245.7	258.7	291.7	334.8	322.6	312.2	312.2
Deferred Maintenance Fund (027/140)	18.7	9.8	24.5	71.3	95.3	61.8	132.5	132.5
<i>Total Operating Funds</i>	6,969.9	7,021.2	7,318.6	7,687.1	7,709.9	7,501.2	7,541.6	7,342.3
<i>Capital Funds</i>								
Building Fund - Proposition BB (045/211)	242.0	58.9	95.6	59.8	88.2	38.5	107.7	76.7
Building Fund - Measure K (044/213)	661.0	691.7	682.8	455.0	566.4	255.6	481.9	331.9
Building Fund - Measure R (043/210)	379.0	402.8	400.3	650.4	1,081.1	476.7	1,571.5	834.5
Building Fund - Measure Y (042/214)	-	235.8	65.0	130.0	572.7	310.0	2,483.9	1,146.9
County Sch Facilities Fund - Prop 1D (068/353)	-	-	0.1	28.8	324.9	95.2	783.7	428.7
County Sch Facilities Fund - Prop 55 (067/352)	18.3	161.2	250.7	389.2	793.5	400.1	1,471.5	802.5
County Sch Facilities Fund - Prop 47 (066/351)	71.5	18.4	70.1	164.3	149.0	244.7	918.4	489.4
County Sch Facilities Fund - Prop 1A (065/350)	169.0	118.8	20.1	10.8	40.1	31.1	16.1	16.1
Special Reserve Fund (015/401)	115.3	151.6	118.8	194.3	384.3	204.9	313.7	213.7
Special Reserve Fund - CRA (017/400)	-	0.8	0.9	4.6	15.3	12.4	17.7	11.7
Special Reserve Fund - FEMA (022/402)	(2.6)	5.8	2.7	3.0	7.1	-	-	-
Special Resv Fund - FEMA - Haz Mit (062/403)	8.6	2.4	-	-	2.0	-	2.0	2.0
Capital Facilities Acct Fund (073/250)	46.0	48.1	133.7	64.8	108.9	177.9	40.4	37.9
State Sch Bldg Lease/Purch Fund (074/300)	2.4	7.4	(0.7)	21.7	1.7	1.0	0.4	0.4
Building Fund (070/212)	0.1	-	0.1	-	0.8	-	2.9	0.9
<i>Total Capital Funds</i>	1,710.6	1,903.7	1,840.2	2,176.7	4,136.0	2,248.1	8,211.8	4,393.3
<i>Debt Service Funds</i>								
Bond Interest & Redemption Fund (004/510)	265.6	962.8	400.5	497.3	587.9	576.2	1,093.5	593.5
Capital Services Fund (071/560)	428.9	204.6	33.4	33.9	165.4	87.2	48.9	48.9
Tax Override Fund (005/530)	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2
<i>Total Debt Service Funds</i>	694.9	1,167.8	434.2	531.5	753.6	663.7	1,142.6	642.6
<i>Internal Service Funds</i>								
Health & Welfare Benefits Fund (021/670)	678.9	715.8	744.1	847.4	918.2	913.9	933.0	933.0
Worker's Compensation Fund (013/671)	294.7	97.6	(55.4)	70.9	105.2	95.0	104.2	104.2
Liability Self-Insurance Fund (016/672)	17.2	13.5	16.1	26.4	21.9	23.1	22.9	22.9
Job Cost Fund (009/)	-	-	-	-	-	-	-	-
<i>Total Internal Service Funds</i>	990.8	826.9	704.8	944.7	1,045.3	1,032.0	1,060.1	1,060.1
<i>Fiduciary Funds</i>								
Annuity Reserve Fund (023/711)	0.2	-	-	-	-	0.5	-	-
Attendance Incentive Reserve Fund (046/710)	0.1	0.1	0.1	0.1	0.8	-	2.2	2.2
<i>Total Fiduciary Funds</i>	0.3	0.1	0.1	0.1	0.8	0.5	2.2	2.2
Total All Funds	10,366.5	10,919.7	10,297.9	11,340.1	13,645.6	11,445.5	17,958.3	13,440.5



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

Distribution of Estimated Expenditures, 2009-10
(Dollars in Millions)

Distribution of Estimated Expenditures, 2009-10 (Dollars in Millions)											LAUSD Estimated Expenditures \$13,440.5M		
Row Totals													
Row A All Funds	General Fund R,SFP	Adult Ed. Fund R,SFP	Child Dev. Fund R,SFP	Cafeteria Fund	Deferred Maint. Fund	Capital Funds	Fiduciary Funds	Intrnl Svcs Funds	Debt Svc. Funds				
\$13,440.5	\$6,540.7M	\$219.6M	\$137.1M	\$312.2M	\$132.5M	\$4,393.2M	\$2.2M	\$1,060.0M	\$642.6M				
Row B Dist. Defined Prgms	General Program	Special Educ.	Options Program	Reserves*	Hourly Int/Rmdtn	After School Pgm	TIIG	Regional Occ Ctrs	Cmpstry & Biling. Educ.	Interfund Transfers	Repair/Genl Maint		
\$6,540.7	\$3,475.4M	\$1,449.8M	\$79.1M	\$0.0 M	\$20.1M	\$111.2M	\$415.5M	\$74.5M	\$740.1M	\$33.5M	\$141.5M		
Row C SFP	Specially Funded	Specially Funded				Specially Funded		Specially Funded	Specially Funded				
\$1,087.3	\$200.6M	\$36.5M				\$105.3M		\$4.8M	\$740.1M				
Row D GFRP	Regular Program	Regular Program	Regular Program	Regular Program*	Regular Program	Regular Program	Regular Program	Regular Program		Regular Program	Regular Program		
\$5,453.4	\$3,274.8M	\$1,413.3M	\$79.1M	\$0.0 M	\$20.1M	\$5.9M	\$415.5M	\$69.7M		\$33.5M	\$141.5M		

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

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

Estimated Expenditures by District Defined Program General Fund Regular Program

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

- The “General Program – Unrestricted” portion of the budget includes estimated expenditures of \$2.61 billion. This portion of the budget pays for the basic resources used to fund LAUSD schools and offices.
- The “Special Education” portion of the budget includes estimated expenditures of \$1.41 billion for students who have special needs because of physical, emotional, intellectual or learning disabilities.
- The “Targeted Instructional Improvement Grant” portion of the budget includes estimated expenditures of \$415.5 million. This grant pays for the cost of LAUSD’s court-ordered and voluntary desegregation programs.
- The “General Program – Restricted” portion of the budget includes estimated expenditures of \$665.6 million for special programs such as Class-Size reduction, Gifted and Talented Education (GATE) and State Fiscal Stabilization Funds.
- The “Routine Repair and General Maintenance” portion of the budget includes estimated expenditures of \$141.6 million. This pays for regular and major maintenance projects that keep our schools well-maintained and safe. The State requires school districts that receive State bond funds to budget 3% of their General Fund resources each year into maintenance. For the 2009-10 fiscal year, due to State budget shortfalls, the allowable percentage has been decreased to 1%. In recognition of the need to continue maintaining school facilities, the District has reduced its maintenance funding from 3% in 2008-09 to 2.25% in 2009-10.
- The “Regional Occupational Centers/Skills Centers” portion of the budget includes estimated expenditures of \$69.9 million. This program, funded by the State, provides training for various job-related skills and occupations.
- The “Options Program” portion of the budget includes estimated expenditures of \$79.0 million. This pays for the District’s continuation high schools, opportunity schools, independent study program, Alternative Education Work Centers (AEWC), and community day schools.
- The “Hourly Intervention/Remediation” portion of the budget includes estimated expenditures of \$20.1 million. The programs in this portion of the budget primarily help students at risk of academic failure, which the State funds on a per-student-hour basis.
- The “Interfund Transfers” portion of the budget includes estimated expenditures of \$33.5 million. This is for repayment of Certificates of Participation (COPs) and other expenditures that must be recognized first in the General Fund and then transferred into another fund.

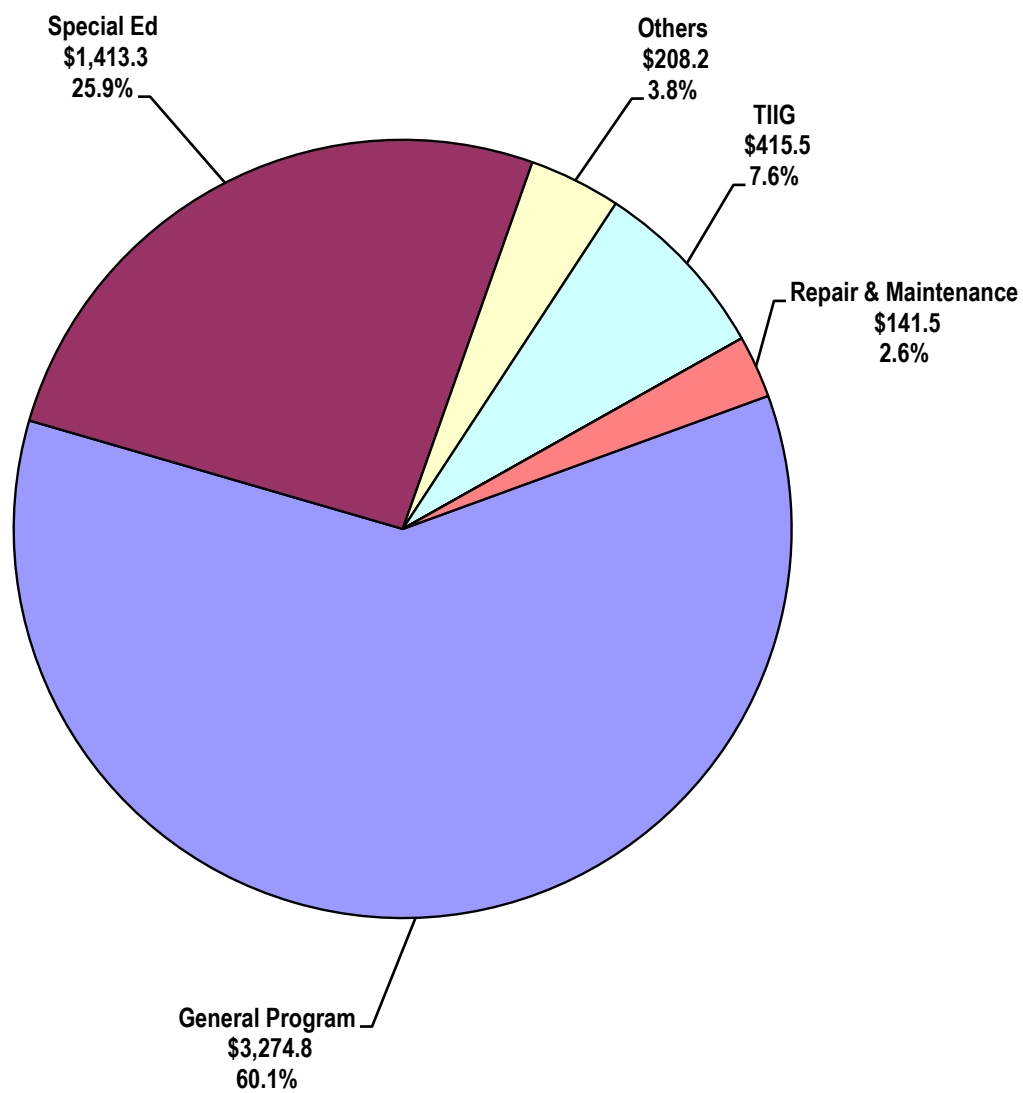
- The “After School Programs” portion of the budget includes estimated expenditures of \$5.8 million. This portion of the budget uses unrestricted funds to pay for recreation-oriented after school programs.
- The “Reserves” portion of the budget includes no estimated expenditures. Much of this District Defined Program is the Reserve for Economic Uncertainties, which is expended only in case of financial necessity (e.g., unanticipated revenue shortfall or expenditure overage). The State requirement for the Reserve for Economic Uncertainties is based on the ADA of individual school districts; normally, the largest districts are required to maintain a 1% reserve. For 2009-10, the District has maintained its required reserve at the full 1%.

Expenditures are not recognized in the “Reserves” portion of the budget; when these funds are to be utilized, they are transferred to accounts in other District Defined Programs, and the expenditures are recorded there.

Estimated Expenditure Budget by District Defined Programs

(Amounts in millions and percent of total)

General Fund, Regular Program



Total = \$5,453.3

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

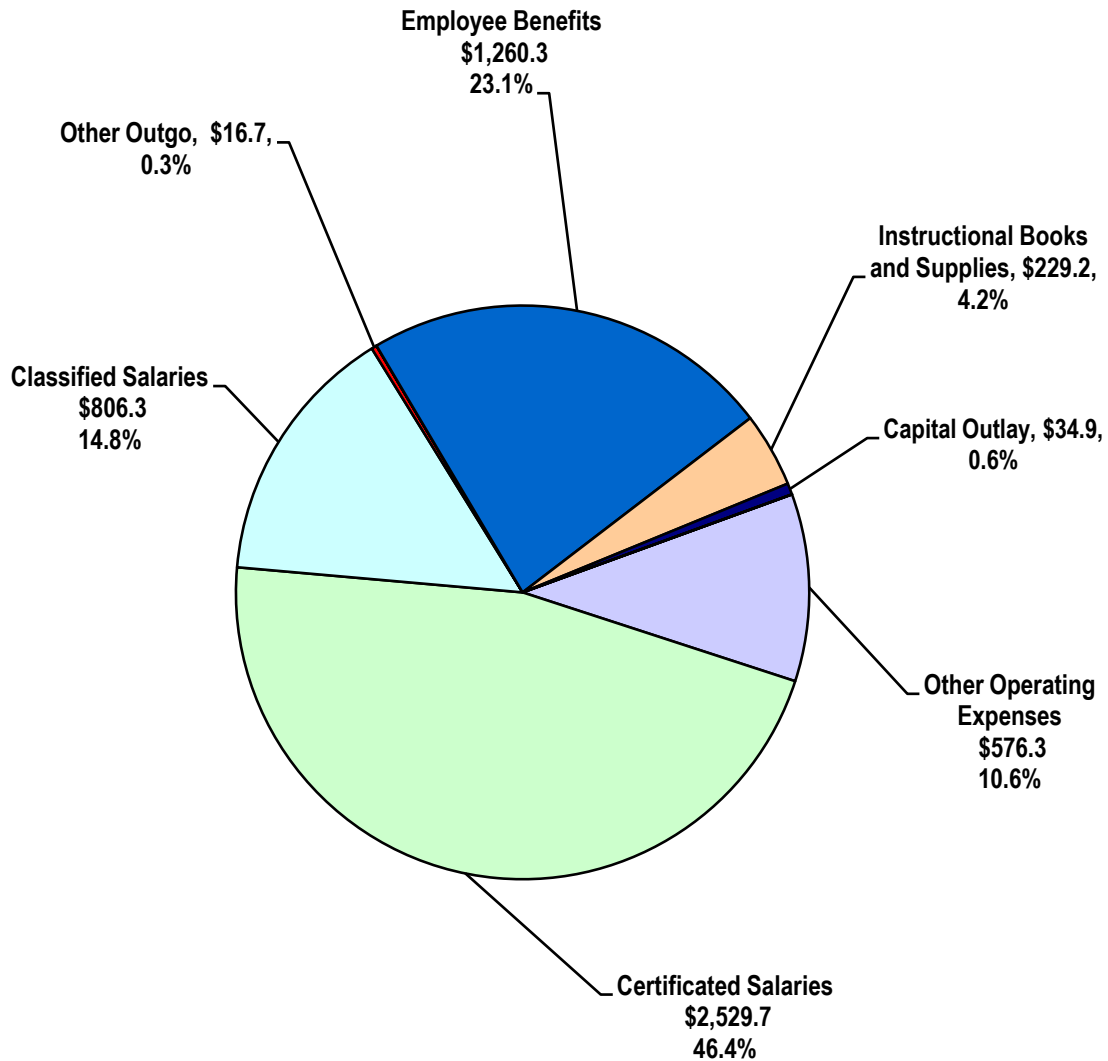
Estimated Expenditures by Object General Fund Regular Program

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

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

General Fund Regular Program Estimated Expenditure Budget by Major Object

(Amounts in millions and percent of total)



TOTAL = \$ 5,453.5

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

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

	2005-06 Final Budget Authorized \$Millions	2006-07 Final Budget Authorized \$Millions	2007-08 Final Budget Authorized \$Millions	2008-09 Final Budget Authorized \$Millions	2009-10 Final Budget Authorized \$Millions	Percent of 2009-10 Total Authorized
AUTHORIZED EXPENDITURES						
School and Office Operating Budgets						
School Budgets	\$6,562.0	\$7,034.1	\$7,226.7	\$7,211.2	\$7,055.2	39.3%
Nonschool Budgets (Operational)	\$644.8	\$695.5	\$633.9	\$586.3	\$479.1	2.7%
Nonschool Budgets (Operational, Special Projects)	\$48.0	\$70.2	\$102.9	\$108.7	\$32.4	0.2%
Nonschool Budgets (Administered)	\$166.1	\$147.0	\$137.1	\$149.1	\$154.1	0.9%
Nonschool Budgets (Capital Expense)	\$0.0	\$2.3	\$2.3	\$2.3	\$2.3	0.0%
Budget for Districtwide Expenditures	\$142.8	\$187.5	\$147.6	\$111.3	\$106.1	0.6%
Authorized Expenditures - Undetermined Type	\$31.1	\$24.3	\$52.1	\$33.5	\$51.9	0.3%
Subtotal	\$7,594.8	\$8,160.9	\$8,302.6	\$8,202.4	\$7,881.1	43.9%
Capital Expenditures and Debt Services	\$5,197.3	\$6,200.8	\$9,437.3	\$8,161.5	\$8,954.3	49.9%
Miscellaneous Categories of Expense						
Employee Benefit Adjustments	\$729.2	\$801.8	\$878.6	\$911.8	\$941.0	5.2%
Allowance for New Grants (Unimplemented)	\$219.4	\$134.3	\$218.7	\$27.0	\$91.2	0.5%
Interfund Transfer	\$188.7	\$222.7	\$238.6	\$380.2	\$86.1	0.5%
Detached Service**	\$0.0	-\$0.2	\$4.1	\$4.1	\$4.3	0.0%
Subtotal	\$1,137.3	\$1,158.6	\$1,340.0	\$1,323.1	\$1,122.7	6.3%
TOTAL AUTHORIZED EXPENDITURES	\$13,929.4	\$15,520.3	\$19,079.9	\$17,687.0	\$17,958.2	100.0%
Reserves (General Fund)	\$134.1	\$166.9	\$93.9	\$98.6	\$95.1	
Reserves (Other Funds)	\$0.0	\$185.5	\$429.0	\$194.5	\$252.7	
TOTAL APPROPRIATIONS	\$14,063.5	\$15,872.7	\$19,602.8	\$17,980.1	\$18,306.1	100.0%

*All funds except Job Cost and Charter Schools

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

DISTRICT ORGANIZATION

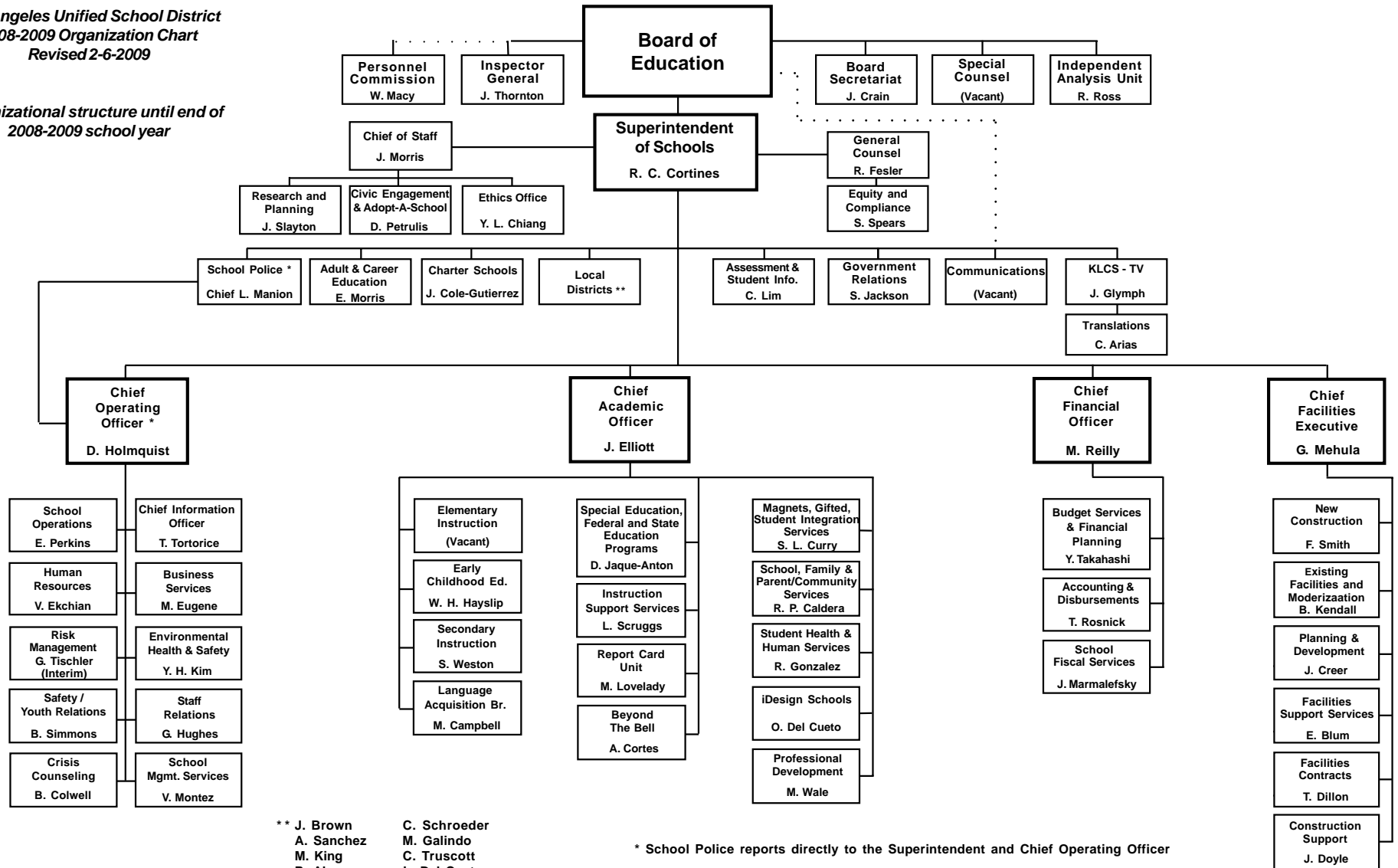
Introduction

The organization chart on the following page summarizes the District's reporting relationships as they existed in June 2009.

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

Los Angeles Unified School District
2008-2009 Organization Chart
Revised 2-6-2009

*Organizational structure until end of
2008-2009 school year*



II. Financial Details

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II

FINANCIAL DETAILS

Introduction

The Financial Details Section presents District budget information that is more detailed than the summary and graphic information presented in the Fund Highlights and School and Divisions Sections of this document.

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

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (0000R/010)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$100.1	\$81.1	\$83.6	\$49.2	\$49.2	\$80.8	\$0.0	\$0.0
Carryover Beginning Balance	\$119.6	\$141.1	\$207.0	\$95.1	\$95.1	\$100.5	\$56.3	\$56.3
Inventories, Cash, Other	\$26.1	\$15.6	\$10.9	\$10.9	\$10.9	\$14.5	\$14.5	\$14.5
Economic Uncertainties	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4
Legally Restricted Beginning Balance	\$69.4	\$104.7	\$219.9	\$290.9	\$290.9	\$305.1	\$119.5	\$119.5
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Audit of Adjustments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$348.5	\$410.2	\$592.9	\$518.5	\$518.5	\$573.3	\$262.8	\$262.8
<i>Revenue</i>								
Revenue Limit Revenues	\$3,569.3	\$3,723.6	\$3,624.1	\$3,543.2	\$3,543.2	\$3,314.5	\$3,154.0	\$3,154.0
Federal Revenues	\$131.2	\$151.0	\$161.0	\$144.0	\$144.0	\$149.7	\$563.9	\$563.9
State Revenues	\$1,593.0	\$1,948.7	\$1,947.7	\$1,868.6	\$1,868.6	\$1,763.2	\$1,615.0	\$1,615.0
Local Revenues	\$88.2	\$106.5	\$111.7	\$127.5	\$127.5	\$128.4	\$91.0	\$91.0
Interfund Transfers In	\$34.7	\$53.7	\$99.9	\$93.8	\$93.8	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$1.4	\$5.3	\$6.6	\$9.0	\$9.0	\$104.7	\$22.4	\$22.4
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	(\$38.7)	(\$0.5)	\$0.0	\$0.0	\$14.7	\$0.0	\$0.0
Local Miscellaneous	\$7.2	(\$0.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$5,425.0	\$5,949.9	\$5,950.5	\$5,786.0	\$5,786.0	\$5,475.2	\$5,446.3	\$5,446.3
<i>Total Sources of Funds</i>	\$5,773.5	\$6,360.1	\$6,543.4	\$6,304.5	\$6,304.5	\$6,048.5	\$5,709.1	\$5,709.1
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$2,605.1	\$2,792.1	\$2,907.0	\$2,848.6	\$2,843.1	\$2,838.8	\$2,491.7	\$2,532.4
Classified Salaries	\$797.6	\$885.7	\$952.0	\$890.1	\$892.6	\$914.1	\$792.0	\$806.3
Employee Benefits	\$1,150.9	\$1,185.3	\$1,194.9	\$1,194.1	\$1,185.3	\$1,178.5	\$1,266.3	\$1,261.6
Books and Supplies	\$237.2	\$256.1	\$273.5	\$495.4	\$221.8	\$194.5	\$451.4	\$229.2
Other Operating Expense	\$468.3	\$544.1	\$573.3	\$713.5	\$662.5	\$596.1	\$577.1	\$576.3
Capital Outlay	\$23.0	\$33.0	\$34.0	\$46.3	\$33.4	\$29.7	\$24.6	\$34.9
Other Outgo	\$81.3	\$70.9	\$35.4	\$17.8	\$27.8	\$34.0	\$11.5	\$12.8
<i>Total Expenditure</i>	\$5,363.3	\$5,767.1	\$5,970.2	\$6,205.9	\$5,866.4	\$5,785.7	\$5,614.5	\$5,453.4
<i>Ending Balance</i>								
Undesignated Ending Balance	\$81.1	\$83.6	\$80.8	\$10.5	\$102.7	\$0.0	\$0.0	\$0.1
Carryover Ending Balance	\$141.1	\$207.0	\$100.5	\$4.8	\$46.4	\$56.4	\$10.0	\$34.2
Inventories, Cash, Other	\$15.6	\$10.9	\$14.5	\$10.9	\$10.9	\$14.5	\$14.5	\$14.5
Economic Uncertainties	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4	\$65.4	\$65.4
Legally Restricted Ending Bal	\$104.7	\$219.9	\$305.1	\$0.0	\$205.7	\$119.5	\$4.7	\$141.5
<i>Total Ending Balance</i>	\$410.2	\$592.9	\$573.3	\$98.6	\$438.1	\$262.7	\$94.5	\$255.7
<i>Total Uses of Funds</i>	\$5,773.5	\$6,360.1	\$6,543.4	\$6,304.5	\$6,304.5	\$6,048.4	\$5,709.1	\$5,709.1

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Specially Funded (000S/010)

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

Specially Funded

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$1.1	\$24.3	\$102.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balance	\$0.0	\$0.0	\$0.0	\$55.8	\$55.8	\$84.0	\$60.1	\$60.1
Total Beginning Balance	\$1.1	\$24.3	\$102.3	\$55.8	\$55.8	\$84.0	\$60.1	\$60.1

Revenue

Federal Revenues	\$751.9	\$625.3	\$595.4	\$686.8	\$686.8	\$614.1	\$791.2	\$791.2
State Revenues	\$328.5	\$353.4	\$357.3	\$300.5	\$300.5	\$281.2	\$257.4	\$257.4
Local Revenues	\$9.8	\$13.8	\$11.5	\$18.8	\$18.8	\$33.6	\$15.6	\$15.6
Interfund Transfers In	\$57.3	\$45.5	\$33.2	\$0.0	\$0.0	\$12.7	\$1.3	\$1.3
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.1	\$0.0	\$0.5	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0
Local Miscellaneous	(\$7.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$1,140.5	\$1,037.9	\$997.8	\$1,006.0	\$1,006.0	\$942.1	\$1,065.5	\$1,065.5
Total Sources of Funds	\$1,141.5	\$1,062.3	\$1,100.1	\$1,061.8	\$1,061.8	\$1,026.1	\$1,125.6	\$1,125.6

Uses of Funds

Expenditure

Certificated Salaries	\$445.8	\$422.4	\$407.6	\$363.4	\$360.6	\$417.7	\$410.7	\$406.8
Classified Salaries	\$100.3	\$95.4	\$102.2	\$105.9	\$105.5	\$95.3	\$82.1	\$81.9
Employee Benefits	\$141.3	\$128.8	\$123.1	\$116.5	\$116.2	\$106.4	\$151.6	\$150.8
Books and Supplies	\$198.7	\$117.8	\$161.8	\$264.0	\$245.9	\$141.8	\$318.3	\$285.6
Other Operating Expense	\$148.6	\$163.9	\$191.5	\$157.0	\$154.7	\$159.4	\$134.1	\$133.5
Capital Outlay	\$40.1	\$1.9	\$3.1	\$7.7	\$7.7	\$7.7	\$2.5	\$2.5
Other Outgo	\$42.4	\$29.8	\$26.9	\$47.3	\$44.7	\$37.8	\$26.3	\$26.3
Total Expenditure	\$1,117.2	\$960.0	\$1,016.2	\$1,061.8	\$1,035.3	\$966.0	\$1,125.6	\$1,087.3

Ending Balance

Carryover Ending Balance	\$24.3	\$102.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$84.0	\$0.0	\$26.5	\$60.1	\$0.0	\$38.3
Total Ending Balance	\$24.3	\$102.3	\$84.0	\$0.0	\$26.5	\$60.1	\$0.0	\$38.3
Total Uses of Funds	\$1,141.5	\$1,062.3	\$1,100.1	\$1,061.8	\$1,061.8	\$1,026.1	\$1,125.6	\$1,125.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Adult Education Fund - Regular (029/110)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$5.1	\$8.6	\$20.1	\$24.5	\$24.5	\$25.8	\$9.5	\$9.5
Carryover Beginning Balance	\$1.7	\$10.3	\$13.8	\$9.4	\$9.4	\$24.1	\$14.0	\$14.0
Inventories, Cash, Other	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Beginning Balance</i>	\$7.0	\$19.1	\$34.1	\$34.1	\$34.1	\$50.2	\$23.7	\$23.7
<i>Revenue</i>								
Revenue Limit Sources	\$155.3	\$169.1	\$1.4	\$185.0	\$185.0	\$0.0	\$155.4	\$155.4
State Revenues	\$0.0	\$0.0	\$194.3	\$0.0	\$0.0	\$165.6	\$0.0	\$0.0
Local Revenues	\$1.9	\$3.1	\$5.0	\$5.7	\$5.7	\$4.0	\$1.6	\$1.6
Interfund Transfers In	\$0.0	\$4.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.7	\$0.7
<i>Total Revenue</i>	\$157.2	\$176.4	\$200.7	\$190.7	\$190.7	\$169.6	\$157.6	\$157.6
<i>Total Sources of Funds</i>	\$164.2	\$195.5	\$234.8	\$224.9	\$224.9	\$219.7	\$181.3	\$181.3

Uses of Funds

<i>Expenditure</i>								
Certificated Salaries	\$84.8	\$94.6	\$99.8	\$123.9	\$110.5	\$101.8	\$86.9	\$86.9
Classified Salaries	\$13.8	\$16.4	\$17.5	\$18.5	\$18.3	\$18.4	\$16.0	\$16.0
Employee Benefits	\$32.4	\$35.5	\$41.1	\$42.7	\$41.7	\$40.2	\$29.6	\$29.6
Books and Supplies	\$2.5	\$4.0	\$4.7	\$14.2	\$7.6	\$5.9	\$6.9	\$6.9
Other Operating Expense	\$5.2	\$4.7	\$5.4	\$4.8	\$4.8	\$5.4	\$3.7	\$3.7
Capital Outlay	\$0.1	\$0.8	\$0.4	\$0.1	\$0.0	\$5.3	\$19.2	\$19.2
Other Outgo	\$6.2	\$5.4	\$15.7	\$20.5	\$16.1	\$19.0	\$18.9	\$18.9
<i>Total Expenditure</i>	\$145.1	\$161.4	\$184.6	\$224.7	\$198.9	\$196.0	\$181.1	\$181.1
<i>Ending Balance</i>								
Undesignated Ending Balance	\$8.6	\$20.1	\$25.8	\$0.0	\$0.0	\$9.5	\$0.0	\$0.0
Carryover Ending Balance	\$10.3	\$13.8	\$24.1	\$0.0	\$25.7	\$14.0	\$0.0	\$0.0
Inventories, Cash, Other	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
<i>Total Ending Balance</i>	\$19.1	\$34.1	\$50.2	\$0.2	\$25.9	\$23.7	\$0.2	\$0.2
<i>Total Uses of Funds</i>	\$164.2	\$195.5	\$234.8	\$224.9	\$224.9	\$219.7	\$181.3	\$181.3

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Adult Education Fund - SFP (029/110)

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

Specially Funded

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Revenue

Federal Revenues	\$19.0	\$17.6	\$17.5	\$20.1	\$20.1	\$17.3	\$20.6	\$20.6
State Revenues	\$11.5	\$10.3	\$9.4	\$20.1	\$20.1	\$11.7	\$17.6	\$17.6
Local Revenues	\$0.2	\$0.1	\$0.0	\$0.4	\$0.4	\$0.1	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3
<i>Total Revenue</i>	\$30.6	\$28.0	\$26.9	\$40.7	\$40.7	\$29.1	\$38.6	\$38.6
<i>Total Sources of Funds</i>	\$30.6	\$28.0	\$26.9	\$40.7	\$40.7	\$29.1	\$38.6	\$38.6

Uses of Funds

Expenditure

Certificated Salaries	\$13.0	\$11.2	\$11.4	\$8.8	\$8.8	\$9.2	\$6.6	\$6.6
Classified Salaries	\$7.1	\$6.7	\$6.8	\$6.7	\$6.7	\$6.3	\$5.6	\$5.6
Employee Benefits	\$6.5	\$6.0	\$6.1	\$4.6	\$4.6	\$5.4	\$4.7	\$4.7
Books and Supplies	\$2.8	\$3.2	\$2.1	\$18.6	\$18.6	\$7.2	\$21.0	\$21.0
Other Operating Expense	\$0.7	\$0.6	\$0.4	\$0.5	\$0.5	\$0.6	\$0.3	\$0.3
Capital Outlay	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1	\$0.3	\$0.2	\$0.2
Other Outgo	\$0.3	\$0.2	\$0.1	\$1.3	\$1.3	\$0.3	\$0.2	\$0.2
<i>Total Expenditure</i>	\$30.6	\$28.0	\$26.9	\$40.7	\$40.7	\$29.1	\$38.6	\$38.6
<i>Total Uses of Funds</i>	\$30.6	\$28.0	\$26.9	\$40.7	\$40.7	\$29.1	\$38.6	\$38.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Child Development Fund - Regular (011/120)

Child Development Fund provides pre-school, all-day, and after school programs for children. Fees are based on each family's ability to pay.

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4.3	\$1.6	\$1.6
Carryover Beginning Balance	\$3.3	\$5.7	\$10.6	\$1.6	\$1.6	\$3.9	\$0.4	\$0.4
Inventories, Cash, Other	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total Beginning Balance	\$3.4	\$5.8	\$10.7	\$1.7	\$1.7	\$8.3	\$2.1	\$2.1
<i>Revenue</i>								
Federal Revenues	\$15.1	\$15.4	\$15.2	\$15.2	\$15.2	\$15.2	\$15.2	\$15.2
State Revenues	\$69.3	\$80.6	\$84.2	\$76.3	\$76.3	\$84.8	\$86.1	\$86.1
Local Revenues	\$1.6	\$2.1	\$2.5	\$2.0	\$2.0	\$2.5	\$2.6	\$2.6
Interfund Transfers In*	\$8.8	\$7.1	\$0.0	\$16.0	\$16.0	\$0.0	\$0.0	\$0.0 *
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$94.9	\$105.2	\$101.8	\$109.3	\$109.3	\$102.4	\$103.8	\$103.8
Total Sources of Funds	\$98.3	\$111.0	\$112.6	\$111.1	\$111.1	\$110.7	\$105.9	\$105.9

Uses of Funds

<i>Expenditure</i>								
Certificated Salaries	\$32.7	\$35.4	\$36.2	\$37.6	\$35.9	\$37.0	\$34.7	\$34.7
Classified Salaries	\$29.3	\$31.9	\$35.0	\$35.7	\$35.4	\$37.7	\$34.2	\$34.2
Employee Benefits	\$23.6	\$24.9	\$25.5	\$25.4	\$25.4	\$27.1	\$28.7	\$28.7
Books and Supplies	\$2.3	\$3.2	\$3.1	\$8.4	\$8.2	\$2.8	\$4.1	\$4.1
Other Operating Expense	\$2.4	\$2.9	\$4.4	\$3.1	\$2.4	\$3.7	\$3.3	\$3.3
Capital Outlay	\$0.1	\$0.1	\$0.0	\$0.8	\$0.8	\$0.3	\$0.8	\$0.8
Other Outgo	\$2.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditure	\$92.4	\$100.3	\$104.3	\$111.0	\$108.1	\$108.6	\$105.8	\$105.8
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$4.3	\$0.0	\$0.0	\$1.6	\$0.0	\$0.0
Carryover Ending Balance	\$5.7	\$10.6	\$3.9	\$0.0	\$2.9	\$0.4	\$0.0	\$0.0
Inventories, Cash, Other	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Total Ending Balance	\$5.8	\$10.7	\$8.3	\$0.1	\$3.0	\$2.1	\$0.1	\$0.1
Total Uses of Funds	\$98.3	\$111.0	\$112.6	\$111.1	\$111.1	\$110.7	\$105.9	\$105.9

* Zero Subsidy as a result of expenditure transfer to State Fiscal Stabilization Funds.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Child Development Fund - SFP (011/120)

Child Development Fund provides pre-school, all-day, and after school programs for children. Fees are based on each family's ability to pay.

Specialty Funded

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4
<i>Total Beginning Balance</i>	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4

Revenue

Federal Revenues	\$0.2	\$0.0	\$0.1	\$0.5	\$0.5	\$0.0	\$0.5	\$0.5
State Revenues	\$11.6	\$11.7	\$14.4	\$19.5	\$19.5	\$13.9	\$21.6	\$21.6
Local Revenues	\$5.3	\$6.8	\$7.5	\$10.2	\$10.2	\$7.5	\$8.8	\$8.8
Interprogram Transfers	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$17.0	\$18.6	\$22.0	\$30.2	\$30.2	\$21.4	\$30.9	\$30.9
<i>Total Sources of Funds</i>	\$17.4	\$19.0	\$22.3	\$30.6	\$30.6	\$21.8	\$31.2	\$31.2

Uses of Funds

Expenditure

Certificated Salaries	\$5.9	\$6.8	\$7.2	\$6.9	\$6.9	\$6.3	\$6.3	\$6.3
Classified Salaries	\$4.4	\$4.4	\$6.1	\$5.7	\$5.7	\$5.4	\$5.8	\$5.8
Employee Benefits	\$3.2	\$3.2	\$3.9	\$4.9	\$4.9	\$4.5	\$5.0	\$5.0
Books and Supplies	\$0.9	\$1.1	\$1.6	\$8.7	\$8.7	\$1.4	\$10.4	\$10.4
Other Operating Expense	\$1.9	\$2.4	\$2.4	\$2.7	\$2.7	\$2.8	\$2.4	\$2.4
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.4	\$0.4	\$0.0	\$0.4	\$0.4
Other Outgo	\$0.7	\$0.6	\$0.7	\$1.2	\$1.2	\$1.0	\$1.0	\$1.0
<i>Total Expenditure</i>	\$17.1	\$18.6	\$22.0	\$30.6	\$30.6	\$21.4	\$31.2	\$31.2

Ending Balance

Carryover Ending Balance	\$0.4	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Balance	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.4	\$0.4	\$0.4	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$17.4	\$19.0	\$22.3	\$30.6	\$30.6	\$21.8	\$31.2	\$31.2

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Cafeteria Fund (030/130)

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

Regular Program

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$1.0	\$0.6	\$0.0	\$0.0	\$0.0	\$28.2	\$0.0	\$0.0
Carryover Beginning Balance	\$32.6	\$51.0	\$46.4	\$30.4	\$30.4	\$0.0	\$3.4	\$3.4
Inventories, Cash, Other	\$7.6	\$7.6	\$7.6	\$7.6	\$7.6	\$7.1	\$7.3	\$7.3
Total Beginning Balance	\$41.2	\$59.2	\$54.0	\$38.0	\$38.0	\$35.3	\$10.7	\$10.7

Revenue

Federal Revenues	\$216.7	\$215.3	\$227.4	\$241.6	\$241.6	\$253.5	\$270.8	\$270.8
State Revenues	\$13.8	\$18.2	\$19.9	\$21.1	\$21.1	\$18.7	\$19.0	\$19.0
Local Revenues	\$20.8	\$19.7	\$17.5	\$23.5	\$23.5	\$15.8	\$19.0	\$19.0
Interfund Transfers In	\$0.0	\$0.3	\$8.2	\$56.6	\$56.6	\$10.0	\$0.0	\$0.0
Other Financing Sources	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$1.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$263.6	\$253.5	\$273.0	\$342.8	\$342.8	\$298.0	\$308.8	\$308.8
Total Sources of Funds	\$304.9	\$312.7	\$327.0	\$380.8	\$380.8	\$333.3	\$319.5	\$319.5

Uses of Funds

Expenditure

Classified Salaries	\$86.2	\$94.8	\$104.7	\$103.3	\$103.3	\$107.1	\$111.3	\$111.3
Employee Benefits	\$40.5	\$38.7	\$49.8	\$61.9	\$61.9	\$61.7	\$81.5	\$81.5
Books and Supplies	\$109.9	\$114.7	\$121.2	\$140.3	\$130.3	\$135.0	\$104.5	\$104.5
Other Operating Expense	\$9.1	\$9.7	\$12.1	\$17.2	\$17.2	\$13.9	\$10.7	\$10.7
Capital Outlay	\$0.0	\$0.9	\$3.8	\$41.3	\$21.3	\$4.9	\$3.4	\$3.4
Other Outgo	\$0.0	\$0.0	\$0.0	\$0.8	\$0.8	\$0.0	\$0.7	\$0.7
Total Expenditure	\$245.7	\$258.7	\$291.7	\$364.8	\$334.8	\$322.6	\$312.2	\$312.2

Ending Balance

Undesignated Ending Balance	\$0.6	\$0.0	\$28.2	\$8.4	\$8.4	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$51.0	\$46.4	\$0.0	\$0.0	\$30.0	\$3.4	\$0.0	\$0.0
Inventories, Cash, Other	\$7.6	\$7.6	\$7.1	\$7.6	\$7.6	\$7.3	\$7.3	\$7.3
Total Ending Balance	\$59.2	\$54.0	\$35.3	\$16.0	\$46.0	\$10.7	\$7.3	\$7.3
Total Uses of Funds	\$304.9	\$312.7	\$327.0	\$380.8	\$380.8	\$333.3	\$319.5	\$319.5

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Deferred Maintenance Fund (027/140)

Deferred Maintenance Fund provides for major maintenance projects including repair of plumbing, heating, air conditioning, electrical, roofing, floors, and interior or exterior paint. Funding is half from the State and half from the District.

Regular Program

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$56.9	\$110.6	\$153.9	\$159.3	\$159.3	\$149.7	\$129.0	\$129.0 *
Total Beginning Balance	\$56.9	\$110.6	\$153.9	\$159.3	\$159.3	\$149.7	\$129.0	\$129.0

Revenue

State Revenues	\$30.7	\$30.2	\$28.9	\$0.0	\$0.0	\$34.9	\$0.0	\$0.0
Local Revenues	\$2.8	\$7.4	\$7.1	\$0.0	\$0.0	\$4.3	\$3.5	\$3.5
Interfund Transfers In	\$30.0	\$30.2	\$31.0	\$0.0	\$0.0	\$30.0	\$0.0	\$0.0
Total Revenue	\$63.5	\$67.8	\$67.0	\$0.0	\$0.0	\$69.2	\$3.5	\$3.5
Total Sources of Funds	\$120.4	\$178.4	\$220.9	\$159.3	\$159.3	\$218.8	\$132.5	\$132.5

Uses of Funds

Expenditure

Classified Salaries	\$3.2	\$3.9	\$6.0	\$10.7	\$10.7	\$4.8	\$10.4	\$10.4
Employee Benefits	\$1.3	\$1.5	\$3.1	\$3.7	\$3.7	\$2.4	\$3.8	\$3.8
Books and Supplies	\$0.7	\$0.4	\$2.2	\$53.7	\$23.7	\$2.1	\$32.9	\$32.9
Other Operating Expense	\$3.5	\$16.9	\$55.5	\$84.0	\$54.0	\$49.9	\$85.0	\$85.0
Capital Outlay	\$1.1	\$1.8	\$4.5	\$7.2	\$3.2	\$2.6	\$0.4	\$0.4
Total Expenditure	\$9.8	\$24.5	\$71.3	\$159.3	\$95.3	\$61.8	\$132.5	\$132.5

Ending Balance

Carryover Ending Balance	\$110.6	\$153.9	\$149.7	\$0.0	\$64.0	\$157.0	\$0.0	\$0.0
Total Ending Balance	\$110.6	\$153.9	\$149.7	\$0.0	\$64.0	\$157.0	\$0.0	\$0.0
Total Uses of Funds	\$120.4	\$178.4	\$220.9	\$159.3	\$159.3	\$218.8	\$132.5	\$132.5

*FY 2008-09 3rd Interim state revenue of \$28 million will be transferred to General Fund Unrestricted as part of the FY 2008-09 May revise Balancing Solutions

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Building Fund - Proposition BB (045/211)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Beginning Balance</i>								
Carryover Beginning Balance	\$257.4	\$213.5	\$137.1	\$115.7	\$115.7	\$142.0	\$106.7	\$106.7
Inventories, Cash, Other	\$7.3	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0
Audit Adjustments	\$0.0	\$0.0	(\$0.5)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$264.8	\$216.5	\$139.6	\$118.7	\$118.7	\$145.0	\$109.7	\$109.7
<i>Revenue</i>								
Local Revenues	\$10.7	\$18.0	\$6.6	\$2.5	\$2.5	\$3.1	\$1.0	\$1.0
Interfund Transfers In	\$0.0	\$1.2	\$58.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$10.7	\$19.1	\$65.2	\$2.5	\$2.5	\$3.1	\$1.0	\$1.0
<i>Total Sources of Funds</i>	\$275.4	\$235.6	\$204.8	\$121.2	\$121.2	\$148.2	\$110.7	\$110.7

Uses of Funds

<i>Expenditure</i>								
Classified Salaries	\$6.6	\$1.3	\$0.6	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Employee Benefits	\$2.7	\$0.5	\$0.2	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Books and Supplies	\$0.6	\$0.2	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Other Operating Expense	\$8.7	\$5.5	\$1.4	\$0.1	\$0.1	\$0.8	\$0.1	\$0.1
Capital Outlay	\$40.3	\$88.1	\$44.9	\$118.1	\$88.1	\$37.3	\$107.5	\$76.5
Other Outgo	\$0.0	\$0.0	\$12.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$58.9	\$95.6	\$59.8	\$118.2	\$88.2	\$38.5	\$107.7	\$76.7
<i>Ending Balance</i>								
Carryover Ending Balance*	\$213.5	\$137.1	\$142.0	\$0.0	\$30.0	\$106.7	\$0.0	\$31.0
Inventories, Cash, Other	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0
<i>Total Ending Balance</i>	\$216.5	\$140.1	\$145.0	\$3.0	\$33.0	\$109.7	\$3.0	\$34.0
<i>Total Uses of Funds</i>	\$275.4	\$235.6	\$204.8	\$121.2	\$121.2	\$148.2	\$110.7	\$110.7

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Building Fund - Measure K (044/213)

This fund is used for new school construction and repair and modernization of existing schools. Measure K was a local bond issue passed by voters in November 2002. Most projects also receive a State match. There is \$ 750 million of unused authority.

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$1,041.0	\$372.9	\$346.1	\$179.9	\$179.9	\$161.0	\$157.5	\$157.5
Audit Adjustments	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$1,041.0	\$372.9	\$346.5	\$179.9	\$179.9	\$161.0	\$157.5	\$157.5
<i>Revenue</i>								
Local Revenues	\$23.6	\$15.4	\$16.7	\$5.0	\$5.0	\$3.2	\$4.0	\$4.0
Interfund Transfers In	\$0.0	\$140.6	\$102.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Resources	\$0.0	\$500.0	\$150.0	\$621.5	\$621.5	\$248.9	\$320.4	\$320.4
<i>Total Revenue</i>	\$23.6	\$656.0	\$269.5	\$626.5	\$626.5	\$252.0	\$324.4	\$324.4
Total Sources of Funds	\$1,064.6	\$1,028.9	\$616.1	\$806.4	\$806.4	\$413.1	\$481.9	\$481.9
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$28.7	\$16.4	\$11.8	\$8.2	\$8.2	\$6.0	\$6.9	\$6.9
Employee Benefits	\$7.5	\$6.7	\$6.1	\$3.1	\$3.1	\$2.9	\$3.0	\$3.0
Books and Supplies	\$6.3	\$3.0	\$1.5	\$0.0	\$0.0	\$1.4	\$0.0	\$0.0
Other Operating Expense	\$12.7	\$10.0	\$7.3	\$0.2	\$0.2	\$5.2	\$0.1	\$0.1
Capital Outlay	\$636.4	\$612.4	\$407.4	\$794.9	\$554.9	\$225.6	\$471.9	\$321.9
Other Outgo	\$0.0	\$34.3	\$20.9	\$0.0	\$0.0	\$14.6	\$0.0	\$0.0
Total Expenditure	\$691.7	\$682.8	\$455.0	\$806.4	\$566.4	\$255.6	\$481.9	\$331.9
<i>Ending Balance</i>								
Carryover Ending Balance*	\$372.9	\$346.1	\$161.0	\$0.0	\$240.0	\$157.5	\$0.0	\$150.0
<i>Total Ending Balance</i>	\$372.9	\$346.1	\$161.0	\$0.0	\$240.0	\$157.5	\$0.0	\$150.0
Total Uses of Funds	\$1,064.6	\$1,028.9	\$616.1	\$806.4	\$806.4	\$413.1	\$481.9	\$481.9

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Building Fund - Measure R (043/210)

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	(\$174.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$0.0	\$342.5	\$374.2	\$477.3	\$477.3	\$327.9	\$405.5	\$405.5
Inventories, Cash, Other	\$0.0	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
Audit Adjustments	\$0.0	\$0.0	(\$15.3)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	(\$174.8)	\$342.5	\$359.1	\$477.6	\$477.6	\$328.2	\$405.8	\$405.8
<i>Revenue</i>								
Local Revenues	\$15.4	\$29.6	\$32.8	\$9.1	\$9.1	\$6.7	\$5.1	\$5.1
Interfund Transfers In	\$0.0	\$2.6	\$36.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$904.7	\$400.0	\$550.0	\$1,594.7	\$1,594.7	\$547.6	\$1,160.9	\$1,160.9
<i>Total Revenue</i>	\$920.1	\$432.2	\$619.5	\$1,603.8	\$1,603.8	\$554.3	\$1,166.0	\$1,166.0
<i>Total Sources of Funds</i>	\$745.3	\$774.7	\$978.7	\$2,081.4	\$2,081.4	\$882.5	\$1,571.8	\$1,571.8
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$16.7	\$22.1	\$22.0	\$38.8	\$38.8	\$26.3	\$38.3	\$38.3
Employee Benefits	\$6.7	\$8.7	\$8.3	\$14.1	\$14.1	\$10.8	\$15.2	\$15.2
Books and Supplies	\$4.4	\$3.0	\$1.7	\$0.0	\$0.0	\$1.9	\$1.4	\$1.4
Other Operating Expense	\$18.5	\$12.6	\$19.2	\$0.0	\$0.0	\$26.2	\$0.0	\$0.0
Capital Outlay	\$356.5	\$350.7	\$545.7	\$2,028.3	\$1,028.3	\$411.4	\$1,516.6	\$779.6
Other Outgo	\$0.0	\$3.0	\$53.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$402.8	\$400.3	\$650.4	\$2,081.1	\$1,081.1	\$476.7	\$1,571.5	\$834.5
<i>Ending Balance</i>								
Carryover Ending Balance	\$342.5	\$374.2	\$327.9	\$0.0	\$1,000.0	\$405.5	\$0.0	\$737.0
Inventories, Cash, Other	\$0.0	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
<i>Total Ending Balance</i>	\$342.5	\$374.5	\$328.2	\$0.3	\$1,000.3	\$405.8	\$0.3	\$737.3
<i>Total Uses of Funds</i>	\$745.3	\$774.7	\$978.7	\$2,081.4	\$2,081.4	\$882.5	\$1,571.8	\$1,571.8

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Building Fund - Measure Y (042/214)

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$0.0	\$168.2	\$111.6	\$318.7	\$318.7	\$303.0	\$149.3	\$149.3
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
Audit Adjustments	\$0.0	\$0.0	(\$3.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.0	\$168.2	\$107.7	\$319.2	\$319.2	\$303.5	\$149.8	\$149.8
<i>Revenue</i>								
Local Revenues	\$3.0	\$8.3	\$16.9	\$10.8	\$10.8	\$7.0	\$3.8	\$3.8
Interfund Transfers In	\$0.0	\$0.0	\$8.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$401.0	\$0.0	\$300.0	\$1,043.2	\$1,043.2	\$149.3	\$2,330.0	\$2,330.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.7	\$0.7
<i>Total Revenue</i>	\$404.0	\$8.3	\$325.8	\$1,054.0	\$1,054.0	\$156.3	\$2,334.5	\$2,334.5
<i>Total Sources of Funds</i>	\$404.0	\$176.5	\$433.6	\$1,373.2	\$1,373.2	\$459.9	\$2,484.3	\$2,484.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.1	\$0.6	\$3.7	\$38.0	\$38.0	\$27.3	\$40.5	\$40.5
Employee Benefits	\$0.0	\$0.2	\$1.4	\$14.4	\$14.4	\$11.8	\$16.9	\$16.9
Books and Supplies	\$0.0	\$0.0	\$1.1	\$3.0	\$3.0	\$5.8	\$14.5	\$14.5
Other Operating Expense	\$6.7	\$0.0	\$4.4	\$0.6	\$0.6	\$13.3	\$0.8	\$0.8
Capital Outlay	\$20.4	\$23.3	\$87.2	\$1,314.7	\$514.7	\$220.0	\$2,411.1	\$1,074.1
Other Outgo	\$208.6	\$40.8	\$32.3	\$1.9	\$1.9	\$31.9	\$0.0	\$0.0
<i>Total Expenditure</i>	\$235.8	\$65.0	\$130.0	\$1,372.7	\$572.7	\$310.0	\$2,483.8	\$1,146.8
<i>Ending Balance</i>								
Carryover Ending Balance	\$168.2	\$111.6	\$303.0	\$0.0	\$800.0	\$149.3	\$0.0	\$0.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$1,337.5
<i>Total Ending Balance</i>	\$168.2	\$111.6	\$303.5	\$0.5	\$800.5	\$149.8	\$0.5	\$1,337.5
<i>Total Uses of Funds</i>	\$404.0	\$176.5	\$433.6	\$1,373.2	\$1,373.2	\$459.9	\$2,484.3	\$2,484.3

SUPERINTENDENT'S 2009-10 FINAL BUDGET

County Sch Facilities Fund - Prop 1D (068/353)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Beginning Balance</i>								
Carryover Beginning Balance	\$0.0	\$0.0	\$16.0	\$20.1	\$20.1	\$6.3	\$121.8	\$121.8
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$16.0	\$20.1	\$20.1	\$6.3	\$121.8	\$121.8
<i>Revenue</i>								
State Revenue	\$0.0	\$16.1	\$0.0	\$502.5	\$502.5	\$210.5	\$661.9	\$661.9
Local Revenues	\$0.0	\$0.0	\$0.7	\$2.3	\$2.3	\$0.2	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$18.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.0	\$16.1	\$19.1	\$504.8	\$504.8	\$210.7	\$661.9	\$661.9
<i>Total Sources of Funds</i>	\$0.0	\$16.1	\$35.1	\$524.9	\$524.9	\$217.0	\$783.7	\$783.7

Uses of Funds

<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.1	\$23.1	\$524.9	\$324.9	\$95.0	\$783.7	\$428.7
Other Outgo	\$0.0	\$0.0	\$5.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$0.1	\$28.8	\$524.9	\$324.9	\$95.2	\$783.7	\$428.7
<i>Ending Balance</i>								
Carryover Ending Balance	\$0.0	\$16.0	\$6.3	\$0.0	\$200.0	\$121.8	\$0.0	\$355.0
<i>Total Ending Balance</i>	\$0.0	\$16.0	\$6.3	\$0.0	\$200.0	\$121.8	\$0.0	\$355.0
<i>Total Uses of Funds</i>	\$0.0	\$16.1	\$35.1	\$524.9	\$524.9	\$217.0	\$783.7	\$783.7

SUPERINTENDENT'S 2009-10 FINAL BUDGET

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

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$19.1	\$223.3	\$376.9	\$974.9	\$974.9	\$398.8	\$319.6	\$319.6
Audit Adjustments	\$0.0	\$0.0	(\$8.4)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$19.1	\$223.3	\$368.5	\$974.9	\$974.9	\$398.8	\$319.6	\$319.6
<i>Revenue</i>								
Federal Revenues	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Reveues	\$360.2	\$387.2	\$0.0	\$409.3	\$409.3	\$311.8	\$1,149.9	\$1,149.9
Local Revenues	\$5.2	\$16.9	\$17.4	\$9.3	\$9.3	\$9.1	\$2.0	\$2.0
Interfund Transfers In	\$0.0	\$0.1	\$8.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$393.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$365.4	\$404.2	\$419.5	\$418.6	\$418.6	\$320.9	\$1,151.9	\$1,151.9
<i>Total Sources of Funds</i>	\$384.5	\$627.6	\$788.0	\$1,393.5	\$1,393.5	\$719.7	\$1,471.5	\$1,471.5
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Classified Salaries	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	\$0.6	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0	\$1.4	\$0.0	\$0.0
Capital Outlay	\$161.1	\$136.5	\$311.0	\$1,393.5	\$793.5	\$397.9	\$1,471.5	\$802.5
Other Outgo	\$0.0	\$113.8	\$77.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$161.2	\$250.7	\$389.2	\$1,393.5	\$793.5	\$400.1	\$1,471.5	\$802.5
<i>Ending Balance</i>								
Carryover Ending Balance	\$223.3	\$376.9	\$398.8	\$0.0	\$600.0	\$319.6	\$0.0	\$669.0
<i>Total Ending Balance</i>	\$223.3	\$376.9	\$398.8	\$0.0	\$600.0	\$319.6	\$0.0	\$669.0
<i>Total Uses of Funds</i>	\$384.5	\$627.6	\$788.0	\$1,393.5	\$1,393.5	\$719.7	\$1,471.5	\$1,471.5

SUPERINTENDENT'S 2009-10 FINAL BUDGET

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

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$65.0	\$55.0	\$1.1	\$188.5	\$188.5	\$62.0	\$300.6	\$300.6
<i>Total Beginning Balance</i>	\$65.0	\$55.0	\$1.1	\$188.5	\$188.5	\$62.0	\$300.6	\$300.6
<i>Revenue</i>								
State Revenues	\$2.1	\$0.0	\$0.0	\$17.9	\$17.9	\$481.5	\$0.0	\$0.0
Local Revenues	\$6.3	\$10.1	\$5.2	\$2.5	\$2.5	\$1.8	\$0.0	\$0.0
Interfund Transfers In	\$0.0	\$6.1	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Resources	\$0.0	\$0.0	\$218.6	\$0.0	\$0.0	\$0.0	\$617.9	\$617.9
<i>Total Revenue</i>	\$8.4	\$16.2	\$225.2	\$20.5	\$20.5	\$483.3	\$617.9	\$617.9
<i>Total Sources of Funds</i>	\$73.4	\$71.2	\$226.3	\$209.0	\$209.0	\$545.3	\$918.4	\$918.4
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.7	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.7	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Other Operating Expense	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$14.7	\$68.8	\$146.5	\$209.0	\$149.0	\$244.5	\$918.4	\$489.4
Other Outgo	\$0.0	\$1.0	\$17.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$18.4	\$70.1	\$164.3	\$209.0	\$149.0	\$244.7	\$918.4	\$489.4
<i>Ending Balance</i>								
Carryover Ending Balance	\$55.0	\$1.1	\$62.0	\$0.0	\$60.0	\$300.6	\$0.0	\$429.0
<i>Total Ending Balance</i>	\$55.0	\$1.1	\$62.0	\$0.0	\$60.0	\$300.6	\$0.0	\$429.0
<i>Total Uses of Funds</i>	\$73.4	\$71.2	\$226.3	\$209.0	\$209.0	\$545.3	\$918.4	\$918.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET

County Sch Facilities Fund - Prop 1A (065/350)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$162.3	\$66.6	\$50.0	\$39.0	\$39.0	\$45.5	\$15.6	\$15.6
<i>Total Beginning Balance</i>	\$162.3	\$66.6	\$50.0	\$39.0	\$39.0	\$45.5	\$15.6	\$15.6

Revenue

State Revenues	(\$0.1)	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$23.1	\$3.7	\$2.3	\$1.1	\$1.1	\$1.1	\$0.5	\$0.5
Interfund Transfers In	\$0.0	\$1.5	\$4.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$23.1	\$3.4	\$6.4	\$1.1	\$1.1	\$1.1	\$0.5	\$0.5
<i>Total Sources of Funds</i>	\$185.4	\$70.1	\$56.3	\$40.1	\$40.1	\$46.6	\$16.1	\$16.1

Uses of Funds

Expenditure

Classified Salaries	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0
Employee Benefits	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0
Books and Supplies	\$0.3	\$0.3	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.0	\$0.0
Capital Outlay	\$114.1	\$19.8	\$10.5	\$40.1	\$40.1	\$29.0	\$16.1	\$16.1
Other Outgo	\$3.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$118.8	\$20.1	\$10.8	\$40.1	\$40.1	\$31.1	\$16.1	\$16.1

Ending Balance

Carryover Ending Balance	\$66.6	\$50.0	\$45.5	\$0.0	\$0.0	\$15.6	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$66.6	\$50.0	\$45.5	\$0.0	\$0.0	\$15.6	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$185.4	\$70.1	\$56.3	\$40.1	\$40.1	\$46.6	\$16.1	\$16.1

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Special Reserve Fund (015/401)

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$327.8	\$228.0	\$192.1	\$171.5	\$171.5	\$191.5	\$189.9	\$189.9
<i>Total Beginning Balance</i>	\$327.8	\$228.0	\$192.1	\$171.5	\$171.5	\$191.5	\$189.9	\$189.9
<i>Revenue</i>								
Federal Revenues	\$4.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$0.0	\$0.3	\$14.2	\$10.0	\$10.0	\$21.8	\$14.0	\$14.0
Local Revenues	\$9.6	\$12.0	\$36.9	\$31.7	\$31.7	\$28.9	\$17.2	\$17.2
Interfund Transfers In	\$27.4	\$70.6	\$23.2	\$0.0	\$0.0	\$14.6	\$0.0	\$0.0
Other Financing Sources	\$10.0	\$0.0	\$119.5	\$343.3	\$343.3	\$138.0	\$94.0	\$94.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$51.9	\$82.8	\$193.8	\$385.0	\$385.0	\$203.3	\$125.1	\$125.1
<i>Total Sources of Funds</i>	\$379.6	\$310.8	\$385.9	\$556.5	\$556.5	\$394.8	\$315.0	\$315.0
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$1.3	\$0.2	\$0.3	\$6.4	\$6.4	\$1.1	\$0.0	\$0.0
Employee Benefits	\$0.5	\$0.1	\$0.1	\$2.6	\$2.6	\$0.4	\$0.0	\$0.0
Books and Supplies	\$0.2	\$0.2	\$0.1	\$0.9	\$0.9	\$0.7	\$0.0	\$0.0
Other Operating Expense	\$0.2	\$0.2	\$0.3	\$0.5	\$0.5	\$8.8	\$16.3	\$16.3
Capital Outlay	\$92.0	\$26.7	\$34.1	\$213.8	\$113.8	\$49.4	\$288.1	\$188.1
Other Outgo	\$57.3	\$91.4	\$159.4	\$260.0	\$260.0	\$144.6	\$9.4	\$9.4
<i>Total Expenditure</i>	\$151.6	\$118.8	\$194.3	\$484.3	\$384.3	\$204.9	\$313.7	\$213.7
<i>Ending Balance</i>								
Carryover Ending Balance	\$228.0	\$192.1	\$191.5	\$72.3	\$172.3	\$189.9	\$1.3	\$101.3
<i>Total Ending Balance</i>	\$228.0	\$192.1	\$191.5	\$72.3	\$172.3	\$189.9	\$1.3	\$101.3
<i>Total Uses of Funds</i>	\$379.6	\$310.8	\$385.9	\$556.5	\$556.5	\$394.8	\$315.0	\$315.0

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Special Reserve Fund - CRA (017/400)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$10.5	\$11.7	\$5.0	\$21.1	\$21.1	\$18.2	\$13.3	\$13.3
<i>Total Beginning Balance</i>	\$10.5	\$11.7	\$16.0	\$21.1	\$21.1	\$18.2	\$13.3	\$13.3
<i>Revenue</i>								
Local Revenues	\$2.1	\$5.2	\$6.7	\$4.2	\$4.2	\$7.6	\$4.4	\$4.4
<i>Total Revenue</i>	\$2.1	\$5.2	\$6.7	\$4.2	\$4.2	\$7.6	\$4.4	\$4.4
<i>Total Sources of Funds</i>	\$12.5	\$17.0	\$22.7	\$25.3	\$25.3	\$25.7	\$17.7	\$17.7

Uses of Funds

<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.1	\$0.6	\$0.1	\$0.1	\$0.1	\$0.3	\$0.1	\$0.1
Capital Outlay	\$0.6	\$0.1	\$0.0	\$21.2	\$11.2	\$8.0	\$13.6	\$7.6
Other Outgo	\$0.0	\$0.0	\$4.3	\$4.0	\$4.0	\$4.0	\$4.0	\$4.0
<i>Total Expenditure</i>	\$0.8	\$0.9	\$4.6	\$25.3	\$15.3	\$12.4	\$17.7	\$11.7
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$11.7	\$5.0	\$18.2	\$0.0	\$10.0	\$13.3	\$0.0	\$6.0
<i>Total Ending Balance</i>	\$11.7	\$16.0	\$18.2	\$0.0	\$10.0	\$13.3	\$0.0	\$6.0
<i>Total Uses of Funds</i>	\$12.5	\$17.0	\$22.7	\$25.3	\$25.3	\$25.7	\$17.7	\$17.7

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Special Reserve Fund - FEMA (022/402)

This fund is for funds received from the Federal Emergency Management Agency, mainly to repair earthquake damage from the 1994 Northridge earthquake.

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$0.5	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.5	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Revenue</i>								
Federal Revenues	\$2.6	\$0.0	\$0.0	\$6.7	\$6.7	\$0.0	\$5.7	\$5.7
State Revenues	\$2.8	\$0.4	\$2.3	\$0.4	\$0.4	\$0.0	\$0.6	\$0.6
Interfund Transfers In	\$2.2	\$0.0	\$0.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$7.7	\$0.4	\$3.0	\$7.1	\$7.1	\$0.0	\$6.3	\$6.3
<i>Total Sources of Funds</i>	\$8.1	\$2.7	\$3.0	\$7.1	\$7.1	\$0.0	\$6.3	\$6.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$1.5	\$0.6	\$2.1	\$7.0	\$7.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$3.5	\$2.0	\$0.9	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.5	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$5.8	\$2.7	\$3.0	\$7.1	\$7.1	\$0.0	\$0.0	\$0.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6.3	\$6.3
<i>Total Ending Balance</i>	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6.3	\$6.3
<i>Total Uses of Funds</i>	\$8.1	\$2.7	\$3.0	\$7.1	\$7.1	\$0.0	\$6.3	\$6.3

SUPERINTENDENT'S 2009-10 FINAL BUDGET

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

This fund is used for funds received from the Federal Emergency Management Agency to reduce hazards. District matching funds are required. In the past, these funds have been used mainly to replace pendant lighting and suspended ceilings in schools.

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$2.2	\$1.8	\$0.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
<i>Total Beginning Balance</i>	\$2.2	\$1.8	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
<i>Revenue</i>								
Federal Revenues	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$2.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Sources of Funds</i>	\$4.2	\$2.1	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0

Uses of Funds

<i>Expenditure</i>								
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.1	\$0.0	\$0.0	\$2.0	\$2.0	\$0.0	\$2.0	\$2.0
Other Outgo	\$2.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$2.4	\$0.0	\$0.0	\$2.0	\$2.0	\$0.0	\$2.0	\$2.0
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$2.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$1.8	\$0.0	\$0.0	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$1.8	\$2.0	\$2.0	\$0.0	\$0.0	\$2.0	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$4.2	\$2.1	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Capital Facilities Acct Fund (073/250)

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$133.1	\$176.9	\$148.7	\$155.9	\$155.9	\$163.4	\$19.4	\$19.4
Audit Adjustments	\$0.0	\$0.0	\$4.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$133.1	\$176.9	\$153.0	\$155.9	\$155.9	\$163.4	\$19.4	\$19.4
<i>Revenue</i>								
Local Revenues	\$91.9	\$105.5	\$73.1	\$63.0	\$63.0	\$33.9	\$0.9	\$0.9
Interfund Transfers In	\$0.0	\$0.0	\$2.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$20.0	\$20.0
<i>Total Revenue</i>	\$91.9	\$105.5	\$75.1	\$63.0	\$63.0	\$33.9	\$20.9	\$20.9
Total Sources of Funds	\$225.0	\$282.4	\$228.1	\$218.9	\$218.9	\$197.3	\$40.3	\$40.3
Uses of Funds								
<i>Expenditure</i>								
Classified Salaries	\$0.6	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
Employee Benefits	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Books and Supplies	\$0.2	\$0.0	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Other Operating Expense	\$1.4	\$0.9	\$0.6	\$155.4	\$45.4	\$1.6	\$12.0	\$12.0
Capital Outlay	\$24.1	\$107.4	\$31.2	\$47.0	\$47.0	\$119.2	\$14.3	\$11.8
Other Outgo	\$21.6	\$24.8	\$32.3	\$16.1	\$16.1	\$56.5	\$13.6	\$13.6
Total Expenditure	\$48.1	\$133.7	\$64.8	\$218.9	\$108.9	\$177.9	\$40.3	\$37.8
<i>Ending Balance</i>								
Carryover Ending Balance	\$176.9	\$148.7	\$163.4	\$0.0	\$110.0	\$19.4	\$0.0	\$2.5
<i>Total Ending Balance</i>	\$176.9	\$148.7	\$163.4	\$0.0	\$110.0	\$19.4	\$0.0	\$2.5
Total Uses of Funds	\$225.0	\$282.4	\$228.1	\$218.9	\$218.9	\$197.3	\$40.3	\$40.3

SUPERINTENDENT'S 2009-10 FINAL BUDGET

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

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$14.1	\$5.4	\$4.1	\$1.3	\$1.3	\$4.5	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$14.1	\$5.4	\$4.1	\$1.3	\$1.3	\$4.5	\$0.0	\$0.0

Revenue

State Revenues	(\$1.4)	(\$4.8)	\$0.0	\$0.0	\$0.0	(\$3.8)	\$0.0	\$0.0
Local Revenues	\$0.0	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
Interfund Transfers In	\$0.0	\$2.6	\$21.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	(\$1.4)	(\$2.0)	\$22.1	\$0.4	\$0.4	(\$3.4)	\$0.4	\$0.4
<i>Total Sources of Funds</i>	\$12.8	\$3.4	\$26.2	\$1.7	\$1.7	\$1.0	\$0.4	\$0.4

Uses of Funds

Expenditure

Classified Salaries	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Capital Outlay	\$4.6	(\$0.7)	\$0.7	\$1.7	\$1.7	\$0.8	\$0.4	\$0.4
Other Outgo	\$2.6	\$0.0	\$20.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$7.4	(\$0.7)	\$21.7	\$1.7	\$1.7	\$1.0	\$0.4	\$0.4

Ending Balance

Carryover Ending Balance	\$5.4	\$4.1	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$5.4	\$4.1	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$12.8	\$3.4	\$26.2	\$1.7	\$1.7	\$1.0	\$0.4	\$0.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Building Fund (070/212)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$1.8	\$2.0	\$2.1	\$2.3	\$2.3	\$2.3	\$2.6	\$2.6
Total Beginning Balance	\$1.8	\$2.0	\$2.1	\$2.3	\$2.3	\$2.3	\$2.6	\$2.6

Revenue

Local Revenues	\$0.2	\$0.2	\$0.3	\$0.1	\$0.1	\$0.2	\$0.3	\$0.3
Total Revenue	\$0.2	\$0.2	\$0.3	\$0.1	\$0.1	\$0.2	\$0.3	\$0.3
Total Sources of Funds	\$2.0	\$2.2	\$2.4	\$2.4	\$2.4	\$2.6	\$2.9	\$2.9

Uses of Funds

Expenditure

Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Books and Supplies	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.2
Capital Outlay	\$0.0	\$0.0	\$0.0	\$2.4	\$0.8	\$0.0	\$2.7	\$0.7
Total Expenditure	\$0.0	\$0.1	\$0.0	\$2.4	\$0.8	\$0.0	\$2.9	\$0.9

Ending Balance

Carryover Ending Balance	\$2.0	\$2.1	\$2.3	\$0.0	\$1.6	\$2.6	\$0.0	\$2.0
Total Ending Balance	\$2.0	\$2.1	\$2.3	\$0.0	\$1.6	\$2.6	\$0.0	\$2.0
Total Uses of Funds	\$2.0	\$2.2	\$2.4	\$2.4	\$2.4	\$2.6	\$2.9	\$2.9

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Bond Interest & Redemption Fund (004/510)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$447.9	\$491.0	\$491.0
Carryover Beginning Balance	\$211.4	\$283.0	\$360.1	\$445.7	\$445.7	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$211.4	\$283.0	\$360.1	\$445.7	\$445.7	\$447.9	\$491.0	\$491.0

Revenue

State Revenues	\$2.7	\$3.4	\$3.9	\$0.0	\$0.0	\$5.1	\$5.0	\$5.0
Local Revenues	\$314.7	\$474.3	\$581.1	\$542.2	\$542.2	\$614.2	\$597.5	\$597.5
Other Financing Sources	\$717.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$1,034.4	\$477.7	\$585.1	\$542.2	\$542.2	\$619.3	\$602.5	\$602.5
<i>Total Sources of Funds</i>	\$1,245.8	\$760.6	\$945.2	\$987.9	\$987.9	\$1,067.2	\$1,093.5	\$1,093.5

Uses of Funds

Expenditure

Other Outgo	\$962.8	\$400.5	\$497.3	\$987.9	\$587.9	\$576.2	\$1,093.5	\$593.5
<i>Total Expenditure</i>	\$962.8	\$400.5	\$497.3	\$987.9	\$587.9	\$576.2	\$1,093.5	\$593.5

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$447.9	\$0.0	\$0.0	\$491.0	\$0.0	\$0.0
Carryover Ending Balance	\$283.0	\$360.1	\$0.0	\$0.0	\$400.0	\$0.0	\$0.0	\$500.0
<i>Total Ending Balance</i>	\$283.0	\$360.1	\$447.9	\$0.0	\$400.0	\$491.0	\$0.0	\$500.0
<i>Total Uses of Funds</i>	\$1,245.8	\$760.6	\$945.2	\$987.9	\$987.9	\$1,067.2	\$1,093.5	\$1,093.5

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Capital Services Fund (071/560)

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

Regular Program

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$49.1	\$172.5	\$172.5
Carryover Beginning Balance	\$12.9	\$19.5	\$22.9	\$48.5	\$48.5	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$12.9	\$19.5	\$22.9	\$48.5	\$48.5	\$49.1	\$172.5	\$172.5

Revenue

Local Revenues	\$1.2	\$1.7	\$1.7	\$1.3	\$1.3	\$1.5	\$1.0	\$1.0
Interfund Transfers In	\$210.1	\$35.1	\$58.4	\$191.7	\$191.7	\$209.1	\$55.1	\$55.1
Total Revenue	\$211.2	\$36.9	\$60.1	\$193.0	\$193.0	\$210.6	\$56.2	\$56.2
Total Sources of Funds	\$224.1	\$56.3	\$83.1	\$241.5	\$241.5	\$259.7	\$228.7	\$228.7

Uses of Funds

Expenditure

Other Outgo	\$204.6	\$33.4	\$33.9	\$165.4	\$165.4	\$87.2	\$48.9	\$48.9
Total Expenditure	\$204.6	\$33.4	\$33.9	\$165.4	\$165.4	\$87.2	\$48.9	\$48.9

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$49.1	\$0.0	\$0.0	\$172.5	\$179.8	\$179.8
Carryover Ending Balance	\$19.5	\$22.9	\$0.0	\$76.1	\$76.1	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$19.5	\$22.9	\$49.1	\$76.1	\$76.1	\$172.5	\$179.8	\$179.8
Total Uses of Funds	\$224.1	\$56.3	\$83.1	\$241.5	\$241.5	\$259.7	\$228.7	\$228.7

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Tax Override Fund (005/530)

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

Regular Program

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.2	\$0.2
Carryover Beginning Balance	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2

Revenue

State Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Local Revenues	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.4	\$0.4	\$0.2	\$0.2	\$0.2	\$0.4	\$0.0	\$0.0
<i>Total Sources of Funds</i>	\$0.5	\$0.5	\$0.4	\$0.3	\$0.3	\$0.5	\$0.2	\$0.2

Uses of Funds

Expenditure

Other Outgo	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.2	\$0.2
<i>Total Expenditure</i>	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.2	\$0.2

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Carryover Ending Balance	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.1	\$0.2	\$0.1	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$0.5	\$0.5	\$0.4	\$0.3	\$0.3	\$0.5	\$0.2	\$0.2

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Health & Welfare Benefits Fund (021/670)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.4	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$0.0	\$0.0	\$18.8	\$13.8	\$13.8	\$18.9	\$9.5	\$9.5
Inventories, Cash, Other	\$11.0	\$11.0	\$10.9	\$11.8	\$11.8	\$11.8	\$6.4	\$6.4
<i>Total Beginning Balance</i>	\$11.4	\$11.4	\$29.8	\$25.7	\$25.7	\$30.7	\$15.9	\$15.9

Revenue

Local Revenues	\$715.8	\$758.5	\$836.2	\$849.6	\$849.6	\$888.7	\$924.4	\$924.4
Interfund Transfers In	\$0.0	\$4.0	\$12.1	\$9.6	\$9.6	\$10.4	\$10.4	\$10.4
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$715.8	\$762.5	\$848.3	\$859.2	\$859.2	\$899.1	\$934.8	\$934.8
<i>Total Sources of Funds</i>	\$727.2	\$773.8	\$878.1	\$884.9	\$884.9	\$929.8	\$950.6	\$950.6

Uses of Funds

Expenditure

Classified Salaries	\$1.4	\$1.7	\$1.9	\$2.1	\$2.1	\$1.9	\$1.8	\$1.8
Employee Benefits	\$0.9	\$0.8	\$0.9	\$1.1	\$1.1	\$0.9	\$1.1	\$1.1
Books and Supplies	\$0.1	\$0.0	\$0.4	\$0.3	\$0.3	\$0.3	\$0.1	\$0.1
Other Operating Expense	\$713.4	\$741.5	\$844.2	\$914.6	\$914.6	\$910.9	\$933.6	\$933.6
<i>Total Expenditure</i>	\$715.8	\$744.1	\$847.4	\$918.2	\$918.2	\$913.9	\$936.6	\$936.6

Ending Balance

Undesignated Ending Balance	\$0.4	\$0.0	\$0.0	(\$45.1)	(\$45.1)	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$0.0	\$18.8	\$18.9	\$0.0	\$0.0	\$9.5	\$7.7	\$7.7
Inventories, Cash, Other	\$11.0	\$10.9	\$11.8	\$11.8	\$11.8	\$6.4	\$6.4	\$6.4
<i>Total Ending Balance</i>	\$11.4	\$29.8	\$30.7	(\$33.3)	(\$33.3)	\$15.9	\$14.1	\$14.1
<i>Total Uses of Funds</i>	\$727.2	\$773.8	\$878.1	\$884.9	\$884.9	\$929.8	\$950.6	\$950.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Worker's Compensation Fund (013/671)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.0	\$0.0	\$58.3	\$100.3	\$100.3	\$100.5	\$22.6	\$22.6
Inventories, Cash, Other	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Beg Bal	(\$290.6)	(\$182.9)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	(\$288.6)	(\$180.9)	\$60.3	\$102.3	\$102.3	\$102.5	\$24.6	\$24.6

Revenue

Local Revenues	\$205.3	\$185.9	\$113.1	\$56.7	\$56.7	\$17.1	\$7.0	\$7.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$104.2	\$104.2
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$205.3	\$185.9	\$113.1	\$56.7	\$56.7	\$17.1	\$111.2	\$111.2
Total Sources of Funds	(\$83.3)	\$5.0	\$173.4	\$159.1	\$159.1	\$119.5	\$135.8	\$135.8

Uses of Funds

Expenditure

Classified Salaries	\$4.0	\$3.9	\$4.0	\$4.3	\$4.3	\$4.0	\$3.7	\$3.7
Employee Benefits	\$1.8	\$1.7	\$1.9	\$1.9	\$1.9	\$1.6	\$1.8	\$1.8
Books and Supplies	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2	\$0.0	\$0.1	\$0.1
Other Operating Expense	\$91.7	(\$61.1)	\$65.0	\$98.9	\$98.9	\$89.3	\$98.5	\$98.5
Total Expenditure	\$97.6	(\$55.4)	\$70.9	\$105.2	\$105.2	\$95.0	\$104.2	\$104.2

Ending Balance

Carryover Ending Balance	\$0.0	\$58.3	\$100.5	\$51.8	\$51.8	\$22.6	\$29.6	\$29.6
Inventories, Cash, Other	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0	\$2.0
Restatement of Ending Bal	(\$182.9)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	(\$180.9)	\$60.3	\$102.5	\$53.8	\$53.8	\$24.6	\$31.6	\$31.6
Total Uses of Funds	(\$83.3)	\$5.0	\$173.4	\$159.1	\$159.1	\$119.5	\$135.8	\$135.8

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Liability Self-Insurance Fund (016/672)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Inventories, Cash, Other	\$5.9	\$5.5	\$5.2	\$4.8	\$4.8	\$4.8	\$4.4	\$4.4
<i>Total Beginning Balance</i>	\$5.9	\$5.5	\$5.2	\$4.8	\$4.8	\$4.8	\$4.4	\$4.4

Revenue

Local Revenues	\$1.0	\$0.6	\$26.1	\$0.4	\$0.4	\$0.0	\$0.0	\$0.0
Interfund Transfers In	\$12.2	\$15.0	\$0.0	\$21.5	\$21.5	\$22.7	\$23.3	\$23.3
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$13.1	\$15.7	\$26.1	\$21.9	\$21.9	\$22.7	\$23.2	\$23.2
<i>Total Sources of Funds</i>	\$19.1	\$21.2	\$31.2	\$26.7	\$26.7	\$27.4	\$27.6	\$27.6

Uses of Funds

Expenditure

Certificated Salaries	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Classified Salaries	\$1.3	\$1.6	\$1.6	\$1.8	\$1.8	\$1.4	\$1.4	\$1.4
Employee Benefits	\$0.6	\$0.7	\$0.7	\$0.8	\$0.8	\$0.6	\$0.7	\$0.7
Books and Supplies	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Operating Expense	\$11.4	\$13.6	\$24.0	\$19.1	\$19.1	\$21.0	\$20.6	\$20.6
<i>Total Expenditure</i>	\$13.5	\$16.1	\$26.4	\$21.9	\$21.9	\$23.1	\$22.9	\$22.9

Ending Balance

Carryover Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$5.5	\$5.2	\$4.8	\$4.8	\$4.8	\$4.4	\$4.7	\$4.7
<i>Total Ending Balance</i>	\$5.5	\$5.2	\$4.8	\$4.8	\$4.8	\$4.4	\$4.7	\$4.7
<i>Total Uses of Funds</i>	\$19.1	\$21.2	\$31.2	\$26.7	\$26.7	\$27.4	\$27.6	\$27.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Annuity Reserve Fund (023/711)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.4	\$0.5	\$0.5	\$0.5	\$5.0	\$0.5	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.4	\$0.5	\$0.5	\$0.5	\$5.0	\$0.5	\$0.0	\$0.0

Revenue

Local Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Sources of Funds</i>	\$0.5	\$0.5	\$0.5	\$0.5	\$5.0	\$0.5	\$0.0	\$0.0

Uses of Funds

Expenditure

Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0
<i>Total Expenditure</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$0.5	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.00	\$0.00	\$0.00
<i>Total Uses of Funds</i>	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.00	\$0.00

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Attendance Incentive Reserve Fund (046/710)

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

Regular Program

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Estimate	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.0	\$0.0	\$0.8	\$0.8	\$0.8	\$1.4	\$1.9	\$1.9
<i>Total Beginning Balance</i>	\$0.0	\$0.0	\$0.8	\$0.8	\$0.8	\$1.4	\$1.9	\$1.9

Revenue

Local Revenues	\$0.1	\$0.8	\$0.7	\$0.1	\$0.1	\$0.6	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3
<i>Total Revenue</i>	\$0.1	\$0.8	\$0.7	\$0.1	\$0.1	\$0.6	\$0.3	\$0.3
<i>Total Sources of Funds</i>	\$0.1	\$0.8	\$1.5	\$0.8	\$0.8	\$1.9	\$2.2	\$2.2

Uses of Funds

Expenditure

Other Operating Expense	\$0.1	\$0.1	\$0.1	\$0.8	\$0.8	\$0.0	\$2.2	\$2.2
<i>Total Expenditure</i>	\$0.1	\$0.1	\$0.1	\$0.8	\$0.8	\$0.0	\$2.2	\$2.2

Ending Balance

Carryover Ending Balance	\$0.0	\$0.8	\$1.4	\$0.0	\$0.0	\$1.9	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.8	\$1.4	\$0.0	\$0.0	\$1.9	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$0.1	\$0.8	\$1.5	\$0.8	\$0.8	\$1.9	\$2.2	\$2.2

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Expenditures by Sub-Object

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amount	2009-10 Authorized Amounts	2009-10 Estimated Amounts
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$2,167.7	\$2,296.9	\$2,341.0	\$2,306.7	\$2,314.7	\$2,287.1	\$2,026.1	\$2,046.2
1200 Salaries - School Administrators	\$174.0	\$187.8	\$198.9	\$195.1	\$190.3	\$195.5	\$160.0	\$166.9
1300 Salaries - Supervisors	\$49.6	\$61.1	\$81.3	\$60.8	\$63.9	\$85.2	\$58.4	\$74.7
1400 Salaries - Librarians	\$10.0	\$12.2	\$13.0	\$13.0	\$12.7	\$13.0	\$11.8	\$12.2
1500 Salaries - Counselors	\$105.1	\$131.2	\$153.2	\$146.9	\$148.2	\$151.5	\$129.3	\$135.2
1600 Salaries - Nurses & Health Employee	\$44.2	\$47.4	\$48.6	\$48.8	\$47.8	\$48.7	\$47.4	\$47.9
1700 Salaries - Superintendents	\$2.5	\$2.8	\$2.9	\$3.2	\$2.8	\$2.6	\$2.3	\$2.3
1800 Salaries - Nonschool Administrators	\$22.5	\$19.9	\$24.6	\$22.4	\$22.8	\$15.9	\$13.3	\$12.7
1900 Other Certificated Employees	\$29.7	\$32.9	\$43.5	\$51.7	\$39.8	\$39.4	\$43.1	\$34.3
<i>Total Certificated Salaries</i>	\$2,605.1	\$2,792.1	\$2,907.0	\$2,848.6	\$2,843.1	\$2,838.8	\$2,491.7	\$2,532.4
<i>Classified Salaries</i>								
2100 Instructional Aides	\$205.7	\$217.5	\$244.9	\$232.0	\$233.3	\$240.3	\$239.4	\$239.4
2200 Classified Administrators	\$19.6	\$21.4	\$20.9	\$20.8	\$19.6	\$20.5	\$20.0	\$17.2
2300 Clerical and Office Employees	\$227.9	\$263.5	\$257.8	\$248.8	\$246.6	\$248.3	\$202.6	\$200.7
2400 Maintenance & Operations Employee	\$245.6	\$273.0	\$296.0	\$272.5	\$264.1	\$286.3	\$236.8	\$249.4
2500 Food Service Employees	\$0.0	\$0.1	-\$0.2	\$0.0	\$0.3	\$0.3	\$0.0	\$0.3
2600 Transportation Employees	\$60.3	\$64.4	\$67.1	\$67.8	\$63.1	\$67.0	\$65.2	\$61.6
2900 Other Classified Employees	\$38.4	\$45.7	\$65.6	\$48.1	\$65.5	\$51.3	\$28.0	\$37.7
<i>Total Classified Salaries</i>	\$797.6	\$885.7	\$952.0	\$890.1	\$892.6	\$914.1	\$792.0	\$806.3
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$209.3	\$218.8	\$227.1	\$232.4	\$229.0	\$219.1	\$200.7	\$203.8
3200 Public Employees Retirement System	\$90.7	\$92.9	\$103.5	\$109.7	\$107.4	\$107.3	\$107.0	\$94.4
3300 Social Security, Medicare, PARS	\$94.2	\$111.4	\$111.7	\$108.6	\$105.8	\$108.3	\$95.8	\$96.4
3400 Benefits - Employee Health Benefits	\$406.9	\$436.6	\$464.6	\$459.2	\$453.4	\$532.4	\$515.4	\$515.3
3500 Benefits - Unemployment Insurance	\$15.7	\$2.2	\$2.0	\$11.3	\$11.2	\$11.4	\$9.8	\$10.0
3600 Benefits - Workers Compensation	\$147.7	\$129.4	\$69.1	\$32.4	\$32.1	\$0.0	\$80.9	\$85.5
3700 Benefits - Retiree Health Benefits	\$174.4	\$177.7	\$199.1	\$220.3	\$226.1	\$182.6	\$230.4	\$229.9
3800 Benefits - PERS Recapture	\$11.2	\$16.2	\$17.9	\$20.2	\$20.2	\$16.9	\$15.5	\$15.4
3900 Benefits - General	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.6	\$10.8	\$10.8
<i>Total Employee Benefits</i>	\$1,150.9	\$1,185.3	\$1,194.9	\$1,194.1	\$1,185.3	\$1,178.5	\$1,266.3	\$1,261.6
<i>Books and Supplies</i>								
4100 Textbooks	\$79.7	\$89.7	\$87.5	\$64.7	\$57.7	\$48.4	\$79.8	\$67.5
4200 Other Books	\$3.3	\$1.5	\$2.1	\$12.3	\$1.9	\$1.3	\$0.9	\$1.0
4300 Instructional Materials	\$46.4	\$48.4	\$58.1	\$303.7	\$52.1	\$44.9	\$278.1	\$91.5
4400 Non-Capitalized Equipment	\$18.3	\$27.3	\$29.7	\$15.1	\$24.5	\$25.8	\$5.5	\$18.8
4500 General Supplies	\$80.1	\$79.1	\$85.0	\$87.0	\$75.6	\$69.7	\$75.5	\$39.3
4600 Pupil Transportation Supplies	\$9.4	\$10.0	\$11.1	\$12.6	\$9.8	\$12.3	\$11.4	\$11.1
4700 Food Services Supplies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Books and Supplies</i>	\$237.2	\$256.1	\$273.5	\$495.4	\$221.8	\$202.3	\$451.4	\$229.2

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Expenditures by Sub-Object

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amount	2009-10 Authorized Amounts	2009-10 Estimated Amounts
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$15.4	\$15.3	\$26.4	\$18.8	\$28.0	\$17.4	\$10.8	\$16.3
5200 Travel & Conference Expense	\$5.6	\$7.3	\$8.2	\$16.4	\$9.9	\$6.6	\$3.5	\$6.4
5300 Dues and Memberships	\$0.3	\$0.5	\$0.5	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5
5400 Insurance	\$12.8	\$14.6	\$23.2	\$23.1	\$23.3	\$23.6	\$23.9	\$25.3
5500 Utilities & Housekeeping Services	\$79.4	\$89.1	\$89.2	\$92.3	\$92.9	\$95.1	\$91.9	\$104.0
5600 Rentals, Leases & Repairs	\$56.5	\$70.0	\$59.2	\$83.9	\$70.5	\$72.8	\$71.7	\$45.8
5700 Subagreements	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5800 Other Services & Operating Expense	\$282.6	\$328.3	\$347.4	\$457.8	\$419.5	\$359.6	\$357.7	\$360.2
5900 Telephone, Pager & Postage	\$15.6	\$19.0	\$19.1	\$20.9	\$17.9	\$20.5	\$17.2	\$17.9
<i>Total Operating Expense</i>	<i>\$468.3</i>	<i>\$544.1</i>	<i>\$573.3</i>	<i>\$713.5</i>	<i>\$662.5</i>	<i>\$596.1</i>	<i>\$577.1</i>	<i>\$576.3</i>
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$1.1	\$1.2	\$0.9	\$1.2	\$0.8	\$0.9	\$1.1	\$0.8
6200 Buildings & Improvement of Building	\$11.9	\$11.4	\$25.8	\$24.4	\$19.3	\$20.4	\$8.9	\$20.2
6300 Books & Meida for Libraries	\$3.5	\$2.0	\$3.3	\$6.0	\$2.8	\$2.6	\$10.3	\$11.2
6400 Equipment	\$6.0	\$18.2	\$3.5	\$14.3	\$9.8	\$5.7	\$3.8	\$2.6
6500 Equipment Replacement	\$0.6	\$0.1	\$0.4	\$0.4	\$0.6	\$0.1	\$0.4	\$0.0
<i>Total Capital Outlay</i>	<i>\$23.0</i>	<i>\$33.0</i>	<i>\$34.0</i>	<i>\$46.3</i>	<i>\$33.4</i>	<i>\$29.7</i>	<i>\$24.6</i>	<i>\$34.9</i>
<i>Other Outgo</i>								
7100 Tuition	\$0.8	\$0.4	\$0.9	\$0.7	\$0.9	\$0.7	\$0.7	\$0.7
7200 Other Transfer Out	\$40.9	\$46.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	(\$49.6)	(\$36.0)	-\$32.8	(\$59.7)	(\$52.6)	(\$47.4)	-\$35.7	-\$35.7
7600 InterfundTransfers	\$83.7	\$60.1	\$63.9	\$74.2	\$74.2	\$77.4	\$43.9	\$43.9
7700 Other Uses	\$5.5	\$0.0	\$3.5	\$2.7	\$5.3	\$3.4	\$2.6	\$3.9
7900 Undistributed Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	<i>\$81.3</i>	<i>\$70.9</i>	<i>\$35.4</i>	<i>\$17.8</i>	<i>\$27.8</i>	<i>\$34.0</i>	<i>\$11.5</i>	<i>\$12.8</i>
 Total Expenditures	 \$5,363.3	 \$5,767.1	 \$5,970.2	 \$6,205.8	 \$5,866.5	 \$5,793.5	 \$5,614.5	 \$5,453.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded Program (000S/010)
Expenditures by Sub-Object

Specially Funded	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amount	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$243.1	\$218.4	\$218.1	\$192.6	\$191.4	\$234.5	\$238.1	\$235.5
1200 Salaries - School Administrators	\$4.6	\$4.4	\$3.3	\$0.3	\$0.3	\$2.3	\$0.0	\$0.0
1300 Salaries - Supervisors	\$62.7	\$75.2	\$58.1	\$49.8	\$49.1	\$54.3	\$26.5	\$26.5
1400 Salaries - Librarians	\$1.0	\$0.3	\$0.2	\$0.1	\$0.1	\$0.2	\$0.3	\$0.3
1500 Salaries - Counselors	\$51.2	\$38.7	\$46.1	\$44.2	\$43.5	\$45.3	\$47.0	\$45.7
1600 Salaries - Nurses & Health Employee	\$15.0	\$15.3	\$17.2	\$15.6	\$15.6	\$17.1	\$15.9	\$15.9
1700 Salaries - Superintendents	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1
1800 Salaries - Nonschool Administrators	\$2.5	\$7.5	\$1.4	\$1.5	\$1.5	\$1.3	\$0.8	\$0.8
1900 Other Certificated Employees	\$65.6	\$62.5	\$63.1	\$59.2	\$58.9	\$62.4	\$82.0	\$82.0
<i>Total Certificated Salaries</i>	<i>\$445.8</i>	<i>\$422.4</i>	<i>\$407.6</i>	<i>\$363.4</i>	<i>\$360.6</i>	<i>\$417.7</i>	<i>\$410.7</i>	<i>\$406.8</i>
<i>Classified Salaries</i>								
2100 Instructional Aides	\$14.8	\$11.0	\$11.4	\$12.4	\$12.3	\$11.8	\$11.4	\$11.4
2200 Classified Administrators	\$2.0	\$2.2	\$1.9	\$2.3	\$2.3	\$1.6	\$1.0	\$1.0
2300 Clerical and Office Employees	\$36.3	\$39.2	\$40.3	\$38.8	\$38.6	\$35.1	\$25.2	\$25.1
2400 Maintenance & Operations Employee	\$3.3	\$4.0	\$3.6	\$2.3	\$2.3	\$2.8	\$2.6	\$2.6
2500 Food Service Employees	\$0.4	\$0.4	\$0.3	\$0.2	\$0.2	\$0.6	\$0.1	\$0.1
2600 Transportation Employees	\$2.0	\$1.7	\$2.3	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0
2900 Other Classified Employees	\$41.5	\$36.9	\$42.5	\$49.7	\$49.7	\$42.2	\$41.8	\$41.7
<i>Total Classified Salaries</i>	<i>\$100.3</i>	<i>\$95.4</i>	<i>\$102.2</i>	<i>\$105.9</i>	<i>\$105.5</i>	<i>\$95.3</i>	<i>\$82.1</i>	<i>\$81.9</i>
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$32.0	\$32.6	\$26.5	\$26.3	\$26.2	\$27.1	\$29.7	\$29.2
3200 Public Employees Retirement System	\$6.9	\$10.0	\$6.9	\$7.5	\$7.4	\$6.2	\$5.2	\$5.2
3300 Social Security, Medicare, PARS	\$13.7	\$11.0	\$12.8	\$14.5	\$14.4	\$13.1	\$15.2	\$15.1
3400 Benefits - Employee Health Benefits	\$43.1	\$43.3	\$46.8	\$40.8	\$40.8	\$38.8	\$50.5	\$50.5
3500 Benefits - Unemployment Insurance	\$2.4	\$0.2	\$0.3	\$1.4	\$1.4	\$1.4	\$1.5	\$1.5
3600 Benefits - Workers Compensation	\$23.4	\$12.8	\$8.4	\$4.0	\$4.0	\$0.0	\$24.4	\$24.3
3700 Benefits - Retiree Health Benefits	\$18.5	\$17.6	\$20.1	\$19.6	\$19.6	\$18.7	\$23.0	\$23.0
3800 Benefits - PERS Recapture	\$1.2	\$1.3	\$1.4	\$2.3	\$2.3	\$1.1	\$2.2	\$2.2
3900 Benefits - General	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Employee Benefits</i>	<i>\$141.3</i>	<i>\$128.8</i>	<i>\$123.1</i>	<i>\$116.5</i>	<i>\$116.2</i>	<i>\$106.4</i>	<i>\$151.6</i>	<i>\$150.8</i>
<i>Books and Supplies</i>								
4100 Textbooks	\$0.1	\$0.3	\$0.2	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
4200 Other Books	\$15.0	\$2.7	\$1.4	\$1.0	\$1.0	\$1.7	\$0.1	\$0.1
4300 Instructional Materials	\$96.6	\$68.2	\$92.0	\$231.2	\$213.1	\$93.5	\$291.1	\$258.4
4400 Non-Capitalized Equipment	\$50.4	\$24.5	\$41.3	\$9.1	\$9.1	\$28.3	\$7.4	\$7.3
4500 General Supplies	\$35.6	\$21.8	\$26.5	\$22.6	\$22.6	\$17.8	\$19.5	\$19.5
4600 Pupil Transportation Supplies	\$0.2	\$0.2	\$0.4	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0
4700 Food Services Supplies	\$0.8	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	\$0.2	\$0.2
<i>Total Books and Supplies</i>	<i>\$198.7</i>	<i>\$117.8</i>	<i>\$161.8</i>	<i>\$264.0</i>	<i>\$245.9</i>	<i>\$141.8</i>	<i>\$318.3</i>	<i>\$285.6</i>

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded Program (000S/010)
Expenditures by Sub-Object

Specially Funded	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amount	2009-10 Authorized Amounts	2009-10 Estimated Amounts
<i>Other Operating Expense</i>								
5100 Instructional Consultants	\$93.7	\$114.1	\$100.0	\$66.6	\$65.8	\$63.5	\$67.3	\$66.7
5200 Travel & Conference Expense	\$7.3	\$6.1	\$6.8	\$7.1	\$6.6	\$7.7	\$6.5	\$6.5
5300 Dues and Memberships	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
5400 Insurance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5500 Utilities & Housekeeping Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5600 Rentals, Leases & Repairs	\$18.1	\$16.2	\$13.9	\$13.8	\$12.8	\$13.2	\$8.0	\$8.0
5700 Transfers of Direct Costs	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$52.0	\$0.0	\$0.0
5800 Other Services & Operating Expense	\$28.1	\$26.2	\$69.7	\$68.4	\$68.2	\$21.3	\$50.9	\$50.9
5900 Telephone, Pager & Postage	\$1.2	\$1.1	\$1.0	\$1.2	\$1.2	\$1.6	\$1.3	\$1.3
<i>Total Operating Expense</i>	<u>\$148.6</u>	<u>\$163.9</u>	<u>\$191.5</u>	<u>\$157.1</u>	<u>\$154.7</u>	<u>\$159.4</u>	<u>\$134.1</u>	<u>\$133.5</u>
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
6200 Buildings & Improvement of Building	\$1.6	\$1.5	\$1.3	\$6.6	\$6.6	\$6.1	\$2.2	\$2.2
6400 Equipment	\$38.5	\$0.2	\$1.6	\$1.0	\$1.0	\$1.3	\$0.3	\$0.3
6500 Equipment Replacement	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0
<i>Total Capital Outlay</i>	<u>\$40.1</u>	<u>\$1.9</u>	<u>\$3.1</u>	<u>\$7.7</u>	<u>\$7.7</u>	<u>\$7.7</u>	<u>\$2.5</u>	<u>\$2.5</u>
<i>Other Outgo</i>								
7200 Other Transfer Out	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7300 Interprogram Support Costs	\$42.4	\$29.8	\$26.9	\$47.3	\$44.7	\$37.8	\$26.3	\$26.3
7600 InterfundTransfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7900 Undistributed Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Other Outgo</i>	<u>\$42.4</u>	<u>\$29.8</u>	<u>\$26.9</u>	<u>\$47.3</u>	<u>\$44.7</u>	<u>\$37.8</u>	<u>\$26.3</u>	<u>\$26.3</u>
Total Expenditures	\$1,117.2	\$960.0	\$1,016.2	\$1,061.8	\$1,035.3	\$966.0	\$1,125.6	\$1,087.3

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Summary of Expenditures by District-Defined Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
General Fund - Regular Program (000R/010)								
General Program (A)	\$3,118.0	\$3,386.3	\$3,532.0	\$3,676.0	\$3,376.7	\$3,351.6	\$3,387.2	\$3,274.8
Special Education (D)	\$1,281.6	\$1,355.7	\$1,407.1	\$1,450.5	\$1,431.0	\$1,407.9	\$1,435.1	\$1,413.3
TIIG (G)	\$511.4	\$551.6	\$533.1	\$591.2	\$577.8	\$517.3	\$442.9	\$415.5
Maintenance (\$)	\$179.2	\$215.8	\$212.5	\$178.9	\$178.9	\$226.7	\$141.5	\$141.5
ROC/ROP (J)	\$64.9	\$71.1	\$87.7	\$89.7	\$81.7	\$83.3	\$73.2	\$69.7
Options Programs (S)	\$71.1	\$75.7	\$79.8	\$80.9	\$80.6	\$80.2	\$74.7	\$79.1
Intervention - Hourly (@)	\$74.3	\$78.2	\$75.9	\$68.7	\$68.6	\$67.8	\$20.3	\$20.1
After School Programs (L)	\$20.1	\$22.1	\$21.7	\$21.5	\$22.1	\$20.6	\$5.9	\$5.9
Interfund Transfers (@)	\$42.7	\$9.9	\$20.7	\$48.7	\$48.7	\$20.7	\$33.5	\$33.5
Reserves (P)	\$0.0	\$0.4	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total General Fund - Regular Progr</i>	\$5,363.3	\$5,766.8	\$5,970.6	\$6,206.1	\$5,866.1	\$5,776.1	\$5,614.3	\$5,453.4
General Fund - Specially Funded (000S/010)								
SFP - Compensatory (SFPA)	\$608.5	\$505.8	\$627.0	\$673.7	\$650.2	\$566.6	\$778.4	\$740.1
SFP - General (SFPB)	\$461.2	\$363.3	\$243.9	\$252.1	\$248.9	\$271.9	\$200.6	\$200.6
After School (SFPL)	\$23.1	\$67.7	\$119.9	\$108.7	\$108.7	\$102.2	\$105.3	\$105.3
SFP - Special Ed (SFPC)	\$20.4	\$19.5	\$19.5	\$21.3	\$21.3	\$20.2	\$36.6	\$36.6
SFP - ROC/ROP (SFPE)	\$3.9	\$3.7	\$6.1	\$6.5	\$6.5	\$5.0	\$4.8	\$4.8
<i>Total General Fund - Specially Func</i>	\$1,117.1	\$960.0	\$1,016.4	\$1,062.3	\$1,035.6	\$965.9	\$1,125.7	\$1,087.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Regular Program (000R/010)
General Program (A)

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$100.1	\$81.1	\$83.6	\$49.2	\$49.2	\$80.8	\$0.0	\$0.0
Carryover Beginning Balance	\$102.3	\$98.3	\$188.3	\$92.7	\$92.7	\$99.7	\$50.4	\$50.4
Inventories, Cash, Other	\$26.1	\$15.6	\$11.0	\$11.0	\$11.0	\$14.5	\$14.5	\$14.5
Legally restricted Beginning Balai	\$69.4	\$104.7	\$173.4	\$218.7	\$218.7	\$214.6	\$117.2	\$117.2
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.6	\$0.0	\$0.0
Economic Uncertainties	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$297.9	\$299.7	\$456.3	\$371.6	\$371.6	\$410.2	\$182.1	\$182.1
<i>Revenue</i>								
Revenue Limit Revenues	\$3,257.3	\$3,416.7	\$3,408.3	\$3,320.0	\$3,320.0	\$3,256.0	\$2,944.2	\$2,944.2
Federal Revenues	\$9.5	\$30.7	\$41.9	\$32.0	\$32.0	\$31.7	\$390.2	\$390.2
State Revenues	\$578.7	\$882.0	\$747.6	\$756.2	\$756.2	\$723.0	\$635.2	\$635.2
Local Revenues	\$86.6	\$105.6	\$109.4	\$125.1	\$125.1	\$125.6	\$88.6	\$88.6
Interfund Transfers In	\$2.7	\$51.7	\$88.4	\$83.3	\$83.3	\$11.9	\$11.0	\$11.0
Other Financing Sources	\$1.4	\$5.3	\$7.5	\$9.0	\$9.0	\$2.9	\$0.8	\$0.8
Flexibility Transfers	\$0.0	\$0.0	\$0.0	(\$11.7)	(\$11.7)	\$0.0	\$0.0	\$0.0
Interprogram Transfers	(\$816.8)	(\$948.6)	(\$917.8)	(\$983.3)	(\$983.3)	(\$957.7)	(\$835.8)	(\$796.6)
Local Miscellaneous	\$0.1	(\$0.2)	\$0.0	\$0.0	\$0.0	(\$0.5)	\$0.0	\$0.0
<i>Total Revenue</i>	\$3,119.4	\$3,543.2	\$3,485.3	\$3,330.7	\$3,330.7	\$3,192.9	\$3,234.3	\$3,273.4
Total Sources of Funds	\$3,417.3	\$3,842.9	\$3,941.6	\$3,702.2	\$3,702.2	\$3,603.1	\$3,416.3	\$3,455.5
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$1,786.2	\$1,903.5	\$2,004.9	\$1,942.4	\$1,952.7	\$1,980.7	\$1,731.4	\$1,793.0
Classified Salaries	\$383.2	\$424.4	\$458.7	\$410.4	\$428.7	\$435.8	\$351.4	\$379.2
Employee Benefits	\$712.1	\$730.7	\$735.5	\$710.4	\$708.1	\$723.7	\$795.7	\$807.2
Books and Supplies	\$175.2	\$183.8	\$215.6	\$421.7	\$161.8	\$145.6	\$366.2	\$147.6
Other Operating Expense	\$209.7	\$253.5	\$273.6	\$299.5	\$227.4	\$170.4	\$195.4	\$187.3
Capital Outlay	\$18.6	\$26.7	\$20.2	\$30.0	\$26.3	\$24.8	\$15.7	\$30.3
Other Outgo	(\$167.1)	(\$136.3)	(\$176.4)	(\$138.4)	(\$128.2)	(\$129.4)	(\$68.6)	(\$69.7)
Total Expenditure	\$3,118.0	\$3,386.3	\$3,532.0	\$3,676.0	\$3,376.7	\$3,351.6	\$3,387.2	\$3,274.8
<i>Ending Balance</i>								
Undesignated Ending Balance	\$81.1	\$83.6	\$80.8	\$10.5	\$96.9	\$1.8	\$0.0	\$0.1
Carryover Ending Balance	\$98.0	\$188.3	\$99.9	\$4.8	\$45.8	\$121.1	\$10.0	\$32.8
Inventories, Cash, Other	\$15.6	\$11.0	\$14.5	\$10.9	\$10.9	\$14.5	\$14.5	\$14.5
Legally Restricted Ending Bal	\$104.7	\$173.4	\$214.4	\$0.0	\$171.9	\$114.0	\$4.7	\$133.3
<i>Total Ending Balance</i>	\$299.4	\$456.4	\$409.6	\$26.2	\$325.5	\$251.4	\$29.1	\$180.7
Total Uses of Funds	\$3,417.4	\$3,842.7	\$3,941.6	\$3,702.2	\$3,702.2	\$3,603.0	\$3,416.3	\$3,455.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Regular Program (A)-Unrestricted

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

Regular Program	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$100.1	\$81.1	\$83.6	\$49.2	\$49.2	\$80.8	\$0.0	\$0.0
Carryover Beginning Balance	\$35.3	\$30.8	\$188.3	\$93.9	\$93.9	\$99.7	\$50.4	\$50.4
Inventories, Cash, Other	\$9.4	\$14.8	\$10.8	\$10.8	\$10.8	\$13.3	\$13.3	\$13.3
Legally restricted Beginning Balai	\$69.4	\$104.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$214.2	\$231.4	\$282.7	\$153.9	\$153.9	\$193.8	\$63.7	\$63.7
<i>Revenue</i>								
Revenue Limit Revenues	\$3,257.3	\$3,416.7	\$3,408.3	\$3,320.0	\$3,320.0	\$3,256.0	\$2,944.2	\$2,944.2
Federal Revenues	\$2.2	\$22.6	\$24.5	\$18.7	\$18.7	\$18.4	\$18.1	\$18.1
State Revenues	\$412.8	\$487.6	\$399.2	\$362.9	\$362.9	\$354.3	\$303.6	\$303.6
Local Revenues	\$81.1	\$104.5	\$108.3	\$124.5	\$124.5	\$125.0	\$88.6	\$88.6
Interfund Transfers In	\$2.7	\$51.7	\$88.4	\$10.6	\$10.6	\$11.9	\$11.0	\$11.0
Other Financing Sources	\$1.3	\$5.3	\$6.6	\$9.0	\$9.0	\$1.3	\$0.0	\$0.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$52.8	\$52.8	\$0.0	\$0.0	\$0.0
Interprogram Transfers	(\$815.5)	(\$903.9)	(\$907.8)	(\$951.7)	(\$951.7)	(\$804.8)	(\$794.7)	(\$773.8)
Local Miscellaneous	\$0.1	(\$0.2)	\$0.0	\$0.0	\$0.0	(\$0.5)	\$0.0	\$0.0
<i>Total Revenue</i>	\$2,941.9	\$3,184.3	\$3,127.5	\$2,946.9	\$2,946.9	\$2,961.6	\$2,570.8	\$2,591.7
<i>Total Sources of Funds</i>	\$3,156.1	\$3,415.7	\$3,410.2	\$3,100.7	\$3,100.7	\$3,155.4	\$2,634.5	\$2,655.4
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$1,743.7	\$1,831.3	\$1,879.4	\$1,809.4	\$1,793.8	\$1,845.6	\$1,462.7	\$1,496.3
Classified Salaries	\$373.2	\$407.4	\$435.2	\$387.5	\$405.2	\$409.6	\$281.8	\$304.4
Employee Benefits	\$696.7	\$707.2	\$701.7	\$665.7	\$660.1	\$681.9	\$633.7	\$637.7
Books and Supplies	\$70.9	\$62.7	\$111.4	\$140.2	\$70.3	\$57.5	\$122.0	\$61.7
Other Operating Expense	\$197.8	\$243.8	\$255.2	\$213.4	\$140.0	\$146.8	\$181.2	\$167.5
Capital Outlay	\$10.3	\$24.4	\$15.8	\$12.9	\$12.9	\$19.4	\$4.4	\$17.8
Other Outgo	(\$167.7)	(\$143.9)	(\$182.4)	(\$154.4)	(\$138.4)	(\$141.6)	(\$74.6)	(\$76.2)
<i>Total Expenditure</i>	\$2,925.0	\$3,132.9	\$3,216.2	\$3,074.7	\$2,943.8	\$3,019.2	\$2,611.2	\$2,609.2
<i>Ending Balance</i>								
Undesignated Ending Balance	\$81.1	\$83.6	\$80.8	\$10.5	\$95.6	\$1.8	\$0.0	\$0.1
Carryover Ending Balance	\$30.5	\$188.3	\$99.9	\$4.8	\$45.8	\$121.1	\$10.0	\$32.8
Inventories, Cash, Other	\$14.8	\$10.8	\$13.3	\$10.7	\$10.7	\$13.3	\$13.3	\$13.3
Legally Restricted Ending Bal	\$104.7	\$0.0	\$0.0	\$0.0	\$4.8	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$231.1	\$282.8	\$194.0	\$26.0	\$156.9	\$136.2	\$23.3	\$46.2
<i>Total Uses of Funds</i>	\$3,156.1	\$3,415.7	\$3,410.2	\$3,100.7	\$3,100.7	\$3,155.4	\$2,634.5	\$2,655.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Regular Program (A) Restricted

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$67.0	\$67.5	\$0.0	(\$1.2)	(\$1.2)	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$16.7	\$0.8	\$0.2	\$0.2	\$0.2	\$1.2	\$1.2	\$1.2
Legally restricted Beginning Balance	\$0.0	\$0.0	\$173.4	\$218.7	\$218.7	\$214.6	\$117.2	\$117.2
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.6	\$0.0	\$0.0
Economic Uncertainties	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Beginning Balance	\$83.7	\$68.3	\$173.6	\$217.7	\$217.7	\$216.4	\$118.4	\$118.4

Revenue

Revenue Limit Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Federal Revenues	\$7.3	\$8.1	\$17.4	\$13.3	\$13.3	\$13.3	\$372.1	\$372.1
State Revenues	\$165.9	\$394.4	\$348.4	\$393.3	\$393.3	\$368.7	\$331.6	\$331.6
Local Revenues	\$5.5	\$1.1	\$1.1	\$0.6	\$0.6	\$0.6	\$0.0	\$0.0
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$72.7	\$72.7	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.1	\$0.0	\$0.9	\$0.0	\$0.0	\$1.6	\$0.8	\$0.8
Flexibility Transfers	\$0.0	\$0.0	\$0.0	(\$64.5)	(\$64.5)	\$0.0	\$0.0	\$0.0
Interprogram Transfers	(\$1.3)	(\$44.7)	(\$10.0)	(\$31.6)	(\$31.6)	(\$152.9)	(\$41.0)	(\$22.8)
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$177.6	\$358.9	\$357.8	\$383.8	\$383.8	\$231.2	\$663.5	\$681.8
Total Sources of Funds	\$261.3	\$427.2	\$531.4	\$601.5	\$601.5	\$447.6	\$781.9	\$800.2

Uses of Funds

Expenditure

Certificated Salaries	\$42.5	\$72.2	\$125.5	\$133.0	\$158.9	\$135.1	\$268.7	\$296.7
Classified Salaries	\$10.0	\$17.0	\$23.5	\$22.9	\$23.5	\$26.2	\$69.6	\$74.8
Employee Benefits	\$15.4	\$23.5	\$33.8	\$44.7	\$48.0	\$41.8	\$162.1	\$169.5
Books and Supplies	\$104.3	\$121.1	\$104.2	\$281.5	\$91.5	\$88.1	\$244.2	\$85.9
Other Operating Expense	\$11.9	\$9.7	\$18.4	\$86.1	\$87.4	\$23.6	\$14.2	\$19.8
Capital Outlay	\$8.3	\$2.3	\$4.4	\$17.1	\$13.4	\$5.4	\$11.3	\$12.5
Other Outgo	\$0.6	\$7.6	\$6.0	\$16.0	\$10.2	\$12.2	\$6.0	\$6.5
Total Expenditure	\$193.0	\$253.6	\$315.8	\$601.3	\$432.9	\$332.4	\$776.0	\$665.6

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$67.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inventories, Cash, Other	\$0.8	\$0.2	\$1.2	\$0.2	\$0.2	\$1.2	\$1.2	\$1.2
Legally Restricted Ending Balance	\$0.0	\$173.4	\$214.4	\$0.0	\$167.1	\$114.0	\$4.7	\$133.3
Total Ending Balance	\$68.3	\$173.6	\$215.6	\$0.2	\$168.6	\$115.2	\$5.8	\$134.5
Total Uses of Funds	\$261.3	\$427.2	\$531.4	\$601.5	\$601.5	\$447.6	\$781.9	\$800.2

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Special Education (D)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$6.1	\$5.1	\$5.9	\$0.8	\$0.8	\$0.7	\$1.0	\$1.0
Inventories, Cash, Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally restricted Beginning Bal	\$0.0	\$0.0	\$1.2	\$5.4	\$5.4	\$5.7	\$4.8	\$4.8
Restatement of Beg Bal	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$6.1	\$5.1	\$7.1	\$6.2	\$6.2	\$6.4	\$5.8	\$5.8
<i>Revenue</i>								
Revenue Limit Revenues	\$172.3	\$173.4	\$169.3	\$176.0	\$176.0	\$170.2	\$166.7	\$166.7
Federal Revenues	\$121.6	\$120.3	\$119.0	\$112.0	\$112.0	\$118.0	\$173.7	\$173.7
State Revenues	\$428.7	\$446.9	\$475.9	\$438.0	\$438.0	\$434.7	\$399.5	\$399.5
Local Revenues	\$0.9	\$0.2	\$1.0	\$0.5	\$0.5	\$0.5	\$0.7	\$0.7
Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$11.7	\$11.7	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$550.0	\$616.9	\$641.2	\$706.0	\$706.0	\$683.9	\$688.7	\$672.6
Local Miscellaneous	\$7.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$1,280.6	\$1,357.7	\$1,406.4	\$1,444.3	\$1,444.3	\$1,407.3	\$1,429.3	\$1,413.3
<i>Total Sources of Funds</i>	\$1,286.7	\$1,362.8	\$1,413.5	\$1,450.5	\$1,450.5	\$1,413.7	\$1,435.1	\$1,419.1
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$430.9	\$471.5	\$480.5	\$484.7	\$477.1	\$452.7	\$445.7	\$436.4
Classified Salaries	\$235.9	\$251.2	\$276.4	\$266.7	\$259.0	\$270.9	\$272.4	\$267.5
Employee Benefits	\$257.6	\$263.9	\$272.7	\$289.4	\$285.8	\$279.7	\$302.9	\$299.2
Books and Supplies	\$15.6	\$16.6	\$13.2	\$15.0	\$12.0	\$9.5	\$44.5	\$40.1
Other Operating Expense	\$198.7	\$217.7	\$224.8	\$341.5	\$340.2	\$335.1	\$340.6	\$337.3
Capital Outlay	\$0.3	\$0.2	\$0.4	\$0.6	\$0.9	\$0.1	\$0.4	\$0.1
Other Outgo	\$142.5	\$134.6	\$139.0	\$52.5	\$55.9	\$59.8	\$28.6	\$32.6
<i>Total Expenditure</i>	\$1,281.6	\$1,355.7	\$1,407.1	\$1,450.5	\$1,431.0	\$1,407.9	\$1,435.1	\$1,413.3
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$6.1	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$5.1	\$5.9	\$0.7	\$0.0	\$0.8	\$1.0	\$0.0	\$1.0
Legally Restricted Ending Bal	\$0.0	\$1.2	\$5.7	\$0.0	\$12.6	\$4.8	\$0.0	\$4.8
<i>Total Ending Balance</i>	\$5.1	\$7.1	\$6.4	\$0.0	\$19.5	\$5.8	\$0.0	\$5.8
<i>Total Uses of Funds</i>	\$1,286.7	\$1,362.8	\$1,413.5	\$1,450.5	\$1,450.5	\$1,413.7	\$1,435.1	\$1,419.1

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

TIIG (G)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	1.10	9.80	11.30	0.00	0.00	0.00	0.00	0.00
Legally restricted Beginning Balance	0.00	0.00	0.00	48.60	48.60	54.00	0.00	0.00
Total Beginning Balance	1.10	9.80	11.30	48.60	48.60	54.00	0.00	0.00

Revenue

State Revenues	520.20	553.10	575.70	537.30	537.30	486.00	462.50	462.50
Flexibility Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interprogram Transfers*	0.00	0.00	0.00	5.30	5.30	(22.60)	(19.60)	(47.00) *
Total Revenue	520.20	553.10	575.70	542.50	542.50	463.40	442.90	415.50
Total Sources of Funds	521.20	563.00	587.10	591.20	591.20	517.40	442.90	415.50

Uses of Funds

Expenditure

Certificated Salaries	259.70	278.30	276.00	286.10	274.60	263.60	221.22	211.15
Classified Salaries	67.70	82.20	81.80	82.80	76.20	77.00	73.60	65.32
Employee Benefits	108.50	113.50	109.80	113.00	115.00	100.50	92.48	89.62
Books and Supplies	11.70	15.90	13.50	27.00	17.20	14.20	15.40	12.56
Other Operating Expense	33.20	36.30	37.10	37.70	52.10	37.60	26.20	24.70
Capital Outlay	0.20	0.30	0.00	0.60	0.60	0.30	0.60	0.30
Other Outgo	30.30	25.10	14.90	44.10	42.10	24.10	13.40	11.80
Total Expenditure	511.40	551.60	533.10	591.20	577.80	517.30	442.90	415.45

Ending Balance

Carryover Ending Balance	9.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Ending Bal	0.00	11.30	54.00	0.00	13.30	0.00	0.00	0.00
Total Ending Balance	9.80	11.30	54.00	0.00	13.30	0.00	0.00	0.00
Total Uses of Funds	521.20	563.00	587.10	591.20	591.20	517.30	442.90	415.45

*As a result of expenditure transfer to State Fiscal Stabilization Funds.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Maintenance (\$)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.0	\$22.6	\$20.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally restricted Beginning Balance	\$0.0	\$0.0	\$0.0	\$4.8	\$4.8	\$20.3	\$0.7	\$0.7
Total Beginning Balance	\$0.0	\$22.6	\$20.3	\$4.8	\$4.8	\$20.3	\$0.7	\$0.7

Revenue

Interfund Transfers In	\$32.0	\$2.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$169.8	\$211.6	\$212.5	\$174.1	\$174.1	\$207.1	\$140.8	\$140.8
Total Revenue	\$201.8	\$213.6	\$212.5	\$174.1	\$174.1	\$207.1	\$140.8	\$140.8
Total Sources of Funds	\$201.8	\$236.2	\$232.8	\$178.9	\$178.9	\$227.4	\$141.5	\$141.5

Uses of Funds

Expenditure

Certificated Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Classified Salaries	\$73.2	\$86.0	\$91.2	\$89.7	\$85.8	\$90.9	\$71.8	\$69.5
Employee Benefits	\$30.6	\$34.0	\$33.5	\$37.6	\$32.3	\$31.6	\$27.8	\$29.4
Books and Supplies	\$28.1	\$31.2	\$26.1	\$14.2	\$21.7	\$24.6	\$17.0	\$24.1
Other Operating Expense	\$13.6	\$24.1	\$23.9	\$19.4	\$28.9	\$38.3	\$15.2	\$12.4
Capital Outlay	\$3.6	\$5.2	\$2.8	\$11.3	\$4.8	\$3.4	\$7.1	\$3.5
Other Outgo	\$30.0	\$35.3	\$35.0	\$6.8	\$5.4	\$37.9	\$2.6	\$2.7
Total Expenditure	\$179.2	\$215.8	\$212.5	\$178.9	\$178.9	\$226.7	\$141.5	\$141.5

Ending Balance

Carryover Ending Balance	\$22.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$20.3	\$20.3	\$0.0	\$0.1	\$0.7	\$0.0	\$0.0
Total Ending Balance	\$22.6	\$20.3	\$20.3	\$0.0	\$0.1	\$0.7	\$0.0	\$0.0
Total Uses of Funds	\$201.8	\$236.2	\$232.8	\$178.9	\$179.0	\$227.4	\$141.5	\$141.5

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

ROC/ROP (J)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$4.5	\$2.3	\$12.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally restricted Beginning Balance	\$0.0	\$0.0	\$0.0	\$13.4	\$13.4	\$9.9	\$1.3	\$1.3
Total Beginning Balance	\$4.5	\$2.3	\$12.3	\$13.4	\$13.4	\$9.9	\$1.3	\$1.3

Revenue

Revenue Limit Revenues	\$13.6	\$13.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$48.6	\$66.7	\$72.5	\$63.8	\$63.8	\$61.7	\$59.6	\$59.6
Local Revenues	\$0.7	\$0.6	\$1.8	\$1.9	\$1.9	\$2.3	\$1.7	\$1.7
Interfund Transfers In	\$0.0	\$0.0	\$10.6	\$10.6	\$10.6	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.6	\$10.6	\$10.6
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	(\$1.2)	\$0.0	\$0.0
Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$62.9	\$81.0	\$85.2	\$76.3	\$76.3	\$73.4	\$71.9	\$71.9
Total Sources of Funds	\$67.4	\$83.3	\$97.5	\$89.7	\$89.7	\$83.3	\$73.2	\$73.2

Uses of Funds

Expenditure

Certificated Salaries	\$28.4	\$32.1	\$36.5	\$34.6	\$37.6	\$38.6	\$34.7	\$29.3
Classified Salaries	\$11.7	\$12.3	\$12.1	\$12.2	\$12.2	\$12.6	\$11.2	\$12.5
Employee Benefits	\$13.3	\$14.7	\$15.7	\$14.4	\$14.7	\$14.8	\$13.5	\$12.6
Books and Supplies	\$0.9	\$1.3	\$2.2	\$11.2	\$3.5	\$3.1	\$4.8	\$3.1
Other Operating Expense	\$7.7	\$8.0	\$8.6	\$9.7	\$9.2	\$9.5	\$7.1	\$9.7
Capital Outlay	\$0.1	\$0.3	\$10.4	\$3.4	\$0.5	\$0.7	\$0.0	\$0.7
Other Outgo	\$2.8	\$2.4	\$2.2	\$4.2	\$4.0	\$4.0	\$1.9	\$1.8
Total Expenditure	\$64.9	\$71.1	\$87.7	\$89.7	\$81.7	\$83.3	\$73.2	\$69.7

Ending Balance

Carryover Ending Balance	\$2.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$12.3	\$9.9	\$0.0	\$7.9	\$0.0	\$0.0	\$3.3
Total Ending Balance	\$2.3	\$12.3	\$9.9	\$0.0	\$7.9	\$0.0	\$0.0	\$3.3
Total Uses of Funds	\$67.2	\$83.4	\$97.6	\$89.7	\$89.6	\$83.3	\$73.2	\$73.2

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Options Programs (S)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$2.6	\$2.8	\$3.6	\$1.2	\$1.2	\$0.0	\$0.0	\$0.0
Legally restricted Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5
Total Beginning Balance	\$2.6	\$2.8	\$3.6	\$1.2	\$1.2	\$0.0	\$0.5	\$0.5

Revenue

Revenue Limit Revenues	\$48.9	\$50.8	\$46.5	\$47.1	\$47.1	\$21.7	\$43.0	\$43.0
State Revenues	\$0.5	\$0.1	\$4.4	\$3.7	\$3.7	\$3.3	\$3.2	\$3.2
Interfund Transfers In	\$21.9	\$25.6	\$26.7	\$29.0	\$29.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers						55.7	28.1	\$32.7
Total Revenue	\$71.3	\$76.5	\$77.6	\$79.8	\$79.8	\$80.7	\$74.3	\$78.9
Total Sources of Funds	\$73.9	\$79.3	\$81.2	\$81.0	\$81.0	\$80.7	\$74.8	\$79.4

Uses of Funds

Expenditure

Certificated Salaries	\$45.3	\$48.5	\$52.1	\$48.6	\$50.7	\$51.6	\$42.9	\$48.3
Classified Salaries	\$6.1	\$6.6	\$7.6	\$6.7	\$6.5	\$7.2	\$6.8	\$7.1
Employee Benefits	\$15.2	\$15.8	\$15.0	\$17.3	\$17.5	\$16.6	\$18.5	\$18.7
Books and Supplies	\$1.5	\$1.7	\$1.3	\$4.6	\$2.7	\$1.0	\$2.4	\$1.1
Other Operating Expense	\$3.0	\$3.0	\$3.8	\$3.3	\$3.2	\$3.8	\$3.3	\$3.9
Capital Outlay	\$0.0	\$0.1	\$0.0	\$0.5	\$0.1	\$0.0	\$0.8	\$0.0
Total Expenditure	\$71.1	\$75.7	\$79.8	\$80.9	\$80.6	\$80.2	\$74.7	\$79.1

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$2.8	\$2.4	\$0.1	\$0.0	\$0.1	\$0.0	\$0.0	\$0.3
Legally Restricted Ending Bal	\$0.0	\$1.2	\$1.4	\$0.0	\$0.1	\$0.4	\$0.0	\$0.0
Total Ending Balance	\$2.8	\$3.6	\$1.4	\$0.0	\$0.3	\$0.4	\$0.0	\$0.3
Total Uses of Funds	\$73.9	\$79.3	\$81.2	\$80.9	\$80.9	\$80.6	\$74.7	\$79.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Intervention - Hourly (C)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Revenue</i>								
Revenue Limit Revenues	\$77.2	\$69.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
State Revenues	\$11.9	\$0.0	\$71.0	\$69.6	\$69.6	\$54.5	\$54.9	\$54.9
Interfund Transfers In	(\$15.1)	\$9.2	\$4.9	(\$0.9)	(\$0.9)	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$13.3	(\$34.6)	(\$34.8)
<i>Total Revenue</i>	\$74.0	\$78.2	\$75.9	\$68.7	\$68.7	\$67.8	\$20.3	\$20.1
Total Sources of Funds	\$74.3	\$78.2	\$75.9	\$68.7	\$68.7	\$67.8	\$20.3	\$20.1
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$54.2	\$57.1	\$57.0	\$51.9	\$50.1	\$51.3	\$15.7	\$14.1
Classified Salaries	\$3.8	\$5.2	\$6.0	\$3.9	\$5.8	\$4.5	\$0.2	\$0.9
Employee Benefits	\$10.6	\$9.6	\$10.3	\$9.5	\$9.2	\$9.8	\$3.6	\$3.6
Books and Supplies	\$3.6	\$5.1	\$1.2	\$1.1	\$2.1	\$1.0	\$0.7	\$0.7
Other Operating Expense	\$2.0	\$1.3	\$1.5	\$2.3	\$1.3	\$1.2	\$0.1	\$0.8
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Total Expenditure	\$74.3	\$78.2	\$75.9	\$68.7	\$68.6	\$67.8	\$20.3	\$20.1
<i>Ending Balance</i>								
Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Total Uses of Funds	\$74.3	\$78.2	\$75.9	\$68.7	\$68.7	\$67.8	\$20.3	\$20.1

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

After School Programs (L)

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

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Beginning Balance</i>	\$0.1	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Revenue

Interprogram Transfers	\$20.2	\$22.0	\$21.7	\$21.5	\$21.5	\$20.6	\$5.9	\$5.9
<i>Total Revenue</i>	\$20.2	\$22.0	\$21.7	\$21.5	\$21.5	\$20.6	\$5.9	\$5.9
<i>Total Sources of Funds</i>	\$20.3	\$22.1	\$21.7	\$21.5	\$21.5	\$20.6	\$5.9	\$5.9

Uses of Funds

Expenditure

Certificated Salaries	\$0.4	\$0.5	\$0.4	\$0.3	\$0.3	\$0.3	\$0.0	\$0.1
Classified Salaries	\$16.1	\$17.8	\$18.1	\$17.8	\$18.4	\$18.0	\$4.6	\$4.3
Employee Benefits	\$2.9	\$3.1	\$2.6	\$2.6	\$2.6	\$2.0	\$1.0	\$1.3
Books and Supplies	\$0.5	\$0.5	\$0.3	\$0.6	\$0.7	\$0.2	\$0.3	\$0.1
Other Operating Expense	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Expenditure</i>	\$20.1	\$22.1	\$21.7	\$21.5	\$22.1	\$20.6	\$5.9	\$5.9

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.6)	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$0.2	\$0.0	\$0.0	\$0.0	(\$0.6)	\$0.0	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$20.3	\$22.1	\$21.7	\$21.5	\$21.5	\$20.6	\$5.9	\$5.9

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Interfund Transfer (@)

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4	\$0.4	\$0.0	\$0.0
Total Beginning Balance	\$0.0	\$0.0	\$0.4	\$0.4	\$0.4	\$0.4	\$0.0	\$0.0

Revenue

Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$42.7	\$10.3	\$20.3	\$48.3	\$48.3	\$20.3	\$33.5	\$33.5
Total Revenue	\$42.7	\$10.3	\$20.3	\$48.3	\$48.3	\$20.3	\$33.5	\$33.5
Total Sources of Funds	\$42.7	\$10.3	\$20.7	\$48.7	\$48.7	\$20.7	\$33.5	\$33.5

Uses of Funds

Expenditure

Other Outgo	\$42.7	\$9.9	\$20.7	\$48.7	\$48.7	\$20.7	\$33.5	\$33.5
Total Expenditure	\$42.7	\$9.9	\$20.7	\$48.7	\$48.7	\$20.7	\$33.5	\$33.5

Ending Balance

Carryover Ending Balance	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Uses of Funds	\$42.7	\$10.3	\$20.7	\$48.7	\$48.7	\$20.7	\$33.5	\$33.5

SUPERINTENDENT'S 2009-10 FINAL BUDGET

General Fund - Regular Program (000R/010)

Reserves (P)

Regular Program

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Undesignated Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Beginning Balance	\$2.7	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4
Total Beginning Balance	\$36.0	\$67.6	\$81.5	\$72.4	\$72.4	\$72.4	\$72.4	\$72.4

Revenue

State Revenues	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interprogram Transfers	\$27.2	\$14.4	(\$9.0)	\$0.0	\$0.0	\$0.0	(\$7.0)	(\$7.0)
Total Revenue	\$31.7	\$14.4	(\$9.0)	\$0.0	\$0.0	\$0.0	(\$7.0)	(\$7.0)
Total Sources of Funds	\$67.7	\$82.0	\$72.5	\$72.4	\$72.4	\$72.4	\$65.4	\$65.4

Uses of Funds

Expenditure

Certificated Salaries	\$0.0	\$0.4	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Classified Salaries	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Employee Benefits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditure	\$0.0	\$0.4	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Ending Balance

Undesignated Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Carryover Ending Balance	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Economic Uncertainties	\$67.6	\$71.5	\$72.4	\$72.4	\$72.4	\$72.4	\$65.4	\$65.4
Total Ending Balance	\$67.7	\$81.6	\$72.4	\$72.4	\$72.4	\$72.4	\$65.4	\$65.4
Total Uses of Funds	\$67.7	\$82.0	\$72.5	\$72.4	\$72.4	\$72.4	\$65.4	\$65.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded (000S/010)
SFP - Compensatory (SFPA)

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

Specially Funded

	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
Amounts in \$millions								
Sources of Funds								
<i>Beginning Balance</i>								
Carryover Beginning Balance	\$0.0	\$21.0	\$95.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balan	\$0.0	\$0.0	\$0.0	\$45.9	\$45.9	\$57.0	\$55.1	\$55.1
<i>Total Beginning Balance</i>	\$0.0	\$21.0	\$95.9	\$45.9	\$45.9	\$57.0	\$55.1	\$55.1
<i>Revenue</i>								
Federal Revenues	\$489.6	\$389.4	\$406.5	\$461.3	\$461.3	\$402.3	\$576.6	\$576.6
State Revenues	\$139.7	\$191.2	\$181.6	\$166.3	\$166.3	\$162.4	\$146.6	\$146.6
<i>Total Revenue</i>	\$629.4	\$580.5	\$588.0	\$627.5	\$627.5	\$564.7	\$723.2	\$723.2
Total Sources of Funds	\$629.3	\$601.6	\$683.9	\$673.4	\$673.4	\$621.7	\$778.4	\$778.4
Uses of Funds								
<i>Expenditure</i>								
Certificated Salaries	\$269.6	\$251.4	\$292.9	\$269.2	\$267.3	\$285.8	\$346.1	\$342.2
Classified Salaries	\$42.8	\$40.7	\$44.1	\$39.9	\$39.7	\$42.6	\$35.2	\$35.0
Employee Benefits	\$81.1	\$74.8	\$84.2	\$81.2	\$81.1	\$68.3	\$110.5	\$109.7
Books and Supplies	\$122.3	\$60.5	\$106.2	\$169.4	\$152.6	\$78.5	\$192.5	\$159.8
Other Operating Expense	\$66.0	\$61.6	\$81.0	\$81.9	\$80.0	\$66.3	\$70.6	\$69.9
Capital Outlay	\$2.2	\$0.2	\$0.3	\$1.5	\$1.4	\$0.6	\$1.3	\$1.3
Other Outgo	\$24.5	\$16.6	\$18.3	\$30.6	\$28.1	\$24.6	\$22.2	\$22.2
Total Expenditure	\$608.5	\$505.8	\$627.0	\$673.7	\$650.2	\$566.6	\$778.4	\$740.1
<i>Ending Balance</i>								
Carryover Ending Balance	\$21.0	\$95.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Ending Bal	\$0.0	\$0.0	\$57.0	\$0.0	\$23.4	\$55.1	\$0.0	\$38.3
<i>Total Ending Balance</i>	\$21.0	\$95.9	\$57.0	\$0.0	\$23.4	\$55.1	\$0.0	\$38.3
Total Uses of Funds	\$629.5	\$601.7	\$684.0	\$673.7	\$673.6	\$621.7	\$778.4	\$778.4

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded (000S/010)
SFP - General Program (SFPB)

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

Specially Funded

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$1.1	\$3.4	\$6.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balanc	\$0.0	\$0.0	\$0.0	\$9.0	\$9.0	\$26.1	\$5.0	\$5.0
<i>Total Beginning Balance</i>	\$1.1	\$3.4	\$6.4	\$9.0	\$9.0	\$26.1	\$5.0	\$5.0

Revenue

Federal Revenues	\$240.3	\$211.1	\$154.8	\$180.5	\$180.5	\$165.2	\$152.5	\$152.5
State Revenues	\$166.0	\$103.2	\$70.5	\$48.4	\$48.4	\$43.1	\$29.6	\$29.6
Local Revenues	\$8.9	\$10.2	\$8.4	\$14.1	\$14.1	\$29.7	\$12.2	\$12.2
Interfund Transfers In	\$57.3	\$45.5	\$33.2	\$0.0	\$0.0	\$12.7	\$0.0	\$0.0
Interprogram Transfers	(\$1.6)	(\$3.6)	(\$3.3)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Flexibility Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3	\$1.3
Local Miscellaneous	(\$7.4)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$463.5	\$366.4	\$263.6	\$243.0	\$243.0	\$250.7	\$195.6	\$195.6
<i>Total Sources of Funds</i>	\$464.6	\$369.8	\$270.0	\$252.0	\$252.0	\$276.8	\$200.6	\$200.6

Uses of Funds

Expenditure

Certificated Salaries	\$164.6	\$159.2	\$102.4	\$81.6	\$80.6	\$118.9	\$52.9	\$52.9
Classified Salaries	\$43.2	\$26.8	\$21.5	\$24.5	\$24.4	\$17.1	\$7.4	\$7.4
Employee Benefits	\$53.9	\$46.1	\$29.7	\$25.2	\$25.0	\$25.6	\$31.1	\$31.1
Books and Supplies	\$74.5	\$53.3	\$38.7	\$83.8	\$82.6	\$57.1	\$91.0	\$91.0
Other Operating Expense	\$71.1	\$66.1	\$44.0	\$16.6	\$16.1	\$36.3	\$14.6	\$14.6
Capital Outlay	\$37.9	\$1.6	\$1.9	\$6.2	\$6.2	\$7.1	\$1.2	\$1.2
Other Outgo	\$16.0	\$10.2	\$5.7	\$14.2	\$14.0	\$9.8	\$2.4	\$2.4
<i>Total Expenditure</i>	\$461.2	\$363.3	\$243.9	\$252.1	\$248.9	\$271.9	\$200.6	\$200.6

Ending Balance

Carryover Ending Balance	\$3.4	\$6.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balanc	\$0.0	\$0.0	\$26.1	\$0.0	\$3.1	\$4.9	\$0.0	\$0.0
<i>Total Ending Balance</i>	\$3.4	\$6.4	\$26.1	\$0.0	\$3.1	\$4.9	\$0.0	\$0.0
<i>Total Uses of Funds</i>	\$464.6	\$369.7	\$270.0	\$252.1	\$252.0	\$276.8	\$200.6	\$200.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded (000S/010)
SFP - After School Program (SFPL)

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

Specially Funded

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Revenue</i>								
Federal Revenues	\$0.9	\$4.6	\$13.7	\$22.5	\$22.5	\$25.0	\$24.6	\$24.6
State Revenues	\$20.2	\$56.0	\$99.5	\$81.5	\$81.5	\$73.0	\$77.6	\$77.6
Local Revenues	\$0.6	\$3.4	\$3.1	\$4.6	\$4.6	\$4.0	\$3.1	\$3.1
Interprogram Transfers	\$1.5	\$3.6	\$3.6	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
<i>Total Revenue</i>	\$23.2	\$67.6	\$119.9	\$108.6	\$108.6	\$102.2	\$105.3	\$105.3
<i>Total Sources of Funds</i>	\$23.2	\$67.6	\$119.9	\$108.6	\$108.6	\$102.2	\$105.3	\$105.3

Uses of Funds

<i>Expenditure</i>								
Certificated Salaries	\$0.6	\$1.0	\$1.0	\$1.6	\$1.6	\$1.2	\$1.3	\$1.3
Classified Salaries	\$10.4	\$24.0	\$32.8	\$38.3	\$38.3	\$31.8	\$36.9	\$36.9
Employee Benefits	\$1.9	\$3.6	\$4.9	\$5.2	\$5.2	\$8.3	\$6.0	\$6.0
Books and Supplies	\$0.9	\$3.5	\$13.8	\$6.1	\$6.1	\$4.2	\$14.2	\$14.2
Other Operating Expense	\$8.5	\$33.4	\$64.3	\$55.7	\$55.7	\$54.5	\$45.5	\$45.5
Capital Outlay	\$0.0	\$0.0	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.8	\$2.2	\$2.2	\$1.8	\$1.8	\$2.2	\$1.4	\$1.4
<i>Total Expenditure</i>	\$23.1	\$67.7	\$119.9	\$108.7	\$108.7	\$102.2	\$105.3	\$105.3
<i>Total Uses of Funds</i>	\$23.1	\$67.7	\$119.9	\$108.7	\$108.7	\$102.2	\$105.3	\$105.3

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded (000S/010)
SFP - Special Education (SFPC)

This group of programs provides additional services for Special Education students.

Specially Funded

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

<i>Revenue</i>								
Federal Revenues	\$20.0	\$17.9	\$18.2	\$19.6	\$19.6	\$19.1	\$35.1	\$35.1
State Revenues	\$1.2	\$1.5	\$1.2	\$1.6	\$1.6	\$1.2	\$1.4	\$1.4
Interprogram Transfers	(\$0.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Total Revenue</i>	\$20.4	\$19.4	\$19.4	\$21.2	\$21.2	\$20.3	\$36.5	\$36.5
<i>Total Sources of Funds</i>	\$20.4	\$19.4	\$19.4	\$21.2	\$21.2	\$20.3	\$36.5	\$36.5

Uses of Funds

<i>Expenditure</i>								
Certificated Salaries	\$9.3	\$9.0	\$9.7	\$9.3	\$9.3	\$10.0	\$9.1	\$9.1
Classified Salaries	\$2.9	\$3.0	\$2.8	\$2.6	\$2.6	\$2.7	\$1.9	\$1.9
Employee Benefits	\$3.6	\$3.4	\$3.5	\$3.8	\$3.8	\$3.3	\$3.3	\$3.3
Books and Supplies	\$0.8	\$0.5	\$0.6	\$2.0	\$2.0	\$0.9	\$18.5	\$18.5
Other Operating Expense	\$2.9	\$2.9	\$2.3	\$2.9	\$2.9	\$2.3	\$3.6	\$3.6
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.9	\$0.7	\$0.6	\$0.7	\$0.7	\$1.0	\$0.2	\$0.2
<i>Total Expenditure</i>	\$20.4	\$19.5	\$19.5	\$21.3	\$21.3	\$20.2	\$36.6	\$36.6
<i>Total Uses of Funds</i>	\$20.4	\$19.5	\$19.5	\$21.3	\$21.3	\$20.2	\$36.6	\$36.6

SUPERINTENDENT'S 2009-10 FINAL BUDGET
General Fund - Specially Funded (000S/010)
SFP - ROC/Skill Centers (SFPE)

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

Specially Funded

2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts	2008-09 Authorized Amounts	2008-09 Estimated Amounts	2008-09 3rd Interim Amounts	2009-10 Authorized Amounts	2009-10 Estimated Amounts
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Amounts in \$millions

Sources of Funds

Beginning Balance

Carryover Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9	\$0.8	\$0.0	\$0.0
Total Beginning Balance	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9	\$0.8	\$0.0	\$0.0

Revenue

Federal Revenues	\$1.1	\$2.3	\$2.2	\$2.9	\$2.9	\$2.5	\$2.3	\$2.3
State Revenues	\$1.5	\$1.4	\$4.5	\$2.7	\$2.7	\$1.5	\$2.1	\$2.1
Local Revenues	\$0.4	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	\$0.3
Interprogram Transfers	\$0.8	\$0.0	\$0.2	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Local Miscellaneous	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$4.0	\$3.9	\$6.9	\$5.6	\$5.6	\$4.2	\$4.8	\$4.8
Total Sources of Funds	\$4.0	\$3.9	\$6.9	\$6.5	\$6.5	\$5.0	\$4.8	\$4.8

Uses of Funds

Expenditure

Certificated Salaries	\$1.8	\$1.8	\$1.7	\$1.9	\$1.9	\$1.9	\$1.4	\$1.4
Classified Salaries	\$0.9	\$1.0	\$1.0	\$0.6	\$0.6	\$1.0	\$0.7	\$0.7
Employee Benefits	\$0.9	\$0.8	\$0.8	\$1.1	\$1.1	\$0.9	\$0.6	\$0.6
Books and Supplies	\$0.1	\$0.1	\$2.5	\$2.7	\$2.7	\$1.0	\$2.0	\$2.0
Other Operating Expense	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capital Outlay	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	\$0.2	\$0.0	\$0.1	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1
Total Expenditure	\$3.9	\$3.7	\$6.1	\$6.5	\$6.5	\$5.0	\$4.8	\$4.8

Ending Balance

Carryover Ending Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Legally Restricted Beginning Balance	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Uses of Funds	\$3.9	\$3.7	\$6.9	\$6.5	\$6.5	\$5.0	\$4.8	\$4.8

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

						2008-09 Third Interim + May Revise Estimated Amounts	2009-10 Final Budget Estimated Amounts	2010-11 Final Budget Estimated Amounts	2011-12 Final Budget Estimated Amounts
		2004-05 Actual Amounts	2005-06 Actual Amounts	2006-07 Actual Amounts	2007-08 Actual Amounts				
Beginning Balance		\$240.0	\$348.5	\$410.2	\$592.9	\$573.3	\$262.8	\$255.6	-\$24.4
Revenues and Other Financing Sources									
Revenue Limit Sources	8010-8099	\$3,431.9	\$3,569.3	\$3,723.6	\$3,624.1	\$3,314.5	\$3,154.0	\$3,076.2	\$3,057.3
Federal Revenues	8100-8299	\$133.5	\$137.3	\$151.0	\$161.0	\$149.7	\$563.9	\$358.5	\$136.9
Other State Revenues	8300-8599	\$1,586.7	\$1,586.8	\$1,948.7	\$1,947.2	\$1,763.2	\$1,615.0	\$1,597.6	\$1,598.2
Other Local Revenues	8600-8799	\$73.8	\$88.2	\$106.5	\$112.2	\$128.4	\$91.0	\$77.4	\$75.2
Other Financing Sources	8910-8999	\$248.3	\$43.3	\$20.2	\$106.0	\$119.4	\$22.4	\$35.6	\$17.6
Total Revenues		\$5,474.1	\$5,425.0	\$5,949.9	\$5,950.5	\$5,475.2	\$5,446.4	\$5,145.4	\$4,885.2
Total Sources of Funds		\$5,714.1	\$5,773.5	\$6,360.1	\$6,543.4	\$6,048.4	\$5,709.1	\$5,401.0	\$4,860.9
Expenditures and Other Financing Uses									
Certificated Salaries	1000-1999	\$2,554.4	\$2,605.1	\$2,792.1	\$2,907.0	\$2,838.8	\$2,532.4	\$2,516.7	\$2,555.0
Classified Salaries	2000-2999	\$774.4	\$797.6	\$885.7	\$952.0	\$914.1	\$806.3	\$779.7	\$780.1
Employee Benefits	3000-3999	\$1,097.8	\$1,150.9	\$1,185.3	\$1,194.9	\$1,178.5	\$1,261.6	\$1,281.9	\$1,335.2
Books & Supplies	4000-4999	\$192.2	\$237.2	\$256.1	\$273.5	\$194.5	\$229.2	\$217.5	\$198.7
Services, Other Operating Expenses	5000-5999	\$452.3	\$468.3	\$544.1	\$573.3	\$596.1	\$576.3	\$563.7	\$573.8
Capital Outlay	6000-6999	\$26.5	\$23.0	\$33.0	\$34.0	\$29.7	\$34.9	\$39.7	\$25.5
Other Outgo	7100-7299	\$36.5	\$41.7	\$46.9	\$0.9	\$0.7	\$0.7	\$0.7	\$0.7
Other Outgo	7400-7499	\$7.2	\$5.5	\$4.4	\$3.5	\$3.4	\$3.9	\$3.6	\$3.6
Direct Support/Indirect Costs	7300-7399	-\$45.9	-\$49.6	-\$36.0	-\$32.8	-\$47.4	-\$35.7	-\$26.4	-\$17.6
Other Financing Uses	7610-7699	\$270.2	\$83.7	\$55.7	\$63.9	\$77.4	\$43.9	\$48.3	\$48.4
Total Expenditures		\$5,365.6	\$5,363.3	\$5,767.1	\$5,970.2	\$5,785.7	\$5,453.5	\$5,425.4	\$5,503.3
Ending Fund Balance		\$348.5	\$410.2	\$592.9	\$573.3	\$262.8	\$255.6	-\$24.4	-\$642.4
Total Uses of Funds		\$5,714.1	\$5,773.5	\$6,360.1	\$6,543.4	\$6,048.4	\$5,709.1	\$5,401.0	\$4,860.9
Change in Fund Balance									
		\$108.6	\$61.7	\$182.8	-\$19.6	-\$310.5	-\$7.1	-\$280.0	-\$618.1
Components of Ending Balance:									
Reserve for Economic Uncertainties		\$33.3	\$67.6	\$71.5	\$72.4	\$72.4	\$65.4	\$64.7	\$63.8
Reserve for Cash/Stores/General Reserve		\$26.1	\$15.6	\$10.9	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5
Legally Restricted Balances		\$69.4	\$104.7	\$219.9	\$305.1	\$119.5	\$141.5	\$146.0	\$153.3
Other Designations/Carryovers		\$119.6	\$141.1	\$207.0	\$100.5	\$51.9	\$34.2	\$34.2	\$34.2
Other Designations/Carryovers-Tier III		\$0.0	\$0.0	\$0.0	\$0.0	\$4.5	\$0.0	\$0.0	\$0.0
Undesignated Balance		\$100.1	\$81.1	\$83.6	\$80.8	\$0.0	\$0.1	-\$283.7 *	-\$908.2 *
Total Ending Balance		\$348.5	\$410.2	\$592.9	\$573.3	\$262.8	\$255.6	-\$24.4	-\$642.4

* before Budget Balancing Strategies for FY 2010-11 and FY 2011-12.

III. Specially Funded Programs

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SPECIALLY FUNDED PROGRAMS

Introduction

This section of the budget provides information regarding the District's Specially Funded Programs (SFP), which are generally referred to as "categorical" programs. Categorical programs can be defined as activities funded by Federal, State, or other sources which are supplemental to the District's basic educational services. The amounts reflected in this section reflect the best available revenue and expenditure information as of the date of this document's publication.

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

	SUPERINTENDENT'S 2009-2010 FINAL BUDGET								District Defined Prog
	2007-2008	2008-2009	2008-2009	2008-2009 Adj Budget	2008-09	2008-09	2009-10		
	Actual Budget	Final Budget	Adjustment	as of 04-30-09	Beg Balance	Carryover	Grant	TOTAL	
COMPENSATORY & BILINGUAL EDUCATIOI	\$ 751,391,580	\$ 673,482,741	\$ 28,602,548	\$ 702,085,289	\$ 55,114,958	\$ 74,703,018	\$ 648,535,321	\$ 778,353,297	A
GENERAL PROGRAM	\$ 436,660,010	\$ 252,049,450	\$ 65,024,445	\$ 317,073,895	\$ 4,997,061	\$ 24,310,736	\$ 171,320,500	\$ 200,628,297	B
SPECIAL EDUCATION	\$ 25,858,783	\$ 21,150,923	\$ 4,911,329	\$ 26,062,252	\$ 0	\$ 5,279,827	\$ 31,209,296	\$ 36,489,123	C
ROC/SKILLS CENTERS	\$ 7,743,870	\$ 6,532,009	\$ (523,594)	\$ 6,008,415	\$ 9,222	\$ 186,791	\$ 4,578,706	\$ 4,774,719	E
AFTER SCHOOL PROGRAMS	\$ 133,730,627	\$ 108,597,744	\$ 2,718,017	\$ 111,315,761	\$ 0	\$ 3,429,588	\$ 101,915,306	\$ 105,344,894	L
GENERAL FUND	\$ 1,355,384,870	\$ 1,061,812,867	\$ 100,732,745	\$ 1,162,545,612	\$ 60,121,241	\$ 107,909,960	\$ 957,559,129	\$ 1,125,590,330	
ADULT EDUCATION FUND	\$ 46,752,267	\$ 40,657,802	\$ 1,292,191	\$ 41,949,993	\$ 0	\$ 8,777,611	\$ 29,807,646	\$ 38,585,257	D
CHILD DEVELOPMENT FUND	\$ 31,172,955	\$ 30,585,731	\$ 308,445	\$ 30,894,176	\$ 352,828	\$ 581,706	\$ 30,282,498	\$ 31,217,032	F
GENERAL, ADULT AND CHILD DEVELOPMENT FUNI									
TOTAL SPECIALLY FUNDED PROGRAMS	\$ 1,433,310,092	\$ 1,133,056,400	\$ 102,333,381	\$ 1,235,389,781	\$ 60,474,069	\$ 117,269,277	\$ 1,017,649,273	\$ 1,195,392,619	

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

(E) ROC/Skills Center
(F) Child Development
(G) Fiscally Ind Charter School
(L) After School Programs

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S 2009-2010 FINAL BUDGET								District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	2008-2009	2009-10	Total	Defined
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	Carryover	Grant		Prog Code
FEDERAL INCOME									
8182 IDEA ACT-LOCAL STAFF DEV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
IDEA INTERPRET CERTFCN-PART B	\$ 4,822	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
IDEA-PRESCH DESIRED RESULTS	\$ 200,000	\$ 212,130	\$ 76,451	\$ 288,581	\$ 0	\$ 83,640	\$ 200,000	\$ 283,640	C
IDEA-PERFORM PIN SMPLING PILOT	\$ 632	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
INFANT DISCRETIONARY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
PART C-INF/TODD-EARLY INTVN.	\$ 0	\$ 0	\$ 1,178,111	\$ 1,178,111	\$ 0	\$ 526	\$ 1,245,758	\$ 1,246,284	C
PRESCHOOL LOCAL ENTL IDEA-VARIOUS	\$ 13,584,106	\$ 11,931,633	\$ 1,497,145	\$ 13,428,778	\$ 0	\$ 1,507,108	\$ 11,188,106	\$ 12,695,214	C
PRESCHOOL EXPANSION GRANT	\$ 5,504,035	\$ 5,799,395	\$ (396,354)	\$ 5,403,041	\$ 0	\$ 179,419	\$ 5,366,771	\$ 5,546,190	C
PRESCHOOL STAFF DEVELOPMENT	\$ 74,100	\$ 300,354	\$ (227,942)	\$ 72,412	\$ 0	\$ 35,532	\$ 36,880	\$ 72,412	C
EARLY INTERVENTION	\$ 1,178,111	\$ 1,187,278	\$ (1,187,278)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
SPED: ARRA IDEA PART B 619	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,471,589	\$ 2,471,589	C
SPED: ARRA IDEA PART B 611	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,332,174	\$ 6,332,174	C
READING FIRST SP ED TCHR PROF DEV	\$ 0	\$ 0	\$ 3,934,749	\$ 3,934,749	\$ 0	\$ 3,417,652	\$ 3,000,000	\$ 6,417,652	C
UNIMPLEMENTED SPE ED	\$ 3,905,787	\$ 367,792	\$ 0	\$ 367,792	\$ 0	\$ 0	\$ 0	\$ 0	C
8210 T 1V-SAFE & DRUG FREE SCH&COMM	\$ 0	\$ 8,760,653	\$ (1,553,825)	\$ 7,206,828	\$ 0	\$ 1,916,223	\$ 6,000,000	\$ 7,916,223	B
8240 VEA-PERKINS-SEC INSTR - VARIOUS	\$ 10,715,098	\$ 9,611,397	\$ 317,598	\$ 9,928,995	\$ 0	\$ 807,624	\$ 7,258,136	\$ 8,065,760	B
8281 FED REV FEMA-HAZARD MITGATION	\$ 570	\$ 2,273,864	\$ (2,273,864)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FEMA-1577 DR2005 WINTER STORMS	\$ 364,940	\$ 0	\$ 384,575	\$ 384,575	\$ 0	\$ 0	\$ 0	\$ 0	B
FEMA-1585 DR2005 WINTER STORMS	\$ 54,374	\$ 0	\$ 54,374	\$ 54,374	\$ 0	\$ 0	\$ 0	\$ 0	B
FY05 PREDISASTER MGT MITI AGCY	\$ 2,572,722	\$ 0	\$ 2,572,722	\$ 2,572,722	\$ 0	\$ 71,464	\$ 0	\$ 71,464	B
FY08 LEG PREDISASTER	\$ 0	\$ 0	\$ 999,809	\$ 999,809	\$ 0	\$ 749,857	\$ 0	\$ 749,857	B
8290 2004 NCCEP/SBC-GEAR UP-MADISON	\$ 268	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
21ST CNTRY COMM LRNG-T7B - VARIOUS	\$ 25,724,090	\$ 22,010,271	\$ 7,555,671	\$ 29,565,942	\$ 0	\$ 3,413,052	\$ 20,989,500	\$ 24,402,552	L
ANGEL GATE ACADEMY II	\$ 435,963	\$ 0	\$ 238,425	\$ 238,425	\$ 0	\$ 0	\$ 0	\$ 0	B
BILINGUAL EDUCATION - HILLCREST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
BPA-SOURCE PROGRAM SUPPORT	\$ 3,054	\$ 3,054	\$ 0	\$ 3,054	\$ 0	\$ 0	\$ 0	\$ 0	B
BOYS AND GIRLS CLUB	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL EARLY START PERSONNEL DEV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CAL NUTRITION NETWORK - VARIOUS	\$ 9,820,645	\$ 9,016,185	\$ (209,813)	\$ 8,806,372	\$ 0	\$ 1,317,761	\$ 5,989,829	\$ 7,307,590	B
CAL SERVE - VARIOUS	\$ 57,556	\$ 222	\$ 60,071	\$ 60,293	\$ 0	\$ 0	\$ 46,000	\$ 46,000	B
CAL STATE GEAR UP - VARIOUS	\$ 114,524	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CARSON GUID-BASIC	\$ 9,995	\$ 12,384	\$ 0	\$ 12,384	\$ 0	\$ 0	\$ 20,000	\$ 20,000	B
COMPLIANCE MONITOR INTRVN PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CCSSO/MCAULIFFE PROF DEV PROG	\$ 3,500	\$ 0	\$ 3,500	\$ 3,500	\$ 0	\$ 0	\$ 0	\$ 0	B
CE-PROGRAM IMPROVEMENT IN CA	\$ 13,586	\$ 0	\$ 10,626	\$ 10,626	\$ 0	\$ 8,825	\$ 0	\$ 8,825	A
CHARTER SCHOOLS GRANT	\$ 694	\$ 132,694	\$ (132,000)	\$ 694	\$ 0	\$ 16,665	\$ 0	\$ 16,665	B
CHICANA SVCS ACTION CTR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CHILDREN UNITING NATIONS	\$ 0	\$ 0	\$ 46,729	\$ 46,729	\$ 0	\$ 0	\$ 29,500	\$ 29,500	B
CHILDREN COLLECTIVE YOU PROGRAM	\$ 111,045	\$ 0	\$ 145,302	\$ 145,302	\$ 0	\$ 0	\$ 0	\$ 0	E
CIVICONNECTION LRN&SERV-NCSS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMM BASED IN-HOME ASTHMA(EPA)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ARTS PARTNERSHIP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMMUNITY ACAD PART-YOUTH OBESITY	\$ 122,273	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
COMPRE SCH REFORM COHORT -VAR	\$ 0	\$ 0	\$ 19,653	\$ 19,653	\$ 0	\$ 0	\$ 0	\$ 0	B
COPS IN SCHOOLS PROGRAM	\$ 1,346,356	\$ 19,653	\$ 68,346	\$ 87,999	\$ 0	\$ 0	\$ 0	\$ 0	B
COPS UNIVERSAL HIRING PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BROADCAST 2007	\$ 855,213	\$ 0	\$ 262,761	\$ 262,761	\$ 0	\$ 0	\$ 0	\$ 0	B
CORP PUBLIC BRD-COMM SRVC-04	\$ 387,605	\$ 205,371	\$ (205,371)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
CRISIS COUNSELING-SAMHSA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
DISTRICT READING/MATH VARIOUS	\$ 0	\$ 0	\$ 141,748	\$ 141,748	\$ 0	\$ 0	\$ 0	\$ 0	B
DROPOUT PREVENTION RECOV MODEL PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDD-TRA-EAST LA OCC CTR	\$ 183,224	\$ 124,997	\$ 43,157	\$ 168,154	\$ 0	\$ 51,679	\$ 200,000	\$ 251,679	E
EDD-TRA-EAST LA SKILL CTR	\$ 137,972	\$ 114,690	\$ 10,909	\$ 125,599	\$ 0	\$ 69,035	\$ 120,000	\$ 189,035	E
EDD-TRA- HARBOR OCC CENTER	\$ 58,658	\$ 24,369	\$ 101,850	\$ 126,219	\$ 0	\$ 11,303	\$ 200,000	\$ 211,303	E
EDDT TRA WEST VALLEY OCC	\$ 13,945	\$ 0	\$ 65,699	\$ 65,699	\$ 0	\$ 45,714	\$ 160,000	\$ 205,714	E
EDDT TRA MWEPC	\$ 0	\$ 0	\$ 4,041	\$ 4,041	\$ 0	\$ 100	\$ 5,000	\$ 5,100	E
EDD-TRA ABRAM FIEDMAN OCC CTR	\$ 23,789	\$ 4,332	\$ 6,787	\$ 11,119	\$ 0	\$ 6,716	\$ 10,000	\$ 16,716	E
ENHNC ED THRU TCH-C(1 TIME FG)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EPA INDR AIRQUALTY TOOLS F/SCH	\$ 22,787	\$ 8,249	\$ 3,239	\$ 11,488	\$ 0	\$ 0	\$ 0	\$ 0	B
ESEA-ARTS IN EDUC. -AIM PROJ	\$ 336,834	\$ 129,150	\$ 276,612	\$ 405,762	\$ 0	\$ 0	\$ 0	\$ 0	B
EVENSTART FMLY LIT- VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S 2009-2010 FINAL BUDGET									District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	2008-2009	2009-10	Total		Defined
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	Carryover	Grant			Prog Code
8290 Federal Work Study	\$ 266,667	\$ 0	\$ 266,188	\$ 266,188	\$ 0	\$ 0	\$ 0	\$ 0		E
FOREIGN LANGUAGE ASSISTANCE -VAR	\$ 535,414	\$ 0	\$ 238,594	\$ 238,594	\$ 0	\$ 31,017	\$ 166,738	\$ 197,755		B
FND IMPRV EDUC PROG TEACH AM HIST	\$ 316,964	\$ 47,518	\$ 586,931	\$ 634,449	\$ 0	\$ 284,385	\$ 289,188	\$ 573,573		B
GEAR UP- VARIOUS	\$ 11,675,750	\$ 10,417,173	\$ 220,773	\$ 10,637,946	\$ 0	\$ 2,473,018	\$ 7,050,761	\$ 9,523,779		B
GSU-DEV & VALID OF A BEHAVIORAL	\$ 88,863	\$ 89,958	\$ 72,135	\$ 162,093	\$ 0	\$ 29,660	\$ 90,983	\$ 120,643		B
HAZARDOUS MATRL EMERGENCY PREP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
HWTC/WEP-VOC NURSE	\$ 126,207	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
HWTC/NVO-VOC NURSE	\$ 126,207	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
HWTC-LVN PROG 07-08	\$ 120,000	\$ 30,000	\$ 68,659	\$ 98,659	\$ 0	\$ 0	\$ 0	\$ 0		B
IMPV HLTH & EDUC OUTCOMES YNG	\$ 389,742	\$ 0	\$ 496,097	\$ 496,097	\$ 0	\$ 171,302	\$ 389,742	\$ 561,044		B
IMPV HLTH & EDUC OUTCOMES ASTHMA	\$ 199,966	\$ 149,973	\$ 132,266	\$ 282,239	\$ 0	\$ 95,031	\$ 199,966	\$ 294,997		B
IMPROVE HTH ED&WBEING YNGPEOPL	\$ 203,536	\$ 291,092	\$ (291,092)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
INDIAN EDUC ACT 05 -VARIOUS	\$ 329,811	\$ 77,556	\$ 213,359	\$ 290,915	\$ 0	\$ 0	\$ 253,661	\$ 253,661		B
GAINING EARLY AWARENESS & READINESS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		E
LA CNTY VOC NURSING EDUC SVCS	\$ 165,529	\$ 82,761	\$ 80,742	\$ 163,503	\$ 0	\$ 0	\$ 0	\$ 0		B
LA COUNTY DPSS-GAIN-VOC ED	\$ 802	\$ 0	\$ 64	\$ 64	\$ 0	\$ 0	\$ 0	\$ 0		E
LA EARLY DECIDERS TEACHER RECRUITMENT	\$ 1,530,524	\$ 901,506	\$ 46,733	\$ 948,239	\$ 0	\$ 172,514	\$ 106,108	\$ 278,622		B
LA'S BEST AFT SCH ENRCH-OCJP-VAR	\$ 2,529	\$ 452,502	\$ 407	\$ 452,909	\$ 0	\$ 0	\$ 214,676	\$ 214,676		L
M. WATERS DENTL ASST TRNG PROJ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
MAGNET SCHS ASSISTANCE	\$ 0	\$ 0	\$ 2,839	\$ 2,839	\$ 0	\$ 0	\$ 0	\$ 0		B
MENTORING PROG GRANTS	\$ 0	\$ 0	\$ 129,916	\$ 129,916	\$ 0	\$ 646	\$ 0	\$ 646		B
MCKINNEY HOMELESS	\$ 150,852	\$ 145,000	\$ 4,430	\$ 149,430	\$ 0	\$ 0	\$ 250,000	\$ 250,000		B
MIGRANT EDUC PROG-VARIOUS	\$ 1,006,935	\$ 669,511	\$ 216,354	\$ 885,865	\$ 0	\$ 15,575	\$ 717,724	\$ 733,299		B
NATL SC FND-URBN SYSTM INIT -VAR	\$ 1,028,236	\$ 207,404	\$ (207,404)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
NCLB T1 BASIC SCHOOLS	\$ 465,761,336	\$ 456,015,966	\$ 18,345,980	\$ 474,361,946	\$ 0	\$ 69,760,000	\$ 341,518,890	\$ 411,278,890		A
NCLB T1 NEGLECTED	\$ 0	\$ 3,541,252	\$ 2,262,357	\$ 5,803,609	\$ 0	\$ 0	\$ 3,713,060	\$ 3,713,060		A
NCLB T1 D-DELINQUENT	\$ 1,524,494	\$ 1,133,007	\$ (456,246)	\$ 676,761	\$ 0	\$ 0	\$ 769,632	\$ 769,632		A
NCLB ARRA - 1 PART A RECOVERY FUNDS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 156,065,844	\$ 156,065,844		A
NCLB-T2A TEACHER QUALITY	\$ 60,142,490	\$ 57,211,136	\$ 6,339,439	\$ 63,550,575	\$ 0	\$ 1,263,626	\$ 56,063,274	\$ 57,326,900		B
NCLB-T2B-CA MATH & SCI PRTNERS	\$ 1,028,931	\$ 886,006	\$ (886,006)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
NCLB-T2D ENHANCE ED THRU TECH-VAR	\$ 12,845,139	\$ 1,247,098	\$ 4,846,494	\$ 6,093,592	\$ 0	\$ 0	\$ 1,959,335	\$ 1,959,335		B
NCLB-T2D-TECHNOLOGY FORMULA	\$ 0	\$ 3,304,321	\$ (3,304,321)	\$ 0	\$ 0	\$ 181,718	\$ 3,796,140	\$ 3,977,858		B
NCLB TITLE 2 EETT ARRA COMPETITIVE GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000		B
NCLB TITLE 2 EETT ARRA FORMULA GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,800,000	\$ 9,800,000		B
NCLB-T5 ADMINISTRATION - INNOVATIVE STRATEGIES	\$ 3,516,598	\$ 979,869	\$ 808,949	\$ 1,788,818	\$ 0	\$ 0	\$ 0	\$ 0		B
NCLB-T7 COMP SCH - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
NCLB-TI-PROG IMPRVMT DIST INT	\$ 1,804	\$ 4,678	\$ (4,678)	\$ 0	\$ 0	\$ 4,802,943	\$ 0	\$ 4,802,943		A
NSF-SYSWIDE CHGE F/LEARNERS ED	\$ 409,749	\$ 129,423	\$ (129,423)	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000		B
NSF -WIDE CHGE EXRMNTL STUDY	\$ 200,000	\$ 0	\$ 200,000	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0		B
OTHERS - NEW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
PROF DEV - ELEM MATH	\$ 0	\$ 0	\$ 8,812	\$ 8,812	\$ 0	\$ 0	\$ 0	\$ 0		B
PROF DEV - ELEM SCIENCE	\$ 0	\$ 0	\$ 3,564	\$ 3,564	\$ 0	\$ 0	\$ 0	\$ 0		B
PROG 4 OCCPTN'L WORK ED REFRL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		E
PROJPLUS -CAL STATE-UAS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		C
PUBLIC CHARTER SCH GRT PROG	\$ 0	\$ 0	\$ 131,985	\$ 131,985	\$ 0	\$ 0	\$ 0	\$ 0		B
PUBLIC TELECOM FACILITIES PROG-VAR	\$ 62,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
RAND-CHLDNRN EXPSD TO VIOLENCE PROG	\$ 23,839	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
READING FIRST 08-09 VAR	\$ 0	\$ 0	\$ 20,981,734	\$ 20,981,734	\$ 0	\$ 2,105,862	\$ 0	\$ 2,105,862		B
READING FIRST SUBGRANT-T1-RD1-VAR	\$ 38,721,143	\$ 18,636,167	\$ (18,636,167)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
REFUGEE STUDENT ASST PROG	\$ 281,339	\$ 84,397	\$ 199,585	\$ 283,982	\$ 0	\$ 20,613	\$ 164,900	\$ 185,513		B
REHAB TRANS PART GREATER LA	\$ 1,799,297	\$ 0	\$ 919,544	\$ 919,544	\$ 0	\$ 0	\$ 915,944	\$ 915,944		E
ROC WORKABILITY II	\$ 0	\$ 1,932,251	\$ (1,269,544)	\$ 662,707	\$ 0	\$ 0	\$ 0	\$ 0		E
ROC-HEA T1 COLLEGE WORK STUDY	\$ 193,963	\$ 161,413	\$ 49,691	\$ 211,104	\$ 0	\$ 0	\$ 0	\$ 0		E
SAFE & DRUG FREE SCH & COMMTY -VAR	\$ 8,687,948	\$ 398,674	\$ 464,451	\$ 863,125	\$ 0	\$ 96,769	\$ 0	\$ 96,769		B
SAFE SCHOOLS/HEALTHY STUDENTS	\$ 0	\$ 619,741	\$ 1,590,292	\$ 2,210,033	\$ 0	\$ 1,304,673	\$ 2,210,033	\$ 3,514,706		B
SCH ASST & INTRVNTN TEAM(SAIT)	\$ 5,134,367	\$ 0	\$ 1,825,505	\$ 1,825,505	\$ 0	\$ 0	\$ 0	\$ 0		A
SCH HLTH PROG PREV & IMPRV EDU	\$ 514,943	\$ 45,559	\$ (23,572)	\$ 21,987	\$ 0	\$ 0	\$ 0	\$ 0		B
SCHOOL SAFE TRAFFIC ZONE	\$ 13,111	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
SCH WELLNESS POLICY DEMON MINI GRNT	\$ 0	\$ 0	\$ 20,124	\$ 20,124	\$ 0	\$ 3,503	\$ 0	\$ 3,503		B
SMALLER COMM GRANT-PLNG -VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
SMALLER LRNG COMM -VARIOUS	\$ 4,783,166	\$ 7,255,175	\$ 2,856,568	\$ 10,111,743	\$ 0	\$ 3,160,098	\$ 3,038,683	\$ 6,198,781		B

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

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	2007-2008	2008-2009	2008-2009	2008-09	2009-10	SUPERINTENDENT'S 2009-2010 FINAL BUDGET			District
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	2008-2009 Carryover	2009-10 Grant	Total	Defined Prog Code
8290 STATE OF REHAB-WRK BASED ASSMNT	\$ 7,370,317	\$ 0	\$ 350,000	\$ 350,000	\$ 0	\$ 0	\$ 350,000	\$ 350,000	E
T2B-CA-MATH & SCIENCE PRT	\$ 0	\$ 0	\$ 872,438	\$ 872,438	\$ 0	\$ 112,555	\$ 600,000	\$ 712,555	B
T3 BILINGUAL ED	\$ 0	\$ 117,051	\$ 89,960	\$ 207,011	\$ 0	\$ 22,771	\$ 0	\$ 22,771	B
T3 A PROF DEV COACHES	\$ 0	\$ 0	\$ 860,000	\$ 860,000	\$ 0	\$ 11,153	\$ 0	\$ 11,153	B
T3A-LEP-LIMITED ENG PROFNCY -VAR	\$ 40,756,151	\$ 34,276,110	\$ 1,317,638	\$ 35,593,748	\$ 0	\$ 0	\$ 21,696,955	\$ 21,696,955	B
T3-IMMIGRANT STDNT-SET-ASIDE -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TCHG. AMERICAN HISTORY (TAH)-VAR	\$ 637,392	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TELEVISION CMTY SVC GRANT FY08	\$ 771,422	\$ 124,000	\$ 646,984	\$ 770,984	\$ 0	\$ 182,305	\$ 100,000	\$ 282,305	B
TELEVISION CMTY SVC GRANT FY09	\$ 0	\$ 0	\$ 812,871	\$ 812,871	\$ 0	\$ 643,526	\$ 812,871	\$ 1,456,397	B
TLC-FOCUS ON ACHIEVEMENT PRJT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TRAUMA SCH ADAPTATION-SAMHSA	\$ 1,020,962	\$ 457,361	\$ 648,151	\$ 1,105,512	\$ 0	\$ 189,682	\$ 0	\$ 189,682	B
TRANSITION TEACHING PROG	\$ 220,606	\$ 152,332	\$ 551,013	\$ 703,345	\$ 0	\$ 140,672	\$ 135,361	\$ 276,033	B
TV INTERCONNECTION GRT FY08	\$ 16,299	\$ 16,299	\$ 16,694	\$ 32,993	\$ 0	\$ 9,739	\$ 16,694	\$ 26,433	B
UNIMPLEMENTED - AFTER SCH PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
UNIMPLEMENTED GEN-FED	\$ 21,255,329	\$ 10,595,566	\$ (7,634,949)	\$ 2,960,617	\$ 0	\$ 0	\$ 0	\$ 0	B
UNIMPLEMENTED - ROC PROG	\$ 0	\$ 312,687	\$ (30,000)	\$ 282,687	\$ 0	\$ 0	\$ 94,626	\$ 94,626	E
US DEPT OF LABOR YOUTH BUILD	\$ 172,265	\$ 172,265	\$ 62,487	\$ 234,752	\$ 0	\$ 0	\$ 47,206	\$ 47,206	B
WATTS ANTI GANG INITIATIVE	\$ 241,000	\$ 43,380	\$ 102,295	\$ 145,675	\$ 0	\$ 39,332	\$ 0	\$ 39,332	B
WELFARE TO WORK-CITY CARSON	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA - EL PROYECTO (SOUTH) -VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-FOSTER-YOUTH SPECIAL NEEDS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA - HWTC NURSE ASST-VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA O4-05 - UCLA CENTRAL AREA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA O4-05 - WLCAC (SOUTH AREA)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH PARA LOS NINOS	\$ 82,267	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA -UCLA-WEST	\$ 20,050	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA -UCLA-CENTRAL	\$ 35,073	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA OUT-OF-SCHOOL YOUTH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH ACADEMY PROGRAM	\$ 0	\$ 0	\$ 411,650	\$ 411,650	\$ 0	\$ 244,472	\$ 84,225	\$ 328,697	B
WIA YOUTH OPPORTUNITY SYS -VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH PROGRAM -VARIOUS	\$ 3,349	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA YOUTH SERVICES (AYE)	\$ 55,000	\$ 0	\$ 85,000	\$ 85,000	\$ 0	\$ 0	\$ 86,732	\$ 86,732	B
WIA-COLLABORATING PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-HUB CITIES CONSORT-ELASC	\$ 0	\$ 0	\$ 3,980	\$ 3,980	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-ADULT DW HUB EOC	\$ 8,240	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-ONE STOP CAREER CTR	\$ 122,822	\$ 0	\$ 131,235	\$ 131,235	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-YOUTH CITY OF LA - HARBOR	\$ 544,635	\$ 0	\$ 544,416	\$ 544,416	\$ 0	\$ 0	\$ 775,000	\$ 775,000	B
WIA-YTH OPPORTNTY SYS-SMMER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA-YOUTH PROGRAM -SUMMER WORK EXP	\$ 360	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
WIA YOUTH PLAN	\$ 129,375	\$ 0	\$ 129,375	\$ 129,375	\$ 0	\$ 0	\$ 125,000	\$ 125,000	B
WIA YOUTH GOODWILL/ESK	\$ 32,000	\$ 0	\$ 120,103	\$ 120,103	\$ 0	\$ 0	\$ 35,000	\$ 35,000	B
WIA HUB CITIES ADULT	\$ 60,000	\$ 0	\$ 60,000	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA HUB CITIES DW	\$ 50,000	\$ 196,428	\$ (147,458)	\$ 48,970	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA ADULT HUB ESK	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA ADULT DISLOCATED WORKERS ESK	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WIA-YOUTH SKILLS CTR	\$ 75,883	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,103	\$ 85,103	E
WIA YOUTH STIMULUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000	B
WIA EAST LA YOUTH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
WRKFRCE INVEST ACT- VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
YOUTH BUILD PROG-C P D C -VARIOUS	\$ 0	\$ 1,165,075	\$ (1,165,075)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
YOUTH MENTORING CONNECTION	\$ 0	\$ 17,400	\$ 17,400	\$ 17,400	\$ 0	\$ 0	\$ 17,400	\$ 17,400	B
TOTAL FEDERAL INCOME	\$ 775,533,861	\$ 687,026,758	\$ 52,173,529	\$ 739,200,287	\$ 0	\$ 101,279,055	\$ 689,876,698	\$ 791,155,753	
STATE INCOME									
8346 CE-EIA STATE COMP ED (SCE)SCHS	\$ 81,145,416	\$ 43,170,083	\$ 95,538,968	\$ 138,709,051	\$ 11,645,469	\$ 0	\$ 22,802,615	\$ 34,448,084	A
CE-EIA/DISRICT BILINGUAL SCHOOLS (LEP)	\$ 176,941,631	\$ 138,489,324	\$ (88,132,068)	\$ 50,357,256	\$ 0	\$ 0	\$ 123,665,280	\$ 123,665,280	A
EIA/LEP-MULTI TEACHER CAREER	\$ 0	\$ 0	\$ 359,780	\$ 359,780	\$ 0	\$ 0	\$ 0	\$ 0	A
CE-EIA-EDUL DISADVG-CNTRL OFF	\$ 13,955,303	\$ 28,588,826	\$ (2,579,838)	\$ 26,008,988	\$ 0	\$ 0	\$ 0	\$ 0	A
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV GRADES 4-8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	\$ 1,193,690	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
8581 HEALTHY START-OPERATIONAL-VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

											District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	SUPERINTENDENT'S 2009-2010 FINAL BUDGET					Defined
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	2008-2009 Carryover	2009-10 Grant	Total		Prog	
										Code	
8590 03-04 AGRI VOC ED INCENTV GRNT	\$ 0	\$ 10,115	\$ 27,513	\$ 37,628	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
05-06 AGRI VOC ED INCENT GRANT	\$ 42,559	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 8,000	\$ 8,000	B	
2005-06 PERSONNEL STAFF DEV.	\$ 233,896	\$ 0	\$ 324,697	\$ 324,697	\$ 0	\$ 0	\$ 230,422	\$ 230,422	\$ 230,422	C	
AAIA - VARIOUS	\$ 17,643	\$ 10,576	\$ 5,972	\$ 16,548	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
AB 2741 COACHING EDUCATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
AB1115-INSTRUCTIONAL MATERIAL	\$ 59,457	\$ 59,457	\$ 0	\$ 59,457	\$ 158	\$ 0	\$ 0	\$ 158	\$ 158	B	
AFT SCH LRN&SAF-19R2K3-006 -VAR	\$ 100,864,850	\$ 77,126,008	\$ 27,625	\$ 77,153,633	\$ 0	\$ 0	\$ 72,222,222	\$ 72,222,222	\$ 72,222,222	L	
AIAA 03-04 - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
AIAA 03-04(HARBOR)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
AIAA 03-04(VALLEY)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ALTN EDUC OUTREACH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
ALTRNTV CERT PROG- VARIOUS	\$ 1,181,661	\$ 0	\$ 1,362,837	\$ 1,362,837	\$ 0	\$ 5,384	\$ 661,179	\$ 666,563	\$ 666,563	B	
ALTRNTV CERT PROG-LISTOS	\$ 2,269,966	\$ 1,679,939	\$ (30,964)	\$ 1,648,975	\$ 0	\$ 0	\$ 1,475,650	\$ 1,475,650	\$ 1,475,650	B	
BEAUTIFY WALL-CALTRANS-SOTO EL	\$ 208,494	\$ 203,994	\$ 4,500	\$ 208,494	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BEF SCH LRN&SAF-19R2K3-004 -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L	
BEFSCH LRN&SAF-19-R2004-466 -VAR	\$ 3407005	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L	
STAFF DEV-BTSA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA / CSUN - VARIOUS	\$ 16,697,986	\$ 15,512,359	\$ (15,512,359)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (BEGIN) FY 2005-06	\$ 0	\$ 0	\$ 480,834	\$ 480,834	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (BEGIN) FY 2006-07	\$ 0	\$ 0	\$ 583,712	\$ 583,712	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (BEGIN) FY 2007-08	\$ 0	\$ 0	\$ 9,915,556	\$ 9,915,556	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (DIST 1) FY 2005-06	\$ 0	\$ 0	\$ 402	\$ 402	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (DIST1) FY 2006-07	\$ 0	\$ 0	\$ 7,702	\$ 7,702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (DIST1) FY 2007-08	\$ 0	\$ 0	\$ 477,339	\$ 477,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (BEGIN) FY 2008-09	\$ 0	\$ 0	\$ 11,537,532	\$ 11,537,532	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (DIST INTERN) FY 2008-09	\$ 0	\$ 0	\$ 1,342,812	\$ 1,342,812	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BTSA Prog (DIST INTERN) FY 2009-10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,075,861	\$ 1,075,861	\$ 1,075,861	B	
BTSA Prog (BEGIN) FY 2009-10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,923,692	\$ 5,923,692	\$ 5,923,692	B	
CALIFORNIA ENDOWMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CALIFORNIA ACADEMIC PRT PROGRAM	\$ 50,000	\$ 0	\$ 80,409	\$ 80,409	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CAL INST SCHOOL GARDENS	\$ 1,725,000	\$ 1,387,901	\$ (174,129)	\$ 1,213,772	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CAL PARTNERSHIP ACADEMIES - VARIOUS	\$ 3,244,638	\$ 1,681,415	\$ 4,004,510	\$ 5,685,925	\$ 0	\$ 858,301	\$ 4,725,272	\$ 5,583,573	\$ 5,583,573	B	
CAL PRE-INTERNSHIP PROG AB 351	\$ 1,518,560	\$ 709,206	\$ (299,107)	\$ 410,099	\$ 0	\$ 135,685	\$ 0	\$ 135,685	\$ 135,685	B	
CAL SERVE-CENTRAL DISTRICT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CAL TECH ASST PJ(CTAP)-CLUSTER	\$ 225,422	\$ 0	\$ 3,918	\$ 3,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CALWORKS ACAD ENRICHMNT COMP-VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CALWORKS-WELFARE-2-WORK VOUCHR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CAREER TECHNICAL EDUCATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CAREER TECHNICAL EDUCATION PRO	\$ 0	\$ 936,361	\$ (936,361)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
CAREER TECH EDUC EQUIPMENT & MAT'LS BG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CERT STAFF MENTORING	\$ 3,389,237	\$ 2,556,284	\$ 722,707	\$ 3,278,991	\$ 838,034	\$ 0	\$ 2,370,438	\$ 3,208,472	\$ 3,208,472	B	
CE-Eco Impact Aid/Dis Bil Dir	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,469,489	\$ 0	\$ 0	\$ 43,469,489	\$ 43,469,489	A	
CHIEF BUS OFFICER TRAINING	\$ 36,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CHLD HLTH OUTREACH INITIATIVES	\$ 150,000	\$ 157,500	\$ 0	\$ 157,500	\$ 0	\$ 0	\$ 157,500	\$ 157,500	\$ 157,500	B	
CHLD NUTRITION BREAKFAST	\$ 0	\$ 0	\$ 352,277	\$ 352,277	\$ 0	\$ 176,139	\$ 0	\$ 176,139	\$ 176,139	B	
CLERICAL CERT-GAIN/GROW TRN	\$ 3,450	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
COMM. SRVCS BLOCK GRDT-CSBG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
COMM SRVCS BLOCK GRDT- MWEP	\$ 9,899	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
COMMUNITY CHALLENGE GRANT - VARIOUS	\$ 6,553	\$ 6,553	\$ 0	\$ 6,553	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
COMPREHENSIVE TCHRS ED INST	\$ 4,121	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
CNTY LA DPH COEUR	\$ 6,869	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CNTY LA COEUR FY 08	\$ 700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CPA NATURAL RSRC & EVRMNT SCI	\$ 0	\$ 0	\$ 1,301	\$ 1,301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CSBG-MWEP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CTAP-ITO	\$ 0	\$ 34,995	\$ 49,108	\$ 84,103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CTE PROGRAMS EQUIPMENT	\$ 3,133,939	\$ 0	\$ 751,400	\$ 751,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
DEPT. OF REHAB	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
DIGITAL HIGH SCH TECH GRANT -VARIOUS	\$ 6,057	\$ 86,428	\$ (80,371)	\$ 6,057	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
DIGITAL HIGH SCH TSST GRANT	\$ 239,243	\$ 0	\$ 142,514	\$ 142,514	\$ 28,504	\$ 0	\$ 0	\$ 28,504	\$ 28,504	B	
DIRECT SUPP PROF(DSP)CERT PG	\$ 220,392	\$ 246,855	\$ 52,892	\$ 299,747	\$ 9,222	\$ 0	\$ 370,000	\$ 379,222	\$ 379,222	E	

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S 2009-2010 FINAL BUDGET								District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	2008-2009	2009-10	Total	Defined
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	Carryover	Grant		Prog Code
8590 DROPOUT PREV-RECOV MDL PROG-	\$ 324	\$ 0	\$ 324	\$ 324	\$ 0	\$ 0	\$ 0	\$ 0	B
EARLY MENTAL HLT-EMHI- VARIOUS	\$ 633,273	\$ 377,543	\$ (63,472)	\$ 314,071	\$ 0	\$ 0	\$ 160,968	\$ 160,968	B
EARLY INTERVENTION SCH SUCCESS (EISS)	\$ 50,000	\$ 0	\$ 60,472	\$ 60,472	\$ 0	\$ 0	\$ 0	\$ 0	B
EDU TECH STAFF DEV-2001-02	\$ 0	\$ 235,515	\$ 111,395	\$ 346,910	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV GR C1 R1	\$ 0	\$ 0	\$ 15,043	\$ 15,043	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV GR C2 R1	\$ 0	\$ 0	\$ 11,902	\$ 11,902	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV GRADES 4-8	\$ 0	\$ 0	\$ 514	\$ 514	\$ 0	\$ 0	\$ 0	\$ 0	B
EDUC TECH STAFF DEV -VARIOUS	\$ 379,234	\$ 0	\$ 0	\$ 0	\$ 72,390	\$ 0	\$ 0	\$ 72,390	B
EDUCATIONAL CLINIC PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
FAMILY LIT EXP ENHMNT	\$ 0	\$ 525,657	\$ 23,412	\$ 549,069	\$ 0	\$ 0	\$ 450,000	\$ 450,000	B
FAMILY LIT INITIATIVE	\$ 768,002	\$ 104,322	\$ 678	\$ 105,000	\$ 0	\$ 0	\$ 140,000	\$ 140,000	B
GANG RISK INTERV PROG(GRIP) - VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
GROUND'S MAINTENANCE -CALWORKS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
HEALTHY START-OPERATIONAL-VARIOUS	\$ 500,000	\$ 341,314	\$ 80,650	\$ 421,964	\$ 0	\$ 251,278	\$ 100,000	\$ 351,278	B
HPSG-HIGH PRIORITY (IUSP CIII) - VAR	\$ 26,209,037	\$ 16,936,830	\$ (1,198,565)	\$ 15,738,265	\$ 0	\$ 0	\$ 0	\$ 0	B
IDEA EARLY INTERVENTION-STATE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
INFANT DISCRETIONARY	\$ 0	\$ 0	\$ 111,898	\$ 111,898	\$ 0	\$ 0	\$ 55,949	\$ 55,949	C
INFO TCHLGY CAREER ACADEMY	\$ 17,618	\$ 8,689	\$ 8,243	\$ 16,932	\$ 0	\$ 0	\$ 0	\$ 0	B
INTERV/UNDERF SCH IMPL COHORT -VAR	\$ 0	\$ 80	\$ 0	\$ 80	\$ 0	\$ 0	\$ 0	\$ 0	B
KLCS-EMERGENCY SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA CNTY DPSS-AFT SCH ENRICH PG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LACO-CALWORKS COORDINTN SVCS -VAR	\$ 1,200,000	\$ 1,203,806	\$ (3,806)	\$ 1,200,000	\$ 0	\$ 0	\$ 1,200,000	\$ 1,200,000	E
LA COMMUNITY REDEV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L
LAUSD DEV PROJ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LA WATERSHED ANALYSIS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
LEP-VESL CLERICAL SKILLS TRNING-VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	\$ 1,995,000	\$ 0	\$ 1,675,000	\$ 1,675,000	\$ 0	\$ 0	\$ 0	\$ 0	B
NELL SOTO PAR INVOLVM PROG -VAR	\$ 478,889	\$ 358,545	\$ 340,281	\$ 698,826	\$ 0	\$ 0	\$ 0	\$ 0	B
PHYSICAL EDUCATION GRANTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
PHYSICAL EDUCATION TEACHER INCENTIVE	\$ 1,848,309	\$ 1,500,000	\$ 2,145,868	\$ 3,645,868	\$ 1,811,523	\$ 0	\$ 1,733,298	\$ 3,544,821	B
PARAPROF TEACHER TRAINING GRN -VAR	\$ 966,468	\$ 0	\$ 967,148	\$ 967,148	\$ 0	\$ 0	\$ 962,500	\$ 962,500	B
PERSONNEL STAFF DEVELOPMENT	\$ 360,227	\$ 1,058,860	\$ (1,058,860)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
REHAB-TRANS PART-GREATER LA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C
SAFE SCH& VIOLENCE PRVT_NEW -VARIOUS	\$ 0	\$ 0	\$ 807,959	\$ 807,959	\$ 0	\$ 0	\$ 0	\$ 0	B
SCHOOL ASST & INTERVN TEAM (SAIT)	\$ 6,869,463	\$ 1,919,864	\$ 2,365,103	\$ 4,284,967	\$ 0	\$ 131,250	\$ 0	\$ 131,250	A
SCHOOL IMPROVEMENT REG PROG	\$ 6,630,101	\$ 2,608,641	\$ 944,796	\$ 3,553,437	\$ 0	\$ 1,493,921	\$ 0	\$ 1,493,921	B
SB 65 PUPIL OUTREACH CONSULT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH COMM VIOLENCE -LEICHTY MS	\$ 0	\$ 0	\$ 110,633	\$ 110,633	\$ 0	\$ 6,405	\$ 100,000	\$ 106,405	B
SCH COMM VIOLENCE -MADISON	\$ 0	\$ 0	\$ 123,541	\$ 123,541	\$ 0	\$ 0	\$ 100,000	\$ 100,000	B
SCH COMM VIOLENCE -NORWOOD EL	\$ 0	\$ 0	\$ 139,917	\$ 139,917	\$ 0	\$ 0	\$ 96,000	\$ 96,000	B
SCH COMM VIOLENCE PREV DIST 1	\$ 912,856	\$ 958,590	\$ (831,659)	\$ 126,931	\$ 0	\$ 0	\$ 101,245	\$ 101,245	B
SCH COMM PLICING PRTRNSHP-VARIOUS	\$ 1,299,256	\$ 258,377	\$ 517,376	\$ 775,753	\$ 0	\$ 856,434	\$ 0	\$ 856,434	B
SCHOOL GARDEN SUPPLIES & EQUIPMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH MNTL HLT CLNC MEDI-CAL 97	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SCH READ INIT (FIRST5LA/CFGC)	\$ 48,521	\$ 48,820	\$ 2,626	\$ 51,446	\$ 0	\$ 2,244	\$ 46,920	\$ 49,164	E
SCHOOL & LIBRARY IMPROVEMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SP ED PROJECT WORKABILITY	\$ 755,693	\$ 759,743	\$ (48,095)	\$ 711,648	\$ 0	\$ 0	\$ 738,080	\$ 738,080	C
SPECIAL ED: INFANT DISCRETIONARY	\$ 55,949	\$ 58,796	\$ (58,796)	\$ 0	\$ 0	\$ 55,950	\$ 0	\$ 55,950	C
SRVC TO AT-RISK YOUTH-CHPT157- VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
SPECIALIZED SEC PROG	\$ 0	\$ 0	\$ 360,000	\$ 360,000	\$ 0	\$ 0	\$ 0	\$ 0	B
SSP-REAL.COM TCH - VARIOUS	\$ 331,569	\$ 251,653	\$ (234,975)	\$ 16,678	\$ 0	\$ 0	\$ 0	\$ 0	B
STATE LOW INCIDENCE ENTITLEMNT	\$ 0	\$ 0	\$ 143,657	\$ 143,657	\$ 0	\$ 0	\$ 143,567	\$ 143,567	C
TCHR & PRINCIPAL RECRUIT INCT PROG GRDT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HAYDEN COMMU BASED PAR INVLV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
T HUGHES FAM-SCH PARTNRSH PRG	\$ 6,058	\$ 3,701	\$ 2,357	\$ 6,058	\$ 0	\$ 0	\$ 0	\$ 0	B
TEACHER RECRUIT & STUDENT SUPPORT	\$ 0	\$ 0	\$ 101,731	\$ 101,731	\$ 0	\$ 0	\$ 0	\$ 0	B
TEACHER RECRUIT & RETENTION	\$ 12,247,627	\$ 4,666,768	\$ 6,452,725	\$ 11,119,493	\$ 2,246,452	\$ 0	\$ 0	\$ 2,246,452	B
TIRE DERIVED PROD GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TRACK & RECREAT'L SURFACING - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B
TUPE 9-12 FY2004-07 -VARIOUS	\$ 1,983,739	\$ 2,749,705	\$ 904,080	\$ 3,653,785	\$ 0	\$ 1,104,360	\$ 0	\$ 1,104,360	B

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

						SUPERINTENDENT'S 2009-2010 FINAL BUDGET				District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	2008-2009	2009-10	Total		Defined
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	Carryover	Grant			Prog Code
8590 UNIMPLEMENTED GEN STATE PROG	\$ 0	\$ 0	\$ 623,588	\$ 623,588	\$ 0	\$ 0	\$ 4,000,000	\$ 4,000,000	B	
UNIMPLEMENTED-ROC	\$ 0	\$ 1,200,000	\$ (1,159,219)	\$ 40,781	\$ 0	\$ 0	\$ 521,113	\$ 521,113	E	
UNIMPLEMENTED-SPEC ED	\$ 0	\$ 523,226	\$ (426,248)	\$ 96,978	\$ 0	\$ 0	\$ 200,000	\$ 200,000	C	
UNIMPLEMENTED-AFTER SCHOOL	\$ 0	\$ 4,370,905	\$ (4,331,917)	\$ 38,988	\$ 0	\$ 0	\$ 5,401,466	\$ 5,401,466	L	
VISUAL & PERFORMING ARTS - VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
WORKABILITY I STATE FUNDS	\$ 1,425	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	C	
YOUTH OPPORTUNITY INTN SV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
YOUTH SOCCER	\$ 999,928	\$ 350,196	\$ 649,732	\$ 999,928	\$ 0	\$ 350,196	\$ 0	\$ 350,196	B	
EMHI - 07 Farmdale EI	\$ 0	\$ 0	\$ 76,974	\$ 76,974	\$ 0	\$ 0	\$ 0	\$ 0	B	
CIWMB-WILSON	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
UAW-LETC MAXINE WATERS	\$ 0	\$ 0	\$ 87,360	\$ 87,360	\$ 0	\$ 0	\$ 0	\$ 0	E	
TOTAL STATE INCOME	\$ 480,437,503	\$ 356,034,325	\$ 30,964,991	\$ 386,999,316	\$ 60,121,241	\$ 5,427,547	\$ 251,939,237	\$ 317,488,025		
LOCAL INCOME	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		
8699 A&K DOUGLAS PLAYGRND-EL SERENO	\$ 1,438,660	\$ 334,441	\$ 102,049	\$ 436,490	\$ 0	\$ 0	\$ 0	\$ 0	B	
A & M Sch Volunteer Music Prog	\$ 30,000	\$ 22,952	\$ (22,952)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ACAD MOTION PIC & ARTS	\$ 15,083	\$ 0	\$ 16,646	\$ 16,646	\$ 0	\$ 0	\$ 0	\$ 0	B	
ADAMS MASTROVICH FAMILY FDN	\$ 0	\$ 0	\$ 34,170	\$ 34,170	\$ 0	\$ 0	\$ 0	\$ 0	B	
AFT SCH ENRCH -LA COMM REDVPMT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	L	
AMATEUR ATHLETIC FOUNDATION	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ANNENBERG FNDN-VAR	\$ 70,208	\$ 0	\$ 3,840	\$ 3,840	\$ 0	\$ 0	\$ 0	\$ 0	B	
ANTHONY ROBBINS FOUNDATION	\$ 3,892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
AUDITORY-ORAL PROJECT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ASTHMA & ALLERGY FNDTN AMERICA	\$ 1,816	\$ 1,816	\$ 0	\$ 1,816	\$ 0	\$ 62	\$ 0	\$ 62	B	
BEST FRIENDS-KAISER	\$ 246	\$ 246	\$ 0	\$ 246	\$ 0	\$ 0	\$ 0	\$ 0	B	
BUILD-UP LA PERSONNEL-WAMU	\$ 27,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
BROAD FDN -CHIEF OF STAFF	\$ 0	\$ 0	\$ 121,040	\$ 121,040	\$ 0	\$ 19,249	\$ 213,960	\$ 233,209	B	
CAL ENDOWMNT-PROJECT REACH -VAR	\$ 259,150	\$ 137,188	\$ 29,977	\$ 167,165	\$ 0	\$ 0	\$ 0	\$ 0	B	
CAL HEALTHCARE FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CARNEGIE TNE INITIATIVE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
8699 CARSON GUID.EXP-COORD.COUNCIL	\$ 52,000	\$ 72,000	\$ 2,757	\$ 74,757	\$ 0	\$ 0	\$ 60,000	\$ 60,000	B	
CDLP VIDEO SUPPORT GRANT	\$ 12,962	\$ 0	\$ 4,427	\$ 4,427	\$ 0	\$ 0	\$ 0	\$ 0	B	
CHLD HLTH&ACSS MDCAL PG(CHAMP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CHILD PASSENGER SAFETY	\$ 0	\$ 93,930	\$ 32,140	\$ 126,070	\$ 0	\$ 0	\$ 0	\$ 0	B	
CHW CATHOLIC HEALTHCARE WEST	\$ 37,856	\$ 124,264	\$ 1,266	\$ 125,530	\$ 0	\$ 33,323	\$ 20,000	\$ 53,323	B	
CITY OF LA-LEARN & EARN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
CLERICAL CERT. PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
COLLEGE READY PROG WAMU	\$ 0	\$ 0	\$ 16	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	B	
COMMNTY OUTREACH-KLCS-WILAND	\$ 101	\$ 101	\$ 0	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	B	
COMMUNITY TECH CENTER/LAEP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
COMMUNITY SERVICE BLK GRANT MWEP	\$ 6,560	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
CONNECTION PROJ-COUVER D ALLEN	\$ 159,883	\$ 156,696	\$ (19,460)	\$ 137,236	\$ 0	\$ 0	\$ 68,000	\$ 68,000	B	
COUNTY SUMMER YOUTH	\$ 631,688	\$ 761,253	\$ (17,618)	\$ 743,635	\$ 0	\$ 0	\$ 750,000	\$ 750,000	B	
COUNTY GRANT-CHILD HEALTH OUTREACH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
COUNTRY WIDE CLERICAL CERT. TRAINING	\$ 42,128	\$ 0	\$ 39,805	\$ 39,805	\$ 0	\$ 38,849	\$ 0	\$ 38,849	B	
CRAILJOHNSON-MENTL HLTH SVC-VAR	\$ 0	\$ 11,090	\$ 0	\$ 11,090	\$ 0	\$ 0	\$ 0	\$ 0	B	
CRAIL JOHNSON-PROJECT PLUS	\$ 41,090	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000	\$ 0	\$ 9,000	B	
DIPLOMA PLUS GRANT	\$ 0	\$ 0	\$ 113,750	\$ 113,750	\$ 0	\$ 78	\$ 0	\$ 78	B	
DIVERSITY IN ED TRNG-HWLT PCKK	\$ 41,152	\$ 26,877	\$ 14,275	\$ 41,152	\$ 0	\$ 8,292	\$ 0	\$ 8,292	B	
DISCOV ARTS DIRECTOR	\$ 0	\$ 188,152	\$ 0	\$ 188,152	\$ 0	\$ 0	\$ 0	\$ 0	B	
DWP SCIENCE EDUCATION PARTNER	\$ 0	\$ 0	\$ 400,000	\$ 400,000	\$ 0	\$ 32,243	\$ 400,000	\$ 432,243	B	
DWP-YOUTH SERVICES ACADEMY	\$ 600,000	\$ 550,000	\$ (50,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
EL ITALIAN LANG	\$ 5,390	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ESCALERA YOUTH Pros	\$ 8,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
ENRICHED STUDIES-LA CENTER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
FAMILY LIT SUPPORT NETWORK	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

						SUPERINTENDENT'S 2009-2010 FINAL BUDGET				District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	2008-2009	2009-10	Total	Defined	
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	Carryover	Grant		Prog	
									Code	
8699 FIRST 5-INTERAGNCY SPCL NEEDS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
FMLY LIT. EXP ENHNMT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
FMLY LIT. EXP ENHNMT-RESEDA -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
GENERAL FUND SUMMER YOUTH	\$ 447,355	\$ 436,109	\$ 1,769	\$ 437,878	\$ 0	\$ 0	\$ 450,000	\$ 450,000	B	
GILDER LEHRMAN INST OF AMERICA	\$ 63,598	\$ 37,547	\$ 4,519	\$ 42,066	\$ 0	\$ 12,547	\$ 0	\$ 12,547	B	
GOOD NEIGHBOR GRNT-ALL STATE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
GREENING PROJECT-CALVERT ES	\$ 127,014	\$ 18,661	\$ 108,353	\$ 127,014	\$ 0	\$ 0	\$ 0	\$ 0	B	
GREENING PROJECT-WILSON SH	\$ 33,930	\$ 0	\$ 33,930	\$ 33,930	\$ 0	\$ 0	\$ 0	\$ 0	B	
HARBOR TEACHER PREP(HTP 8518)	\$ 29,889	\$ 50,000	\$ 16,608	\$ 66,608	\$ 0	\$ 89,882	\$ 0	\$ 89,882	B	
HEALTHY START PROBATION PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
HIGH TECH HIGH-VARIOUS FNDTNS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
HP-HANDS ON SCIENC-M ARTS CLST	\$ 38,437	\$ 26,950	\$ 11,487	\$ 38,437	\$ 0	\$ 7,687	\$ 0	\$ 7,687	B	
HWTC-VOC NURSING EDUC SVCS	\$ 76,983	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
HIV/AIDS PREV PROG	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ING UNSUNG HEROES AWARDS PROG	\$ 27,000	\$ 12,578	\$ (11,870)	\$ 708	\$ 0	\$ 0	\$ 0	\$ 0	B	
INTEL TCH TO FUTURE/GATES FNDN	\$ 1,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
K-12 VOUCHER PROGRAM	\$ 1,121,114	\$ 1,969,907	\$ 16,381,164	\$ 18,351,071	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	B	
KAISER ONE E-APP EXPANSION PROJ	\$ 0	\$ 0	\$ 320,280	\$ 320,280	\$ 0	\$ 11,987	\$ 236,642	\$ 248,629	B	
KAISER PERM-CHAMP PROGRAM -VAR	\$ 114,571	\$ 34,781	\$ 105,473	\$ 140,254	\$ 0	\$ 51,294	\$ 0	\$ 51,294	B	
KAISER PERM-ORAL HEALTH INIT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000	\$ 40,000	B	
KOREAN HEALTH INSURANCE CHAMP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
L.A. CARE HEALTH EXPRESS -VAR	\$ 143,383	\$ 45,654	\$ 45,714	\$ 91,368	\$ 0	\$ 2,058	\$ 65,000	\$ 67,058	B	
LA TRUST FOR CHILDREN'S HLTH	\$ 15,857	\$ 0	\$ 15,857	\$ 15,857	\$ 0	\$ 0	\$ 0	\$ 0	B	
LA COMMUNITY BEAUTIFICATION	\$ 8,184	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 448,562	\$ 448,562	B	
LA COM REDVPMT AFT SCHOOL	\$ 0	\$ 0	\$ 196,374	\$ 196,374	\$ 0	\$ 16,536	\$ 0	\$ 16,536	B	
LA COMMUNITY COLLEGE LIASON	\$ 72,973	\$ 124,745	\$ (33,334)	\$ 91,411	\$ 0	\$ 0	\$ 0	\$ 0	B	
LA COUNTY SUMMER YOUTH PROG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
LA SCHOOL NUTRITION PROJ	\$ 82,935	\$ 0	\$ 61,361	\$ 61,361	\$ 0	\$ 0	\$ 0	\$ 0	B	
LA84 FOUNDATION BEYOND THE BELL	\$ 617,168	\$ 584,940	\$ 573,002	\$ 1,157,942	\$ 0	\$ 0	\$ 549,300	\$ 549,300	B	
LA'S BEST- VARIOUS	\$ 3,515,013	\$ 4,638,058	\$ (729,875)	\$ 3,908,183	\$ 0	\$ 0	\$ 2,821,730	\$ 2,821,730	L	
LAB CDD CIT OF LA#1	\$ 0	\$ 594,941	\$ (36,700)	\$ 558,241	\$ 0	\$ 0	\$ 0	\$ 0	B	
LET UP GARDENA AND NARBONNE HI	\$ 18,156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
LEARN AND EARN PROGRAM	\$ 1,800,000	\$ 1,499,130	\$ (130,443)	\$ 1,368,687	\$ 0	\$ 0	\$ 1,400,000	\$ 1,400,000	B	
LOWE'S PARK	\$ 0	\$ 0	\$ 400,000	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	B	
MC CAN PROG	\$ 0	\$ 0	\$ 812,484	\$ 812,484	\$ 0	\$ 0	\$ 0	\$ 0	B	
MIDDLE COLLEGE EARLY COLL PROG	\$ 0	\$ 0	\$ 42,500	\$ 42,500	\$ 0	\$ 0	\$ 0	\$ 0	B	
MERCK CHILDHOOD ASTHLM NTWK-MCAN	\$ 979,878	\$ 265,857	\$ (265,857)	\$ 0	\$ 0	\$ 177,886	\$ 0	\$ 177,886	B	
MIKE LANSING GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
NURSE ASST/LT CARE-VARIOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
NFL /LISC ProG. ACTION #435180001	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PRIME GATES FDN-JOHN HOPKINS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
OBERKOTTER FDN HEAR US NOW	\$ 0	\$ 0	\$ 125,950	\$ 125,950	\$ 0	\$ 0	\$ 0	\$ 0	B	
OJAI FOUNDATION	\$ 187,636	\$ 70,365	\$ 148,011	\$ 218,376	\$ 0	\$ 0	\$ 0	\$ 0	B	
ORFALEA-SCH MENTAL HLTH SRVS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PRIME GATES FDN-JOHN HOPKINS	\$ 160,676	\$ 295,261	\$ 0	\$ 295,261	\$ 0	\$ 0	\$ 0	\$ 0	B	
PROF DEV-OPEN WIDE&TREK INSIDE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PROJECT GRAD-LA	\$ 270,768	\$ 0	\$ 137,126	\$ 137,126	\$ 0	\$ 0	\$ 0	\$ 0	B	
PROP 10 COMM-CDI-SMALL GRDT -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
PROP K-LA FOR KIDS PROG -VAR	\$ 791,863	\$ 324,000	\$ (324,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PROP K - MAINTENANCE FUND	\$ 0	\$ 0	\$ 24,484	\$ 24,484	\$ 0	\$ 0	\$ 0	\$ 0	B	
PSYCHTRIC SOC WORKR-BARTON EL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
PUENTE PROJECTS-U C REGENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
ROBERT WOOD FOUNDATION	\$ 100,000	\$ 81,514	\$ 83,377	\$ 164,891	\$ 0	\$ 87,306	\$ 100,000	\$ 187,306	B	
SCH BASED HLTH CLINIC-SPPT FND	\$ 98,820	\$ 10,933	\$ 47,387	\$ 58,320	\$ 0	\$ 0	\$ 0	\$ 0	B	
SCH READINESS INITIATIVE-CCRC -VAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	E	
SEIU REVOLVING GRANT FND	\$ 21,000	\$ 21,000	\$ (14,582)	\$ 6,418	\$ 0	\$ 0	\$ 0	\$ 0	B	
SOUTH GATE INTL LRNG COMMUNITY	\$ 97,301	\$ 5,768	\$ (5,768)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	
TAPER FOUNDTN-MENTAL HLTH PROF	\$ 0	\$ 0	\$ 41,355	\$ 41,355	\$ 0	\$ 0	\$ 0	\$ 0	B	
THE OJAI FOUNDATION/HERB ALPER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	B	

**SUPERINTENDENT'S 2009-2010 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S 2009-2010 FINAL BUDGET									District
	2007-2008	2008-2009	2008-2009	2008-09	2009-10	2008-2009	2009-10	Total		Defined
	Actual Budget	Final Budget	Adjustment	Adj Budget As of 04-30-09	Beg Balance	Carryover	Grant			Prog Code
8699 TOSHIBA AMERICA FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
TRANS PROG HARBOR TECH	\$ 0	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 423,717	\$ 0	\$ 423,717		B
URBAN LEARNING CTR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
UAW-LETC-MANUAL ARTS -VAR	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		E
UNIMPLEMENTED -GEN PROG	\$ 20,732,844	\$ 2,538,979	\$ (1,989,324)	\$ 549,655	\$ 0	\$ 0	\$ 0	\$ 0		B
UNIMPLEMENTED -ROC	\$ 0	\$ 25,000	\$ 30,268	\$ 55,268	\$ 0	\$ 0	\$ 300,000	\$ 300,000		E
UNIMPLEMENTED -AFTER SCHOOL PROG	\$ 223,687	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		L
URBAN LEARNING CTR	\$ 4,745	\$ 4,745	\$ 0	\$ 4,745	\$ 0	\$ 0	\$ 0	\$ 0		B
VISION PROJ PROG-QUEENS CARE	\$ 57,469	\$ 0	\$ 53,293	\$ 53,293	\$ 0	\$ 0	\$ 60,000	\$ 60,000		B
WASSERMAN FOUNDATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,460,000	\$ 1,460,000		B
WCH HLTHY START-PROBTION PROG	\$ 3,446	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
WEINGART FDTN-PLUS COUNSELLING	\$ 0	\$ 0	\$ 600,000	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 0		B
WILDLANDS ENDWMNT-VAR	\$ 3,179,573	\$ 2,553,355	\$ 307,724	\$ 2,861,079	\$ 0	\$ 181,362	\$ 0	\$ 181,362		B
YOUTH DEVELOPMENT (NFL)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		B
TOTAL LOCAL INCOME	\$ 39,225,091	\$ 18,751,784	\$ 17,594,225	\$ 36,346,009	\$ 0	\$ 1,203,358	\$ 14,443,194	\$ 15,646,552		
8912 INTERFUND TRANSFERS FOR SRF COPS	\$ 59,481,205	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,300,000	\$ 1,300,000		
8980 CONTRIBUTION FROM REGULAR PROGRAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		
TOTAL LOCAL INCOME	\$ 39,225,091	\$ 18,751,784	\$ 17,594,225	\$ 36,346,009	\$ 0	\$ 1,203,358	\$ 14,443,194	\$ 15,646,552		
TOTAL FEDERAL INCOME	\$ 775,533,861	\$ 687,026,758	\$ 52,173,529	\$ 739,200,287	\$ 0	\$ 101,279,055	\$ 689,876,698	\$ 791,155,753		
TOTAL STATE INCOME	\$ 481,144,713	\$ 356,034,325	\$ 30,964,991	\$ 386,999,316	\$ 60,121,241	\$ 5,427,547	\$ 251,939,237	\$ 317,488,025		
TOTAL INCOME	\$ 1,355,384,870	\$ 1,061,812,867	\$ 100,732,745	\$ 1,162,545,612	\$ 60,121,241	\$ 107,909,960	\$ 957,559,129	\$ 1,125,590,330		

SUPERINTENDENT'S 2009 - 2010 FINAL BUDGET

DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS

ADULT EDUCATION FUND

SUPERINTENDENT'S 2009 - 2010FINAL BUDGET										District Defined Prog Code
		2007-2008 Actual Budget	2008-2009 Final Budget	2008-2009 Adjustment	2008-2009 Adjusted Budget as of 04-30-09	2009-2010 Beg Balance	2008-2009 Carryover	2009-2010 Grant	Total	
FEDERAL INCOME										
8240	ADULT EDUC SVC-SMARTLABS (DHS)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	D
	COUNTY OF LA/DHS/SEIU	0	2,907,223	(2,907,223)	0	0	0	0	0	D
	PATIENT & HLTH CARE SET ED SVC.	0	0	0	0	0	0	0	0	D
	PERKINS POST SECONDARY - VARIOUS	1,232,200	0	1,152,358	1,152,358	0	0	2,534,716	2,534,716	D
	T1C-SEC 132 PKN (INSTRUCTION)	1,803,343	0	2,059,130	2,059,130	0	0	881,618	881,618	D
	WIA-231 TECH/AUGMTN/PERF-VARIOUS	0	0	0	0	0	0	0	0	D
	WIA-ENG SECOND LANGUAGE	677,641	720,110	(109,710)	610,400	0	0	511,997	511,997	D
8290	ADULT ED-ESL-CITIZENSHIP	12,554,400	12,418,371	(579,600)	11,838,771	0	4,805	11,232,072	11,236,877	D
	BARBARA BUSH FOUNDATION	24,519	0	0	0	0	0	0	0	D
	CNTY LA COMM DEV BLOCK GRANT	0	0	0	0	0	0	0	0	D
	ENG LIT AND CIVIC ED GRNT-ADLT	1,505,200	1,997,594	(539,609)	1,457,985	0	40,861	1,214,701	1,255,562	D
	LA COUNTY-GAIN BASIC ED SKL-AD	268	16,000	(15,945)	55	0	0	0	0	D
	REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	29,249	80,000	(80,000)	0	0	0	0	0	D
	STAR STUDENT ACVMENT IN READING	0	0	0	0	0	0	0	0	D
	WIA T2-ADLT ED-EL CIVICS 03-04	0	0	0	0	0	0	0	0	D
	FEDERAL PELL GRANT	101,250	250,000	5,220	255,220	0	112,653	200,000	312,653	D
	FEDERAL SUPPLY EDU OPPORT GRANT	200,000	0	0	0	0	0	100,415	100,415	D
	LA REFINERY & MFG MAINT PROC	70,000	0	9,155	9,155	0	0	0	0	D
	LA COUNTY COM DV BL GR-CDBG	0	0	16,000	16,000	0	0	16,000	16,000	D
	PACIFIC GATEWAY WORKFORCE-HOC	0	0	80,000	80,000	0	0	80,000	80,000	D
	I TRAIN	0	0	2,500	2,500	0	0	0	0	D
	FWS-W. VALLEY A. FRIEDMAN & HARBOR	0	0	0	0	0	0	246,834	246,834	D
	FWS-MAXIN WATERS EMPL CTR	0	0	0	0	0	0	6,667	6,667	D
	ROC-HEA T1 COLLEGE WORK STUDY	0	0	0	0	0	0	254,770	254,770	D
	WIA-ADULT/CITY WORKS COMP FY 09	0	0	15,000	15,000	0	0	0	0	D
	WIA -ONE STOP CAREER	0	0	0	0	0	0	111,325	111,325	D
	UNIMPLEMENTED -FEDERAL	3,584,732	1,758,085	739,348	2,497,433	0	0	3,057,396	3,057,396	D
TOTAL FEDERAL INCOME		\$ 21,782,802	\$ 20,147,383	\$ (153,376)	\$ 19,994,007	\$ 0	\$ 158,319	\$ 20,448,511	\$ 20,606,830	

SUPERINTENDENT'S 2009 - 2010 FINAL BUDGET

DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS

ADULT EDUCATION FUND

		SUPERINTENDENT'S 2009 - 2010FINAL BUDGET								District
		2007-2008	2008-2009	2008-2009	2008-2009	2009-2010			2009-2010	Defined
		Actual Budget	Final Budget	Adjustment	Adjusted Budget as of 04-30-09	Beg Balance	2008-2009 Carryover	2009-2010 Grant	Total	Prog Code
<u>STATE INCOME</u>										
8590	ADULT ED PROG-SITE M I S	\$ 24,856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	D
	CALPRO II PROJECT	80,000	0	0	0	0	0	0	0	D
	CAL-WORKS-ADULT-SUPPORT SVCS	0	1,967,067	(1,967,067)	0	0	0	0	0	D
	COMMNTY BASED ENGL TUTORL PG	17,944,335	16,557,733	1,757,200	18,314,933	0	8,610,661	6,177,409	14,788,070	D
	FAMILY LITERACY	7,485	0	7,179	7,179	0	0	0	0	D
	EVEN START ADULT	0	0	0	0	0	0	7,178	7,178	D
	GENERAL RELIEF OPP FOR WORK-GROW	2,004,314	6,576	1,942,776	1,949,352	0	0	765,582	765,582	D
	WELFARE TO WORK-COUNTY	0	0	0	0	0	0	0	0	D
	UNIMPLEMENTED-STATE	4,807,947	1,616,279	(324,380)	1,291,899	0	0	2,087,966	2,087,966	D
TOTAL STATE INCOME		\$ 24,868,937	\$ 20,147,655	\$ 1,415,708	\$ 21,563,363	\$ 0	\$ 8,610,661	\$ 9,038,135	\$ 17,648,796	
<u>LOCAL INCOME</u>										
8699	CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 20,000	\$ 152	\$ 39,876	\$ 40,028	\$ 0	\$ 6,508	\$ 0	\$ 6,508	D
	BIENVENIDOS SCH READINESS PROG	21,000	24,539	(4,073)	20,466	0	1,455	21,000	22,455	D
	FAM LIT-ENRICH-AMADO FNDN-99	152	0	0	0	0	0	0	0	D
	FAMILY LIT ADVCTS-GARFIELD CAS	0	0	0	0	0	0	0	0	D
	FAMILY LIT R PARSONS FDN-WESTSIDE	16,138	0	16,138	16,138	0	0	0	0	D
	GED TEST PREPARATION-GOODWILL	0	0	0	0	0	0	0	0	D
	GLUCK-FAMILY LIT EL/ADT ASC PART - VARIOUS	13,313	0	0	0	0	0	0	0	D
	TOYOTA FAMILIES IN SCH PG	5,312	9,259	4,636	13,895	0	0	0	0	D
	TOYOTA NATIONAL CTR FAMILY LIT -ADULT	14,614	366	1,582	1,948	0	668	0	668	D
	TRAINING 4 EVALUATION PJ-NCFL	1,364	0	8,635	8,635	0	0	0	0	D
	MARK TAPER FOUNDATION	8,635	0	2,941	2,941	0	0	0	0	D
	UNIMPLEMENTED-LOCAL	0	328,448	(39,876)	288,572	0	0	300,000	300,000	D
TOTAL LOCAL INCOME		\$ 100,528	\$ 362,764	\$ 29,859	\$ 392,623	\$ 0	\$ 8,631	\$ 321,000	\$ 329,631	
TOTAL INCOME		\$ 46,752,267	\$ 40,657,802	\$ 1,292,191	\$ 41,949,993	\$ 0	\$ 8,777,611	\$ 29,807,646	\$ 38,585,257	

(D) Adult Education

SUPERINTENDENT'S 2009-2010 FINAL BUDGET

DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS

CHILD DEVELOPMENT FUND

SUPERINTENDENT'S 2009-2010 FINAL BUDGET										District
		2007-2008	2008-2009	2008-2009	2008-2009	2009-2010	2008 - 2009	2009 - 2010		Defined
		Actual Budget	Final Budget	Adjustments	Adj Budget	Beg Balance	Carryover	Grant	Total	Prog
					as of 04-30-09					Code
FEDERAL INCOME										
8290	CCDF CAPACITY PROJECT	\$ 17,318	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
	CCDF SCHOOL AGE RESOURCE	6,430	0	0	0	0	0	0	0	F
	CCDF - CAPACITY PROJ 2004-05	0	0	0	0	0	0	0	0	F
	CDFS-INSTRUCTIONAL MATERIALS	0	0	0	0	0	0	0	0	F
	INFANT/TODLR CHILD CARE RSRC PROG	35,180	0	0	0	0	0	0	0	F
	CIMS-INSTRUCTIONAL MATERIAL	0	0	17,495	17,495	0	0	0	0	F
	UNIMPLEMENTED-FEDERAL	1,054,949	456,038	0	456,038	0	0	500,000	500,000	F
TOTAL FEDERAL INCOME		\$ 1,113,877	\$ 456,038	\$ 17,495	\$ 473,533	\$ 0	\$ 0	\$ 500,000	\$ 500,000	F
STATE INCOME										
8530	STATE LATCHKEY PROGRAM	\$ 879,466	\$ 1,294,982	\$ (425,145)	\$ 869,837	\$ 0	\$ 0	\$ 882,921	\$ 882,921	F
8590	CAL-SAFE CHILD CARE	945,607	958,962	0	958,962	0	0	800,000	800,000	F
	CCD SVCS PLAYGROUND COMPLIANCE	0	0	0	0	0	0	0	0	F
	CD PRE K & FAMILY LITPART DAY	1,335,303	1,525,713	0	1,525,713	0	307,423	1,005,217	1,312,640	F
	CD PRE K & FAMILY SUPPORT	37,500	30,000	0	30,000	0	0	2,454	2,454	F
	CDD PREKINDER RSRC AWARDS	0	0	0	0	0	0	0	0	F
	EARLY INTERV SCH SUCC-MUR-CC	0	0	0	0	0	0	0	0	F
	EISS - PRE-SCH CONFERENCE	0	0	0	0	0	0	0	0	F
	GENERAL FD-PRE KINDER RESOURCE	0	0	0	0	0	0	0	0	F
	PROP 10 RFS FIRST 5 LA	0	0	0	0	0	0	0	0	F
	L.A. UNIVERSAL PRE SCH	0	0	0	0	0	0	0	0	F
	RENOVATION AND REPAIR - CHLD CTR	0	0	0	0	0	0	0	0	F
	STATE PRE-SCHOOL REVENUE	13,687,598	13,444,540	0	13,444,540	0	0	13,146,764	13,146,764	F
	UNIMPLEMENTED-STATE	1,060,148	2,724,671	0	2,724,671	0	0	5,413,542	5,413,542	F
TOTAL STATE INCOME		\$ 17,945,622	\$ 19,978,868	\$ (425,145)	\$ 19,553,723	\$ 0	\$ 307,423	\$ 21,250,898	\$ 21,558,321	F
LOCAL INCOME										
8699	CHILDREN'S CENTERS (LATCHKEY)	\$ 39,413	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
	HEALTHY FAMILY KAISER	19,022	4,244	2,179	6,423	0	0	0	0	F
	KIDCARE SERVICE FEES	475,000	0	425,145	425,145	0	0	0	0	F
	READY FOR SCHOOLS	6,471,393	6,613,234	112,288	6,725,522	0	0	6,580,938	6,580,938	F
	L.A. UNIVERSAL PRE SCH	2,967,647	3,024,737	-1,967,769	1,056,968	0	274,283	791,308	1,065,591	F
	STATE LATCH KEY PROGRAM	0	0	0	0	0	0	431,949	431,949	F
	SCH READINESS INITIATIVE	0	0	0	0	0	0	727,405	727,405	F
	UNIMPLEMENTED-LOCAL	1,788,153	155,782	2,144,252	2,300,034	0	0	0	0	F
TOTAL LOCAL INCOME		\$ 11,760,628	\$ 9,797,997	\$ 716,095	\$ 10,514,092	\$ 0	\$ 274,283	\$ 8,531,600	\$ 8,805,883	
OTHER SOURCES										
8979	CC FACILITIES REVOLVING FUNDS	\$ 352,828	\$ 352,828	\$ 0	\$ 352,828	\$ 352,828	\$ 0	\$ 0	\$ 352,828	
TOTAL INCOME		\$ 31,172,955	\$ 30,585,731	\$ 308,445	\$ 30,894,176	\$ 352,828	\$ 581,706	\$ 30,282,498	\$ 31,217,032	

(F) Child Development

IV. Human Resources

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HUMAN RESOURCES

Introduction

This section of the budget provides information regarding District staffing issues. It is divided into two sections. The first primarily addresses certificated personnel issues while the second focuses on classified staffing.

Annual Assessment of Human Resources – Certificated. These pages provide detailed information regarding the District's certificated personnel policies and needs. Certificated personnel include teachers, school administrators, central and local district staff, and others for whom a credential is required.

Annual Assessment of Human Resources – Classified. These pages provide detailed information regarding the District's classified personnel policies and needs. Certificated positions are those which do not require a teaching or administrative credential. Classified positions may serve in the classroom, provide school non-classroom services, or work in central or local district offices.

Annual Assessment of Human Resources

For Principle Six of the

Principles for the LAUSD Budget and Finance Policy

May 2009

The following information provides an overview of Certificated Human Resources in the areas of Demographics and Budget, Workforce Qualifications and Experience, Staff Development, and Recruitment. Most information in this report reflects Norm Day 2008-2009 data. However, some data reflect more recent or earlier research as noted, and totals may not be consistent.

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

Part I: Workforce Qualifications and Experience

Teacher

The following table compares the status of teachers employed in LAUSD during October 2007 and October 2008. For each status, the number of employees and percent of all teachers are displayed during all time periods. It is noteworthy that the percentage of credentialed teachers increased from 93.8% in October 2007 to 96.0% in October 2008. Conversely, the percentage of emergency permits declined from 1.9% in October 2007 to 1.2% in October 2008.

TABLE 1

**TEACHERS BY STATUS
OCTOBER 2007 AND OCTOBER 2008**

Type of Teacher	Number Employed at LAUSD October 2007	Percent of All Teachers	Number Employed at LAUSD October 2008	Percent of All Teachers
Credentialed	30,390	93.8	30,142	96.0
University Intern	862	2.7	670	2.1
District Intern	515	1.6	201	0.6
Provisional	629	1.9	374	1.2

Source: SAP; Includes classroom teachers only (elementary, secondary, math foundation, SPED, RSP).

Administrator

Principal experience level (years of experience as a principal in the District) by Local District as of October 2008 is displayed in the table below. The number of principals and the average years of principal experience in the District are reported by Local District.

TABLE 2

**PRINCIPAL AVERAGE YEARS OF EXPERIENCE*
BY LOCAL DISTRICT
OCTOBER 2008**

Local District											
	1	2	3	4	5	6	7	8	EEC	Adult	Total
Number of Principals	123	93	97	100	90	48	65	85	35	34	771
Average Years of Experience as a Principal in LAUSD	6.6	7.5	6.8	8.6	7.2	7.4	7.9	6.8	7.7	7.5	7.3

*Principal experience includes service in any principal classification in LAUSD.

In order to ensure the quality, competency, and excellence of the District's certificated administrators, the Personnel Research & Assessment section of Human Resources develops,

validates, and conducts selection examinations for school-based administrators (Principals and Assistant Principals). The selection tools have been developed to reflect the *California Professional Standards for Educational Leaders* and to assess key characteristics that are necessary for success in school leadership positions.

Part II: Staffing Requirements

Changes in Staffing Requirements

Changes in staffing requirements for the new fiscal year and the implications of these changes for workforce experience and skills were evaluated. It is of primary interest to know why employees are leaving the District.

According to the *2007-2008 Confidential Separation Questionnaire* results, which listed the reasons why certificated staff are leaving employment with LAUSD, the survey (based on 1,083 questionnaires with 444 indicating retirement) found that the most frequent reasons for separation from the District **for all respondents** are “retirement” and “desire to rest/relax”. The top three reasons for all respondents are the following:

1	Retirement	41%
2	Desire to rest/relax	18%
3	Moving	17%

The most frequent responses from 639 respondents **other than retirees** as to why they are separating from the District include “moving,” “lack of support from administrator in general,” and “personal reasons.” The three highest ranked reasons given by teachers who are not retirees are the following:

1	Moving	27%
2	Lack of support from administrator	18%
3	Personal reasons	18%

When reviewing the responses from **retirees only**, “relaxation” and “paperwork” were the most frequent reasons for leaving the District. The three highest ranked responses by retirees are the following:

1	Desire to rest/relax	37%
2	Paperwork/record keeping	19%
3	District’s policies and/or goals	16%

Staffing Requirements

The Certificated Recruitment and Selection Section, which includes Special Education Certificated Employment Operations, continues to recruit credentialed teachers and interns to improve student achievement and meet the *No Child Left Behind* mandates. District recruitment efforts have been very successful in providing a high percentage of qualified new hires. The percentage of newly-hired credentialed teachers and interns was 90% in 2008-2009. The staffing process has not changed appreciably in the past few years.

The *No Child Left Behind (NCLB) Act* and the *Williams* legislation play an integral role in the staffing of schools. The District will continue to hire fully credentialed and *NCLB*-compliant intern teachers and assist those teachers who are not yet “highly qualified” to become compliant.

Provisional contract teachers hired in shortage fields, who are not fully credentialed must meet subject matter competence, or must be in preparation programs to meet subject matter competence. Pre-service training is provided to all teachers hired with alternative certification. Teachers who are not considered “highly qualified” are provided with subject matter preparation to assist them in being successful on the CSET examination. In addition, the District supports these teachers by providing vouchers to pay for the necessary subject matter exams.

Road Show Data

The most significant changes for the new fiscal year at the “road show” were the decline in student enrollment at the elementary level and the process of reconfiguration due to the opening of new schools.

As a result of loss of enrollment at the elementary level, displacement of teachers occurred, as well as the closing of teaching positions. Displacement procedures, which are a very disruptive process for principals as well as the teachers, follow the District/UTLA agreement requirements, which ensure that the rules and processes are uniformly applied.

No Child Left Behind (NCLB)

Federal Requirements Regarding the Hiring of New Teachers

No Child Left Behind requires that all new teachers hired after July 1, 2002 and assigned to Title I Schools in core academic subjects meet *NCLB* “Highly Qualified” requirements for each academic subject taught. Recruitment staff must monitor teacher qualifications upon selection and hiring. Continued staffing of schools and re-contracting of teachers must also be monitored to assure compliance with *NCLB* “Highly Qualified” requirements. For example, provisional employees who have not satisfied the subject matter competence requirement under *NCLB* can only be re-contracted with the Local District Superintendent’s approval. Support and test preparation for current teachers is currently being provided.

Current *NCLB* Teacher Compliance:

All current teachers have been assessed in regards to *NCLB* compliance. Teachers not yet designated as “highly qualified” are given assistance to become *NCLB*-compliant.

Part III: Recruitment

Recruitment of High Quality Teachers

Ongoing Initiatives

Chronic Shortage Areas:

In the areas of Mathematics, Science and Special Education, several initiatives will be implemented in order to successfully ameliorate teacher shortages. The District will collaborate with universities and the District Intern Program to target graduates, mid-career changers, and those from other countries. The District's annual Special Education Fair will be held in Northern and Southern California. Out-of-country recruitment will only occur if the District's needs warrant this strategy.

Building Diversity:

Human Resources will continue to work closely with the Subject Matter Preparation Program staff in order to publicize the pre-employment subject matter exam (CSET) classes for prospective teachers. Recruitment will be geared towards organizations and universities that work with diverse populations. Advertising will be included in publications and Internet sites that target diverse populations.

Career Ladder Office

The primary function of the Career Ladder Office is to develop and implement long-term strategies for recruitment of teachers from the community. These strategies include high school Teacher Career Academies, the Paraeducator Career Ladder, and university partnerships. As a result of the efforts of the Career Ladder Office, over 3,200 teachers have been developed in the last fifteen years. These teachers are 89% minority and have a five-year retention rate of 86%.

Use of Technology

Technology continues to be used in teacher recruitment. Internet postings at universities and commercial sites are increased to attract career change candidates. The electronic recruitment calendar is interactive for recruitment staff and prospective candidates to facilitate interview scheduling at offsite events. Remote data entry capabilities enable recruiters to enter interview data from outside the office to enhance the rapid approvals for employment.

ANNUAL ASSESSMENT OF HUMAN RESOURCES - CLASSIFIED
PERSONNEL COMMISSION (PC)
July 2009

**National and Local Workforce Trends and Challenges Impacting
Human Resources**

TECHNOLOGY AND TRAINING ISSUES

- Three of every four newly created jobs are impacted by technology. Even jobs that have not been traditionally associated with technology are becoming increasingly more reliant on computers, peripherals, and other technical devices.
- The gap between the existing workforce and the technical skills demanded by the current job market is widening at an escalating rate.
- Technology is dramatically influencing the manner by which HR delivers its services, e.g., web-based employee files, manager self-service, employee self-service, automated applicant tracking, on-line recruitment, employment testing, etc.
- Technical components of jobs and the skills of the current labor force mandate continuous retraining.
- There is a growing knowledge gap between the IT managers and training professionals.
- There needs to be a greater alignment of learning with organizational needs and individual worker competency needs.¹
- Periodic departmental restructuring and annual reductions-in-force place unprecedented demands on training and retraining programs and efforts.

1. American Society for Training and Development (2008). *Common characteristics of BEST winning organizations*.

LAUSD-Specific Concerns:

- ⇒ BTS has acquired new skill sets and has required a far greater effort by HR in assisting employees in adopting these changes.
- ⇒ Innovations which require increased use of technology such as the addition of city-wide computerized testing centers and the introduction of faster web-based assessment services require an increase in technology oversight. Organizations need to prepare for technological advances by considering, from a service point of view, what it takes to maintain program advances.
- ⇒ Jobs throughout the District are being impacted by technological advances, e.g., clerical, warehousing, repair technicians, and police officers. This requires continuous retraining. This also puts a greater burden on (PC) staff. More attention is required in the area of technology and its oversight.
- ⇒ Increased automation support and the replacement of obsolete programs are needed to expedite staffing functions.
- ⇒ Bumping due to RIF will result in employees needing to get more IT and BTS training.

- ⇒ As District jobs become more technical and complex, the level of technical skills and expertise required for these jobs will continue to increase. Skills training must be provided to current and newly hired employees who will most likely lack the full range of skills necessary to perform these jobs.
- ⇒ There is a critical need to prepare current employees through training to assume additional or new roles, e.g., School Administrative Assistants (SAA) should be required to earn an SAA certificate prior to being assigned as SAAs.

WORKERS

- “Baby Boomers,” who comprise over 30% of the current workforce, have begun to retire.
- On average, the current workforce is expected to change career tracks at least three times and work for eight to ten employers throughout a career.
- Workers seek employers who provide continuous staff development and growth opportunities.
- Workers seek “family-friendly” employers, i.e., employers who support child and elder care issues.
- Workers seek flexible work arrangements that are conducive to achieving work/life balance.
- Workers seek a stable environment. (Recent reductions-in-force in both the public and private sectors have made stable organizations more attractive.)
- Workers are retiring at younger ages to pursue different careers or personal interests.
- Changing workforce demographics²:
 - Aging workforce:
 - By 2010: 29% increase in the 45-64 age group
 - 14% increase in the 65+ group
 - 1% decline in the 18-44 age group
 - Shrinking workforce:
 - 2004-2014: # of projected job vacancies: 52 million
 - (32 million jobs vacated + 20 million new jobs created)
 - # of projected available workforce: 29 million
 - Diverse workforce:
 - By 2010: Non-white workers will comprise 34% of total workforce

2. U.S. Bureau of Labor Statistics and Census Bureau (as cited in Hewitt Associates (2004). *Preparing for the Workforce of Tomorrow*).

LAUSD-Specific Concerns:

- ⇒ A large number of highly qualified employees are beginning to retire. This trend will peak within four years resulting in an escalating need to recruit and train new employees to fill their jobs. These retirements represent a significant loss of “institutional memory.” A succession plan that includes a training component is essential to continued organizational performance.
- ⇒ There is less stability in the classified workforce than in the past due to the recent budget situation. Employees are more mobile and willing to accept positions with other employers rather than wait for promotional opportunities to open within LAUSD.
- ⇒ Due to RIF, highly qualified employees are going to be laid-off, leaving the District.

EMPLOYERS AND STAFFING NEEDS

- Current job assignments require adaptable employees willing and able to thrive on change, continuously updated competencies, and working on a wide-range of activities.
- Against the culture of growing worker discontent, employers need to make the workers feel more valued; according to one survey³, only 1 in 4 workers feel a “strong attachment” to their employers, while 4 in 10 feel “trapped” in their jobs.
- Current research reports that the most critical needs concerning workforce development include ensuring that employees possess a strong foundation of basic competencies; a continual effort to upgrade competencies and “soft skills,” including strong work ethic, reliability, team-orientation, and greater flexibility to learn and apply state-of-the-art procedures rapidly.
- Organizations need the infusion of new employees, especially at the managerial level. Succession planning combined with staff development and pre-planned recruitment efforts are needed.

3. Walker Information (as cited in Workforce Management (2003). *Fast Forward: 25 Trends That Will Change the Way You Do Business*).

LAUSD-Specific Concerns:

- ⇒ The passage of Measures BB, K, M, R, and Y have required the immediate staffing of many professional and support positions in the Facilities and IT Divisions.
- ⇒ There is a need to focus on hiring individuals to fill hard-to-recruit-for positions such as bus drivers who can drive both buses with manual and automatic transmission, structural engineers, interpreters for the hard-of-hearing and sign language, and technicians that can repair outdated equipment.
- ⇒ LAUSD has relied on contract consultants and is in the process of transitioning many into the regular workforce.

STAFF RELATIONS

- Employee representatives are frequently entering into partnerships with management to resolve common issues, e.g., absence management, benefit cost containment, and employee communications.
- Conversely, “me-to” clauses have caused some classifications to be overpaid compared to the market.
- “Me-Too” clauses at times disturb the competitive recruitment advantage for hard-to-recruit-for classes.
- Employees need to receive meaningful annual performance appraisals based on competencies and goal attainment. There is a growing trend to link pay to performance.⁴
- Employees need to be recognized for their accomplishments.
- A consistent salary philosophy, e.g., setting all salaries at a certain percentile of market rates coupled with the need for internal salary alignment, influences the caliber of applicants attracted to an employer.
- Unlike the private sector, the public sector has experienced overall growth in union membership, and this places a pressing need for the public sector employers to establish, maintain, and improve their collaborative relationships with unions.⁵

4. CPS Human Resource Services (CPS). (n.d.). *Future Trends in Human Resources*.
5. Lavigna, R. (2003). Reforming Public Sector Human Resource Management. Best Practices From the Practitioner's View. In S.W. Hays and R. C. Kearney (Eds), *Public Personnel Administration: Problems and Prospects* (pp.352-366). New Jersey: Prentice Hall (Pearson Education).

LAUSD-Specific Concerns:

- ⇒ Salaries for some classifications have become non-competitive as a result of negotiated “me-too” clauses, and higher increases offered by other employers.
- ⇒ “Me-too” settlements in collective bargaining contracts ignore the special recruitment difficulties for certain job classifications. If not addressed, positions in these classes must be outsourced.
- ⇒ A consistent salary philosophy, e.g., setting salaries at the 50th or 90th percentile of market rates is needed to enable LAUSD to attract talented employees at the desired level.
- ⇒ Salaries for some highly specialized technical jobs and some senior management employees have been impacted by the recent District budget crises. It has become more difficult to recruit and retain top talent.

ECONOMIC CONSTRAINTS

- The recent statewide budget crisis has resulted in the elimination of jobs at every level of pay.
- The inability of California public school employers to keep pace with the competitors’ wage increases, coupled with fear of reductions-in-force, cause highly skilled employees to accept employment with competitors and in some cases to relocate.
- Rising cost of living, housing and transportation in the greater Los Angeles area limits applicant populations.
- Applicants are drawn to employers who offer attractive benefit packages. The cost of benefits, however, is becoming prohibitive for many employers.
- From 2008 to 2017, costs of healthcare, along with Medicare, Medicaid and Social Security expenditures for the retiring baby boomers spending are expected to grow faster than the economy as a whole.⁵

6. Congressional Budget Office (January 2007). *The Budget and Economic Outlook: Fiscal Years 2008 to 2017*. Washington, DC: The Congress of the United States.

LAUSD-Specific Concerns:

- ⇒ The recent statewide budget crisis has impact LAUSD and has resulted in a significant loss of talent across most departments, a disruption of service when employees have been forced to relocate to another school or office, and a significant increase in training needs.
- ⇒ The average employer invests approximately 2.5% of payroll costs on staff. LAUSD spends less than 0.2% of payroll costs on classified staff development.
- ⇒ The economic downturn, along with realignment of the State’s fiscal priorities and budget cuts has resulted in lack of competitiveness and a siphoning of talented employees. LAUSD needs to continue to attempt to address this issue.

- ⇒ Rising gasoline prices impact recruitment and retention of entry-level employees. Recruits are less likely to travel long distances to compete in our examination processes, and less likely to accept and/or continue in a lower paying job which requires constant travel.
- ⇒ Recruitment at the college level is particularly impacted by the escalating cost of housing and transportation in the Los Angeles area, continuous salary increases provided by other major local public sector employers, current and projected reductions in force (based on seniority), lack of funding for classified staff development, and potential increases in benefit costs.

ORGANIZATIONAL IMAGE AND PUBLIC RELATIONS

- Most large employers use a unified “brand” throughout their organization that clearly communicates their mission, vision, and credo to their customers, the public, applicants, and employees. To measure⁷ effectiveness in branding requires evaluating brand awareness (Do our customers and other stakeholders recognize our brand?), image (Do our customers and other stakeholders have negative or positive perception of our brand?), and equity (What effect does our brand awareness and image have on our customer and stakeholder response to marketing of our brand?).
- Unions, boards of directors, managers, and the press impact the image that potential applicants have of employers.
- Highly sought-after talent seeks out employers whose image parallel their self-concept.
- Recent college graduates seek employers with a progressive yet stable image, e.g., employers who embrace best practices and provide secure employment.

7. Chandon, P. (2003). Note on Measuring Brand Awareness, Brand Image, Brand Equity and Brand Value. *INSEAD Faculty & Research. Working Paper Series 19/MKT.*

LAUSD-Specific Concerns:

- ⇒ The District needs to develop a multi-purpose institutional brand that can be used for many District purposes including recruitment.
- ⇒ In order to attract top talent, unions, the Board of Education, management, and employees need to continually remind the public of recent positive results and state-of-the-art projects being introduced at LAUSD. This includes communicating that LAUSD values all of its employees.
- ⇒ Recent issues such as the BTS payroll crisis negatively affect the District’s image as an employer.
- ⇒ The District needs to publicize its appreciation of the value of diversity in the workforce and ensure that employees are representative of the communities they serve.

HUMAN RESOURCES AND LEGAL COMPLIANCE

- The role of HR is evolving to one of a strategic partner and “internal consultant” in such areas as succession planning, performance management, cost containment, conflict resolution, and competency modeling.
- Legislative actions and court decisions continue to influence the role of HR, e.g., FLSA, FMLA, AB1825, ADA, sexual harassment cases, etc.

- Recent legislation, e.g., NCLB and requirements for Sign Language Interpreters to demonstrate higher skill levels, place greater demands on classified training and recruitment activities.
- HR projects created by frequent reorganizations are placing continuous demands on the classification, recruitment, selection, training, and assignment staffs.
- HR must incorporate best practices to become more efficient, effective, and responsive. This includes eliminating outdated personnel rules, simplifying job classification and compensation systems, streamlining recruitment and hiring processes, and quantitatively and qualitatively improving employee training and development programs.⁸

8. Lavigna, R. (2003). Reforming Public Sector Human Resource Management. Best Practices From the Practitioner's View. In S.W. Hays and R. C. Kearney (Eds.), *Public Personnel Administration: Problems and Prospects* (pp.352-366). New Jersey: Prentice Hall (Pearson Education)).

LAUSD-Specific Concerns:

- ⇒ Supervisory employees must be required to attend staff development classes and/or complete online courses related to legal mandates, e.g., Cal-OSHA, sexual harassment prevention, diversity, and performance management. To do otherwise results in costly legal settlements and court cases.
- ⇒ Legislation such as No Child Left Behind, and laws mandating higher levels of skills for Sign Language Interpreters, require more training for affected LAUSD employees.
- ⇒ There is an immediate, pressing need to deliver training classes on a wide range of Human Resources and the Law topics to comply with current State and federal laws and to be more effective in performance management. These classes should be mandated.
- ⇒ Industry best practices include a formal orientation for newly hired employees that incorporates introduction to the organization's mission, vision, and guiding principles, as well as benefits, policies, and legal mandates. Organizations offering a mandatory orientation program have been more likely to retain their employees. LAUSD does not require such an orientation for classified employees.

PERSONNEL COMMISSION STRATEGIES

Employ More Creative, Comprehensive, and Proactive Recruitment Strategies to Identify Key Talent

- ⇒ Continue efforts to expand relationships with local colleges and universities, District high schools, technical/vocational schools, and other agencies as avenues to source talent. Match projected staffing needs to specific organizations from which candidates may be found.
- ⇒ Enhance community presence. LAUSD must re-connect with all segments of the community it serves. The closing of three employment offices and reductions in staffing have impacted the Personnel Commission's ability to be a community leader. Steps must be taken to increase staffing at the Local District level in order to best serve the surrounding communities.

- ⇒ Increase use of internet/electronic media to advertise LAUSD as an employer-of-choice.
- ⇒ Maintain a database of highly talented potential applicants, enabling an immediate identification of strong candidates rather than having to conduct a full recruitment campaign for each vacancy.

Create an Internal Recruitment Pool

- ⇒ Outreach to displaced employees to help them take advantage of internal job opportunities.
- ⇒ Increase the number of LAUSD-only job fairs, complete with one-stop recruitment and hiring processes.
- ⇒ Work closely with internal customers and operating department managers to proactively identify future recruitment needs. For divisions that have considerable continuous recruitment needs, such as Facilities, IT, School Police, and Food Services, assign a Key Recruiter to serve as a liaison to the Personnel Commission.
- ⇒ Negotiate contracts that enable shortage fields to be exempt from “me-too” collective bargaining clauses.
- ⇒ Institute an employee referral program. Consider a signing bonus and expand the use of relocation allowances for hard-to-staff classifications.

Streamline Processes to Shorten the Time it Takes to Hire an Individual

- ⇒ Utilize computerized testing as often as possible. Develop a bank of candidates’ written test scores to avoid retesting. Create a mobile recruitment and testing unit that simultaneously recruits and tests for multiple classifications.
- ⇒ Shorten the time needed to process employees.
- ⇒ Continue to develop and refine a one-stop hiring process which combines assessment with real time job offers. Enable immediate hiring offers to be made at job fairs. Consider processing potential employees prior to the formal establishment of an eligibility list. Make job offers at the final part of the assessment process to individuals whose scores place them in the top three ranks.

Improve Customer Service Efforts to Retain Interest in LAUSD as an Employer-of-Choice

- ⇒ Employ sufficient recruitment staff to keep candidates informed of their status in the recruitment process with LAUSD, e.g., via website, phone calls, written correspondence, and continuous contact with “superstars.”

Continue to Provide and Promote Education, Training and Professional Development

- ⇒ Provide rapid turn-around training to employees that have been laid off to prepare them to test and assume jobs in areas where the District is hiring.
- ⇒ Provide retraining in school office procedures for staff bumped to schools.
- ⇒ Invest in employees by offering staff development programs including managerial training in order that the District can attract and promote highly talented internal employees interested in continuous growth rather than recruiting from the outside as the primary source for talent.

- ⇒ Require all employees to attend comprehensive orientation programs immediately upon entry to the District. These programs need to address District strategic goals, key policies, required technical knowledge/skills, District resources, Human Resources and the Law provisions, and performance management for supervisory/management staff.
- ⇒ Encourage or require managers to grant release time during work hours for mission-critical professional development and training.
- ⇒ Coordinate/offer programs for employees lacking basic skills necessary for performance on the job, e.g., offer clerical skills courses, English-as-a-second language classes, and writing skills classes. Incorporate these as performance appraisal goals.
- ⇒ Consider adding new training classes to assist current employees in promoting within the District. Offer entry-level Food Service employees classes designed to obtain certificates such as ServSafe.
- ⇒ Combine training efforts with assessment. For example, successful completion of the ServSafe class is immediately followed by an administration of the examination for Senior Cafeteria Worker.
- ⇒ Develop training and staff development competency plans that correspond to all existing classifications and are a required performance component for employees. Tie successful completion of courses with promotional opportunities.
- ⇒ Expand the school office procedures program to ensure that all school-based support staff is fully trained.
- ⇒ Continue to offer training to LAUSD paraeducators and Sign Language Interpreters to develop skills required by legislation.
- ⇒ Coordinate comprehensive Human Resources and the Law training to address relevant Human Resources issues including sexual harassment prevention, leaves/absence management, EEO and diversity issues, FLSA, and ADA and require attendance by all supervisors.
- ⇒ Deliver training programs that are designed specifically to develop the adaptability, creativity, and problem-solving skills of District employees.
- ⇒ Offer technology programs that provide continual updating of employees' knowledge and competencies.
- ⇒ Support continuous process improvement programs that assist work teams in identifying and streamlining their respective department procedures and operations.
- ⇒ Utilize virtual training programs that integrate e-learning, distance learning, classroom learning, video-conferencing, and other training delivery modes in order to provide "just-in-time" learning opportunities to address immediate and emerging needs.
- ⇒ Support efforts to prepare employees to assume higher-level positions by offering a comprehensive management and leadership development program.
- ⇒ Require all employees in computer related classifications to maintain and update their skills through continuous learning.

V. Appendices

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APPENDICES

INTRODUCTION

This Section provides information related to a number of areas of importance with regard to the District's budget for the 2009-10 fiscal year. Included in this Section are the following:

Appendix A – Structure of the Budget Document. This section explains the overall structure of the Superintendent's 2009-10 Final Budget, including changes from previous budgets.

Appendix B – Budget Principles and Process. This section explains the general principles used by the District in preparing its budget, and the process for developing and amending the budget.

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

Appendix D – How Education is Funded in California. This section presents an overview of California's complex funding mechanisms, and summarizes significant legislation that has impacted K-12 funding since the 1970s.

Appendix E – Average Daily Attendance (ADA). These pages provide information regarding Average Daily Attendance (ADA), which is the basis utilized by the State to allocate many funding sources to local school districts. ADA is based almost entirely on actual in-seat attendance, without reference to most excused absences. The page provided reflects information regarding estimated 2009-10 ADA data.

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

Appendix G – Major Revenue Streams. This section provides narrative and historical information regarding the most important revenue sources of the General Fund and other District Funds.

Appendix H - School Staff and Resources. These pages provide information related to the staffing of District schools, based on existing allocation formulas. This information is provided for elementary and secondary schools, magnet schools, options schools, special education schools and programs, adult schools, regional occupational centers and programs, and other District schools for which the allocation of positions and other resources occurs. Information is also provided regarding the allocation of support staff, instructional materials, and other supplies to District schools.

Introduction (cont'd)

Appendix I – Enrollment Trends. The District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant information, to project enrollment. Estimated enrollments in grades 1 through 12 for the 2009-10 through 2011-12 school years are calculated using various scenarios, generally involving weighted and true averages. The grade retention ratio uses past trends to estimate student progress from grade level to grade level. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier. Separate Enrollment charts are provided for regular District schools, fiscally independent charter schools and total districtwide enrollment.

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

Appendix K – District Debt Management Policy. These pages provide the complete text of the District's Debt Management Policy, as adopted by the Board of Education.

Appendix L – Capital Budget. These pages provide information regarding the District's capital facilities plan and other major capital expenditures anticipated during the next several years.

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

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

Appendix A

Structure of the Budget Document

The format of this document is intended to convey the key information comprising the Superintendent's Final Budget. The Superintendent's 2009-10 Final Budget provides information regarding anticipated revenues, expenditures, and beginning and ending balances, based upon the best available information at the time the budget was developed. The Final Budget document includes tabular, graphic, and narrative information, including the following:

Text. Narrative is provided to enhance the data in the budget document.

Summaries, history, and graphics. Tables, charts, and graphic information have been increased from past budget documents in order to enhance the reader's understanding of the financial information being presented. Many tables provide six years of historical data, plus 2009-10 projections.

Appendix B

BUDGET PRINCIPLES AND PROCESS

A. Principles of Budgeting and Accounting

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

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

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

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

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

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

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

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

B. The budget process

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

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

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

C. Budget revision process

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

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

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling

by staff, or “non-routine,” requiring formal approval by the Board of Education. Categories of “non-routine” B.A.s are determined by the Board, and are currently defined as follows:

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

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

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

APPENDIX C

2009-10 BUDGET DEVELOPMENT CALENDAR

2009

- January 9* - Governor's Proposed 2009-10 Budget released
- February 8* - Budget Balancing Proposals for 2008-09 and 2009-10 (First Interim)
- March 10* - Second Interim Report to Board
- March 12* - Second Interim Report to LACOE
- May 28* - May Revision to Governor's Proposed 2009-10 Budget Released
- June 1* - Third Interim Report submitted to LACOE
- June 15* - Constitutional deadline for legislative adoption of State Budget Act
- June 18* - 2009-10 Final Budget to Board
- June 23* - 2009-10 Final Budget adopted by Board following mandatory public hearing
- June 30* - Constitutional deadline for Governor to sign State Budget Act
- June 30* - 2009-10 Final Budget submitted to LACOE
- July-August* - Board of Education considers changes to the Final Budget based upon State Budget Act and other information
- December 8* - Board of Education – Regular Meeting – First Interim Report
- December 15* - First Interim Report to Los Angeles County Office of Education (LACOE)

APPENDIX D

HOW EDUCATION IS FUNDED IN CALIFORNIA

Historically, local property taxes have been the major source of funding for public schools, with property tax rates set by local school boards, other local officials, or directly by the citizens. This led to dramatic differences in school district funding, usually depending on the relative property wealth of the surrounding community. During the 1970s and 1980s, courts in many states, including California, ruled that these wealth-related differentials in school support needed to be eradicated. In California, this led to a series of actions aimed at reducing the dramatic differences in school district funding levels.

As a result, California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues, but also from local property taxes that are collected at the local level but distributed by the State. By their nature, income and sales taxes are more volatile revenue sources than property taxes; during periods of financial downturns, employees may be laid off and securities values may decline, leading to fewer purchases, and less income and capital gains available to be taxed.

California school districts therefore face dramatic cyclical funding variations as the economy rises and falls. Further, California's Governor and State Legislature, whose vote on the State Budget Act determines how State funds may be spent, have enormous control over the ability of local school districts to utilize funding to meet the specific needs of their students. It is estimated that approximately 60% of all school district funds in California are general purpose in nature; the remaining 40% are restricted to specific purposes, such as the needs of special education students, low income students, limited English-proficient students, and specific grade levels. This greatly constrains local boards of education in their spending decisions. They are further constrained in their ability to raise taxes independently of the State. Bond issues, usually limited to building programs, require a 55% vote for passage; parcel tax measures require a 2/3 vote.

The following provides information on past legislation and court rulings that have significantly affected California's educational funding (many of these rulings have been amended by subsequent legislation):

Senate Bill 90 (1972) – In 1972, the Legislature established revenue limits for California public schools, placing ceilings on the amount of tax money each district could receive per pupil. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit. This was the beginning of the shift from local to State control of school finance in California.

Serrano v. Priest (1976) – This 1976 California Supreme Court decision declared the existing system of financing schools unconstitutional because it violated the equal protection clause of the State Constitution. The Court ruled that property tax rates and per pupil expenditures should be equalized and that, by 1980, the difference in revenue limits per pupil should be less than \$100 (the "Serrano band"). This allowable difference in revenue limits has subsequently been adjusted for inflation. In equalizing funding, districts are divided into three types: elementary, high school, and unified. They are then further divided into small and large districts to ensure that appropriate funding comparisons are made. Special purpose or "categorical" funds are excluded from this calculation.

Assembly Bill 65 (1977) – In response to the *Serrano* decision, the California State Legislature passed AB 65, creating an annual inflation adjustment based on a sliding scale in order to equalize revenue limits among districts over time. Higher inflation increases were provided to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue districts.

Proposition 13 (1978) – This constitutional amendment (the "Jarvis Amendment") approved by California voters in 1978 limits property taxes to 1% of a property's assessed value, and caps increases in assessed value at 2% annually or the percentage growth in the Consumer Price Index, whichever is less. It also mandated a 2/3 vote for approval of new taxes, such as parcel taxes.

APPENDIX D

HOW EDUCATION IS FUNDED IN CALIFORNIA

Assembly Bill 8 (1978) – In response to Proposition 13, the Legislature established a formula for dividing property taxes among cities, counties, and school districts. This shielded schools from some of the measure's effects. In the process, the State replaced the lost property taxes and effectively took control of school district funding.

Gann Limit (Proposition 4, 1979) – Proposition 4 created a constitutional limit on government spending at every level in the State, including school districts. No agency's expenditures can exceed its Gann Limit, which is adjusted annually for inflation and population increase.

Senate Bill 813 (1983) – SB 813 provided additional money to school districts through equalization of revenue limits and new categorical programs, longer school day/year, and higher beginning teachers' salaries. It also established statewide model curriculum standards.

Lottery Initiative (1984) – In November 1984, voters approved Proposition 37, a constitutional amendment establishing the California State Lottery. Provisions guarantee that a minimum of 34% of total lottery receipts be distributed to public schools, colleges, and universities. Funds are to supplement, not replace, State support for education. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Under Proposition 20, passed in March 2000, 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials.

Proposition 98 (1988) – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor's signature are required to suspend Proposition 98 for a year.

Proposition 111 (1990) – This constitutional amendment changed the inflation index for the Gann Limit calculation, effectively raising the limit. Additionally, the minimum Proposition 98 funding guarantee was changed to reflect the growth of California's overall economy. It did so by shifting the adjustment from the growth of per capita personal income (which historically has tended to be a lower amount) to the growth in State per capita General Fund revenues plus one-half percent.

Assembly Bill 1200 (1991) – AB 1200 established a system for school district accounting practices that specifies how districts must report their revenues and expenditures. It requires that districts project their fiscal solvency two years out, and provide the State with Board-approved financial interim reports twice annually. County offices of education are made responsible for monitoring and providing technical assistance to their districts. AB 2756 (2004) adds to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

Class Size Reduction, K-3 (SB 1777, 1996) – This legislation provided incentives for school districts to reduce K-3 classes to a pupil-teacher ratio of no more than 20 to 1, and provided additional funding to districts that met these ratios. A one-time allocation of \$25,000 per added classroom was also made available.

Senate Bill 1468 (1997) – This legislation changed the way average daily attendance (ADA) is counted, largely eliminating the concept of "excused absences" and basing ADA on students who are actually at school. To ensure that districts did not lose a large proportion of their revenue, the per-pupil revenue limit rate was adjusted by the average attendance rates of each individual school district.

Assembly Bill 1600 (1999) – This bill gave charter schools the option to receive funding directly from the State, rather than from their local district, in the form of a block grant.

Proposition 39 (2000) - This constitutional amendment established a 55% vote threshold for the issuance of school facilities construction bonds. In order to issue bonds under Proposition 39, the District must, among other things, use Proposition 39 bond funds only for those projects specifically listed in the ballot measure and strategic execution plans; create and maintain a citizens' bond oversight committee; and annually ensure that performance and financial audits are conducted for Proposition 39 facilities projects. Proposition 39 also requires the District to make offers of reasonably equivalent District school facility space to independent charter schools.

Proposition 49 (2002) - This voter initiative, otherwise known as the "The After School Education and Safety Program Act of 2002," increased state funding for before and after school programs at elementary and middle schools. Funding is provided to the District through a competitive grant process with priority given to those school sites which have a minimum of 50 percent of its student population eligible for the free and reduced lunch program. A portion of funding provided by the State under Proposition 49 satisfies the revenue limit guarantee under Proposition 98.

Assembly Bill (825) - Under the terms of this bill, the District receives funding for its Integration Program and for other instructional program needs as part of a targeted instructional improvement block grant.

Senate Bill 1133 (Quality Education Investment Act of 2006) – Adopted in 2006 as a settlement of the CTA v. Schwarzenegger et al. lawsuit, the QEIA program provides targeted funding for eligible schools in API deciles 1, 2 and 3. The funding is to be used primarily for class-size reduction purposes and overall academic achievement goals.

Assembly Bill 1115 (1999) – Under the terms of this bill, an independent charter school is deemed a school of the chartering school district for the purposes of establishing its special education local plan ("SELPA") status unless it designates otherwise in its charter petition. As such, independent charter schools which are members of a school district's SELPA are entitled to an equitable share of special education services and funding.

Source: This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, and from *EdSource*.

APPENDIX E

AVERAGE DAILY ATTENDANCE

General Description

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

Only attendance (in-seat or applicable attendance credit) is counted in calculating ADA. Prior to fiscal year 1998-99, excused absences were counted towards ADA. Generally, ADA is calculated by dividing the total number of pupil days of attendance by the number of instructional days in a State reporting period. An exception to this involves the use of fixed divisors (in place of the number of days taught) in calculating ADA for Adult Education and Regional Occupational Centers, Regional Occupational Programs, and Community Day Schools.

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

ADA is reported to the State three times annually:

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

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

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

Annual Period This reporting period is from July 1 through June 30. Annual ADA is used primarily to develop unit program costs. Revenues for the Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Adult Schools, Special Education Extended Year, Special Education Non-public Schools, and Lottery are based on annual ADA. Revenues for the Summer School Program and other supplemental hourly programs are calculated based on hours reported in this period.

NOTES TO AVERAGE DAILY ATTENDANCE TABLE

Revenue Average Daily Attendance reflects the Average Daily Attendance (ADA) used to calculate the district's revenue. For all Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Special Education Extended Year, Special Education Non-public Schools, and Community Day Schools, revenue is earned based on *annual period ADA*. Revenue for supplemental hourly programs, which includes Summer School, is calculated using *hours of attendance at annual period*. All other programs earn revenue based on *second period ADA*.

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

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

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

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

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

AB 23 added Section 52617 in the Education Code to provide adjustments to allocation of apportionments to adult education's average daily attendance. School districts that exceed its units of authorized ADA in the two prior fiscal years shall receive a prorated amount of units available relative to the authorized ADA limit of the school district. If it fails to generate its units of authorized ADA in the two prior fiscal years, the authorized (cap) ADA shall be reduced by an amount equal to one-half of the lowest level of unearned ADA in either of the two prior fiscal years.

NOTES TO AVERAGE DAILY ATTENDANCE TABLE

Regional Occupational Centers/Programs (ROC/P) is a clock hour program and pupils are included in the attendance if they attend at least once during the scheduled hour. Generally, there is no limit on the number of ROC/P hours that might be earned by a single pupil. If a pupil is enrolled in ROC/P as part of a work experience program, however, the hours are capped at 15 per calendar week.

A day of attendance for pupils in a regional occupational *center* and regional occupational *program* is three hours; 525 hours is equal to one ADA.

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

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

As part of the ROC/P, the district offers programs for apprentices which are funded by the State based on the lesser of the actual hours earned or State-approved number of hours.

AVERAGE DAILY ATTENDANCE TABLE

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
K-12	Actual Revenue Limit ADA*	Estimated Revenue Limit ADA*	Estimated Revenue Limit ADA*
Regular Program			
Non-charter Schools - K-12	596,148	584,229	563,508
Fiscally-dependent Charter Schools – K-12	6,573	7,288	7,469
Fiscally-independent Charter Schools – K-12	48,145	53,756	62,610
Total Regular Program	650,866	645,273	633,587
Special Education Program			
Regular Session Classes – Non-charter Schools	26,386	26,656	25,894
Regular Session Classes – Fiscally-dependent Charter Schools	106	104	109
Regular Session Classes – Fiscally-independent Charter Schools	253	105	109
All Non-public Schools - Non-charter Schools**	3,548	3,507	3,492
Extended Session – Non-charter Schools**	1,654	1,664	1,634
Extended Session – Fiscally-dependent Charter Schools	0	0	0
Extended Session – Fiscally-independent Charter Schools	15	7	7
Total Special Education Program	31,962	32,043	31,245
Total K-12	682,828	677,316	664,832
Adult Education and Regional Occupational Centers/Programs***	Estimated Actual ADA	Estimated Actual ADA	Estimated Actual ADA
Adult and Concurrently-enrolled Secondary Students			
Adult Education Programs	75,324	77,207	79,137
Regional Occupational Centers/Programs	18,571	19,035	19,511
Total Adult Education and ROC/P	93,895	96,242	98,648
TOTAL AVERAGE DAILY ATTENDANCE	776,723	773,558	763,480
HOURLY PROGRAMS****	Estimated Hours		
Non-charter and Fiscally-dependent Charter Schools:			
Core Academic Program	825,011	425,995	340,796
Remedial Program – Grades 7-12	11,758,911	7,932,425	6,345,940
Recommended For Retention – Grades 2-9	5,570,091	5,961,914	4,769,531
Fiscally-independent Charter Schools:			
Core Academic Program	896,705	990,769	1,094,701
Remedial Program – Grades 7-12	637,486	704,359	778,246
Recommended For Retention – Grades 2-9	732,430	809,262	894,153
Remedial Program – Grades 2-6			
Optional At Risk of Retention and Required	60,570	66,923	73,943
Low STAR Score	67,521	74,604	82,430

* Funded ADA

** Revenue ADA is based on annual ADA

*** Per SBX3 4, revenue is not based on ADA but on prior year entitlement with 15.38% reduction for 2008-09, 4.46% reduction for 2009-10, and 0.90% COLA to 2010-11

**** Per SBX3 4, revenue is not based on hours but on prior year entitlement with 15.38% reduction for 2008-09, 4.46% reduction for 2009-10, and 0.90% COLA to 2010-11

NUMBER OF SCHOOLS AND CENTERS

School Sites

The table on the following page shows the preliminary number of schools and centers budgeted for operation for the 2009-10 school year. Generally, Continuation High Schools and Magnet Centers share sites with a regular school. Most Community Adult Schools use regular secondary school facilities in late afternoon and evenings. Regional Occupational Centers are separate sites. The Regional Occupational Programs/Centers consists of a series of individual work locations identified as one school location for purpose of attendance and expenditure reporting.

Grade Level Configuration

Elementary and secondary schools have been organized with grade levels of kindergarten through sixth grade in elementary schools, sixth through eighth grade in middle schools, and ninth through twelfth grade in senior high schools. Some magnet schools follow a traditional grade configuration while others include kindergarten through the twelfth grade. Span schools include combinations of elementary and secondary grades or secondary grades only.

School Size

Individual schools vary widely in enrollment. Elementary schools range from less than 200 to more than 1,600 pupils. Middle schools and senior high schools range from less than 800 to more than 3,000 and from less than 500 to more than 4,500, respectively. Magnet schools range from less than 400 to more than 1,700 pupils. Some Magnet Centers serve less than 100 pupils although other magnet centers enroll 800 or more.

Most Special Education Schools and Opportunity High Schools have enrollments of between 100 and 300 pupils. Continuation High Schools generally have fewer than 100 pupils.

NUMBER OF SCHOOLS AND CENTERS

	TOTAL	MULTI-TRACK	SINGLE TRACK	
K-12 Separate School Campus				Continuous
Primary School Centers	24	7	17	
Elementary Schools	438	58	380	
Middle Schools	78	9	69	
Senior High Schools	71	9	62	
Option Schools	58	0	47	11
Magnet Schools	22	0	22	
Multi-level Schools	12	4	8	
Special Education Schools	18	1	17	
Sub Total	721	88	622	11
K-12 Magnet Centers (on regular school campuses)				
Elementary	45	8	37	
Middle	49	4	45	
Senior	53	6	47	
Sub Total	147	18	129	0
Other Schools				
Community Adult Schools	24	0	24	
Regional Occupational Centers/Program	6	0	6	
Skills Centers	5	0	5	
Early Education Centers	100	0	100	
Sub Total	135	0	135	0
TOTAL	1003	106	886	11
Fiscally Independent Charter Schools				
Primary School Centers	12	1	11	
Elementary Schools	35	2	33	
Middle Schools	31	0	31	
Senior High Schools	49	0	49	
Multi-level Schools	28	0	28	
Total Charter Schools	155	3	152	0
GRAND TOTAL SCHOOLS AND CENTERS	1158	109	1038	11

NEW SCHOOLS OPENING IN 2009-10

Elementary Schools (2):

Bruin Community Sch
New Open Wld Acad

Magnet Centers (1):

Cowan G/Ha In/Hum Mg

Middle Schools (2):

Belmont MS
Central LA New MS #3B

Magnet Centers (6):

Burbank Math/Sci Mag
Burbank Police Ac Mg
Mt. Gleason G/Ha Mag
Mulholland Pol Ac Mag
Nimitz Math/Sci Mag
Northridge Tech/Med

Senior High Schools (4):

Central LA New HS #9
Mendez LC #1A
Mendez LC #1B
Valley Reg Byrd Rec

Magnet Centers (2):

Canoga for Lang Mag
Reseda Law/Pub SV Mg

Options Schools (1):

CDS Johnson #2

Fiscally Independent Charter Schools

Elementary Schools (5):

Goethe International
Equitas Academy
Academia Moderna
Futuro College Prep ES
WISH

Middle Schools (5):

Urban Academy
Nueva Esperanza MS
Santa Rosa MS
College-Ready MS #4
College-Ready MS #5

Senior High Schools (4):

College-Ready HS #8
College-Ready HS #9
College-Ready HS #10
Legacy Charter HS

Multilevel Schools (5):

Magnolia Sci Acad #6
Magnolia Sci Acad #7
Endeavor College Prep
Valor Academy
New Designs-Watts

APPENDIX F

REVENUE LIMIT INFORMATION

General Description

The revenue limit is the basic financial support for District activities. The total amount generated from the revenue limit is calculated using Average Daily Attendance (ADA) of pupils and a unit rate amount expressed as dollars per unit of ADA.

There are two sources for revenue limit income, State income and local property taxes. The State portion is determined by calculating the total revenue limit, then subtracting the amount available from local property taxes. For the District in 2009-10, it is estimated that the State portion of the revenue limit income comprises 43.48% of the total General Fund revenue.

Per 2009 Budget Act SBX3 4, categorical programs are classified into Tiers I, II, and III which identifies whether a categorical program is subject to the 2009-10 reduction of 19.84% and program flexibility. The Categorical Programs *associated with the revenue limit* are in Tiers II and III. The Apprenticeship Program is included in Tier II, while the Supplemental Instructional Hourly Programs, Community Day School Additional Funding, Regional Occupational Centers/Program, and Adult Education are included in Tier III. Except for the Apprenticeship Program, the reduction of 19.84% was applied to the 2007-08 entitlement to come up to the 2009-10 entitlement. Other Tier II and Tier III Categorical Programs not listed on this paragraph used 2008-09 entitlement as the base year and a 4.5% reduction was applied to come up to the 2009-10 entitlements .

Revenue Limit Calculations

The revenue limit calculations are based on the Governor's 2009-10 May Revision Budget.

K-12 Revenue Limit

The 2009-10 budget calls for a cost of living allowance (COLA) of 4.25%, a decrease of 1.41% from the 2008-09 statutory COLA of 5.66%. The 2009-10 COLA is reduced by a 17.967% deficit which results to a <3.4%> effective COLA.

The revenue limit rate per ADA is calculated as follows:

2008-09 Base Revenue Limit Per ADA	\$6,125.56
2009-10 COLA (4.25%)	261.00
2009-10 Equalization	0.00
2009-10 Revenue Limit Deficit (12.447% deficit rate)	- 1,147.47
2009-10 Base Revenue Limit Per ADA	<u>\$5,239.09</u>

Special Education

The *base revenue limit per ADA* for Special Education reflects the same COLA and deficit as the K-12 revenue limit. Most funding for Special Education is provided through the AB602 formula using total SELPA ADA. No COLA is provided for this funding.

APPENDIX F

REVENUE LIMIT INFORMATION

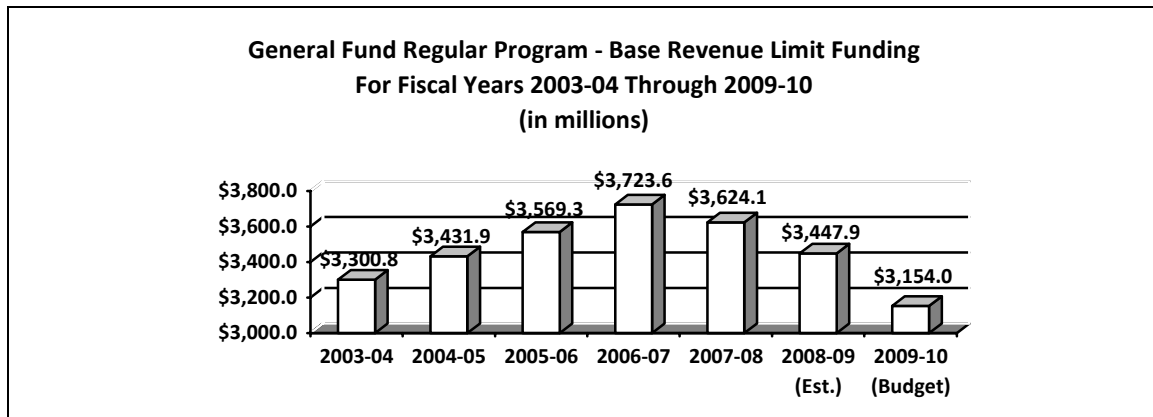
Meals For Needy Pupils	The 2009-10 rate is \$0.2188 per participating pupil.
Supplemental Instructional Hourly Programs	<p>SB813 provides a formula beginning in 1984-85 for funding Summer School programs based on hours of attendance rather than ADA for proficiency classes, mathematics, science, and other academic courses. Since these programs may be offered at various times during the school year and not only during summer, they are now referred to as “Supplemental Instructional Hourly Programs.”</p> <p>Per 2009 Budget Act SBX3 4, the Supplemental Instructional Hourly Programs are part of the Tier III Categorical Programs. The 2009-10 funding was estimated by applying the 19.84% reduction to the 2007-08 entitlement.</p>
Community Day School Additional Funding	Per 2009 Budget Act SBX3 4, the Community Day School Additional Funding is part of the Tier III Categorical Programs. The 2009-10 funding was estimated by applying the 19.84% reduction to the 2007-08 entitlement.
Apprenticeship Programs	This program is estimated to be funded at \$5.06 per hour times the estimated funded hours with a 4.5% reduction to the total entitlement.
Regional Occupational Centers/Programs/ Skills Centers	Per 2009 Budget Act SBX3 4, the ROC/P Program is part of the Tier III Categorical Programs. The 2009-10 funding was estimated by applying the 19.84% reduction to the 2007-08 entitlement.
Adult Education	Per 2009 Budget Act SBX3 4, the Adult Education Program is part of the Tier III Categorical Programs. The 2009-10 funding was estimated by applying the 19.84% reduction to the 2007-08 entitlement.

Appendix G

LOS ANGELES UNIFIED SCHOOL DISTRICT

MAJOR REVENUE SOURCES – GENERAL FUND REGULAR PROGRAM AND SPECIALLY FUNDED PROGRAMS

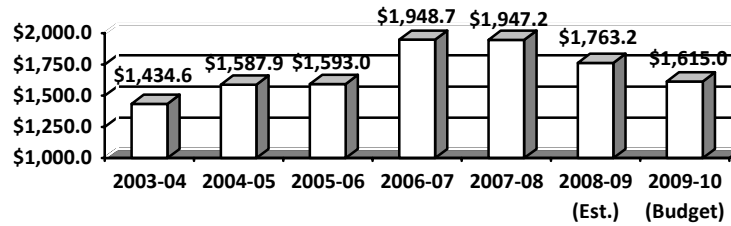
The Base Revenue Limit is the single largest funding source to the General Fund, Regular Program. Revenue Limit funding is comprised of State revenues and Local Property Tax revenues which are allocated by the State on the basis of Average Daily Attendance (A.D.A.). These are general purpose revenues. The primary factors impacting Revenue Limit funding are: (1) A.D.A., (2) the State cost of living adjustment (COLA), (3) State deficit factors that may be applied when available State revenues are insufficient to provide a full COLA, and (4) the State's declining enrollment provisions, which allow districts with declining enrollment to use prior year A.D.A. in calculating its revenue limit entitlement. 2009-10 revenue limit funding is expected to decline, as the 4.25% State COLA is more than offset by the revenue limit deficit factor and the District's own declining A.D.A.



Other State Revenue sources include funding for programs intended to benefit specific categories of students, as well as general purpose income. Other State Revenues include sources such as the California State Lottery, which has very few limitations as to use, and categorical programs which are limited very specifically to qualifying students. The primary factors impacting Other State Revenues funding are: (1) the State's financial condition; (2) the COLA; and (3) the District's student program participation and ADA, which determine program eligibility and funding allocation for many programs. State categorical programs receive no COLA in 2009-10 and are further defunded in the Governor's May Revision Budget, resulting in actual funding decreases. Other State Revenues will decline in 2009-10 due primarily to the State's declining State economy and the District's own declining enrollment.

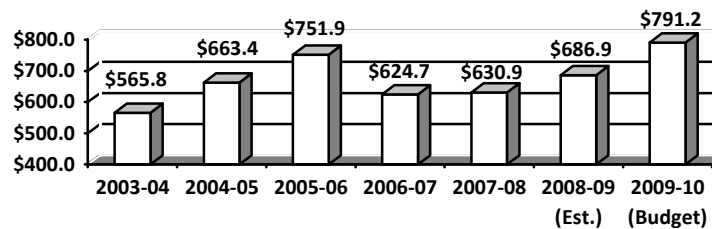
Appendix G

**General Fund Regular Program - Other State Revenue Funding
For Fiscal Years 2003-04 Through 2009-10
(in millions)**



Federal funding is the largest component of the General Fund – Specially Funded Programs (SFP), which includes categorical (restricted) grants and entitlements. The largest single component of SFP federal revenue is ESEA – Title I, which is provided to the District based on U.S. Census poverty data to compensate for the educational disadvantages of poverty. The District’s major federal fund entitlements, including Title I, Title II for highly qualified teachers and education technology, and Title III for English Learners have declined since 2006-07. Other federal sources provide funding for after school programs and preschool for special education students. Most federal programs include requirements that the funds be expended only for qualifying students, and prohibit their use to supplant District funding. Federal funding is expected to increase 15% in 2009-10. The primary factors impacting General Fund – SFP federal revenue are: (1) the Federal education budget, specially the American Recovery and Reinvestment Act (stimulus) funding; and (2) the District’s student demographics.

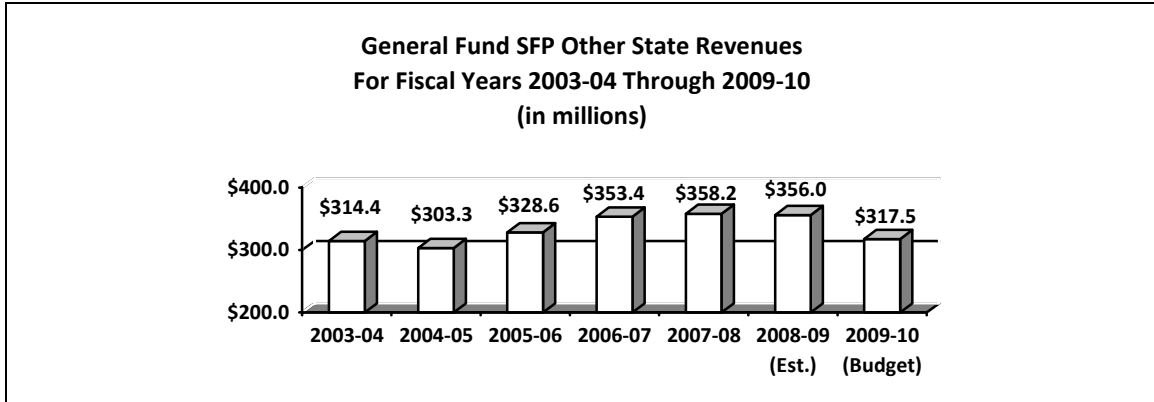
**General Fund SFP Federal Revenues
For Fiscal Years 2003-04 Through 2009-10
(in millions)**



Other State Revenues is a second major source of categorical (restricted) funding included in the District’s General Fund – SFP budget. Other State categorical revenues include Economic Impact Aid, intended to address the educational impact of poverty and of English language acquisition, and other programs intended to meet specific needs or to benefit specific categories of students. Most State categorical funding includes requirements that the funds be used only for qualifying students and prohibit their use to supplant District funding. State funding is expected to decrease 11% in 2009-10. The primary factors impacting Other State Revenues funding are: (1) the State’s financial

Appendix G

condition, which influences its ability to fund programs; (2) the COLA; and (3) the District's student population, which determines eligibility for many programs.



APPENDIX G

MAJOR REVENUE STREAMS

I. GENERAL FUND-REGULAR PROGRAM

The District's General Fund-Regular Program revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2008-09, Federal funding represented approximately 2.69% of total General Fund-Regular Program income sources, State funding (including State-apportioned local property taxes) approximately 93.74%, and local sources (including other financing sources such as certificates of participation) approximately 3.57%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2009-10 revenues and trend data.

The most important single funding source in the General Fund-Regular Program is the K-12 Revenue Limit, which in 2009-10 is expected to provide 57.91% of total General Fund-Regular Program revenues. Federal and State Special Education sources are the second largest source at 10.52%, while the Targeted Instructional Improvement Block Grant (TIIBG) is third at 8.49%. A wide variety of General Fund-Regular Program sources provides the remaining 23.08%, which includes the Federal American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds.

All amounts in the tables that follow are in millions of dollars. 2008-09 figures are based on the District's Third Period Interim Financial Report, reflecting estimated revenues as of April 30, 2009.

K-12 REVENUE LIMIT

Source: Revenue Limit funding is comprised of a combination of State revenues and Local Property Tax revenues which are allocated by the State.

Percent of Total General Fund Revenue: The Revenue Limit is the largest single General Fund revenue item. It provides 57.91% of the total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Revenue Limit funds are general purpose revenues which are distributed to school districts on the basis of Average Daily Attendance (A.D.A.). Until 1998-99, excused absences were included in the computation of A.D.A.; however, with the passage of SB 727, most excused absences were eliminated from revenue A.D.A., and the amount per A.D.A. was increased to offset the loss of revenue previously resulting from excused absences.

Onetime/Ongoing: Revenue Limit funding is ongoing, but as with all State funding sources, the statutory COLA may be reduced, withheld, or even deficiated during periods of economic

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downturn. In 2009-10, the Revenue Limit COLA is not funded and an additional decrease was applied.

Underlying Assumptions: Because the District's enrollment is expected to decline in 2009-10, it is allowed to use the 2008-09 A.D.A. in calculating its revenue limit entitlement. The calculation of 2009-10 revenue limit funds therefore includes consideration of the 4.25% State cost of living adjustment (COLA) offset by the 17.967% deficit rate. There is no new equalization income included in the 2009-10 revenue limit calculation.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$3,723.6	\$3,624.1	\$3,447.9	\$3,154.0

SPECIAL EDUCATION

Source: Special education revenues are mostly provided through a combination of federal and state funds. Because the combined federal and state funding stream is insufficient to cover the excess costs of the special education program, general program support ("encroachment") is essential to the maintenance of the special education program in the Los Angeles Unified School District, and in all districts statewide.

Percent of Total General Fund Revenue: Special Education revenue comprises 13.78% of total General Fund, Regular Program income in the 2009-10 Final Budget. This includes the Federal American Recovery and Reinvestment Act (ARRA) IDEA funding for Local Assistance Entitlement, Preschool Local Entitlement, and Preschool Grant.

Allocation Basis/Limitations on Use: Assembly Bill (AB) 602, which became law in 1997, fundamentally revised the State's basis for funding special education. Whereas the Instructional Personnel Services Unit (I.P.S.U.) approach utilized under the former Special Education Master Plan provided funding based on the numbers of identified special education students, AB 602 provides funding on the basis of district-wide average daily attendance (A.D.A.). Additional funding streams are provided for extremely high-cost nonpublic school students, for districts with high percentages of other unusually high-cost special education students, and for students requiring special equipment or supplies to compensate for low-incidence handicapping conditions. Amounts shown below include special education transportation revenues. Non-special education transportation revenues are included in the Transportation category.

Onetime/Ongoing: Special Education income is an ongoing funding source.

Underlying Assumptions: The revenue limit portion of the Special Education program reflects the unfunded COLA and additional reduction to the revenue limit. AB602 calculation does not provide for COLA as well. Neither the COLA nor the deficit was applied to the federal portion.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$567.2	\$740.6	722.8	\$740.0

TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT

Source: Targeted Instructional Improvement Block Grant revenue is provided by the State.

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Percent of Total General Fund Revenue: Targeted Instructional Improvement Block Grant revenue comprises 8.49% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Targeted Instructional Improvement Block Grant (T.I.I.B.G.) funding is comprised of amounts previously provided to districts under the State-funded Targeted Instructional Improvement Program, and the Supplemental Grants Program. Funding is allocated to local districts on the basis of amounts previously received from these programs, adjusted for growth and the statutory cost of living adjustment (C.O.L.A.). T.I.I.B.G. replaced the former mandated cost reimbursement for court-ordered and voluntary desegregation activities in 2002-03, with T.I.I.B.G. revenue provided as a State grant. By statute, T.I.I.B.G. money is intended (1) to maintain District court-ordered and voluntary desegregation efforts; and (2) if additional funds are available, to meet the needs of underachieving schools. Supplemental Grants funding had been provided as a means of improving the equity in categorical funding across school districts. The Los Angeles Unified School District did not participate in Supplemental Grant funding.

Onetime/Ongoing: The Targeted Instructional Improvement Block Grant is an ongoing funding source.

Underlying Assumptions: The T.I.I.B.G. is adjusted annually to reflect the annual rate of growth in statewide ADA, COLA, if any, as well as any statewide categorical program deficits. In 2009-10, a 4.46% program reduction is applied to T.I.I.B.G., as well as most State-funded categorical programs.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$553.1	\$575.7	\$486.0	\$462.5

CLASS SIZE REDUCTION PROGRAM – GRADES K-3 (K-3 CSR)

Source: Class Size Reduction funding for Grades K-3 is provided by the State.

Percent of Total General Fund Revenue: Class Size Reduction – K-3 revenue comprises 2.59% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Normally, Districts receive an amount per student for grade K-3 classrooms operating with 20 or fewer students, computed on an annualized basis by classroom. As part of the flexibilities included in the State budget, SBX3 4 has changed the range of class sizes allowed and the corresponding penalty percentages. The District is implementing this program at 24:1 ratio with a 20% penalty. The K-3 Class Size Reduction Program is funded at a level substantially lower than the cost of the program, resulting in a requirement for General Program support (“encroachment”). For 2009-10, the encroachment level for the K-3 Class-Size Reduction Program is estimated to be \$46.5 million.

Onetime/Ongoing: Class-Size Reduction Program – K-3 income is an ongoing funding source.

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Underlying Assumptions: There is no COLA provided for K-3 CSRP and no program funding reduction is applied. The number of students in District non-charter schools in grades K-3 is expected to decline by 3,144 between 2008-09 and 2009-10.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$202.2	\$199.7	\$195.3	\$141.3

SB 1133 – QUALITY EDUCATION INVESTMENT ACT

Source: The Quality Education Investment Act (QEIA) was created as a result of the settlement of the *CTA v. Schwarzenegger* lawsuit. QEIA provides funding beginning in 2008-09 and extending through 2013-14 for schools meeting the qualifications to remain within the program.

Percent of Total General Fund Revenue: QEIA revenue comprises 2.62% of total General Fund-Regular Program income in the 2009-10 Final Budget.

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

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

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

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$0.0	\$102.2	\$144.9	\$142.9

CALIFORNIA STATE LOTTERY

Source: The California State Lottery was through the passage of Proposition 37 by California voters in November of 1984. California State Lottery is a State funding source.

Percent of Total General Fund Revenue: California State Lottery revenue comprises 1.48% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Funds are provided to local school districts on the basis of lottery sales and A.D.A. 50% of the purchase price of each lottery ticket is returned to players in the form of prize money; a maximum of 16% can be utilized for administration of the lottery. The remaining amount is allocated on a quarterly basis to school districts. Lottery funds must be expended for instructional purposes, and may not be used for land, building repair, construction,

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or research. Under Proposition 20, passed by the voters in March of 2000, 50% of new lottery revenues above the 1997-98 level must be utilized for purchase of instructional materials.

Onetime/Ongoing: California State Lottery is considered an ongoing source of revenue. However, it is more subject than many revenue sources to upward and downward swings, as individuals decide whether and at what level to participate in lottery games.

Underlying Assumptions: With the declining lottery sales, the District assumes that lottery funding will be received at the rate of \$114.96 per ADA in 2009-10. Of this amount, Proposition 20 guidelines require that \$10.93 per ADA be utilized for instructional materials.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$109.3	\$98.0	\$85.7	\$80.4

INTERFUND TRANSFERS BETWEEN GENERAL FUND AND VARIOUS OTHER FUNDS

Source: This revenue item results from transfers of funds to the General Fund from other District funds. The source of funding for the transfers is a combination of Federal, State, and local revenues.

Percent of Total General Fund Revenue: Interfund Transfers comprise 0.28% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: This item is comprised of transfers to the General Fund from other District funds:

- Special Reserve Fund: Funds are transferred between the General Fund and the Special Reserve Fund as required by the *California School Accounting Manual*.

Onetime/Ongoing: The Interfund transfer is a onetime revenue source.

Underlying Assumptions: The need for Interfund transfers is determined based upon State law and the financial status of the individual Funds.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$53.7	\$99.9	\$54.0	\$15.4

ROC/SKILLS CENTERS ENTITLEMENT

Source: This is a State funding source, which provides the basic support for the District's Regional Occupational Centers/Skills Centers program.

Percent of Total General Fund Revenue: ROC/Skills Centers revenue entitlement comprises 1.29% of total General Fund, Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Normally, funds are allocated on a per-ADA basis, with additional funding provided for ROC-Handicapped and Apprenticeship programs (based on

SUPERINTENDENT'S 2009-10 FINAL BUDGET

hours). Maximum ADA is capped, and ADA beyond the cap is generally not funded, although ADA generated above the cap may be funded if statewide funding for this purpose is available. The 2009-10 funding for this program is based on 2007-08 entitlement reduced by 19.84% program funding reduction. Funds are intended to be utilized for ROP and ROC/Skills Centers. This also reflects the \$10.6 million subsidy from Adult Education Funds, as authorized by Education Code §52501.5 (b).

Onetime/Ongoing: The ROC/P and Skills Center entitlement is an ongoing revenue source.

Underlying Assumptions: ROC/P revenue limit funds receive no COLA in 2009-10 and is based on the 2007-08 level with a 19.84% program funding reduction.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$66.7	\$83.1	\$72.3	\$70.2

MULTI-TRACK YEAR-ROUND EDUCATION

Source: This is a State funding source, intended to provide additional funds to districts that utilize year-round calendars to increase the number of classroom seats available, thereby reducing the need for the State to fund the construction of additional schools.

Percent of Total General Fund Revenue: Multi-Track Year-Round Education revenue comprises 0.63% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided on the basis of a complex excess capacity calculation that includes consideration of projected enrollment, school site acreage, and other factors. Multi-Track Year-Round Education Grants are considered to be an unrestricted funding source. A portion of the funding is allocated to schools for additional custodial time, resources for traveling teachers, supplemental discretionary allocations, and other purposes; the remainder is treated as general purpose revenue.

Onetime/Ongoing: Multi-Track Year-Round Education funding is an ongoing revenue source.

Underlying Assumptions: There is no COLA provided for Multi-Track Year-Round Education funding. Per SBX3 4, this program receives a program funding reduction of 4.46% and no flexibility. Submission of a grant application is required.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$71.6	\$89.2	\$60.1	\$34.6

SCHOOL AND LIBRARY IMPROVEMENT BLOCK GRANT

Source: This is a State funding source.

Percent of Total General Fund Revenue: The School and Library Improvement Block Grant comprises 0.80% of total General Fund-Regular Program income in the 2009-10 Final Budget.

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Allocation Basis/Limitations on Use: School and Library Improvement Block Grant funding is provided on the basis of the 2005-06 funding level adjusted by the annual rate of growth in statewide enrollment and COLA.

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

Underlying Assumptions: This funding source is provided based on a per-pupil rate, based on the prior year's CBEDS enrollment.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$52.7	\$54.8	\$46.1	\$43.7

INTEREST INCOME

Source: Interest income is considered a local funding source. It represents the interest earned on cash surpluses throughout the fiscal year.

Percent of Total General Fund Revenue: Interest revenue comprises 0.68% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: The use of these funds is controlled by the source of the cash on which the interest was earned. For example, interest earned on available textbook money is limited to the purchase of textbooks. Much of the interest income earned by the District is general purpose in nature.

Onetime/Ongoing: Interest income is an ongoing revenue source.

Underlying Assumptions: The amount of interest income is dependent upon the day-by-day level of cash invested and the prevailing interest rates.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$55.4	\$62.7	\$40.4	\$37.0

TRANSPORTATION

Source: This is a State funding source, provided to partially offset the cost of home-to-school transportation of students. The State's special education transportation allowance is included in the Special Education Revenue section.

Percent of Total General Fund Revenue: Transportation revenue comprises 0.29% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: School districts are entitled to the lesser of their prior fiscal year's approved home-to-school expenses or their prior fiscal year's home-to-school entitlement, and adjusted for COLA, if any. These are general purpose funds.

Onetime/Ongoing: Transportation funding is an ongoing revenue source.

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Underlying Assumptions: No COLA or program reduction was applied to this funding source.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$43.1	\$45.1	\$45.1	\$15.8

INSTRUCTIONAL MATERIALS FUNDING REALIGNMENT PROGRAM

Source: This is a State funding source. In 2002-03, in order to increase expenditure flexibility, the State folded a variety of resources provided for textbooks, library books, and materials into a single block grant appropriation (in previous budget documents this was referred to as the Instructional Materials Block Grant). The Instructional Materials Realignment Program replaced the following programs:

- Grades K-12 Schiff-Bustamante Standards-Based Instructional Materials Program
- State Instructional Materials Program - K-8
- State Instructional Materials Program - 9-12
- Classroom Library Materials Act of 1999 - K-4.

Percent of Total General Fund Revenue: Instructional Materials Funding Realignment Program revenue comprises 0.65% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Allocation is based on the total State allocation in any year, divided by the prior year statewide K-12 CBEDS A.D.A. Funds are limited to the purchase of instructional materials, including textbooks, library books, and classroom materials.

Onetime/Ongoing: Instructional Materials Funding Realignment Program funding is an ongoing revenue source.

Underlying Assumptions: No COLA is provided but a program reduction of 4.46% with program flexibility.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$45.6	\$45.9	\$37.7	\$35.6

PROFESSIONAL DEVELOPMENT BLOCK GRANT

Source: This is a State funding source. In 2006-07, three State-funded programs were consolidated into a single Professional Development Block Grant. These programs were:

- Instructional Time and Staff Development Reform (“Staff Development Buyback”)
- Teaching as a Priority
- Inter-segmental Programs (College Readiness, Comprehensive Teacher Education Institutes).

Percent of Total General Fund Revenue: The Professional Development Block Grant comprises 0.42% of total General Fund-Regular Program income in the 2009-10 Final Budget.

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Allocation Basis/Limitations on Use: The Professional Development Block Grant is intended to provide K-6 teachers with “opportunities to participate in professional development activities in reading/language arts/English language development.” Funding is based on the prior year level of funding adjusted annually by the rate of growth in statewide ADA and COLA.

Onetime/Ongoing: The Professional Development Block Grant is an ongoing revenue source.

Underlying Assumptions: Professional Development Block Grant funds receive no COLA in 2009-10 but a program funding reduction of 4.46%.

2006-07 Actual	2007-08 actual	2008-09 3 rd Interim	2009-10 Budget
\$29.6	\$29.2	\$24.6	\$23.2

MIDDLE AND HIGH SCHOOL SUPPLEMENTAL SCHOOL COUNSELING

Source: This is a State funding source.

Percent of Total General Fund Revenue: Middle and High School Supplemental School Counseling revenue comprises 0.27% of total General Fund-Regular Program income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Allocations are on the basis of prior year CBEDS enrollment at sites serving grades 7-12. Counselors are required to review individual student records, meet with pupils and parents to explain student records, educational options, coursework, progress, and needs related to the California High School Exit Examination (CAHSEE), and perform other tasks related to academic counseling.

Onetime/Ongoing: Middle and High School Supplemental School Counseling funding is an ongoing revenue source.

Underlying Assumptions: Middle and High School Supplemental School Counseling provides \$5,000 for each middle or high school site with 100 or fewer grade 7-12 students, \$10,000 for school sites with 101 to 200 students, and \$30,000 or an amount per unit of enrollment, whichever is greater, for each school site with more than 200 grade 7-12 enrollment. Funding for locally-funded charter schools is based on the current rate times the prior year enrollment in grades 7-12, with no minimum funding levels. For 2009-10, this program does not receive any COLA but a program funding reduction of 4.46% and flexibility.

2006-07 Actual	2007-08 actual	2008-09 3 rd Interim	2009-10 Budget
\$20.0	\$21.3	\$17.1	\$14.7

II. GENERAL FUND, SPECIALLY FUNDED PROGRAMS (SFP)

The District's General Fund, Specially Funded Programs revenue budget is comprised of a variety of federal, state, and local resources. In the most recently completed fiscal year, 2008-09, Federal funding represented approximately 70% of total General Fund, SFP income sources, State funding approximately 28%, and local sources (including other financing sources such as certificates of participation) approximately 2%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues, along with the assumptions used in calculating 2009-10 revenues and trend data.

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

Source: ESEA – Title I funding is a federal funding source. ESEA was amended by the No Child Left Behind Act of 2001.

Percent of Total General Fund SFP Income: ESEA – Title I is the largest General Fund, SFP revenue source. It provides 43% of the total General Fund, SFP income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title I funding is provided to the District based on U.S. Census poverty data. The District then allocates these resources to schools based primarily on the number and percentage of students eligible for free and reduced price meals. Federal guidelines require that these funds be expended only for qualifying students, and prohibit using Title I revenues to supplant District funding.

Onetime/Ongoing: ESEA – Title I funding is onetime in nature, but federal statutes permit districts to carry forward a maximum of 15% of their year-end balance into the subsequent fiscal year for reallocation.

Underlying Assumptions: The District's 2009-10 Title I funding is projected to decrease 11% from FY 2008-09 levels. The District's eligibility for funding is based upon the available federal dollars and the number of District students qualifying under program criteria.

	2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
Entitlement	\$401.2	\$393.6	\$393.6	\$345.2
Carryover	\$54.3	\$78.6	\$71.6	\$69.8
Total	\$455.5	\$472.2	\$465.2	\$415.0

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE I Basic & Neglected – American Recovery and Reinvestment Act (Stimulus)

Source: ESEA – Title I is a federal funding source. The American Recovery and Reinvestment Act of 2009 (ARRA) provided \$10 billion in new funding for programs under Title I, Part A of the Elementary and Secondary Education Act of 1965.

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Percent of Total General Fund SFP Income: Title I Stimulus funding will provide 14% of total general fund, specially funded program revenue in FY 2009-10.

Allocation Basis/Limitations on Use: Similar to Title I Regular funds, Title I Stimulus funds are allocated to schools based primarily on the number and percentage of students eligible for free and reduced price meals. The same limitations and restrictions that apply to Title I Regular apply to Title I Stimulus funding. In addition, four principals guide the use of all ARRA funds, including Title I: (1) spend funds quickly to save and create jobs; (2) improve student achievement through school improvement and reform; (3) ensure transparency, reporting and accountability; and (4) invest one-time ARRA funds thoughtfully to minimize the “funding cliff”.

Onetime/Ongoing: Title I Basic and Neglected funds are FY 2009-10 funds. They are one-time in nature, but may be carried over into FY 2010-11 subject to the carryover limitation in section 1127 of the ESEA.

Underlying Assumptions: The District has applied through the California Department of Education for waivers from the following six ARRA Title I fund requirements, and assumes the waivers will be granted:

- (a) A school in improvement's responsibility to spend 10 percent of its Title I funds on professional development.
- (b) An LEA in improvement's responsibility to spend 10 percent of its Title I allocation on professional development
- (c) An LEA's obligation to spend an amount equal to at least 20 percent of its Title I allocation on transportation for public school choice and on Supplemental Educational Services (SES)
- (d) An LEA's responsibility to calculate the per-pupil amount for SES based on an LEA's FY 2009 allocation.
- (e) The prohibition on limiting carryover waivers approvals to once every three years
- (f) The Title I maintenance of effort requirement.

	FY 2008-09 Actual	FY 2009-10 Budget
Entitlement	\$0.0	\$156.1
Carryover	\$0.0	\$0.0
Total	\$0.0	\$156.1

ECONOMIC IMPACT AID (EIA)

Source: Economic Impact Aid is a State funding source. The District allocates its EIA resources between State Compensatory Education programs, which are similar in nature to Title I, services for Limited English Proficient and Economically Disadvantaged students.

Percent of Total General Fund SFP Income: Economic Impact Aid is the largest General Fund, SFP State revenue source. It provides 15.4 % of the total General Fund, SFP income in the 2009-10 Final Budget.

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Allocation Basis/Limitations on Use: The Economic Impact Aid funding formula was recently revised to include the number of English Learners as well as the same poverty criteria used to determine Title I entitlements. State guidelines generally require that these funds be restricted to qualifying students, and prohibit supplanting of District funding.

Onetime/Ongoing: Economic Impact Aid funding is ongoing in nature.

Underlying Assumptions: Economic Impact Aid entitlements have been severely impacted by the State's budget crisis and are expected to decrease by 6% in FY2009-10.

	2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
Entitlement	\$188.4	\$176.1	\$158.4	\$146.5
Carryover	\$21.0	\$95.9	\$57.0	\$55.1
Total	\$209.4	\$272.0	\$215.4	\$201.6

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (ASES) & 21st CENTURY COMMUNITY LEARNING CENTER GRANTS (CCLC)

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

In addition, the federally-funded 21st Century Community Learning Centers Program has provided resources for after school services in grades K-12 since 1996. These five-year grants help students in schools serving high-poverty areas by providing services to reinforce and complement the academic program.

In 2002, California voters passed Proposition 49 to increase the state's investment in after school programs. Programs previously funded with 21st CCLC monies are now funded by the After School Education and Safety Act effective January 2007.

Percent of Total General Fund SFP Income: ASES and CCLC comprise approximately 9% of the total General Fund, SFP budget.

Allocation Basis/Limitations on Use: CCLC funds are restricted to schools that meet eligibility requirements for Title I Schoolwide programs. Core funding for elementary and middle schools is based on the expected number of students to be served.

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

Underlying Assumptions: The 2009-10 Final Budget assumes that, as a result of the State fiscal crisis, revenues will be reduced by 7%.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

	2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
Entitlement	\$53.8	\$-96.0	\$99.2	\$96.1
Carryover	\$6.1	\$-27.5	\$8.1	\$3.4
Total	\$59.9	\$123.5	\$107.3	\$99.5

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

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

Percent of Total General Fund SFP Income: ESEA – Title IIA provides 5% of the total General Fund, SFP income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title IIA funding is provided to the District based on 2001-02 class size reduction and professional development funding levels, as well as poverty and census data. It is limited to teacher and principal training and recruitment programs. Although federal flexibility provisions allow up to 30% of the District's Title II funding to be transferred to other federal compensatory education programs, no transfers are anticipated in the 2009-10 budget. ESEA funds may not supplant District funding.

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

Underlying Assumptions: The Final Budget assumes that Title IIA funding is expected to decrease 7% in 2009-10. Title IIA funding is dependent on the amount of funding made available in the 2008-09 federal education budget.

	2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
Entitlement	\$57.5	56.3	56.0	\$54.8
Transfer Out	-	0	0	0
Carryover	\$2.1	3.9	\$7.3	\$1.3
Total	\$59.6	\$60.2	\$63.3	\$56.1

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) – TITLE III – Limited English Proficient Students

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

Percent of Total General Fund SFP Income: ESEA – Title III provides 3.4% of the total General Fund, SFP income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: ESEA – Title III funding is provided to the District based on the number of limited English proficient students. Funds may be used for English language development instruction and professional development.

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

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Underlying Assumptions: The FY 2009-10 budget assumes a 4% decrease in Title III funding. The District's revenue projection is based upon the number of qualifying students and the amount of funding made available in the 2009-10 federal education budget.

	2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
Entitlement	\$28.1	\$27.1	\$24.3	\$21.7
Carryover	\$28.4	\$13.1	\$12.2	\$11.1
Total	\$56.5	\$40.2	\$36.5	\$32.8

III. OTHER FUNDS

The District's other Funds revenue budgets are comprised of a variety of federal, state, and local resources. Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues.

OPERATING FUNDS

ADULT EDUCATION FUND – Revenue Limit

Source: The Adult Education Fund Revenue Limit is a State funding source.

Percent of Total Adult Education Fund Revenue: Revenue Limit funds provide 98.47% of total Adult Education Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Adult Education Fund Revenue Limit funds are provided to the District based on A.D.A. earned in the Adult Education Program. By State law, Adult Education Fund revenues cannot be utilized to support any other fund of the District, nor can the General Fund support the Adult Education Fund. The net amount budgeted for Adult Education Fund Revenue Limit revenue reflects a \$10.6 million subsidy to the General Fund (ROC/P) transferred from the Adult Education Fund, as authorized by Education Code §52501.5(b).

Onetime/Ongoing: Adult Education Fund Revenue Limit funds are ongoing in nature.

Underlying Assumptions: Adult Education Fund Revenue Limit receives no COLA in 2009-10. The State funding is estimated by applying a program funding reduction of 19.84% to the 2007-08 net entitlement.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$169.1	\$193.3	\$165.6	\$144.8

CAFETERIA FUND – Federal Special Assistance Program

Source: Cafeteria Fund – Federal Special Assistance Program is a federal funding source.

Percent of Total Cafeteria Fund Revenue: Federal Special Assistance Program funds provide 79.13% of total Cafeteria Fund income in the 2009-10 Final Budget.

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Allocation Basis/Limitations on Use: Cafeteria Fund Federal Special Assistance Program funds are provided to the District based on free, reduced price, and full price meals claimed under the National School Lunch and School Breakfast Programs. Funds shall be used only for the operation and improvement of the District's child nutrition programs.

Onetime/Ongoing: Federal Special Assistance Program funds are ongoing in nature.

Underlying Assumptions: Federal Special Assistance Program funds are based on an anticipated decline in overall participation in the National School Lunch and School Breakfast Programs due to a decline in the District's enrollment.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$203.0	\$144.7	\$162.9	\$244.4

CAFETERIA FUND – Food Service Sales

Source: Cafeteria Fund – Food Service Sales are considered a local funding source.

Percent of Total Cafeteria Fund Revenue: Food Service Sales provide 5.92% of total Cafeteria Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Food Service Sales are retained within the Cafeteria Fund for the purpose of child nutrition in District schools.

Onetime/Ongoing: Food Service Sales funds are ongoing in nature.

Underlying Assumptions: Food Service Sales funds reflect revenues from meals served to students in the reduced and full price eligibility categories.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$18.1	\$16.3	\$15.5	\$18.3

CAFETERIA FUND – State Child Nutrition Program

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

Percent of Total Cafeteria Fund Revenue: State Child Nutrition Program funds provide 5.97% of total Cafeteria Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Funding is provided to the District based on free, reduced price, and full price meals claimed under the Child and Adult Care Food Program. Funds are to be used only for administrative and operational costs associated with the program.

Onetime/Ongoing: Cafeteria Fund State Child Nutrition Program funds are ongoing in nature.

Underlying Assumptions: Cafeteria Fund State Child Nutrition Program funding is projected based on numbers of meals to be served.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$18.2	\$11.7	\$11.6	\$18.4

CHILD DEVELOPMENT FUND – Early Education Centers Apportionments

Source: Early Education Center Apportionments are a State funding source.

Percent of Total Child Development Fund Revenue: Early Education Center Apportionments are the largest Child Development Fund revenue source. It provides 79.94% of total Child Development Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Apportionments are provided to the District based on Child Days of Enrollment (CDE).

Onetime/Ongoing: Early Education Center Apportionments are ongoing in nature.

Underlying Assumptions: The State COLA and offsetting deficit factor were both applied to these funds. Child Days of Enrollment for purposes of this apportionment are expected to total 2,461,231 in 2009-10.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$81.4	\$84.2	\$85.0	\$86.1

CHILD DEVELOPMENT FUND – Federal Block Grant

Source: Early Education Center Federal Block Grant funds are a federal funding source.

Percent of Total Child Development Fund Revenue: Federal Block Grant funds provide 14.06% of total Child Development Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Early Education Center Federal Block Grant funds are provided to the District based on Child Days of Enrollment.

Onetime/Ongoing: Children's Center Federal Block Grant funds are ongoing in nature.

Underlying Assumptions: The State COLA and offsetting deficit factor were both applied to these funds. Child Days of Attendance for purposes of this apportionment are expected to total 538,757 in 2009-10.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$15.4	\$15.2	\$15.2	\$15.2

DEFERRED MAINTENANCE FUND – State Deferred Maintenance Allowance

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

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Percent of Total Deferred Maintenance Fund Revenue: State Deferred Maintenance Allowance provides no Deferred Maintenance Fund income in this fund but it is estimated in the General Fund based on SBX3 4 flexibilities in 2009-10 Final Budget.

Allocation Basis/Limitations on Use: When it is provided by the State, Deferred Maintenance Allowance income is retained within the Deferred Maintenance Fund for the purpose of funding major maintenance projects in District schools. Except for 2009-10, it is estimated in the General Fund as part of the SBX3 4 flexibilities.

Onetime/Ongoing: State Deferred Maintenance Allowance funds are ongoing in nature.

Underlying Assumptions: State Deferred Maintenance Allowance funds are usually allocated in the State Budget subject to a dollar-for-dollar District matching effort. These funds were included in the Governor's 2009-10 May Revision Budget but the district is not providing for any match as it is not required.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$30.2	\$28.9	\$34.9	\$0

DEFERRED MAINTENANCE FUND – Other Financing Sources – Interfund Transfers

Source: Deferred Maintenance Fund – Other Financing Sources – Interfund Transfers are considered a local funding source.

Percent of Total Deferred Maintenance Fund Revenue: Interfund Transfers provide no Deferred Maintenance Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers, if any, reflect the District matching portion of the Deferred Maintenance Fund. Their use is limited to funding major maintenance projects in District schools.

Onetime/Ongoing: Interfund Transfers are ongoing in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of a 100% match to State deferred maintenance allowances. Amounts not utilized during the fiscal year are retained in the County Treasury, and may be used in subsequent years to reduce the District's General Fund matching requirement. Although State Deferred Maintenance Allowance funding is included in the Governor's 2009-10 May Revision budget, no District matching funds are provided in the Final Budget. The match is not required for fiscal years 2008-09 through 2012-13.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$30.2	\$31.0	\$30.0	\$0

CAPITAL PROJECTS FUNDS

BUILDING FUND – MEASURE K – Advances Against Bond Proceeds

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

Percent of Total Building Fund – Measure K Revenue: Advances Against Bond Proceeds provide 0% of total Building Fund – Measure K income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure K funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated cost of long-term contracts which may be encumbered against Measure K funds during the new fiscal year.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$0.0	\$0.0	\$0.0	\$0.0

BUILDING FUND – MEASURE K – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure K Revenue: Proceeds from Sales of Bonds provide 98.77% of total Building Fund – Measure K income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure K may be used only for construction projects to be funded from Measure K funds, and for administration of Measure K construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure K.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$500.0	\$150.0	\$248.9	\$320.4

BUILDING FUND – MEASURE R – Advances Against Bond Proceeds

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

Percent of Total Building Fund – Measure R Revenue: Advances Against Bond Proceeds provide 0% of total Building Fund – Measure R income in the 2009-10 Final Budget.

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Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure R funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated cost of long-term contracts which may be encumbered against Measure R funds during the new fiscal year.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
*	*	\$0.0	\$0.0

** Included in Proceeds from Sales.*

BUILDING FUND – MEASURE R – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure R Revenue: Proceeds from Sales of Bonds provide 99.56% of total Building Fund – Measure R income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure R may be used only for construction projects to be funded from Measure R funds, and for administration of Measure R construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure R.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$400.0	\$550.0	\$547.6	\$1,160.9

BUILDING FUND – MEASURE Y – Advances Against Bond Proceeds

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

Percent of Total Building Fund – Measure Y Revenue: Advances Against Bond Proceeds provide 0% of total Building Fund – Measure Y income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Advances Against Bond Proceeds reflect funds needed for long-term contracts which may result in encumbrances against Measure Y funds during the new fiscal year and subsequent fiscal years.

Onetime/Ongoing: Advances Against Bond Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for Advances Against Bond Proceeds reflects the estimated amount which may be needed for long-term contracts which may result in encumbrances against Measure Y funds during the coming fiscal year.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
*	*	\$0.0	\$0.0

** Included in Proceeds from Sales.*

BUILDING FUND – MEASURE Y – Proceeds From Sales of Bonds

Source: Proceeds from Sales of Bonds are considered an Other Financing Source.

Percent of Total Building Fund – Measure Y Revenue: Proceeds from Sales of Bonds provide 99.81% of total Building Fund – Measure Y income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Proceeds from Sales of Bonds for Measure Y may be used only for construction projects to be funded from Measure Y funds, and for administration of Measure Y construction projects.

Onetime/Ongoing: Proceeds from Sales of Bonds are onetime in nature.

Underlying Assumptions: The amount budgeted for Proceeds from Sales of Bonds reflect the estimated amount that will be required during the budget year for the cost of construction projects funded through Measure Y.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$0	\$300.0	\$149.3	\$2,330.0

CAPITAL FACILITIES ACCOUNT FUND – Developer Fees

Source: Developer Fees are a local revenue source.

Percent of Total Capital Facilities Account Fund Revenue: Developer Fees provide 95.52% of total Capital Facilities Account Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Developer Fees are limited to expenditure for the District's construction program.

Onetime/Ongoing: Developer fee funds are ongoing in nature.

Underlying Assumptions: The amount budgeted for Developer Fees reflects the estimated amount of available cash that will be available during the fiscal year for investment, and the prevailing interest rates that will be applied to the available cash invested.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$95.2	\$65.4	\$36.1	\$20.0

COUNTY SCHOOL FACILITIES FUND – PROPOSITION 55 – School Facilities Apportionments

Source: Proceeds from School Facilities Apportionments are considered a State revenue source.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Percent of Total County School Facilities Fund – Proposition 55 Revenue: School Facilities Apportionments provide 99.82% of total County School Facilities Fund – Proposition 55 income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: School Facilities Apportionments for the County School Facilities Fund – Proposition 55 are limited to expenditure for new school facility construction, modernization projects, and facility hardship grants specifically funded through voter-approved Proposition 55.

Onetime/Ongoing: School Facilities Apportionments are onetime in nature.

Underlying Assumptions: The amount budgeted for School Facilities Apportionments reflect the estimated amount that will be required during the budget year for the cost of projects funded through Proposition 55.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$387.2	\$393.1	\$311.8	\$1,149.9

SPECIAL RESERVE FUND – Certificates of Participation (COPs) Proceeds

Source: COPs Proceeds are considered a State funding source.

Percent of Total Special Reserve Fund Revenue: COPs Proceeds provide 68.85% of total Special Reserve Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: COPs proceeds reflect revenue from bond sales for the purpose of funding specific capital projects. Use of COPs proceeds is limited to the projects for which the bonds have been issued.

Onetime/Ongoing: COPs Proceeds are onetime in nature.

Underlying Assumptions: The amount budgeted for COPs Proceeds reflects the estimated level of COPs bond sales for the budget year, based on information received from Accounting and Disbursements Division.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$0.0	\$105.4	\$138.0	\$86.2

DEBT SERVICE FUNDS

BOND INTEREST AND REDEMPTION FUND – District Taxes

Source: District Taxes are considered a local revenue source, provided through ad valorem taxes levied on all property subject to tax by the District.

Percent of Total Bond Interest and Redemption Fund: District Taxes provide 95.27% of total Bond Interest and Redemption Fund income in the 2009-10 Final Budget.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Allocation Basis/Limitations on Use: District Tax Revenues to the Bond Interest and Redemption Fund are utilized to pay principal and interest on voter-approved bond issues.

Onetime/Ongoing: District Tax Revenues for purposes of the Bond Interest and Redemption Fund are primarily onetime in nature.

Underlying Assumptions: The amount budgeted for Bond Interest and Redemption Fund taxes reflects the estimated amount of tax revenues that will be generated on behalf of the Fund during the budget year.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$441.2	\$535.6	\$590.0	\$574.0

CAPITAL SERVICES FUND – Interfund Transfers

Source: Capital Services Fund – Other Financing Sources – Interfund Transfers are considered an Other Financing Source.

Percent of Total Capital Services Fund Revenue: Interfund Transfers provide 98.17% of total Capital Services Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Interfund Transfers reflect the amount transferred from other Funds of the District to cover principal and interest on certificates of participation (COPs) and long-term capital lease agreements. .

Onetime/Ongoing: Interfund Transfers for purposes of the Capital Services Fund are onetime in nature.

Underlying Assumptions: Interfund Transfers are allocated on the basis of the estimated amount required for scheduled repayment of principal and interest.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$35.1	\$58.4	\$208.1	\$55.1

INTERNAL SERVICE FUNDS**HEALTH AND WELFARE BENEFITS FUND – Self-Insurance Contributions/Premiums**

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Health and Welfare Benefits Fund Revenue: Self-Insurance Fund Contributions/Premiums provide 98.30% of total Health and Welfare Benefits Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for medical and dental claims, vision services, optional life insurance, insurance coverage, administrative costs, and related expenditures to the District's Health and Welfare Self-Insurance Program, based upon a collectively bargained

SUPERINTENDENT'S 2009-10 FINAL BUDGET

maximum for this purpose. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$751.7	\$831.6	\$878.6	\$918.9

LIABILITY SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Liability Self-Insurance Fund Revenue: Self-Insurance Fund Contributions/Premiums provide 98.49% of total Liability Self-Insurance Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for liability claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$15.0	\$25.6	\$22.3	\$22.8

WORKERS' COMPENSATION SELF-INSURANCE FUND – Self-Insurance Contributions/Premiums

Source: Self-Insurance Contributions/Premiums are considered local revenues.

Percent of Total Workers' Compensation Self-Insurance Fund Revenue: Self-Insurance Fund Contributions/Premiums provide 93.70% of total Workers' Compensation Self-Insurance Fund income in the 2009-10 Final Budget.

Allocation Basis/Limitations on Use: Self-Insurance Fund Contributions/Premiums reflect the estimated cost to the other funds of the District for workers' compensation claims, excess insurance coverage, administrative costs, and related expenditures. Self-Insurance Contributions/Premiums are implemented as an interfund transfer between the user funds and the self-insurance fund.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

Onetime/Ongoing: Self-Insurance Contributions/Premiums are ongoing in nature.

Underlying Assumptions: Self-Insurance Contributions/Premiums are charged to user funds on the basis of the requirements needed to maintain the self-insurance fund in a viable financial condition.

2006-07 Actual	2007-08 Actual	2008-09 3 rd Interim	2009-10 Budget
\$158.5	\$85.9	\$0.0	\$104.2

APPENDIX H

SCHOOL STAFF AND RESOURCES

Introduction

The School Staff and Resources section describes the staff and non-staff allocations made to most District schools based on Board-approved allocation rates or “norms.” Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, special education schools, community adult schools, regional occupational centers (ROC) and skills centers.

Personnel resources provided on a “norm” basis are such positions as teachers, principals and assistant principals, librarians, instructional aides, and clerical and other office personnel. Staffing allocations are also provided for such non-classroom support personnel as guidance, welfare, and attendance personnel, physical and mental health personnel, and maintenance and operations staff.

A separate listing is provided indicating materiel and supplies allocation rates, which cover such needs as basic instructional materiel, textbooks, custodial, gardening and operational supplies, and school-community advisory committee expenses.

A number of District schools receive funding on the basis of revenues generated by the schools’ students, with flexibility provided in the use of funds. These schools include those funded under a per pupil funding model that the District is piloting in 2009-10 as well as schools funded under the Boston Pilot Schools model. With a few exceptions, District “norms” are not used in the development of budget for such schools.

APPENDIX H**SCHOOL STAFF AND RESOURCES****School Staff****Regular Elementary Schools**

Staffing of elementary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. For certain positions, enrollment is weighted or adjusted to reflect extraordinary need. In addition to norm tables, other District policies allocate off-norm positions to schools with identified special needs.

ELEMENTARY NORMS – 2009-10**CERTIFICATED** - Based on District Norm Charts

- 1 teacher per 24 students in Kindergarten
- 1 teacher per 24 students in grades 1-3
- 1 teacher per 39 students in grades 4-6*

For special education classes, see Special Education norms.

- 0.5 principal for schools with 1 to 300 students
- 1 principal for schools with enrollment greater than 300
- 1 assistant principal for schools with 1,050 to 1,749 students
- 2 assistant principals for schools with 1,750 to 2,299 students
- 3 assistant principals for schools with 2,300 or more students

CLASSIFIED

- 1 school administrative assistant per school, plus:
- 1 office technician for schools with enrollments up to 499
- 2 office technicians for schools with enrollments of 500 to 999
- 3 office technicians for schools with enrollments of 1,000 to 1,199
- 4 office technicians for schools with enrollments of 1,200 to 1,399
- 5 office technicians for schools with enrollments of 1,400 to 1,599
- 6 office technicians for schools with enrollments of 1,600 and above

* - Designated schools involved in the court-ordered integration program received additional positions to provide an overall ratio of one teacher for every 30.5 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo schools; and 36.0 in grades 4-6 for Desegregated/Receiver schools.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Regular Secondary Schools

Staffing of secondary schools is based on established norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level, teacher norm tables are modified to provide only five teaching periods. For certain positions, enrollments are weighted to reflect extraordinary needs. For example, for clerical positions enrollment is weighted to reflect transiency. In addition, other District policies allocate off-norm positions to schools with identified special needs.

SECONDARY NORMS – 2009-10**CERTIFICATED** – Based on District Norm Charts

- 1 teacher per 42.5 students in middle schools*
- 1 teacher per 42.5 students in senior high schools**
- 1 principal per school
- 1 assistant principal, secondary counseling services per school with enrollment of 800 to 1,199
- 1 assistant principal per school with enrollment of 1,200 to 1,549
- 1 assistant principal per school with enrollment of 1,550 to 1,849
- 1 assistant principal per school with enrollment of 1,850 to 3,749
- 1 assistant principal per school with enrollment of at least 3,750
- 1 librarian per school

CLASSIFIED

- 1 school administrative assistant per school, plus:
- 1 clerical position for middle schools with enrollments of 201 to 500
plus 1 clerical position for each additional 300 students over 500
- 1 clerical position for senior high schools with enrollments of 201 to 500,
plus 1 clerical position for each additional 300 over 500
- 1 financial manager per middle school
- 1 senior financial manager per senior high school

* - Designated middle schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 34.0 students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 39.5 students in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 2002-03 school year, Economic Impact Aid funds have been used to lower class size in 6th, 7th, and 8th graders in the Accelerating Academic Literacy (previously known as Developing Readers and Writers Courses) to one teacher for every 25 students.

** Designated senior high schools involved in court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 34.0 9th and 10th grade students in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 39.5 9th and 10th grade students in academic classes for Desegregated/Receiver Schools.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Magnet Schools

Several Magnet Schools have been established which provide services for both elementary and secondary students. Basic teacher allocations are determined by the magnet and alternative school norm tables for total enrollment. Other staff is based on District policy.

MAGNET NORMS – 2009-10

Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students:

- 1 teacher per 24.0 students in grades K-3
- 1 teacher per 30.5 students in grades 4-5
- 1 teacher per 34.0 students in grades 6-8
- 1 teacher per 34.0 students in grades 9-12

All other magnet schools and centers:

- 1 teacher per 24.0 students in grades K-3
- 1 teacher per 34.0 students in grades 4-5
- 1 teacher per 36.5 students in grades 6-8
- 1 teacher per 36.5 students in grades 9-12

Options Schools

A number of schools have been established to serve the needs of students for whom placement in the regular school environment is not in the best interest of the students. Because these students require an individualized program to meet their unique academic and behavior needs, a lower pupil/teacher norm is provided.

CONTINUATION NORMS – 2009-10

- 1 teacher per 27 students or a minimum of 2 teachers per continuation school
- 1 principal per continuation school
- 1 school office manager/clerk per continuation school

OPPORTUNITY AND COMMUNITY DAY SCHOOLS NORMS – 2009-10

- 1 teacher per 20 students or a minimum of 2 teachers per opportunity and community day school
- 1 principal per opportunity and stand alone community day school
- 1 assistant principal per opportunity school and stand alone community day school for school with enrollments greater than 65
- 1 school administrative assistant per stand alone community day school

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Special Education Programs & Special Education Schools

Special Day Programs serve pupils whose nature or severity of disability precludes participation in a general education program for a majority of the school day.

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

Designated Instruction and Services are provided to special education students who require assistance in a particular area, such as language, speech, audiology, mobility, adaptive physical education, vision, counseling, etc.

SPECIAL EDUCATION NORMS – 2009-10

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

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

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

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff (Continued)

Community Adult Schools

Community Adult Schools (CAS) are staffed based on established staffing guidelines for administrative and classified personnel. Administrative and classified personnel are allocated based on the prior 18 months of cumulative A.D.A. ending on the latest sixth school month. Subsequent realignment of staffing resources occurs every three years.

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

COMMUNITY ADULT SCHOOL NORMS – 2009-10**CERTIFICATED**

- 1 Principal
- 1 assistant principal, operations
- 1 assistant principal, adult counseling services
- 1 3rd assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250
- 1* additional 4th assistant principal (operations or adult counseling services) or cost equivalent classified position(s) if total A.D.A. exceeds 4,500 and at least 3 sites have an A.D.A. of 375 or more at each site

CLASSIFIED

- 1 school administrative assistant
- 1 financial manager
- 1 school office computer coordinator
- 2 office technicians if A.D.A. is 1,200 or less,
- 1* additional office technician for every 675 A.D.A. in excess of the first 1,200 A.D.A.

*Subject to availability of funds.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Regional Occupational Centers (ROC)/Skills Centers (SC)

Regional Occupational Centers (ROC)/Skills Centers (SC) are staffed based on established staffing guidelines for administrative and classified personnel. Administrative and classified personnel are allocated based on the prior 18 months of cumulative A.D.A. ending on the latest sixth school month. Subsequent realignment of staffing resources occurs every three years.

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

ROC/SKILLS CENTERS NORMS – 2009-10

CERTIFICATED

- 1 Principal
- 1 assistant principal, operations
- 1 assistant principal, adult counseling services
- 1 3rd assistant principal (operations or adult counseling services) if total A.D.A. exceeds 2,250.
- 1* additional 4th assistant principal (operations or adult counseling services) or cost equivalent classified positions if total A.D.A. exceeds 4,500 and at least 3 sites have an A.D.A. of 375 or more at each site.

CLASSIFIED

- 1 school administrative assistant
- 1 occupational center financial manager (ROC) or financial manager (SC)
- 1 school office computer coordinator
- 1 toolkeeper for every two laboratories utilizing a tool room
- 6 office technicians with A.D.A. of 2,400 or less for ROC
- 2 office technicians with A.D.A. of 1,200 or less for SC
- 1* additional office technician for every 675 A.D.A. in excess of the first 2,400 A.D.A. for ROC or additional office technician for every 675 A.D. A. in excess of the first 1,200 A.D.A. for SC

*Subject to availability of funds.

Regional Occupational Program

The Regional Occupational Program is staffed based on the same staffing guidelines as Community Adult Schools, Regional Occupational Centers, and Skills Centers. Additional staff may be allocated based on the needs of the secondary schools that the program serves.

Alternative Education & Work Centers

Alternative Education and Work Centers (AEWC) which are associated with Community Adult Schools, Regional Occupational Centers, or Skills Centers are located at 26 sites. AEWC provides students who left the comprehensive high schools, with additional educational opportunities leading to a high school diploma or equivalency, apprenticeship, and other career and technical education training programs. An AEWC site is under the principal of a Community Adult School, Regional Occupational Center, or Skills Center. A typical AEWC site has the following staff: 1 outreach consultant, 2-4 teachers, 4-7 teacher assistants, 1 clerical staff, and 1 school safety officer.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Support Personnel

SUPPORT ALLOCATIONS – 2009-10

Custodial personnel are allocated to schools based on a complex formula involving enrollment, building area, grounds, service to teachers, etc.

District-funded nurses are allocated as follows. Schools may purchase additional nursing time from their budget based on student needs.

Elementary Schools – 1 day per week
Middle Schools – 2 days per week
Senior High Schools – 3 days per week

School Psychologists and related personnel are allocated to schools based primarily on student population size, type of school, and need for those services in the school population. In combination with allocations, additional school-based psychological services are purchased directly by schools based on need for services and the schools' ability to fund the positions from categorical funds.

School-based Pupil Services and Attendance Counselors are purchased directly by schools based on both the need for child welfare and attendance services in the school population and the schools' ability to fund the positions from categorical funds.

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Resources

Materiel and Supplies Allocation Rates

In addition to the position resources detailed on the preceding pages, instructional materiel, school advisory committee expense funds, and various operational supplies are allocated to schools according to fixed formulas.

INSTRUCTIONAL MATERIEL

<u>Program</u>	<u>2008-09 Rate</u>	<u>2009-10 Rate</u>
Regular - K-6	\$ 21.25 per Enrl.	\$ 21.25 per Enrl.
7-8	25.50 per Enrl.	25.50 per Enrl.
9-12	28.90 per Enrl.	28.90 per Enrl.
Instructional Materials Block Grant	*	*
Community Adult School	23.00 per ADA	20.00 per ADA
Options Programs	985.15 per Teacher	985.15 per Teacher
Integration - Year-Round School – Continuing	1.59 per Enrl.	1.59 per Enrl.
Year-Round School – New	9.33 per Enrl.	9.33 per Enrl.
Regional Occupational Centers and Skills Centers	32.00 per ADA	30.00 per ADA
Regional Occupational Program	32.00 per ADA	30.00 per ADA
Special Education – Special Day Classes –		
Special Education Schools –		
New	2,487.00 per Class	2,113.95 per Class
Continuing	1,035.00 per Class	879.75 per Class
Regular Schools –		
New	28.00 **	23.80 **
Continuing	28.00 **	23.80 **

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

** - *Per active Individualized Education Program (IEP) in Welligent*

APPENDIX H

SCHOOL STAFF AND RESOURCES

School Resources *(Continued)*

Materiel and Supplies Allocation Rates

OPERATIONAL SUPPLIES

<u>Type</u>	<u>2008-09 Rate</u>	<u>2009-10 Rate</u>
Custodial, Gardening, and Other Operational Supplies –		
Community Adult Schools	\$ 107.10 per custodial hour (separate site) +3.65 per enrolled student (all sites)	\$ 108.00 per custodial hour (separate site) +1.80 per enrolled student (all sites)
Continuation Schools	\$ 32.65 per custodial hour +7.49 per enrolled student	\$ 32.65 per custodial hour +7.49 per enrolled student
Opportunity Schools	\$ 75.50 per custodial hour +6.14 per enrolled student	\$ 75.50 per custodial hour +6.14 per enrolled student
Regular Schools	\$ 132.60 per custodial hour +3.80 per enrolled student	\$ 132.60 per custodial hour +3.80 per enrolled student
ROCs and Skills Centers	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 130.00 per custodial hour +1.80 per enrolled student
ROP	\$ 132.60 per custodial hour +3.65 per enrolled student	\$ 130.00 per custodial hour +1.80 per enrolled student
Special Education	\$ 53.95 per custodial hour +9.05 per enrolled student	\$ 53.95 per custodial hour +9.05 per enrolled student
Administrative Sites	\$ 204.00 per custodial hour	\$ 204.00 per custodial hour

OTHER

<u>Type</u>	<u>2008-09 Rate</u>	<u>2009-10 Rate</u>
School Community Advisory Council Expenses –		
Community Adult Schools	\$ 300.00 per School	\$ 300.00 per School
ROCs and Skills Centers	\$ 500.00 per School	\$ 500.00 per School
ROP	\$ 500.00 per School	\$ 500.00 per School
All Other Schools (Excluding Magnet Centers)	\$ 36.00 per School	\$ 36.00 per School

APPENDIX I

DISTRICT ENROLLMENT TRENDS

This section provides information and data related to the number of students served in the District's schools.

Appendix I – Enrollment and Enrollment Projections. The Los Angeles Unified School District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant information, to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier.

In order to convey the impact of fiscally-independent charter schools on District enrollment, the enrollment projections differentiate students in fiscally-independent charter and non-charter locations. The fiscally-independent charter school data include both schools that have converted from non-charter to fiscally-independent charter school status ("conversion charters") and schools that began their existence as fiscally-independent charter schools ("start-up charters").

SUPERINTENDENT'S 2009-10 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Including Independent Charter Schools

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504	150,377	151,837
Graded Enrollment										
Kindergarten	57,228	55,351	55,234	54,462	52,452	50,822	50,877	50,874	51,248	51,876
Grade 1	62,924	61,248	58,610	56,872	55,267	53,543	52,305	52,660	53,179	53,208
Grade 2	65,226	62,115	59,632	56,097	54,222	53,082	52,338	51,191	51,538	52,046
Grade 3	64,609	62,210	59,254	56,530	53,348	51,814	51,418	50,697	49,330	49,550
Grade 4	61,469	62,551	60,288	56,568	53,618	51,174	50,692	50,305	49,346	47,806
Grade 5	56,197	59,688	60,604	57,531	54,205	51,787	50,206	49,733	49,101	47,919
Grade 6	57,083	52,972	56,117	56,262	53,089	50,559	49,246	47,743	47,243	46,594
Grade 7	55,404	55,794	51,906	53,815	53,702	51,458	49,557	48,270	46,782	46,292
Grade 8	50,856	54,370	54,524	50,262	51,837	51,985	50,452	48,588	47,326	45,867
Grade 9	67,744	67,397	70,477	71,056	67,816	66,643	67,075	65,097	62,692	61,064
Grade 10	47,539	50,374	50,266	52,045	52,480	51,749	51,928	52,265	50,723	48,850
Grade 11	36,912	37,299	39,514	40,303	42,399	43,536	43,118	43,267	43,548	42,263
Grade 12	26,302	27,452	28,596	29,090	29,058	31,899	34,768	34,434	34,553	34,777
Total graded enrollment	709,493	708,821	705,022	690,893	673,493	660,051	653,980	645,124	636,609	628,112
K-5 enrollment	367,653	363,163	353,622	338,060	323,112	312,222	307,836	305,460	303,742	302,405
6-8 enrollment	163,343	163,136	162,547	160,339	158,628	154,002	149,255	144,601	141,351	138,753
9-12 enrollment	178,497	182,522	188,853	192,494	191,753	193,827	196,889	195,063	191,516	186,954
Total graded enrollment	709,493	708,821	705,022	690,893	673,493	660,051	653,980	645,124	636,609	628,112
Ungraded enrollment										
Special day classes in regular schools	28,670	29,064	28,582	27,486	26,713	26,328	26,227	25,691	25,292	24,940
Special day classes in special ed schools	4,392	4,153	3,984	3,908	3,673	3,656	3,604	3,530	3,475	3,427
Continuation and opportunity schools	4,249	4,542	4,478	4,932	4,558	4,242	4,327	4,239	4,173	4,115
Nonpublic schools	27	30	24	10	24	11				
Total ungraded enrollment	37,338	37,789	37,068	36,336	34,968	34,237	34,158	33,460	32,940	32,482
Total graded and ungraded enrollment	746,831	746,610	742,090	727,229	708,461	694,288	688,138	678,584	669,549	660,594

SUPERINTENDENT'S 2009-10 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Independent Charter Schools Only

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504	150,377	151,837
Graded Enrollment										
Kindergarten	1,307	1,717	2,059	2,357	2,556	2,755	3,096	3,423	3,755	4,050
Grade 1	1,196	1,610	1,836	2,125	2,382	2,662	2,907	3,170	3,450	3,745
Grade 2	1,130	1,471	1,640	1,952	2,272	2,481	2,749	3,032	3,336	3,561
Grade 3	1,062	1,440	1,580	1,890	2,101	2,376	2,648	2,922	3,222	3,517
Grade 4	1,039	1,373	1,548	1,803	2,000	2,238	2,574	2,917	3,291	3,586
Grade 5	997	1,482	1,755	1,844	2,164	2,452	2,738	3,025	3,340	3,590
Grade 6	897	1,029	1,760	2,270	2,774	3,216	4,304	5,069	5,955	6,370
Grade 7	832	1,001	1,197	1,781	2,234	2,825	3,426	4,022	4,620	5,035
Grade 8	399	823	1,054	1,180	1,697	2,087	2,705	3,209	3,756	4,171
Grade 9	171	2,815	3,987	4,771	5,709	6,656	8,019	8,277	9,573	10,273
Grade 10	0	1,845	2,377	3,436	4,034	4,937	6,737	7,440	9,022	9,922
Grade 11	0	1,404	1,706	2,073	2,979	3,656	5,302	5,908	7,313	8,213
Grade 12	0	1,166	1,125	1,387	1,800	2,505	3,783	4,377	5,538	5,938
Total graded enrollment	9,030	19,176	23,624	28,869	34,702	40,846	50,988	56,791	66,171	71,971
K-5 enrollment	6,731	9,093	10,418	11,971	13,475	14,964	16,712	18,489	20,394	22,049
6-8 enrollment	2,128	2,853	4,011	5,231	6,705	8,128	10,435	12,300	14,331	15,576
9-12 enrollment	171	7,230	9,195	11,667	14,522	17,754	23,841	26,002	31,446	34,346
Total graded enrollment	9,030	19,176	23,624	28,869	34,702	40,846	50,988	56,791	66,171	71,971
Ungraded enrollment										
Special day classes in regular schools	62	301	228	268	259	227	99	104	108	113
Special day classes in special ed schools										
Continuation and opportunity schools										
Nonpublic schools										
Total ungraded enrollment	62	301	228	268	259	227	99	104	108	113
Total graded and ungraded enrollment	9,092	19,477	23,852	29,137	34,961	41,073	51,087	56,895	66,279	72,084

SUPERINTENDENT'S 2009-10 FINAL BUDGET

APPENDIX I

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Excluding Independent Charter Schools

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	162,036	158,604	156,153	157,391	153,523	151,167	152,192	151,504	150,377	151,837
Graded Enrollment										
Kindergarten	55,921	53,634	53,175	52,105	49,896	48,067	47,781	47,451	47,493	47,826
Grade 1	61,728	59,638	56,774	54,747	52,885	50,881	49,398	49,490	49,729	49,463
Grade 2	64,096	60,644	57,992	54,145	51,950	50,601	49,589	48,159	48,202	48,485
Grade 3	63,547	60,770	57,674	54,640	51,247	49,438	48,770	47,775	46,108	46,033
Grade 4	60,430	61,178	58,740	54,765	51,618	48,936	48,118	47,388	46,055	44,220
Grade 5	55,200	58,206	58,849	55,687	52,041	49,335	47,468	46,708	45,761	44,329
Grade 6	56,186	51,943	54,357	53,992	50,315	47,343	44,942	42,674	41,288	40,224
Grade 7	54,572	54,793	50,709	52,034	51,468	48,633	46,131	44,248	42,162	41,257
Grade 8	50,457	53,547	53,470	49,082	50,140	49,898	47,747	45,379	43,570	41,696
Grade 9	67,573	64,582	66,490	66,285	62,107	59,987	59,056	56,820	53,119	50,791
Grade 10	47,539	48,529	47,889	48,609	48,446	46,812	45,191	44,825	41,701	38,928
Grade 11	36,912	35,895	37,808	38,230	39,420	39,880	37,816	37,359	36,235	34,050
Grade 12	26,302	26,286	27,471	27,703	27,258	29,394	30,985	30,057	29,015	28,839
Total graded enrollment	700,463	689,645	681,398	662,024	638,791	619,205	602,992	588,333	570,438	556,141
K-5 enrollment	360,922	354,070	343,204	326,089	309,637	297,258	291,124	286,971	283,348	280,356
6-8 enrollment	161,215	160,283	158,536	155,108	151,923	145,874	138,820	132,301	127,020	123,177
9-12 enrollment	178,326	175,292	179,658	180,827	177,231	176,073	173,048	169,061	160,070	152,608
Total graded enrollment	700,463	689,645	681,398	662,024	638,791	619,205	602,992	588,333	570,438	556,141
Ungraded enrollment										
Special day classes in regular schools	28,608	28,763	28,354	27,218	26,454	26,101	26,128	25,587	25,184	24,827
Special day classes in special ed schools	4,392	4,153	3,984	3,908	3,673	3,656	3,604	3,530	3,475	3,427
Continuation and opportunity schools	4,249	4,542	4,478	4,932	4,558	4,242	4,327	4,239	4,173	4,115
Nonpublic schools	27	30	24	10	24	11	0	0	0	0
Total ungraded enrollment	37,276	37,488	36,840	36,068	34,709	34,010	34,059	33,356	32,832	32,369
Total graded and ungraded enrollment	737,739	727,133	718,238	698,092	673,500	653,215	637,051	621,689	603,270	588,510

LAUSD BUDGET AND FINANCE POLICY

Purpose of the Budget and Finance Policy

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

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

Legal Requirements for Budget

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

Administrative Regulations for Budget

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

Oversight Processes for Budget

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

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

LAUSD BUDGET AND FINANCE POLICY

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

Timetable of LAUSD Budget Process

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

LAUSD BUDGET AND FINANCE POLICY

Finance and Budget Policy

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

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

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

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

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

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

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

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

- a) Balanced Operating Budget
- b) Appropriate Use of One-Time Revenues
- c) Alignment of Budget with Expected Expenditures
- d) Adequate Reserves
- e) Revenue Maximization
- f) Revenue Estimation

LAUSD BUDGET AND FINANCE POLICY

- g) Cost Recovery Through Fees and Charges
- h) Multi-Year Capital Plan and Budget
- i) Asset Management
- j) Equipment Replacement
- k) Prudent Debt Management
- l) Program Sustainability
- m) GASB Compliance

A) BALANCED OPERATING BUDGET

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

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

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

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

B) APPROPRIATE USE OF ONE-TIME REVENUES

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

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

LAUSD BUDGET AND FINANCE POLICY

C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

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

D) ADEQUATE RESERVES

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

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

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

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

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

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

Operating Reserves:

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

LAUSD BUDGET AND FINANCE POLICY

Poor's. Funding levels of reserves shall be reviewed annually and adjusted as appropriate.

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

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

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

Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

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

Liability Reserves:

The purpose of the Liability Reserves is to set aside monies for legally mandated, future obligations of the District. Fully funding these reserves over time can prevent disruptive

LAUSD BUDGET AND FINANCE POLICY

reductions to LAUSD operating programs that would occur if the liabilities were funded rapidly at their due dates.

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

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

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

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

E) SPECIAL RESERVE FUND FOR EQUIPMENT REPLACEMENT

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

LAUSD BUDGET AND FINANCE POLICY

F) REVENUE MAXIMIZATION

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

G) REVENUE ESTIMATION

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

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

H) COST RECOVERY THROUGH FEES AND CHARGES

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

I) MULTI-YEAR CAPITAL PLAN AND BUDGET

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

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

LAUSD BUDGET AND FINANCE POLICY

- Presenting annually an analysis of the future operational impact of the capital projects.

J) ASSET MANAGEMENT

The District shall:

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

K) PRUDENT DEBT MANAGEMENT

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

L) PROGRAM SUSTAINABILITY

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

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

M) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

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

LAUSD BUDGET AND FINANCE POLICY

For example, in order to comply with the requirements of the Governmental Accounting Standards Board, the District will soon be required to disclose the amount we owe our employees for vacation or sick time they have not yet used. It is prudent to book this liability as an expense annually.

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

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

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

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

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

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

A) GUIDELINES FOR LAUSD BUDGET AS A POLICY DOCUMENT

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

B) GUIDELINES FOR LAUSD BUDGET AS A FINANCIAL PLAN

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

- Present a summary of major revenues and expenditures, as well as other sources and uses, to provide an overview of total resources budgeted by the organization.

LAUSD BUDGET AND FINANCE POLICY

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

C) GUIDELINES FOR LAUSD BUDGET AS AN OPERATIONS GUIDE

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

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

D) GUIDELINES FOR LAUSD BUDGET AS A COMMUNICATION DEVICE

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

Provide Context

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

LAUSD BUDGET AND FINANCE POLICY

Include Visual Aids

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

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

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

Principle Five: The budget process should inform stakeholders.

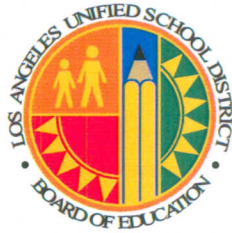
Prior to the adoption of the final budget, District staff should present the budget to stakeholders. The Board should also conduct a formal public review of the budget, prior to its adoption.

APPENDIX K

LAUSD Debt Management Policy

Los Angeles Unified School District DEBT MANAGEMENT POLICY

Fiscal Year 2008-09



Prepared by:

The Office of the Chief Financial Officer

February 20, 2009

DEBT MANAGEMENT POLICY

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

Background

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

The District faces continuing capital infrastructure and cash requirements. In particular, the District is presently engaged in building new schools and modernizing schools with the Facilities Improvement Program to be completed over the next several years. The costs of these requirements will be met, in large part, through the issuance of various types of debt instruments and other long-term financial obligations. Under “Proposition BB”, “Measure K”, “Measure R”, “Measure Y” and “Measure Q” adopted by the voters in April 1997, November 2002, March 2004, November 2005 and November 2008, respectively, the District has already raised a combined \$20.605 billion in general obligation bond authorization for its Facilities Improvement Program and other capital and General Fund relief projects. Consequently, the District needs to anticipate increases in historical levels of such debt and other obligations, some of which may be repaid from the District’s General Fund.¹ With these increases, the effects of decisions regarding type of issue, method of sale, and payment structure become ever more critical to the District’s fiscal health. To help ensure the District’s creditworthiness, an established policy of managing the District’s debt is essential. To this end, the Board of Education of the District (the “Board”) recognizes this Policy to be financially prudent and in the District’s best economic interest.

¹ For purposes of this policy, long-term obligations such as lease payments in support of COPs will be considered “debt.”

Article I. Purpose and Goals

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

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

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

- A. Fund Balance Policy: The District recognizes the importance of emergency reserves, including liquidity in the General Fund, that can provide a financial cushion in years of poor revenue receipts. A Reserve Fund Policy has been adopted by the Board.
- B. Capital Financing Plan: The Office of the Chief Financial Officer will prepare a 5 year Capital Financing Plan in conjunction with the capital budget. The Plan will detail the sources of financing for all facilities in the capital budget, establish funding priorities and review the impact of all borrowings on the District's long-term debt affordability ratios. The Plan will consider all potential sources of financing, including non-debt options and ensure that these financing sources are in accordance with the goals of this policy. The Office of the Chief Financial Officer will revise the Plan annually. See Articles III and IV herein.
- C. Annual Debt Report: The Chief Financial Officer will annually prepare for and submit to the Superintendent and the Board a Debt Report which reviews the outstanding debt of the District as further described under Section 4.02 herein.

Article II. **Authorization**

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

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

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

- A. Short-Term: The District may issue fixed-rate and/or variable rate short-term debt which may include tax and revenue anticipation notes ("TRANS") when such instruments allow the District to meet its cash flow requirements. However, the District shall generally manage its cash position in a manner so that internally generated cash flow is sufficient to meet expenditures. The District may also issue commercial paper in the context of providing funding of shorter term acquisitions, such as equipment, or interim funding for capital costs that will ultimately be replaced with COPs. The District may also participate in an annual pooled financing of delinquent property taxes to the extent that the Chief Financial Officer determines such financing produces significant benefit to the District.
- B. Long-Term: Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. In so doing, the District recognizes that future taxpayers who will benefit from the investment will pay a share of its cost. Projects which are not appropriate for spreading costs over future years will not be financed with long-term debt. Long-term debt will, under no circumstances, be used to fund District operations. The District may issue long-term debt which may include, but is not limited to, general obligation bonds ("G. O. Bonds"). G.O. Bonds may be issued pursuant to Proposition 39 which permits bonding authorization if approved by at least 55% of voters versus the two-thirds approval requirement under other statutes. The District may also enter into long-term leases and/or COPs for public facilities, property, and equipment. The District may issue COPs in variable rate mode so long as the requirements in Section 3.08. (A) hereof are met.
- C. Equipment Financing: Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. With the exception of leases undertaken through the District's standard procurement process, all equipment with a useful life of less than six years shall be funded on a pay-as-you-go basis unless the following conditions are met:

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

- I. **Pay-As-You-Go Financing:** Except in extenuating circumstances, the District will fund routine maintenance projects in each year's capital program with pay-as-you-go financing. Extenuating circumstances may include unusually large and non-recurring budgeted expenditures, or when depleted reserves and weak revenues would require the delay or deletion of necessary capital projects.

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

Section 2.03 **State Law**

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

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

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

Section 2.04 **Annual Review**

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

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

Section 3.01 **Structure of Debt Issues**

A. Maturity of Debt: The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. The final maturity of the debt shall be equal to or less than the useful life of the assets being financed, and the average life of the financing shall not exceed 120% of the average life of the assets being financed. In addition, the District shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

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

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

C. Capitalized Interest: Unless required for structuring purposes, the District will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense. Certain types of financings such as COPs may require that interest on the debt be paid from capitalized interest until the District has use and possession of the underlying project.

However, the District may pledge assets using an asset-transfer structure as collateral for the issue in order to eliminate the need for capitalized interest.

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

Section 3.02 **Sale of Securities**

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

Section 3.03 **Markets**

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

Section 3.04 **Credit Enhancements and Derivatives**

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

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

Section 3.05 **Impact on Operating Budget and District Debt Burden**

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

Section 3.06 **Debt Limitation**

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

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

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

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

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

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

- ☐ **Ratio of Outstanding Debt to Assessed Value.** The ratio "Direct Debt" shall be calculated using both G.O. Bonds and COPs. In addition, the ratio "Overall Direct Debt" or "Overall Debt" shall be calculated by aggregating all debt issues attributable to agencies located in the District as presented in the California Municipal Statistics Overlapping Debt Statement. It is important to monitor the levels and growth of Direct Debt and Overall Debt as they portray

the debt burden borne by the District's taxpayers and serve as proxies for taxpayer capacity to take on additional debt in the future.

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

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

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

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

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

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

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

Table 1

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

Table 2

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

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

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

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

Section 3.09 Use of Corporations as Lessor for COPs Issues

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

Article IV. **Related Issues**

Section 4.01 **Capital Improvement Program**

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

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

Section 4.02 **Reporting of Debt**

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

Section 4.03 **Financial Disclosure**

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

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

Section 4.04 Review of Financing Proposals

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

Section 4.05 Establishing Financing Priorities

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

Section 4.06 Rating Agency and Credit Enhancer Relations

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

Section 4.07 Investment Community Relations

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

Section 4.08 Refunding and Restructuring Policy

Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for debt repayment and structuring flexibility. The Chief Financial Officer shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding. The target net present value savings as a percentage of the refunded aggregate principal amount shall be no less than 3% per maturity unless, at the discretion of the Chief Financial Officer, a lower percentage is more applicable, for situations including, but not limited to, maturities with only a few years until maturity or COPs being defeased or redeemed from proceeds of G.O. Bonds or other structuring considerations.

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

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

Section 4.09 Investment of Borrowed Proceeds

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

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

Section 4.10 Federal Arbitrage Rebate Requirement

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

Section 4.11 Transaction Records

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

Section 4.12 Financing Team Members

A. Retention of Consultants

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

counsel will be for one year with two one-year renewal options.] In the event that the District issues bonds through a negotiated sale, the selection of underwriters will generally be for a single transaction. Underwriters may be selected for multiple transactions if multiple issuances are planned for the same project.

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

B. Use of Independent Financial Advisors

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

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

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

C. Disclosure by Financing Team Members; Ethics

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

Section 4.13 **Special Situations**

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

CAPITAL BUDGET

Introduction

This section of the budget provides information regarding the Existing Facilities and New Construction Programs, which comprise the major portion of the District's capital budget. It is divided into two sections. The first addresses existing facilities issues and operations; the second focuses on new facilities construction.

Existing Facilities. These pages summarize the District's Strategic Execution Plan for existing facilities, as presented to the Board of Education in June 2008. The pages provided in this budget document are excerpted from the overall Strategic Execution Plan, which is available on-line at <http://www.laschools.org/efsep/>.

New Facilities. These pages summarize the District's Strategic Execution Plan for new facilities, as published in January 2009. As with the Existing Facilities section, these pages are excerpted from a much larger report, which is available on-line at <http://www.laschools.org/sep>.

Business Services Division. These pages summarize the District's anticipated capital expenditures in the areas of Food Services, Materiel Management, and Transportation during the period 2009-10 through 2012-13.

Information Technology Division. These pages summarize the District's capital plans related to the various aspects of computerization and information technology.



June 2008
Strategic Execution Plan

OVERVIEW

EXECUTIVE SUMMARY

Across the District, we are repairing and modernizing our school buildings using the bond dollars as wisely as would be expected of us. We are very proud to share our success with you. Reading through this update to our Strategic Execution Plan will surely convey our strong commitment to all of LAUSD's stakeholders – community members, parents, students, teachers, and administration.

More progress! In addition to the program successes noted in our cover letter, there have been safety and technology upgrades to nearly 750 school campuses. 130 new athletic facilities have been constructed or modernized. Lighting upgrades have been completed in more than 1,000 classrooms. Another 500 schools have received new paint for the interior and exterior. In addition, schools are receiving newly refurbished auditoriums, libraries, and science laboratories, and we now have many new food services additions and improvements under construction.

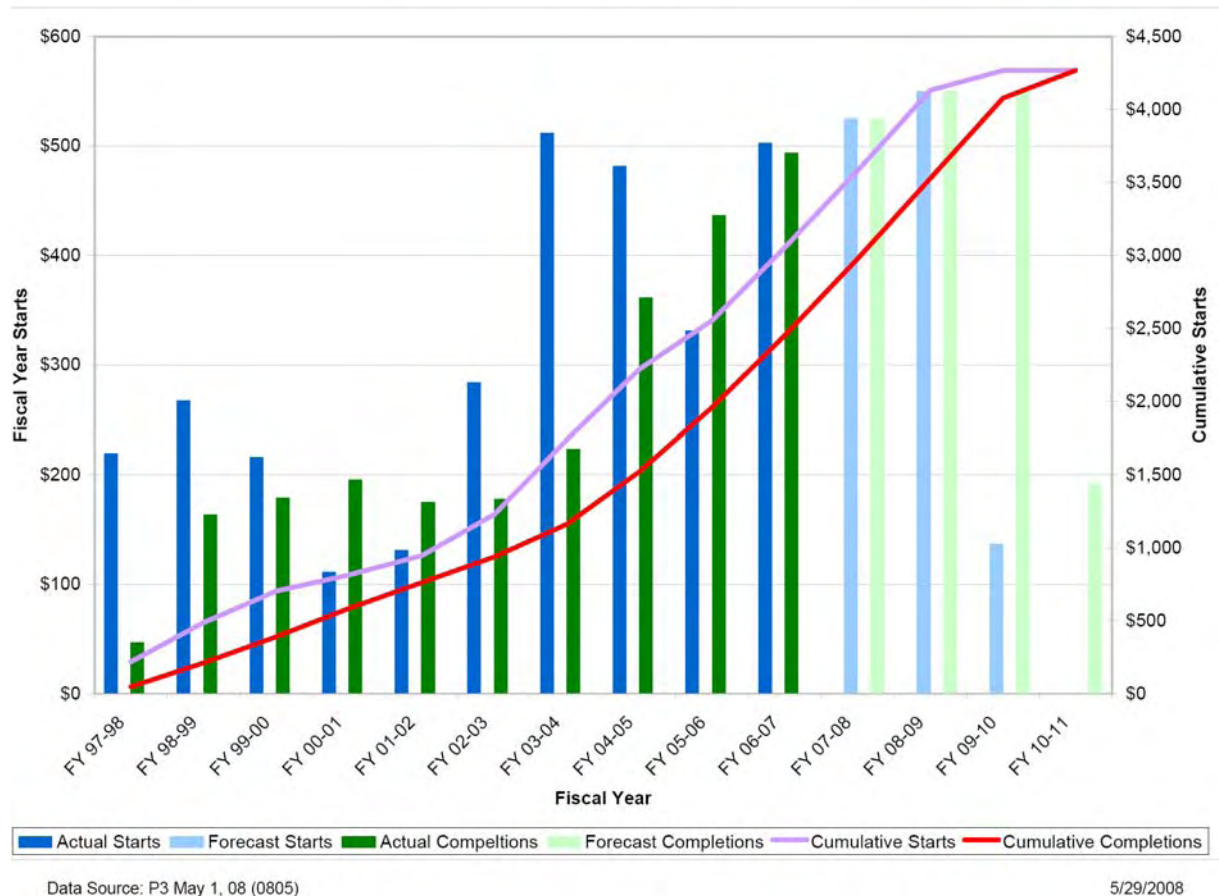
With more than 17,700 projects completed since 1997, our schools are benefiting from the focused repairs and improvements. While much funded work remains to be done, current schedules have us substantially completing the Existing Facilities Bond Repair and Modernization Program within the next 36 months. This is not to say, however, that existing facilities shortfalls will have been met—far from it.

The chart on the following page illustrates the remaining funded projects to be started and projected completions.



Ribbon Cutting Ceremony: New Media Academy at Verdugo Hills High School

Construction Starts And Completions



PROVIDING SAFE & EFFECTIVE LEARNING ENVIRONMENTS

Existing Facilities is charged with the day-to-day maintenance and operations of our schools and with managing the multi-billion dollar Repair and Modernization effort emphasizing timely completion of quality projects at a competitive price.

- Responsible for 14,000 school buildings serving 867,185 students
 - Includes 694,288 students enrolled at 878 K-12 schools, and at 194 pre-schools, occupational centers and adult education facilities; and 118 charter schools and centers, for a total of 1,190 school sites;
- Effectively, efficiently and safely executing much needed school repairs at locations across 710 square miles in 28 cities;
- With buildings that average more than 45 years of age
 - Identify requirements, design and oversee construction to upgrade and modernize permanent school facilities and structures, and

- Maximize the limited funding available to ensure that school buildings are brought up to the best possible condition to promote excellent learning.

We began this year with the goal of starting \$550 million in new work. We are close and the next fiscal year is moving to a strong start as well. But the ‘work’ is not just about numbers, it’s about delivering quality projects that will be a valued investment in our communities’ future.

We may have organized our work much like a ‘factory floor’ in terms of planning, design, contracting, construction, and close out, but the reality is one project at a time. Unlike a factory producing tires, for example, each of our projects requires special attention through each of the project phases. Each school is different in terms of their campus configuration, their age, and the number of students they serve – and each of our Existing Facilities’ projects must match their specific needs.

Meeting the schools’ most demanding needs **first** is the challenge of every project. Last year in this summary, we provided you with our best estimate of the unfunded needs of our Existing Schools totaling \$20.6 billion. In the process of identifying new requirements, we provided an additional 938 projects with a value of \$293 million dollars to the Citizen’s Bond Oversight Committee for endorsement, and received their approval by the Board of Education. A list of amendments is provided in this section. We have also been able to update the table this year with our current estimated shortfall, now totaling \$26.3 billion.

In February 2006, we implemented a significant re-organization in order to provide much more visibility into our process. The publicly available “Fact Sheets” within the “School Information Panel” under “Existing Facilities” at www.laschools.org provide increasingly accurate information regarding the projects that are underway.



Ribbon Cutting for New Fitness Room: Washington Prep High School

Creating an environment of continuous improvement is a painful but rewarding process. Last September, we started weekly Project Coordination Center meetings, including representatives from planning, finance, design & construction to focus our efforts on moving projects forward in every local district. In March of this year, to provide additional transparency and coordination to this

process, we combined our planning functions into our Planning Department and our Design & Construction functions into our Repair & Modernization Department. Improvements continued in Maintenance & Operations as the 'bungalow crew' joined with our other craftsmen to provide a synergistic workforce to support the District's 9,000 portable classrooms. The A/E Technical Unit is refocusing their efforts to support the Maintenance & Operations needs of our schools.

Additionally, we established a Sustainability Department to provide the focus necessary to implement a program that will reduce energy and water consumption, install renewable energy systems, and reduce greenhouse gas emissions. A new section addressing this program has been incorporated into this Strategic Execution Plan update.



Ribbon Cutting for Playground: Wonderland Elementary School

CONCLUSION

We are seeing a new level of responsiveness throughout the organization. Staying within our projected program and project management goal of 13% of the program value, we continue to realign our resources to provide the necessary level of effort to match the workload.

We are also looking to substantially complete the 3,000 projects remaining in the Existing Facilities program before the end of fiscal year 2010-11. These projects listed in this Strategic Execution Plan carry a value of \$1.5 billion and include those currently under construction as well as other projects that are being prepared for construction.



Ribbon Cutting for New Athletic Track: El Camino Real High School

We are also working more closely with the California Division of the State Architect (DSA). DSA has been very receptive to our efforts and provided full cooperation on our initial design reviews and the

final review of our responses to their comments. Our collaboration with DSA must also extend to their important review of potential change orders during construction and the final DSA certification at the end of the construction work. While our change order rate rose to 9% for the 2007 calendar year, it is still below the industry average of 10% for repair and modernization projects and we carry a cumulative rate of 6.7% since January 2004. Efforts are underway to reduce needed change orders, but the effects will not be seen in the short term.

During the first three quarters of fiscal year 2007-08, 64% of our contract value was awarded to Small Businesses. We are pleased with the level of contractor participation generated through our Small Business Boot Camp Program, which is one of the core efforts of the Facilities Services Division's Small Business Program. The modernization and repair program would not be a success without the significant and vital involvement of our community's small contractors and it is their continued high level of participation that will help us to largely complete the current bond-funded program in the next 36 months.



Ribbon Cutting Ceremony: New Synthetic Track and Athletic Field at Crenshaw High School

Again, reading through this annual update to our Existing Facilities Strategic Execution Plan will surely convey our serious commitment to the members of our District's community. Voters have understood that our students deserve schools that have adequate facilities to learn. We are proud to provide this update detailing our progress toward delivering on that promise.

AMENDMENTS

The LAUSD Board of Education approved 43 amendments to the Existing Facilities 2007 Strategic Execution Plan in the last year. Necessary funding for these previously unfunded projects was accomplished with:

- Board Member Discretionary Bond Funds (BB, Measures K, R and Y)
- Local District Discretionary Bond Funds (BB Locally Determined Needs, Measures R and Y Alterations and Improvements)
- Measure R Funds for life-safety seismic retrofit
- Measure R Funds to provide air-conditioning and heating to all campuses
- Measures R and Y Funds to provide missing and upgrading of school buildings
- Measures R and Y Funds to upgrade and redesign campuses to create small schools
- Measures R and Y for asbestos abatement
- Measure Y Funds for Achievement Gap
- Measure Y Funds for fire alarms, and
- Measures R and Y for Major and Basic Repairs.

Joint Use Funds have also been utilized when creating projects equally supported through various outside partners, e.g., City of Los Angeles, Proposition K funds, grants, and athletic foundations. Future joint use projects will be reflected in the Planning and Development Strategic Execution Plan, while the states of execution by Existing Facilities will be included in this SEP.

Board Report Number	Board Approval Date	SEP Version Amended	Amendment Title
350-06/07	5/8/2007	2007	Deferred Maintenance Plan for Fiscal Years 2007-2011
351-06/07	5/8/2007	2007	Existing Facilities Strategic Execution Plan Annual Update
352-06/07	5/8/2007	2007	Alterations and Improvements and Board Member Priority Projects
353-06/07	5/8/2007	2007	Joint Use Markham Middle School
354-06/07	5/8/2007	2007	Joint Use Carver Middle School
432-06/07	6/12/2007	2007	Small Learning Community

433-06/07	6/12/2007	2007	Alterations and Improvements and Board Member Priority Projects
434-06/07	6/12/2007	2007	Cancel 24 Projects
435-06/07	6/12/2007	2007	Culinary Arts at Dorsey High School
436-06/07	6/12/2007	2007	Police Substation
437-06/07	6/12/2007	2007	Modified Consent Decree (MCD)
438-06/07	6/12/2007	2007	Core Facilities
455-06/07	6/12/2007	2007	Track at Marshall High School
17-07/08	7/10/2007	2008	Alterations and Improvements at Various Schools
20-07/08	7/10/2007	2008	Modified Consent Decree (MCD)
56-07/08	9/11/2007	2008	Portable Classroom AC
57-07/08	9/11/2007	2008	Alterations and Improvements and Board Member Priority Projects
58-07/08	9/11/2007	2008	Modified Consent Decree (MCD)
106-07/08	10/23/2007	2008	Deferred Maintenance From Measure Y Basic Repairs 2008
107-07/08	10/23/2007	2008	Youth Center at Markham Middle School
108-07/08	10/23/2007	2008	Mobile Health Clinic Infrastructure at 28 School Sites
109-07/08	9/25/2007	2008	Small Learning Community at East LA Skills Center
115-07/08	10/23/2007	2008	Alterations and Improvements and Board Member Priority Projects
116-07/08	10/23/2007	2008	Modified Consent Decree (MCD)
119-07/08	10/23/2007	2008	YMCA at University High School
150-07/08	11/27/2007	2008	Interior Improvements & Additional Parking at Vista Hermosa
163-07/08	12/11/2007	2008	Alterations and Improvements and Board Member Priority Projects
164-07/08	12/11/2007	2008	Modified Consent Decree (MCD)

165-07/08	12/11/2007	2008	Replace Buildings at San Pascual Elementary School
205-07/08	1/22/2008	2008	Alterations and Improvements and Board Member Priority Projects
206-07/08	1/22/2008	2008	Small Learning Communities
263-07/08	2/26/2008	2008	Alterations and Improvements and Board Member Priority Projects
264-07/08	2/26/2008	2008	Modified Consent Decree (MCD)
303-07/08	3/11/2008	2008	International Studies Learning Center
319-07/08	3/25/2008	2008	Alterations and Improvements and Board Member Priority Projects
321-07/08	3/25/2008	2008	9th Grade Academy
322-07/08	3/25/2008	2008	Small Learning Community
323-07/08	3/25/2008	2008	Food Service Line Modernization Projects
324-07/08	3/25/2008	2008	Early Education Center Modernization Measure Y
368-07/08	4/22/2008	2008	Baseball Field Upgrade at Washington Prep
369-07/08	4/22/2008	2008	Asbestos Abatement Projects
371-07/08	4/22/2008	2008	Cancel 32 Projects
372-07/08	4/22/2008	2008	Alterations and Improvements and Board Member Priority Projects

FUNDING SUMMARY

Funding for the Existing Facilities programs, and the projects within these programs, is provided from a variety of sources.

Summary of Current Funding

Sources of Funds

Local Funds

Proposition BB	\$1,742,172,436
Measure K	\$625,470,284
Measure R	\$1,606,120,099
Measure Y	\$585,350,000
Total Local Funds	\$4,559,112,819

State Funds

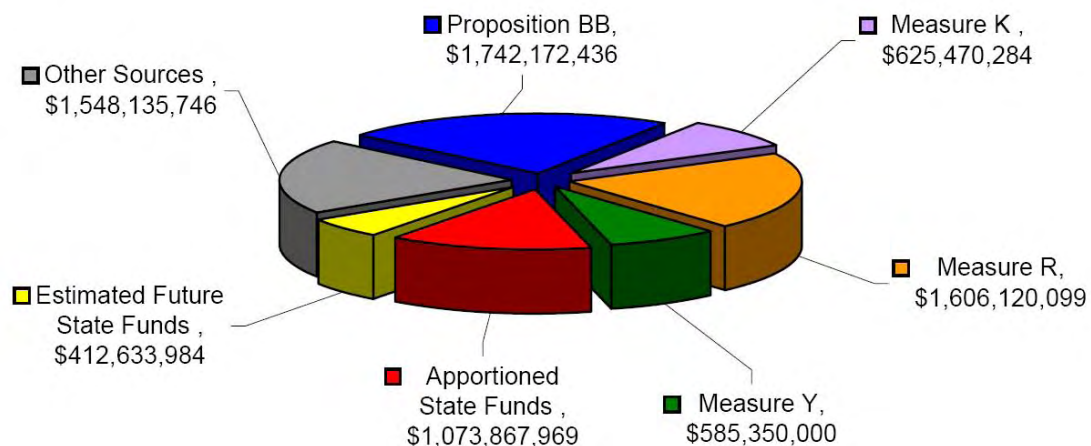
Apportioned State Funds (i)	\$1,073,867,969
Estimated Future State Funds (ii)	\$412,633,984
Total State Funds	\$1,486,501,953

Other Sources (iii)	\$1,548,135,746
Total Program Sources of Funds	\$7,593,750,518

(i) Includes funds received from Lease Purchase, Prop 1A, Prop 1A Interest, Prop 47, Prop 47 Interest, Prop 55, Prop 55 Interest and Prop 1D.

(ii) Estimated Prop 1D funds .

(iii) Includes funds received from Grants, Certificates of Participation (COPs), Deferred Maintenance, Federal Renovation Grant, Qualified Zone Academy Bond (QZAB), General Fund-Unrestricted, Federal Emergency Management Agency (FEMA), and Educational Rate (E-RATE).



FACILITIES SHORTFALLS

The enormity of the challenge facing Existing Facilities lies in the sheer number of the District's buildings, urgency given the buildings' conditions, and demands on and for school buildings.

The aging and deteriorating condition of the infrastructure at Los Angeles schools had not been addressed in a significant manner until the passing of a series of bond measures, all of which have occurred within the last ten years. And it is not enough!

Summary of Funding Shortfalls

CATEGORIES	FUNDS ASSIGNED	PROJECTED SHORTFALL
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- In support of Academics and the Functionality of the Classroom:

SCIENCE LABORATORIES - \$300 million is the minimum necessary to fully convert 335 to fulfill the A-G Science and State Requirements. Phased implementation between 2007-2011 will address time requirement. \$23 million funded the first set of conversions and renovations.	\$0	\$300 million
PORTABLES - Over time, 5,843 portable buildings were added for an equivalent of 9,079 additional classrooms, equal to about 9 million additional square feet. Based upon estimates to build permanent classrooms so that no more than 10% of all classrooms at a single campus are in portables, including any requirements for permanent restrooms, the following funds are needed.	\$58.6 million	\$10 billion
CORE FACILITIES - Key elements of a school campus. Includes libraries, rest rooms, gymnasiums, auditoriums, playgrounds, multi-purpose rooms, and administrative office space.	\$0	\$3.6 billion
CORE FACILITY FOOD SERVICES – \$520 million is required to expand food preparation and service areas at existing elementary and secondary schools which currently are less than 50% of new school standards.	\$0	\$520 million

CLASSROOM FURNITURE REPLACEMENT - Not currently included in modernization projects; requires \$21 million per year on an on-going basis after one-time capital expenditure is made.	Strategy for future funding currently being developed.	\$228 million
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SMALL LEARNING ENVIRONMENTS – The minimum required to transform all middle school campuses to Small Learning Communities.	\$0	\$125 million
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CAREER TECHNICAL EDUCATION – Career Technical Education – Funding identified will be used to modernize currently unused or under-utilized career technical education facilities in secondary schools. This funding can be used for either facility upgrades and/or equipment procurement and may provide match funding for programs such as Qualified Zone Academy Bonds and State grants (e.g. Proposition 1D Career Technical Education Facilities Program).	\$0	\$100 million
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- Protecting Life / Providing Safety / Complying with Current Codes:

CATEGORIES	FUNDS ASSIGNED	PROJECTED SHORTFALL
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FIRE ALARMS - Funds required to bring fire alarm systems to Green Oaks-compliance (SB 575) and California Building Code Requirements (2007). Will leverage Proposition 1D funds.	\$0	\$250 million
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<p>SEISMIC RETROFIT OF CATEGORY 2 BUILDINGS</p> <p>“Category 2” buildings are non-wood frame buildings built before July 1, 1978 which require detailed seismic evaluation. It is anticipated that seismic retrofit may be required for the buildings to achieve the life safety performance specified in the current 2007 California Building Code.</p> <p>662 buildings are in the District’s current Category 2 list. In Priority 1 are 17 buildings with precast concrete “tilt-up” walls and wood roofs, regardless of distance from a known active fault. The remaining 645 buildings have been placed in Priorities 2, 3 or 4 based upon distance from a known active fault.</p>	Strategy for future funding currently being developed.	\$2.4 billion
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AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE - The Division of the State Architect requires Existing Facilities improvement applications to specifically include a barrier-free, accessible, path-of-travel. Program access is accomplished through localized Access Compliance projects. These projects enhance access throughout each learning environment and allow progression towards fully compliant educational complexes. Access compliance work included as part of non-ADA projects benefits stakeholders by ongoing removal of barriers at each school site.	Strategy for future funding currently being developed.	\$650-\$800 million
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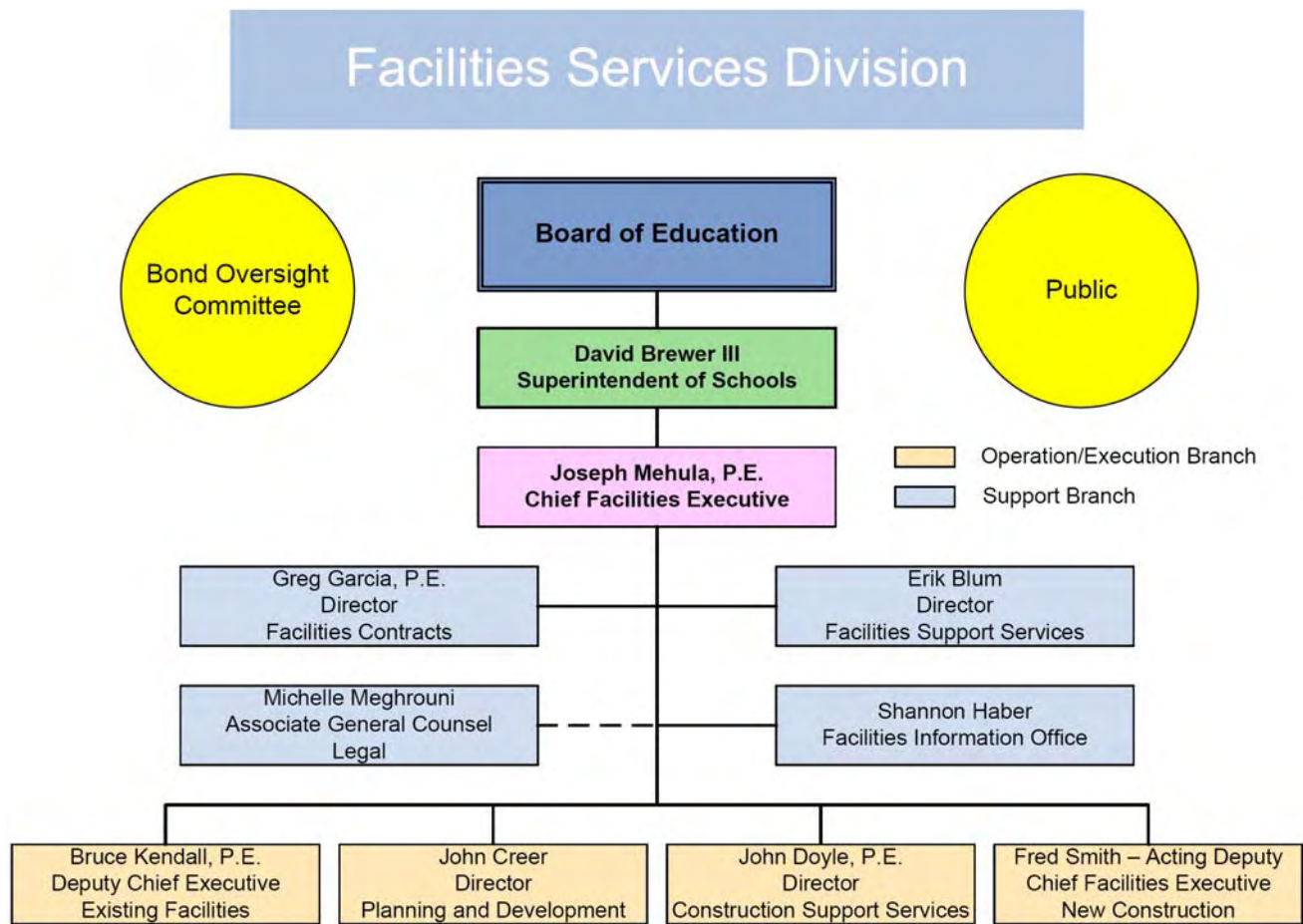
AIR-CONDITIONING NON-AIR-CONDITIONED SPACES – The remaining auditorium, gymnasium, and administrative spaces still requiring air-conditioning have a \$115M need.	\$0	\$115 million
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- Protecting Our Capital Investments:

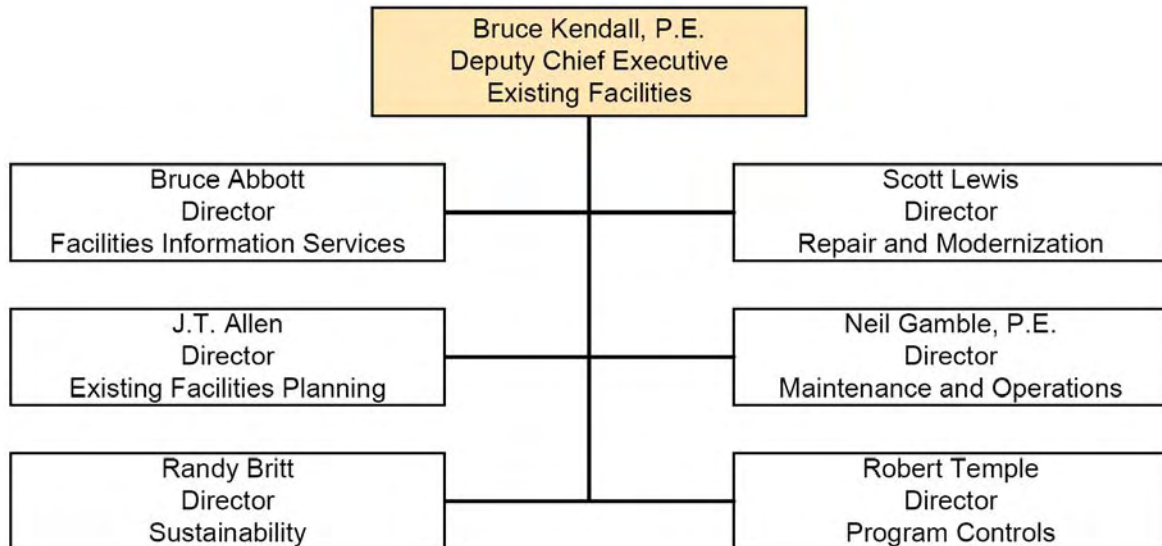
MAJOR REPAIRS - includes plumbing, lighting, electrical, heating, ventilation and air-conditioning systems; repair and replacement of flooring, windows, roofing, and playgrounds; classroom remodeling, interior and exterior painting; and paving, striping, and equipping of athletic fields and fencing. \$6 billion needed now to achieve a “Fair” or 10% rating on the Facilities Condition Index; on-going recapitalization is \$1 billion per year in program costs.	\$0 million	\$7.9 billion
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Existing Facilities Shortfalls (summary)		
TOTAL	\$58.6 million	\$26.3 billion

Organization



Existing Facilities



Mission

The mission of Existing Facilities is to maintain, operate, repair and modernize LAUSD school facilities with quality sustainable materials and workmanship, on schedule and within budget, so that LAUSD schools can provide an effective educational environment for the development and training of our students.

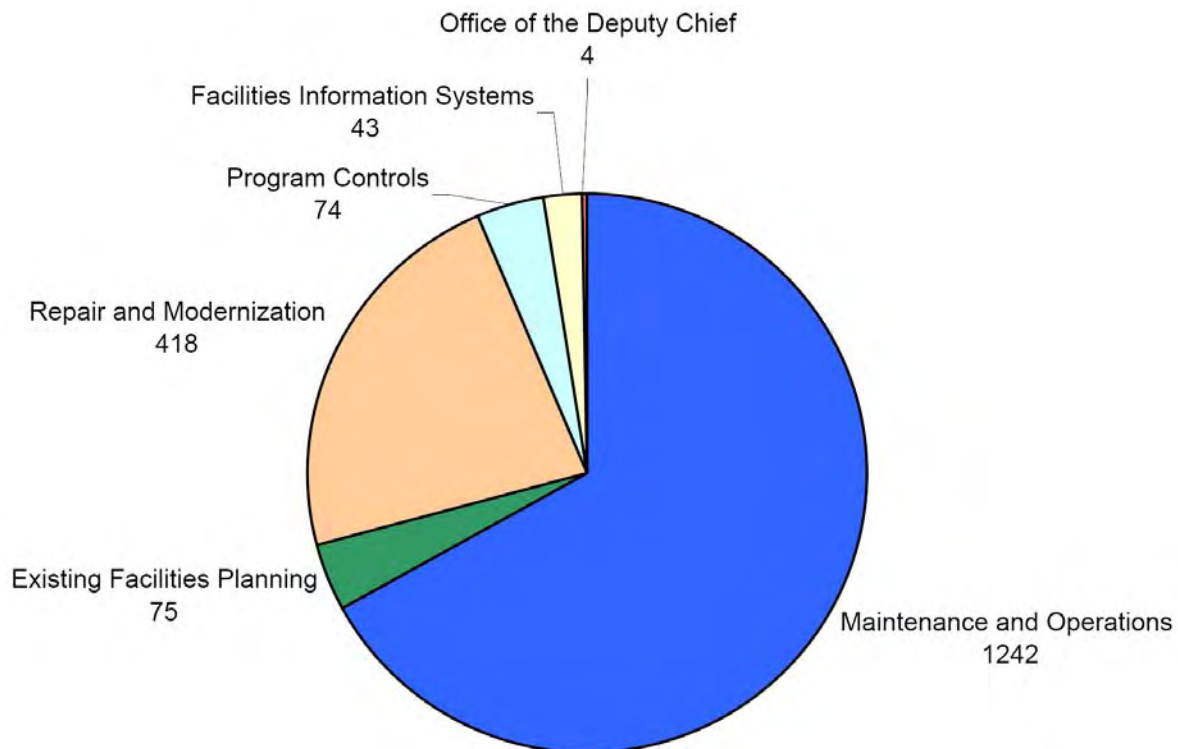
Vision

Our vision is to maintain, operate, and repair schools in a cost-efficient manner, while sufficiently utilizing available funds, to facilitate the intellectual, social and physical development of children, in schools which are educationally and environmentally sound, and contribute to our neighborhoods by providing centers of the community.

STAFFING

The following chart provides a summary of staffing resources for Existing Facilities.

Existing Facilities Staffing Total Staff: 1,856¹



¹ Includes filled positions; does not include vacancies. In addition, EF staffing does not include Inspection personnel now that this functional department reports directly to the Chief Facilities Executive nor does the overall staffing number include Contracts personnel. Separate staffing numbers are reported in the respective section of this SEP relating to each of these divisions. The M&O staff count here does not include Local District personnel who, while funded by Existing Facilities, are under the direction of the Local Districts.

January 2009



Dear Members of the Los Angeles Unified School District Community:

The Los Angeles Unified School District (LAUSD) is currently undertaking the largest public construction program in the nation's history to relieve classroom overcrowding. For decades insufficient funding was available to build new schools although enrollment was growing at a tremendous rate. However, because of the generosity of voters, needed new schools and classroom additions are being built to eliminate multi-track calendars and involuntary busing so that every LAUSD student has the opportunity to attend a neighborhood school operating on a traditional two-semester calendar.

2008 was an exciting and challenging year. A total of ten K-12 projects were completed, providing more than 12,000 new classroom seats. A huge success was the completion and opening of the long awaited Edward R. Roybal Learning Center, formerly known as Vista Hermosa and the Belmont Learning Center. On September 3, 2008 Edward R. Roybal Learning Center opened for approximately 2,800 high school students. The school includes specialized classrooms necessary for the types of courses that students need to get into college or start careers after they graduate, as well as personalized learning environments, a triple gym and a joint use soccer field with artificial turf. Adjacent to Edward R. Roybal Learning Center is the Vista Hermosa Park that is shared by the school and surrounding community.

Despite challenges, the Two-Semester Neighborhood School Program as currently defined continues to be fully funded. Our diligent and experienced program management team continues to be the backbone of the program, enabling informed and proactive management decisions and providing analysis and forecasting capabilities that are flexible in an ever changing environment. The year began with continued unprecedented industry-wide increases in construction prices and restricted access to State matching funds, which had the potential to impact our ability to achieve the two-semester neighborhood school goal. However, aggressive legislative action led to the Governor signing SB 658 significantly increasing our access to State matching funds. In addition, the downturn in the economy had positive effects on our Program including an increase in the number of construction bidders and a decrease in construction prices. Because of these events, \$400 million in Certificates of Participation (COPs) that may have been required will no longer be necessary to complete the current Program.

We are pleased to provide the 2009 New Construction Strategic Execution Plan (SEP) which outlines the projects and their scopes, schedules and budgets that have been and will be undertaken to achieve the two-semester neighborhood school goal. 2009 marks the eighth iteration of the New Construction SEP. We are on track to deliver on the two-semester neighborhood school commitment. To date 76 new schools, 59 classroom additions and more than 82,000 K-12 classroom seats have been delivered for the students of LAUSD. In addition, over 30 new K-12 schools are under construction today! In 2009 we plan to open six new K-12 schools, two of which are opening a year earlier than previously anticipated. While the Program is on track to comply with the State-mandated Williams Agreement, unforeseen environmental conditions and changes in demographic and enrollment projections have impacted the schedules of two new schools, making it necessary to identify temporary solutions to meet the State mandate by 2012.

It is an honor to work every day to provide the healthy and safe school facilities our students need and deserve. We look forward to continuing our partnership with you to achieve our goals.

Sincerely,

A handwritten signature in blue ink that reads "Frederick C. Smith".

Frederick C. Smith
Acting Deputy Chief Facilities Executive
New Construction

A handwritten signature in blue ink that reads "Joseph A. Mehula".

Joseph A. Mehula
Chief Facilities Executive
Facilities Services Division

BOARD OF EDUCATION DISTRICTS

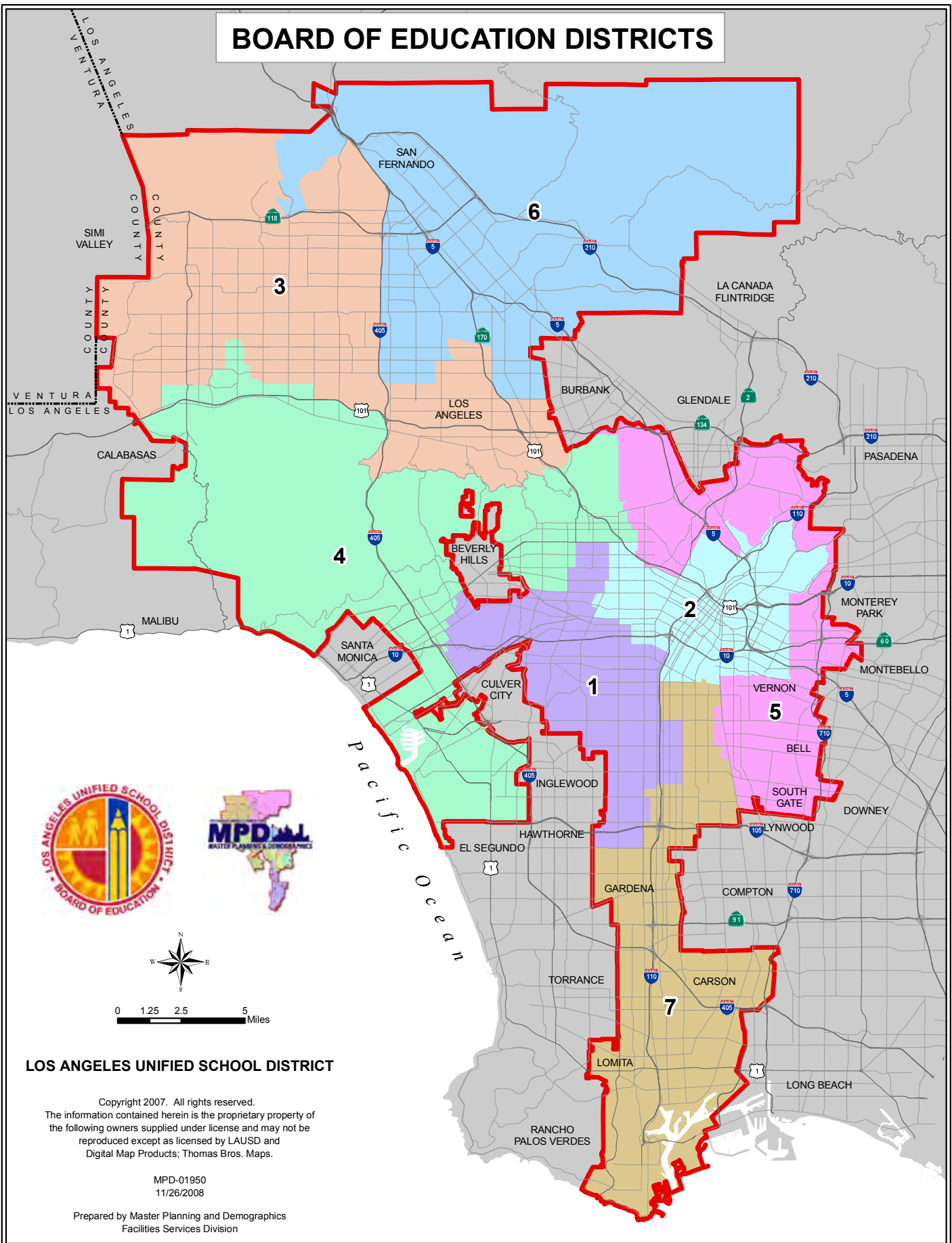


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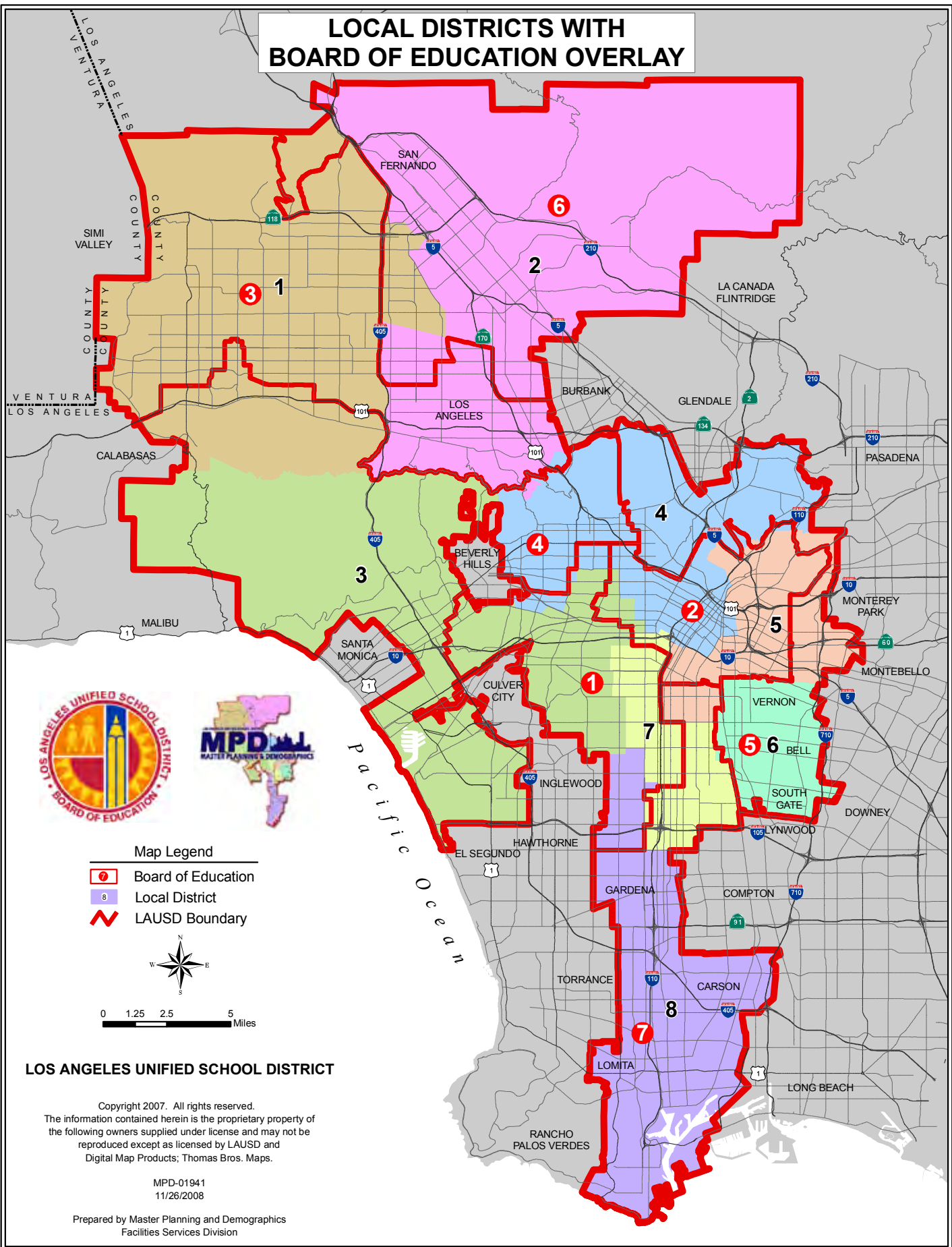
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LOCAL DISTRICTS WITH BOARD OF EDUCATION OVERLAY



Strategic Execution Plan

January 2009

OVERVIEW



EXECUTIVE SUMMARY



Edward R. Roybal Learning Center, previously known as Central LA HS #11, opened on September 3, 2008

Measurement of Goals:

Eliminate Concept 6 Calendar

- 2002 – 187 schools on Concept 6
- Current – 32 schools on Concept 6

Eliminate Multi-Track Calendar

- 2002 – 227 multi-track schools
- Current – 125 multi-track schools

Implement Full-Day Kindergarten District-Wide

- 475 schools have achieved occupancy for full-day kindergarten
- Implementation is completed

Intent

The 2009 Strategic Execution Plan (SEP) update provides a status report and a road map for the New School Construction Program. It is written to be a useful tool for many different audiences:

The public and our students - to learn about the new schools and additions planned for their neighborhoods, and how they can get involved;

The School Board and Bond Citizens' Oversight Committee - to identify in detail a developed plan and strategy to build new school projects, including the sources of funds to be utilized;

Elected officials and funding partners - to identify where and when the District is building schools, to foster collaboration between the stakeholders and strengthen communities throughout Los Angeles;

The construction community - to identify opportunities which lie ahead and the steps taken to demonstrate the District's commitment as a good business partner and a friend of small business;

The local schools and teachers - to identify where and when schools will be delivered so that planning for the operation of new schools can commence

The District's intent is that this document delivers a common understanding of the New School Construction Program and clarifies the roles and responsibilities of program participants.

Mission

Our mission is to build new schools, additions and other projects that provide an excellent environment for educational achievement in the areas of greatest need throughout the Los Angeles Unified School District.

Vision

Our vision is to build and maintain schools that:

- Promote the full development of healthy children
- Are educationally and environmentally sound
- Reflect the wise and efficient use of limited land and public resources
- Are flexible and well built to remain useful over a long lifetime
- Enhance their neighborhoods through programming as centers of their communities

Guiding Principles

Previous Strategic Execution Plans established certain guiding principles of the Program:

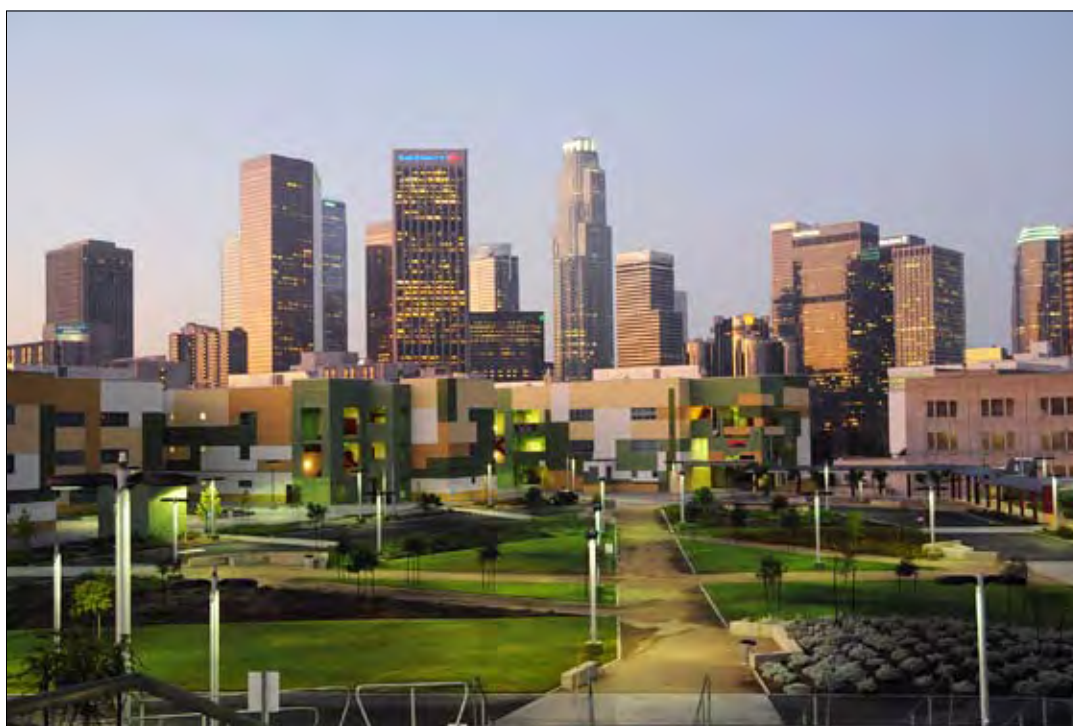
- Two-semester neighborhood schools for all students
- Individual accountability at all levels of the organization
- Schools built where the overcrowding need is greatest
- Sustainable school designs driven by educational objectives
- Schools designed to become centers of their communities
- Community engagement at each step of the process
- Comprehensive, timely and accurate information through easy-to-read and focused reporting

- Good client relationships with our business partners and the public
- Goals with measurable results
- Quality assurance and quality control at all project stages
- Program management guided by measurement of actual versus planned targets
- Integration of small learning communities into the development, design and delivery of new schools
- Fulfillment of District obligations resulting from the Williams case settlement
- Implementation of Full-Day Kindergarten (FDK) throughout the District

Program in Brief

The New School Construction Program is a multi-year capital improvement program. This Program is the major component of the Los Angeles Unified School District's objective to relieve overcrowding in its schools and return students to a neighborhood school operating on a traditional two-semester calendar. As of October 2008, the Program is valued at over \$12.5 billion and will deliver approximately 167,000 new school seats by the end of the year 2013. State and local bond measures as well as other funding sources finance this Program. A team of District employees and contract professionals within the New Construction Branch manage this Program.

- 288 projects have been completed, including 76 new K-12 school projects and 59 addition projects
- 97,991 seats have been delivered
- 3,765 classrooms have been completed
- 46 projects are under construction
- 30 early education center expansions have been completed
- 213 K-12 projects are designed or in design
- 475 schools have achieved occupancy for full-day kindergarten
- Approximately 1,600 parcels of land have been acquired
- Approximately 3,300 households & businesses have been relocated
- Over 200 relocated tenants have become first-time homeowners



Early morning photo of Edward R. Roybal Learning Center taken on the first day of school, September 3, 2008

2008 in Review

In 2008, New Construction continued efforts to build seats needed to achieve the two-semester neighborhood school goal. Through October 2008, seven new school projects, one new addition, one reconfiguration, one school reopening and one early education center expansion project were delivered.

The New School Construction Program continues to adapt to construction market conditions in Southern California. In 2008, approximately \$1.1 billion of construction value was awarded. The extreme cost escalation seen over the past several years subsided in 2008. However, there is no assurance that this trend will continue into 2009, a year where we anticipate awarding over \$1 billion in construction contracts. Although solicitations currently elicit enough bids to ensure fair and open competition, the sheer volume of construction projects planned to start in 2009 will require vigilance to attract and retain capacity within the construction contracting community for all upcoming projects. Several general contracting firms that had not previously done business with LAUSD began bidding work in 2008. Attracting new firms to ensure that contractor capacity meets our needs remains a top priority for 2009.

Our external focus in 2008 was on legislative initiatives to correct state rules which prevented LAUSD from accessing anticipated state matching bond funds. Senate Bill 658 was signed by the Governor in September 2008, enabling the New School Construction Program to apply for approximately \$290 million in state matching funds that were previously inaccessible.

Also in 2008, the Board of Education enacted new District policies which will impact future new construction projects. In January, the Board adopted the *Reduction in Air Pollution Health Risk at Schools* resolution, which prohibits the placement of new schools within 500 feet of a freeway or other major mobile or stationary pollution source. All schools with preferred sites designated after the adoption of this resolution will abide by the standards it established.

Secondary schools within the Two-Semester Neighborhood School Program are designed to provide personalized learning environments with Small Learning Communities (SLC). In June 2008, the Board took the SLC concept one step further by adopting a new small schools policy. The policy defines a “small school” as having its own administration, staff, budget, contiguous space, and responsibility for all aspects of its educational program. Small schools may be co-located on one site as a complex; most sites where small schools are co-located shall be limited to no more than 1,000 elementary or span school students, 1,600 middle school students, or 2,000 high school students. These size limits shall be considered with future school design and future modernization and renewal efforts.

Lastly, the New School Construction Program is concentrated on sustainability and incorporating sustainable design features into all new school projects. For eight years, all schools have been designed to be Collaborative for High Performance Schools (CHPS) compliant. Moving forward, our plan includes adding the ability to generate electricity on-site and renewed emphasis on lowering carbon footprints as well as using high efficiency components.



East Valley Area New MS #1 - Architect's Rendering



East Valley Area New MS #1 - Completed



Central LA Area New MS #3 - Architect's Rendering



Central LA Area New MS #3 - Completed

RIBBON-CUTTINGS



Roy Romer MS (East Valley Area New MS #1)



Helen Bernstein HS (Central LA Area New HS #1)



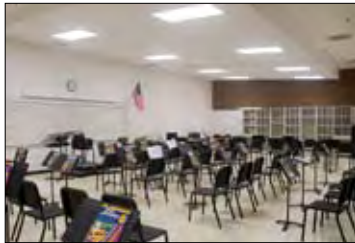
Richard E. Byrd MS (East Valley Area New HS #1A)



Dr. James Edward Jones PC (Manual Arts New PC #2)



HISTORY / SCOPE



Helen Bernstein HS, previously known as Central LA Area New HS #1, opened on September 2, 2008

Did you Know?

Our New School Construction Program has succeeded in providing more than 97,900 classroom seats as of the end of 2008.

In the mid 1990s, the Los Angeles Unified School District began to address its critical overcrowding problem with patchwork solutions. Overcrowding was addressed by placing portable classrooms at schools, instituting multi-track calendars and busing students across the District, all of which were insufficient or unacceptable long-term solutions. Recognizing the need for new seats, the voters agreed to provide funds to build new schools, additions and seats.

Program History

May 1992, Rodriguez Consent Decree

Court agreement establishes school site density goals.

April 1997, Local Proposition BB passes

Voters approve local bond Proposition BB, which allocates \$2.4 billion for the modernization of facilities and the addition of classroom space.

December 1997, School Board establishes District Facilities Goals and Guidelines

- Students should attend a neighborhood school
- Schools should provide space for growth
- Reduce class size

June 1998, School Board adopts Master Plan

The District prepares a master plan of development which calls for 78,000 new classroom seats in the next six years.

November 1998, passage of State Proposition 1A

Voters approve a State school bond with over \$4 billion in new construction funding.

July 2000, School Board adopts the Priority Plan for School Construction

The Board of Education adopts a list of priority efforts for new school construction.

December 2001, Strategic Execution Plan published

This report establishes program budgets and schedules for 80 new schools and 79 additions.

November 2002, Local Measure K and State Proposition 47 passes

Voters approve \$3.35 billion in local funding and \$13.05 billion in state funding for school construction.

January 2003, Strategic Execution Plan Update published

This report details the expanded Program scope, estimated at \$5.05 billion.

January 2004, Strategic Execution Plan Update published

Total estimated scope and budget of \$5.9 billion.

March 2004, Local Measure R and State Proposition 55 passes

Voters approve local bond Measure R, which provides \$3.87 billion for new school construction, modernization and repair. Statewide, Proposition 55 is approved, providing \$12.3 billion of matching funds for projects throughout the state.

Total estimated scope of the LAUSD New School Construction Program, including Measure R and associated state matching funds, is \$9.2 billion.

August 2004, Williams Settlement Implementation Agreement

The Williams Agreement is executed as a result of *Williams v. State of California*. The terms of this agreement address a number of equity issues including: instructional materials, uniform complaint process, school facilities, teacher training and credentials, and the Concept 6 multi-track, year-round calendar.

December 2004, School Board adopts construction plan to eliminate Concept 6 calendar

The Board of Education adopts a plan that prioritizes school construction to ensure all schools are removed from the Concept 6 calendar by 2012. Delivery of these classrooms will meet both Williams Settlement requirements and fulfill the core planning priorities of the current New School Construction Program (see Page 10 - *New K-12 Classroom Seats in Scope* section immediately following).

January 2005, Strategic Execution Plan Update published

This report details the program scope, estimated at \$9.2 billion.

November 2005, Local Measure Y passes

Voters approve local bond Measure Y, which provides \$3.985 billion for new school construction, modernization and repair. The total estimated scope of the LAUSD New School Construction Program including Measure Y and associated future state matching funds is \$11.7 billion.

January 2006, Strategic Execution Plan Update published

This report details the expanded program scope, estimated at \$11.7 billion.

November 2006, State Proposition 1D passes

Voters approve \$10.41 billion Kindergarten-University Public Education Facilities Bond Act of 2006.

January 2007, Strategic Execution Plan Update published

This report details an expanded program scope, estimated at \$12.4 billion, and highlights unfunded program requirements of \$1.6 billion.

October 2007, School Board Approves the Two-Semester Neighborhood School Program

The Board of Education defines the New Construction Two-Semester Neighborhood School Program and reallocates \$1.03 billion in additional Measure Y bond funds to this Program. This Board action also unfunds 18 projects, placing them on hold until additional funding sources are identified.

January 2008, Strategic Execution Plan Update published

This report details the adjusted program scope, estimated at \$12.6 billion, and highlights a funded program assuming future issuance of \$400 million in Certificates of Participation.

November 2008, Local Measure Q passes

Voters approve local bond Measure Q, which provides \$7 billion for repairing aging schools, upgrading schools to modern technology, creating additional capacity, promoting a healthier environment and ensuring transparency and accountability. The scope associated with Measure Q that potentially would be incorporated into a future New Construction SEP update is yet to be determined.

Scope

The New School Construction Program is a systematic approach to relieve overcrowding and address facilities needs through the construction of new classroom seats and the replacement or expansion of athletic and play space at school sites. The current New School Construction Program will deliver approximately 167,000 two-semester classroom seats at an estimated cost of \$12.5 billion. Included in that seat count are new K-12 seats, full-day kindergarten seats, continuation high school seats, and early education center seats. The primary goal of the New School Construction Program is to enable operation of all schools as neighborhood schools on traditional two-semester calendars. The Program is composed of 417 overall projects which include 131 new schools, 64 additions, 38 early education centers and expansions, and a variety of other projects. When complete, all schools will be neighborhood schools, operating on a two-semester calendar with full-day kindergarten where applicable.

I. New K-12 Classroom Seats

The primary goals of the approved Two-Semester Neighborhood School Program are:

- 1) Operate all schools on a traditional two-semester calendar
- 2) Eliminate involuntary busing and return students to their neighborhood school
- 3) Implement full-day kindergarten District-wide

Four local bond measures (Proposition BB, Measure K, Measure R, and Measure Y) passed by the voters within the Los Angeles Unified School District provide the majority of funds required to meet these goals. In addition, state bond measures (Proposition 1A, Proposition 47, Proposition 55 and Proposition 1D) and several other sources of funds comprise the balance of funding for this program. LAUSD is building new classrooms in each local district in accordance with these goals. Eight types of projects are being built to meet K-12 overcrowding needs:

- High Schools
- Middle Schools
- Elementary Schools
- Span Schools
- Primary Centers
- Additions
- Playgrounds
- Continuation Schools

New classrooms are delivered using various project strategies, including:

- Development on new land
- Construction on existing property
- Placement of modular units or portable classrooms
- Reopening of closed schools
- Expansion of existing schools
- Reconstruction of existing schools

The current Program to add new K-12 seats will meet the District's obligation, as mandated by the statewide Williams lawsuit settlement, to remove all schools from Concept 6 calendars by July 1, 2012.

II. Charter School Facilities

Local bond Measures K, R and Y provided \$50 million, \$20 million and \$50 million, respectively, for the expansion of charter school facilities. As expressed in the bond language, charter school funding is intended to provide new seats, to relieve overcrowding at District campuses and to help meet the District's obligations under state Proposition 39. Prior to 2008, the Charter Bond Program was managed by the New Construction Branch. Currently, the Charter Bond Program is managed by the Planning & Development Branch.

Eligible Uses

Furniture, Equipment (F&E) and Portable Classrooms

The Board of Education established the F&E and Portable Classrooms programs to provide charter operators with the ability to receive furniture, equipment, and portable buildings that are purchased using local charter bond funds.

Proposition 39

The District must offer underutilized space on District campuses to charter schools as mandated under Section 47614 of the Education Code (Proposition 39). On a case-by-case basis, staff may recommend to the Board of Education using Charter School Facilities Expansion Program funds for facility renovations that may be required to satisfy the District's responsibilities as outlined in Proposition 39 and District policy.

III. Early Education Centers (EEC)

The Measure K, Measure R and Measure Y bonds identified \$230 million in funding for early education facilities projects. \$23.6 million has been allocated for the completion of 31 early education expansion projects which includes \$7.9 million in Certificates of Participation (COPs). \$95 million has been allocated for new early education facilities. An additional \$79.3 million is set aside for existing facilities improvements and technology upgrades, and is therefore outside the scope of the New School Construction Program. In 2007 the Board approved the New Construction Two-Semester Neighborhood School Program and corresponding funding strategy reallocating \$40 million of Measure Y EEC funding, leaving \$60 million available. In order to maximize educational and community benefits, EEC projects are being planned and sited in conjunction with new elementary school projects whenever feasible. Please see Exhibit E for more detailed information.

IV. Full-Day Kindergarten (FDK) Implementation

The passage of Measure R on March 2, 2004 provided \$100 million for facilities modifications to enable full-day kindergarten programs (FDK).

FDK program solutions include:

- Utilizing existing space by converting available classrooms to kindergarten classrooms
- Placing portable classrooms at existing campuses
- Completing new K-12 construction projects that have space planned to enable FDK
- Employing boundary changes and grade reconfigurations

Implementation of full-day kindergarten has been achieved at 475 schools that currently contain a kindergarten curriculum. This is 15 more schools than the original Board-approved plan.



186th St. ES FDK



112th St. ES FDK



Coeur D'Alene ES FDK

V. Escutia Program

The Escutia Program was established by the State, under Proposition 1A, passed by the voters of California in November 1998 to "assist school districts with site acquisition and facilities-related costs of kindergarten and grades 1 to 3, inclusive, that are in the Class Size Reduction Program". LAUSD developed a Facilities Mitigation Plan (FMP) which was approved by the State Board of Education and includes such projects as: land acquisition to accomplish playground expansions, additions at existing school sites and construction of new schools. The FMP in conjunction with the implementation of class size reductions, in many cases, provides permanent solutions to overcrowding at schools and relieves playground encroachment. Approximately 640 portable classrooms are planned for removal as part of the FMP and are removed as permanent school facilities are completed. Over 30 acres of space will be restored through the planned removal of Escutia portables, enough space for 300 full-sized basketball courts. Restoration of this play space also returns these campuses to compliance with District play area standards.

To satisfy Escutia Program requirements, all portable classrooms listed in the FMP must be removed from classroom use. However, the portables, known as Escutia portables, can be used for non-classroom use such as a parent center or administrative space, and must be demonstrated at or before the planned time of removal. The removal and/or relocation of Escutia portable classrooms is coordinated through the Relocatable Housing Unit and School Management Services. LAUSD considers District-wide need for portables in determining the most appropriate placement and use of the available portable classrooms.

VISION



Building schools that...

Promote the full development of healthy children

Are educationally and environmentally sound

Reflect the wise and efficient use of limited land and public resources

Are flexible and well built to remain useful over a long lifetime

Enhance their neighborhoods through programming as centers of community



NOTABLE ACHIEVEMENTS



Notable achievements in 2008 include:

Delivered seven new K-12 school projects, one new addition, one reconfiguration, one reopening and one early education center expansion providing 12,105 seats within the District

Started construction of 23 new K-12 schools, four new early education centers, one addition and one reconfiguration project

Awarded more than \$1.1 billion in construction contracts

Held 152 community meetings and 45 special events in 2008 including 24 groundbreakings and 16 ribbon-cuttings

Designed all schools with educator input to include small school concepts

New schools will conform to Collaborative for High Performance Schools (CHPS) 2008 standards and will include infrastructure for on-site renewable energy generation



ORGANIZATION



Board of Education

The seven-member Los Angeles Unified School District Board of Education is responsible for setting policies that guide the actions of the Facilities Services Division. The Superintendent of Schools, selected by the Board, leads day-to-day operations, executes Board policy and directs District operations.



Bond Citizens' Oversight Committee

As required under LAUSD voter approved bond measures, the Board has established a Bond Citizens' Oversight Committee (BOC) to advise them with regard to the efficacy of bond fund expenditures and program development. The fifteen members of the committee represent a broad constituency and provide an independent review of funds utilization.



The Facilities Services Division

The LAUSD Chief Facilities Executive leads the 4,000-person Facilities Services Division and reports directly to the Superintendent of Schools. Six branches and several offices report to the Chief Facilities Executive:

- Three operating branches: New Construction, Existing Facilities, and Planning & Development
- Three support branches: Facilities Contracts Services, Facilities Support Services and Construction Support Services
- Offices: Facilities Information Office, facilities-focused adjunct to the Office of the General Counsel, the Office of Construction Management Standards



Richard E. Byrd MS, previously known as East Valley Area New HS #1A, opened on September 2, 2008

"When we accept tough jobs as a challenge and wade into them with joy and enthusiasm, miracles can happen."
Harry S. Truman

Oversight

Staff provides monthly oral and written reports to the Bond Citizens' Oversight Committee (BOC) and Facilities Committee. BOC staff are located in the FSD offices and have access to our documents and meetings.

Operating Branches

The operating branches are responsible for the execution of the facilities bond program and utilization of existing assets.

New Construction

The New Construction branch is responsible for capital improvement projects that add classroom seats or provide overcrowding relief. The scope of the New Construction branch efforts includes project definition, acquisition of real estate, planning, design and construction. The New Construction branch currently manages over \$12.5 billion of capital projects.

Existing Facilities

The Existing Facilities branch is responsible for a \$7.61 billion modernization and repair program as well as regular maintenance and upkeep of approximately 800 existing District schools and other facilities.

Planning and Development

The Planning and Development branch is responsible for managing the Joint Use Development Program, Innovation Fund and Charter Bond Fund programs, master planning, developing underutilized real estate assets and administering real estate leases.

Support Branches and Offices

The support branches and offices provide the facilities-focused expertise necessary to support execution of the bond program.

Facilities Division Executive Office

The Facilities Executive Office includes the Facilities Information Office and the Office of Construction Management Standards. The Facilities Information Office is staffed by media and communication specialists who have knowledge in construction. They coordinate the dissemination of information from the various facilities groups to the public, manage the prompt responses of information requests and coordinate with local political offices. The Office of Construction Management Standards develops and coordinates division-wide policies, procedures and training. The Facilities Division Executive Office also manages the Small Business Enterprise Program and the We Build Program which are discussed in further detail later in this document.

Facilities Contract Services

The Facilities Contract Services (FCS) branch develops, implements and maintains all aspects of the procurement process for both construction contracts and facilities-related professional services agreements. A core responsibility of FCS is to ensure facilities contracts are awarded through a fair and transparent competitive process. Professionals in this branch have expertise in overseeing and developing construction-related contracts.

Facilities Support Services

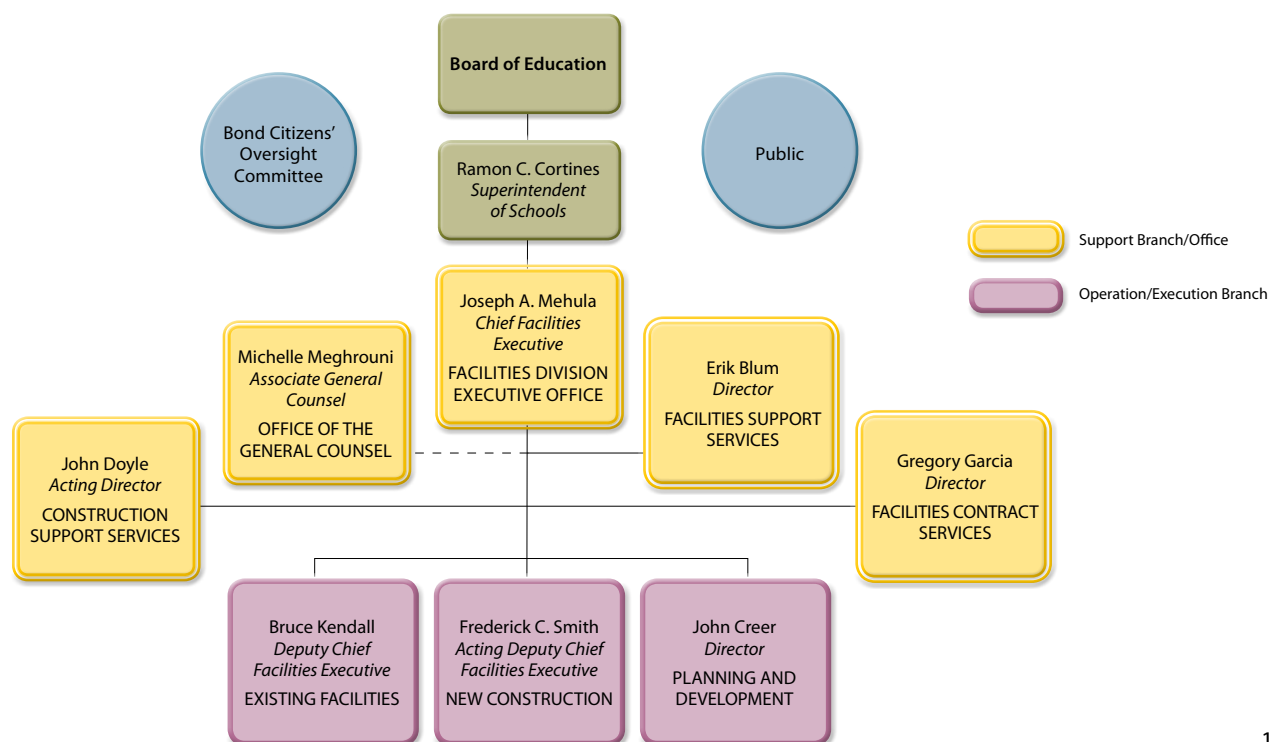
The Facilities Support Services (FSS) branch is staffed with accounting and funds management specialists. This group supplies divisional financial reporting, funds management, information services and accounting functions. FSS administers funding for the Facilities Division.

Office of the General Counsel

A facilities-focused adjunct to the LAUSD Office of the General Counsel provides support on facilities-related legal issues, including public contracting, real estate acquisition, claims adjudication and legal counsel.

Construction Support Services

The Construction Support Services (CSS) provides New Construction and Existing Facilities project inspection services and other construction support services as required. The CSS Inspection Department performs the regulatory and quality assurance requirements for the LAUSD and Division of State Architect on school construction projects. This assurance is achieved by the Department's staff when inspecting the work of construction, in all stages of its progress.



2009-10 DISTRICT CAPITAL PLAN

Business Services Division

The following pages indicate the major capital expenditures anticipated for the District in the areas of Food Services, Procurement Services, and Transportation for fiscal years 2009-10 through 2012-13. Where funding has already been identified for these projected expenditures, they are indicated in the "Funded Amount" column. The proposed funding source for each capital expense is indicated in the "Funding Source" column at the right of the three pages.

The Business Services Division's capital plan is separate and apart from the capital plan presented for Facilities Services Division in this section of the Final Budget.

FOOD SERVICES

Items	2009-10	2010-11	2011-12	2012-13	TOTAL	Funded Amount	Funding Source¹
Newman Nutrition Center upgrades refrigeration and vehicles (required to meet AQMD standards)	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 7.20	\$ -	Cafeteria Fund
Re-configure remote rooms (hot shacks)	\$ 1.53	\$ -	\$ 30.00	\$ 30.00	\$ 61.53	\$ -	Measure Q
Cafeteria equipment replacement/ facility upgrades and design plans District-wide	\$ 26.97	\$ 30.72	\$ 30.72	\$ -	\$ 88.42	\$ -	Measure Q
Modernize remaining secondary school serving lines	\$ 28.50	\$ 32.00	\$ -	\$ -	\$ 60.50	\$ -	Measure Q
Point-of-Sale System	\$ 15.00	\$ 10.00	\$ 0.59	\$ 8.65	\$ 34.24	\$ -	Measure Q/ Certificates of Participation (COPs)
FOOD SERVICES TOTAL	\$ 73.80	\$ 74.52	\$ 63.11	\$ 40.45	\$ 251.88	\$ -	

¹ COPs and Bond Funds are options that will be considered, but other funding sources will need to be identified if those are not possible.

PROCUREMENT SERVICES

Items	2009-10	2010-11	2011-12	2012-13	TOTAL	Funded Amount	Funding Source
Install bathrooms to support the BTS Call Center and future needs of the new office space	\$ 0.40	\$ -	\$ -	\$ -	\$ 0.40	\$ -	General Fund/Funding TBD
Procure 1 refrigerated bobtail truck	\$ -	\$ 0.12	\$ -	\$ -	\$ 0.12	\$ -	Overhead accounts
Replace 6 new tractor-trucks	\$ -	\$ 0.60	\$ -	\$ -	\$ 0.60	\$ -	Overhead accounts
Various equipment for the warehouse, including 3 reach lifts, 1 scrubber, 10 electric pallet jacks, 20 replacement batteries for electronic warehouse equipment, electrical setup for generator set connection, warehouse workstations	\$ 0.26	\$ 0.11	\$ 0.11	\$ -	\$ 0.49	\$ -	Overhead accounts
Replace 12 Bobtail Trucks	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 1.00	\$ -	General Fund/Funding TBD
Warehouse Management System (Budget Augmentation requested 1-2008)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ERP
PROCUREMENT SERVICES TOTAL	\$ 0.91	\$ 1.08	\$ 0.36	\$ 0.25	\$ 2.61	\$ -	

TRANSPORTATION

Items	2009-10	2010-11	2011-12	2012-13	TOTAL ²	Funded Amount	Funding Source ¹
Bus Replacement - 222 buses	\$ 4.06		\$ -	\$ -	\$ 4.06	\$ 4.06	Measure Y
Bus Replacement - 756 buses	\$ 15.08	\$ 3.94	\$ 6.05	\$ -	\$ 25.07	\$ 25.07	Measure Q
Garage parking facilities modernization	\$ 12.95	\$ -	\$ -	\$ -	\$ 12.95	\$ 9.29	American Recovery & Reinvestment Act 2009
Lease Consolidation: Acquire property and equipment to consolidate various leases	\$ -	\$ 9.11	\$ -	\$ -	\$ 9.11	\$ -	Measure Q/ Certificates of Participation (COPs)
46 Buses - Board Policy	\$ 5.00	\$ -	\$ -	\$ -	\$ 5.00	\$ -	Certificates of Participation (COPs)
Radio System replacement	\$ -	\$ 10.00	\$ -	\$ -	\$ 10.00	\$ -	School Police, Measure Q
GPS annual service costs	\$ 0.09	\$ 0.23	\$ 0.37	\$ 0.42	\$ 1.11	\$ -	District Funds/ Anticipated savings due to ROI
Parking facilities security upgrade	\$ 1.00	\$ -	\$ -	\$ -	\$ 1.00	\$ -	American Recovery & Reinvestment Act 2009
Document Archiving - annual software and on-site maintenance	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.12	\$ -	District Funds
Document Archiving - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	District Funds
Hardware/Software for Bus Ops upgrade (estimated costs)	\$ 3.00	\$ -	\$ -	\$ -	\$ 3.00	\$ -	ITD, Measure Q
TRANSPORTATION TOTAL	\$ 41.21	\$ 23.31	\$ 6.45	\$ 0.45	\$ 71.42	\$ 38.42	

¹ COPs and Bond Funds are options that will be considered, but other funding sources will need to be identified if those are not possible.

²Total is total for the period indicated. More funds and time may be required to complete the entire project.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Information Technology Infrastructure Strategic Execution Plan

Annual Update March 2009

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Executive Summary

The Los Angeles Unified School District (LAUSD) is committed to providing the highest quality instructional services to students. The technology infrastructure is a critical element necessary for the delivery of, and access to, instructional services and resources. The District's growing information technology needs must compete for limited resources and increasing numbers of other priorities. The Information Technology Division (ITD) works within this constraint while pursuing long-term solutions, with implementation schedules of two to seven years.

The Information Technology (IT) Infrastructure Program is a series of projects based on a foundation of industry standards, best practices, and proven capabilities. The goal is to build a cohesive, comprehensive technology infrastructure that is the critical foundation for the delivery of voice, video, and data services necessary to support the District's educational mission.

Information Technology (IT) Infrastructure is as essential to schools as their electrical and plumbing systems.

Data, voice, and video communication systems provide access to essential instructional support functions, such as:

- Standards-based, multimedia curriculum
- Real time student assessment
- Lesson plan development
- Professional development
- Collaboration
- District business applications
- Communication with parents
- 911 dial out from all classrooms
- Anytime/anywhere access to critical District and outside resources and information
- On demand grades and attendance reporting
- Radio communication

The IT Infrastructure Strategic Execution Plan (SEP) implements a number of the infrastructure-related initiatives outlined and described in the District's IT Strategic Plan and Architecture¹, and is part of the District's Instructional Technology Plan². Collectively, these documents highlight the tasks and projects necessary to support instruction and address safety concerns. Additional benefits include reducing operation and maintenance costs and increasing security capabilities that protect student and staff privacy. Funding for the IT Infrastructure Program includes Measure K, Measure R, Measure Y, E-Rate, and other sources, when available.

Overview

As one of the largest education providers in the country, LAUSD faces unique technological challenges in terms of size and complexity. The IT Infrastructure SEP summarizes the initiatives undertaken to meet these challenges while working within the constraints of limited budgets and fiscal

realities. The projects' objectives are:

- Replace failing systems
- Modernize schools' technology infrastructure to address safety needs
- Modernize schools' technology infrastructure to address instructional needs

Although the infrastructure needs are ongoing, this SEP addresses the obtainable goals achieved with Measure K, Measure R, Measure Y, and E-Rate funding.

¹ Available at: http://www.lausd.k12.ca.us/lausd/IT_ARCHITECTURE

² Available at: <http://www.lausd.k12.ca.us/lausd/techplan/>



Challenge

The challenge is to meet the ever-increasing demand for delivery of information to over a million users at more than 1,200 sites. Students, teachers, parents, and staff require 24 hours – seven days a week access to:

- E-mail
- Educational resources
- Online research
- Distance learning
- Web-based student information
- Business applications that directly impact student performance

Many of the District's information technology infrastructure systems are reaching the limits of their capacity to meet existing demands and are showing signs of age-related stress. The IT Infrastructure SEP addresses this problem with long-term solutions while maximizing funding.

Intent

The IT Infrastructure SEP identifies key projects that provide necessary technology-related upgrades, replacements, and new installations. Specifically, the plan:

- Identifies the District's information technology infrastructure system(s)
- Describes the scope of projects
- Provides project schedules
- Defines budgets and costs
- Outlines the management structure and coordination requirements
- Delineates accountability measures and procedures

Vision

The vision outlined in the IT Infrastructure SEP enhances and supports the educational process by establishing and maintaining current and relevant technologies that:

- Support instructional strategies that enhance student achievement
- Increase opportunities for staff development
- Increase opportunities for student research
- Increase access to worldwide information through the Internet
- Allow access to educational partners
- Allow access to District educational and business applications/data
- Deliver and support rich media
- Increase collaboration
- Allow on-line learning



- Increase mechanisms for greater communication between parents and staff

Mission

The mission of IT infrastructure initiatives is to contribute to, support, and enhance educational and business practices and student achievement by providing appropriate and necessary technology resources, information, and related services.

Guiding Principles

The fundamental guiding principles underlying all elements of the IT Infrastructure SEP are as follows:

- Accountability at the program and project level
- Cost-effective installation processes that are centrally coordinated, managed, and designed
- Installation of technologies that are proven reliable and help to reduce ongoing maintenance and support costs
- Use of quality materials and workmanship
- Projects delivered on schedule and within budget
- Designs and installations aligned with the District's IT Strategic Plan and Architecture
- Timely and accurate dissemination of program information that supports and enhances coordinated management and minimizes disruptions to the school environment
- Strong client relationships with contractors, suppliers, and governmental agencies
- Strong client relationships with parent and community stakeholders, as well as site personnel which includes administrators, teachers, and students
- Comprehensive program reports for the Board of Education and the Citizens' Bond Oversight Committee (BOC)
- Quality assurance that complements scheduled completion dates at all critical levels
- Continuous program improvement based on iterative analysis of experiences, maximizing opportunities for cost savings and early project completion
- Adherence to strict District and industry specifications



Purpose

Prior to the passage of Bond BB in 1997, the District's information technology infrastructure consisted mainly of traditional telephone systems and some data connections in school offices. Some schools had intercoms, intrusion alarms, and/or public address systems connected from offices to classrooms that were originally installed when the school opened.

Today, the District's information technology infrastructure (see diagram on page 5) includes, and continues to install, millions of miles of copper and fiber optic cabling and hundreds of thousands of pieces of equipment that provide voice, video, and data access to classrooms and offices at over 1,200 sites. All sites connect to the District's Wide Area Network (WAN), which provides over a million students, staff, volunteers, and other users with access to the Internet and the District's instructional and business resources.

System users demand that the networks function 24-hours a day, seven days a week. In addition to this demand, security of staff and student privacy rights are paramount at a time when the number of network hacker attacks is increasing. The demand continues to grow exponentially while the District budget to maintain, support, and replace the aging technology infrastructure is significantly reduced.

The demand for access has increased significantly in the last nine years. The demands are evidenced by the following growth:

- In December 2006, the District increased its Internet bandwidth of 340 Mbps to 1250 Mbps. Immediately following the increase, bandwidth usage reached a peak of 350 Mbps. The District's current usage is 800 Mbps and continues to grow.
- The average number of e-mails sent and received daily has gone from 150,000 in 2001 to approximately 1,568,916 in 2009 – a 1,046 percent growth.
- The average number of web site hits has grown from 1.9 million a week in January 2004 to 4.3 million a week in February 2009 - a 226 percent growth in five years.

Scope

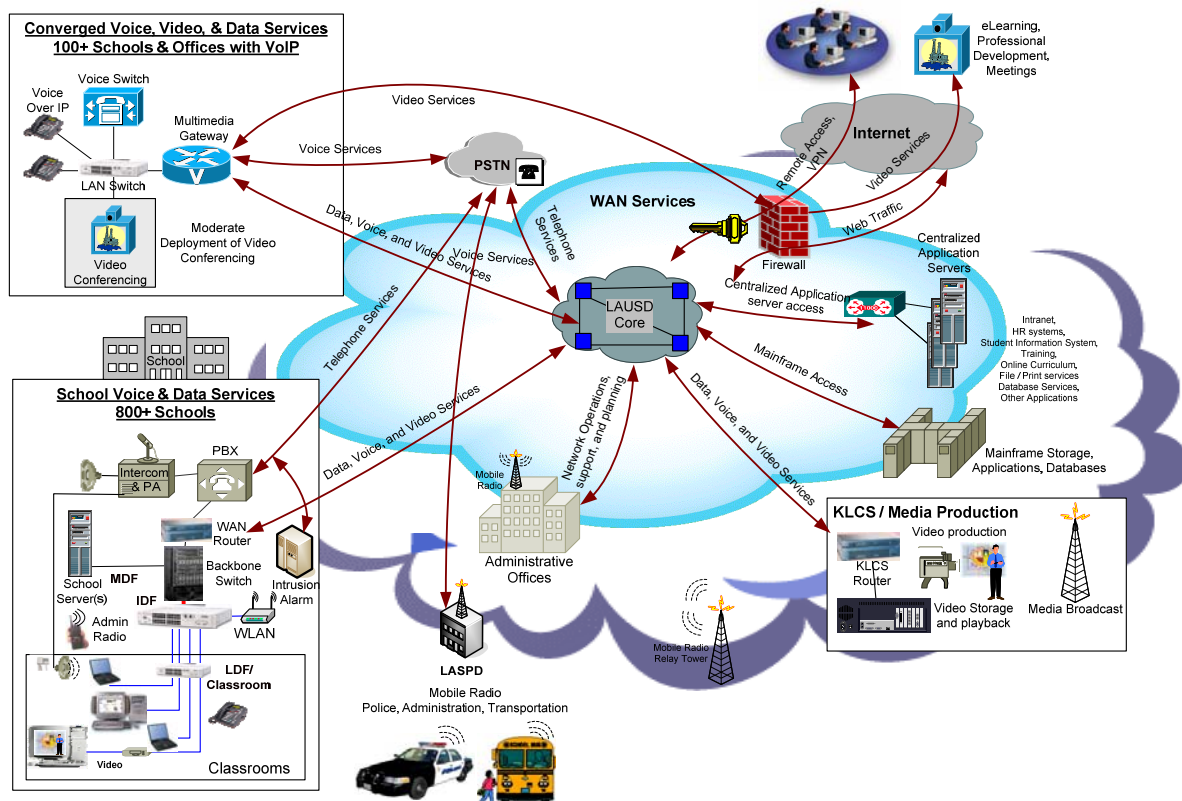
The District's information technology infrastructure encompasses a variety of wired and wireless systems to carry and route voice and data communications. The IT Infrastructure SEP describes the tactical initiatives that align with the District's IT Strategic Plan and Architecture to:

- Leverage previous investments and control costs by building on, integrating, and maximizing existing systems
- Utilize cost-effective and proven new technologies

The high-level diagram (below) illustrates the District's information technology infrastructure systems supporting critical information delivery and security services, including:

- The Wide Area Network (WAN) that includes data and voice equipment and circuits which connect all District offices, schools, and other locations to District and Internet resources
- School and office site Local Area Networks (LANs) that provide data and, in some cases, converged voice communications
- Telephones, voice circuits, Private Branch Exchange (PBX), or basic telephone equipment
- Public address and intercommunication systems to connect classrooms to offices for voice communication
- Cellular and radio services for on-campus safety and for transportation and school police communication
- Intrusion alarms

These systems comprise of close to one million devices or pieces of equipment connected or attached to millions of miles of cabling.





Summary

Major challenges continue to be the need to address all the requirements and develop a comprehensive scope for an organization as large and complex as the District. The challenges are further complicated as the demands significantly increase during a period of tremendous leaps in technological advancements. The District must also compete with other agencies and companies for the precious, limited technical expertise available. This significantly increases project management and engineering costs. To date, the District still struggles to attract the level of engineers needed due to its inability to pay competitive salaries.

In spite of the challenges, the District has made significant progress and continues to work diligently to meet the growing needs. To date, the Bond and E-Rate discounted projects have provided:

- Access to instructional resources and administrative applications and the ability to get e-mail from over 31,000 classrooms and offices at over 800 school sites
- The bandwidth necessary to access District and Internet resources
- 911 access from over 31,000 classrooms and offices at over 800 school sites



Organization

The District's IT organizational structure follows industry best practices. Additional oversight helps to ensure that demands associated with student, teacher, staff, and administrator access to information, data, and the larger global community are met.

Board of Education

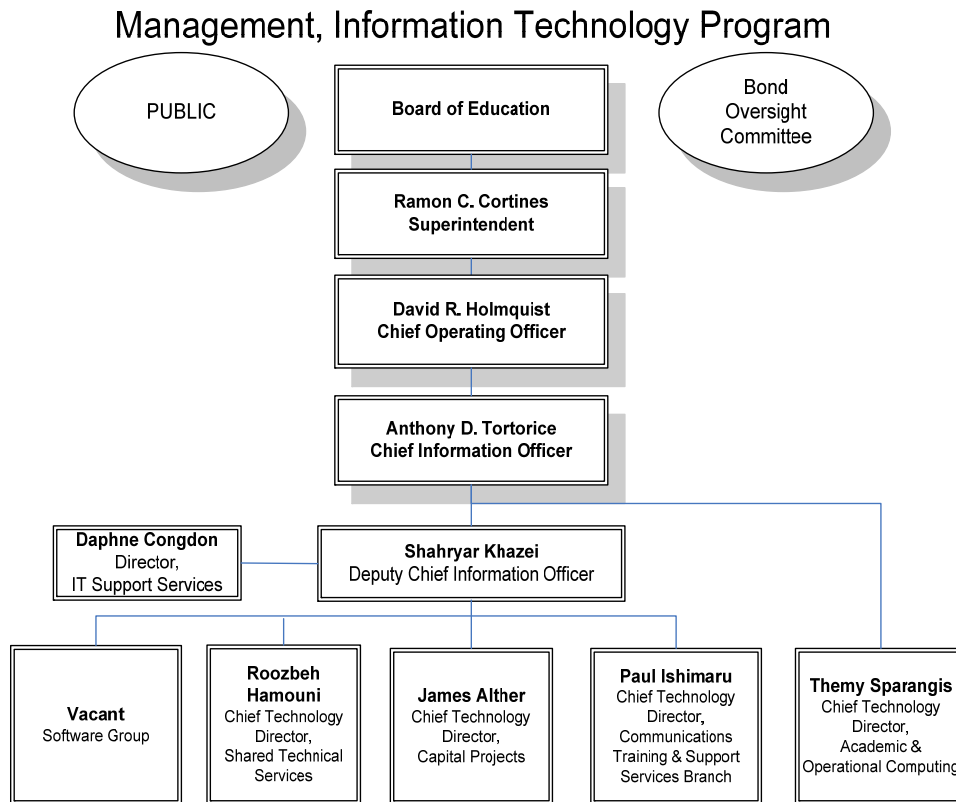
The LAUSD Board of Education is ultimately responsible to the public for the Information Technology Program. This seven-member panel of elected individuals establishes District policy and maintains approval authority.

Citizens' Bond Oversight Committee

As part of the passage of the General Obligation Bonds, a Citizens' Bond Oversight Committee (BOC) was established to provide independent review of the use of bond funds. The BOC is entitled to access all information concerning the projects not subject to legal privilege and has the responsibility to report on any funds expended in a manner that is illegal, imprudent, or not consistent with the adopted SEP. The BOC also has the opportunity to review and make recommendations for or against major projects prior to action on the project by the Board of Education.

Superintendent

The Board has selected Superintendent of Schools Ramon C. Cortines to lead the day-to-day operations of the District. Superintendent Cortines has the immediate responsibility of executing Board policy and directing all District operations. Reporting to Superintendent Cortines is Chief Operating Officer, David R. Holmquist, who provides direction to executives responsible for business, crisis counseling, environmental health and safety, human resources, **information technology**, partnerships, planning assessment and research, school police, risk management, and youth relations.



Information Technology Division

The head of the Information Technology Division is the Chief Information Officer (CIO), Mr. Anthony D. Tortorice, with Mr. Shahryar Khazei as the Deputy CIO. The CIO manages the following departments:

- IT Support Services performs Division-wide financial, personnel, business, and contract services for the IT branches.
- Communications Training & Support Services Branch develops and oversees ITD technical training, public relations, financial reporting, and risk management.
- Academic & Operational Computing coordinates IT educational technology in support of the Superintendent's instructional goals to provide students and teachers with access to quality instructional resources and programs. Provides online learning opportunities through its Los Angeles Virtual Academy (LAVA).
- Software Group develops and supports student and information management systems and the tools to manage business, human resources, payroll, school, and student level data such as Business Tools for Schools (BTS) and Integrated Student Information Systems (ISIS).

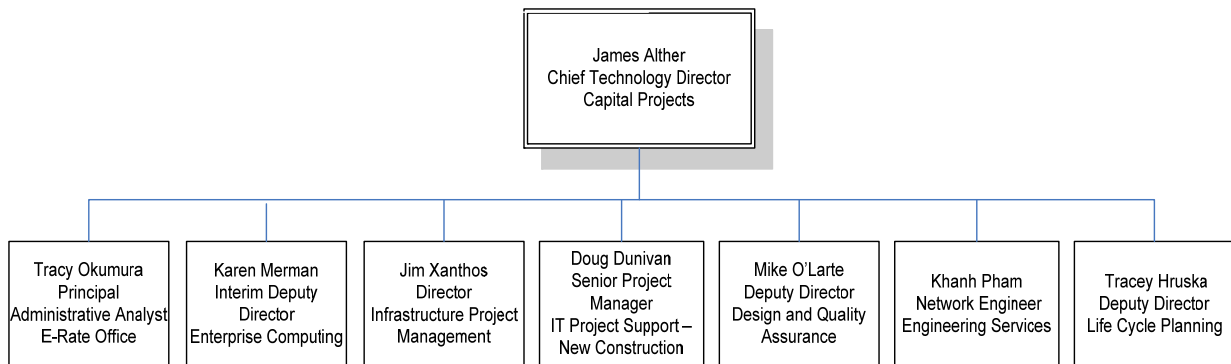


- Shared Technical Services provides services in the following areas: data center operations, network operations, telecommunications, computer repair, security, helpdesk, and server and storage management.
- Capital Projects develops and designs the District's overall information technology infrastructure. Establishes and maintains technology-related standards and specifications. Manages all IT capital projects and other projects.

Capital Projects

The Chief Technology Director (CTD) of Capital Projects plans, directs, and manages all IT infrastructure installations. The CTD oversees the following branches or units: the E-Rate Office, Enterprise Computing, Infrastructure Project Management, IT Project Support – New Construction, Design and Quality Assurance, Engineering Services, and Life Cycle Planning.

Management Structure, Capital Projects



- E-Rate Office seeks funding, performs oversight of expenditures, performs compliance reviews, and manages all other responsibilities related to the E-Rate program.
- Enterprise Computing Branch manages large projects (including new schools) that require procuring and installing computers, printers, scanners, video conferencing units, and other computing devices. The branch assists with implementation of central tracking of these as well as other end devices that attach to the IT systems.
- Infrastructure Project Management Branch executes and manages information technology infrastructure projects (including Local Area Networks, intrusion alarms, intercoms, public address systems, and CATV) at all schools and offices.
- IT Project Support - New Construction Branch assists and supports Facilities New Construction by coordinating and ensuring all IT infrastructure systems are fully functioning and all new school information technology needs are met.
- Design and Quality Assurance Branch plans and designs IT systems, develops and maintains IT infrastructure specifications, and performs quality assurance on all IT installations.
- Engineering Services Branch develops and maintains the District's infrastructure architecture and specifications. The branch develops tactical strategies including capacity planning to



maximize the efficiency of the District's IT systems and leads the implementation of new technologies that address long-term solutions to infrastructure-related needs.

- Life Cycle Planning Branch manages assessment of the current state of IT systems and coordinates, determines, and prioritizes IT capital projects. The branch manages asset management compliance related to acquisitions, deployment, and retirement. In addition, the branch monitors bond program compliance.



Program Management Scope

The management team consists of highly-skilled program and project professionals with years of experience in installing technology systems. Included on this team are engineers with extensive experience in the District's information technology infrastructure systems. The program staff operates on three basic principles:

- Accountability
- Solution-oriented decision processes
- A commitment to continuous improvement

The IT infrastructure program management staff faces a number of challenges in the successful execution of projects, including competing demands for management resources, limited equipment, location, and space availability. Their responsibilities include:

- Meeting requirements of the SLD for E-Rate eligibility
- Updating the IT Strategic Plan and Architecture to meet changing and growing needs
- Planning, design oversight, and project management
- Controlling costs and scheduling for each project
- Maintaining quality assurance and managing risk
- Coordinating all new infrastructure projects with systems already in place or being installed

The team is committed to achieving the District's objectives with respect to ensuring that all students are granted the same opportunity to access the Internet for educational benefits.

Program/Project Management Goals

Design Oversight. Coordinate and maintain quality assurance of engineering professionals' efforts to ensure compliance with industry and District specifications, objectives, and policies.

Procurement. Contract for design and installation services by working with legal and procurement staff to ensure the use of appropriate contracting vehicles and adherence to federal, state, and local laws and policies. Contract types include, but are not limited to, California Multiple Award Schedule (CMAS) contracts, public works, professional service, and other competitively bid procurement contracts.

Construction/Installation Management. Coordinate and maintain quality assurance of installation contractors and in-house communication technicians. Ensure that specifications, objectives, and policies are utilized; deficiencies and claims are minimized; and all required documentation is completed and delivered to the appropriate District divisions.

Cost Management. Manage programs and budgets to ensure that program resources are optimized and that funds are properly allocated.



Project Development

The program management staff categorizes the IT infrastructure projects into four groups:

- School Networks
- Telecommunications systems
- Multiple and converged systems
- Safety systems

When determining IT projects, the following criteria are considered:

- High priority schools as identified by the Superintendent, Board members, and the Division of Instruction
- Obsolescence and/or age of system impacting the ability to access instructional and central business applications
- Rate of failure due to extensive usage or incompatibility with emerging technologies
- Bandwidth needs - Enrollment and classroom growth have a direct impact on bandwidth needs; increased demand for video and graphics requires more bandwidth (data transfer capacity or speed of transmission of digital communications)
- Probability of receiving E-Rate funding

Design Guidelines

The LAUSD Network Architecture Design Guidelines articulate the basic tenets included in the design of all information technology projects. These are:

- Standardize equipment (where possible) and cable installations to reduce maintenance and support costs
- Upgrade and replace equipment that is at its “end-of-life” to reduce maintenance costs due to high failure rates
- Design for the long term and consider life cycle costs
- Maximize the use of space by centralizing data, voice, and video systems
- Design for convergence, allowing, wherever possible, data networks, intercommunication, public address, and intrusion alarm systems to share the cabling backbone, thus reducing installation and long term maintenance cost
- Design for flexibility
- Specify affordable, durable, sustainable materials and equipment



Program Funding/Budget

Infrastructure projects are funded primarily by bond measures and the federal Universal Service Fund for Schools and Libraries, more commonly known as the E-Rate Program. The District's IT Strategic Plan and Architecture provides a foundation for the planning and investing of funds to take advantage of the technological systems that support the District's educational goals. The SEP plans the tactical execution of the objectives in the District's IT Strategic Plan and Architecture.

Funding Sources

Bond Measures

Local bonds provide the primary source of funds for IT Infrastructure projects. With the passage of Measures K, R, and Y to help finance facilities improvements for all schools in the District, the Board of Education authorizes funds for information technology projects in order to address the District's technology needs.

E-Rate

The E-Rate (short for "education rate") program, administered by the Schools and Libraries Division (SLD), provides eligible K-12 public schools and libraries with 20 to 90 percent discounts on approved telecommunications; Internet access; and internal connections, equipment, and services. E-Rate discounts are based on the number of students eligible for the National Free and Reduced Lunch Program. District students and staff receive the following benefits:

- Access to the District's Internet-based instructional and business resources
- Basic telephone service
- Basic telephone system support for schools
- Basic Network support for schools
- School LAN modernization*
- School telephone system upgrades*

*E-Rate internal connection projects included in this SEP

E-Rate Fund Fact

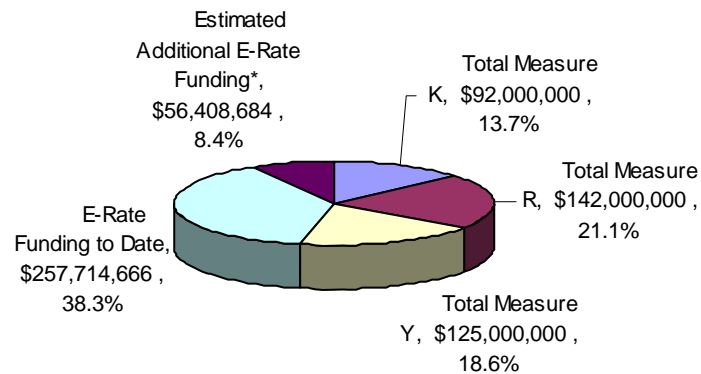
In 2009, 1,088 of the District's school and office sites receive E-Rate funded services

To date, \$257.7 million in E-Rate funds have been approved for the District's School LAN Modernization projects. ITD will continue to use available Bond funds as match to apply for E-Rate discounts.



Funding Source Distribution

IT Funding Source(s)		
Measure K	\$	66,000,000
Measure K Interest Funds	\$	15,000,000
Measure K EEC	\$	11,000,000
Total Measure K	\$	92,000,000
Measure R	\$	140,000,000
Measure R School Police	\$	2,000,000
Total Measure R	\$	142,000,000
Total Measure Y	\$	125,000,000
Total Bonds	\$	359,000,000
E-Rate Funding to Date	\$	257,714,666
Estimated Additional E-Rate Funding*	\$	56,408,684
Total E-Rate	\$	314,123,350
Totals Program Fund	\$	673,123,350



* Estimated funding pending application approvals



Budget

The IT Infrastructure SEP budget reflects the program costs (see page 29 for detailed budget information). A project control system is used to manage the budget of current projects, forecast for future projects, and provide reports required under the bond measures.

Fund allocation and budgets are divided into five major areas:

- Installation and/or upgrade of information technology systems as defined in the scope of work (in most instances, this cost includes design)
- Program/Project Management (includes internal program support personnel as well as external support, such as procurement and business services)
- Inspection, test and acceptance, and environmental and hazmat oversight during installation to ensure work is performed to contract requirements and specifications as well as District policies on lead and asbestos-related work
- Contingency funds to cover unforeseen conditions that result in unanticipated costs (i.e. changes in scope, inclement weather, or challenges identified on pages 16 and 17)
- The update of the IT Strategic Plan and Architecture to meet SLD requirements

Program Use of Funds

	Current Estimated Use	Existing Contracts/Encumbrances & Expenditures	Contracts in Development
Direct Installation Costs	\$566,059,337	\$497,516,737	\$68,542,600
Program/Project Management	\$61,269,403	\$55,785,995	\$5,483,408
Inspection/Test & Acceptance	\$35,199,090	\$31,771,960	\$3,427,130
Contingency	\$7,916,604	\$0	\$7,916,604
LAUSD IT Strategic Plan and Architecture	\$2,678,916	\$1,678,916	\$1,000,000
Total	\$673,123,350	\$586,753,608	\$86,369,742

Challenges

The success of information technology infrastructure projects will depend on ITD's ability to address the following challenges:

- Rapidly growing and changing instructional needs and technologies
- Potential reduction of E-Rate funding
- Minimizing school site disruptions
- Potentially hazardous materials
- Coordination with Facilities Services Division
- Air conditioning maintenance
- Contracting mechanisms

Rapidly Growing and Changing Instructional Needs and Technologies

Implementation of on-line learning, real time testing data, and new student information and human resources/business applications requires new technologies, increased security, and additional bandwidth. ITD will continue to work closely with the application providers to ensure that equipment needs and specifications are met to maximize the potential life of the installed Enterprise Resource Program (ERP) systems, Integrated Student Information Systems (ISIS), and instructional based applications.

Potential Reduction of E-Rate Funding

Continual rule changes impact fund availability for infrastructure projects. This could ultimately impact the scope of work completed, estimated budget, and schedule. Increased applications by other school districts also impact the number of applications the District has approved.

Minimizing School Site Disruptions

The project management team works closely with school site staff to keep school disruptions at a minimum by coordinating with the school's schedule or scheduling work after hours when classes are not in session. The challenge continues to be working around year-round schedules, summer school, adult school classes, and after-school programs. The team also addresses community concerns regarding noise.

Potentially Hazardous Materials

A number of the projects require wall penetrations into surfaces containing either lead paint or asbestos. ITD confers with the Office of Environmental Health and Safety (OEHS) to deploy appropriate precautionary measures required to eliminate any possibility of hazardous material exposures. In the rare case where hazardous material mitigation is required, relocation of students and staff may be necessary. If this occurs, ITD will coordinate efforts with OEHS, Facilities Services Division, the Local District, and the school to minimize disruptions to students and staff.

**Coordination with Facilities Services Division**

Projects managed by ITD are occurring at sites undergoing Facilities Bond, Modernization, full-day kindergarten additions, and Small Learning Communities projects, as well as routine maintenance. ITD is coordinating, aligning, and sharing its schedule with the local districts and Facilities Services Division.

Air Conditioning Maintenance

In order to keep IT systems functioning, proper air conditioning is a requirement. High temperatures cause equipment failures resulting in constant network outages. Equipment replacement costs range from a few thousand dollars to over \$200,000 per incident. To date, equipment closets at 121 sites are in need of air conditioning upgrades.

Contracting Mechanisms

Contracting methods are complex and the changing E-Rate rules continually impact the contracts requiring clarifications and amendments. This results in project delays and may increase costs.



Reporting

The Information Technology Division provides full disclosure of its methods, data, and implementation performance. The following basic guidelines outline the division's reporting standards:

- Establish baseline information on scope, schedule, and cost, then measure current performance against these baseline metrics
- Report to stakeholders in relevant, easy to understand reports
- Provide early warning of potential variances from anticipated results so that decision-makers are presented with mitigation options in a timely manner
- Post all reports on a District website for ease of distribution

Board of Education and Bond Oversight Committee Reports

Strategic Execution Plan

This annual update outlines the current program status. The plan contains detailed information on projects, including key milestones and schedules, budgets, management and cost controls, and early warning systems. In addition, the annual update identifies last year's performance data and delineates the remaining program activities.

Status Reports

Quarterly reports are provided detailing baseline information and project status. Items tracked include project start and completion status, projected expenditures and implementation activities, summary status information by project, and other items of interest.

Exception Reports

Exception reports are presented as needed, focusing on potential problems. Examples of situations generating exception reports are:

- (1) A change order on a project exceeding 10% of the original construction award
- (2) A specific information technology project budget exceeding 5% of the baseline cost



Projects

The IT infrastructure projects focus on school instructional, communication, and safety needs. Based on these needs the projects are grouped into one of four areas:

I. School Networks – Instruction and Communication Focus

- Local Area Network Modernizations
- Router Replacement (completed)
- Token Ring Conversions (completed)
- Wide Area Networks & Metropolitan Area Networks (completed)

II. Telecommunications Systems – Safety and Instructional Support Focus

- Telephone Wiring Replacements
- PBX Upgrades & Replacements (completed)
- Telephone Line Consolidations (completed)

III. Multiple and Converged Systems – Safety, Communication, and Instruction Focus

- Early Education Centers Safety & Technology (completed)
- Adult Education / Occupational Centers Safety & Technology (completed)

IV. Safety Systems – Safety Focus

- Secondary School Radio System Replacement
- School Police Dispatch & Records Management (completed)



Project Status Summary

ALL BOND/E-RATE PROJECTS

	Total # of Projects	Projects Completed to Date	Projects in Progress to Date	Projects Awaiting E- Rate Funding	Projects in Development
School Networks					
LAN Modernization (including Wireless LAN)	647	282	233	50	82
Routers (complete)	9	9	NA	NA	NA
Token Ring Conversion - Secondary Schools (complete)	138	138	NA	NA	NA
Wide Area & Metropolitan Area Networks (complete)	1	1	NA	NA	NA
Telecommunications Systems					
Telephone Wiring	9	2	6	1	0
PBX Upgrades and Replacements (complete)	616	616	NA	NA	NA
Telephone Line Consolidation (complete)	131	131	NA	NA	NA
Multiple & Converged Systems					
Early Education Centers Safety & Technology (complete)	95	95	NA	NA	NA
Adult Ed./ Oc. Centers Safety & Technology (complete)	17	17	NA	NA	NA
Safety Systems					
Radio Communications System / Base Stations	111	0	1	0	110
School Police Dispatch & Records Mgmt (complete)	1	1	NA	NA	NA
Totals	1775	1292	240	51	192



Project Area I – School Networks

LAN Modernization

Need

Phase 1 and 2: Schools in these two phases have networks requiring modernization or upgrades. The essential network equipment (switches and routers) is approaching, or has reached, end of life and is no longer supported by the manufacturer. Certain types of network equipment are experiencing a 90% failure rate. After manufacturers declare equipment to be end of life, there is limited or no support available, making it more cost effective to replace.

Phase 2: Schools in this phase have local area network equipment and cabling that still have useful life but have wireless LAN and scalable fiber requirements for increased internet bandwidth to meet instructional needs. Secondary schools need the capacity that fiber optic networks provide. A fiber solution is a more cost effective way to provide additional bandwidth through simple network reconfigurations. The additional wireless will allow a greater number of students to access instructional resources.

PROJECT INFORMATION	
Funding Source	Meas K, R, Y & E-Rate
# of Projects	647*
Projects Completed to Date	282
Projects in Progress to Date	233
Start	Oct-03
Estimated Completion	Jun-14
Budget w/o PM & QA	\$506,012,077 *

*Estimate-The # of projects and budget may change based on the approval of E-Rate applications

Scope

Modernize and replace outdated electronics, install new or replace deteriorated cabling, and install wireless. At secondary sites, schools will receive fiber to the schools, thus increasing bandwidth to the internet. The scope provides for a single integrated network that will provide an acceptable performance level and accommodates increased bandwidth and security requirements. Installations designed to reduce ongoing maintenance and support costs are uniform and standards-based using industry best practices.

Progress

To date, 282 projects have been completed, 233 are progressing, 50 are awaiting E-Rate funding, and 82 are being prepared for bid.



Existing LAN Installation



New LAN Installation

Wide Area & Metropolitan Area Networks

WAN/MAN Expansion and Modernization *Completed – See page 25*



Project Area II - Telecommunications Systems

Telecommunication projects encompass three major areas that work together to achieve greater access and cost efficiencies:

- School site telephone wiring replacement
- PBX upgrades and replacements-*Completed: see page 25*
- Telephone line consolidation-*Completed: see page 26*

School Site Telephone Wiring

Need

Nine schools are experiencing continuing problems with phone communications. These sites have deteriorating and failing telephone wiring that is over 40 to 50 years old.

Scope

Replace the severely deteriorating telephone wiring at nine school sites to provide reliable service and reduce maintenance costs. To reduce costs, these projects were bid as part of the LAN Modernization projects.

Progress

To date, two sites, Muir Middle School and University High School, are complete. Six sites are in progress, and one site is awaiting E-Rate funding.

PROJECT INFORMATION

Funding Source	Meas K, R, Y & E-Rate
Number of Projects	9
Projects Completed to Date	2
Projects in Progress to Date	6
Start	Oct-03
Estimated Completion	Jun-11*
Budget	\$2,386,139

*Projects are scheduled over the next two years to align with LAN Modernization projects potentially allowing ITD to receive E-Rate discounts for this work. Duration of each project is 6-12 months. Two schools removed as a result of reduced funding.



Existing Telephone Wiring
Termination Installation



New Telephone Wiring
Termination Installation

Project Area III - Multiple and Converged Systems

- Early Education Centers **Completed - See page 26**
- Adult Education and Occupational Centers **Completed - See page 27**

Project Area IV - Safety Systems

Radio Communications System

Need

Replace the Emergency Radio Communication System that supports school police operations, transportation, and schools. The District's radio system is close to 30 years old and much of the equipment and radios are no longer supported by the manufacturer. In addition, the system was only designed for communication between vehicles, thus making communication for police officers more difficult in some of the District's buildings. Interoperability with other agencies during emergencies continues to be an issue.

PROJECT INFORMATION

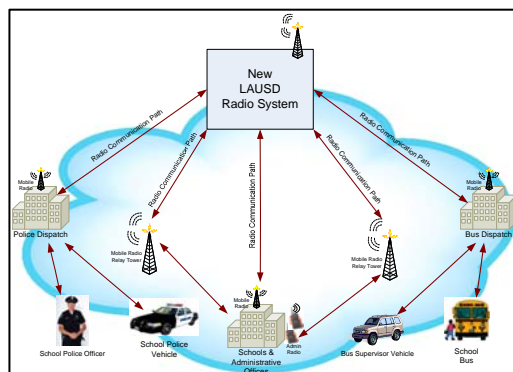
Funding Source	Measure Y
Start	Sep-06
Estimated Completion	Jun-12
Budget w/o PM & QA	\$10,799,591

Scope and Progress

Redesign and replace the District's radio system. The scope includes, but is not limited to:

- Complete user surveys and load studies to determine needs – **Completed July 2007, \$10,000**
- Perform a study of current coverage
- Design new digital Radio Communication System
- If required by Federal Communications Commission (FCC), migrate to narrow-band channels and replace impacted equipment
- Procure additional frequencies to meet the needs of schools, transportation, School Police systems, and emergency services
- Replace Microwave backbone – **Completed December 2007, no cost to District**
- Replace failing school police and emergency service staff radios – **Completed May 2007, \$1,165,276**
- Replace secondary school radio systems including base stations, antennas, and associated cabling

Note: The District's Radio Steering Committee is seeking Measure Q funds for the final design and construction of the new digital radio communication system that meets the needs of the District.





Completed Projects

Project Area I – School Networks

Routers - Completed

Replaced obsolete routers at nine schools. New routers provide enhanced security and reduce long-term maintenance and support costs.

Project completed April 2004 on time and under budget. The final project cost under Measure K was \$141,325, under budget by \$1,846 or 1.3 percent.



**Old Router
Technology**



**New Router
Technology**

Token Ring Conversions - Completed

Replaced obsolete token ring networks (20 year old technology) with Ethernet technologies at 138 middle and high schools that were experiencing serious connectivity issues. School staff now has the ability to complete critical record keeping functions, such as with attendance, grades, procurements, and payroll. The replacement with Ethernet Technology allows access to the new Integrated Student Information System (ISIS).

Project completed December 2005 on time and under budget. The final project cost under Measure K was \$3,150,883, under budget by \$612,626 or 16.3 percent.



**Old Token Ring
Network**



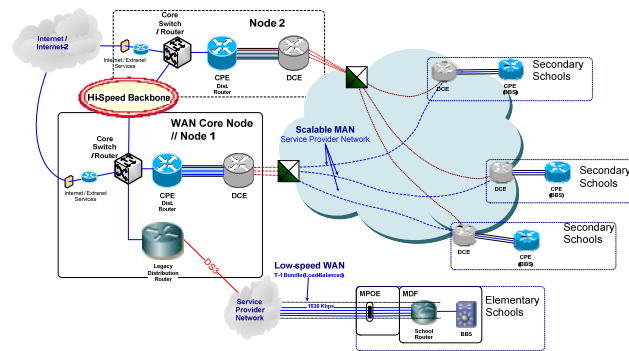
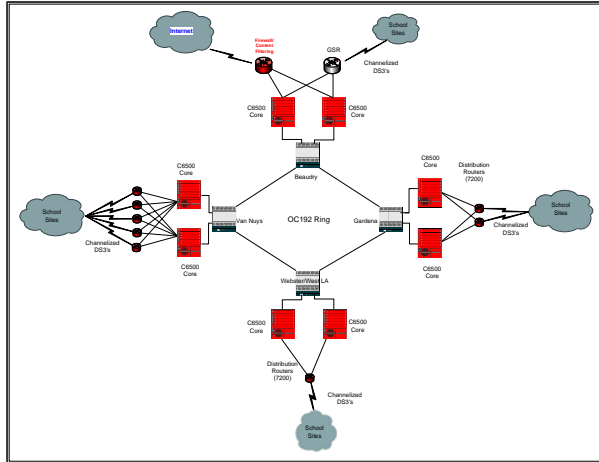
**New Ethernet
Network**

WAN/MAN Expansion and Modernization - Completed

To meet all schools' increasing bandwidth needs, the District's Wide Area Network was redesigned. The project also consolidated circuits and replaced obsolete and failing equipment. Essential security enhancements were installed to increase student internet safety.

Project completed September 2008 within budget. The final project cost under Measure R and Y was \$2,975,930.

Upgraded Existing Wide Area Network Integrated Scalable Metropolitan Area Network



Project Area II - Telecommunications Systems

PBX Upgrades & Replacements - Completed



Old Key System Technology



New PBX Technology

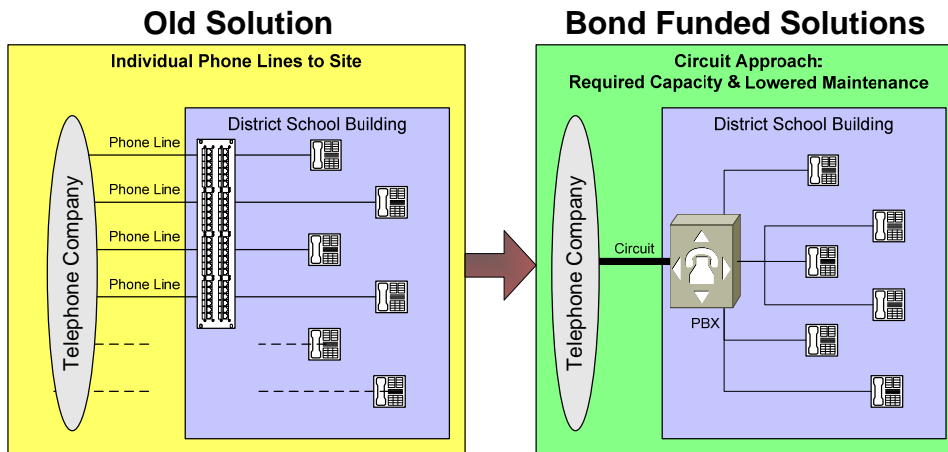
Replaced obsolete phone key systems and upgraded telephone PBX equipment at 548 school sites. Replaced obsolete telephone equipment at 68 school sites. Completed cross connects between telephone and PA/intercom systems at 616 schools, allowing 911 access from classrooms.

Project completed December 2005 on time and under budget. The final project cost under Measure K and E-Rate was \$5,054,463, under budget by \$22,517 or 0.4 percent.

Telephone Line Consolidation - Completed

Redesigned voice solution and consolidated telephone lines and systems into a single solution at 131 secondary schools to meet increased demand and reduce costs. Intuity phone systems were installed to provide voicemail services at 70 schools.

Completed December 2007 on time and under budget. The final project cost under Measure K and R was \$3,042,675, under budget by \$2,919,158 or 49.0 percent due to a more cost efficient solution allowing reduction in scope while still achieving goal.



Project Area III - Multiple and Converged Systems

Early Education Centers - Completed

Provided students and staff at Early Education Centers (EEC) access to the Internet, instructional and business systems, and 911 emergency services from all classrooms and offices. At 95 EEC sites:

- Upgraded the telephone system
- Installed a Local Area Network (LAN)
- Installed intercom/public address system or provided service on the LAN
- Installed intrusion alarm or door entry control

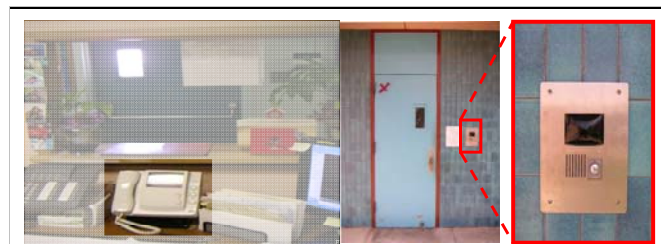
Project completed December 2005 on time and under budget. The final project cost under Measure K was \$8,527,706, under budget by \$847,294 or 9.0 percent.



Old EEC Network Installation



New EEC Network Installation



Door Entry Control



Adult Education and Occupational Centers - Completed

Provided students and staff at Adult Education and Occupational Centers (AEOC) access to the Internet, instructional and business systems, and 911 emergency services from all classrooms and offices. At 17 AEOCs:

- Upgraded telephone system
- Installed Local Area Network
- Upgraded or installed intercom/public address system
- Upgraded or installed intrusion alarm

Project completed September 2005 on time and under budget. The final project cost under Measure K was \$18,565,698, under budget by \$665,328 or 3.5 percent.



**Old network installation
at an
Adult Education and
Occupational Center**



**New network
installation at an
Adult Education and
Occupational Center**

Project Area IV - Safety Systems

Police Dispatch and Records Management - Completed

The Los Angeles School Police's project replaced the obsolete and irreparable field patrol laptop computers, Computer Aided Dispatch computers, and outdated Records Management System.

Project completed January 2007 on time and under budget. The final project cost under Measure R was \$1,902,850, under budget by \$20,227 or 1.1 percent.



Old Field Laptops



New Tough Book



Projects Budget

Following is the budget for the various projects outlined in the “Projects” section of this SEP.

Projects Budget

	2009 SEP Bond Budget	E-Rate Funding to Date	Estimated Additional E-Rate	2009 Totals
School Networks				
LAN Modernization*	\$195,177,661	\$255,012,282	\$55,822,134	\$506,012,077
New Construction-IT Implementation	\$1,844,066	\$1,655,934		\$3,500,000
Router Replacement	\$141,325			\$141,325
Token Ring Conversions	\$3,150,883			\$3,150,883
WAN/MAN Expansion and Modernization	\$2,975,930			\$2,975,930
Total Networks	\$203,289,865	\$256,668,216	\$55,822,134	\$515,780,215
Telecommunications Systems				
Telephone Wiring	\$1,300,526	\$499,063	\$586,550	\$2,386,139
PBX Upgrade	\$2,796,747			\$2,796,747
PBX Replacement	\$1,710,329	\$547,387		\$2,257,716
Telephone Line Consolidation	\$3,042,675			\$3,042,675
Total Telecommunications Systems	\$8,850,277	\$1,046,450	\$586,550	\$10,483,277
Multiple and Converged Systems				
Early Education Centers Safety & Technology	\$8,527,706			\$8,527,706
Adult Ed/Occ Centers Safety & Technology	\$18,565,698			\$18,565,698
Total Multiple and Converged Systems	\$27,093,404			\$27,093,404
Safety Systems				
Radio Communications System	\$10,799,591			\$10,799,591
School Police CAD & RMS	\$1,902,850			\$1,902,850
Total Safety Systems	\$12,702,441			\$12,702,441
Other Direct Project Costs*				
Inspection/Test & Acceptance	\$35,199,090			\$35,199,090
Project/Program Management	\$61,269,403			\$61,269,403
Total Other Direct Project Costs	\$96,468,493			\$96,468,493
LAUSD IT Strategic Plan and Architecture	\$2,678,916			\$2,678,916
Contingency	\$7,916,604			\$7,916,604
Totals	\$359,000,000	\$257,714,666	\$56,408,684	\$673,123,350

* Budgets may change depending on approval of E-Rate applications



Appendix A - Glossary

backbone	A segment of a network used to connect smaller segments of networks together.
bandwidth	The capacity of a network or data connection to transmit data.
bridge	A device that connects local or remote networks together.
Centrex	Central Exchange - Centrex, like PBXs, routes and switches calls for an organization. However, Centrex service is managed by the local Service Provider.
DID	direct inward dialing - A feature of local telephone service whereby each person in an organization has his or her own seven digit telephone number. Calls to DID telephone numbers do not need to be answered by an on-site operator. They go directly to the person assigned the seven digit DID telephone number.
distance learning	The integration of technology in educational courses whereby students may view and participate in instructional activities from various locations, or on an individual basis (using CD-ROMs, for instance). Various forms of computer-based communication (e-mail, newsgroups, videoconferencing, and electronic forums) may be used to facilitate class discussions, faculty "office hours," and communication among students and between faculty and students.
EEC	Early Education Center - The early education centers are high-quality, developmentally appropriate preschool programs that address the social, emotional, physical, and cognitive needs of children age 2 through the 2 nd grade.
ECED	Early Childhood Education Division - ECED has 107 Early Education Centers throughout the District. Provides early education programs to maximize school readiness. Programs under the ECED include Early Education, CalSafe, Ready for School, School Readiness Language Development Program, and State Preschool.
e-mail	Electronic mail
E-Rate	Short for "educational rate." Commonly used as reference for the Universal Service Fund for Schools and Libraries, a federal program administered by Schools and Libraries Division that provides eligible K-12 public schools and libraries with 20 to 90 percent discounts on approved telecommunications, Internet access, and internal connections costs.
fiber-optic cable	A type of cable made from glass rather than copper. The key advantage of fiber-optic cabling is that it is non-electric. Thus it is immune from electrical interference and interference from other cables within the same conduit. Fiber-optic cabling can be used for higher-speed transmissions than twisted copper pair cabling.
firewall	In its most basic form, a firewall is a system designed to control access between two networks. There are many different kinds of firewalls – packet filters, application gateways, or proxy servers. Firewalls can be software programs or dedicated hardware devices that were designed solely as firewalls.
IDF	Intermediate Distribution Frame. A cable rack that interconnects and manages the telecommunications wiring between an MDF and workstation devices. Cables



entering a building run through a centralized MDF, then each individual IDF, and then on to specific workstations.

infrastructure	A network of interconnected computers and communications systems. Includes, but is not limited to, wiring, fiber optics, radio, video, voice, and broadcast signals.
Internet	A global network linking millions of computers for communication purposes. The Internet was developed in 1969 for the U.S. military and gradually grew to include educational and research institutions. In the last two decades, connections to, and use of, the Internet have mushroomed, primarily due to the popularity of the World Wide Web (the graphical form of the Internet that most people use) and e-mail.
ISDN	Integrated services digital network - a standard digital network that lets users send voice, data, and video over one telephone line from a common network interface.
IT	Information Technology. General term used to describe the field of technologies that help produce, manipulate, store, and communicate information.
ITD	Information Technology Division. A division of the Los Angeles Unified School District.
LAN	Local Area Network. Two or more computers, usually located within a single room or building, that are connected so that they can interact with each other.
mainframe	A very large and expensive computer capable of supporting hundreds, or even thousands, of users simultaneously. In the hierarchy that starts with a simple microprocessor (in watches, for example) at the bottom and moves to supercomputers at the top, mainframes are just below supercomputers.
MAN	Metropolitan Area Network – A network that covers a metropolitan area such as a portion of a city. Hospitals, universities, municipalities, and large corporations often have telephone lines running between sites within a city or suburban area.
MDF	Main Distribution Frame. An equipment rack and/or cabinet that interconnects and manages the telecommunications wiring between itself and any number of IDFs. Unlike an IDF, which connects internal lines to the MDF, the MDF connects private or public lines coming into a building with the internal network. For example, a school with several floors may have one centralized MDF on the first floor and one IDF on each of the floors that is connected to the MDF.
modem	A communication device that enables a computer to transmit information over a standard telephone line. There are two modems involved in making a connection: one that connects the user's computer to the phone jack and, at the other end of the line, the modem that communicates with a networked computer.
multimedia	The combination of audio, video, animation, text, and graphics.
network	A set of connected computers that can share storage devices, peripherals, applications, and data. Networks may be connected directly by cable connections or indirectly by telephone lines or satellites and can be part of a small-office system or global web of numerous other networks.
Network Security	The measures taken to protect a set of computers from threats posed by malicious hackers, viruses, thieves, and other destructive forces. A secure network has the



ability to protect the system of computers from these forces.

PBX	Private Branch Exchange-A computerized on-site telephone system. It routes calls within an organization and also from the outside world to people within the organization.
PMO	Project Management Office
router	A device that forwards data packets among networks. A router is connected to at least two networks, commonly two LANs or WANs or a LAN and its ISP's network. Routers are located at gateways, the places where two or more networks connect.
server	The control computer on a LAN. The server controls access to software, printers, and other parts or functions of the network. The server is usually connected to workstations that share the main system's resources.
telecommunications	Refers to all types of data transmission, from voice to video.
virus	A program designed to replicate itself and spread to other computers through diskettes, CD-ROMs, e-mail attachments, or the Internet.
VPN	Virtual Private Network. A network that is constructed by using public wires to connect nodes. These systems use encryption and other security mechanisms to ensure that only authorized users can access the network and that the data cannot be intercepted.
WAN	Wide Area Network. A computer network covering a large geographical area, usually consisting of two or more LANs.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

APPENDIX M

NOTES

NOTE 1 - LONGER SCHOOL DAY

The annual minimum number of instructional minutes required are as follows:

<u>Grade Level</u>	<u>State Minutes Offered Requirement</u>	<u>District Actual Minutes Offered</u>
Kindergarten	36,000	36,000
Grades 1 to 3	50,400	55,100
Grades 4 to 5/6	54,000	55,100
Grades 6 to 8	54,000	62,160 to 65,300
Grades 9 to 12	64,800	65,300 *

* In 2008-09, one high school's Small Learning Community offered at least 64,835 instructional minutes.

NOTE 2 - SUMMARY OF ALL FUNDS

<u>Interfund Adjustments</u>	<u>2005-06 Actual Revenue and Expenditures</u>	<u>2006-07 Actual Revenue and Expenditures</u>	<u>2007-08 Actual Revenue and Expenditures</u>	<u>2008-09 Third Interim Revenues and Expenditures</u>	<u>2009-10 Budgeted Revenues and Expenditures</u>
General Fund	\$ 92,056,834	\$ 60,900,465	\$ 133,093,379	\$ 66,716,206	\$ 16,722,331
Cafeteria Fund	11,139,960	288,174	8,213,651	10,000,000	-
Adult Education Fund	-	4,198,892	-	-	-
Child Development Fund	8,764,453	7,132,535	-	-	-
Deferred Maintenance Fund	30,000,000	30,188,398	31,048,373	30,000,000	-
Special Reserve Fund	27,403,017	70,475,787	23,166,381	14,558,372	-
Special Reserve Fund - FEMA	2,224,723	-	618,154	-	-
Building Fund - Measure Y	1,457	-	8,908,714	-	-
Building Fund - Measure R	-	2,562,162	36,734,638	-	-
Building Fund - Measure K	-	140,589,469	102,891,720	-	-
Building Fund - Bond Proceeds	-	1,153,058	58,604,745	-	-
County School Facilities Fund	-	7,699,711	4,058,015	-	-
County School Facilities Fund - Prop 47	-	-	1,345,707	-	-
County School Facilities Fund - Prop 55	-	-	9,027,337	-	-
State School Building Lease/Purchase Fund	-	2,601,475	21,711,622	-	-
Capital Facilities Fund	-	-	2,085,395	-	-
Capital Services Fund	210,067,942	35,141,736	58,439,202	208,117,903	55,127,546
Workers' Compensation Fund	188,302,944	185,919,650	85,938,179	-	104,208,693
Health & Welfare Benefits Fund	711,842,535	758,486,592	831,647,735	878,601,334	918,853,735
Liability Self-Insurance Fund	12,151,071	15,673,705	25,647,951	22,323,401	22,850,000
Total Interfund Adjustments	<u>\$ 1,293,954,936</u>	<u>\$ 1,323,011,809</u>	<u>\$ 1,443,180,898</u>	<u>\$ 1,230,317,216</u>	<u>\$ 1,117,762,305</u>

SUPERINTENDENT'S 2009-10 FINAL BUDGET

NOTE 3 - GENERAL FUND

The following designated balances included in the 2009-10 Beginning Balance represent resources set aside for a specific future use, either by law or District policy, and are therefore available only for appropriation or expenditure for the designated purpose:

	Amount
Designated For Restricted Programs	\$ 119,539,689
Designated For Carryovers	48,475,823
Total Designated Balances	<u>\$ 168,015,512</u>

NOTE 4 - GENERAL FUND

Beginning in 2004-05, there is no longer a maintenance of effort provision requiring that General Fund, Regular Program revenues be budgeted as support to the Compensatory Education Program. As a result, there is no longer a transfer of \$19.3 million in base revenue limit funds between General Fund, Regular Program and General Fund, Specially Funded Programs.

Effective 2001-02, regular program ROC/P support for SFP ROC/P skill centers is no longer required due to a new funding system that absorbed JTPA programs into the Workforce Investment Act program. The sub-object 7300, Interprogram/Interfund Charges and Credits, is used to account for indirect support charges by the General Fund to the Adult Education Fund and to Specially Funded Programs within the General Fund, Adult Education Fund, and Child Development Fund.

NOTE 5 - GENERAL FUND

The following reserved amounts are portions of the General Fund ending balance which are set aside for a specific use and are therefore not available for appropriation or expenditure:

	Amount
Imprest and Revolving Cash Funds (A)	\$ 2,816,034
Maintain Stock in District Warehouse (B)	11,679,169
General Reserve (C))	1,000
Total Reserved Amounts	<u>\$ 14,496,203</u>

- (A) Under established accounting policy, the value of these funds is fully reserved to prevent the over-appropriation of available resources.
- (B) Under established accounting policy, the year-end value of Stores Inventory is fully reserved to prevent the over-appropriation of available resources.
- (C) The Board has established this reserve at \$1,000.

SUPERINTENDENT'S 2009-10 FINAL BUDGET

NOTE 6 – ADULT EDUCATION FUND

Under the provisions of Education Code Section 52501.5 (b), \$4,258,974 for 1995-96; \$8,404,976 for 1996-97; \$4,538,552 for 1997-98; \$2,651,411 for 1998-99; \$2,228,768 for 1999-2000; \$4,907,913 in 2000-01; and \$10,600,000 each fiscal year from 2001-02 through 2009-10.

NOTE 7 – CAFETERIA FUND

	Number of Meals Served	Reimbursement Rate	2009-10 Amount
<u>Federal Revenue</u>			
Special Summer			
Lunch	402,569	3.1286	\$ 1,259,477
Breakfast	176,555	1.7793	314,144
Snack	-	0.7073	-
Special Assistance Program			
Lunch			
Free	59,092,196	2.6677	157,640,251
Reduced-priced	5,595,439	2.2557	12,621,632
Full Price	9,453,679	0.2678	2,531,695
National School Breakfast (Regular)			
Free	688,671	1.4420	993,064
Reduced-priced	87,965	1.1330	99,664
Full Price	463,339	0.2575	119,310
Needy Breakfast			
Free	32,168,042	1.7304	55,663,580
Reduced-priced	3,139,914	1.4214	4,463,074
Full Price	3,513,836	0.2575	904,813
Snacks			
Free	12,752,099	0.7313	9,325,610
Reduced-priced	24,850	0.3605	8,958
Full Price	103,842	0.0618	6,417
Child and Adult Care Food Program			
Lunch			
Free	2,263,288	2.1092	4,773,727
Breakfast			
Free	2,128,248	1.1618	2,472,599
Snack			
Free	2,292,320	0.5554	1,273,155
Cash In-lieu of Commodities	2,263,288	0.2075	469,632
Total Federal Revenue			\$ 254,940,802
<u>State Revenue</u>			
Child and Adult Care Food Program	2,128,248	0.1360	\$ 289,442
	2,263,288	0.1360	307,807
Child Nutrition Program Free and Reduced-price*	100,772,227	0.2195	18,432,920
Total State Revenue			\$ 19,030,169
<i>*Estimated to be reimbursed at 10 months only.</i>			
<i>Note: Effective 2001-02, Cafeteria Fund revenues for fiscally-independent charter schools are excluded from this fund.</i>			

SUPERINTENDENT'S 2009-10 FINAL BUDGET

NOTE 8 - CAPITAL SERVICES FUND

Other Uses

The following table shows the source of funds for repayment of Certificates of Participation (COPs) and other long-term obligations, their purposes, the requirements in 2009-10, and the year in which these obligations will be fully repaid.

	Beginning Date	Ending Date	2009-10 Payment
1997A Belmont	1997-98	2017-18	\$ 7,244,272
1998A COPs-Ambassador	1997-98	2013-14	5,420,288
2000A COPs-QZAB	1999-2000	2011-12	3,090,525
2000B COPs-Multiple Properties	2000-01	2010-11	1,131,794
2001B COPs-Beaudry	2000-01	2031-32	3,452,271
2002C COPs-Beaudry	2001-02	2031-32	606,994
2003B COPs-Capital Project	2002-03	2028-29	2,159,673
2004A COPs-Refi/Refunding	2003-04	2014-15	2,391,430
2005 COPs-QZAB-Repay/Int	2004-05	2011-12	21,445
2007A COPs-Information Technology Projects	2006-07	2016-17	12,605,954
2008A COPs-Refunding of 2005A	2008-09	2023-24	8,503,617
2008B COPs-Refunding of 2005B	2008-09	2030-31	1,550,718
2008D COPs-Cafeteria Project	2008-09	2017-18	735,668
			<u>\$ 48,914,649</u>

These amounts represents reserves in the hands of trustees required for payments under the terms of lease and IT projects:

Cafeteria Management Systems	\$ 3,809,000
Bell Federal Education and Career Center	3,433,669
	<u>\$ 7,242,669</u>
TOTAL	<u>\$ 56,157,318</u>

APPENDIX N

GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms

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

AB 825 Block Grants – In 2005, the State combined more than two dozen categorical programs into six block grants for purposes of flexibility. The six block grants are: (1) the “Protected Pair” – The Pupil Retention Block Grant and the Teacher Credentialing Block Grant; and (2) the “Flexible Four” – The Professional Development Block Grant, the School Safety Consolidated Competitive Grant, the Targeted Instructional Improvement Block Grant, and the School and Library Improvement Block Grant. The “Flexible Four” allow districts to transfer a maximum of 15% of program funds from the block grant into other block grants or other State categorical programs, or 20% in from other block grants; the “Protected Pair” allows transfers of up to 20% in but no transfers out.

Academic Performance Index – The API scale measures student achievement on certain standardized tests. Schools’ scores on the API scale, and their improvement as reflected by API scores, form the basis for funding in several Governor’s Initiative programs.

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

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

Accrual Basis of Accounting – An accounting method in which revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis of accounting for proprietary funds such as the Cafeteria and Self-Insurance funds, and fiduciary funds such as the Annuity Reserve Fund. (See also Cash Basis of Accounting and Modified Accrual Basis of Accounting).

Administered Budget – An administered budget refers to resources managed by a division but spent elsewhere. For example, Facilities Division manages the utilities budget for schools and offices, but the expenditures should be attributed to schools and offices, not the Facilities Division.

Administrative Services Credit – A credit (negative) amount budget to reflect indirect Administrative Services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

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

American Recovery and Reinvestment Act (ARRA) – Also known as the federal stimulus bill, the American Recovery and Reinvestment Act was signed into law in February, 2009. The legislation is designed to stimulate the U.S. economy and provides additional funding for education nationwide from 2009 to 2011.

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

Authorized Positions – Positions, both filled and vacant, for which authority is provided in the budget. All positions are budgeted as full positions, even if they provide service on a part-time basis.

Average Daily Attendance – A measure of pupil attendance used as the basis for providing revenue to school districts and as a measure of unit costs. Only in-seat attendance is counted in computing ADA.

Budget Terms (Continued):

Base Revenue Limit – The basic State funding to K-12 education. It is expressed either as an amount per ADA or as a dollar amount. The District's most important funding source, Base Revenue Limit funding is comprised of a combination of State tax revenues and local property tax allocations.

Block Grant – A funding methodology in which the granting authority (e.g., the State) groups multiple programs into one entity for funding purposes. This is usually done for purposes of improving funding flexibility; districts may choose to increase or decrease funding for programs within the block grant, depending upon the perception of the individual district regarding the relative value of the individual programs.

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

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

Budget Adjustment (or "Budget Transfer") – A change among budgeted items.

California State Lottery – Implemented through Proposition 37, passed by the voters in November, 1984, the lottery distributes funds to local districts for instructional purposes. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Because the initiative does not define "instructional," local districts have wide latitude in the use of lottery funds. Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

Capital Expenditures – According to the California School Accounting Manual, capital expenditures are those "for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA's threshold for capitalization." Among the categories of expenses recorded as capital expenditures are: land, buildings, site improvements, and some types of equipment; this category also covers library books, as well as the costs of project management that can be clearly assigned to an individual capital project.

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

Capital Project Funds – District Funds dedicated to facilities construction and repair.

Carryover (or Carryforward) – Unexpended balances that are carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may carry forward at a particular location or may be carried forward and redistributed as part of a new year's allocation, depending on program guidelines.

Cash Basis of Accounting – An accounting method in which revenues are recorded when cash is received and expenditures (or expenses) when cash is disbursed. School districts do not use the cash basis of accounting. (See Accrual Basis of Accounting and Modified Accrual Basis of Accounting).

Categorical Mega-Item – Refers to a variety of categorical programs grouped into one funding item in the State Budget by legislative action in order to avoid possible vetoes of specific programs. Districts are given authority to transfer a percentage of Mega-Item funding between programs comprising the Mega-Item.

Categorical Programs – Programs funding activities are supplemental to the District's basic instructional program. These programs may be included in the General Fund, Regular Program, SFP, or in a number of Special Funds.

Certificated Salaries – Salaries paid for services that require a credential.

Certificates of Participation (COPs) – A financing technique which provides funding through the sale of papers, backed by a specific capital asset, for capital cost items.

Budget Terms (Continued):

Charter School – A school that under State law operates semi-autonomously of the District. A “fiscally independent” charter school receives funding from the State and utilizes the funds to best serve the needs of its students; an “affiliated” charter school continues to receive funding from the District but develops curriculum that may differ from that of the District.

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

Child Days of Enrollment – Children’s Centers generate revenue on the basis of Child Days of Enrollment, an alternative to the ADA calculations used for schools.

Civic Center Rentals - Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District’s General Fund revenues.

Classified Salaries – Salaries for services that do not require a credential.

Community Day School – A school site for service to students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, CDSs must be located on sites separated from regular District campuses.

Compensatory Education – Comprised of ESEA – Title I, Economic Impact Aid, and School Improvement Programs; provides supplementary funding for schools with a specified percentage of students who qualify for funding under program guidelines.

Concept 6 Calendar – A 3-track, year-round calendar calling for students to attend 163 days with 6.6 daily hours of instruction.

Concurrently Enrolled – Students enrolled simultaneously in a K-12 school and in a Regional Occupational Center or Adult Education Program.

Continuous – See “Ongoing.”

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

Debt Limit – The maximum amount of legally permitted debt.

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

Deficit Factor – A percentage deduction from a funding source such as the revenue limit.

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

Designated Balance – The portion of the previous year’s ending balance committed by statute or by District policy and therefore unavailable for general purpose allocations.

Developer Fees – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries in order to obtain additional funds for the construction of schools.

Direct Services – Services that are delivered at the school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

District Defined Programs – Programs within the General Fund that are summarized as distinct programs within the budget document. District Defined Programs are selected for increased recognition in the budget because they have significant financial implications or because the Board has indicated a desire that financial information about the program be reflected in the budget document.

Budget Terms (Continued):

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers' compensation, unemployment insurance, health and medical benefits, and other employee "fringe benefits."

Encroachment – Costs of a District Defined Program such as Special Education that exceed the program's earned income. Encroachment is covered through Interprogram Adjustments, usually from General Program resources.

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

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

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

Equalization Aid – Funds provided by the State to improve the revenue equity between districts receiving relatively low revenue limit amounts per-ADA and districts receiving relatively higher amounts. Equalization aid is typically provided on the basis of type and size of school districts; small elementary district revenue limits are compared with other small elementary districts; large unified districts such as LAUSD are compared with other large unified districts, etc.

Expenditure – The cost of goods delivered or services rendered.

Federal Emergency Management Act – A funding source for building repairs related to the January 17, 1994 earthquake, and for hazard mitigation measures. FEMA funds may also be allocated for other natural disasters.

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

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

Final Budget – The Final Budget is the District's official operating budget upon Board adoption, which must occur prior to June 30 of the preceding budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

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

Function – Under the Standardized Account Code Structure (SACS), function refers to activities or services performed to accomplish a goal.

Fund – Defined as "a sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives."

Fund Balance – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund's total liabilities from the total assets. The difference is the fund balance.

General Fund – The Fund used to summarize costs of the District's basic operations. The District's General Fund includes both Regular Program and Specially Funded Program activities.

Gifted and Talented Education – A State-funded program within the General Fund which provides supplementary funding for identified qualifying students.

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

Governor's Budget – The Governor's Proposed State Budget, or "Governor's Budget," is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

Budget Terms (Continued):

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

Hourly Programs – Programs funded by the State on the basis of hours of attendance rather than ADA. Refers primarily to summer and intersession classes, but also applies to programs such as after-school intervention, Saturday School, etc.

Implemented Budget – Budget for Specially Funded Programs that has been allocated to specific appropriations for expenditure.

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

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

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

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

Internal Service Funds – Funds to the District dedicated to self-insurance of such costs as employee health and medical benefits, liability insurance, and worker's compensation.

Interprogram – Costs of a District Defined Program that exceed the program's income must be covered from other General Fund revenues. Such costs are covered through "interprogram" transfers from the General Program.

Least Restrictive Environment (Special Education Program) – A term used to describe the placement requirements for identified students with special needs into schools and programs.

Limited – See "Onetime."

Mandated Cost Reimbursements – The California Constitution requires that the State reimburse local governmental entities, including school district, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

May Revision (or "May Revise") – Published each May, this State document updates the Governor's Budget published in January with regard to the Governor's State revenue projections and spending priorities for the coming fiscal year.

Measure K – A local school facilities bond measure, passed by the voters on November 5, 2002. Measure K proceeds may be used to repair, renovate, acquire, construct or lease school buildings, including classrooms, libraries, restrooms, science laboratories, and other capital projects. Proceeds may also be used: to acquire instructional materials (including library books); upgrade fire/security systems; perform earthquake retrofitting; install lighting, plumbing, and heating; remove asbestos and lead paint; upgrade wiring for computers; and build new neighborhood schools to relieve overcrowding. Funds may not be used for non-Measure K-related administrative salaries.

Measure Q – Passed by voters in November of 2008; provides additional funding to continue repair/upgrade of aging classrooms.

Measure R – Passed by the voters in March of 2004; provides additional funding for reduction of overcrowding, construction of schools, repair and upgrade of aging classrooms, and other facilities-related purposes.

Budget Terms (Continued):

Measure Y – Passed by the voters in November of 2005; provides additional funding to return all schools to a two-semester calendar, end involuntary busing, focus on critically needed schools for younger students, and ensure that every community receives its fair share of new schools and classrooms. Measure Y will continue repair and upgrade of aging and deteriorating classrooms and restrooms, build new schools, upgrade fire and safety and emergency response equipment, and eliminate asbestos and lead paint hazards.

Modified Accrual Basis of Accounting – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

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

Ninety/Thirty (90/30) Calendar – A year-round calendar in which students are assigned for 90 schools days, off for 30, then on for 90.

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

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by “Object of Expenditure,” which reflects specific categories of cost such as Teachers’ Salaries, Textbooks, etc.

Onetime – Revenue or expenditure line-items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line-items that are expected to continue into the subsequent year.

Operational Budget – The positions and other resources which enable an operating unit to perform the functions for which it is responsible. Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

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

Pending Distribution – Accounts in the budget held for distribution to expendable appropriations during the course of the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

Position Control – A system developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

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

Program Code – Four-digit code used in budgeting and controlling of expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

Proposition 20 – 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials, in accordance with Proposition 20, passed by the voters in March, 2000.

Budget Terms (Continued):

Proposition 47 - The passage of Proposition 47 in November 2002 authorized the sale of bonds to provide funding for the State School Facilities Fund, which provides for new school facility construction, modernization projects, and facility hardship grants.

Proposition 49 – Passed by the voters in 2002, a program providing for major expansion of existing before- and after-school programs beginning with the 2006-07 school year.

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

Proposition 98 – Passed by the voters in 1988, Proposition 98 provides the formula by which the amount of money to be allocated to statewide K-14 education in California is determined.

Proposition BB – LAUSD facilities bond measure passed by the voters in April of 1997.

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

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

Regional Occupational Centers – Provide classes in a variety of occupations leading to employment of adults and high school youth.

Regular Program – Generally refers to funds related to the basic activities of the District. “Regular Program” and “Specially Funded Programs” comprise the totality of the General Fund.

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

Reserve – An account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board's discretion. Amounts held in reserve cannot be expended without the Board's formal approval.

Reserve for Economic Uncertainties – The District is required to maintain a 1% reserve to offset the potential impact of unanticipated overexpenditures or revenue shortfalls.

Restricted – Program funding that is limited to specific students or types of expenditure. E.g., Gifted and Talented, Title I, etc. See *Categorical*. Also see *Unrestricted*.

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

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

Routine Repair and General Maintenance Program – Provides for the repair of District buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. Districts are required to commit 3% of their budgeted General Fund amount for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund can comprise ½%; maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

Budget Terms (Continued):

SACS-2000 – The form used by local school districts to report financial information to the County Office of Education. Replaced the J-200 reporting form. “SACS” is the abbreviation commonly used for “Standardized Account Code Structure.”

Special Education Program – Provides instructional and other services to students who have special needs resulting from physical, emotional, intellectual or learning disabilities.

Special Education – Incidence Factor – A State special education component that provides funding to SELPAs with unusually high proportions of high-cost special education students. Also known as the Special Disability Allowance (SDA).

Special Education Local Plan Area (SELPA) – In 1977, all California school districts and county offices were required to form geographical regions of sufficient size and scope to provide the federal mandated special education programs and services to meet the unique needs of individual children residing within the region’s boundaries. Each region, or SELPA, develops and maintains a local plan describing how the SELPA will guarantee and provide special education programs and services. Because of its size, Los Angeles Unified is a single-district SELPA.

Special Education – Low Incidence – A separate funding stream within the Special Education Program intended for purchase of equipment needed for instruction of identified students with specified disabilities.

Special Education Mandate Settlement – Funding received as a result of a settlement related to the State’s special education requirements exceeding federal requirements.

Special Funds – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

Specially Funded Programs – Programs that are “restricted” or “categorical” in nature and generally require separate reporting to a granting agency. Examples are NCLB-Title I (federal) and Economic Impact Aid (state).

Standardized Account Code Structure (SACS) – Statewide standardization of school district budgeting and accounting codes, in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

State Mandated Cost Reimbursements – Revenue received by the District in reimbursement for programs or activities resulting from State mandates or court orders. The California State Constitution requires that the State reimburse local governmental agencies for mandated activities.

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

Statutory COLA – The cost of living adjustment (COLA) calculated based on the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce (Education Code §42238.1[a][2]).

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

Student Integration Program – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. Was formally created by the Crawford v. LAUSD legal decision.

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

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

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

Budget Terms (Continued):

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

Tier I Program – Refers to categorical programs which were not reduced in the State Budget that was approved by the legislature and signed by the Governor in February 2009. School districts cannot redirect funding for these programs to other educational purposes.

Tier II Program – Refers to categorical programs for which funding was reduced in the State Budget that was approved by the legislature and signed by the Governor in February 2009. School districts cannot redirect funding for these programs to other educational purposes.

Tier III Program – Refers to categorical programs for which funding was reduced in the State Budget that was approved by the legislature and signed by the Governor in February 2009. School districts can redirect funding for these programs to any other educational purpose over a five-year period ending July 1, 2013.

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

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

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

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

Budget Abbreviations

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

ARRA – American Recovery and Reinvestment Act

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

ABE - Adult Basic Education Program.

ACA – Assembly Concurrent Amendment.

ACR – Assembly Concurrent Resolution.

ADA – Average Daily Attendance.

AEWC – Alternative Education and Work Center.

AFDC – Aid for Dependent Children.

AP – Advanced Placement.

API – Academic Performance Index.

AYP – Adequate Yearly Progress

BA – Budget Adjustment (“Budget Transfer”)

BRASS – Budget Reporting and Analysis Support System.

BTS – Business Tools for Schools

BTSA – Beginning Teacher Support and Assessment

C – Certificated Salaries.

CAHSEE – California High School Exit Examination.

CalWORKS – California Work Opportunity and Responsibility to Kids

CAP (TIIG/Student Integration Program) – Capacity Adjustment Program.

CBEDS – California Basic Education Data System.

CBEST – California Basic Education Skills Test

CBET – Community-Based English Tutoring Program.

CDE – Child Days of Enrollment (used in Child Development Fund).

CDE – California Department of Education.

CDS – Community Day Schools.

COLA – Cost of Living Adjustment.

Comp Ed. – Compensatory Education.

Budget Abbreviations (Continued):

COPs – Certificates of Participation.

CPI – Consumer Price Index

CPR – California Performance Review

CRA – Community Redevelopment Agency.

CSR – Class Size Reduction

CSR – Comprehensive School Reform.

CST – California Standards Test

CTA – California Teachers' Association

CY – Current year.

DDP - District Defined Program.

DIS (Special Education Program) – Designated Instructional Services (or Designated Instruction and Services).

DOF – California Department of Finance.

DRS (TIIG/Student Integration Program) – Designated Receiver Schools.

EIA – Economic Impact Aid. This program has two components: EIA-Bilingual and EIA-Compensatory Education.

ELAP – English Language Acquisition Program.

ELL – English Language Literacy Program.

ERAF – Education Revenue Augmentation Fund.

ERP – Enterprise Resource Planning

ESEA – Elementary and Secondary Education Act.

ESL – English as Second Language.

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency.

FTE – Full-time Equivalent

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GAIN (Adult Education Program) – Greater Avenues for Independence.

GATE – Gifted and Talented Education Program.

GED – General Educational Development

GFOA – Government and Financial Officers' Association

GO – General Obligation (Bond)

Budget Abbreviations (Continued):

HPSGP – High Priority Schools Grant Program

IASA – Improving America’s Schools Act.

IAU – Independent Analysis Unit.

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Education Program

II/USP – Immediate Intervention/Underperforming Schools Program

IMA – Instructional Materials (or “Materiel”).

ITD – Information Technology Division.

JTPA – Job Training Partnership Act.

KLCS – TV – The District-owned and operated television station.

LAAMP – Los Angeles Annenberg Metropolitan Project.

LACOE – Los Angeles County Office of Education.

LAEP – Los Angeles Educational Partnership.

LAO – Legislative Analyst’s Office

LCI – Licensed Children’s Institution

LEA – Local Educational Agency (generally refers to a local school district).

LEP – Limited English Proficient or Proficiency.

LRE (Special Education Program) – Least Restrictive Environment.

MTYRE – Multi-Track Year-Round Education

NC – Non-Certificated (Classified) Salaries.

NCLB – No Child Left Behind

NPA (Special Education Program) – Nonpublic Agency.

NPS (Special Education Program) – Nonpublic School.

NSF – National Science Foundation.

OASDHI - Old Age, Survivors’, Disability and Health Insurance (Social Security).

OPEB – Other Post-Employment Benefits.

P1 – The First Principal Apportionment (for attendance accounting and State allocation purposes)

P2 – The Second Principal Apportionment (for attendance accounting and State allocation purposes)

PAR – Peer Assistance and Review.

Budget Abbreviations (Continued):

PD – Pending Distribution.

PERS – Public Employees’ Retirement System.

PHBAO (TIIG/Student Integration Program) – Primarily Hispanic, Black, Asian and Other Non-White.

PI – Program Improvement

PL – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142).

PSP (TIIG/Student Integration Program) – Priority Staffing Program.

PWT (TIIG/Student Integration Program) – Permits With Transportation.

PYA – Prior Year Adjustment.

QEIA – Quality Education Investment Act

QZAB – Qualified Zone Academy Bonds.

RIF – Reduction in force.

ROC/P – Regional Occupational Centers/Programs.

ROC/SC – Regional Occupational Centers/Skills Centers.

RRGM – Routine Repair and General Maintenance.

RSP (Special Education Program) – Resource Specialist Program.

SACS – Standardized Account Code Structure.

SARB – School Attendance Review Board.

SARC – School Accountability Report Card

SB – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602).

SBE – State Board of Education.

SCA – Senate Constitutional Amendment.

SDC (Special Education Program) – Special Day Class.

SELPA – Special Education Local Plan Area

SFP (or SFEP) – Specially Funded Programs (or Specially Funded Educational Programs).

SI – School Improvement Program.

SRLDP (TIIG/Student Integration Program) – School Readiness Language Development Program.

STAR – Standardized Testing and Reporting

STRS – State Teachers’ Retirement System.

TAP (or TAAP) – Teachers As A Priority.

TIIG – Targeted Instructional Improvement Grant.

TRANS – Tax and Revenue Anticipation Notes.

Budget Abbreviations *(Continued)*:

TUPE – Tobacco Use Prevention Education.

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

WIA – Workforce Investment Act.

YRS – Year-Round Schools.